Prudence and Progress: Building a Resilient Future

KERN COUNTY

GROUNDED & BOUNDLESS

RECOMMENDED BUDGET

FISCAL YEAR 2025 - 2026



County of Kern
County Administrative Office
FY 2025-26 Recommended Budget
Submitted by Nancy Anderson, County Administrative Officer

Kern County Board of Supervisors



Phillip Peters
First District Supervisor



Chris Parlier
Second District Supervisor



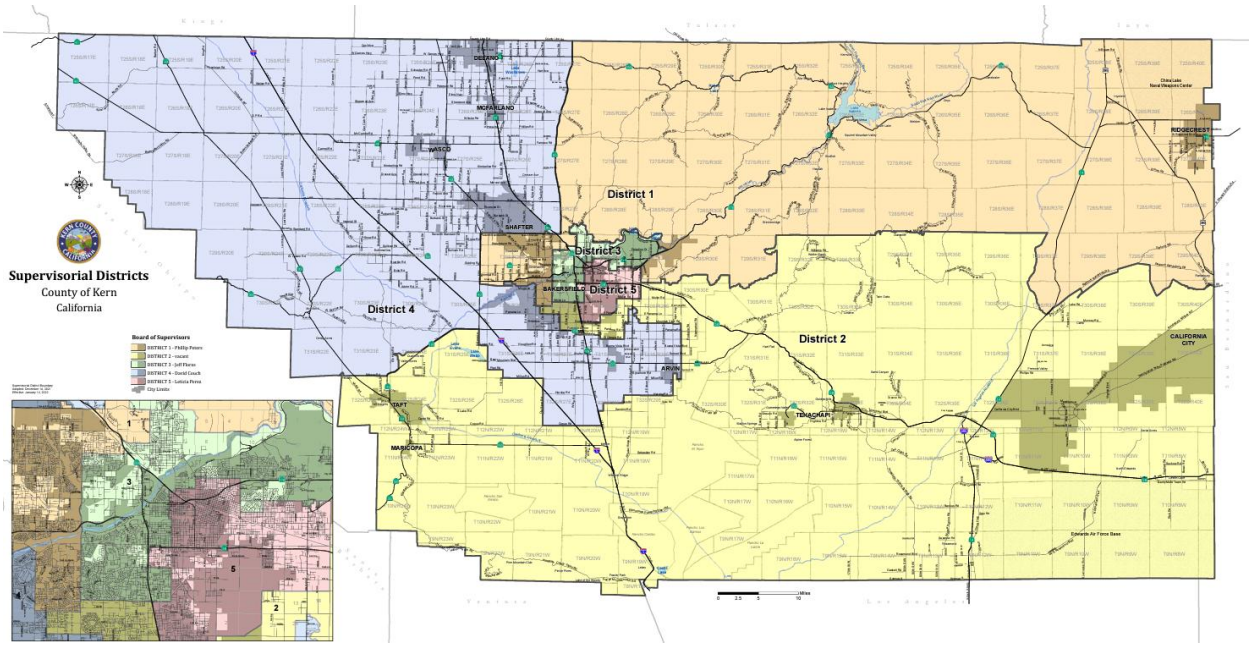
Jeff Flores
Third District Supervisor



David Couch
Fourth District Supervisor



Leticia Perez
Chairperson, Fifth District Supervisor



KERN COUNTY

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August 15, 2025
Public Distribution

Board of Supervisors
Kern County Administrative Center
1115 Truxtun Avenue
Bakersfield, CA 93301

FISCAL YEAR 2025-26 RECOMMENDED BUDGET

I am pleased to submit the County of Kern's Fiscal Year (FY) 2025-26 Recommended Budget for your consideration and adoption. In a time marked by continued economic uncertainty and evolving community needs, the FY 2025-26 Recommended Budget reflects our steadfast commitment to fiscal responsibility, strategic investments, and forward-thinking leadership.

The theme for this year's budget is Prudence and Progress: Building a Resilient Future. Totaling $4.5 billion, this budget is balanced and responsibly constructed to ensure we maintain essential services while positioning the County for long-term sustainability. Despite uncertainty around state and federal funding and changes to health and social services programs, the recommended budget continuous to promote stability, prudent planning, thoughtful prioritization, and long-term vision with a consistent focus on the following:

- Maintaining mandated essential services
- Ensuring public safety
- Investing in critical infrastructure
- Supporting our workforce, and
- Directing resources to areas of greatest need as the financial outlook continues to evolve

This budget was prepared in accordance with your Board's approved guidelines and the statutory requirements of the County Budget Act, as well as a commitment to fulfilling our mission by exceeding expectations when meeting the critical needs of our residents. The budget is structurally balanced, with no reliance on fund balance carryforward, and focuses on core service delivery in public safety, health, and social services. As we navigate the road ahead, this budget reflects a careful balance of prudence and progress while honoring our responsibility to the residents of Kern County by building a stronger, more resilient future together.

The FY 2025-26 Recommended Budget for all funds totals $4.5 billion, an increase of $75 million, or 1.71% from the FY 2024-25 Adopted Budget. The budget in total supports a workforce of

8,669 authorized positions. The recommended budget embodies several successes that are helping the County continue implementing our strategic initiatives and the priorities identified by the community. It is important to highlight those key successes that have marked our path toward meeting the needs of our residents.

Public Safety

The Kern County Fire Department's recommended budget for is structurally balanced, ensuring full funding for all safety positions and the continued operation of all County fire stations. The department remains committed to enhancing medical response capabilities within the County's unincorporated areas by deploying Safety Squads and Medical Units equipped to deliver advanced life support services. A notable adjustment in the department's FY 2025-26 budget is the enhanced funding provided through the CAL FIRE cooperative agreement, a critical instrument in supporting statewide fire protection and emergency response operations. This increase stems from CAL FIRE's transition to a 66-hour workweek, accompanied by revised scheduling structures and updated salary scales for State personnel. These adjustments are designed to enhance staffing efficiency and improve coverage during peak wildfire seasons. As a result, the Kern County Fire Department is expected to receive $7.7 million, enabling a phased expansion of its workforce. This includes the addition of 40 Wildland Firefighter positions. The FY 2025-26 budget also allocates resources for nine new positions to support operations at the fire station serving the Hard Rock Hotel & Casino Tejon, which is scheduled to be completed in FY 2025-26. Additional staffing enhancements outlined in the Recommended Budget will reinforce hazard mitigation efforts, strengthen wildfire containment strategies, and expand aerial firefighting capabilities, ensuring the swift deployment of critical equipment during large-scale fire incidents.

The recommended budget for the Sheriff-Coroner's Office reflects continued investment in public safety services, with a net increase of approximately $7.3 million in salaries and benefits. This change supports the increased costs associated with recently approved employee compensation adjustments, the backfill of vacant positions, and restores funding for 19 previously unfunded positions, including the 17 positions funded by your Board on February 11, 2025, to establish a Medical and Behavioral Health Section within the Detentions Bureau, a program aimed at enhancing mental health services and coordination of care for individuals in custody.

Measure K continues to play a vital role in supporting the Sheriff's Office's efforts in unincorporated areas, with approximately $24.7 million allocated to recruit and retain staff, reduce mandatory overtime, and reassign deputies from custodial to patrol duties. The County continues to support the recruitment and retention of qualified personnel with an investment of $3 million for the cost of academies and housing stipends for Deputy Sheriffs assigned to outlying locations.

The recommended budget for the District Attorney – Criminal Division includes $43.1 million to support 237 positions, including the planned hiring of 22 currently vacant Deputy District Attorneys in FY 2025-26. Measure K continues to play a critical role in enhancing the District Attorney's Office's capacity to serve unincorporated communities. $3.9 million in Measure K funding supported the hiring of 17 full-time positions focused on investigations, victim advocacy, and subpoena services. The FY 2025-26 Recommended Budget includes $3.4 million in continued

Measure K funding under the Justice for Kern Initiative, reinforcing the department's commitment to improving access to justice and public safety services in underserved areas.

Following the success of last year's efforts to successfully slow the growth in the number of stray juvenile cats and dogs received at the animal shelter, the recommended budget for the Animal Services Department includes a renewed $500,000 Measure K allocation. Combined with the ongoing $500,000 General Fund contribution, the funding for spay and neuter services will total $1 million, helping to control animal population growth and reduce shelter intake.

Homelessness and Housing

Homelessness remains a top priority for the County, represented by the investments in ongoing services for emergency shelter and homeless programs working to move people off the street and into housing and services. The budget includes $7.7 million of ongoing investments in programs supporting emergency shelters, including: M Street Navigation Center, offering up to 147 emergency shelter beds and a safe-parking program; Hope on Hart Navigation Center, offering up to 60 emergency shelter beds; and M Street safe-camping, offering up to 50 spaces for safe camping. The County's Homeward Bound program provides resources to assist individuals with family and relatives living outside of Kern the necessary means of reconnecting with their support systems. Homeless Housing and Assistance Programs (HHAP) for the County include youth case management services, a drop-in resource center in Mojave, mobile showers, support for the Coordinated Entry System, rapid rehousing support, and investments in capital projects for permanent supportive housing. Going into the next fiscal year, the County is focusing on service outcomes to increase the number of people moving from the street to shelter and housing by developing a new outreach service that will address homeless needs specifically in Oildale, an unincorporated area of Kern that has some of the largest numbers of unhoused individuals. These new outreach services will be designed to establish targeted areas for service, building caseloads and relationships to direct people into treatment or into housing and shelter.

Kern County Library System

The County Library System continues to restore and expand services across its many branches. Thanks to outside partnerships and a $2.8 million allocation of Measure K funding, nearly all branches have achieved the goal of being open five days a week. The remaining library infrastructure projects, funded through the Building Forward Library Infrastructure Grant, are expected to be completed and open to the public in FY 2025-26. These projects have delivered critical safety upgrades and maintenance improvements across several branches. The department also resumed operation of the Bookmobile to provide library services to six communities that do not have their own neighborhood library.

Code Compliance

Code Compliance plays a key role in improving the quality of life in our neighborhoods by addressing blight, illegal dumping, and unsafe properties. To support this work, the recommended budget includes an additional $1.6 million in one-time General Fund contribution to support blight remediation efforts in unincorporated areas throughout the County. This growing investment

reflects how important this work is to create cleaner, safer, and more livable neighborhoods for everyone.

Public Works

The FY 2025-26 Recommend Budget includes an additional $1.5 million in ongoing General Fund contribution to support the expansion of the graffiti abatement program in unincorporated areas of the County. This investment is necessary to continue valuable services currently funded with one-time resources.

Behavioral Health and Recovery Services

The recommended budget for Behavioral Health and Recovery Services includes funding for all authorized positions and accounts for the $2.3 million in increased costs associated with Senate Bill 525, which raised the minimum wage for healthcare employees. During the coming year, the department will implement Senate Bill 43, which expands the definition of gravely disabled to include individuals with substance use disorders. This change required $15.5 million in additional service contracts and residential mental health care to support expanded eligibility, ensure compliance with new legal requirements, and prepare staff to meet the January 1, 2026 implementation deadline. The recommended budget includes funding to support the phased implementation of Proposition 1, which restructures MHSA into the Behavioral Health Services Act (BHSA). BHSA broadens eligible uses of funds to include substance use disorder treatment and long-term housing subsidies, while consolidating funding categories from five to three. The recommended budget allocates resources for enhanced staffing to address critical vacancies and expands contractual funding to ensure service continuity and compliance with the mandated requirements. The County is currently planning for upcoming Medi-Cal policy changes that may affect eligibility and reimbursement methods, continuing to budget conservatively in order to remain flexible and responsive to these changes.

Public Health

The Public Health Department's recommended budget reflects the continued impact of a dual financial challenge: rising operational costs and an abrupt, unforeseen loss of $12.5 million in federal and state revenue. These pressures necessitated a rapid and strategic restructuring of departmental operations and staffing to ensure the preservation of core public health services.

In response, the department promptly initiated a comprehensive assessment to evaluate programmatic priorities and reallocate available resources toward services that are central to its mission, irreplaceable by other agencies, and critical to the health and well-being of the County's most vulnerable populations. These essential services include, but are not limited to, comprehensive case management for individuals living with HIV or tuberculosis, immunization programs to prevent the spread of communicable diseases, and emergency preparedness and response efforts to safeguard public health during crises. Although the department acted swiftly to adjust to significant budget reductions late in FY 2024-25, it was ultimately unable to fully offset expenditures. To support the department through this transition, the County allocated $3.3 million in General Fund resources during FY 2024-25. This one-time investment provided the necessary fiscal stability for the department to undertake a thoughtful and strategic restructuring process,

ensuring that mission-critical services were preserved and aligned with long-term funding capacity.

The FY 2025-26 Recommended Budget reflects a recalibrated staffing and service model that is aligned with ongoing revenue sources, promoting fiscal sustainability while maintaining the department's ability to deliver high impact public health programs. Workforce continuity remains a top priority for the County, and efforts are ongoing to minimize disruption to incumbent employees through close coordination with the Human Resources Division and other County departments. The County remains committed to supporting the Public Health Department in its mission to protect and promote community health, especially during times of fiscal uncertainty.

Social Services

As the County population continues to age, the demand for Social Services programs, particularly those within Aging and Adult Services, is expected to rise significantly. Older adults are facing increasingly complex needs, ranging from healthcare and housing to long-term care and social support. In response, the recommended budget allocates targeted funding to ensure these critical programs are well-equipped to meet growing demand. These funds will also help the department maintain eligibility for essential federal and State funding streams, safeguarding the continuity and expansion of services.

The passage of H.R.1 by Congress is poised to bring substantial changes to core federal safety net programs administered by the Human Services Department. While the most significant effects of this legislation are scheduled to take effect in Fiscal Year 2026-27, proactive measures are already underway to prepare for the potential disruptions. To mitigate future impacts, the department is taking a more cautious approach to staffing by closely evaluating the necessity of filling vacant positions. Additionally, a comprehensive review is being conducted of current expenditures to identify cost-saving opportunities and promote fiscal resilience. These steps are part of a broader strategy to preserve service levels and protect vulnerable populations from any adverse consequences stemming from federal policy shifts.

Investing in critical infrastructure

Equipment and infrastructure are essential to the long-term quality of services provided to the people of Kern County. The County Administrative Office prioritizes requests for capital projects and equipment in the following order: legally mandated, health and safety, preventive maintenance, cost reduction, and extent of direct public use or benefit.

As part of the County's long-term fiscal plan, the use of one-time sources such as fund balance carry-forward is typically isolated to capital and major maintenance projects and reserves or designations. The recommended budget includes 171 County-wide projects with a total cost of $144 million. These projects will enhance the health and safety for our residents, improve the useful life of facilities, and improve quality of life for our residents.

Supporting our Workforce

The FY 2025-26 Recommended Budget reflects our efforts in meeting the challenges of maintaining competitive salaries and benefits in order to recruit and retain quality employees to continue providing critical public services to our diverse community. Recently approved cost of living and equity increases totaling $50.2 million further the County's goal of offering competitive compensation and attracting top talent. Overall, the recommended budget reflects an increase in salary and benefits costs of $68.9 million or 5.4% from the prior year adopted budget. Total salary and benefits costs of $1.35 billion supports our workforce of 8,669 authorized positions, including a net increase of 31 positions for FY 2025-26, primarily to support the Fire Department and expand graffiti abatement in our community. We will continue to strive for competitive and sustainable salary increases for the workforce, while balancing limited resources and competing demands.

Preparing for the future

Building and maintaining adequate reserves remains a cornerstone of our fiscal strategy, ensuring Kern County's long-term financial stability and resilience. This budget continues our commitment to responsible stewardship by setting aside $38.9 million in reserves and designations, aligning with our reserve policy, which targets maintaining a minimum reserve level to protect against revenue volatility, economic downturns, and unforeseen emergencies. These reserves not only safeguard core services during times of uncertainty but also strengthen our creditworthiness and flexibility in responding to future needs, including federal and state policy shifts. By prioritizing disciplined reserve management, we reaffirm our dedication to prudent financial planning and sustainable governance.

There are many more projects and programs incorporated in the recommended budget and more to learn about the investments being made in our community. I invite you to look through the published FY 2025-26 Recommended Budget. It takes a lot of hard work, time and dedication to complete a budget of this size and complexity. I would like to take this opportunity to thank the Department Heads and their budget staff for their collective cooperation and my team in the County Administrative Office for their diligence and professionalism in preparing this document.

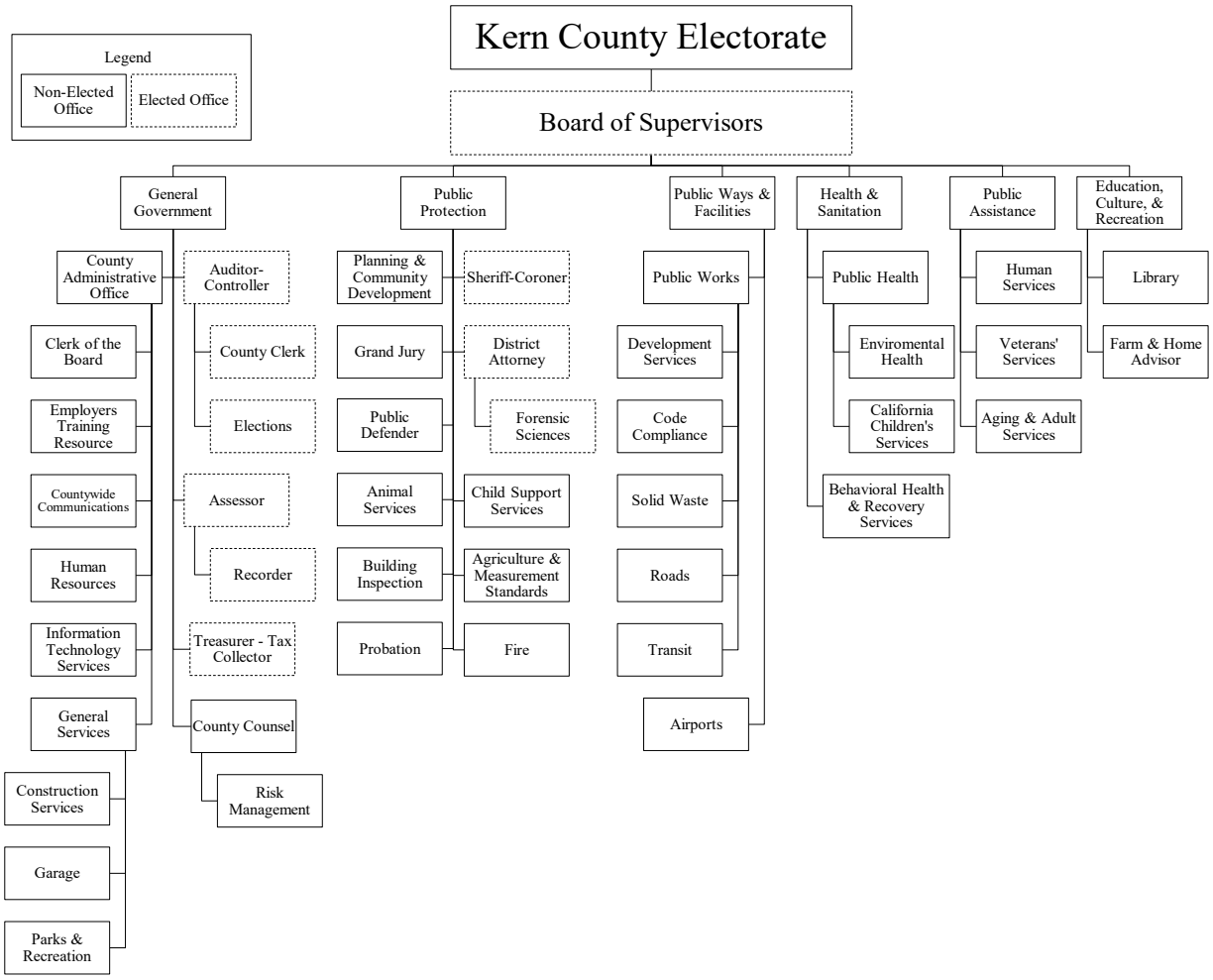
The next few years will be challenging as we navigate the uncertainty of the future fiscal landscape. I thank your Board for its leadership and commitment to supporting and maintaining a fiscally resilient foundation that guides our County. In the next fiscal year, we will update the County Strategic Plan through meaningful community engagement, ensuring that our residents, stakeholders and elected leaders have a voice in shaping our budget priorities and our future. I look forward to working with your Board and our community to implement the FY 2025-26 Recommended Budget.

Sincerely,

Nancy Anderson

Nancy Anderson
County Administrative Officer

Kern County Organizational Chart for Staffed Budget Units – by Function of Primary Budget Unit



COUNTY OF KERN
COUNTYWIDE FACTS AND FIGURES

Kern County is home to over 923,000 residents across 8,161 square miles, making it one of the largest counties in California by land area. With a diverse economy rooted in agriculture, energy, aerospace, and logistics, the County is rapidly evolving through growth in renewable energy and advanced manufacturing. Nearly half the population lives in Bakersfield, the County seat, while the rest of the County is home to thriving rural communities and military, desert, and mountain regions.

Structure: General Law County formed in 1866; five districts based on population. Members serve four-year terms.

Size: 8,161 Square Miles

Elevation: Lowest, NW Delano, 206 ft.
Highest, Sawmill Mountain, 8,755 ft.

Population by City	2025 population
Bakersfield	419,238
Delano	52,831
Ridgecrest	28,386
Wasco	26,235
Shafter	23,455
Arvin	19,991
McFarland	14,213
California City	13,317
Tehachapi	11,476
Taft	7,087
Maricopa	1,024
Total Incorporated	**617,253**
Total Unincorporated	**306,708**
Total County	**923,961**

State of California, Department of Finance E-1 Population Estimate with Annual percentage Change

Race/Ethnicity:

Hispanic or Latino	55.83%
White	30.23%
Black	5.68%
Asian	5.54%
Multi-Race	1.93%
American Indian	0.38%
Pacific Islander	0.09%
Other	0.32%

Governor's Office of Business and Economic Development Community & Place Based Data Tool (December 2024)

Median Age: 31.92
Governor's Office of Business and Economic Development Community & Place Based Data Tool (December 2024)

Educational Attainment (Aged 25 Years+):

Less than 9th Grade	12.91%
9th to 12th grade, no diploma	10.07%
High school graduate	28.04%
Some college, no degree	21.88%
Associate's degree	8.16%
Bachelor's degree	12.17%
Graduate or professional degree	6.78%

Governor's Office of Business and Economic Development Community & Place Based Data Tool (December 2024)

Universities & Community Colleges:

Four Year Universities
California State University, Bakersfield
Community Colleges
Bakersfield College
Taft College
Cerro Coso College

Employment by Industry:

Government	20.62%
Farming	17.08%
Trade, transportation & utilities	16.99%
Private education & health services	13.76%
Leisure & hospitality	8.34%
Professional & business services	7.81%
Mining, logging, & construction	6.69%
Manufacturing	3.51%
Other services	2.58%
Financial activities	2.13%
Information	0.48%

State of California Employment Development Department, Bakersfield MSA Press Release June 2024

Labor Force Status:

Labor Force	408,970
Employed	368,158
Unemployed	38,529
In Armed Forces	2,283
Not In Labor Force	280,631

Governor's Office of Business and Economic Development Community & Place Based Data Tool (December 2024)

Unemployment (June 2025): 9.6%
State of California Employment Development Department, Bakersfield MSA Press Release July 18, 2025

Poverty Rate (CPM): 11.2%
California Poverty Measure, first quarter of 2023, Public Policy Institute of California & Stanford Center on Poverty and Inequality

Median Household Income: $69,533
Governor's Office of Business and Economic Development Community & Place Based Data Tool (December 2024)

Median Home Value: $310,600
Jobs EQ, U.S. Census Bureau, American Community Survey 2019-2023

Assessed Taxable Value (2024-25): $126 billion
County of Kern Tax Rates & Assessed Valuations Assessed Taxable Value Net of Aircraft 2024-25

Civilian Noninstitutionalized Population with Health Insurance Coverage: 92.2%
US Census Bureau, 2019-2023 American Community Survey 5-year

Largest Hospitals by Bed Count:

Bakersfield Memorial Hospital	385
Adventist Health Bakersfield	254
Mercy Hospitals of Bakersfield	229
Kern Medical	222
Ridgecrest Regional Hospital	150
Adventist Health Delano	110
Kern Valley Hospital	98
Good Samaritan Hospital	64
Adventist Health Tehachapi	25

American Hospital Directory, Hospital Search date: 07/24/25

Regional Parkland:

- Buena Vista Recreational Area
- Kern River County Park and Campground
- Tehachapi Mountain Park
- Greenhorn Mountain Park
- Camp Okihi
- Camp Condor
- Lake Woollomes
- Leroy Jackson Regional Park
- Metropolitan Rec. Center/Stramler Park
- Eastern Kern County Onyx Ranch SVRA
- Fort Tejon State Historic Park
- Red Rock Canyon State Park
- Tomo-Kahni State Historic Park
- Tule Elk State Natural Preserve
- Cesar E. Chavez National Monument
- Los Padres National Forest
- Sequoia National Forest
- Wind Wolves Preserve

County of Kern, Parks and Recreation; Office of Countywide Communications, Tourism Bureau

Tourist Attractions:

- Kern River
- Lake Isabella
- Kern County Raceway
- Crystal Palace
- Kern County Museum
- California Living Museum
- Red Rock & Jawbone Canyons
- Famoso Raceway
- Buena Vista Museum

Situated at the southern gateway of California's San Joaquin Valley, Kern County spans from the Mojave Desert to the Central Coast Ranges. Nearly half of its 923,961 residents live in Bakersfield, the county seat and regional hub. Kern's economy is anchored by legacy industries such as agriculture, energy, aerospace, and defense, and continues to grow through innovation in renewable energy and logistics.

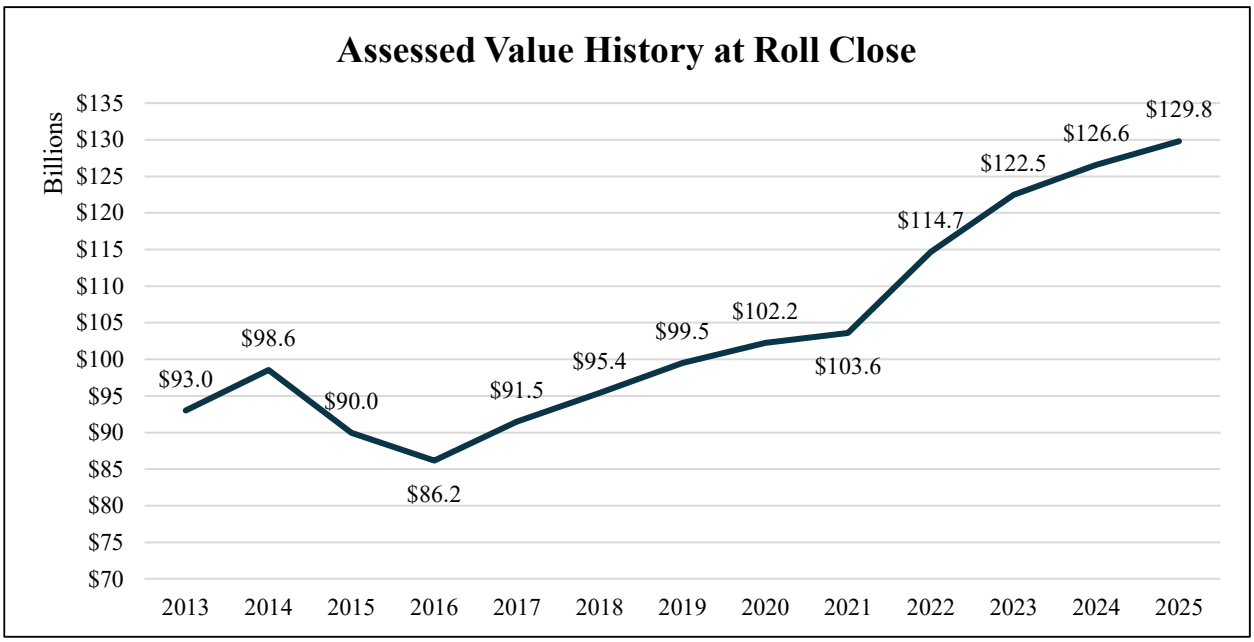
Kern County stands out as one of the youngest populations in California, with a median age of 32—five years younger than the statewide average. This youthful demographic supports a strong labor force, rising demand for housing, education, and services, and a solid foundation for long-term economic growth.

The County has experienced steady population growth, increasing by over 8% between 2010 and 2020. Modest growth is expected to continue through 2030, driven by expanding young families and affordability relative to other California regions.

Kern County is known for historic contributions to aviation and space research, including the first solar-powered and privately funded space flights. It is also a top national producer of oil and a leader in renewable energy, generating nearly half of California's solar and wind electricity. Tejon Ranch—spanning 270,000 acres of farmland and rangeland—remains a prominent landmark and the largest block of privately held land in the state.

Economic Indicators

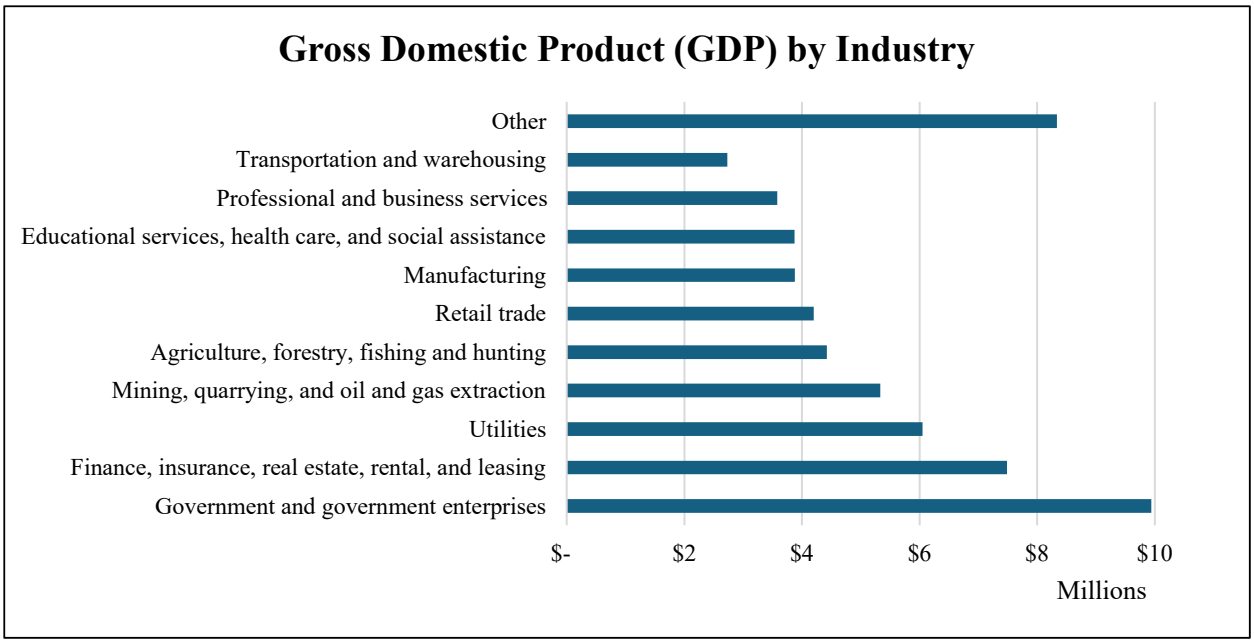
The County's FY 2025-26 estimated total net assessed value is $129.8 billion, an increase of $3.2 billion, or 2.6% from FY 2024-25. Since 2014, the County's total assessed valuation has increased 31.7% at an average of 2.7% per year.



Kern County Assessor's Office

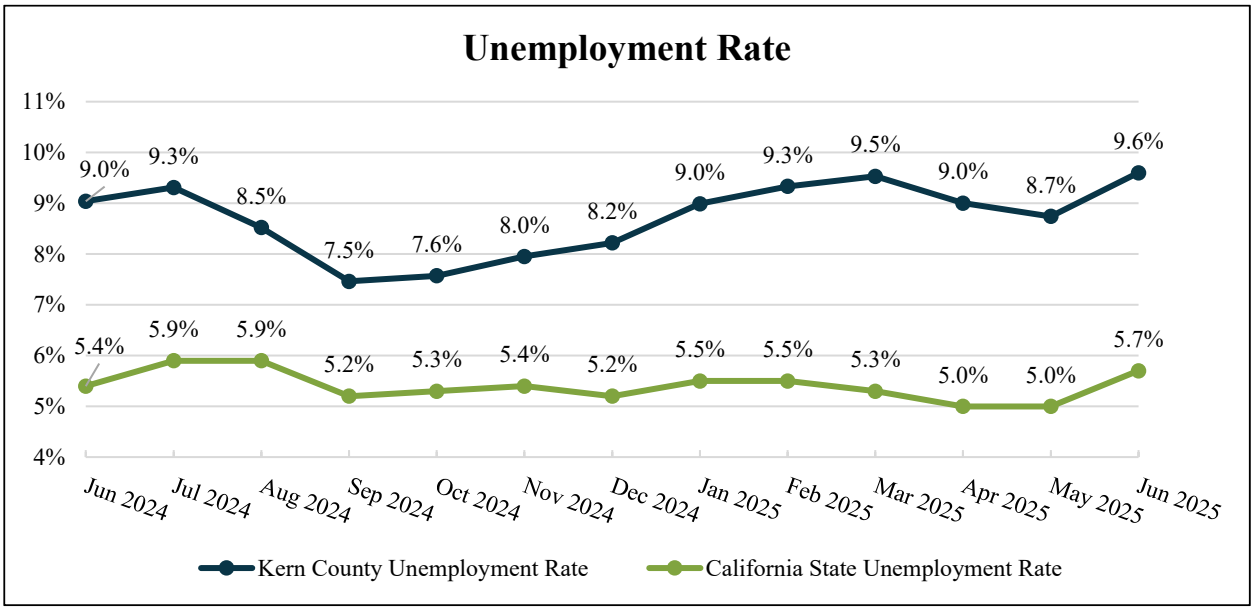
The most notable change in the County's assessed value over the past nine fiscal years is increasing economic diversification. In FY 2014-15, oil and gas property assessments made up 32% of the assessment roll. In FY 2025-26, the estimated oil and gas property assessments account for just 9% of the roll, a 64.4% decline in assessed value. Economic diversity is a positive indicator of sustained economic health, as a more diversified economy will mitigate unsystematic risks, reduce volatility, and provide more opportunities for growth.

Gross domestic product ("GDP") is the measurement of the value of all goods and services produced in the County. Kern County's GDP in 2023, the most recent data available, was $59.8 billion, marking an increase of 2.4% compared to 2022. GDP growth of 2-3% is considered a healthy rate of growth to maintain the lowest level of unemployment without creating inflation, also called the natural rate of unemployment. Kern County's average annual GDP growth from 2019 to 2023 of 5.8% can be explained by broad economic diversification and growth across nearly all industry groups. The Bureau of Economic Analysis 2023 estimates of GDP show declines in agriculture, mining, utilities and manufacturing offset by growth in all other industrial areas. The most notable areas of growth occurred in retail trade (8.6%), finance, insurance, real estate, rental, and leasing (11.1%), health care and social assistance (11.0%) and government (7.9%).



U.S. Bureau of Economic Analysis, "CAGDP2 Gross domestic product (GDP) by county and metropolitan area 1" (accessed Thursday, July 24, 2025)

Kern County's unemployment rate remains among the highest among peer counties. Although a young population in comparison to peers, the country, and the State is a positive economic indicator for future economic growth, Kern County's 2023 disconnected youth rate is 11.3%, according to the US Census Bureau five-year estimate. The measure, a percentage of 16-19 year olds neither enrolled in school, nor employed, has fallen from its high of 12.69% in 2013, but remains high relative to California Counties of comparison and is exceeded only by Kings County among peers.



State of California Employment Development Department, Bakersfield MSA Press Release June 2025

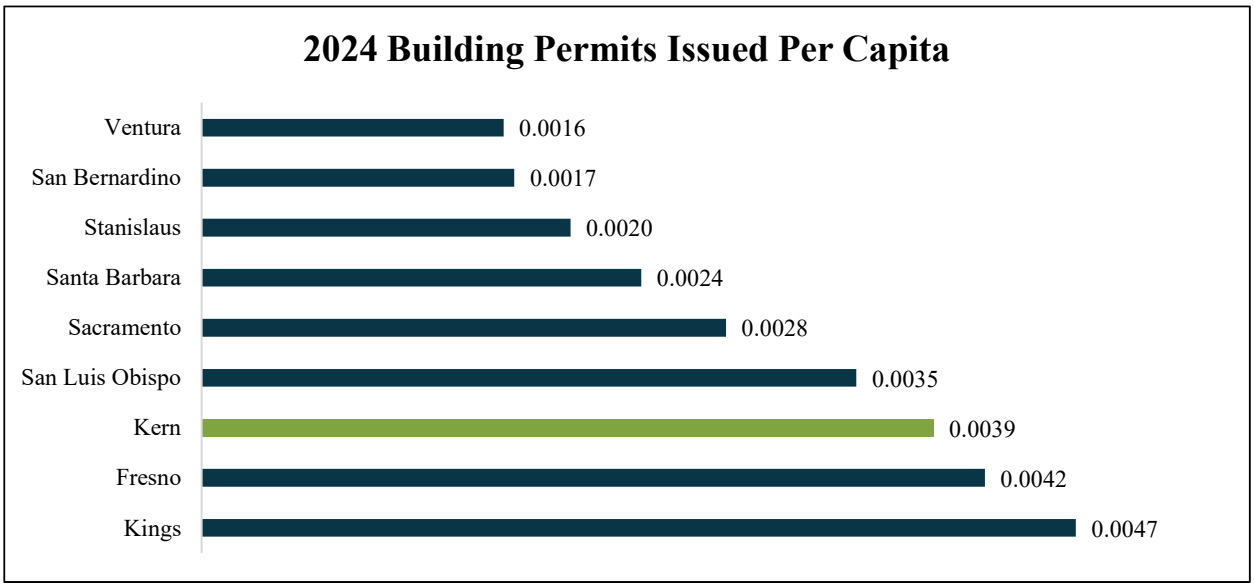
Living wage is defined as the hourly rate an individual in a household must earn to support themselves and/or their family's basic needs, working full-time (2,080 hours per year). Typical expenses to estimate the living wage vary by location and family size, but include food, childcare, medical, housing, transportation, civic, internet & mobile, and other expenses.

Living Wage Calculation

	One Adult, No Children	One Adult, Two Children	Two Adults, One Working, Two Children	Two Working Adults, Two Children
California Living Wage	$28.72	$64.17	$51.15	$34.55
Kern Living Wage	$22.67	$48.76	$41.99	$27.11
Kern Poverty Wage	$7.52	$12.81	$15.46	$7.73
Kern Required Annual Income Before Taxes	$47,162	$101,427	$87,344	$112,779
California Required Annual Income Before Taxes	$59,740	$133,475	$106,401	$143,735

Living wage data sourced from the Living Wage Institute via https://livingwage.mit.edu / Kern County, California / 06029, 06. Accessed 08/12/25. Data as of February 10, 2025.

The largest expense categories for Kern County are childcare and housing. In Kern County, the cost of childcare exceeds that of housing. The average annual cost of daycare center tuition for two children is approximately 44% of the median household income for a married couple in California, per 2024 US Census data. According to Child Care Aware of America's analysis, the cost of care has increased 29% from 2020 to 2024 nationwide, while overall prices rose 22%. Statewide, the largest share of household income is spent on housing costs.



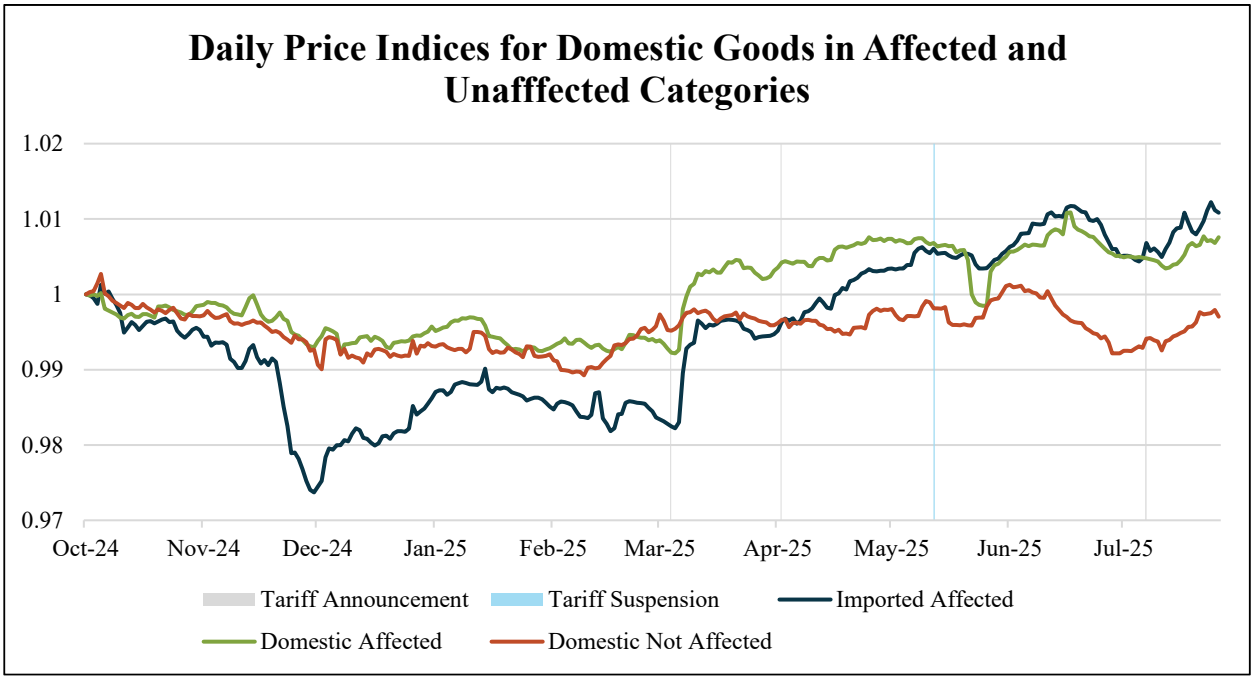
U.S. Census Bureau, New Private Housing Structures Authorized by Building Permits for select California Counties, retrieved from FRED, Federal Reserve Bank of St. Louis; State of California, Department of Finance E-1 Population Estimate

As of 2024, there are more homes per person in California than any time since 1991, per CalMatters. However, per the US Census Bureau, the number of individuals per household has been in decline since at least 1940. From 1997 to 2007 the state of California permitted approximately 118,000-184,000 new housing units per year, or approximately .005 to .009 homes per person. Following the 2008 economic recession, the housing market experienced a sustained period of suppressed activity, averaging just 62,100 new housing units permitted per year from

2008 to 2015, partially influenced by supply chain hysteresis. The State only exceeded 100,000 new permits per year in 2016 and has since averaged between 103,500 and 115,600 per year, or approximately .003 units per person. The resulting increase in demand, combined with a suppressed capacity to supply units, has pushed the median home price in California up approximately 2.5 times that of the national median and the median rent 55% more than the national median.

To meet demand, the State of California set a goal to construct 2.5 million homes beginning 2022 through 2030, roughly equivalent to 315,000 new units permitted per year or .008 new units per person for 9 years. The state has fallen short each year and would need to permit approximately 418,700 units each year, or .01 units per person, to meet the goal of 2.5 million homes by 2030.

Kern County exceeded the state's building permits issues per capita in 2024 with a ratio of .004 units permitted per person, outperforming the average of its peer counties, adjusted for population, by 31.9% and ranking third overall behind Fresno and Kings Counties.



Cavallo, Llamas & Vazquez (2025), micro data from PriceStats – State Street. Updated 26 Jul 2025; Harvard Pricing Lab

Tariffs on imports are paid by the receiver at the port of entry. Broad based tariffs are generally believed to raise prices for consumers and businesses and harm economic growth and additional uncertainty may disrupt supply chains and economic investment. However, the full impact of current and proposed tariffs, first announced March 2025, is not yet known.

Per the Legislative Analyst's Office, the last tariff exchange between the United States and China had an adverse impact on Kern agricultural exports with agricultural products making up most of the 128 items China imposed a 15-25% tariff on. Kern County is a major producer of California's top agricultural exports including pistachios, almonds, oranges, and table grapes.

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County of Kern

The County of Kern's FY 2025-26 Recommended Budget covers the period from July 1, 2025 through June 30, 2026. The County budget consists of the General Fund, special revenue funds, capital project funds, internal service funds, enterprise funds and other agency funds. Each department is responsible for operating within their budget and has authority to spend up to the approved budget.

When developing budgets, each department considers the County vision, mission and goals and objectives of the County, approved by the Board of Supervisors.

Vision & Mission Statement

Vision Statement – *"Grounded in ideas, energy and innovation, Kern County is a driving force for the world's fifth largest economy."*

Mission Statement – *"We will exceed expectations of the communities we serve, changing the way they feel about government, those who manage it, and the services it provides."*

The County of Kern's Mission and Vision Statements for the next five years are intended to set high-level goals and objectives that guide decision-making across all County business functions to support clear, concise and measurable outcomes for our residents, our employees and our organization. These outcomes are reflected in our annual County budget process and tracked through Departmental Performance Goals. These statements communicate what Kern County government is committed to doing for the community. They define why we exist.

Strategic Plan, Goals, and Objectives

The process used to create the Kern County Strategic Plan was inclusive and comprehensive. Every effort was made to solicit participation of key internal and external stakeholders, including members of the public, County department heads and employees. The proposed goals, strategies and outcomes identified in the strategic plan are a result of input from the public, stakeholders, and County employees that developed and refined the information gathered.

The County's citizenry requires a range of services covering a broad spectrum of health, public safety, transportation, social, recreational and environmental services. The biggest challenge faced by the County is fulfilling the demand for services with limited resources. The strategic goals serve as a tool to use when policy decisions must be made to allocate financial resources during each budget year. During the budget process, information is provided to the Board that outlines efforts by departments to reach goals and to identify opportunities to address the Board's priorities, establishing an overall direction for allocation of the County's limited financial resources, in order to meet long-term needs and service demands of the County's citizenry.

The FY 2025-26 Recommended Budget book includes prior year accomplishments, and departmental goals in accordance with the strategic plan.

Enhance Quality of Life for Kern County Residents

- We will make Kern County among the safest communities in the State of California.
- We will move homeless, mentally impaired and the addicted off the streets and into help and housing.
- We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.
- We will continuously improve customer accessibility and satisfaction across all business functions.

Be a model of Excellence in Managing our Business and People

- We will be among the very best fiscally managed counties in the State of California.
- We will attract, develop and retain top talent across all business areas of the County.
- We will continuously foster a Countywide culture of innovation and evolution.

Develop and Grow a Thriving, Resilient Regional Economy

- Rethink, reformulate, re-engineer; embrace and deliver smart change.
- Expand digital communication.
- Develop and sustain public/private partnerships.
- Strengthen and diversify our tax base.

What We Believe

Innovation – Researching best practices and innovating current processes to ensure the best service and use of resources for our residents. Breaking the habits of the way we've always done it, challenging our processes, and searching for new and better alternatives that give Kern County a leading edge.

Collaboration – Mandating that we break silos across the organization to find solutions to problems; always being inclusive of others and striving for diversity. Fostering a culture that values teamwork but recognizes the value of individual contributions, a culture where employees intuitively seek out their peers' opinions and insight to drive toward a better deliverable.

Service – Demonstrating a clear standard of serving the residents and visitors of Kern County as our number one priority. Demonstrating that we are more than government by always embodying the customer service mindset in all our roles for all our residents.

Financial excellence – Creating trust and confidence by maintaining fiscally sound and sustainable financial plans and budgets in a transparent and efficient manner.

Transparency – Our efforts, actions and policies will be open and transparent and include active engagement of those we serve.

Budget Planning and Process Calendar

Ongoing

Policy Direction – The Board of Supervisors provides ongoing policy direction to the County Administrative Officer.

Year-end Estimates – Departments provide year-end estimates of revenue and expenditures to the County Administrative Office on a monthly basis and any significant changes are addressed timely.

Amendments to the Adopted Budget – As needed throughout the fiscal year, after the budget is adopted, departments are able to bring agenda items to the Board of Supervisors to transfer, add or reduce budget appropriations, based on specific situations such as unanticipated revenue that the department requests to spend, or conversely, unrealized revenue the department is aware of that should reduce spending authority.

Mid-Year Budget Reports – Departments are required to submit a mid-year budget status report to the County Administrative Office by January 15 that details any concerns or issues the department may have regarding the budget and current projections for year-end. The County Administrative Office compiles the information from departments and brings an agenda item to the Board of Supervisors that recaps the adjustments to the adopted budget for the General Fund through December 31 and notifies the Board of any known budgetary issues.

December through March

Major Maintenance – Proposals for capital and major maintenance projects are due to the General Services Division by mid-December. Proposals related to General Services maintained buildings or facilities are due by mid-October with a copy to the County Administrative Office.

New or Replacement Vehicles – Departments using Garage vehicles under Plans 1 and 2 are required to submit Vehicle Request Forms to the County Administrative Office. Approved requests are forwarded to the General Services Division by mid-January.

Five-Year Fiscal Forecast – The County Administrative Office develops a Five-Year Fiscal Forecast of financial operations for General Fund programs, projecting major revenues (sources) and expenditures (requirements) based on current service levels and expected future changes to those programs or service levels. The analysis includes the identification of trends, significant impacts, and recommendations, which are presented by the County Administrative Officer for recommendation to the Board of Supervisors as part of the Budget Development Guidelines.

Budget Development Guidelines – In late February or early March, the County Administrative Office proposes to the Board of Supervisors a budget development guideline for Net General Fund Cost or Net County Cost allocations for the upcoming budget year in addition to proposed public budget hearing dates and revenue forecasts for budget development.

Budget Kickoff – The County Administrative Office hosts a "Budget Kickoff" meeting for departments in late February or early March and issues guidelines for the development of next fiscal year's budget, which includes procedural instructions and any relevant information.

March and April

Departmental Charges – Departments that charge other departments for services send charges to the County Administrative Office by early March for review and distribution to departments.

Insurance Rates – Risk Management's charges for workers' compensation, general liability, automobile, and other insurance, are forwarded to the County Administrative office by early March for review and distribution to departments.

Fees – Requests for new or increased fees are submitted to the County Administrative Office no later than March 6. Fees must receive Board approval prior to June 30 to become effective with the new fiscal year and included in the recommended budget.

Departmental Budgets – Departments are required to submit budget requests, including step-down plans (if required) to the County Administrative Office and the Board of Supervisors in mid-April.

May and June

Fiscal Update including Federal and State Impacts – The County Administrative Office presents a fiscal update to the Board of Supervisors, outlining supplemental budget requests, projected revenue gaps, and significant federal and State funding risks that may impact FY 2025-26 service delivery and budget development.

First Budget Discussion – In accordance with the County Budget Act, the County Administrative Office presents the preliminary recommended budget for Board approval prior to July 1. This is also the first of four public sessions regarding the County's budget.

July and August

Final Assessment Roll and Fund Balances – The Assessment Roll is delivered by the Assessor to the Auditor-Controller. The Auditor-Controller reports County fund balances available as of June 30 to the Board of Supervisors and the County Administrative Office (not later than the first Tuesday after the 14th working day in July).

Capital Projects and Major Maintenance – The General Services Division annually distributes a major maintenance and capital project submission and processing timeline. The timeline is accompanied by a list of projects previously requested by departments. The departments are required to (1) delete any projects no longer deemed necessary; (2) add any new project request; (3) indicate if a project is being revised; and (4) establish the department's prioritization of the projects. The General Services Division performs an initial screening of all projects to establish a preliminary priority. For those projects that are given preliminary priority as well as for revised

projects, cost estimates are then generated. The list of prioritized projects is provided to the County Administrative Office for budgetary consideration.

Performance Measures – Departments provide performance measures with actual data to the County Administrative Office for inclusion in the recommended budget in early July.

Second Budget Discussion – The County Administrative Office presents an updated budget status and receives public input for the recommended budget.

Third Budget Discussion – The County Administrative Office presents an updated budget status with year-end closing numbers and department identified issues to the Board of Supervisors in mid to late-July. This is the third of four public sessions regarding the County's budget.

Recommended Budget Document – Recommended budget documents are made available to the public at least 10 days before the start of final Budget Hearings. The Clerk of the Board also publishes the public notice announcing Budget Hearings.

Final Budget Hearing – The Board of Supervisors holds a final Budget Hearing on the County Administrative Office Recommended Budget in late August. At the conclusion of the Budget Hearings, the Board of Supervisors formally adopts resolutions adopting the regular County budget, budgets for funds not included in the regular County budget, budgets for County service areas and special districts under control of the Board.

Calendar for the FY 2025-26 Budget

Mid-December	Capital and Major Maintenance Requests
March 11, 2025	Adoption of FY 2025-26 Net General Fund Guideline
March 13, 2025	Budget Kick-off with Departments/Budget Preparation System Opening
March 17, 2025	Budget Preparation System Training
April 18, 2025	Departments Submit Requested Budgets
May 13, 2025	Presentation of Fiscal Update including Federal and State Impacts on County Budget
June 28, 2025	Presentation of the Preliminary Recommended Budget and First Public Budget Discussion with Program Prioritization Plans
July 28, 2025	Special Evening Meeting to Receive Public Comments
July 29, 2025	Second Public Budget Discussion with year-end closing numbers
August 26, 2025	Budget Hearing and Adoption of FY 2025-26 Budget

General Fund Budget Process

The County Administrative Office has the responsibility of developing the County fiscal plan for all General Fund departments. This plan begins with a five-year fiscal forecast and is used to highlight revenue projections and anticipated costs to be incurred and in the upcoming fiscal years. The County uses this forecast to build the fiscal plan for five years beginning with FY 2025-26.

The County fiscal plan also focuses on three restricted funding sources, Proposition 172, and 1991 and 2011 Realignment. Proposition 172 revenue assists in funding the Sheriff-Coroner, District Attorney, Public Defender, Fire and Probation departments. 1991 and 2011 Realignment assists in funding various departments that provide safety, public assistance and health services.

For some departments, budgets are also built utilizing revenues generated from fees. A public hearing before the Board of Supervisors is required for all fee increases and must be approved prior to implementation.

On June 28, 2025, the County Administrative Office presented the FY 2025-26 Preliminary Recommended budget to comply with the State's County Budget Act, which requires the County to approve a budget on or before June 30 (Government Code section 29064). An evening session specifically for public input was scheduled for July 28, 2025. A third budget discussion was held on July 29, 2025, concluding with the final budget hearing on August 26, 2025.

Other Funds Budget Process

In addition to the General Fund, the County of Kern has special revenue funds, capital project funds, County service area funds, enterprise funds and internal service funds. All of these funds are restricted to the revenue sources they receive. Each department having these types of funds is responsible for developing its budget based on the revenue (sources) available to them. These sources include projected revenue to be collected in FY 2025-26 and any revenue not spent and carried forward from prior year (for example, fund balance for special revenue funds and retained earnings for enterprise funds). These budgets are also discussed during the Budget Hearings.

Amending the Adopted Budget

The County Budget Act authorizes counties to amend the adopted budget through a budget revision process. For County departments, amendments may be requested by placing the item on the Board of Supervisors' meeting agenda as required by Kern County Administrative Policies and Procedures Manual Section 904. Budget adjustments require a 4/5 vote of the Board of Supervisors to pass and may be included on the agenda for consideration at any regularly scheduled Board meeting.

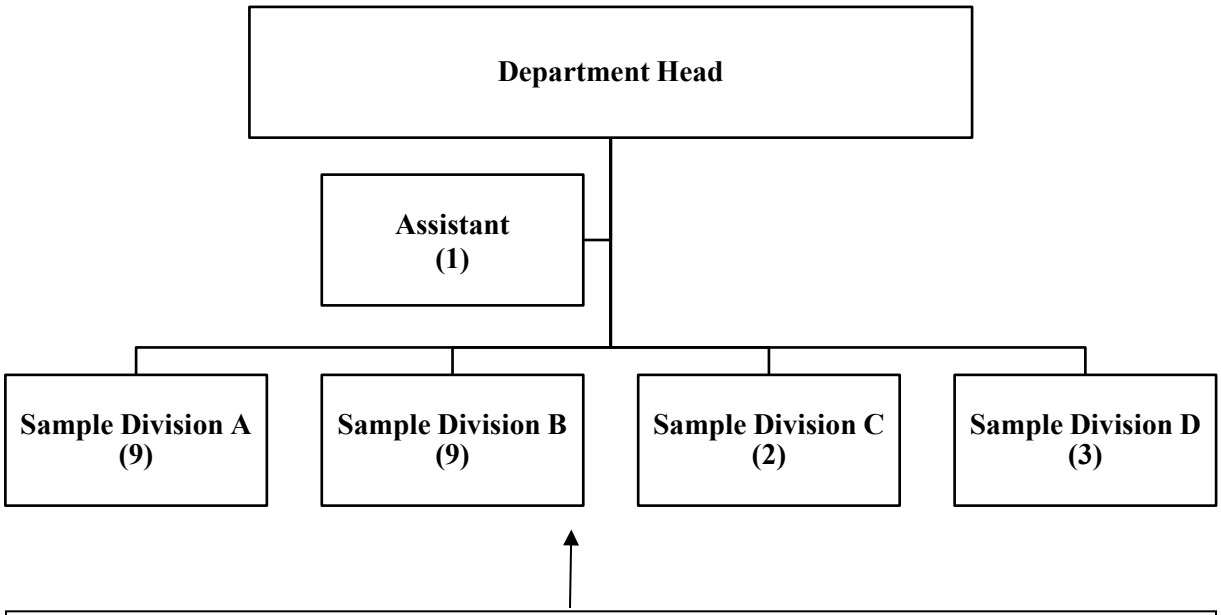
Budget Book Format

Budget units presented in this book are displayed at a fund/department level. Although some departments incorporate additional organizational levels when developing their budgets, the fund/department level of presentation was selected to provide consistency between all budget units. A sample of the departmental budget format is included is this overview.

Mission Statement

(Department Mission Statement)

Organizational Chart



Demonstrates the departmental structure by major divisions, including current authorized permanent staffing counts.

Fiscal Year 2023-24 and 2024-25 Accomplishments

Significant departmental accomplishments during the last two fiscal years.

Section Name

Department Name

Department Head: Name
Fund:
Budget Unit:

Function:
Activity:

The department name is listed at the top, and begins the section on specific budget unit information. This section also lists the numerical budget unit(s) assigned to the department, fund type, function, and activity. The header shows which budget unit(s) you are looking at and lists the Function and Activity per state guidelines.

Description of Major Services

Description of Major Services provides a narrative describing the function and activity of the budget unit.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$3,069,856	$2,909,267	$2,548,217	$2,951,262	$3,678,294	$3,846,528
Services and Supplies	93,568	172,129	90,876	185,702	445,702	445,702
Other Financing Uses	0	1,165,633	0	0	0	850,743
TOTAL EXPENDITURES	**$3,163,424**	**$4,247,029**	**$2,649,596**	**$3,136,964**	**$4,123,996**	**$5,142,973**
Expend. Reimb.	($279,973)	($290,000)	($217,608)	($282,000)	($282,000)	($282,000)
TOTAL NET EXPENDITURES	**$2,883,451**	**$3,957,029**	**$2,431,988**	**$2,854,964**	**$3,841,996**	**$4,860,973**
REVENUE:						
Licenses and Permits	$8,500	$8,500	$8,500	$8,500	$8,500	$8,500
Charges for Services	13,260	0	50,040	0	0	0
Other Financing Sources:						
Community Resilience Grant	29,429	0	0	0	0	0
Excessive Acronym Mgmt Initiative	0	0	0	0	0	103,031
Reconciliation Relief Act	131,638	186,430	161,365	250,000	357,588	357,588
TOTAL REVENUE	**$182,827**	**$194,930**	**$219,905**	**$258,500**	**$366,088**	**$469,119**
Less Available BSI *	$0	$1,165,633	$0	$0	$0	$850,743
NET GENERAL FUND COST	**$2,700,624**	**$2,596,466**	**$2,212,083**	**$2,596,464**	**$3,475,908**	**$3,541,111**
BSI Ending Balance *	$1,165,633	N/A	$850,743	N/A	N/A	N/A

The above schedule displays the budget unit's current requested and recommended expenditures, revenue and two prior fiscal years and, depending on fund type, net county cost, net fund cost or retained earnings.

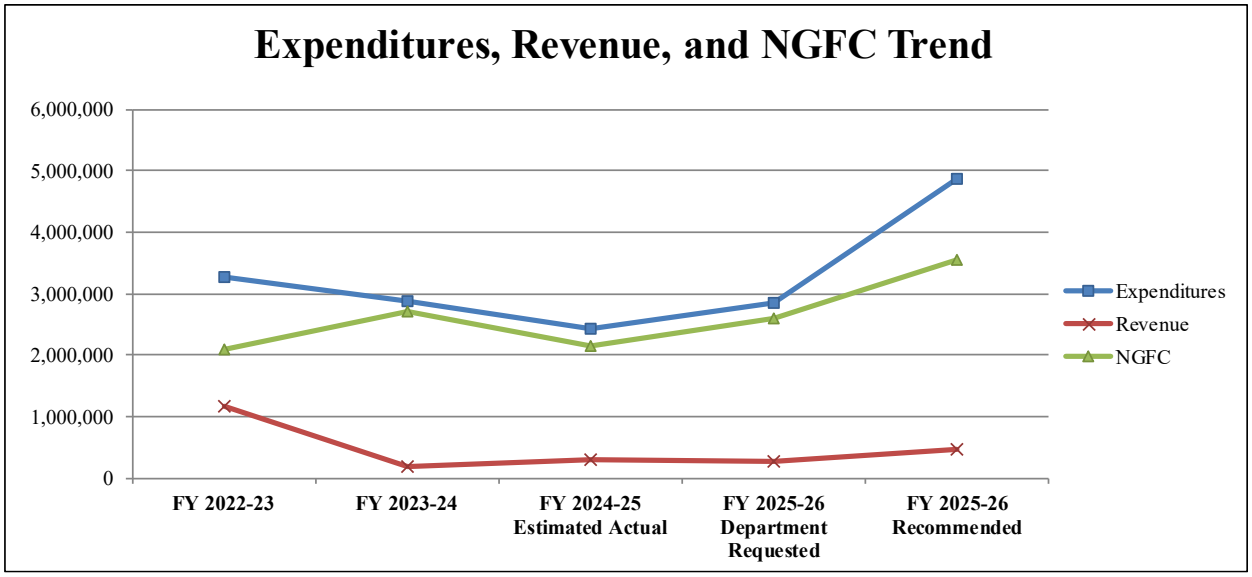
Section Name

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

This narrative section briefly describes significant budgeted expenditures and sources included within the departments' recommended budget.

Budget Changes and Operational Impact

This narrative section briefly describes any major budget unit program impacts, and highlights the FY 2025-26 budget, including significant changes in requirements and sources from the prior year adopted budget.

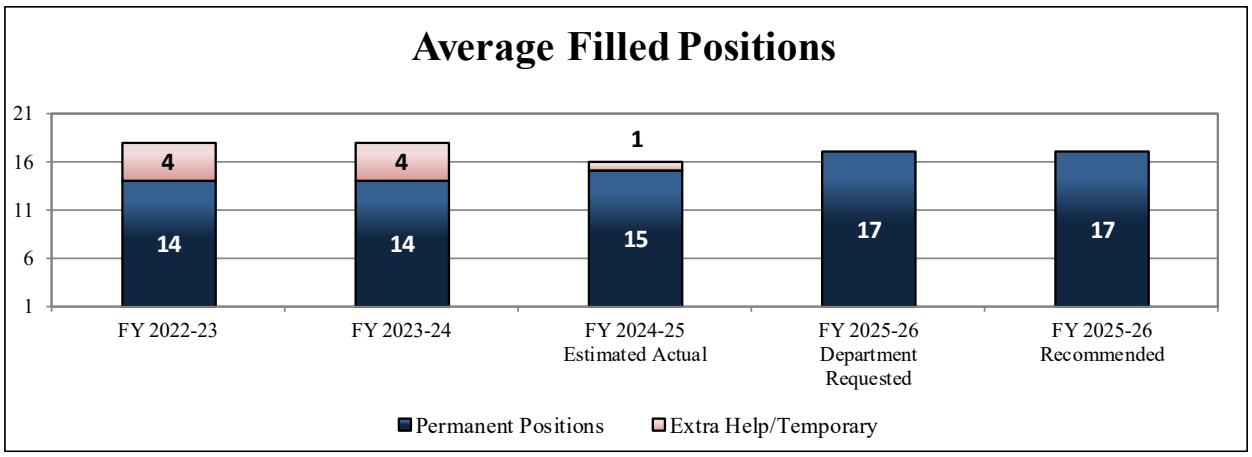


The above graph displays the trend of expenditures, revenue and net General Fund contribution for current year requested and recommended and the prior three fiscal years.

Staffing Changes and Operational Impact

This narrative section briefly highlights budgeted staffing changes and operational impacts for FY 2025-26, including significant changes from the prior year budgeted staffing.

Section Name



The graph above displays a visual picture of the budget unit's five-year budgeted staffing trend for the current year and prior three years.

Summary of Authorized Positions

This narrative section briefly highlights the budget unit's authorized permanent positions and positions budgeted for current fiscal year.

The Summary of Authorized Positions graph below displays authorized positions by division within the budget unit, including details regarding if the positions are filled, vacant, or new.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Sample Division A	8	0	0	8	8	0	8
Sample Division B	6	0	0	6	6	0	6
Sample Division C	1	0	0	1	1	0	1
Sample Division D	1	1	0	2	2	0	2
Total	16	1	0	17	17	0	17

Sample Division A

	Classification
1	Position Name
1	Position Name
6	Position Name
8	**Requested Total**

Sample Division B

	Classification
2	Position Name
4	Position Name
6	**Requested Total**

Sample Division C

	Classification
1	Position Name
1	**Requested Total**

Sample Division D

	Classification
1	Position Name
1	**Current Total**
	Additions/Deletions
1	Position Name
2	**Requested Total**

The Detailed Table of Authorized Positions graph above displays the budget unit's current authorized positions by division, including classification and position counts, all additions and deletions by classification, and the recommended total of authorized positions for FY 2025-26 budgeted staffing.

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Select an Initiative

County Goal: Select a Goal

Department Goal: Defined Goal

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Performance Measure 1	394	382	371	278
Performance Measure 2	795	820	840	950
Performance Measure 3	0.5%	-1%	-1.3%	-3%
Performance Measure 4	New Measure	New Measure	38.4%	34%
Narrative on the goal, objective, and performance measures				

The above table lists County Initiatives and Goals, aligned with department goals, objectives, and performance measures for the 2025-26 fiscal year, including any prior history or status updates if available.

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Summary of Requirements and Sources

	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Budget	FY 2025-26 Recommended Budget
Requirements				
Staffing Expenses	$1,208,576,531	$1,283,582,832	$1,302,056,679	$1,352,456,297
Operating Expenses	$1,988,005,464	1,907,754,821	$2,010,806,764	1,954,159,311
Capital Expenditures	522,193,590	139,674,581	527,596,392	143,821,558
Reimbursements	(19,413,283)	(20,766,870)	(20,982,220)	(19,949,132)
Contingencies	45,002,088	53,654,913	40,993,861	32,978,444
Subtotal Appropriation	**$3,744,364,390**	**$3,363,900,277**	**$3,860,471,476**	**$3,463,466,478**
Operating Transfers-Out	905,863,822	$862,652,478	878,109,535	$866,323,931
Contributions to Reserves	278,171,013	175,122,158	191,844,093	147,537,651
Total Requirements	**$4,928,399,225**	**$4,401,674,913**	**$4,930,425,104**	**$4,477,328,060**
Sources				
Taxes	$733,290,098	$739,450,966	$791,710,159	$763,359,482
1991 Realignment	141,182,601	138,628,411	138,628,411	143,821,081
2011 Realignment	243,629,294	248,171,175	254,554,627	248,682,318
Proposition 172	104,795,674	112,768,932	122,313,725	111,954,496
State, Federal, or Government Aid	1,117,206,441	1,037,378,835	1,075,562,106	1,051,640,308
Fee/Rate	614,453,723	666,187,986	687,694,565	711,571,652
Other Revenue	106,469,746	96,295,619	96,960,376	91,844,424
Operating Transfers In	1,082,718,707	865,610,747	893,079,061	876,399,543
Fund Balance/Use of Unrestricted Net Assets	584,622,220	314,547,697	654,562,590	304,851,990
General Fund Unassigned Fund Balance	92,260,449	166,215,674	166,215,674	134,674,944
Use of Reserves	107,770,273	16,418,871	49,143,810	38,527,822
Total Sources	**$4,928,399,226**	**$4,401,674,913**	**$4,930,425,104**	**$4,477,328,060**
Budgeted Staffing	**8,896**	**8,860**	**8,638**	**8,669**

The schedule above represents the entire County Budget from the FY 2023-24 Adjusted Budget through the FY 2025-26 Recommended Budget and includes special districts, employment grant programs, and community development grant programs under the authority of the County Board of Supervisors. The Adjusted Budget figures include the carry-forward of prior year appropriation associated with encumbrances or outstanding contractual obligations of the County. The FY 2024-25 Adjusted Budget requirements of $4.9 billion includes $479.2 million of prior year appropriations, of which $250.7 million is associated with capital projects and asset acquisition. The FY 2025-26 Recommended Budget for the County includes $4.4 billion in budgeted requirements and sources and 8,669 positions in budgeted staffing. Further detail of the County's requirements, sources, and budgeted staffing for the upcoming fiscal year is provided in the following pages.

Appropriation Summary

The FY 2025-26 Recommended Budget includes appropriation of $3.5 billion, which is a net increase of $99.5 million, or 3%, more than the FY 2024-25 Adopted Budget and $397 million or 10.3% less than the FY 2024-25 Adjusted Budget. The schedule below lists appropriation; however, it does not include operating transfers-outs, which provides a mechanism to transfer funding between budget units. This schedule shows the change from the prior year adjusted budget.

Summary of Appropriation - All Funds
(Excludes Operating Transfer-Outs and Contributions to Reserves)

	FY 2023-24 Actual	FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Budget	FY 2025-26 Recommended Budget	Change Between 2024-25 Adjusted & 2025-26 Recommended	Percentage Change
County Operations						
General Government	$188,767,850	$277,004,775	$358,409,784	$289,222,914	($69,186,870)	-19.3%
Public Protection	526,644,301	615,447,689	635,721,841	629,414,567	(6,307,274)	-1.0%
Health and Sanitation	88,993,878	102,304,392	107,996,062	99,736,554	(8,259,508)	-7.6%
Public Assistance	19,556,598	22,637,174	22,706,887	23,181,523	474,636	2.1%
Education	10,932,232	13,769,375	13,964,669	14,841,744	877,075	6.3%
Debt Service	11,906,836	13,816,224	13,816,224	13,612,722	(203,502)	-1.5%
Contingencies	0	29,765,607	21,875,465	11,935,000	(9,940,465)	-45.4%
Total General Fund	$846,801,695	$1,074,745,236	$1,174,490,932	$1,081,945,024	($92,545,908)	-7.9%
Special Revenue Funds	$1,418,304,313	$1,657,054,894	$1,812,900,066	$1,705,702,431	($107,197,635)	-5.9%
Capital Project Funds	18,412,473	27,279,716	193,549,787	12,399,197	(181,150,590)	0.0%
Enterprise Funds	140,002,920	197,184,534	244,590,619	213,317,719	(31,272,900)	-12.8%
Internal Service Funds	278,136,482	337,577,172	342,976,737	355,601,137	12,624,400	3.7%
Total County Operations	$2,701,657,883	$3,293,841,552	$3,768,508,141	$3,368,965,508	($399,542,633)	-10.6%
Special Districts	$26,166,352	$29,074,239	$49,531,762	$50,429,932	$898,170	1.8%
Employment Grant Programs	12,021,844	10,899,488	12,361,913	15,090,452	2,728,539	22.1%
Community Development Programs	6,410,455	30,084,998	30,069,661	28,980,586	(1,089,075)	-3.6%
Total All Funds	**$2,746,256,534**	**$3,363,900,277**	**$3,860,471,476**	**$3,463,466,478**	**($397,004,999)**	**-10.3%**

Note: This schedule does not include operating transfers-out or contributions to reserves and, therefore, will not match the requirement summary schedules that follow.

The below explains major expenditures included in the $3.5 billion of appropriations for the FY 2025-26 Recommended Budget. The following pages provide explanations of notable appropriation changes from the FY 2023-24 Adjusted Budget to the FY 2025-26 Recommended Budget.

Countywide Operations (General Fund)

The County General Fund contains the following functional groups, which have a total budgeted appropriation of $1 billion for FY 2025-26:

General Government has appropriation of $289.2 million and contains County departments that provide administration, general services, and fiscal services to departments and County residents. In addition to maintaining and operating all parks. The administration departments provide leadership and support to departments that provide direct public services to County residents. Leadership departments include the Board of Supervisors ($4.2 million), which is the governing

body of County government, and the County Administrative Office ($5.6 million), which directs and coordinates departmental activities according to the law and strategic goals set by the Board of Supervisors. Various support departments include civil legal services provided by County Counsel ($14.9 million); employment and employee related services provided by Human Resources ($6.8 million); purchasing, property management, construction services, and park services and operations provided by General Services ($25.8 million); fiscal services such as payroll, claims payments, auditing by the Auditor-Controller ($8.8 million); tax collection and treasury oversight by the Treasurer Tax Collector ($8.5 million); and information technology support provided by the Information Technology Services Division ($35.2 million). Also included in this category are major maintenance and capital projects ($80.2 million) and utility payments ($24.1 million).

Public Protection has appropriation of $629.4 million and provides public safety services to County residents. The Sheriff-Coroner-Public Administrator ($345.1 million) provides law enforcement services for the unincorporated areas of the County. Primary functions of the department include providing countywide services for general law enforcement operations as well as providing detention facilities for all County presentenced inmates and sentenced inmates no longer required to go to State prison as a result of the realignment by the State of adult offenders (2011 Realignment). The department also provides law enforcement services through contractual agreements. In addition, the Sheriff's Office is now responsible for the Park Ranger Program and security services at County facilities. The Probation Department ($139.1 million) provides supervision of adult and juvenile probationers throughout the County. In addition, the department operates and maintains the County's juvenile detention facilities. The District Attorney's Criminal Division ($50.2 million) is responsible for prosecuting crimes committed within the County and the Public Defender ($26.2 million) provides legal counsel for indigent defendants within the County.

Health and Sanitation has appropriation of $99.7 million and provides health and medical service programs to County residents through several County Departments. Health services are provided by Public Health ($40.2 million). A contribution to the Kern County Hospital Authority ($51.6) provides funding for medical services for County inmates and medically indigent residents.

Public Assistance has appropriation of $23.1 million and administers veteran social service and job assistance programs to County residents. Veterans' Services ($1.7 million) advocates on behalf of local veterans, aids with claim preparation and benefits counseling, refers veterans to other County, State, and federal agencies for programs they may be eligible for, and providing outreach throughout the County to inform residents of benefits and services available to veterans. Employers' Training Resource ($19.5 million) administers federal and State grant funds to provide employment assistance programs.

Education has appropriation of $14.8 million and provides educational information and services to enhance the quality of life for residents of all ages. The library provides services such as book lending, inter-library loans, reference, audiovisual, computer and other literacy information.

Debt Service is administered out of one budget unit which has appropriation of $13.6 million and makes annual debt service payments for County projects and equipment financed on a long-term basis.

Contingencies of $11.9 million include: $5.3 million for unforeseen operational changes and legislative impacts, $500,000 for uncertainties; $2 million for potential cost associated with a Sheriff's Academy, $1 million to establish a housing stipend for Sheriff's Deputies assigned to hard-to-fill outlying locations; $1 million for the anticipated cost of a special election; and finally, $1.6 million was included to cover the potential cost increases in insurance premiums.

Special Revenue Funds

Special Revenue Funds have appropriation totaling $1.7 billion. These funds account for the proceeds of specific sources that are legally restricted to expenditures for specific purposes and are primarily used to fund the following functions within the County:

General Government has appropriation of $79.5 million and provides special purpose funding for the Development Services special revenue fund, in addition to $67.3 million in American Rescue Plan Funds that will be utilized to continue responding to the public health emergency, backfill for lost revenue, and to better meet the needs of our community through investments in sewer, and other infrastructure improvements.

Public Protection has appropriation of $586.5 million and provides fire safety services as well as special purpose funding for the District Attorney, Sheriff-Coroner, Probation Department, Agriculture and Measurement Standards, Planning and Community Development, Child Support Services and Animal Services operating departments in the General Fund. The Fire Department ($243.9 million) responds to emergency fire, rescue, and medical aid requests. Building Inspection ($13.6 million) enforces building regulations and administers parcel map and zoning requirements for land use throughout the County. Code Compliance ($4.7 million) enforces and corrects violations that threaten public safety in County areas, including public nuisances, weeds, building and housing, solid waste and abandoned wrecked, inoperative, or dismantled vehicles.

Public Ways and Facilities has appropriation of $169.9 million in the Roads Department which plans, designs, constructs, and maintains public roads, bridges, streets, and traffic-control devices in the County.

Health and Sanitation has appropriation of $633.9 million and provides behavioral health and substance use disorder services to County residents primarily through the Behavioral Health and Recovery Services Department ($453 million). Environmental Health Services ($10.5 million) provides State-mandated regulatory oversight, compliance assistance, and enforcement actions for community businesses and activities.

Public Assistance has appropriation of $832.7 million and provides social service programs to County residents. One of the largest special revenue funds in the County is Human Services - Administration ($307.7 million) which provides child protective services as well as administers major public assistance programs including CalWORKs, CalFresh, and Medi-Cal. Human

Services – Direct Financial Aid ($394 million) provides direct assistance payments to qualifying County residents for the above public assistance programs as well as General Assistance. Aging and Adult Services ($33.2 million) provides services such as abuse prevention, nutrition, homemaker, conservator, disease prevention and health promotion, insurance counseling, information, and referral assistance, as well as In-Home Supportive Services program administration.

Capital Project Funds

Capital Project Funds have an appropriation of $12.4 million, of which $2.4 million has been included to fund a portion of the Regional Public Safety Communications Network. Projects and $10 million have been included to support the new Hart Flat fire station. For further detail on upcoming major capital projects, see the Countywide Capital Projects section.

Enterprise Funds

Enterprise funds have appropriation of $213.3 million. These proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the public be financed or recovered primarily through user charges. There are two major enterprise funds within the County, as follows:

Solid Waste Management has appropriation of $134.8 million and is responsible for the operation and management of the County solid waste disposal system, which consists of seven active landfills, seven recycling/transfer stations, and three special waste facilities, eight inactive or closed landfills, and 43 closed burn dump sites.

Airports has appropriation of $21.9 million which provides for the management, development, maintenance, and operation of six airports and airfields within Kern County. Meadows Field Airport provides airline services to commercial aviation and the traveling public.

Internal Service Funds

Internal Service Funds have appropriation of $355.6 million. These proprietary funds are used to account for the funding of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis. The Internal Service Funds of the County are as follows:

General Liability has appropriation of $30.2 million and administers the operation of a self-insured system to meet the County's legal liability for damages to persons and/or property arising out of the County's general and automotive activities.

General Services - Garage has appropriation of $4.3 million in order to purchase and provide maintenance services for vehicles assigned operationally to County departments.

Group Health has appropriation of $188.4 million and administers the operation of the County employees' health, dental, and vision insurance plans.

Retiree Group Health has appropriation of $9.2 million to provide for the County's contributions to retired employees' Retiree Health Premium Supplement and Retiree Health Stipend programs.

Unemployment Compensation has appropriation of $2 million to administer and operate the Unemployment Compensation Program to meet the County's obligation of providing unemployment benefits to former employees eligible under State Law.

Workers' Compensation has appropriation of $24.4 million to provide for the administration and operation of the self-insured system to meet the County's statutory obligation to compensate its employees for work related injuries and illnesses.

Public Works has appropriation of $102.4 million to provide labor and support for all its divisions including Roads, Development Services, and Waste Management.

Special Districts

Special Districts have appropriation of $50.4 million and provide services including landscape maintenance, street sweeping, sewer service, and street lighting services. County Service Areas ($4.8 million) are administered by the Public Works Department and provide the above-mentioned services to areas throughout the County. The Kern Sanitation Authority ($16.3 million) and Ford-City Taft Heights Sanitation District ($8.7 million) which provide wastewater treatment services to specific areas in East Bakersfield and the area of Ford City and Taft Heights are also managed by the Public Works Department. In addition, the In-Home Supportive Services Public Authority ($16.3 million) is administered by the Aging and Adult Services Department and is the employer of record for individuals providing services to eligible aged, blind, or disabled individuals, in order to allow those persons to remain in their homes and avoid institutionalization.

Employment Grant Programs

Employment Grant Programs have appropriation of $15 million. Employers' Training Resource – Workforce Innovation and Opportunity Act provides employment assistance programs are primarily funded by the Department of Labor Workforce Innovation and Opportunity Act and includes on-the-job training, job placement, and training programs.

Community Development Grant Programs

Community Development Programs have appropriation of $29 million and improve the economic environment and quality of life for County residents, primarily those with lower incomes, through projects and programs that revitalize neighborhoods, improve public facilities, and provide decent and affordable housing. The Community Development Block Grant Program ($14.1 million), and the Community Development Home Investment Trust ($14.5 million) are funded primarily by federal Community Development Block Grant funds.

Appropriation Changes and Operational Impacts

General Fund

Countywide operations in the General Fund show an overall decrease in appropriation of $92.5 million, or 7.9% under the prior year Adjusted Budget. General Government, Public Protection, Health and Sanitation, Contingencies and Debt Service had a decrease of $93.9 million that is offset by increases in Public Assistance and, Education.

General Government is decreasing budgeted appropriation by $69.2 million which is primarily due to prior year appropriations included in the FY 2024-25 Adjusted Budget for various major preventative maintenance projects in the amount of $28.9 million. The decrease is offset by an increase associated with the compensation changes afforded to all employees as well as increases in utility costs.

Public Protection appropriation is decreasing by $6.3 million. This decrease is primarily as result reductions in the retirement cost for safety employees, offset by the increase associated with the compensation changes afforded to all employees.

Health and Sanitation is decreasing budgeted appropriations by $8.2 million primarily due to the continued impact of a dual financial challenge: rising operational costs and an abrupt, unforeseen loss of $10 million in federal and state revenue.

Public Assistance will see an increase of $474,636 in appropriations primarily for the administration cost related to the Community Development programs and reduction in Funding for Employers' Training Resources.

Education appropriation funding is increasing by 6.3% or $877,075, primarily the result of cost increases associated with the compensation changes afforded to all employees.

Debt Service appropriations will see a decrease of $203,502, primarily the result of final payments on existing debt.

Contingencies appropriation is established at $11.9 million for FY 2025-26. See further discussion in the section titled "Contingencies."

Other County Funds

The total net decrease in appropriation for other County funds is $399.5 million, which is a 10.5% net decrease. Changes are described below:

Special Revenue Funds are decreasing by $107.1 million primarily due to the net effect of the following:

- $3.5 million decrease for Roads, reflecting anticipated project workloads for FY 2025-26, reduction in projects included last fiscal year that were funded by the American

Rescue Plan Act and recovery work related to the storm and flood events that begin in March 2023.

- Net increase of $20.58 million in Structural Fire. A notable adjustment in the department's FY 2025–26 budget is the enhanced funding provided through the CAL FIRE cooperative agreement, a critical instrument in supporting statewide fire protection and emergency response operations. This increase stems from CAL FIRE's transition to a 66-hour workweek, accompanied by revised scheduling structures and updated salary scales for State personnel. These adjustments are designed to enhance staffing efficiency and improve coverage during peak wildfire seasons. As a result, the Fire Department is expected to receive $7.7 million, enabling a phased expansion of its workforce. In addition, the fund is benefitting from increased property taxes that will be used to support capital purchases to continue progress against a backlog of equipment replacements.

- An increase of $18 million in Human Services – Direct Financial Aid for grant increases primarily for the CalWORKs programs.

- An increase of $25.2 million in Human Services – Administration primarily from cost increases related to the department's efforts in administering programs primarily funded with State and federal revenue and mandated assistance payments.

- $30.6 million increase in the Behavioral Health and Recovery Services. The department seeks to fill vacant positions and anticipated cost increases for all service contracts to enhance services throughout the community including the operating contracts for the new Psychiatric Health Facilities. During the coming year, the department will implement Senate Bill 43, which expands the definition of gravely disabled to include individuals with substance use disorders, as well as providing services to justice involved individual at the new psychiatric unit at the Lerdo Jail.

- Offsetting the increases above is a reduction of $31.4 million in American Rescue Plan Act funded projects that are not included in the FY 2025-26 Recommended Budget since they are capital in nature and carry over fiscal years as well as projects that have been completed. Additionally capital purchases for the Fire Department and Contracts for Behavioral Health Services from prior fiscal year have been included in the adjusted appropriations in the amount of $37.1 million.

Capital Project Funds appropriation will see a decrease of $181 million. The prior fiscal year included $139 million to fund a portion of the Regional Public Safety Communication Network project in addition to projects funded with the American Rescue Plan Act to improve park facilities, and flood control. FY 2025-26 includes an additional $10 million of Measure K resources to fund the increased cost of construction for the Hart Flat fire station.

Enterprise Funds anticipate a decrease of $31.2 million, is due primarily to capital projects included in FY 2024-25 for the Solid Waste Management System including $20 million to improve the landfills and purchase capital assets.

Internal Service Funds appropriation is increasing by $12.6 million due primarily to an increase in health insurance costs, Public Works Internal Service Fund staffing as well as increases in anticipated legal settlements and claims in the General Liability Fund and Worker's' Compensation Fund.

Special Districts and Grant Programs

Special Districts funding remains flat for FY 2025-26 with a minor increase of $898,170 or 1.8%.

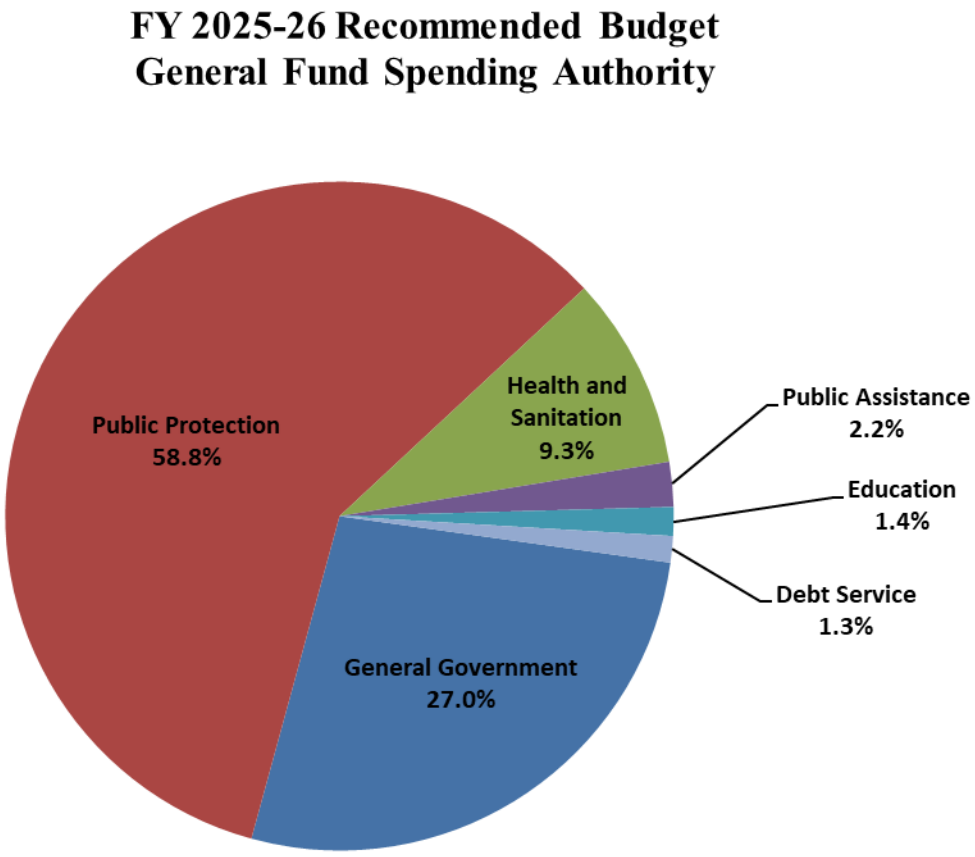
Employment Grant Programs are increasing by $2.7 million. The department is expected to receive $3 million in a recently awarded grant funding for programs for young adults and for farmworker advancements.

Community Development Programs funding will decrease by $1 million or 3.6% based on federal allocations.

General Fund Spending Authority Breakdown

The functional spending authority components included in the next pie chart are for Countywide operations (General Fund) and consist of staffing expenses, operating expenses, and capital expenditures.

Components not incorporated into this pie chart are: operating transfers-out, which provide a mechanism to transfer funding between budget units; reimbursements, which are considered a funding source; and contingencies, as no expenditures can be made from this appropriation.



Requirements Summary

Total requirements include appropriation adopted by the Board of Supervisors plus operating transfers-out and contributions for reserves. Operating transfers-out provide a mechanism to transfer funding between budget units and are not appropriation to spend. Contributions for reserves are set asides of resources for future use.

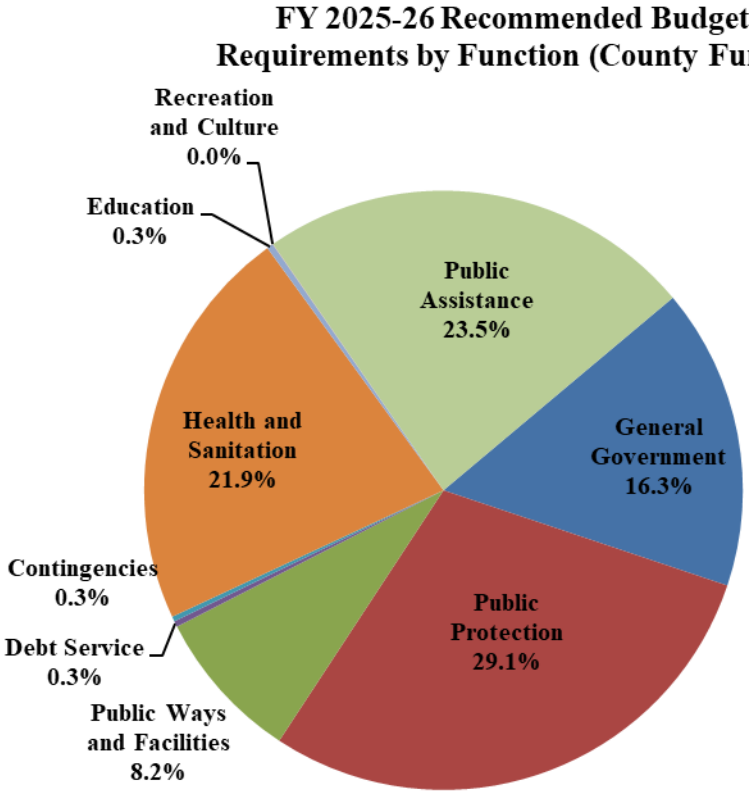
Summary of Requirements - All Funds

	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Budget	FY 2025-26 Recommended Budget
Requirements				
Staffing Expenses	$1,208,576,531	$1,283,582,832	$1,302,056,679	$1,352,456,297
Operating Expenses	$1,988,005,464	1,907,754,821	$2,010,806,764	1,954,159,311
Capital Expenditures	522,193,590	139,674,581	527,596,392	143,821,558
Reimbursements	(19,413,283)	(20,766,870)	(20,982,220)	(19,949,132)
Contingencies	45,002,088	53,654,913	40,993,861	32,978,444
Total Appropriations	**$3,744,364,390**	**$3,363,900,277**	**$3,860,471,476**	**$3,463,466,478**
Operating Transfers-Out	905,863,822	$862,652,478	878,109,535	$866,323,931
Contributions to Reserves	278,171,013	175,122,158	191,844,093	147,537,651
Total Requirements	**$4,928,399,225**	**$4,401,674,913**	**$4,930,425,104**	**$4,477,328,060**

Requirements by Function

Summary of Requirements by Function - All Funds

	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Budget	FY 2025-26 Recommended Budget
General Government	$1,007,271,817	$755,313,490	$1,022,859,064	$708,777,747
Public Protection	1,292,204,037	1,246,524,549	1,359,003,486	1,268,271,409
Public Ways and Facilities	404,623,534	353,111,412	396,724,280	358,850,926
Health and Sanitation	1,035,709,238	881,557,660	971,069,162	955,414,311
Public Assistance	986,472,639	1,001,012,176	1,001,741,790	1,025,897,940
Education	14,078,755	13,939,375	14,152,928	15,053,021
Recreation and Culture	855,224	611,370	758,714	973,655
Debt Service	13,817,687	13,816,224	13,816,224	13,616,722
Contingencies	34,611,725	29,765,607	21,875,465	11,935,000
Total County Funds	**$4,789,644,656**	**$4,295,651,863**	**$4,802,001,113**	**$4,358,790,731**
Special Districts	$65,406,421	$42,545,794	$63,003,317	$52,133,592
Employment Grant Programs	36,313,966	30,466,648	32,397,400	34,847,811
Community Development Programs	37,034,182	33,010,608	33,023,275	31,555,926
Total All Funds	**$4,928,399,225**	**$4,401,674,913**	**$4,930,425,104**	**$4,477,328,060**
Budgeted Staffing	8,896	8,860	8,638	8,669



Requirements by Fund Type

	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Budget	FY 2025-26 Recommended Budget
Major Fund				
General Fund	$1,457,494,075	$1,372,226,157	$1,493,948,448	$1,353,365,972
Total Major Fund	1,457,494,075	1,372,226,157	1,493,948,448	1,353,365,972
Non-Major Funds				
Special Revenue Funds	$2,610,282,706	$2,349,847,182	$2,515,374,591	$2,408,083,290
Capital Project Funds	163,831,559	29,714,684	195,984,755	22,001,397
Enterprise Funds	231,006,866	197,184,534	244,590,619	213,317,719
Internal Service Funds	327,029,450	346,679,306	352,102,701	362,022,353
Total Non-Major Funds	$3,332,150,581	$2,923,425,706	$3,308,052,666	$3,005,424,759
Total County Funds	**$4,789,644,656**	**$4,295,651,863**	**$4,802,001,114**	**$4,358,790,731**
Special Districts	$65,406,421	$42,545,794	$63,003,317	$52,133,592
Employment Grant Programs	36,313,966	30,466,648	32,397,400	34,847,811
Community Development Programs	37,034,182	33,010,608	33,023,275	31,555,926
Total All Funds	**$4,928,399,225**	**$4,401,674,913**	**$4,930,425,104**	**$4,477,328,060**

The County has one major fund. The County's General Fund is the only fund that exceeds 10% of the FY 2025-26 overall revenue estimate or appropriation.

Governmental Fund Types

General Fund: The General Fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. The General Fund is the County's primary operating fund.

Special Revenue Funds: Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes (other than for major capital projects).

Capital Project Funds: Capital Project Funds account for financial resources designated for the acquisition or construction of major capital facilities other than those funded by Enterprise and Internal Service Funds.

Proprietary Fund Types

Enterprise Funds: Enterprise Funds account for operations that are funded and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis, be funded or recovered primarily through user charges.

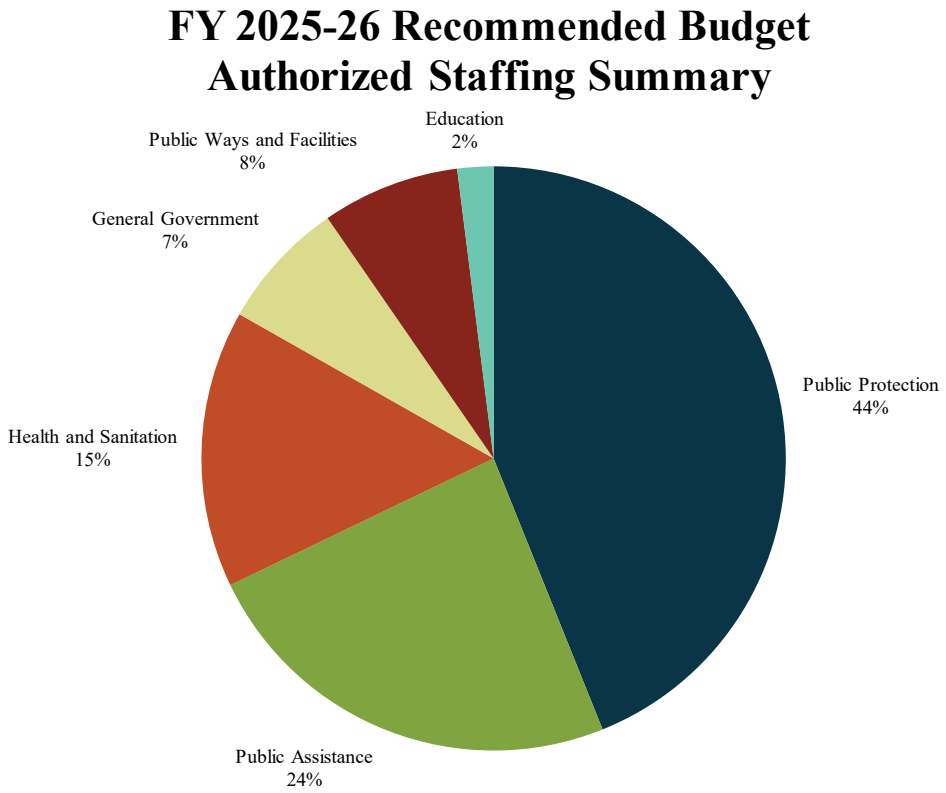
Internal Service Funds: Internal Service Funds account for the funding of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis.

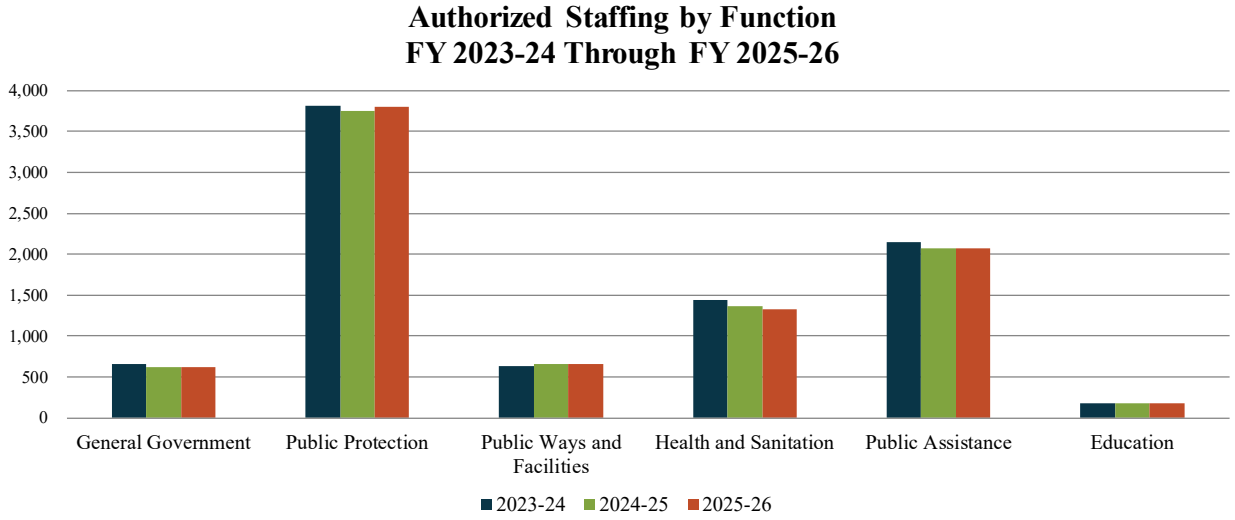
The matrix below lists the functions as depicted in the organizational chart of the County. For each function listed, the various fund types utilized are shown, with their total requirements (including Operating Transfers-Out and Contributions to Reserves) for FY 2025-26

	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
General Government						
Board of Supervisors	$4,169,092					$4,169,092
County Administrative Office	27,283,496	83,089,709				110,373,205
Clerk of the Board	1,400,744					1,400,744
Information Technology Services	35,156,369					35,156,369
General Services	25,868,385	1,638,898			4,315,307	31,822,590
County Counsel	31,899,954				55,616,603	87,516,557
Countywide Communications	1,467,549	421,151				1,888,700
Assessor	13,573,295					13,573,295
Auditor-Controller-County Clerk	8,834,963					8,834,963
Elections	6,315,826					6,315,826
Treasurer-Tax Collector	8,516,936	865,505				9,382,441
Human Resources	6,786,411				199,637,680	206,424,091
Other General Government	166,580,107	3,338,370	22,001,397			191,919,874
Public Protection						
District Attorney	50,234,078	1,484,353				51,718,431
Sheriff-Coroner	345,106,076	13,373,823				358,479,899
Probation Department	139,104,203	25,810,327				164,914,530
Grand Jury	195,103					195,103
Fire Department	25,933,684	264,330,612				290,264,296
Public Defender	26,249,971	873,117				27,123,088
Agriculture and Measurement Standards	8,935,671					8,935,671
Planning and Natural Resources	12,028,486	2,285,919				14,314,405
Child Support Services		34,347,273				34,347,273
Animal Services	10,647,790	31,056				10,678,846
Recorder		10,340,504				10,340,504
Other Public Protection	37,366,926	259,592,437				296,959,363
Public Ways & Facilities						
Public Works	13,072,268	15,084,103		27,778,821	102,452,763	158,387,955
Roads	300,000	177,487,683				177,787,683
Airports	720,410			21,954,878		22,675,288
Health and Sanitation						
Behavioral Health and Recovery Services	13,449,411	651,070,544				664,519,955
Waste Management				163,090,694		163,090,694
Public Health Services	40,287,591	3,252,403				43,539,994
Environmental Health	137,680	11,267,960				11,405,640
Other Health and Sanitation	61,348,963	11,509,065				72,858,028
Public Assistance						
Human Services	147,980,112	801,802,615				949,782,727
Employers' Training Resource	19,517,299					19,517,299
Veterans Service	1,724,165					1,724,165
Aging and Adult Services	3,605,197	34,085,257				37,690,454
Other Public Assistance	17,178,295	5,000				17,183,295
Education						
Library	14,287,013	210,000				14,497,013
Farm and Home Advisor	550,731	5,277				556,008
Recreation and Cultural Services						
Parks and Recreation		480,329		493,326		973,655
Debt Service						
Debt Service	13,616,722					13,616,722
Contingencies						
Contingencies	11,935,000					11,935,000
Total:	$1,353,365,972	$2,408,083,290	$22,001,397	$213,317,719	$362,022,353	$4,358,790,731
					Special Districts	52,133,592
					Employment Grant Programs	34,847,811
					Community Development Programs	31,555,926
					Grand Total	**$4,477,328,060**

Authorized Staffing Summary

Authorized staffing is accounted for using a list maintained by the Human Resources Division of authorized positions approved by the Board of Supervisors; each position, whether full-time or part-time, is counted as one. The pie chart below depicts the budgeted staffing by function for FY 2025-26. Following that, the bar graph illustrates historical budgeted staffing, showing FY 2025-26 as well as the two prior fiscal years.





Summary of Authorized Positions

	Year-End		Recommended	Change Between
	FY 2023-24	FY 2024-25	FY 2025-26	2024-25 and 2025-26
General Fund	4,068	3,906	3,870	(36)
Other Funds	4,808	4,732	4,799	67
Total Authorized Positions	**8,876**	**8,638**	**8,669**	**31**

Overall staffing is recommended to increase by a net 31 positions in FY 2025-26, primarily due to staffing increases proposed by the Fire Department. Changes are outlined by fund and function below.

County – General Fund

The below provides additional detail by function for the net 36 positions deleted for General Fund departments.

- **General Government** departments will have no position changes for the recommended budget.
- **Public Protection** departments in the General Fund have no position changes for the recommended budget.
- **Health and Sanitation** will decrease by 35 positions in the Public Health Services department due to reduction in federal funding. These position deletions were previously announced by the department on July 29, 2025. The cost savings from the deleted positions is $4.9 million.
- **Public Assistance** will decrease staffing by one position in the Community Development department, to accommodate ongoing changes to program budgets.
- **Education** departments have no position changes for the recommended budget.

County – Other Funds

The below provides additional detail by function for the 67 positions added for departments residing in a fund other than the General Fund.

- **Public Protection** will increase by a net 61 positions in FY 2025-26. The Fire Department is proposing to add 64 positions and delete three, primarily related to the CAL FIRE cooperative agreement and fire services for the new casino. The Fire Department is proposing to add 40 Wildland Firefighter positions due to the implementation of CAL FIRE's 66-hour workweek, intended to enhance staffing efficiency and ensure adequate coverage during peak fire seasons. The department will also add nine positions for the fire services agreement for the Hard Rock Casino Tejon. Other changes include addition of helicopter crew positions and positions for hazard mitigation and wildfire containment. The total cost of the Fire Department's proposed changes is $12 million. Also, Recorder is deleting one position and adding one position for no net change.

- **Public Ways and Facilities** is proposed to increase by six positions in the Public Works department for expansion of the County's graffiti abatement program. The total cost of the proposed changes is $750,000.
- **Health and Sanitation** departments in Other Funds have no position changes for the recommended budget.
- **Public Assistance** departments in Other Funds have no position changes for the recommended budget.

Countywide staffing changes by County department function and activity are outlined in the Position Summary Schedule on the next page. In addition, a summary of detailed position changes by department* can be found in Appendix B - Summary of Position Additions/Deletions.

*Note that position deletions by Public Health Services were previously approved on July 29, 2025 and are not reflected as new changes in the recommended budget.

Position Summary Schedule

Department	Year-End 2023-24	Year-End 2024-25	Recommended 2025-26	Change Between 2024-25 and 2025-26
General Government				
Legislative and Administrative				
General Fund				
Board of Supervisors – District 1	5	5	5	0
Board of Supervisors – District 2	5	5	5	0
Board of Supervisors – District 3	5	5	5	0
Board of Supervisors – District 4	6	6	6	0
Board of Supervisors – District 5	4	4	4	0
Administrative Office	20	18	18	0
Clerk of Board of Supervisors	7	7	7	0
Total Legislative and Administrative	52	50	50	0
Finance				
General Fund				
Auditor-Controller	40	46	46	0
Treasurer-Tax Collector	30	31	31	0
Assessor	89	85	85	0
Total Finance	159	162	162	0
Other General				
General Fund				
Information Technology Service	104	108	108	0
Risk Management	29	25	25	0
Subtotal General Fund	133	133	133	0
Other Funds				
Garage	14	10	10	0
Subtotal Other Funds	14	10	10	0
Total Other General	147	143	143	0
Counsel				
General Fund				
County Counsel	48	47	47	0
Total Counsel	48	47	47	0
Human Resources				
General Fund				
Human Resources	33	40	40	0
Total Human Resources	33	40	40	0
Elections				
General Fund				
Elections	22	18	18	0
Total Elections	22	18	18	0
Property Management				
General Fund				
General Services	169	135	135	0
Construction Services	24	21	21	0
Total Property Management	193	156	156	0
Promotion				
General Fund				
Countywide Communications	5	5	5	0
Total Promotion	5	5	5	0
Total General Government	**659**	**621**	**621**	**0**

Position Summary Schedule

Department	Year-End 2023-24	Year-End 2024-25	Recommended 2025-26	Change Between 2024-25 and 2025-26
Public Protection				
Judicial				
General Fund				
District Attorney	252	237	237	0
Public Defender	105	102	102	0
Subtotal General Fund	357	339	339	0
Other Funds				
County Clerk	7	7	7	0
Child Support Services	301	280	280	0
Subtotal Other Funds	308	287	287	0
Total Judicial	665	626	626	0
Police Protection				
General Fund				
Forensic Sciences Division of District Attorney	37	34	34	0
Sheriff	1,516	1,501	1,501	0
Total Police Protection	1,553	1,535	1,535	0
Detention and Correction				
General Fund				
Probation	675	675	675	0
Total Detention and Correction	675	675	675	0
Fire Protection				
Other Funds				
Fire Department	714	724	785	61
Total Fire Protection	714	724	785	61
Protective Inspection				
General Fund				
Agriculture and Measurement Standards	47	45	45	0
Total Protective Inspection	47	45	45	0
Other Protection				
General Fund				
Animal Services	69	62	62	0
Planning	61	56	56	0
Subtotal General Fund	130	118	118	0
Other Funds				
Recorder	25	23	23	0
Subtotal Other Funds	25	23	23	0
Total Other Protection	155	141	141	0
Total Public Protection	**3,809**	**3,746**	**3,807**	**61**
Public Ways and Facilities				
Public Works				
Other Funds				
Public Works	610	628	634	6
Total Public Works	610	628	634	6
Transportation Terminals				
Other Funds				
Airports	26	27	27	0
Total Transportation Terminals	26	27	27	0
Total Public Ways and Facilities	**636**	**655**	**661**	**6**

Position Summary Schedule

Department	Year-End 2023-24	Year-End 2024-25	Recommended 2025-26	Change Between 2024-25 and 2025-26
Health and Sanitation				
Health				
General Fund				
Public Health	278	232	197	(35)
Subtotal General Fund	278	232	197	(35)
Other Funds				
Behavioral Health	1062	1037	1037	0
Environmental Health	61	57	57	0
Subtotal Other Funds	1,123	1,094	1094	0
Total Health	1,401	1,326	1,291	(35)
California Children Services				
General Fund				
California Children Services	43	40	40	0
Total California Children Services	43	40	40	0
Administration				
Other Funds				
Human Services	1,802	1,769	1,769	0
Total Administration	1,802	1,769	1,769	0
Veterans Service				
General Fund				
Veterans Service	15	12	12	0
Total Veterans Service	15	12	12	0
Other Assistance				
General Fund				
Employers' Training Resource	133	114	114	0
Community Development	13	12	11	(1)
Subtotal General Fund	146	126	125	(1)
Other Funds				
Aging and Adult Services	186	170	170	0
Subtotal Other Funds	186	170	170	0
Total Other Assistance	332	296	295	(1)
Education				
Education				
General Fund				
Library	175	170	170	0
Farm and Home Advisor	4	3	3	0
Total Education	179	173	173	0
Total County Department - General Fund	4,068	3,906	3,870	(36)
Total County Departments - Other Funds	4,808	4,732	4,799	67
County Departments - Grand Total	**8,876**	**8,638**	**8,669**	**31**

Countywide Capital Projects

Each year the County assesses the need for capital improvements in accordance with the County's capital policy. This policy provides guidance for the County's approach to planning of capital projects. The projects identified in this process include improvements to or acquisition of land and facilities. Certain recurring capital or infrastructure projects, such as roads, bridges and sewer are reviewed separately and budgeted in the applicable operating fund (Roads or Sanitation Districts).

The General Fund Major Maintenance budget unit enables the County to capitalize major maintenance projects that meet the capitalization requirements per accounting rules, which are considered routine maintenance but require capitalization and are funded through the originating departmental operating budget or through an allocation of Net General Fund.

The cost of construction has significantly increased and is expected to continue in FY 2025-26, which brings budgetary pressures to complete projects within the allocated funds. Project cost increases have a variety of causes which include challenging environmental conditions, supply chain challenges, or necessary design changes. In order to deliver committed major maintenance and capital projects to County residents the funding allocations for construction and major maintenance projects include a contingency for cost increases. A contingency in the amount of $2,375,718 is recommended and included within Major Maintenance.

The following Table shows the dollar amount and number of projects with new appropriations. Once appropriations are established for capital projects, they are carried forward until the project is completed.

Appropriation Increases for New Capital Projects and Major Maintenance

	Estimated Costs	Number of Projects
General Fund - Major Maintenance	$77,799,290	119
General Fund - Capital Projects	$16,349,861	10
Solid Waste - Capital Projects	$39,185,885	40
Public Works - Capital Projects	$700,000	1
Infrastructure Projects Fund - Capital Projects	$10,000,000	1
Total	**$144,035,036**	**171**

To the extent possible and under current policy, the County uses one-time funding or fund balance to fund one-time expenses such as capital projects in order to mitigate impacts to operations. The amount of discretionary General Fund resources for Capital Projects varies annually based on available one-time funding. As a result of limited resources, the County has prioritized major maintenance or capital improvements of existing structures and improvements over new capital projects.

The following tables detail the FY 2025-26 projects for each category listed above.

FY 2025-26 Major Maintenance Improvement Projects
General Fund - Administered by General Services Division

Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2025-26 Appropriations
001	201 Campus Dr. Arvin CA 93203	4	Library	Arvin Library	$15,679
002	1400 Baker St. Bakersfield CA 93305	5	Library	Baker Library	397,801
003	701 Truxtun Ave. Bakersfield CA 93301	5	Library	Beale Library	822,066
004	9507 California City Blvd. Bakersfield CA 93505	2	Library	California City Library	80,177
005	925 Tenth Ave. Delano CA 93251	4	Library	Delano Library	56,408
006	506 East Brundage Ln. Bakersfield CA 93307	5	Library	Holloway Gonzalez Library	457,067
007	7054 Lake Isabella Blvd. Lake Isabella CA 93240	1	Library	Kern River Library	1,835
008	8304 Segrue Rd. Lamont CA 93241	4	Library	Lamont Library	621
009	2020 Virginia Ave Bakersfield CA 93307	5	Library	Rathbun Library	19,312
010	131 East Las Flores Ave. Ridgecrest CA 93555	1	Library	Ridgecrest Library	782,941
011	3611 Rosamond Blvd. Rosamond CA 93560	2	Library	Rosamond Library	167,909
012	27 Cougar Ct. Taft CA 93268	2	Library	Taft Library	261
013	1102 7th St. Wasco CA 93280	4	Library	Wasco Library	65,180
014	601 Dorrance St. Bakersfield CA 93307	5	General Services	Potomac Playground Replacement	
015	13601 Ironbark Rd Bakersfield CA 93311	2	General Services	Buena Vista Aquatic Area Gas Pumps Replacement	$586,000
016	Various	All	General Services	Park Monument Signs Countywide	100,009
017	Hart Park Bakersfield CA 93308	3	General Services	Hart Park Prop 68 Improvements	686,338
018	Hart Park Bakersfield CA 93308	3	General Services	Hart Park Nature Center	273,798
019	Ford City 609 Cedar Street	2	General Services	Ford City Park Restroom	106,956
020	Fuller Acres 8321 Hilltop Dr	4	General Services	Fuller Acres Park Shade	94,063
021	2601 Panorama Dr		General Services	Communications Facility Generator Replacement	953,000
022	Stramler Park 4003 Chester Ave	3	General Services	NW Baseball Lights	58,656
023	Potomac Park 601 Dorrance Street	3	General Services	Potomac Park Revitalization	5,496,925
024	Mojave West Park 15580 "O" Street	2	General Services	Mojave East Park Water Tank Replacement	296,602
025	1300 18th St. Bakersfield CA 93301	5	General Services	Crime Lab Cooling Towers	490,394
026	1831 Ridge Rd Bakersfield CA 93305	5	Probation	Juvenile Hall Maintenance Repair / Crossroads Maintenance Repair	26,543
027	2001 28th Street Bakersfield 93301	5	Behavioral Health	Behavioral Health Recovery Services Community Care Expansion	2,346,909
028	1300 18th St. Bakersfield CA 93301	5	General Services	Civil Service Commission Office Buildout	77,757
029	13601 Ironbark Rd Bakersfield CA 93311	2	General Services	Buena Vista Aquatic Recreation Area Improvements	5,712,720
030	13601 Ironbark Rd Bakersfield CA 93311	2	General Services	Buena Vista Boat Launch Repair	250,651
031	Various	All	General Services	Solar Maintenance and Repairs	1,000,000

FY 2025-26 Major Maintenance Improvement Projects
General Fund - Administered by General Services Division

Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2025-26 Appropriations
032	14401 Sierra Way, Kernville, Ca 93238	1	Probation	Camp Owen Durant Dorm HVAC Replacement	35,323
033	14401 Sierra Way, Kernville, Ca 93238	1	Probation	Camp Owen Baumeister Barracks Improvements	167,995
034	14401 Sierra Way, Kernville, Ca 93238	1	Probation	Camp Owen Green House	59,433
035	701 Truxtun Ave. Bakersfield CA 93301	5	Library	Beale Library - Fountain Demolition/Resurface	963,000
036	14402 Sierra Way, Kernville, Ca 93238	2	Probation	Camp Owen Mental Health Building	1,879,024
037	13601 Ironbark Rd Bakersfield CA 93311	2	General Services	Buena Vista Bathroom/Shower Upgrades	662,606
038	14402 Sierra Way, Kernville, Ca 93238	2	Probation	Camp Owen Paving Improvements	1,100,000
039	Riverside Park 10 Kern River Drive	1	General Services	Riverside Park Restoration	334,640
040	Riverside Park 10 Kern River Drive	1	General Services	Riverside Park Kern River Embankment	1,631,823
041	701 Truxtun Ave. Bakersfield CA 93301	5	Library	Beale Library -Elevators	3,634,000
042	Hart Park Bakersfield CA 93308	3	General Services	Hart Park Kern River Embankment	5,158,785
043	Uffert Park 4776 Lake Isabella Blvd.	1	General Services	Uffert Park Kern River Embankment	77,063
044	Virginia Park 2020 Virginia Avenue	5	General Services	Virginia Avenue Park Improvements	73,933
045	Various	All	General Services	ADA Improvement-Various Facilities	250,000
046	1800 Mt. Vernnon Avenue Bakersfield, CA 93306	5	Public Health	Public Health Facility ADA Improvements	332,654
047	2700 L St, Bakersfield, CA 93301	5	Public Services	Public Services Building ADA Improvements	386,594
048	2700 L St, Bakersfield, CA 93301	5	Public Services	Public Services Building Elevator Generator	26,763
049	2700 L St, Bakersfield, CA 93301	5	Public Services	Public Services Building Floating Pavers Replacement	70,000
050	2700 L St, Bakersfield, CA 93301	5	Public Services	Public Services Building Flat Roof Replacement	251,000
051	1350 Norris Rd Bakersfield CA 93308	1	Sheriff	Sheriff's Headquarter ADA Improvements	358,004
052	17645 Industrial Farm Rd Bakersfield CA 93308	2	Sheriff	Sheriff-Coroner Central Receiving Facility Yard Roof	67,000
053	1351 Norris Rd Bakersfield CA 93308	2	Sheriff	Sheriff's Headquarter Parking Area Security	415,000
054	Various	All	General Services	Countywide Paving Improvements	400,000
055	17645 Industrial Farm Rd Bakersfield CA 93308	4	Sheriff	Lerdo Receiving Yard Enclosures	511,058
056	1831 Ridge Rd Bakersfield CA 93305	5	Probation	Probation Administration Facility HVAC	27,679
057	Various	All	General Services	HVAC- Various County Facilities	750,000
058	Various	All	General Services	Countywide Tree Maintenance	350,000
059	Various	All	General Services	Water Conservation	200,000
060	1415 Truxtun Ave		General Services	County Court Utilities Plant Switch/Gear Replacement	762,000
061	14402 Sierra Way Kernville CA 93288	2	Probation	Youth Detention Center Water Pump Skid Replacement	16,395
062	17645 Industrial Farm Rd Bakersfield CA 93308	4	Sheriff	Max-Med Bathroom	20,941
063	14401 Sierra Way Kernville CA 93288	1	Probation	Camp Owen HVAC Repairs	205,000
064	14402 Sierra Way Kernville CA 93288	2	Probation	Camp Owen Water Well Replacement	219,582
065	1600 East Belle Terrace Bakersfield CA 93307	5	General Services	SECS HVAC Upgrade	55,024
066	2700 L St, Bakersfield, CA 93301	5	General Services	Public Services Building Elevators	2,962,000

FY 2025-26 Major Maintenance Improvement Projects
General Fund - Administered by General Services Division

Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2025-26 Appropriations
067	1215 Truxtun Ave. Bakersfield CA 93301	5	General Services	Justice Building Elevator	637,500
068	151 College Avenue, Bakersfield, CA 93306	5	Behavioral Health	Mary Kay Shell Life Safety Improvements	1,836,181
069	152 College Avenue, Bakersfield, CA 93306	6	Behavioral Health	Mary Kay Shell HVAC Replacement	$2,440,000
070	3200 Glendower St, Rosamond	2	General Services	Rosamond Baseball Field Renovations	367,000
071	Rosamond Park 3200 Glendower Street	2	General Services	Rosamond Park Improvements	1,089,009
072	Lamont Park 8304 Segrue Road	4	General Services	Lamont Park Revitalization	8,957,502
073	1831 Ridge Rd Bakersfield CA 93305	5	Probation	Juvenile Hall Generator and Transfer Switch	$652,144
074	1832 Ridge Rd Bakersfield CA 93305	6	Probation	Juvenile Hall Maintenance Repair	304,824
075	2320 Mount Vernon Avenue Bakersfield CA93306	5	General Services	Heritage Park Revitalization	303,907
076	Mojave East Park 15580 "O" Street	2	General Services	Mojave East Revitalization	234,628
077	Mojave East Park 15580 "O" Street	2	General Services	Mojave Water Tank Replacement	216,683
078	Evans Rd, Wofford Heights, CA 93285	1	General Services	Wofford Heights Park Restroom Renovations	506,000
079	Evans Rd, Wofford Heights, CA 93285	1	General Services	Wofford Heights Park Sport Court Reconstruction	374,000
080	La Colonia Park 30714 Martinez St	4	General Services	La Colonia Park	138,808
081	2235 40th St W, Rosamond, CA 93560	2	General Services	Jim Williford Park Improvements	734,000
082	524 E Upjohn Ave, Ridgecrest, CA 93555	1	General Services	Leroy Jackson Park - Restroom Renovations	513,000
083	27554 Maple St, Taft, CA 93268	2	General Services	Valley Acres Park Improvements	54,000
084	Sam Lynn Park 4009 Chester Avenue	3	General Services	Sam Lynn Park Improvements	148,991
085	Various	All	General Services	Park Improvements All District	2,969,102
086	2101 Ridge Road Bakersfield, CA 93305	5	General Services	East Bakersfield Veteran Center Generator	50,945
087	715 E. Californina Bakersfield, CA 93307	5	General Services	MAOF Vida Scott Center Facility Improvements	676,877
088	2340 Hwy 58 Mojave CA 93501	2	General Services	Mojave County Facility Generator Replacement	34,527
089	2900 M Street Bakersfield, CA 93301	5	General Services	M Street Navigation Center Facility Improvements	283,371
090	13227 Round Mountain Rd, Bakersfield, CA 93308-9668	1	General Services	Camp Okihi Improvements	98,922
091	13601 Ironbark Rd Bakersfield CA 93311	2	General Services	Dam Maintenance Repairs	350,000
092	10900 Park St, Fellows, CA 93224	4	General Services	Demolition of Park Structures - Derby Acres	26,298
093	17824 Quality Rd, Bakersfield, CA 93308	5	Probation	Crossroads HVAC Replacement	2,995,178
094	1120 Golden State Ave		General Services	Veteran Services Pavement	14,191
095	3801 Chester Ave, Bakersfield, CA 93301	3	General Services	Kern County Museum Roof Replace	150,000
096	17645 Industrial Farm Rd Bakersfield CA 93308	4	Sheriff	Lerdo Water Tank Replacement	203,017
097	1115 Truxtun Ave. Bakersfield CA 93301	6	General Services	CAC - Alcove Repairs	95,000

FY 2025-26 Major Maintenance Improvement Projects
General Fund - Administered by General Services Division

Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2025-26 Appropriations
098	701 Truxtun Ave. Bakersfield CA 93301	5	Library	Beale Library Flat Roof Replacement	265,000
099	128 East Coso Avenue Ridgecrest CA 93555	1	General Services	Ridgecrest Justice Facility Generator Replacement	72,719
100	1115 Truxtun Ave. Bakersfield CA 93301	6	General Services	CAC - Bridge Walkways Paver Replacement	100,000
101	17695 Industrial Farm Rd. Bakersfield, CA 93308	4	General Services	Pretrial Generator Replacement	69,880
102	1831 Ridge Rd Bakersfield CA 93305	5	Probation	Youth Detention Center Door Replacement	216,042
103	1300 18th St. Bakersfield CA 93301	5	General Services	18th Street Improvements	128,397
104	1115 Truxtun Ave. Bakersfield CA 93301	5	General Services	CAC - Flat Roof Replacement	301,000
105	1115 Truxtun Ave. Bakersfield CA 93301	5	General Services	Human Resources Carpet Replacement	88,177
106	1115 Truxtun Ave. Bakersfield CA 93301	6	General Services	CAC - Gravel Roof - Replacement	310,000
107	3701 Wings Way Bakersfield, CA 93308	3	General Services	Air Hangar Improvements	122,888
108	3701 Wings Way Bakersfield, CA 93308	3	General Services	International Terminal	34,750
109	1115 Truxtun Ave. Bakersfield CA 93301	5	General Services	County Counsel 4th Floor Risk Mitigation	42,859
110	1115 Truxtun Ave. Bakersfield CA 93301	6	General Services	CAC - Floating pavers replacement	503,000
111	901 E Roberts Ln, Bakersfield, CA 93308	3	General Services	Panorama Erosion Control	247,100
112	1655 Chester Avenue Bakersfield, CA 93301	5	Assessor-Recorder	Recorders Sewer Lift Station	123,220
113	2005 Ridge Rd. Bakersfield CA 93305	5	Probation	Probation Training Room Renovation	21,200
114	2005 Ridge Rd. Bakersfield CA 93305	5	Probation	Probation Training WI-FI Project	496,742
115	100 E California Ave, Bakersfield, CA 93307	5	Human Services	Jamison Floor and Paint	95,647
116	1832 Flower St	5	Human Services	Department of Human Services Flower Street Improvements	805,582
117	1800 Mt. Vernnon Avenue Bakersfield, CA 93306	5	Public Health	Public Health Floor and Cubicle Build-Out	269,638
118	151 College Avenue, Bakersfield, CA 93306	5	Behavioral Health	Behavioral Health Recovery Services Mary Kay Shell Interior Finishes	116,932
119	1215 Truxtun Ave. Bakersfield CA 93301	5	District Attorney	District Attorney Press Room Alteration	74,015
				Total FY 2025-26	**$77,799,290**

FY 2025-26 Major Maintenance Improvement Projects
General Fund - Administered by General Services Division

Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2025-26 Appropriations
098	701 Truxtun Ave. Bakersfield CA 93301	5	Library	Beale Library Flat Roof Replacement	265,000
099	128 East Coso Avenue Ridgecrest CA 93555	1	General Services	Ridgecrest Justice Facility Generator Replacement	72,719
100	1115 Truxtun Ave. Bakersfield CA 93301	6	General Services	CAC - Bridge Walkways Paver Replacement	100,000
101	17695 Industrial Farm Rd. Bakersfield, CA 93308	4	General Services	Pretrial Generator Replacement	69,880
102	1831 Ridge Rd Bakersfield CA 93305	5	Probation	Youth Detention Center Door Replacement	216,042
103	1300 18th St. Bakersfield CA 93301	5	General Services	18th Street Improvements	128,397
104	1115 Truxtun Ave. Bakersfield CA 93301	5	General Services	CAC - Flat Roof Replacement	301,000
105	1115 Truxtun Ave. Bakersfield CA 93301	5	General Services	Human Resources Carpet Replacement	88,177
106	1115 Truxtun Ave. Bakersfield CA 93301	6	General Services	CAC - Gravel Roof - Replacement	310,000
107	3701 Wings Way Bakersfield, CA 93308	3	General Services	Air Hangar Improvements	122,888
108	3701 Wings Way Bakersfield, CA 93308	3	General Services	International Terminal	34,750
109	1115 Truxtun Ave. Bakersfield CA 93301	5	General Services	County Counsel 4th Floor Risk Mitigation	42,859
110	1115 Truxtun Ave. Bakersfield CA 93301	6	General Services	CAC - Floating pavers replacement	503,000
111	901 E Roberts Ln, Bakersfield, CA 93308	3	General Services	Panorama Erosion Control	247,100
112	1655 Chester Avenue Bakersfield, CA 93301	5	Assessor-Recorder	Recorders Sewer Lift Station	123,220
113	2005 Ridge Rd. Bakersfield CA 93305	5	Probation	Probation Training Room Renovation	21,200
114	2005 Ridge Rd. Bakersfield CA 93305	5	Probation	Probation Training WI-FI Project	496,742
115	100 E California Ave, Bakersfield, CA 93307	5	Human Services	Jamison Floor and Paint	95,647
116		5	Human Services	Department of Human Services Flower Street Improvements	805,582
117	1800 Mt. Vernnon Avenue Bakersfield, CA 93306	5	Public Health	Public Health Floor and Cubicle Build-Out	269,638
118	151 College Avenue, Bakersfield, CA 93306	5	Behavioral Health	Behavioral Health Recovery Services Mary Kay Shell Interior Finishes	116,932
119	1215 Truxtun Ave. Bakersfield CA 93301	5	District Attorney	District Attorney Press Room Alteration	74,015
				Total FY 2025-26	**$77,799,290**

FY 2025-26 Capital Improvement Projects
General Fund - Administered by General Services Division

Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2025-26 Appropriations
001	14401 Sierra Way Kernville CA 93288	1	General Services	Camp Owens Security Cameras	1,834,228
002	1831 Ridge Rd. Bakersfield CA 93305	5	General Services	Youth Detention Center Trailer Replacement	914,429
003	1831 Ridge Rd. Bakersfield CA 93305	5	General Services	Youth Detention Center Multipurpose Building	5,787,352
004	1215 Truxtun Ave. Bakersfield CA 93301	5	General Services	District Attorney Victims Memorial	510,952
005	Fuller Acres 8321 Hilltop Dr	4	General Services	Fuller Acres Park Development	26,551
006	Various	All	General Services	Off-Highway Vehicle Site Planning	85,353
007	4801 Lake Isabella Boulevard, Lake Isabella	1	General Services	Lake Isabella Skate Park	148,015
008	TBD		Probation	Probation Shooting Range	3,459,797
009	Kern County - TBD	TBD	General Services	Animal Control Facility Design/Build	1,595,991
010	Taft CA	2	General Services	Taft Substation	1,987,193
				Total FY 2025-26	**$16,349,861**

FY 2025-26 Capital Improvement Projects
Solid Waste Fees - Administered by Public Works

Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2025-26 Appropriations
001	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	South Gas Collectors	$200,000
002	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Composting Facility	243,998
003	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Road Entrance	175,000
004	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Left Turn in Improvements	615,000
005	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Module 3 Extension	85,000
006	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Electrical Upgrades	9,277
007	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Landfill Facility Improvements	5,225,000
008	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Header Extension	572,000
009	Tehachapi 12001 E. Tehachapi Blvd.	2	Solid Waste	Landfill Closure	10,000
010	6092 Wulstein Avenue Kernville, CA 93238	2	Solid Waste	Scale Replacement	175,000

FY 2025-26 Capital Improvement Projects
Solid Waste Fees - Administered by Public Works

Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2025-26 Appropriations
011	Tehachapi 12001 E. Tehachapi Blvd.	2	Solid Waste	Transfer Station	5,000,000
012	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Bena Phase 2 Module 4 Liner Design and Construction	460,000
013	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Water Well Replacement	200,000
014	11249 Stradley Avenue Delano, CA 93215	2	Solid Waste	Camp Well	465,000
015	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Cement Pad	150,000
016	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Bena Module 4 Lift 4 Collectors	315,000
017	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Ultra Low Nox Flare	1,045,000
018	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Diversion Pad Extension	910,000
019	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Paving	3,220,000
020	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Power Upgrades	99,610
021	41751 Sullivan Road, Buttonwillow, CA 93206	2	Solid Waste	Wells	465,000
022	Mojave-Rosamond 400 Silver Queen Rd.	2	Solid Waste	Regional Improvements	3,000,000
023	Mojave-Rosamond 400 Silver Queen Rd.	2	Solid Waste	Study and Wells Phase 2	310,000
024	11400 Boron Ave Boron, CA 93516	2	Solid Waste	Boron Improvements	75,000
025	Lebec 300 Landfill Rd.	2	Solid Waste	Cement Asphalt	100,000
026	Mojave-Rosamond 400 Silver Queen Rd.	2	Solid Waste	Phase 2 Area Infrastructure	1,000,000
027	Mojave-Rosamond 400 Silver Queen Rd.	2	Solid Waste	Mojave Module 1 Design and Construction (Phase 2)	6,000,000
028	Bakersfield 1900 Roberts Ln	3	Solid Waste	Lane Improvement	580,000
029	Bakersfield 1900 Roberts Ln	3	Solid Waste	Blade Seal	180,000
030	Ridgecrest 3301 W. Bowman Rd.	1	Solid Waste	Fuel Tank Pad	86,000
031	Ridgecrest 3301 W. Bowman Rd.	1	Solid Waste	Dump Wells Module 2	610,000
032	Ridgecrest 3301 W. Bowman Rd.	1	Solid Waste	Module 2 Liner	305,000
033	Ridgecrest 3301 W. Bowman Rd.	1	Solid Waste	Scale Replacement	125,000
034	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Well Replacement	320,000
035	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Scale Replacement - Gatehouse 4	130,000
036	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Scale Replacement - Gatehouse 2	130,000
037	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Scale Replacement - Gatehouse 1	130,000
038	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Gatehouse Security System	250,000
039	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Scale Replacement	125,000
040			Solid Waste	Special Waste Facility Construction	6,090,000
				Total FY 2025-26	**$39,185,885**

FY 2025-26 Capital Improvement Projects
Various Sources - Administered by Public Works

Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2025-26 Appropriations
001	Ford City and Taft Heights	3	Roads	Patton Way Road Yard Park	$700,000
				Total FY 2025-26	**$700,000**

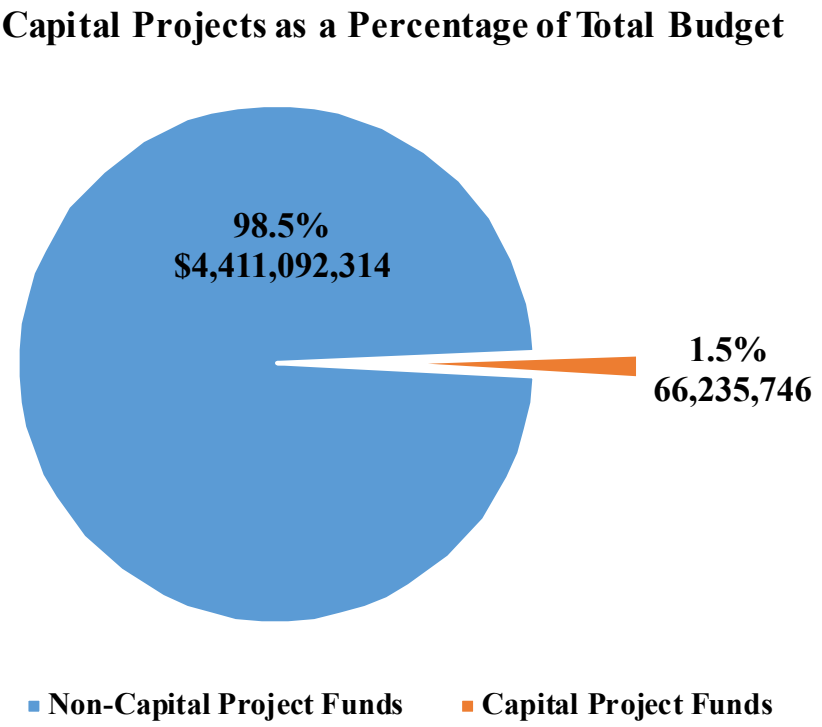
FY 2025-26 Capital Improvement Projects
Fire Fund- Administered by General Services Division

Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2025-26 Appropriations
001	Hart Flat Rd	2	General Services	Hart Flat Fire Station	$ 10,000,000
				Total FY 2025-26	**$ 10,000,000**

Impact of Capital Projects on the Operating Budget

The County's operating budget is directly affected by the Capital Projects. Almost every new capital improvement entails additional expenses for routine operation, repair and maintenance upon completion or acquisition that must be incorporated in the operating budget. In addition, some capital projects require the addition of new positions. The cost of future operations for new facilities is incorporated within each operating department budget. Operating costs are carefully considered in deciding which projects move forward because it is not possible for the County to concurrently fund several large-scale projects that have significant operating budget impacts.

The projects included in the previous pages, while capital in nature, are not new facilities or projects the County is currently operating; therefore, no significant new operational cost is expected. Overall capital project appropriations represent 1.5% of the total County budget.



Unmet Capital Needs

The County has numerous facilities and grounds that are in need of repair or replacement. Due to limited resources available, many projects have been delayed or postponed. The critical projects below will need to be funded in the next two to five years. Some projects were evaluated during FY 2024-25 for cost and funding through debt financing, along with other priority projects for the County or use of General Fund reserves. The County Administrative Office is currently developing a detailed financing plan for the construction of an Animal Services Shelter Facility. The FY 2025-26 Recommended Budget includes an additional $11.6 million for the design of the Animal Services facility and to relocate Fire Station 11 from Keene to Hart Flat to position the station closer to the community area it serves.

Summary of Unmet Capital Needs

Project Name	Estimated Costs	Funded in FY 2025-26
Animal Services Facility	$60,000,000	$1,595,991
Replacement of Fire Stations	$19,500,000	$10,000,000
Total	**$79,500,000**	**$11,595,991**

Contingencies

The County Contingencies includes the following elements that are itemized in the budget presentation for budget unit 1970 Appropriations for Contingencies:

1% Locally Funded Appropriation for Contingencies

In accordance with policy, the County maintains an appropriated contingency to accommodate unanticipated operational changes, legislative impacts or other economic events affecting the County's operations, which could not have reasonably been anticipated at the time the budget was prepared. Funding is targeted at 1% of locally funded appropriation.

Uncertainties Contingencies

The County maintains an amount appropriated for other general uncertainties that departments may encounter such as emergency maintenance projects and other unforeseen circumstances.

Other Specific Purpose Contingencies

On occasion, the Board of Supervisors may approve the set aside of appropriations for contingencies associated to specific purposes with potential costs to be incurred during the fiscal year but are not certain at the time of budget hearings.

Contingencies	FY 2024-25 Adopted Budget	FY 2024-25 Approved Contributions/(Uses)	FY 2024-25 Adjusted Budget	FY 2025-26 Recommended Budget
Mandatory Contingencies (1% of Locally Funded Appropriation)	$5,600,000	$0	$5,600,000	$5,800,000
Uncertainties Contingencies	500,000	0	500,000	500,000
Other Specific Purpose Contingencies	23,665,608	(1,342,290)	22,323,318	5,635,000
Total Contingencies	**$29,765,608**	**($1,342,290)**	**$28,423,318**	**$11,935,000**

FY 2025-26 1% Locally Funded Appropriation for Contingencies

The minimum base allocation to the 1% Locally Funded Appropriation for Contingencies is $5.8 million, based on projected locally funded appropriations.

FY 2025-26 Uncertainties Contingencies

The recommended budget includes $500,000 for uncertainties contingencies that may arise throughout the fiscal year for emergency maintenance projects and other unforeseen circumstances departments may encounter.

FY 2025-26 Other Specific Purpose Contingencies

In addition to the standard general-purpose contingencies identified above, the recommended budget includes $5,635,000 in the following specific set-asides:

- $2 million for Sheriff Academy costs for FY 2024-25
- $1 million to maintain the housing stipend for Sheriff Deputies assigned to hard-to-fill outlying locations. The goal is to provide an incentive for staff to live in the community they serve.
- $1 million has been included to cover the anticipated cost of a potential special election.
- Finally, $1.635 million has been included to assist with the rising cost of General Liability Premiums.

Reserves and Designations

The County has several reserves and designations (assigned fund balance) in the General Fund that have been established over the years. Some are for specific purposes, such as to meet future known obligations or for capital projects. The general-purpose reserve are funds held to protect the County from unforeseen increases in expenditures or reductions in revenue, or other extraordinary events, which would harm the fiscal health of the County. The Board of Supervisors approved a reserve policy that includes a County General Purpose reserve target of 10% of locally funded appropriations and a Tax Litigation reserve target of 10% of the General Fund's contingent liability of property tax assessment appeals. The Board of Supervisors has also established specific purpose designations to help meet future needs.

		6/30/2025	Recommended FY 2025-26		6/30/2026
	Account	Ending Balance	Contributions	Uses	Estimated Balance
Reserve - General Purpose	2134	$53,500,000	$0	$0	$53,500,000
Reserve - Tax Litigation	2136	8,819,509	-	-	8,819,509
Designation - Measure K Fiscal Stability	2149	36,090,278	18,647,212	-	54,737,490
Designation - Working Capital	2150	29,452,848	-	-	29,452,848
Designation - KMC Working Capital	2178	9,000,000	-	(9,000,000)	-
Designation - Recruitment and Retention	2148	15,000,000		-	15,000,000
Designation - Retirement	2155	68,529,022	-	-	68,529,022
Designation - Public Safety Recruitment/Retention	2157	1,829,000	-	-	1,829,000
Designation - Budget Stabilization	2204	9,314,000	-	-	9,314,000
Designation - CWCAP Stabilization	2207	3,000,000	-	-	3,000,000
Designation - East Kern Revitalization Area	2152	1,704,431	1,276,707	-	2,981,138
Designation - Arvin/Lamont (EOA)	2159	2,456,072	500,000	-	2,956,072
Designation - Oildale (EOA)	2174	2,064,713	680,484	-	2,745,197
Designation - Lost Hills (EOA)	2175	1,940,942	500,000	-	2,440,942
Designation - WESTARZ (EOA)	2181	2,151,660	-	(597,572)	1,554,088
Designation - Information Technology Projects	2179	8,178,025	-	-	8,178,025
Designation - Sheriff's Aircraft	2180	1,698,145	-	-	1,698,145
Designation - Jail Operations	2182	2,962,803	-	-	2,962,803
Designation - Countywide Blight Remediation	2153	550,000	-	-	550,000
Designation - Road Improvements	2170	3,800,000	300,000	-	4,100,000
Designation - Fire Station 64 Replacement	2166	355,000	-	-	355,000
Designation - Capital Improvements	2198	39,730,793	-	-	39,730,793
Designation - Parks Capital Improvements	2186	3,500,000	-	-	3,500,000
Designation - Infrastructure Replacement	2156	48,783,944	-	-	48,783,944
Designation - Park Maintenance	2205	3,500,000	-	-	3,500,000
Insurance Liability	2208	-	17,000,000	-	17,000,000
TOTAL		$357,911,185	$38,904,403	($9,597,572)	$387,218,016

FY 2025-26 Recommended Contributions and Uses

For FY 2025-26, the balance of the General-Purpose reserve was $53.5 million, or 10.3% of locally funded appropriations. The Tax Litigation reserve balance of $8.8 million on June 30, 2025, was 12% of the contingent liability of property tax assessment appeals, meeting the target goal of 10%. The recommended budget also includes the following contributions to designations:

- $1,276,707 contribution of property tax increment revenue to the East Kern Revitalization Area (RENEWBIZ) designation.

- $500,000 contribution of property tax increment to the Arvin/Lamont Economic Opportunity Area.
- $680,484 contribution of property tax increment to the Oildale Economic Opportunity Area.
- $500,000 contribution of property tax increment to the Lost Hills Economic Opportunity Area.
- $300,000 contribution for Road Improvements designation for road improvement funding per the mitigation agreement with Clean Harbors, Inc.
- $17 million contribution for Insurance Liability for the restoration of the retained earnings balance in the fund which were impacted by significant shifts in the insurance market.
- $9,000,000 remaining in the KMC Working Capital is allocated for the final payment related to outstanding obligations owed with respect to the cost reports for the reporting periods ending in 2011 or before.
- $597,572 use of the WESTARZ Economic Opportunity Area funds to correct balance. Opportunity area expired in FY 2023-24.

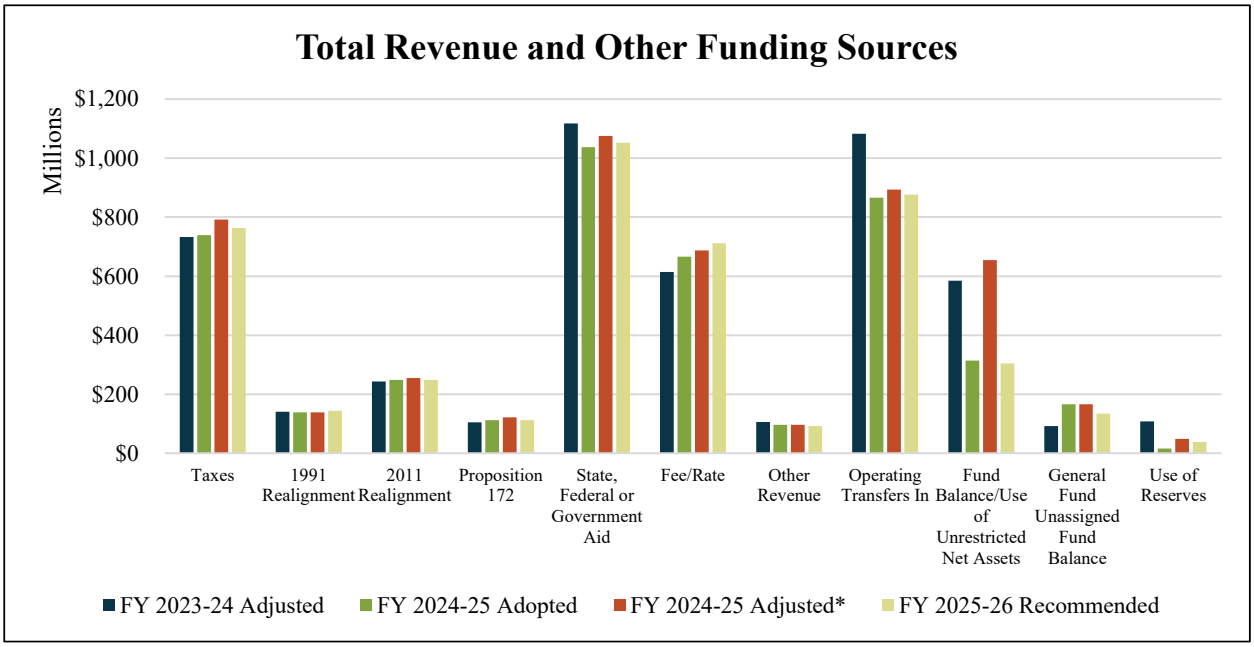
Total Funding by Source

Total resources available to support County services for FY 2025-26 are $4.5 billion, a decrease of $453.1 million or 9.2% from FY 2024-25 Adjusted Budget. The Recommended Budget is funded from several sources, including revenue, operating transfers-in, fund balance, and reserves and designations (assigned and unassigned fund balance).

Summary of Revenue and Other Funding Sources - All Funds

	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Budget*	FY 2025-26 Recommended Budget
Revenue				
Taxes	$733,290,098	$739,450,966	$791,710,159	$763,359,482
1991 Realignment	141,182,601	138,628,411	138,628,411	143,821,081
2011 Realignment	243,629,294	248,171,175	254,554,627	248,682,318
Proposition 172	104,795,674	112,768,932	122,313,725	111,954,496
State, Federal or Government Aid	1,117,206,441	1,037,378,835	1,075,562,106	1,051,640,308
Fee/Rate	614,453,723	666,187,986	687,694,565	711,571,652
Other Revenue	106,469,746	96,295,619	96,960,376	91,844,424
Total Revenue	$3,061,027,577	$3,038,881,924	$3,167,423,969	$3,122,873,761
Other Funding Sources				
Operating Transfers In	$1,082,718,707	$865,610,747	$893,079,061	$876,399,543
Fund Balance/Use of Unrestricted Net Assets	584,622,220	314,547,697	654,562,590	304,851,990
General Fund Unassigned Fund Balance	92,260,449	166,215,674	166,215,674	134,674,944
Use of Reserves	107,770,273	16,418,871	49,143,810	38,527,822
Total Other Funding Sources	$1,867,371,649	$1,362,792,989	$1,763,001,135	$1,354,454,299
Total Revenue and Other Funding Sources	4,928,399,226	$4,401,674,913	$4,930,425,104	$4,477,328,060

*The FY 2024-25 Adjusted Budget includes estimates due to the conversion to a new financial solution prior to fiscal year end



The table below does not include fund balance carried over from the prior fiscal year or the use of reserves and designations. The table also excludes operating transfers-in as they provide a mechanism to transfer funding from one budget unit to another within the County. This table shows the change from the prior year adjusted budget.

Summary of Revenue - All County Funds
(Excludes Operating Transfers-in and Use of Reserves)

	FY 2023-24 Actual	FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Budget	FY 2025-26 Recommended Budget	Change Between FY 2024-25 & FY 2025-26	Percentage Change
Taxes						
Property Related Revenue	$492,724,665	$491,117,096	$494,807,149	$504,862,417	$10,055,268	2.03%
Other Taxes	184,546,210	159,537,801	208,106,941	163,576,282	(44,530,659)	-21.40%
1991 Realignment	136,190,478	138,628,411	138,628,411	143,821,081	5,192,670	3.75%
2011 Realignment	266,500,787	248,171,175	254,554,627	248,682,318	(5,872,309)	-2.31%
Proposition 172	110,340,808	112,768,932	122,313,725	111,954,496	(10,359,229)	-8.47%
State, Federal or Government Aid	884,913,225	1,015,111,993	1,041,115,706	1,031,542,922	(9,572,784)	-0.92%
Fee/Rate	302,349,918	329,229,569	350,736,148	357,754,377	7,018,229	2.00%
Other Revenue	107,815,471	69,347,589	70,012,346	64,771,917	(5,240,429)	-7.49%
Subtotal	2,485,381,562	$2,563,912,566	$2,680,275,053	$2,626,965,810	($53,309,243)	-1.99%
Enterprise Funds	$155,112,243	$167,905,374	$180,084,932	$178,787,178	($1,297,754)	-0.72%
Internal Service Funds	283,120,299	307,063,984	307,063,984	317,120,773	10,056,789	3.28%
Subtotal	$438,232,542	$474,969,358	$487,148,916	$495,907,951	$8,759,035	1.80%
Total County Budget	$2,923,614,104	$3,038,881,924	$3,167,423,969	$3,122,873,761	($44,550,208)	-1.41%

*The FY 2024-25 Adjusted Budget includes estimates due to the conversion to a new financial solution prior to fiscal year end

Property Related Revenue

Property related revenue of $504.8 million primarily consists of funding from property taxes and is projected to increase by $10.1 million, or 2.0% from the FY 2024-25 Estimated Adjusted Budget. This is primarily due to an anticipated changes in the assessed valuation of properties within the County.

Other Taxes

Other taxes of $163.6 million primarily consist of sales and use tax, transient occupancy tax, franchise fees, and hazardous waste facility tax. Other taxes are anticipated to increase by $44.5 million, or 21.4% from the FY 2024-25 Estimated Adjusted Budget. This amount also includes the Measure K sales tax. On November 8, 2022, voters within unincorporated areas of the County approved the Unincorporated Kern County Public Safety/Vital Services/Local Control Measure, also known as Measure K. The Measure is a locally controlled one-cent sales tax measure providing an estimated $63.8 million in FY 2025-26 to enhance public safety, reducing homelessness and bolstering economic development activities.

1991 and 2011 Realignment

“Realignment” refers to the funding of State-mandated local programs through statewide Sales and Use Tax and Vehicle License Fees (VLF) that are apportioned to individual counties to pay

for and provide specific services at the local level. These revenue sources fluctuate as funding rises and falls in direct correlation to the State's economy. The total for both 1991 and 2011 Realignment revenue for FY 2025-26 is budgeted at $392.5 million. This amount is $679,639, or 0.1%, lower than the adjusted budget of $393.2 million for FY 2024-25. This revenue is used for social services, mental health, and law enforcement.

Proposition 172 – Local Public Safety

FY 2025-26 Proposition 172, Local Public Safety revenues are budgeted at a countywide total of $111.9 million. This revenue is discussed in detail in the Proposition 172 section of this budget book.

State, Federal or Government Aid

The County is estimated to receive funding from State, federal, and other government aid totaling $1.0 billion, which reflects a $9.6 million, or 0.9% decrease from the prior year estimated adjusted budget. Causes of the decrease include one-time receipts from federal aid for disaster recovery work and some portions of the American Recovery Plan Act, as well as program reductions implemented by the federal government.

Fee/Rate

The revenue category of fee/rate includes the following types of revenue: licenses, permits, fines, fees, rates, and other charges for services. Total revenue of $357.8 million is anticipated, which is $7.0 million, or 2.0% more than the prior year estimated adjusted budget. The primary causes of the increase include reimbursement to the General Fund for costs the County incurs related to subvented department operations.

Other Revenue

Other revenue of $64.8 million primarily includes interest earnings, fines, penalties, and other miscellaneous revenue. This revenue source is anticipated to decrease by $5.2 million, or 7.5% from the prior year estimated adjusted budget. Interest earnings in FY 2024-25 are estimated to be higher than projected but are anticipated to decrease to a more typical level in FY 2025-26.

Enterprise Funds

Enterprise Funds revenue totaling $178.8 million is anticipated to decrease by $1.3 million, or 0.7%. This relatively minor change is primarily the result of variations in one-time project revenue.

Internal Service Funds

Internal Service Funds totaling $317.1 million are anticipated to increase by $10.1 million, or 3.3% from the prior year estimated adjusted budget. These funds charge other County departments for specific services, such as fleet, employee and retiree health and dental programs, general liability and worker’s compensation insurance, and unemployment benefits. The increase from prior year

estimated adjusted is primarily due to increase in premiums charged to departments for worker's compensation and general liability.

General Fund Financing Sources

The General Fund is the County's largest single and primary operating fund. It is used for all financial resources of the County except those required to be accounted for in other funds. In FY 2025-26, General Fund Financing Sources total $1.35 billion, a $39.6 million or 2.8% decrease from FY 2024-25 Estimated Adjusted Budget.

Summary of Revenue and Other Funding Sources - General Fund

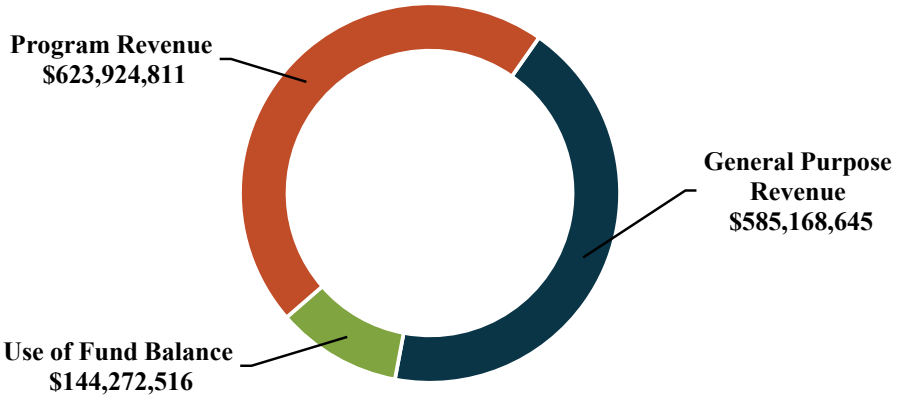
	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Budget	FY 2025-26 Recommended Budget
Revenue				
Taxes	$509,114,457	$508,431,082	539,490,275	$524,950,483
1991 Realignment	80,919,782	81,330,550	81,330,550	83,558,263
State, Federal or Government Aid	213,888,134	181,756,102	185,509,120	178,477,235
Fee/Rate	116,320,964	117,950,874	121,457,453	117,923,877
Other Revenue	34,058,220	26,956,296	27,380,845	24,965,158
Total Revenue	$954,301,557	$916,424,904	$955,168,243	$929,875,016
Other Funding Sources				
Operating Transfers In	$292,753,257	$286,385,579	295,362,473	$279,218,440
General Fund Unassigned Fund Balance	92,260,449	166,215,674	134,674,944	134,674,944
Use of Reserves	47,874,798	3,200,000	7,742,290	9,597,572
Total Other Funding Sources	$432,888,504	$455,801,253	$437,779,707	$423,490,956
Total Revenue and Other Funding Sources	$1,387,190,061	$1,372,226,157	$1,392,947,950	$1,353,365,972

*The FY 2024-25 Adjusted Budget includes estimates due to the conversion to a new financial solution prior to fiscal year end

General Fund Financing Sources by Category

The table above presented General Fund financing sources by revenue type. The graph below shows General Fund financing sources according to how they are generated. From that perspective, these financing sources can be categorized as one of three funding types: Program Revenue, General Purpose Revenue, and Use of Fund Balance.

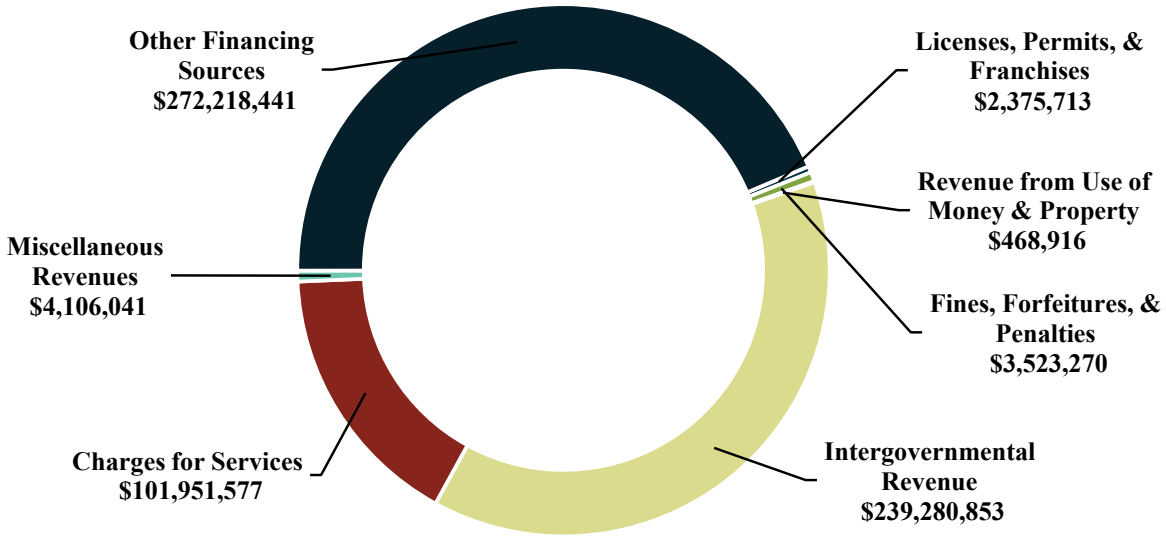
General Fund Financing Sources by Category - FY 2025-26



General Fund Program Revenue

Program Revenue, as the name implies, is dedicated to and can be used only for the specific programs with which it is associated. This revenue makes up 46.1% of General Fund financing sources in FY 2025-26, and is derived primarily from state and federal subventions, grants, and fees charged by specific programs. Of the County's Program Revenue, the Department of Human Services manages 19.8%, the Public Protection group manages 48.0%, and the balance is managed across the County's other areas.

General Fund Program Revenue by Source - FY 2025-26



• **Intergovernmental Revenue** is revenue from federal, state, and local government agencies and can include grants for support of specific programs. State and federal sources are estimated by departments based on established funding allocation formulas, caseload projections, and the latest state and federal budget information. Intergovernmental revenues are budgeted at $239.3 million in FY 2025-26. The largest portion of this funding is from 1991 Realignment which is budgeted at $83.6 million to provide support for programs such as public assistance, health care, and behavioral health.

• **Other Financing Sources** primarily consists of transfers between different funds and can vary annually depending on departmental funding needs. Other Financing Sources are budgeted at $272.2 million. The revenue in this category is mainly from 2011 Public Safety Realignment ($110.6 million) and Proposition 172 ($112.0 million). In both instances funds are received by the County and deposited in restricted funds. The transfer of these funds to the General fund is recognized as revenue in Other Financing Sources.

• **Charges for Services** includes revenue primarily from fees and charges for permits, licenses, law enforcement services agreements, and reimbursement for services provided by Human Resources, Information Technology Services and County Counsel. The revenue in this category is

budgeted at $102.0 million for FY 2025-26. The revenue in this category varies based on the public's demand for services and ensures that services continue in the future.

• **Selected General Fund Program Revenue**

- **1991 Realignment**
  1991 Realignment revenue transferred to the General Fund is budgeted at $83.6 million for FY 2025-26, an increase of $2.2 million, or 3%, compared to the prior fiscal year. Funds are transferred to various General Fund departments or to "contribution" budget units in the General Fund, which will pass through revenue to the non-General Fund departments providing those services. Departments receiving 1991 Realignment funding in this manner include Human Services, Behavioral Health and Recovery Services, Animal Services, Probation, Public Health, Environmental Health, California Children Services, Aging and Adult Services, and the In-Home Supportive Services Public Authority. Additionally, as part of AB85, 1991 Health Realignment funds, previously allocated for indigent care, are redirected to counties as Family Support for CalWORKs expenditures and provides a mechanism to free up State General Fund resources. Approximately $79.1 million in redirected Family Support funds are budgeted for FY 2025-26.

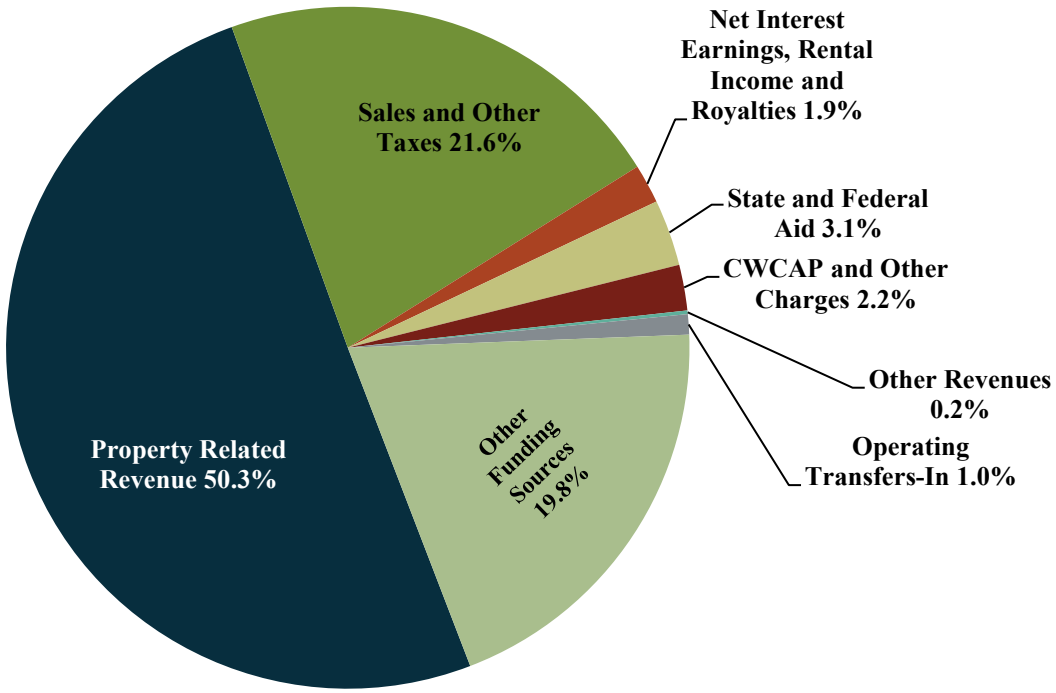
- **2011 Realignment**
  2011 Realignment revenue transferred to the General Fund is budgeted at $110.6 million for FY 2025-26, a decrease of $2.9 million or 2.6%, compared to the prior fiscal year. While total Realignment funding increased slightly year over year, by $511,000 or 0.2%, the amount of funding transferred to the General Fund will decrease in FY 2025-26 due to the unplanned use of carry-forward funds in FY 2024-25 to support costs associated with the Sheriff's Department's jail management system and purchase of capital assets. The budgeted amount also includes funding for departments' major maintenance and capital projects that has carried over across fiscal years. The recommended budget does not include any estimated "growth" funding. Growth funds are receipts from the prior fiscal year in excess of those required to cover base Realignment. If any one-time growth funds are received, departments will recognize that revenue through Mid-Year budget adjustments. General Fund departments that receive 2011 Realignment revenue include Sheriff-Coroner, District Attorney – Criminal Division, District Attorney – Forensic Science, Public Defender, Probation, and Veterans Service.

- **Proposition 172 – Local Public Safety General Fund Financing**
  Sales tax revenue has become critical to supporting essential program areas in Public Safety through a dedicated revenue source which includes the one-half cent Public Safety Sales Tax (Proposition 172). The FY 2025-26 budget for Proposition 172 revenue of approximately $112.0 million will support public safety services provided by Sheriff, District Attorney, Probation and the Public Defender.

General Fund Discretionary Revenue

General Fund Discretionary Revenue, including fund balance available and uses of reserves, total $729.4 million and represents approximately 61% of the General Fund financing sources. This revenue comes from property taxes, Property Tax in Lieu of Vehicle Licenses Fees (VLF), interest earnings, the Teeter program, Sales & Use Tax, aid from redevelopment successor agencies and other miscellaneous sources that must first be obligated to pay for the required maintenance of effort contributions mandated for health and welfare and other fixed obligations, which total $162,362,667. The remaining amount of $567,078,496 is available for any purpose that is a legal expenditure of County funds. The Board of Supervisors has the greatest flexibility in allocating this revenue. The following section presents details of the major components of General Fund Discretionary Revenue. Shown below are the sources of General Fund Discretionary Sources of $729,441,163 for the FY 2025-26 Recommended Budget:

FY 2025-26 Recommended Budget Discretionary Sources by Category



GENERAL FUND DISCRETIONARY SOURCES THAT PAY FOR NET COUNTY COST

Discretionary Revenue	FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Budget	FY 2024-25 Actual	FY 2025-26 Recommended Budget
Property Related Revenue:				
Current Secured, Unsecured, Unitary	$215,857,919	$215,857,919	$217,908,621	$220,696,885
Property Tax in Lieu (VLF)	129,898,641	132,070,040	135,933,445	136,778,916
Supplemental Property Tax	3,235,000	3,477,506	3,414,812	3,544,840
Property Transfer Tax	3,000,000	4,214,517	5,812,928	3,268,707
Penalty on Current Taxes	2,000,000	2,061,631	2,359,428	2,104,165
Prior Property Taxes, Penalties and Interest	542,000	705,024	779,165	630,871
Total Property Tax Related Revenue	$354,533,560	$358,386,637	$366,208,398	$367,024,384
Sales and Other Taxes:				
Sales and Use Taxes	$80,091,912	$101,291,912	$111,580,633	$78,343,769
Sales and Use Taxes - Measure K	58,187,410	64,028,013	94,258,104	63,816,048
Transient Occupancy Motel Tax	2,800,000	2,800,000	3,754,582	3,156,000
Hazardous Waste Facilities Tax	1,229,200	1,229,200	1,445,931	1,032,575
Franchise Fees	11,300,000	11,300,000	20,713,372	11,093,195
Other Taxes	9,000	174,513	162,229	174,513
Total Sales and Other Taxes	$153,617,522	$180,823,638	$231,914,851	$157,616,100
Net Interest Earnings, Rental Income and Royalties	$13,570,484	$13,570,484	$16,473,527	$13,530,263
Countywide Cost Allocation Plan (CWCAP)	14,417,289	17,575,789	21,861,968	15,795,084
State and Federal Aid	19,813,823	20,569,052	28,464,101	22,931,861
Other Revenue	863,416	863,416	4,524,269	1,270,954
Operating Transfers-In	7,000,000	7,000,000	7,000,000	7,000,000
Total Other Revenue	$55,665,012	$59,578,741	$78,323,865	$60,528,162
Total Discretionary Revenue	**$563,816,094**	**$598,789,016**	**$676,447,113**	**$585,168,647**
Other Funding Sources				
Available Fund Balance	$166,215,674	$166,215,674	$166,215,674	$134,674,944
Use of Reserves/Designations	3,200,000	1,342,290	1,342,290	9,597,572
Total Other Funding Sources	**$169,415,674**	**$167,557,964**	**$167,557,964**	**$144,272,516**
Total General Fund Discretionary Revenue and Other Funding Sources	**$733,231,768**	**$766,346,980**	**$844,005,077**	**$729,441,163**

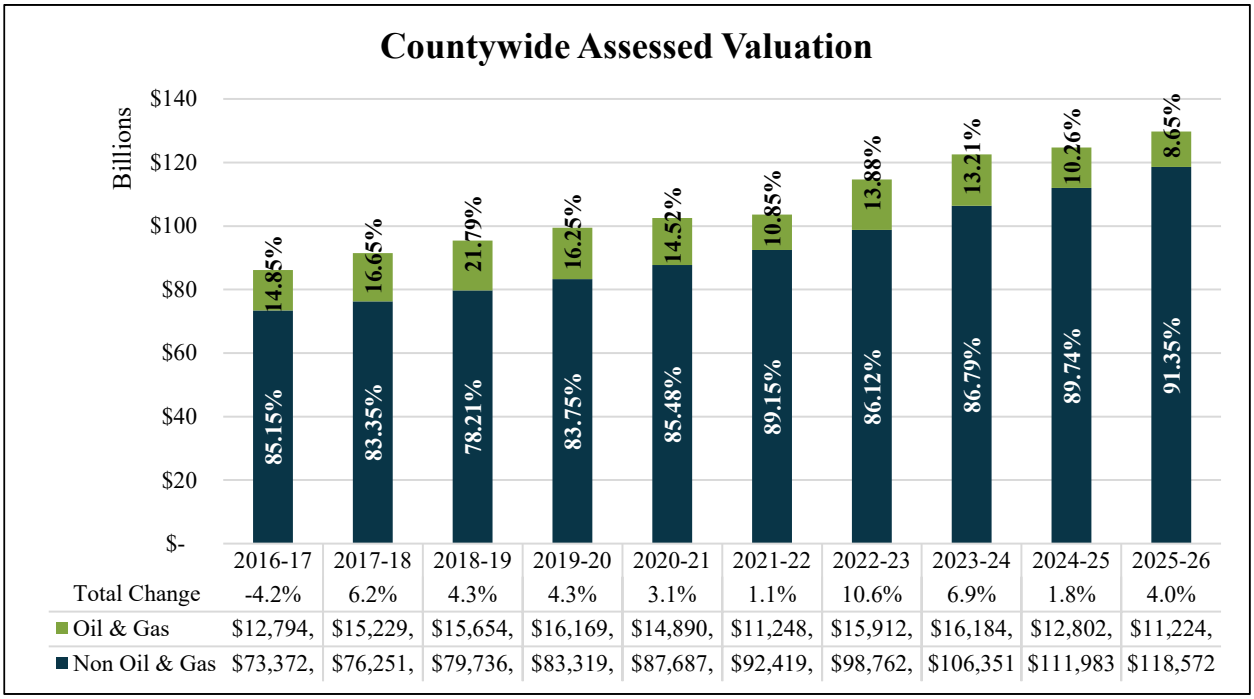
The FY 2025-26 General Fund Discretionary Sources of $729,441,163 includes Discretionary Revenue of $585.1 million and Other Funding Sources of $144.3 million.

Property Tax Related Revenue

Property Tax Related Revenue accounts for approximately 50.3% of General Fund Discretionary Revenue and Other Funding Sources. For FY 2025-26 Property Tax Related Revenue is budgeted to be $12.5 million or 3.5% higher than the Adopted Budget for FY 2024-25. The increase is mainly due to the 2.57% Assessed Value (AV) growth in FY 2025-26. Property Tax Revenue in the State of California is a funding source for local governments and is based on ad valorem property taxation, whereby the amount due is calculated by applying a 1% tax rate to the assessed value of real property owned. The value of property is tracked on the secured, unsecured and supplemental tax rolls. Also included in this category is Property Tax in Lieu of VLF. Beginning in FY 2004-05, this revenue source replaced the previous distribution of vehicle license fees to local governments. Revenue levels for Property Tax in Lieu of VLF are based on the growth or

reduction in net taxable unsecured and local secured assessed value. With a projected 2.57% in the combined taxable assessed value, revenues are anticipated to be $12.5 million or 3.5% higher than budgeted for FY 2024-25.

Improvements in the residential market and changes in ownership resulted in the increase of 4.02% or $5 billion in the assessed value of real property. However, oil and gas property value decreased significantly by 12.32%, reducing their value to $11.2 billion. While the overall increase in property tax revenues is positive news, the uncertainty and increased regulatory hurdles continue to be a financial challenge. Oil and gas value now accounts for only 9% of the total assessed valuation in the County compared to a high of 35.1% in FY 2012-13.



	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Total Change	-4.2%	6.2%	4.3%	4.3%	3.1%	1.1%	10.6%	6.9%	1.8%	4.0%
Oil & Gas	$12,794,	$15,229,	$15,654,	$16,169,	$14,890,	$11,248,	$15,912,	$16,184,	$12,802,	$11,224,
Non Oil & Gas	$73,372,	$76,251,	$79,736,	$83,319,	$87,687,	$92,419,	$98,762,	$106,351	$111,983	$118,572

Sales and Other Taxes

Sales and Other Taxes, accounts for approximately 21.6% of General Fund Discretionary Revenue and Other Funding Sources. For FY 2025-26 Sales and Other Taxes Revenue is budgeted to be $4 million or 2.6% higher than the Adopted Budget for FY 2024-25.

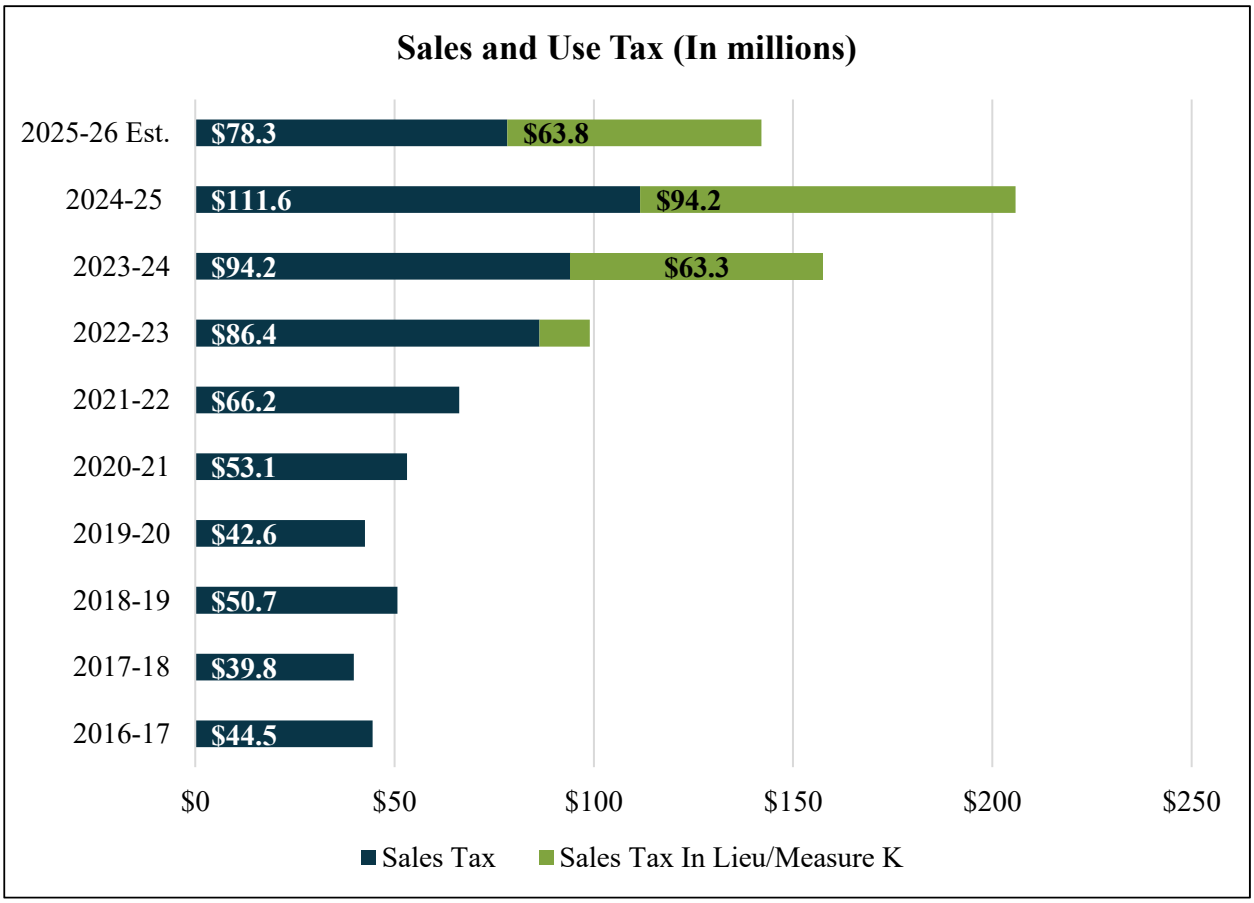
Sales and Use Taxes

This revenue is derived from taxable sales by retailers who sell or rent tangible personal property in unincorporated areas of the County or from use taxes from consumers who purchase tangible personal property from out of State. Use taxes are also imposed on the storage, use, lease or other consumption of tangible personal property at any time sales tax has not been paid by the retailer. Beginning in FY 2022-23, in addition to the 1.0% of the 7.50% sales tax rate charged on purchases made in the unincorporated areas of the County, this category also includes the additional 1% Sales and Use Tax. The Unincorporated Kern County Public Safety/Vital Services/Local Measure, also known as Measure K, is budgeted at $63.8 million for FY 2025-26 to address priorities identified

by the community, including enhancing public safety, reducing homelessness and bolstering economic development activities.

When preparing the annual budget, the County projects future sales tax revenue based on the data provided by the County's sales tax consultant. For FY 2025-26, Sales and Use Tax revenue is budgeted at $1.7 million less than FY 2024-25 Adopted Budget due to the current economic conditions which include inflation, high interest rates, high consumer debt and changes in consumer spending. Actual collections in FY 2024-25 totaled $111.6 million, which was $31.5 million more than anticipated. The additional collections include one-time use tax receipts from improvements made around utility projects, outstanding audit re-allocations and economic activity.

FY 2025-26 ongoing sales tax revenue in the unincorporated area is projected to total $142.1 million as shown on the table below:



Franchise Fees

A Franchise Fee is essentially annual rent paid by a utility to the County for the use of the rights-of-ways. The typical utilities that pay franchise fees are electric, natural gas, telephone, video/cable and water utilities. In FY 2024-25, the County received one-time payments that will not be available the subsequent year.

Other Revenue

Other Revenue, accounts for approximately 8.3% of General Fund Discretionary Revenue and Other Funding Sources. For FY 2025-26 Other Revenue is budgeted to be $4.8 million or 8.74% higher than the Adopted Budget for FY 2024-25.

Net Interest Earnings, Rental Income and Royalties

Net interest earnings for FY 2025-26 are projected at $13.5 million. Interest on deposits and investments is expected to decrease due to anticipated lower projected interest rate applied to a projected cash balance.

Countywide Cost Allocation Plan Revenue

The budgeted Countywide Cost Allocation Plan (CWCAP) revenue amount reflects the recovered allowable costs included in the FY 2024-25 CWCAP published by the Auditor-Controller. CWCAP revenue is reimbursement for overhead/indirect costs incurred by the General Fund. Reimbursements are received from various state and federal grant programs (that permit such reimbursement) and fee supported General Fund departments and taxing entities such as Board-governed Special Districts. For FY 2025-26 CWCAP revenue is budgeted to be $1.4 million higher than the Adopted Budget for FY 2024-25. This increase is primarily the result of increases in salary and benefit costs.

State and Federal Aid

Included in State and Federal Aid is the revenue associated with the elimination of redevelopment agencies. Redevelopment Agencies were dissolved as of February 1, 2012, pursuant to ABx1 26. Pursuant to ABx1 26, revenues that would have been directed to the dissolved Redevelopment Agencies will continue to be used to make pass-through payments to other public agencies (i.e., payments that such entities would have received under prior law). In addition, the elimination of Redevelopment Agencies will provide additional property tax revenue for local public agencies, including the County. While these payments can fluctuate the County has budgeted a conservative estimate of $2.4 million from the dissolution of Redevelopment Agencies pursuant to ABx1 26, and $12.3 million for pass-through payments consistent with the legislation.

State and Federal Aid includes a payment from the welfare realignment trust fund in the amount of $1.9 million, which replaced the State revenue stabilization program and excess VLF revenue. It also includes revenue from the federal government's Payment in Lieu of Taxes (PILT) program. The County expects to receive $3.5 million in FY 2025-26, which is the same amount that was received in FY 2024-25.

Operating Transfers-In

Operating Transfer-In includes revenue from the Teeter Plan. The Plan is an alternate property tax distribution procedure authorized by the California Legislature in 1949 and implemented by the County in FY 1993-94. Generally, the Teeter Plan provides for a property tax distribution procedure by which secured roll taxes are distributed based on the tax levy, rather than on the basis of actual tax collections, for agencies that elect to participate in the Teeter Plan, including the County General Fund. Under the Teeter Plan, the County advances each participant an amount equal to the participant's Teeter Secured Levy, adjusted at year end for corrections to the assessment roll, that remains unpaid at the end of the fiscal year. In return, the County receives all

future delinquent tax payments, penalties and interest. The County bears the risk of loss on the delinquent property taxes but benefits from the penalties and interest associated with these delinquent taxes when they are paid. Under the Teeter Plan, the County is also required to establish a Tax Loss Reserve Fund to cover losses that may occur as a result of sales of tax-defaulted properties.

The Teeter Secured Levy includes each participating agency's share of the 1% ad valorem secured levy, plus any ad valorem levy for the debt service of voter-approved general obligation bonds. Not included in the Teeter Secured Levy are supplemental roll revenues, special assessments, utility roll revenues, or property tax pass-through amounts from Redevelopment Agencies within the County (see 'Elimination of Redevelopment Agencies' on the previous page).

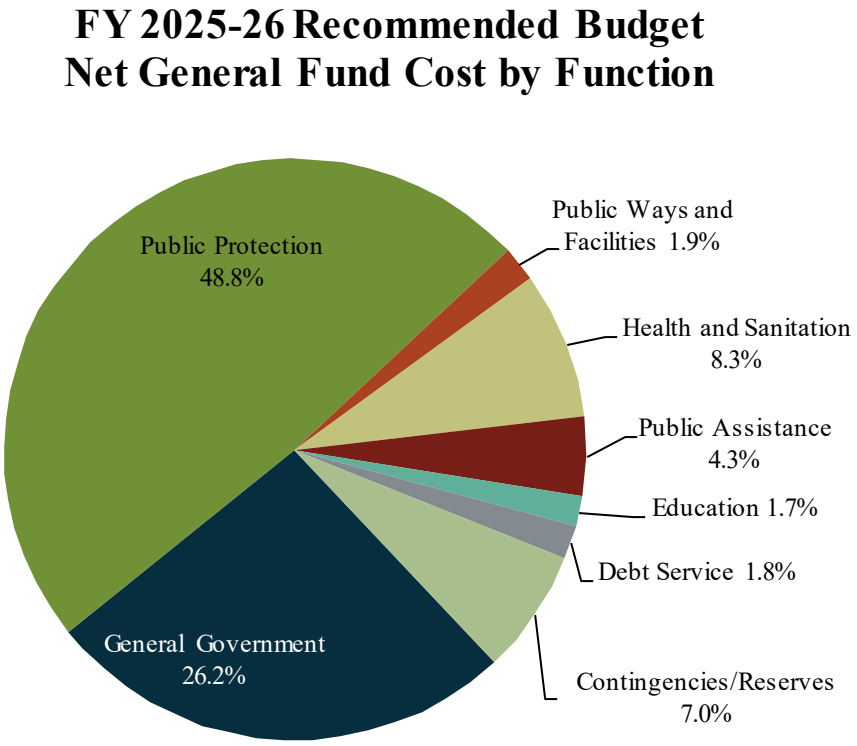
As a participant in the Teeter Plan, the County General Fund receives its entire share of the Teeter Secured Levy, regardless of delinquencies. The County's Tax Loss Reserve Fund receives all participating agencies' share of the penalties and interest associated with the delinquent taxes advanced under the Teeter Plan once they are paid. The interest and penalties, accounted for as an operating transfer-in from the Tax Loss Reserve Fund in Countywide discretionary revenue, are projected to be $7 million.

Other Funding Sources

The FY 2024-25 year-end fund balance for the General Fund is $134.6 million. This reflects fund balance that is available for appropriation. Fund balance is typically the result of unspent General Fund contingencies, departmental cost savings, and additional revenue. Fund balance carry-forward is considered one-time funding resources and are typically allocated to projects or set aside for future use in accordance with County policy. The County is budgeting the use of reserves/designations (Assigned Fund Balance) in the amount of $9.5 million for Kern Medical reimbursement and economic opportunity area use in FY 2025-26. Other Funding Sources are allocated to major maintenance projects, contingencies and reserves as detailed in those sections.

Allocation of General Fund Discretionary Revenue - Net General Fund Cost

General Fund Discretionary Revenue is allocated as Net General Fund County Cost (NGFC) to various General Fund departments within the County. The pie chart below shows what percentage of NGFC is allocated to each of the functions.



The schedule on the following page shows a comparison of FY 2024-25 NGFC and FY 2025-26 recommended NGFC by function. The allocation of Net General Fund Cost reflects a strategy to manage County resources while maintaining a prudent level of reserves. This year's NGFC allocation also incudes enhancement of services for residents of unincorporated communities using Measure K funds. Investments are in the categories of public safety, education, homelessness and economic development.

Net County Cost Allocation by Function
(In Million)

Function	FY 2024-25	FY 2025-26	Change
General Government	$182.2	$191.4	9.1
Public Protection	341.8	$356.4	14.6
Public Ways and Facilities	11.8	$13.8	2.0
Health and Sanitation	49.1	$60.6	11.5
Public Assistance	27.8	$31.7	3.9
Education	11.4	$12.7	1.3
Debt Service	13.3	$13.1	(0.2)
Function Subtotal	**$637.4**	**$679.6**	**$42.2**
Contingencies and Reserves	77.4	50.8	(26.6)
Total Countywide Costs	**$714.8**	**$730.4**	**$15.6**

The Total Countywide Costs line shown above reflects a Net County Cost increase overall of $15.6 million. This amount includes the allocation of $55.7 million of Measure K. In addition, one-time year-end fund balance carryforward is allocated to Capital and Major Maintenance Projects, Appropriations for Contingencies and reserves and designations for budget stabilization and various priorities of the Board of Supervisors, including infrastructure replacement. Further detail on NGFC allocation is provided in the Department sections.

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Long-term Financial Planning

The County develops a five-year forecast for the purpose of providing the Board of Supervisors with a framework for use in decision-making, in order to maintain and continue the fiscal health of the County and to ensure and enable a plan for the provision of services and capital assets.

The forecast is updated annually and is not a budget. It does not establish policy or priorities; it simply summarizes fiscal capacity. The forecast identifies key factors that affect the County's fiscal outlook and assesses how difficult balancing the budget may be in the future. It helps the County to understand the fiscal challenges ahead and the need to establish priorities.

This forecast is not a prediction of what is certain to happen but rather a projection of what will occur in the absence of any mitigating actions or changing circumstances. As such, this plan highlights significant issues or problems that must be addressed in order to maintain a structurally balanced budget.

TABLE 1
GENERAL FUND FIVE-YEAR FORECAST (IN MILLIONS)
FISCAL YEARS 2025-26 THROUGH 2029-30

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Staffing Expenses	$641.7	$657.7	$670.9	$684.3	$701.4
Operating Expenses	346.6	353.6	360.6	367.9	375.2
Major Maintenance and Capital Expenditures	101.6	10.0	10.2	10.4	10.6
Reimbursements	(19.9)	(20.5)	(21.2)	(21.8)	(22.5)
Contingencies	11.9	5.6	5.7	5.8	6.0
Subtotal Expenditures	$1,081.9	$1,006.4	$1,026.3	$1,046.6	$1,070.7
Operating Transfers-Out	232.5	237.2	241.9	246.7	251.7
Contributions to Reserves	38.9	0	0	0	0
Total Requirements	$1,353.4	$1,243.5	$1,268.2	$1,293.3	$1,322.4
Property Tax Related Revenue	$367.0	$374.4	$381.9	$389.5	$397.3
Sales and Use Taxes	142.2	149.3	152.3	159.9	167.9
1991 Realignment Revenue	83.6	85.2	86.9	88.7	90.4
Other Taxes	15.8	15.9	16.1	16.2	16.4
State/Federal or Governmental Aid	178.5	178.5	178.5	178.5	178.5
Fee/Rates	117.9	120.3	122.7	125.1	127.6
Other Revenue	25.0	26.2	27.5	28.9	30.3
Operating Transfers-In	279.2	284.8	290.5	296.3	302.2
Total Revenue	$1,209.1	$1,234.6	$1,256.3	$1,283.1	$1,310.7
Fund Balance	$134.7	$0.0	($9.0)	($20.8)	($31.1)
Use of Reserves	9.6	0	0	0	0
Surplus (Deficit)	($0.0)	($9.0)	($20.8)	($31.1)	($42.8)

Table 1 summarizes the County's five-year forecast as it relates to ongoing expenditures funded with ongoing discretionary revenue in the County's General Fund. The General Fund includes the principal governmental activities of the County, supported by both general-purpose revenue and

restricted resources. The forecast is modeled as a baseline scenario and outlines major assumptions or key variables.

Forecast Assumptions

FY 2025-26 Recommended Budget includes $1.3 billion of investments in our community. The cost of providing services is expected to increase in the five-year horizon. The strong economy of the last three years has generated significant pressures on expenditures but has also propelled residential and commercial property taxes and sales tax collections to levels not seen in over a decade. However, the State's desire to phase out oil extraction across the State by no later than 2045 will continue to have economic impacts on property taxes in future years. Recent approval of the Kern County Zoning Ordinance Code 2025(A) may result in increased production. However, the results will not be known until FY 2026-27; therefore, no additional revenue has been included in the forecast.

Expenditures

Staffing Expenses are generally the single largest expenditure category, accounting for approximately 59% of total expenditures. The Staffing Expenses included in the forecast reflect the compensation restructuring that affords most employees a 2% step increase. The tight labor market has contributed to a significant increase in salary and benefits costs. To attract and retain qualified personnel, including public safety and nursing personnel, the County has provided salary increases ranging from 5% to 22% for some classifications. In addition, negotiated cost of living adjustments ranging from 3% to 6% were also included in FY 2025-26. The growth in salaries has a direct impact on benefits, particularly retirement costs.

The performance of investments by the Kern County Employees' Retirement Association (KCERA) directly affects the employers' retirement contribution rate. Assumption changes including lowering the rate of return to reduce the risk in the investment portfolio continues to increase the County's pension contribution requirements, including $22 million in FY 2024-25. The forecast includes the assumption that no change in the rate of return as part of the scheduled three-year review will be approved. However, if the rate is changed, to mitigate any potential increases, the County established a retirement designation (Assigned Fund Balance) to set aside funds to pay for the annual increases, thereby minimizing service level impacts.

The Operating Expenses category, although smaller than Staffing Expenses, is estimated to continuously increase year after year. The County is limited in its ability to control these costs; inflation, supply chain issues and demand continue to impact this category. A growth of 2% is included. These expenses will continue to be monitored carefully as changes in the economy might continue to impact the costs.

Aided by federal and State funding, the County is making significant investments in major maintenance and capital projects. Included in the FY 2025-26 Recommended Budget are projects to renovate libraries, improve parks, and maintain aging infrastructure such as elevators and roofs. The forecast does not include any new major projects and only includes routine replacement of equipment and approximately $10 million annually for routine maintenance.

Approximately 68.6% of the total $232.5 million of Operating Transfers-Out in FY 2025-26 are provided for social services programs, including child protective services, Foster Care, Cal-WORKs, In-Home Supportive Services and others. These contributions support the various maintenance of effort payments needed to receive federal and State funding. Since most of these programs rely heavily on federal and State funds, as well as sales tax in the form of realignment funding, changes in economic conditions could increase the need for services while potentially simultaneously reducing available resources. The forecast assumes a level increase of 2% annually over the five-year projection; however, it does not include any impacts of H.R.1. While the most significant effects of this legislation are scheduled to take effect in Fiscal Year 2026–27, proactive measures are already underway to prepare for the potential disruptions. To mitigate future impacts, the County is taking a more cautious approach to staffing programs by closely evaluating the necessity of filling vacant positions. Additionally, a comprehensive review of current expenditures is being conducted to identify cost-saving opportunities and ensure fiscal resilience. These steps are part of a broader strategy to preserve service levels and protect vulnerable populations from any adverse consequences stemming from federal policy shifts.

Reimbursements are intra-fund charges between departments in the General Fund. Based on the increased cost of doing business, the forecast assumes a 3% year after year growth.

Consistent with the approved County policy, contingencies are forecasted at 1% of the General Fund general purpose revenue.

Revenue

The revenue forecast focuses on the projected growth of the largest sources in the General Fund.

Property Taxes Related Revenue is the largest source of discretionary revenue available to the General Fund. The value of property is tracked on the secured, unsecured and supplemental tax rolls. Also included in this category is Property Tax in Lieu of VLF. Revenue levels for this funding source are based on the growth or reduction in net taxable unsecured and local secured assessed value. With a projected 2.7% increase in the combined taxable assessed value, revenues in FY 2025-26 are anticipated to be $12.5 million or 3.5% higher than budgeted for FY 2024-25. Improvements in the residential market and changes in ownership resulted in an increase of 4.02% or $5 billion in the assessed value of real property. However, oil and gas property value decreased significantly by 12.32%, reducing their value to $11.2 billion. While the overall increase in property tax revenues is positive news, the uncertainty and increased regulatory hurdles continue to be a financial challenge. Oil and gas value now accounts for only 9% of the total assessed valuation in the County compared to a high of 35.1% in FY 2012-13.

Sales and Use Tax accounts for approximately 11.8% of General Fund revenue in FY 2025-26. Sales and Other Taxes Revenue includes the approved local 1% Sales and Use Tax, also known as Measure K. Continued spending across the County and the State has fueled growth in this category; however, due to this revenue source's sensitivity to economic factors, an average growth rate of only 4.3% is included in the forecast.

The economic driving factors for Realignment revenue are Statewide taxable sales and new car purchases, which determine the growth in the number of vehicles registered and vehicle license fees collected. Similar to Sales and Use Tax, this revenue is sensitive to economic factors. Supported by consistent growth and low unemployment, this category saw significant growth in previous years; however, economists believe that consumption patterns will eventually resume. The forecast assumes a conservative 2% growth factor.

Both State/Federal and Governmental Aid and Operating Transfers-In, listed on Table 1, rely on allocations from outside agencies. In the case of Operating Transfers-In, the revenue is deposited into a restricted fund. Transfers to the General Fund, recognize these transfers as revenue in Other Financing Sources. The forecast assumes no significant increase in resources.

Mitigating Future Challenges

As with many governmental entities, the County must balance the demand for services and unavoidable cost increases with the amount of available revenue, the needs of the community and our strategic goals of enhancing the quality of life for residents, developing and growing a thriving, resilient regional economy. Recognizing the County's limited authority to raise revenue, the County has strategically set aside one-time funds. In accordance with County reserve policies, the use of these resources for ongoing operations can only be considered in the context of a multi-year mitigation plan. It is anticipated that future deficits will need to be addressed through a combination of program cost reductions, increases in revenue and the strategic use of the available one-time resources, including retirement designations.

County Debt Policy

The Board of Supervisors has approved policies that address the issuance of debt and are in compliance with Senate Bill 1029. These policies guide the management and administration of the County's portfolio of long-term debt. The policies require, in general, that:

1. Debt will not be used to finance ongoing operational costs.

2. Whenever possible, the County will pursue alternative sources of funding in order to minimize the level of debt.

More specifically, the policies include the following elements:

1. Require that the term of bonds be no longer than the economic useful life of the property, or in excess of available payment streams.

2. Require annual review of the County's portfolio of long-term obligations to initiate any type of restructuring, refunding, or refinancing beneficial to the County.

3. The policies outline the responsibilities of the County's Debt Financing team. These responsibilities include oversight and review of all debt policy and debt issuance activities and to make recommendations to the Board of Supervisors regarding appropriate actions on debt matters.

Projects Funded with General Fund Discretionary Resources

As detailed above, the County's policies require prudent management of liabilities and, whenever possible, alternative sources of funding in order to minimize the level of debt. The FY 2024-25 Adopted Budget included $40.5 million of discretionary General Fund resources for major maintenance projects and $24.7 million for capital projects. The FY 2025-26 Recommended Budget includes $45.7 million of discretionary General Fund resources for major maintenance projects and $14.7 million for capital projects.

Significant FY 2024-25 Debt Related Actions

No significant debt related actions occurred during FY 2024-25.

Anticipated FY 2025-26 Debt Related Actions

The County anticipates utilizing financing to support up to $30 million of costs related to the construction of a new shelter facility to be used exclusively by the Kern County Animal Services Department.

County Long-Term Debt

The following discussion relates to long-term debt backed by the full faith and credit of the County's General Fund or secured by revenue.

The County's outstanding long-term debt has been issued for the following purposes:

• To finance or refinance construction and improvement of County structures.

• To refinance County pension obligations.

The County finances such projects with a variety of debt instruments. For construction and improvement projects the County has utilized lease obligations with a non-profit public benefit corporation. Such obligations are in the form of Certificates of Participation or Private Placements with a financial institution. For pension obligations the County has issued Pension Obligation Bonds.

As of June 30, 2025, the County's long-term obligations include debt issued to finance, partially finance, or refinance the following projects:

- Construction of County roads and facilities.
- Construction of a new terminal at the Meadows Field Airport.
- Refinancing of a portion of the County's Unfunded Accrued Actuarial Liability in 2003.
- Construction of a new psychiatric health facilities complex.

A summary of long-term debt issuances of the County is shown below.

County of Kern
Summary of Long-Term Debt Issuances

Fiscal Year	Pension Obligation Bonds (Governmental)		Certificates of Participation (Governmental)		Private Placement Obligation (Governmental)		Outstanding Debt (Governmental)	Private Placement Obligation (Enterprise)		Total Outstanding
Ending June 30	Principal	Interest	Principal	Interest	Principal	Interest	Subtotal	Principal	Interest	Debt
2026	$9,810,901	$25,311,599	$4,380,000	$1,878,825	$1,171,636	$563,436	$43,116,397	$608,129	$24,602	$43,749,128
2027	$18,373,836	$18,384,470	$4,600,000	$1,654,325	$1,199,856	$535,215	$44,747,702	$622,074	$10,658	$45,380,434
2028	$38,115,000	$132,923	$4,785,000	$1,467,550	$1,228,757	$506,314	$46,235,544			$46,235,544
2029			$4,935,000	$1,318,666	$1,258,353	$476,718	$7,988,737			$7,988,737
2030			$5,095,000	$1,158,763	$1,288,663	$446,408	$7,988,834			$7,988,834
2031			$5,275,000	$983,656	$1,319,702	$415,369	$7,993,727			$7,993,727
2032			$5,465,000	$792,291	$1,351,490	$383,581	$7,992,362			$7,992,362
2033			$5,665,000	$587,019	$1,384,042	$351,029	$7,987,090			$7,987,090
2034			$5,890,000	$363,000	$1,417,379	$317,691	$7,988,070			$7,988,070
2035			$6,130,000	$122,600	$1,451,519	$283,551	$7,987,670			$7,987,670
2036					$1,486,481	$248,590	$1,735,071			$1,735,071
2037					$1,522,286	$212,785	$1,735,071			$1,735,071
2038					$1,558,953	$176,118	$1,735,071			$1,735,071
2039					$1,596,502	$138,569	$1,735,071			$1,735,071
2040					$1,634,957	$100,114	$1,735,071			$1,735,071
2041					$1,674,337	$60,734	$1,735,071			$1,735,071
2042					$1,714,666	$20,405	$1,735,071			$1,735,071
Totals	$66,299,737	$43,828,992	$52,220,000	$10,326,694	$24,259,579	$5,236,627	$202,171,629	$1,230,203	$35,260	$203,437,092

Debt Service Budget Information

The 2003 and 2008 Pension Obligation Bonds are budgeted in individual department budgets as a portion of salary and benefit expenses. Approximately 52.2% of the pension obligation bonds debt service is allocated to General Fund departments.

Fiscal Year Ending June 30	2003 Pension Obligation Bonds		2008 Pension Obligation Bonds		Total Outstanding Pension Obligation Bonds	Fiscal Year Ending June 30
	Principal	Interest	Principal	Interest		
2026	$9,810,901	$23,219,099		$2,092,500	$35,122,500	2026
2027	$6,488,836	$16,747,909	$11,885,000	$1,636,562	$36,758,306	2027
2028			$38,115,000	$132,923	$38,247,923	2028
Totals	$16,299,737	$39,967,008	$50,000,000	$3,861,985	$110,128,729	Totals

The 2016 Refunding Certificates of Participation are budgeted in the Debt Service Section of this budget book in the Debt Service budget.

County of Kern

Outstanding Certificates of Participation

Fiscal Year Ending June 30	2016 Certificates of Participation		Total Outstanding Certificates of Participation	Fiscal Year Ending June 30
	Principal	Interest		
2026	$4,380,000	$1,878,825	$6,258,825	2026
2027	$4,600,000	$1,654,325	$6,254,325	2027
2028	$4,785,000	$1,467,550	$6,252,550	2028
2029	$4,935,000	$1,318,666	$6,253,666	2029
2030	$5,095,000	$1,158,763	$6,253,763	2030
2031	$5,275,000	$983,656	$6,258,656	2031
2032	$5,465,000	$792,291	$6,257,291	2032
2033	$5,665,000	$587,019	$6,252,019	2033
2034	$5,890,000	$363,000	$6,253,000	2034
2035	$6,130,000	$122,600	$6,252,600	2035
Totals	$52,220,000	$10,326,694	$62,546,694	Totals

The 2021 Psychiatric Health Facilities private placement debt service payments are budgeted in the Debt Service section of this budget book in the Debt Service budget.

County of Kern
Outstanding Governmental Debt

Fiscal Year Ending June 30	Private Placement Obligation		Total Outstanding Governmental Debt	Fiscal Year Ending June 30
	2021 Psychiatric Health Facilities			
	Principal	Interest		
2026	$1,171,636	$563,436	$1,735,072	2026
2027	$1,199,856	$535,215	$1,735,071	2027
2028	$1,228,757	$506,314	$1,735,071	2028
2029	$1,258,353	$476,718	$1,735,071	2029
2030	$1,288,663	$446,408	$1,735,071	2030
2031	$1,319,702	$415,369	$1,735,071	2031
2032	$1,351,490	$383,581	$1,735,071	2032
2033	$1,384,042	$351,029	$1,735,071	2033
2034	$1,417,379	$317,691	$1,735,070	2034
2035	$1,451,519	$283,551	$1,735,070	2035
2036	$1,486,481	$248,590	$1,735,071	2036
2037	$1,522,286	$212,785	$1,735,071	2037
2038	$1,558,953	$176,118	$1,735,071	2038
2039	$1,596,502	$138,569	$1,735,071	2039
2040	$1,634,957	$100,114	$1,735,071	2040
2041	$1,674,337	$60,734	$1,735,071	2041
2042	$1,714,666	$20,405	$1,735,071	2042
Totals	$24,259,579	$5,236,627	$29,496,206	Totals

The 2017 Airport Terminal Refunding private placement debt service payments are budgeted in the Enterprise Funds section of this budget book in the Airports Enterprise Fund.

County of Kern
Outstanding Enterprise Fund Debt

Fiscal Year Ending June 30	Private Placement Obligation		Total Outstanding Enterprise Fund Debt	Fiscal Year Ending June 30
	2017 Airport Terminal Refunding			
	Principal	Interest		
2026	$608,129	$24,602	$632,731	2026
2027	$622,074	$10,658	$632,732	2027
Totals	$1,230,203	$35,260	$1,265,463	Totals

Other Long-Term Debt

The County has an outstanding principal amount of $346,245 of a lease/purchase agreement in connection with a project consisting of the acquisition of solar panels and related equipment. The project qualifies as a "qualified conservation purpose," and the County received an allocation for subsidized financing pursuant to the American Recovery and Reinvestment Act. The debt service is budgeted in the Debt Service Section of this budget book in the Debt Service budget. Annual debt service on this obligation is approximately $361,698 in FY 2025-26, which is the final year of payments.

The County has a note with the California Infrastructure and Economic Development Bank for funds borrowed to finance the construction of curbs and gutters in the fifth supervisorial district. This note is backed by the full faith and credit of the General Fund; however it is paid using Community Development grant funds; the debt service is budgeted in the Debt Service Section of this budget book in the Debt Service budget. The outstanding principal amount of this note as of June 30, 2025 was $931,562. Annual debt service on this obligation is $481,128 in FY 2025-26 with final maturity in FY 2026-27.

In 2002, the County entered into a joint powers authority agreement with the Board of Education and formed the Kern Public Services Financing Authority. In FY 2019-20 the Authority refunded all outstanding bonds using the proceeds of a private placement loan. As of June 30, 2025 the outstanding principal on the loan was $3,675,000. The budgeted payment for FY 2025-26 is $632,732, with the final payment due on March 1, 2031. The majority of the debt service is paid by the authority from rental payments received from County departments. The expense is reflected under the services and supplies expense category in the individual budget units.

As of June 30, 2025, the County had three outstanding lease obligations for equipment. The outstanding principal balance as of June 30, 2025 of those lease obligations was $14,960,231. Total outstanding debt is reflected in the Debt Service Section of this budget book, in the total outstanding debt schedule.

Effects of Existing Debt Levels on Current and Future Operations

The County will see a decline in FY 2028-29 after all existing pension obligation bonds have been paid off.

Legal Debt Limit

The County General Fund has no outstanding General Obligation Bonds; therefore no debt service payments for General Obligation Bonds are budgeted in this document. The County's legal debt limit, which applies only to General Obligation Bonds, is as follows (figures shown in thousands):

Fiscal Year	Assessed Valuation	Legal Debt Limit	Bonded Debt	Legal Debt Margin
2024-25	$125,905,011	$6,295,251	$0	$6,295,251

Source: Kern County Auditor-Controller

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California Government Code

Government Code Sections 29000 through 29144 and Section 30200 provide the statutory requirements pertaining to the form and content of the State Controller's prescribed Line-Item Budget. Government Code Section 29009 requires a balanced budget in the recommended, adopted, and final budgets, defined as "the funding sources shall equal the financing uses."

County Code

The County Code that establishes the duties and responsibilities of County employees in relation to budget preparation is Title 2. Chapter 2.12 – County Administrative Officer. The County Administrative Officer (Section 2.12.010) is appointed by and serves at the pleasure of the Board of Supervisors (Section 2.12.010) and performs all duties listed in Kern County, California Municipal Code County Section 2.12.020 in accordance with the provisions of California state laws, county ordinances, and the policies and orders of the Board of Supervisors. County Code Section 2.12.020.C establishes the duty of the County Administrative Officer to supervise the financial affairs, policies, and procedures of the county including budget preparation, process, development, hearings, adoption by the Board of Supervisors, review, reporting, and management.

Section 2.12.030 establishes the duty of all employees of the county, and the head of every department, institution, service, board or commission of the county to cooperate with the County Administrative Officer and to assist the County Administrative Officer in the performance of his or her duties and responsibilities. All parties previously mentioned shall make available to the County Administrative Officer any and all records in their possession or control which the County Administrative Officer may determine necessary to enable performance of his or her duties and responsibilities unless otherwise prevented under the laws of the state of California.

Section 2.12.040 establishes the limits of the County Administrative Officer's authority.

Basis of Accounting

Governmental funds are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property tax revenue is recognized in the fiscal year the taxes are levied. Revenue from donations, entitlements, and grants are recognized in the fiscal year in which all eligible requirements have been fulfilled. Property and sales taxes are considered available if collected within 60 days after the end of the accounting period. Interest and charges for services are accrued when their receipt occurs within 90 days after the end of the accounting period. The County considers voluntary non-exchange transactions, such as certain federal and State grants, available if received within nine months after the end of the accounting period.

Under the accrual basis of accounting, expenditures are recorded when a liability is incurred. However, debt service expenditures, expenditures related to claims and judgments, and compensated absences are only recorded when payment is due. In governmental funds, general capital asset acquisitions are reported as expenditures. Proceeds from general long-term debt and capital leases are reported as other financing sources.

Proprietary funds are accounted for on the accrual basis of accounting. Revenue is recognized in the period earned and expenses are recognized in the period incurred.

Basis of Budgeting

Governmental Funds

An operating budget is adopted each fiscal year for the governmental funds in accordance with provisions of the County Budget Act. The County's financial statement, the Annual Comprehensive Financial Report (ACFR), is prepared using generally accepted accounting principles (GAAP). Budgets for the governmental funds are adopted with the following differences from GAAP:

Encumbrance accounting is employed in governmental funds. For budget purposes, outstanding encumbrances (which represent the unspent amounts of purchase orders and contracts funded in the fiscal year), are not treated as expenditures in that fiscal year; therefore, they are not included in the "actual" data that appears in the budget book. For GAAP purposes, the governmental fund financial statements of the ACFR include encumbrances outstanding at year-end which are reported within the assigned fund balance for their specific purposes. Appropriation for these encumbrances commitments survives the expiration of the fiscal year. Encumbrances cancelled subsequent to the end of the fiscal year also cancel the underlying appropriation.

On a budgetary basis, unrealized gains and losses on the fair value of investments are not recognized. For GAAP purposes, such gains or losses are recognized.

Proprietary Funds

The Board of Supervisors approves an annual spending plan for proprietary funds. Adopted expense estimates are appropriated, and these County funds have budgetary controls the same as those for governmental fund types. Because these funds generally collect fees and revenue to cover the cost of the goods and services they provide, their accounting and budgeting bases are closer to commercial models. Budgeting, like accounting, is done on the accrual basis and generally according to GAAP.

County Policies

When building the FY 2025-26 budget, the following County policies were considered:

Budgeting Policy

State law, the County Budget Act (Government Code 29000), as well as County ordinances, policies and procedures dictate numerous conditions and requirements for budget preparation. The County operates on a Fiscal Year (FY) that begins July 1 and ends on June 30 of the following calendar year. By law, the Board of Supervisors must approve a recommended budget before June 30 to authorize any spending until a final budget is adopted. The final budget, including any revisions directed by the Board as a result of public hearings, is typically adopted in late August. Once adopted by the Board, a final budget document is prepared by the Office of the Auditor-Controller. The objective of the County's budgeting guidelines is to help ensure the County has

adequate resources to meet its basic financial obligations, and to serve as a vehicle to help the County achieve financial continuity and stability. Practically speaking, the County's budgetary guidelines create a standardized methodology for departments to follow when preparing budget plans for the Board of Supervisors' approval.

To obtain a balanced budget, total revenue, including carry-over fund balances, will equal the total fund appropriation and reserves. The annual operating budget will be structurally balanced upon adoption by the Board of Supervisors. One-time funds are discouraged from being used to fund ongoing operational costs, except within the context of a larger plan to balance ongoing revenue and expenses over a multi-year period. Significant budget variances and recommended actions are reported to the Board of Supervisors on an as-needed basis.

The Budget Planning and Process Cycle can be found in the County Budget Overview section of the Fiscal Year 2025-26 Recommended Budget. Department heads are urged to plan in conformance with the general budget cycle so that their annual budget requests can be submitted and reviewed in a complete and timely manner. The County Administrative Officer publishes a schedule of the principal specific dates applicable to each fiscal year's budget development.

Justification of Budget Requests

The annual budget request for each department and affiliated budget unit(s) must justify the cost to County taxpayers in juxtaposition to the level of service provided to the general public and/or other governmental entities. Staffing, funds, and facilities deemed necessary to provide an appropriate level of service must be provided by each department. The financial data required to justify each budget request, the forms by which to assemble and present it, and the "letter of justification" by which to explain and transmit the data are described in the following subsections:

- *Net General Fund Cost.* Departments must identify the portion of total expenses of a budget unit or work program that must be paid by the County's countywide discretionary funds (i.e., revenue and fund balances that may be used for any legal purpose the Board of Supervisors deems appropriate). The net general fund cost of any budget unit or work program is determined by subtracting any program revenue and/or special-purpose fund balances, which are received for that budget unit or work program, from the net total expenditures for that budget unit or work group. Departments are required to submit a budget at the approved Net General Fund Cost (NGFC) guideline.

- *Supplemental Budget Request.* When a supplemental budget request is submitted, the justification for the request and alternative source of funding for the request must be included in a department's budget request.

- *Level of Service.* Departments must provide the quantity and quality of services provided within the fiscal year. As a rule, specific justification is required for increases in expenditure appropriations that will result in an increase over the current level of service.

- *Letter of Justification.* Each departmental budget request must be transmitted to the County Administrative Officer by a signed letter of justification. The department head is expected

to accurately summarize any significant budget changes, noting the reasons for proposed increases or decreases in current levels of service and/or initiation of a new program. Federal, State, or other directives should be cited when applicable. In addition, the letter must provide descriptive information as to the impact that the requested budget will have on programs and levels of service. The letter of justification should also address increases in existing fees or any new approved fees to be charged. If the budget request includes increases in staffing, justification and the funding source(s) for those new positions must be included.

- *Step-down Plans.* Depending on the fiscal constraints facing the County, departments may be required to submit a step-down plan along with their budget. If required, departments must detail how they intend to incrementally reduce their Net General Fund Cost by a given percentage determined in advance by the County Administrative Office. Departments will need to identify what the impact of each incremental step-down will be, including potential reductions in staffing levels, performance measure ramifications, and impacts to service levels.

- *Performance Measures.* Departments have been tasked with establishing meaningful criteria for assessing the quality and effectiveness of services to the public. To be developed and revised in coordination with the County Administrative Office, these performance measures are monitored throughout the year with annual changes reported as part of the budget process. Departments should identify any significant improvements or declines in performance, explaining the reason for the change and providing reasonable goals for the upcoming fiscal year. Departments are required to submit performance measures for fiscal year-end data to be included in the recommended budget book.

- *Organization Chart and List of Department Positions.* Departments are expected to maintain charts of their current organizational structure, showing all regular positions currently assigned to each organizational unit. Each department or budget unit organizational chart shall be accompanied by a list of currently authorized positions and a functional statement briefly describing the operational tasks performed by each organizational unit, and how they relate to performance of the budget unit's work programs. For submission with annual budget requests, the organizational chart, position listing and functional statement must be amended to show any proposed increases or decreases in positions and related functional assignments.

- *Fee for Service Review.* Changes in the department's fee structure require approval by the Board of Supervisors. In preparing the revenue estimate, departments should pay particular attention to revenue generated through charging fees for services (user fees).

Appropriation Changes

An operating budget is adopted each fiscal year for all governmental funds. The adopted budget establishes total appropriations (expenditure authority) by object level in each budget unit. Expenditures are controlled at the appropriation unit level (i.e., Salaries and Benefits, Services and Supplies, Fixed Assets, etc.) within individual budget units. Departments are expected to maintain expenditures within their budget authority as adopted by the Board of Supervisors.

Expenditures can never exceed authorized appropriations for each object, or the budget in total. By State law, agency and department heads are personally responsible for any expenditure in excess of the approved appropriations.

Transferring Existing Appropriations

A 4/5 vote by the Board of Supervisors is required to transfer existing appropriations between expenditure objects in a budget unit or between budget units in the same operating fund. The transfer of appropriations between budget units that operate out of different funds cannot be accomplished through the Request for Budget Transfer process.

Justification for appropriation transfers is the responsibility of the requesting department. The County Administrative Office will review the justification/explanation of need submitted by the department, and if sufficient, will forward the request to the Board of Supervisors for consideration.

Adjustments between non-capital asset accounts within the same object in a budget unit do not require approval by the County Administrative Office or the Board of Supervisors. When justified, the Auditor-Controller-County Clerk processes these transfers upon a request from a department. Appropriation transfers between capital asset accounts will require a budget transfer.

Encumbrances

All financial commitments must be encumbered, including purchase orders, blanket purchase orders, Board-approved contracts, contracts negotiated by authorized County employees, and yearly commitments for lease agreements. An encumbrance is an obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation.

Required encumbrances related to purchase orders, blanket purchase orders, and contracts negotiated by the Purchasing Agent, are automatically established within the requesting department's budget. Encumbrance of funds in connection with other forms of financial obligations should be initiated at the department level using the AuditorNet System. Purchase order encumbrances are processed through the Purchasing Agent and all other encumbrances are processed through the Auditor-Controller-County Clerk.

Use of One-Time Funding Sources

The appropriation of carry-over fund balances and other one-time funding sources are managed carefully. These sources are most appropriately used to fund one-time expenses such as capital expenditures, start-up costs for new programs, or to supplement the general-purpose reserve. One-time monies are invested in a way that increases ongoing revenue or reduces ongoing expenses.

The County discourages the use of one-time funds to finance ongoing operational costs, except within the context of a larger plan to balance ongoing revenue and costs over a multi-year period. Such a plan could involve short-term use of one-time funds to preserve essential public services where longer-term financial forecasts expect ongoing revenue to fund those services in the near future.

Budget Monitoring

The County Administrative Office provides a mid-year fiscal outlook report to the Board of Supervisors. Departments must annually submit a report detailing the department's projected budgetary outcome for the current fiscal year to the County Administrative Office. The report must use the actual expenditure and revenue data through the period ending December 31.

The department's budget status report is to identify and explain critical concerns about major expenditure overages and revenue shortfalls or, if applicable, projected expenditure savings or revenue excesses. The reports must also include a description of the proposed corrective action to be taken to meet the department's approved Net County Cost or General Fund Contribution and the impact these actions will have on the department's services, programs, and projects.

Grant Funding

The County aggressively pursues opportunities for federal, State, or local grant funding, including private foundations. Pursuing opportunities for federal or State grants provides residents with the assurance that the County is striving to obtain all State and federal funds to which it is entitled – thereby reducing dependence on local taxpayers' funds. However, prior to applying for, and accepting such intergovernmental aid, the County considers the current and future implications of either accepting or rejecting the grant, including: 1) the amount of matching local funds required; 2) in-kind services to be provided; 3) the length of the grant, and whether the County is required to continue the service after the grant has ended; and 4) related operating expenses. The County also assesses the merits of any individual grant program as if it were funded with local tax dollars.

Contingencies

The objective of the contingency policy is to help protect the County from unforeseen increases in expenditures or reduction in revenue, or from extraordinary events that might otherwise substantially harm the fiscal health of the County. This can help avoid undue service level fluctuations during periods of economic instability.

1% Locally Funded Appropriation for Contingencies

The County maintains an appropriated contingency to accommodate unanticipated operational changes, legislative impacts or other economic events affecting the County's operations, which could not have reasonably been anticipated at the time the budget was prepared. Funding is targeted at 1% of locally funded appropriation.

Uncertainties Contingencies

The County maintains a minimum amount of $500,000 appropriated for other general uncertainties departments may encounter during the fiscal year, such as emergency maintenance projects and other unforeseen circumstances.

Other Specific Purpose Contingencies

On occasion, the Board of Supervisors may approve the set aside of appropriations for contingencies associated to specific purposes with potential costs to be incurred during the fiscal year but are not yet certain at the time of budget hearings.

Fund Balance and Reserves Policy

Fund balances represent unspent amounts from prior years within a fund. Fund balances can be caused by timing issues (projects not completed as expected) or they can be planned for, such as setting aside monies for future or contingent events. The County has developed fund balance policies for the General Fund that guide how much in unassigned fund balances should be maintained in the General Fund. When developing a "balanced budget," available fund balances are combined with estimated revenues to comprise the total sources available to fund appropriations.

Fund balance applies to the General Fund, Special Revenue Fund, Debt Service, Capital Projects, and Permanent funds and is classified into five categories: nonspendable, restricted, committed, assigned, and unassigned. The categories of fund balance are described below, with "1" being the most restrictive and "5" being the least restrictive.

1. Nonspendable fund balance – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Due to the nature of these resources, they cannot generally be converted into cash or a spendable form. These fund balance amounts are recorded each year by the Auditor-Controller to reflect the amount of fund balance determined to be nonspendable. No Board action is required to change these amounts.
2. Restricted fund balance – amounts are restricted by external parties, i.e., creditors, grantors, contributors, or laws/regulations of other governments or restricted by law through constitutional provisions of enabling legislation. Restrictions may be changed or lifted only with the consent of the resource provider.
3. Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the Board of Supervisors). These are self-imposed limitations on available resources. These committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same action it employed to previously commit those amounts. These committed amounts would be approved and adopted by formal action of the Board of Supervisors.
4. Assigned fund balance – amounts that are constrained by the County's intent to be used for specific purposes but are neither restricted nor committed. Intent can only be expressed by the Board of Supervisors through the signing and approving of contracts and agreements.
5. Unassigned fund balance – The General Fund, as the principal operating fund, often will have net resources in excess of what can properly be classified in one of the four categories described above. Therefore, unassigned fund balance equals total fund balance less nonspendable, restricted, committed, and assigned. This amount is available for any purpose and may be appropriated or contributed to the General Purpose Reserve or a specific purpose designation until allocated for a specific purpose by the Board by a four-fifths vote. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The Board of Supervisors establishes, modifies and rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through the adoption of the budget and subsequent budget amendments that occur throughout the year. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, followed by the committed, assigned and unassigned resources as they are needed.

Unassigned Fund Balance – General Purpose Reserve

The General-Purpose Reserve has no identified contingent liability or specific future use. It is intended for unanticipated major emergencies; to allow a transition period when key economic indicators point to recession likely to substantially reduce county revenue and increase public assistance expenditures; and to ensure the County's ability to make debt service payments in periods of declining general-purpose revenues. The County shall maintain an unassigned fund balance designated as General-Purpose Reserve for the General Fund targeted at a minimum of 10% of locally funded appropriation based on the adopted budget. Locally funded appropriation are those funded by County-wide discretionary revenue, such as unrestricted property tax, sales tax, interest income, and other revenues not linked to specific programs, and by ongoing operating transfers in. The unassigned fund balance designated as General-Purpose Reserve shall be built up with one-time sources until the established minimum target is achieved. In the event the locally funded appropriation declines from the previous year, the General-Purpose Reserve shall have no downward adjustments. Increases to the General-Purpose Reserve generally are only made once at the beginning of the fiscal year through the budget process.

Fund Balance Spend Down

Use of fund balance will be limited to nonrecurring expenditures, debt reduction, one-time capital costs or emergency situations (such as economic conditions or natural disasters). The County generally will use the specific purpose designations (Assigned) first, then the Tax Liability Reserve (Assigned) and finally the General-Purpose Reserve (Unassigned) when using fund balance.

Within a five-year planning cycle, should unforeseen events cause the use of fund balance to be used for ongoing operational needs, the following budget balancing strategies will be invoked to determine corrective actions:

a. Seek other revenue opportunities, including new service fees or increase existing fees.
b. Reduce expenditures through improved productivity.
c. Reduce or eliminate services.
d. Manage staffing costs.

After evaluating and implementing the above budget balancing strategies where possible, the unassigned fund balance may be used as a temporary fix to address an ongoing budget gap if incorporated in a multi-year plan to balance ongoing revenues and expenses. A planned draw down of unassigned fund balance for ongoing operational needs generally should not exceed 3% of local funded appropriation in a given fiscal year.

Unassigned Fund Balance Replenish Procedures

Before the unassigned fund balance can be withdrawn below the General-Purpose Reserve target, a replenishment plan must be adopted by the Board of Supervisors. The unassigned fund balance

shall be built up with one-time sources until the established target is achieved. One-time sources will be used to replenish reserves before using for one-time, nonemergency expenses.

Debt

The County has policies that cover the issuance, management, and administration of the County's portfolio of long-term debt and are in compliance with Senate Bill 1029. These policies require, in general, that:

- Debt will not be used to finance ongoing operational costs;
- Whenever possible, the County will pursue alternative sources of funding in order to minimize the level of debt;
- More specifically, the policies include the following elements:
- Require that the term of the bonds be no longer than the economic useful life of the property, or in excess of available payment streams;
- Require annual review of the County's portfolio of long-term obligations to initiate any type of restructuring, refunding, or refinancing beneficial to the County;
- The policies outline the responsibilities of the County's debt financing team, which include oversight and review of all debt policy and debt issuance activities and make recommendations to the Board of Supervisors regarding appropriate actions on debt matters.

Capital Budget Policy

An important part of the annual budget development cycle is the identification and prioritization of the County's capital and infrastructure maintenance needs. That process begins with developing a comprehensive capital and major maintenance project list with recommended priorities, based primarily on requests and supporting justification submitted by County departments.

The County Administrative Policy and Procedures Manual requires the General Services Division to annually distribute a capital project submission and processing timeline. The timeline is accompanied by a list of projects previously requested by departments. Each department receiving a list of its prior year requests is required to (1) delete any projects no longer deemed necessary; (2) add any new project requests; (3) indicate if a project is being revised, and (4) establish the department's prioritization of the projects. The General Services Division performs an initial screening of all projects to establish a preliminary priority. For those projects that are given preliminary priority, as well as for revised projects, cost estimates are generated. The list of prioritized projects is provided to the County Administrative Office for budgetary consideration. The list, however, does not represent all capital and infrastructure maintenance needs of the County. Project needs associated with enterprise funds and the Roads Department are not included in the list due to the different funding processes inherent in enterprise funds and the Roads Department. The projects included on the list are presented in priority order, as recommended by the County Administrative Office, based on the following evaluation criteria:

- *Legal Mandates*. Projects in this category are those that are required to meet some type of statutory, regulatory, or other legal mandate (such as court orders).

- *Health and Safety Concerns*. Projects in this category are those that mitigate potential health or safety threats to the public or County employees.

- *Preventive Maintenance*. Preventive maintenance projects are often given priority in order to maintain the structural integrity of the County's existing facilities. The three most critical preventive maintenance project categories are: roof replacement/repair projects; heating, ventilation, and air conditioning (HVAC) replacement projects, and parking lot repaving projects. Roof replacements are critical because as the condition of the roof deteriorates, structural damage and damage to other building components can occur as a result of leakage. HVAC replacements are critical because as the existing systems age, they become more expensive to maintain on an emergency basis. Parking lot repaving projects completed prior to damage occurring to the substructure of the parking lot are critical as it is much more expensive to replace parking lots rather than simply repaving them.

- *Cost Reduction Impact*. Cost reduction is included as an evaluation criteria in an effort to identify and prioritize those projects which are expected to result in reduced expenditures on an ongoing basis. The majority of the projects that have cost reduction implications are HVAC replacement projects.

- *Ongoing Staffing/Operating Costs*. The cost to operate and maintain new or replacement facilities on a continuing basis (including related staffing costs) is also an important consideration in the evaluation and prioritization of project proposals.

- *Direct Public Benefit and Usage*. Each project, or facility where a project is located, is evaluated to determine the level of direct public benefit gained as a result of the completion of the project. All other categories being equal, priority is given to projects that have a high public usage or public benefit, such as County roads and sumps, senior centers and veterans' halls, libraries, and multi-departmental use County buildings. Additionally, the evaluation process for each project also includes consideration of the project's consistency with and relative merit in facilitating the achievement of the County's Strategic Goals as adopted by the Board of Supervisors.

- *Subventions and Special Funding*. Several County departments are considered "subvented" because the costs of their operations, including capital needs, are primarily reimbursed with State and federal funding. Special funding from sources other than the General Fund ease typical budgetary deliberations, particularly when external funds are earmarked specifically for capital projects and equipment replacement.

Investment Policy

The County of Kern's Investment Policy has been prepared in accordance with California Government Code sections 53630 *et seq*. The investment policy is reviewed annually by the County's Treasury Oversight Committee and approved by the Board of Supervisors. The purpose of this policy is to establish cash management and investment guidelines for the County Treasurer, who is responsible for the management and investment of the County Treasurer's Pool, which

consists of pooled monies held on behalf of the County, school districts, community college districts and certain special districts within the County.

The policy applies to all investments held within the County Treasurer's Pool and made on behalf of the County and member agencies of the Pool with the exception of certain bond funds for which the Board of Supervisors may specifically authorize other allowable investments, consistent with State law. Also exempt from the policy are retirement funds and other post-employment benefit (OPEB) funds managed through an external trust. The Treasurer and Treasurer's staff are responsible for the full-time, active management of the Pool. All investments and activities of the Treasurer and staff are conducted with the understanding that the Treasurer holds a public trust with the citizens of the County, which cannot be compromised.

It is the policy of the Treasurer to invest public funds in a manner that preserves the safety and liquidity of all investments within the County investment pool while obtaining a reasonable return within established investment guidelines. The portfolio is actively managed in a manner that is responsive to the public trust and consistent with State law. Accordingly, the County Treasurer's Pool is guided by the following principles, in order of importance:

1. The primary objective of the Treasurer's investment of public funds is to safeguard investment principal;
2. The secondary objective is to maintain sufficient liquidity to ensure that funds are available to meet daily cash flow requirements;
3. The third and last consideration is to achieve a reasonable rate of return or yield consistent with these objectives.

To provide sufficient liquidity to meet daily expenditure requirements, the portfolio will maintain at least 30% of its total book value in securities having a maturity of one (1) year or less. Investments shall be restricted to those authorized in the CGC and as further restricted by this policy statement, with the exception of certain bond funds in which the Board of Supervisors has specifically authorized other allowable investments. All investments are governed by the restrictions in Schedule I of the policy which defines the type of investments authorized, maturity limitations, portfolio diversification (maximum percent of portfolio), credit quality standards, and purchase restrictions that apply. Whenever a maximum allowable percentage of the portfolio is stipulated for any type of security or structural maturity range, the limit or maximum allowable is determined by the portfolio size at the close of the date on which the security is settled. Repurchase agreements are restricted to primary dealers of the Federal Reserve Bank of New York. All counterparties must sign a Public Securities Association (PSA) Master Repurchase Agreement and for tri-party repurchase agreements, a Tri-Party Repurchase Agreement as well, before engaging in any repurchase agreement transactions. Collateral for repurchase agreements shall have a market value of at least 102% of the amount invested and must be marked to market by staff or by an independent third-party or custodial bank acting under contract to the County. Collateral for term repurchase agreements should be marked to market on a regular basis. Repurchase agreements are required to be collateralized by securities authorized under Section 53601 et. seq. of the California Government Code.

The total of Reverse Repurchase Agreement transactions are not to exceed 10 % of the base value of the portfolio. The term of such agreements cannot exceed 92 calendar days, unless the agreement includes a written supplement guaranteeing a minimum earning or spread for the entire period between the sale of a security using such an agreement and the final maturity date of the same security.

Board of Supervisors – First District

Supervisor: Phillip Peters, Elected
Fund: General
Budget Unit: 1011

Function: General Government
Activity: Legislative and Administrative

Description of Major Services

Kern County is governed by a five-member Board of Supervisors elected to four-year terms from separate geographical districts. The Board enacts legislation governing the County and has responsibility for oversight of some special districts. The powers and authority of the Board of Supervisors are prescribed in the State Constitution and in State statute. The Board meets on selected Tuesdays, acting on public and departmental requests and other matters presented on the agenda. The Board also sits as the Board of Directors of the County sanitation districts. Other Board member activities include committee and commission meetings, as well as participation in organizations at the local, regional, State, and federal levels.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$534,395	$626,997	$547,813	$681,063	$681,065	$732,119
Services and Supplies	25,900	43,603	23,798	50,535	50,535	50,535
Other Financing Uses	0	70,775	0	0	0	70,775
TOTAL EXPENDITURES	**$560,295**	**$741,375**	**$571,611**	**$731,598**	**$731,600**	**$853,429**
REVENUE:						
Other Financing Sources:						
American Rescue Plan Act	$16,600	$0	$0	$0	$0	$0
TOTAL REVENUE	**$16,600**	**$0**	**$0**	**$0**	**$0**	**$0**
Less Available BSI *	$0	$66,841	$0	$0	$0	$70,775
NET GENERAL FUND COST	**$543,695**	**$674,534**	**$571,611**	**$731,598**	**$731,600**	**$782,654**
BSI Ending Balance *	$66,841	N/A	$70,775	N/A	N/A	N/A

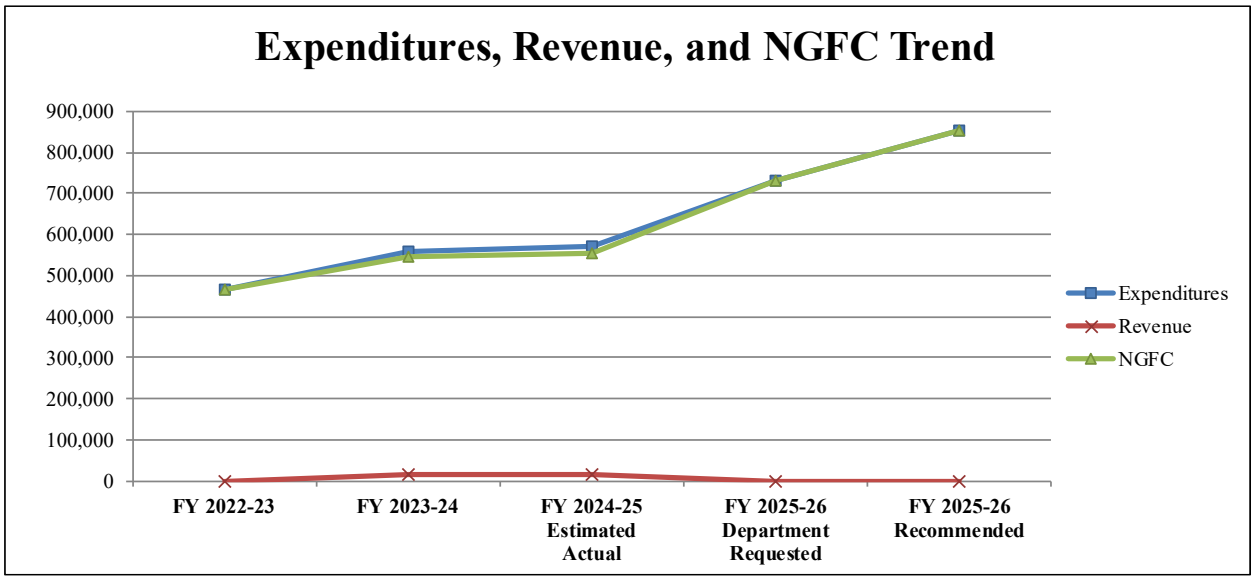
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

Most of the expenditures for this budget unit are associated with salaries and benefits. This budget unit is primarily funded by general purpose revenue of the General Fund through an allocation of Net General Fund Cost. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2023-24 to mitigate the impacts of the Coronavirus pandemic and provide governmental services.

Budget Changes and Operational Impacts

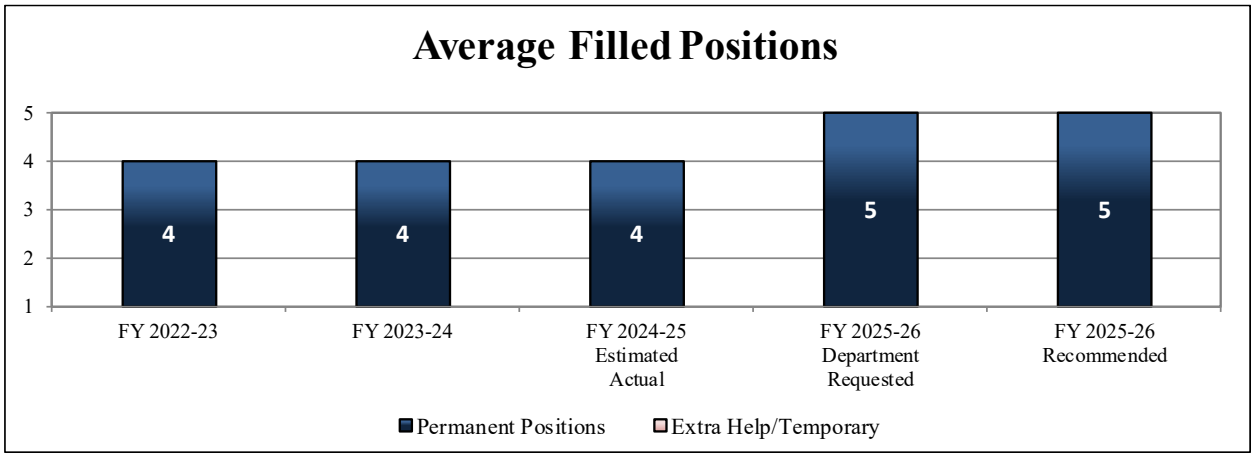
The recommended budget includes sufficient appropriations to assist the Supervisor in performing the various duties and functions required of the governing body. The department is currently

authorized five permanent positions. The recommended budget provides the department with funding for all positions and includes sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



Summary of Authorized Positions

The department has five authorized permanent positions, all of which all have been budgeted to be filled during FY 2025-26, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	5	0	0	5	5	0	5
Total	5	0	0	5	5	0	5

Administration

	Classification
1	Supervisor
4	Supervisor's Field Representative I/II/III/IV/V/VI
5	**Requested Total**

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Board of Supervisors – Second District

Supervisor: Chris Parlier, Elected
Fund: General
Budget Unit: 1012

Function: General Government
Activity: Legislative and Administrative

Description of Major Services

Kern County is governed by a five-member Board of Supervisors elected to four-year terms from separate geographical districts. The Board enacts legislation governing the County and has responsibility for oversight of some special districts. The powers and authority of the Board of Supervisors are prescribed in the State Constitution and in State statute. The Board meets on selected Tuesdays, taking action on public and departmental requests and other matters presented on the agenda. The Board also sits as the Board of Directors of the County sanitation districts. Other Board member activities include committee and commission meetings, as well as participation in organizations at the local, regional, State, and federal levels.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$459,718	$628,117	$449,127	$647,117	$647,117	$698,171
Services and Supplies	15,476	42,483	33,223	84,483	84,483	84,483
Other Financing Uses	0	26,759	0	0	0	26,759
TOTAL EXPENDITURES	**$475,194**	**$697,359**	**$482,350**	**$731,600**	**$731,600**	**$809,413**
REVENUE:						
Other Financing Sources:						
American Rescue Plan Act	$14,817	$0	$0	$0	$0	$0
TOTAL REVENUE	**$14,817**	**$0**	**$0**	**$0**	**$0**	**$0**
Less Available BSI *	$0	$12,853	$0	$0	$0	$26,759
NET GENERAL FUND COST	**$460,377**	**$684,506**	**$482,350**	**$731,600**	**$731,600**	**$782,654**
BSI Ending Balance *	$12,853	N/A	$26,759	N/A	N/A	N/A

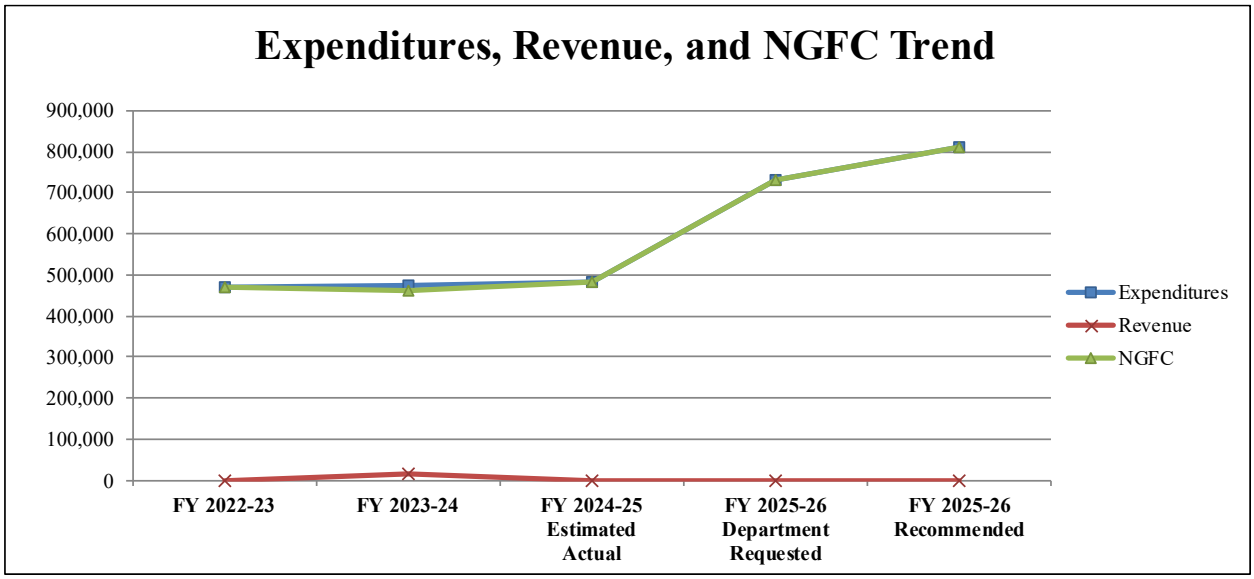
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

A majority of the expenditures for this budget unit are associated with salaries and benefits. This budget unit is primarily funded by general purpose revenue of the General Fund through an allocation of Net General Fund Cost. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2023-24 to mitigate the impacts of the Coronavirus pandemic and to continue providing governmental services.

Budget Changes and Operational Impacts

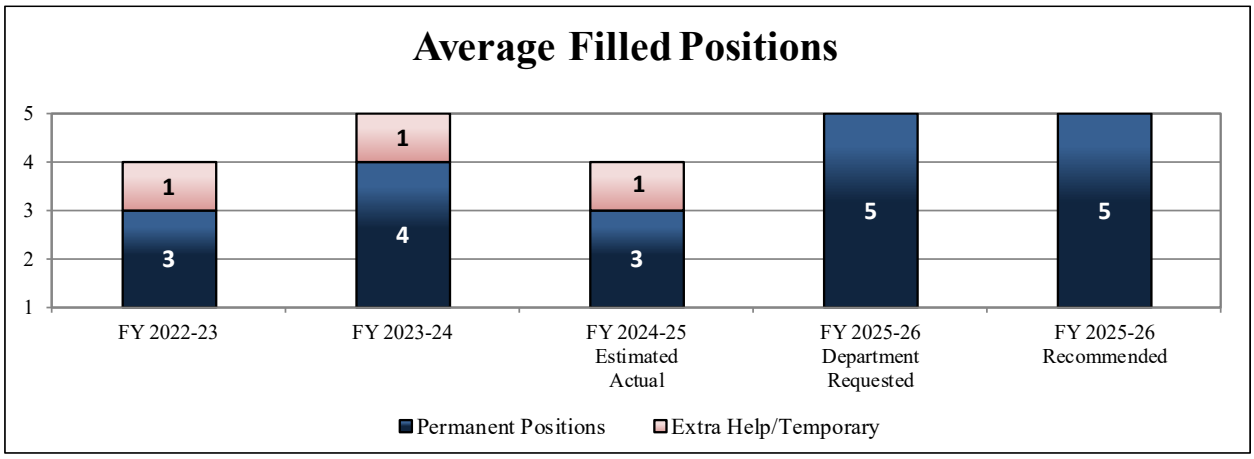
The recommended budget provides adequate resources to assist the Supervisor in performing the various duties and functions required of the governing body. The department is currently authorized five permanent positions. The recommended budget provides the department with funding for three full-time and two part-time positions and includes sufficient appropriations to

accommodate the increased costs associated with recently approved employee compensation adjustments.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



Summary of Authorized Positions

The department has five authorized permanent positions, of which two part-time and three full-time positions have been budgeted to be filled during FY 2025-26, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	5	0	0	5	5	0	5
Total	5	0	0	5	5	0	5

Administration

	Classification
1	Supervisor
4	Supervisor's Field Representative I/II/III/IV/V/VI
5	**Requested Total**

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Board of Supervisors – Third District

Supervisor: Jeff Flores, Elected
Fund: General
Budget Unit: 1013

Function: General Government
Activity: Legislative and Administrative

Description of Major Services

Kern County is governed by a five-member Board of Supervisors elected to four-year terms from separate geographical districts. The Board enacts legislation governing the County and has responsibility for oversight of some special districts. The powers and authority of the Board of Supervisors are prescribed in the State Constitution and in State statute. The Board meets on selected Tuesdays, taking action on public and departmental requests and other matters presented on the agenda. The Board also sits as the Board of Directors of the County sanitation districts on the first Tuesday of each month. Other Board member activities include committee and commission meetings, as well as participation in organizations at the local, regional, State, and federal levels.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$586,155	$640,217	$605,125	$685,033	$685,033	$736,087
Services and Supplies	28,155	30,383	35,851	46,567	46,567	46,567
Other Financing Uses	0	54,549	0	0	0	54,549
TOTAL EXPENDITURES	**$614,310**	**$725,149**	**$640,976**	**$731,600**	**$731,600**	**$837,203**
REVENUE:						
Other Financing Sources:						
American Rescue Plan Act	$10,698	$0	$0	$0	$0	$0
TOTAL REVENUE	**$10,698**	**$0**	**$0**	**$0**	**$0**	**$0**
Less Available BSI *	$0	$54,549	$0	$0	$0	$54,549
NET GENERAL FUND COST	**$603,612**	**$670,600**	**$640,976**	**$731,600**	**$731,600**	**$782,654**
BSI Ending Balance *	$52,478	N/A	$54,549	N/A	N/A	N/A

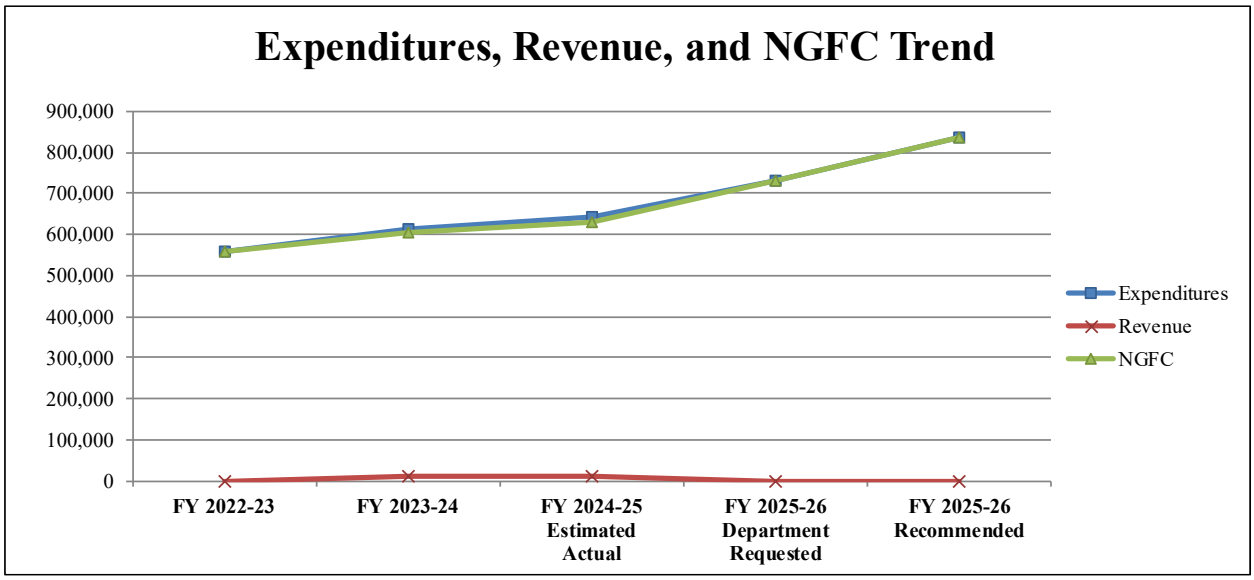
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

A majority of the expenditures for this budget unit are associated with salaries and benefits. This budget unit is primarily funded by general purpose revenue of the General Fund through an allocation of Net General Fund Cost. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2023-24 to mitigate the impacts of the Coronavirus pandemic and continue providing governmental services.

Budget Changes and Operational Impacts

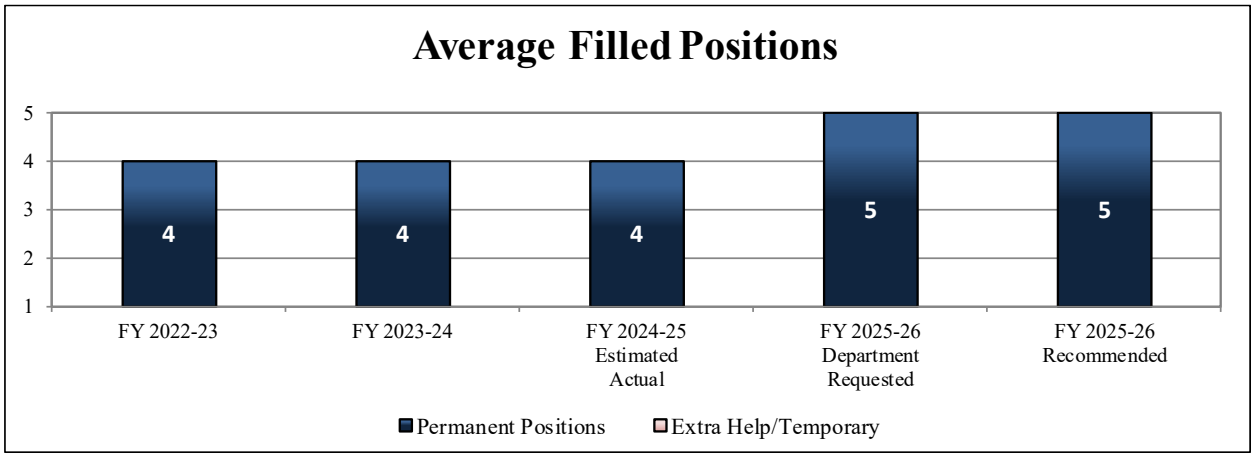
The recommended budget provides adequate resources to assist the Supervisor in performing the various duties and functions required of the governing body. The department is currently authorized five permanent positions. The recommended budget provides the department with

funding for one part-time and four full-time positions and includes sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



Summary of Authorized Positions

The department has five authorized permanent positions, of which one part-time and four full-time positions have been budgeted to be filled during FY 2025-26, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	5	0	0	5	5	0	5
Total	5	0	0	5	5	0	5

Administration

	Classification
1	Supervisor
3	Supervisor's Field Representative I/II/III/IV/V/VI
1	Supervisor's Field Representative Aide
5	**Requested Total**

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Board of Supervisors – Fourth District

Supervisor: David Couch, Elected
Fund: General
Budget Unit: 1014

Function: General Government
Activity: Legislative and Administrative

Description of Major Services

Kern County is governed by a five-member Board of Supervisors elected to four-year terms from separate geographical districts. The Board enacts legislation governing the County and has responsibility for oversight of some special districts. The powers and authority of the Board of Supervisors are prescribed in the State Constitution and in State statute. The Board meets on selected Tuesdays, taking action on public and departmental requests and other matters presented on the agenda. The Board also sits as the Board of Directors of the County sanitation districts on the first Tuesday of each month. Other Board member activities include committee and commission meetings, as well as participation in organizations at the local, regional, State, and federal levels.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$518,191	$625,717	$513,553	$660,817	$660,817	$711,871
Services and Supplies	33,062	44,883	25,176	70,783	70,783	70,783
Other Financing Uses	0	69,124	0	0	0	69,124
TOTAL EXPENDITURES	**$551,253**	**$739,724**	**$538,729**	**$731,600**	**$731,600**	**$851,778**
REVENUE:						
Other Financing Sources:						
American Rescue Plan Act	$12,160	$0	$0	$0	$0	$0
TOTAL REVENUE	**$12,160**	**$0**	**$0**	**$0**	**$0**	**$0**
Less Available BSI *	$0	$69,124	$0	$0	$0	$69,124
NET GENERAL FUND COST	**$539,093**	**$670,600**	**$538,729**	**$731,600**	**$731,600**	**$782,654**
BSI Ending Balance *	$65,199	N/A	$65,199	N/A	N/A	N/A

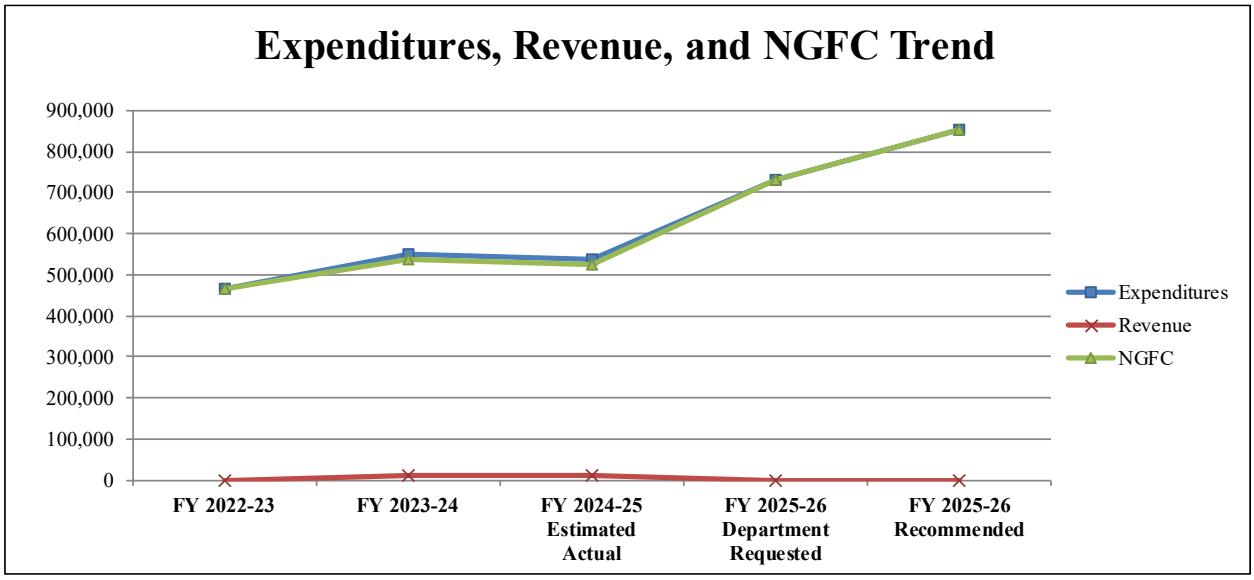
Major Expenditures and Revenue in 2025-26 Recommended Budget

Most of the expenditures for this budget unit are associated with salaries and benefits. This budget unit is primarily funded by general purpose revenue of the General Fund through the allocation of Net General Fund Cost. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2023-24 to mitigate the impacts of the Coronavirus pandemic and to continue providing governmental services.

Budget Changes and Operational Impacts

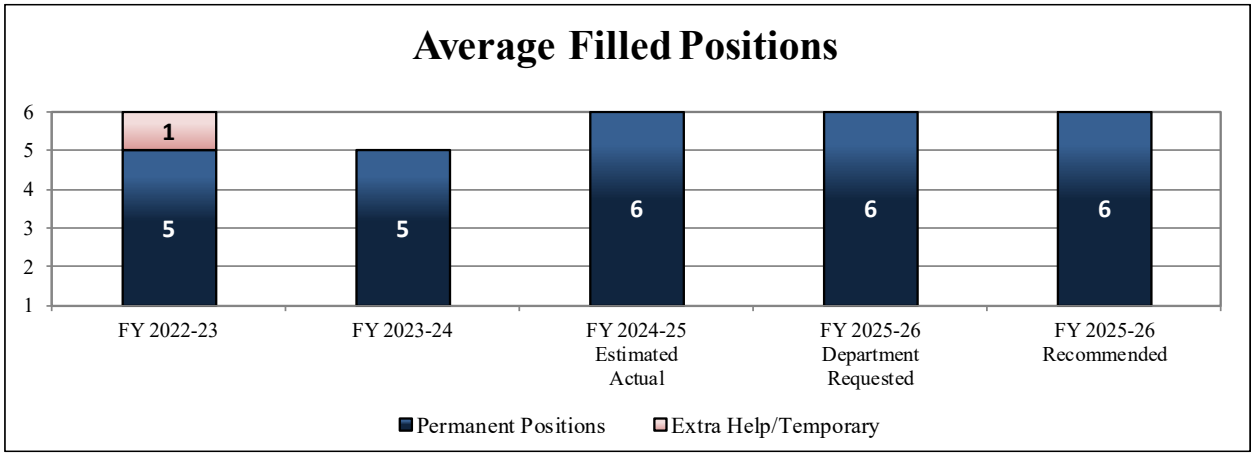
The recommended budget provides adequate resources to assist the Supervisor in performing the various duties and functions required of the governing body. The budget provides the department with funding for six authorized positions, of which three are part-time positions. Sufficient

appropriations have been included to accommodate the increased costs associated with recently approved employee compensation adjustments.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



Summary of Authorized Positions

The department currently has six authorized permanent positions, of which three full-time positions and three part-time positions have been budgeted to be filled during FY 2025-26, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	6	0	0	6	6	0	6
Total	6	0	0	6	6	0	6

Administration

	Classification
1	Supervisor
5	Supervisor's Field Representative I/II/III/IV/V/VI
6	**Requested Total**

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Board of Supervisors – Fifth District

Supervisor: Leticia Perez, Elected
Fund: General
Budget Unit: 1015

Function: General Government
Activity: Legislative and Administrative

Description of Major Services

Kern County is governed by a five-member Board of Supervisors elected to four-year terms from separate geographical districts. The Board enacts legislation governing the County and has responsibility for oversight of some special districts. The powers and authority of the Board of Supervisors are prescribed in the State Constitution and in State statute. The Board meets on selected Tuesdays, taking action on public and departmental requests and other matters presented on the agenda. The Board also sits as the Board of Directors of the County sanitation districts on the first Tuesday of each month. Other Board member activities include committee and commission meetings, as well as participation in organizations at the local, regional, State, and federal levels.

Summary of Expenditures and Revenue

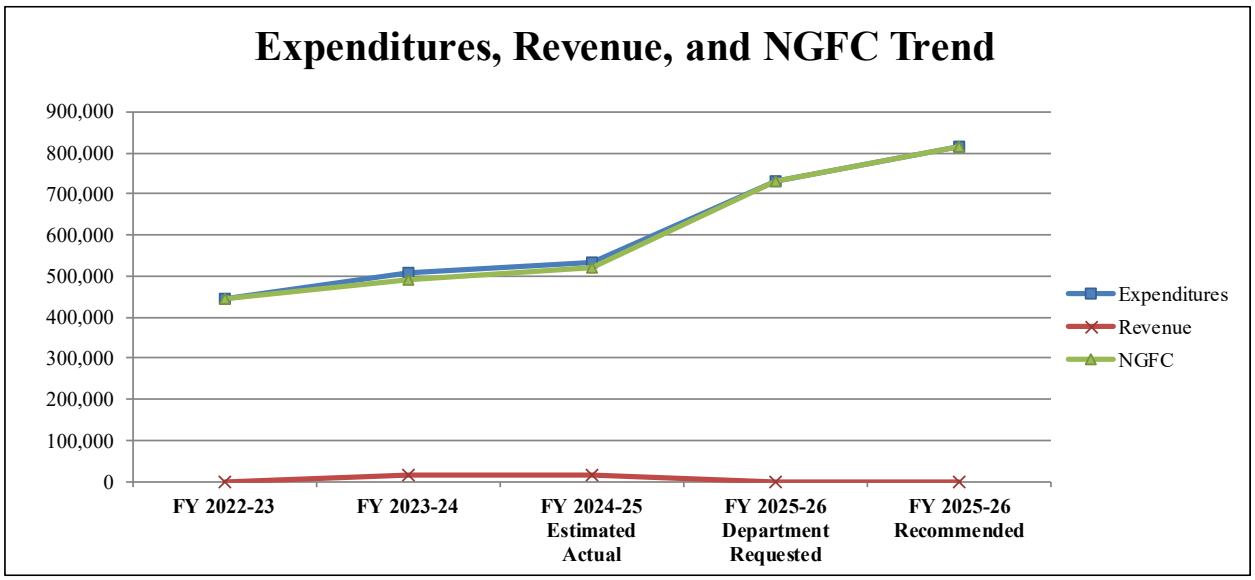
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$478,987	$640,577	$496,746	$671,417	$671,417	$722,471
Services and Supplies	28,060	30,023	37,574	60,183	60,183	60,183
Other Financing Uses	0	34,615	0	0	0	34,615
TOTAL EXPENDITURES	**$507,047**	**$705,215**	**$534,320**	**$731,600**	**$731,600**	**$817,269**
REVENUE:						
Other Financing Sources:						
American Rescue Plan Act	$14,258	$0	$0	$0	$0	$0
TOTAL REVENUE	**$14,258**	**$0**	**$0**	**$0**	**$0**	**$0**
Less Available BSI *	$0	$34,615	$0	$0	$0	$34,615
NET GENERAL FUND COST	**$492,789**	**$670,600**	**$534,320**	**$731,600**	**$731,600**	**$782,654**
BSI Ending Balance *	$30,335	N/A	$34,615	N/A	N/A	N/A

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

A majority of the expenditures for this budget unit are associated with salaries and benefits. This budget unit is primarily funded by general purpose revenue of the General Fund through an allocation of Net General Fund Cost. The department received revenue from the American Rescue Plan Act (ARPA) FY 2023-24 to mitigate the impacts of the Coronavirus pandemic and to continue providing governmental services.

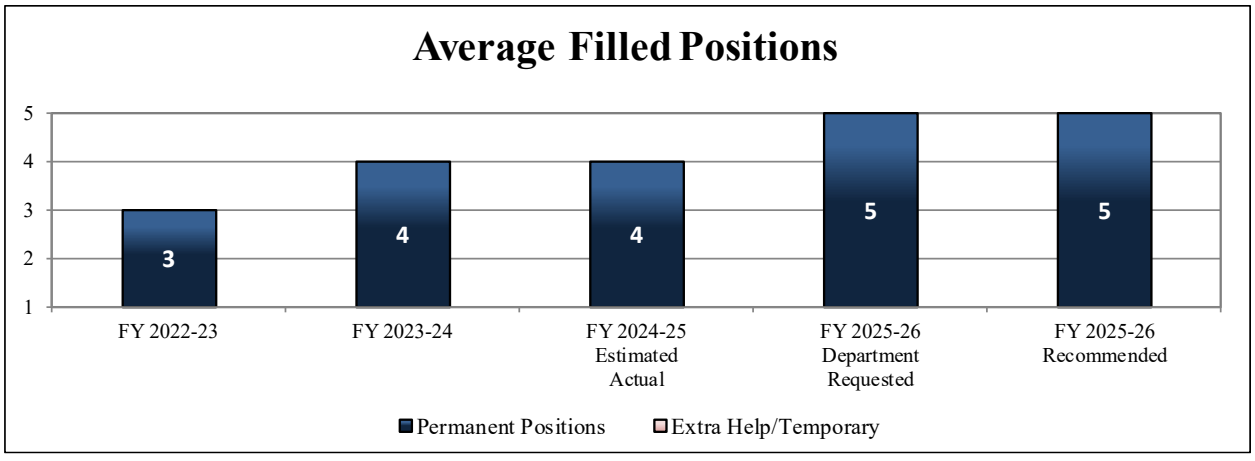
Budget Changes and Operational Impacts

The recommended budget provides adequate resources to assist the Supervisor in performing the various duties and functions required of the governing body. The budget provides funding for five full-time positions and includes sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



Summary of Authorized Positions

The department has five authorized permanent positions, all of which have been budgeted to be filled during FY 2025-26, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	5	0	0	5	5	0	5
Total	5	0	0	5	5	0	5

Administration

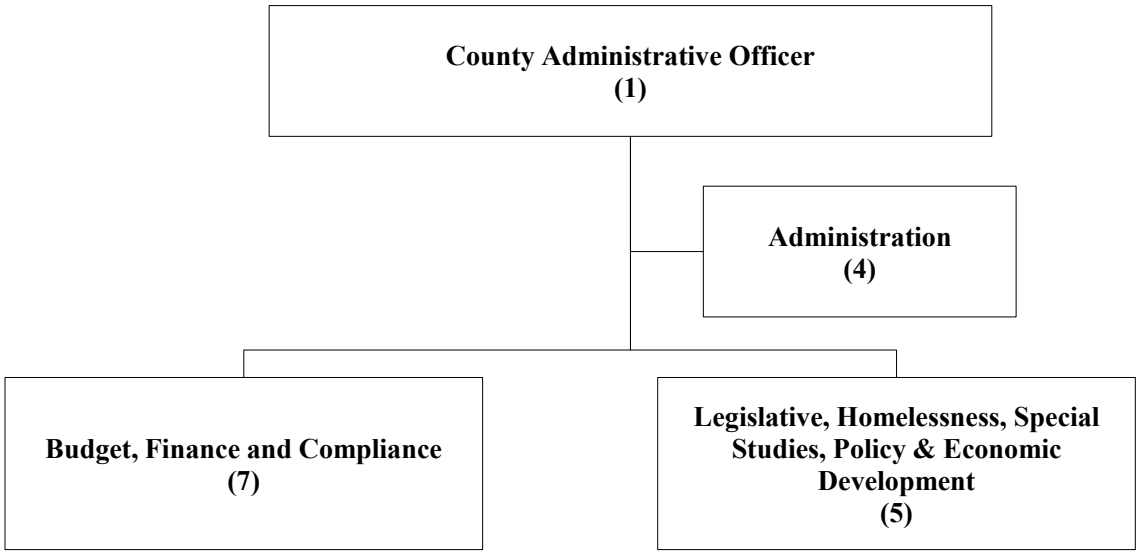
	Classification
1	Supervisor
1	Supervisor's Field Representative Aide
3	Supervisor's Field Representative I/II/III/IV/V/VI
5	**Requested Total**

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Mission Statement

To promote the effective and efficient delivery of County Services by providing quality advice and assistance to the Board of Supervisors, departments, employees and the public.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Continued to prioritize regional diversification, targeting, attracting, and retaining new business ventures by launching phase 2 of the KernTOPS project to improve the quality and efficiency of building permitting services.
- Obtained over $750,000 to enhance data and evidence, delivering the Economic Development Dashboard, providing support for the Neighbor-to-Neighbor program designed to build neighborhood resiliency and economic development activities in the Kern River Valley area and delivering comprehensive business education for small business owners.
- Sustained transparency for Measure K funds, maintaining the expenditures with publicly outlined priorities.
- Actively engaged and lobbied for 39 state bills in the 2024 legislative session achieving a 54% success rate and provided tracking and reporting on 86 bills. Engaged and lobbied for one federal bill in the 2024 session. Advocated on budget proposals aimed at protecting, supporting, and enhancing the County's operations, programs and the well-being of Kern's constituents.

General Government

County Administrative Office

Department Head: Nancy Anderson
Fund: General
Budget Unit: 1020

Function: General Government
Activity: Legislative and Administrative

Description of Major Services

The County Administrative Office (CAO) provides staff support to the Board of Supervisors, researching issues, preparing reports and analyses, and advising the Board on federal and State legislative proposals. The department coordinates and executes County administrative and financial policies, administers economic development and debt management activities and enforces the rules, regulations, policies, and ordinances enacted by the Board. A key responsibility is developing the County budget and overseeing its execution. Services provided to departments include consulting on administrative, budgetary, and legislative matters, and analyzing administrative practices and procedures to recommend improvements.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$3,762,609	$4,031,041	$3,861,496	$4,186,688	$4,186,688	$4,283,042
Services and Supplies	231,762	405,280	317,740	586,808	591,808	591,808
Other Financing Uses	0	850,743	0	0	0	850,743
TOTAL EXPENDITURES	**$3,999,703**	**$5,287,064**	**$4,179,236**	**$4,773,496**	**$4,778,496**	**$5,725,593**
Expend. Reimb.	($166,825)	($212,000)	($158,365)	($46,500)	($46,500)	($46,500)
TOTAL NET EXPENDITURES	**$3,832,878**	**$5,075,064**	**$4,020,871**	**$4,726,996**	**$4,731,996**	**$5,679,093**
REVENUE:						
Licenses and Permits	$8,500	$8,500	$8,500	$8,500	$8,500	$8,500
Miscellaneous	12,500	0	37,901	0	0	0
Other Financing Sources:						
Opioid Abatement Fund	341	0	2,446	0	5,000	5,000
Emergency Rental Assistance	131,767	0	0	0	0	0
American Rescue Plan Act	297,303	356,325	562,259	346,000	346,000	346,000
TOTAL REVENUE	**$450,411**	**$364,825**	**$611,106**	**$354,500**	**$359,500**	**$359,500**
Less Available BSI *	$0	$850,743	$0	$0	$0	$850,743
NET GENERAL FUND COST	**$3,382,467**	**$3,859,496**	**$3,409,765**	**$4,372,496**	**$4,372,496**	**$4,468,850**
BSI Ending Balance *	$850,743	N/A	$850,743	N/A	N/A	N/A

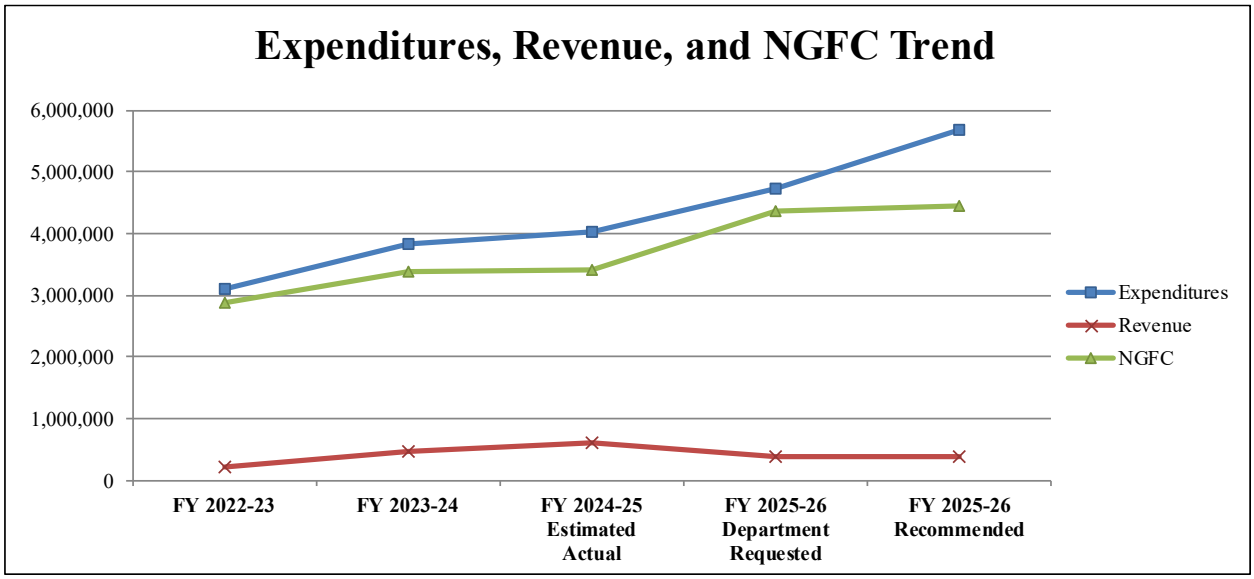
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of expenditures for the department are associated with staff costs and supplies necessary to perform the functions of the office. The budget unit is funded primarily by an allocation of Net General Fund Cost. Additionally, the department receives reimbursement of staff costs for eligible administrative activities.

Budget Changes and Operational Impacts

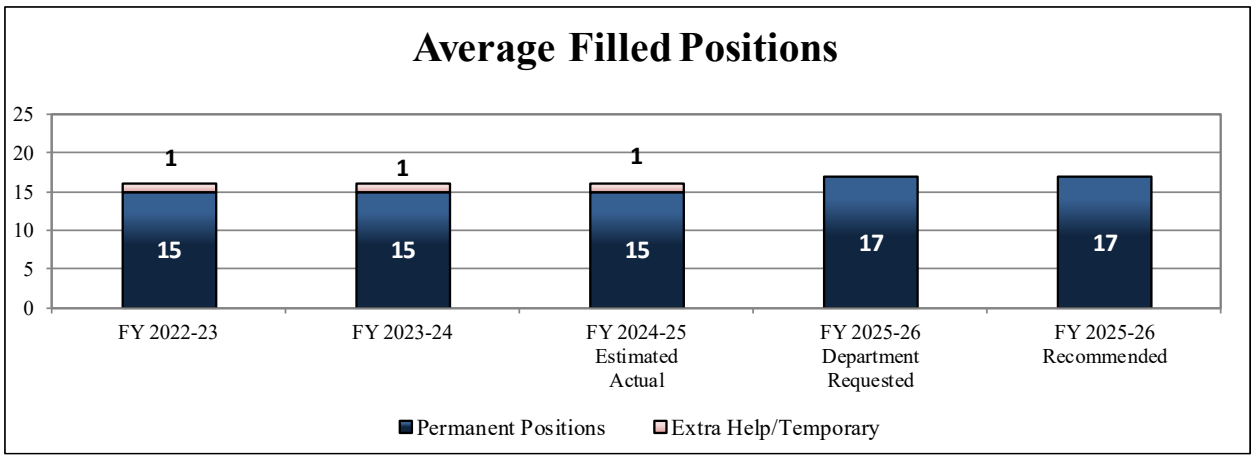
In FY 2021-22 the department began implementation of the American Rescue Plan Act programs funded with a $174.8 million allocation received from the U.S. Treasury. The recommended budget includes reimbursement from the American Rescue Plan Act for staff engaged in the implementation of programs supported by this funding. Additionally, the department has been administering Measure K funds.

In FY 2024-25 a reorganization of the County Administrative Office was approved by the Board of Supervisors to enhance operational efficiency, improve service delivery, and address the evolving needs of our community. The intent of the reorganization was to solidify key areas of responsibility and to operate leaner in our current fiscal environment. Several specialized positions were deleted, and more versatile classifications were added including Assistant County Administrative Officer, Deputy County Administrative Officer, Homelessness and Housing Coordinator and Budget and Finance Director. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.



Staffing Changes and Operational Impacts

The recommended budget provides the department with funding for 17 authorized permanent positions. No position additions or deletions are included.



Summary of Authorized Positions

The department has requested 17 authorized permanent positions, all of which have been budgeted to be filled during FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	5	0	0	5	5	0	5
Budget, Finance and Compliance	7	0	0	7	7	0	7
Legislative, Homelessness, Special Studies, Policy, and Economic Development	5	0	0	5	5	0	5
Total	17	0	0	17	17	0	17

Budget, Finance and Compliance

	Classification
1	Budget and Finance Director
2	Deputy Budget and Finance Director
4	Fiscal & Policy Analyst I/II/Sr.
7	**Requested Total**

Legislative, Homelessness Special Studies, Policy and Economic Development

	Classification
2	Deputy County Administrative Officer
1	Chief Intergov. and Leg. Affairs Officer
1	Homelessnes and Housing Coordinator
1	Fiscal & Policy Analyst I/II/Sr.
5	**Requested Total**

Administration

	Classification
1	County Administrative Officer
2	Assistant County Administrative Officer
1	Administrative Coordinator - Confidential
1	Fiscal Support Technician - Confidential
5	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Increase high-speed, broadband internet access across Kern County.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of unserved/underserved locations in Kern County receiving access to high-speed broadband internet	759	1,000	1,238	2,000
Number of public/private partnership projects that provide communities/neighborhoods with high-speed broadband internet.	New Measure	4	4	4

Providing high-speed internet or broadband services in certain parts of Kern County, particularly those in sparsely populated areas or with rugged terrain, is an ongoing challenge. Due to the cost involved for Internet Service Providers (ISPs), the infrastructure for high-speed broadband internet does not exist or is outdated in many parts of Kern County. To assist in bridging the digital divide, the County has actively partnered with four Internet Service Providers to help facilitate high-speed broadband projects in the following areas: Delano, Shafter, Buttonwillow, Lost Hills, Stallion Springs, portions of Oildale and other unserved neighborhoods in metropolitan Bakersfield. The County will continue to forge additional public-private partnerships with ISPs to facilitate additional projects in FY 2025-26 and support applications to secure funding through state and federal grants and other resources where available. The goal for FY 2025-26 is to engage in a minimum of four (4) public-private partnerships, leading to high-speed broadband internet access to a minimum of 2,000 new locations.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will move homeless, mentally impaired and the addicted off the streets and into help and housing.

Department Goal: Provide support and stable living resources to unsheltered individuals.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of Kern County shelter residents to acquire employment.	53	60	129	140
Number of exits to permanent housing from Kern County shelters.	106	150	121	139
Reduce the number of residents that are self-exists/involuntary exits from County shelters without receiving case management services.	213	200	309	N/A
Number of positive exits to all housing placements from Kern County Shelters	New Measure	New Measure	New Measure	175

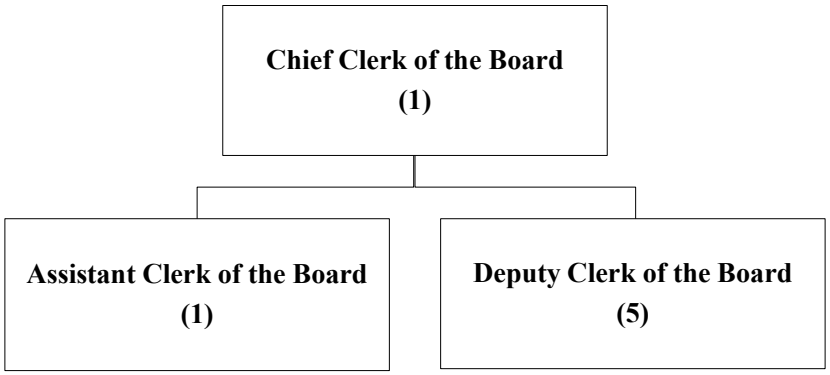
The County partners with community organizations to offer emergency shelter to unsheltered individuals at the M Street Navigation Center, Safe Camping, and Hope on Hart. These facilities are designed to support stabilization and provide a pathway to permanent housing. Each program provides case management that includes job training, employment services, and supports in establishing a stable, long-term housing plan. The number of successful exits to permanent housing are evaluated to review program effectiveness of the program. These exits include transitions to permanent housing or permanent supportive housing. The reduction of self-exits or involuntary exits without case management was initially measured to address the need to engage early and to identify trends to avoid exits back to the street. During FY 24-25 the number of residents self-exiting or leaving involuntarily without receiving case management services was not accurately calculated and what is reported is actually the total number of self-exits and involuntary exits without accounting for the provision of case management services. This accounts for the increase in the data point reported in FY 24-25. Going forward in FY 25-26, this performance measure will be replaced with a new metric to reflect the total number of positive exits from sheltered housing, exits that will be inclusive of successful exits to other interim housing programs, substance use programs, family reunification, or other transitions supporting a long-term housing plan.

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Mission Statement

To provide exceptional customer service to the County and its citizens while preserving the past, recording the present, and providing accessibility to official County records and information.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Streamlined the filing of Form 700 through the implementation of an electronic filing program which are maintained by the Clerk of the Board.
- Installation of security improvements and implementation of new visitor protocols.
- Completed renovation to improve office workspace and installed shelving to store historical records onsite.
- Conducted agenda training as needed with County departments to improve item submission in compliance with the Ralph M. Brown Act.
- Ongoing staff development to maintain high standards of performance, exceptional customer service, and to achieve efficiencies through identified streamlining of procedures, process improvement and continuous re-evaluation.
- Reached disposition or obtained two-year waivers for all 1,109 property tax assessment appeal applications filed in 2022, which met the November 30, 2024, statutory deadline.

Clerk of the Board

Department Head: Nancy Anderson
Fund: General
Budget Unit: 1030

Function: General Government
Activity: Legislative and Administrative

Description of Major Services

The Clerk of the Board Division of the County Administrative Office prepares the Board of Supervisors' agendas, attends Board meetings, records official Board actions, and prepares the Board meeting minutes. The department maintains historical records and indexes, and the Clerk of the Board is the filing officer for conflict of interest codes and statements of economic interests. The department also records the actions of the Assessment Appeals Board and other select entities as required.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$760,493	$761,063	$846,764	$826,427	$953,473	$1,083,296
Services and Supplies	252,709	311,203	239,332	318,339	318,339	318,339
Other Financing Uses	0	139,109	0	0	0	79,109
TOTAL EXPENDITURES	**$1,013,202**	**$1,211,375**	**$1,086,096**	**$1,144,766**	**$1,271,812**	**$1,480,744**
Expend. Reimb.	($32,246)	($80,000)	($25,942)	($80,000)	($80,000)	($80,000)
TOTAL NET EXPENDITURES	**$980,956**	**$1,131,375**	**$1,060,154**	**$1,064,766**	**$1,191,812**	**$1,400,744**
REVENUE:						
Charges for Services	$172,675	$191,000	$142,522	$177,500	$177,500	$177,500
Other Financing Sources:						
American Rescue Plan Act	15,905	0	0	0	0	0
TOTAL REVENUE	**$188,580**	**$191,000**	**$142,522**	**$177,500**	**$177,500**	**$177,500**
Less Available BSI *	$0	$139,109	$0	$0	$0	$79,109
NET GENERAL FUND COST	**$792,376**	**$801,266**	**$917,632**	**$887,266**	**$1,014,312**	**$1,144,135**
BSI Ending Balance *	$162,180	N/A	$79,109	N/A	N/A	N/A

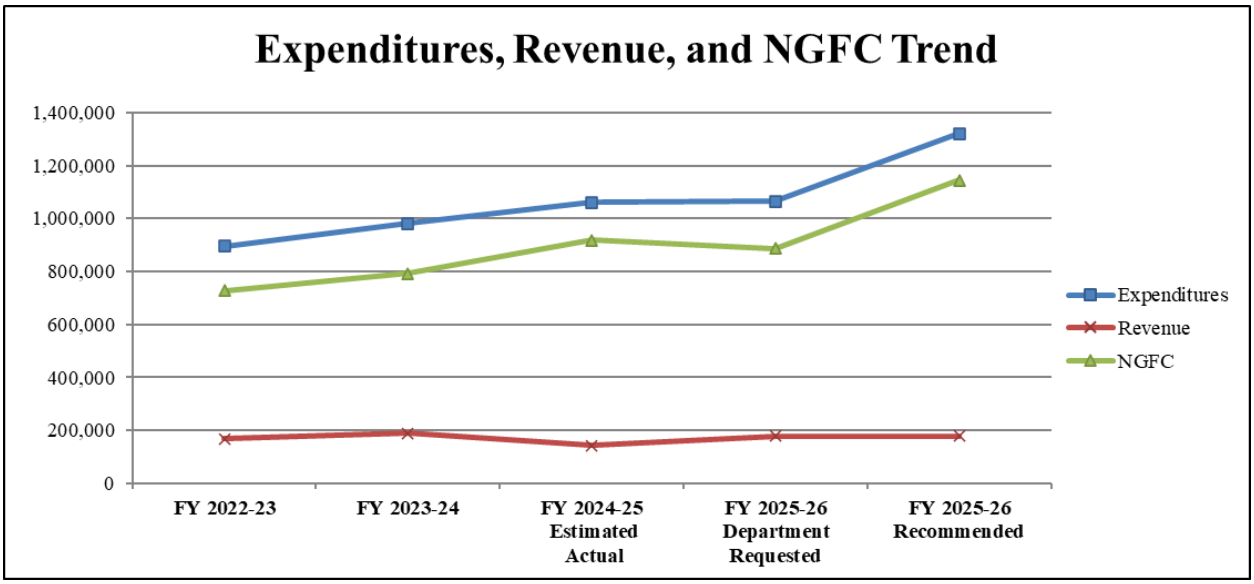
* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of the Clerk of the Board expenditures are associated with salaries and benefits for staff to support the functions of the Board of Supervisors and assessment appeals processing. Services and supplies expenses include office supplies, application maintenance and assessment appeals costs. The department is primarily funded by an allocation of Net General Fund Cost (NGFC). The majority of charges for services represent reimbursements for processing assessment appeals applications and hearings. In FY 2025-26, the revenue that is received on a reimbursement basis is budgeted conservatively based on property tax cost calculations.

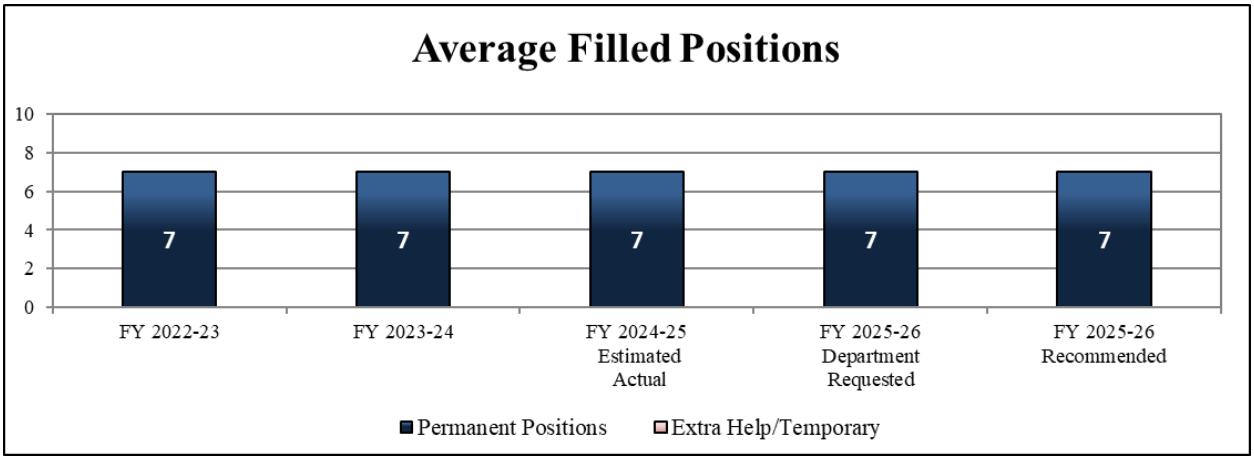
Budget Changes and Operational Impacts

The recommended budget includes an additional one-time allocation of NGFC to cover retirement costs and backfill a crucial leadership position. The recommended budget includes sufficient appropriations to cover the cost of compensation increases recently approved for employee groups.



Staffing Changes and Operational Impacts

The recommended budget includes funding for all seven authorized positions. This maintains current staffing levels, allowing the department to fulfill its mandated duties.



Summary of Authorized Positions

The department has seven (7) authorized permanent positions, all of which have been budgeted to be filled in the recommended budget as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	7	0	0	7	7	0	7
Total	7	0	0	7	7	0	7

Administration

	Classification
1	Chief Clerk of the Board
1	Assistant Clerk of the Board
5	Deputy Clerk of the Board
7	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Promote responsible and efficient government by improving customer service and promoting citizen participation and transparency in County government.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of customer service feedback submitted with excellent or good overall ratings	100%	100%	100%	100%
Number of changes or corrections to Board of Supervisors meeting agenda after distribution	3,497 items/ 12 changes	3,450 items/ 10 changes	3,296 items/ 19 changes	3,300 items/ 10 changes
Percentage of property assessment appeals claims that reached disposition or waiver filed within two-year statutory deadline	100%	100%	100%	100%
Number of electronic subscriptions to online Board meeting agendas/summaries	6,183	6,400	6,651	7,000
Total number of views to Board meeting video/agenda/summary website page	14,528	20,000	29,237	30,000
Total number of views to Board meeting videos via the County's YouTube channel	18,106	20,000	24,918	30,000

The department's primary goal to promote responsible and efficient government by improving customer service and promoting citizen participation and transparency in County government is tracked using a variety of metrics including measuring customer satisfaction through website feedback and customer service surveys available to walk-in customers. Customer satisfaction remains high as indicated through website feedback and customer service surveys.

The department continually strives for accuracy in submission of Board agenda item titles and compliance with the Ralph M. Brown Act. In tracking the number of Board agenda changes or corrections, the Clerk can assess the quality of instruction to County departments to submit accurate agenda item titles.

A fundamental function of the department is to facilitate a fair and equitable property assessment appeal process. Assessment appeal applications must be processed timely, and this measurement indicates successful caseload management to ensure all appeals reached disposition or two-year waiver filed within statutory deadlines.

Implementation of technology upgrades improves access to information and promotes citizen participation and transparency in the County government decision-making process. Tracking the use of technology enhancements not only improves transparency but provides valuable information in determining what future enhancements should be considered. The number of electronic subscriptions to online Board meeting agendas and summaries continues to increase each year. The total number of views on the Board meeting video/agenda/minutes website page and on the County's YouTube channel, providing live web-streaming of Board meetings, have increased dramatically over the past year and these tools are measurable indicators used to gauge the effectiveness of enhancements to citizen participation.

Special Services

Department Head: Nancy Anderson
Fund: General
Budget Unit: 1040

Function: General Government
Activity: Legislative and Administrative

Description of Major Services

This budget unit contains appropriations for a variety of services and programs including the contribution for the employee group life insurance premium, expenses for special studies and projects, consulting and professional services expenses, and Board of Supervisors' general and discretionary expenses not allocated to individual supervisorial districts. The County's contributions to private non-profit agencies and the Local Agency Formation Commission are also included in this budget unit.

The Special Services budget includes funding to support the activities of the Assessment Appeals Board (AAB). AAB activities include professional and specialized services agreements to assist in the preparation and defense of major assessment appeal cases, per diem payments for meeting attendance and travel expenses for AAB members, reimbursement of County Counsel's staff costs related to handling AAB matters, office expenses, and postage. The County Administrative Office administers this budget unit.

Beginning in FY 2019-20, the operating costs of the Low Barrier Navigation Center and other efforts to address homelessness are also being included in this budget unit.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$571,425	$845,382	$647,084	$848,000	$848,000	$848,000
Services and Supplies	10,454,919	24,835,438	18,229,192	10,802,201	10,904,131	25,395,130
Other Financing Uses	25,654	25,810	25,243	25,810	25,810	25,810
TOTAL EXPENDITURES	**$12,793,027**	**$28,467,630**	**$20,056,952**	**$12,637,011**	**$12,738,941**	**$28,879,940**
REVENUE:						
Intergovernmental	$1,318,224	$2,900,000	$1,867,031	$2,900,000	$2,900,000	$2,900,000
Charges for Services	50,590	52,000	70,558	52,000	52,000	52,000
Miscellaneous	10,000	0	0	0	0	0
Other Financing Sources:						
Flood Disaster	0	200,000		0	0	0
Opioid Settlement	0	0	1,404,620	0	101,930	109,708
TOTAL REVENUE	**$1,378,814**	**$3,152,000**	**$3,342,209**	**$2,952,000**	**$3,053,930**	**$3,061,708**
NET GENERAL FUND COST	**$11,414,213**	**$25,315,630**	**$16,714,743**	**$9,685,011**	**$9,685,011**	**$25,818,232**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

Most of the expenditures for this budget unit are associated with special projects activities, such as costs for the County's single audit contract, contributions to other agencies and consulting services for the AAB, legislative review and updates and sales tax analysis. Salaries and Benefits include the Countywide payments for group life insurance premiums and the replacement benefits offered by the County pursuant to Section 31899.4 of the Government Code and the Kern County

Replacement Benefits plan. The budget unit is primarily funded by an allocation of Net General Fund Cost. The Special Services budget contains $296,000 to support cultural, educational or humanitarian services benefiting the public.

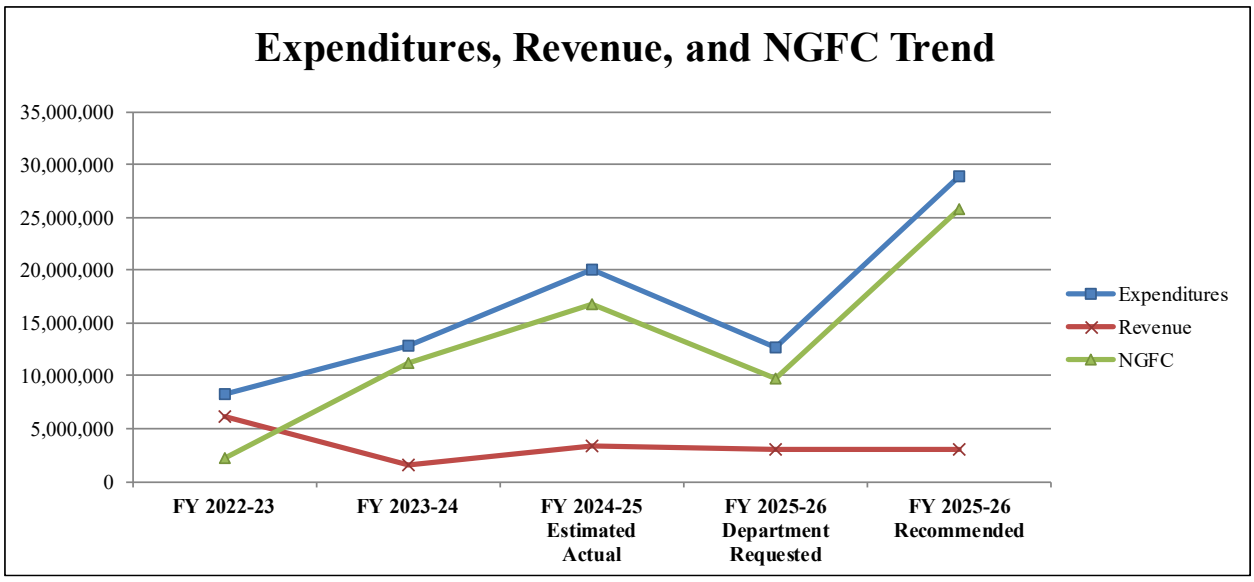
Budget Changes and Operational Impacts

Salaries and Benefits include the cost of the life insurance coverage for represented and unrepresented employees. The recommended budget includes an allocation of $50,000 for each District Supervisor to support activities within their respective areas. In addition, approximately $1.4 million of Supervisorial carry-forward discretionary funds is budgeted under Services and Supplies. The recommended budget includes contributions to the Local Agency Formation Commission and the Kern County Museum to support operations of the County-owned facility.

The recommended budget includes $960,000 in consultant fees for legislative reviews, sales tax, rebate payments and expert fees necessary for assessment appeals litigation. An additional $1.2 million has been included to cover the cost of the monitor related to the settlement with the Department of Justice for the Sheriff's Office. Additionally, travel costs for the Board of Supervisors are accounted for in this budget unit to accommodate the geographic variances in district size. A General Fund Contribution to Child Support Services is included under Other Financing Sources to pay for their association dues. Opioid Settlement funds are included to support the Emergency Room navigators at Tehachapi and Delano hospitals.

On May 14, 2020, the County began operating the M Street Low Barrier Navigation Center (LBNC) to add capacity to transitional housing for the homeless population, through an agreement with Community Action Partnership of Kern. Included under Services and Supplies is $2.9 million to cover the operating costs. The County will receive approximately the same amount in Permanent Local Housing Allocation from the California Department of Housing and Community Development. Carryforward Homeless Housing Assistance and Prevention (HHAP) grants in the amount of $1.5 million are also included. FY 2024-25 estimated actual expenditures include payments to several agencies participating in the Fentanyl Misue and Overdose Task Force. $2.1 million in carryforward funds have been incorporated in the recommended budget. The license and implementation costs associated with the new Enterprise Resource Planning system that is replacing the County's legacy payroll and financial system is also accounted for in the Special Services Budget Unit; $7.4 million has been included in the recommended budget for this cost. $650,000 that was allocated to Lost Hills Utility District in FY 2024-25, to make improvements to the water distribution system, is being included this fiscal year to complete the project. Similarly, $5.5 million has also been included to support the construction of the Hard Rock Fire Station and Sheriff Substation; funds were appropriated but not transferred in FY 2024-25. Finally, $1 million allocated in FY 2024-25 to support construction of the Open-Door Network's new family shelter has been included to process the payment.

Other revenue sources are limited to supplemental roll assessment fees and property tax administration charges for cost reimbursement for activities of the AAB.

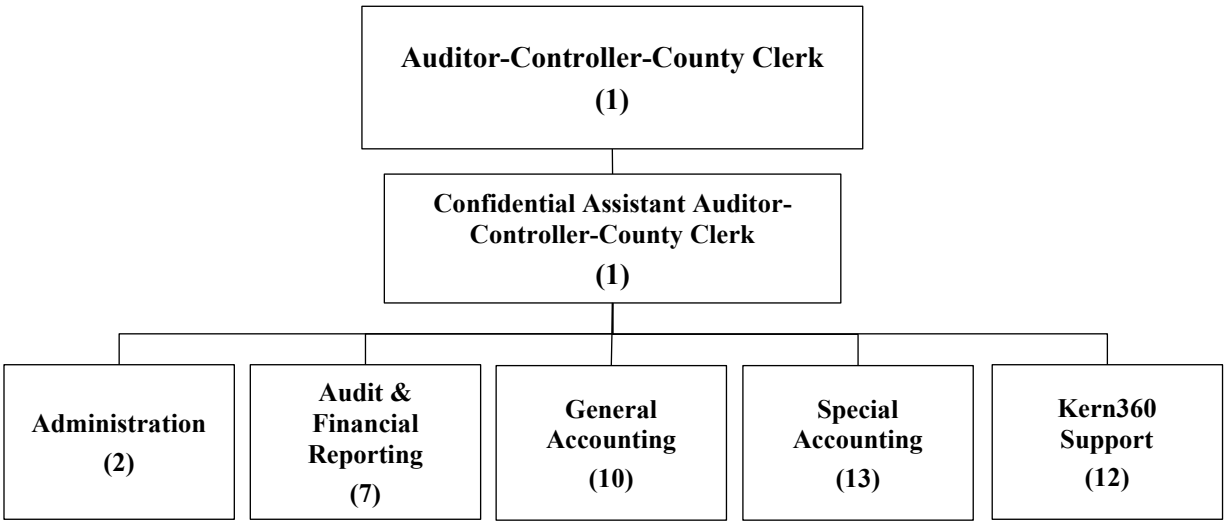

Expenditures, Revenue, and NGFC Trend
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
0
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

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Mission Statement

To perform all delegated and statutory responsibilities of Auditor, Controller, County Clerk and Registrar of Voters with excellence and foresight.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Issued the Adopted County Budget book and the Tax Rate book.
- Earned the GFOA award for the County's Annual Comprehensive Financial Report.
- Earned the State Controller's award for the State Controller's Report submission.
- Implemented Kern360, the County's new Workday Enterprise Resource Planning (ERP) system for financials.
- Developed and onboarded new Kern360 Support Division to provide post-go live support for the new ERP system.

General Government

Auditor-Controller

Department Head: Aimee X. Espinoza, Elected
Fund: General
Budget Unit: 1110

Function: General
Activity: Finance

Description of Major Services

The Auditor-Controller is responsible for performing the financial functions prescribed by State and federal law along with County ordinances and policies adopted by the Board of Supervisors. These functions include audits of select departments, property tax accounting, accounts payable, cash receipts, payroll, preparing State required reports such as Countywide Cost Allocation Plan, and preparing financial reports for the County and all special districts under the control of the Board of Supervisors.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$4,044,432	$5,052,532	$4,592,159	$7,046,651	$7,046,651	$7,336,215
Services and Supplies	709,481	620,468	864,586	733,332	733,332	733,332
Other Financing Uses	0	1,405,416	0	0	0	1,240,416
TOTAL EXPENDITURES	**$4,753,913**	**$7,078,416**	**$5,456,745**	**$7,779,983**	**$7,779,983**	**$9,309,963**
Expend. Reimb.	($547,118)	($454,000)	($417,657)	($475,000)	($475,000)	($475,000)
TOTAL NET EXPENDITURES	**$4,206,795**	**$6,624,416**	**$5,039,088**	**$7,304,983**	**$7,304,983**	**$8,834,963**
REVENUE:						
Charges for Services	$1,466,714	$1,053,845	$1,327,747	$1,097,200	$1,097,200	$1,097,200
Miscellaneous	-943	5,000	(5,231)	5,000	5,000	5,000
Other Financing Sources:						
American Rescue Plan Act	146,255	0	0	0	0	0
TOTAL REVENUE	**$1,612,026**	**$1,058,845**	**$1,322,515**	**$1,102,200**	**$1,102,200**	**$1,102,200**
Less Available BSI *	$0	$1,405,416	$0	$0	$0	$1,240,416
NET GENERAL FUND COST	**$2,594,769**	**$4,160,155**	**$3,716,572**	**$6,202,783**	**$6,202,783**	**$6,492,347**
BSI Ending Balance *	$1,055,478	N/A	$1,240,416	N/A	N/A	N/A

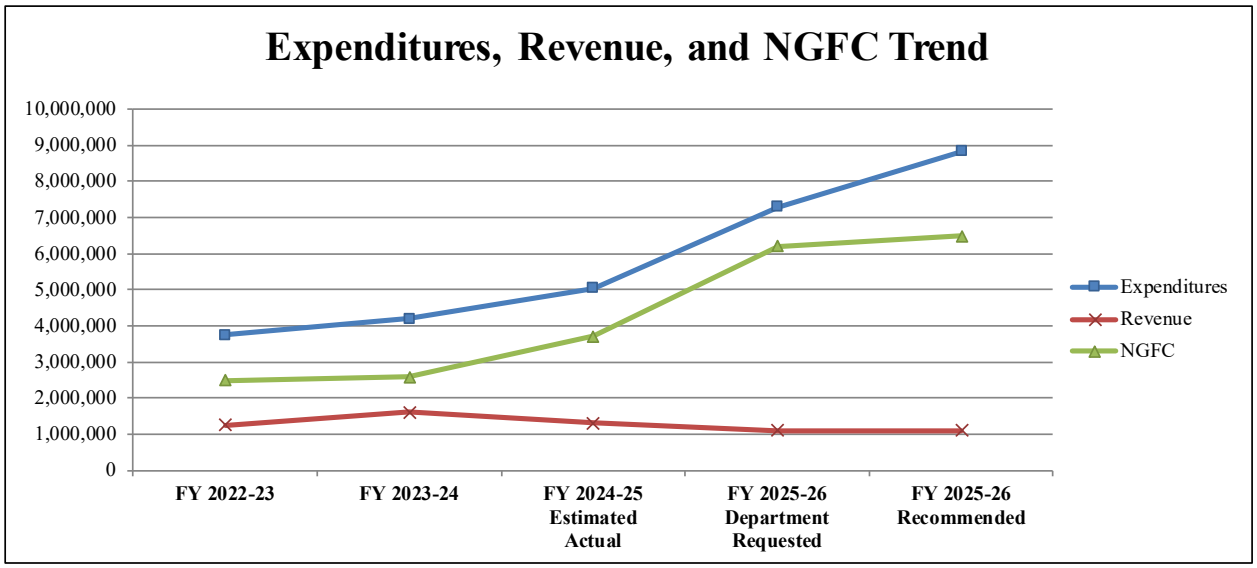
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of the expenditures for this budget unit are associated with staffing costs for positions required to perform the financial functions of the County. The department receives some reimbursement for services but is primarily funded by general purpose revenues through the allocation of Net General Fund Cost (NGFC). The increases in Salaries and Benefits costs and NGFC in FY 2024-25 and in the recommended budget for FY 2025-26 are for additional staffing for the newly implemented "Kern360" Enterprise Resource Planning (ERP) financial system and recent compensation increases. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2023-24, to continue providing governmental services, but will not be receiving additional ARPA funds.

Budget Changes and Operational Impacts

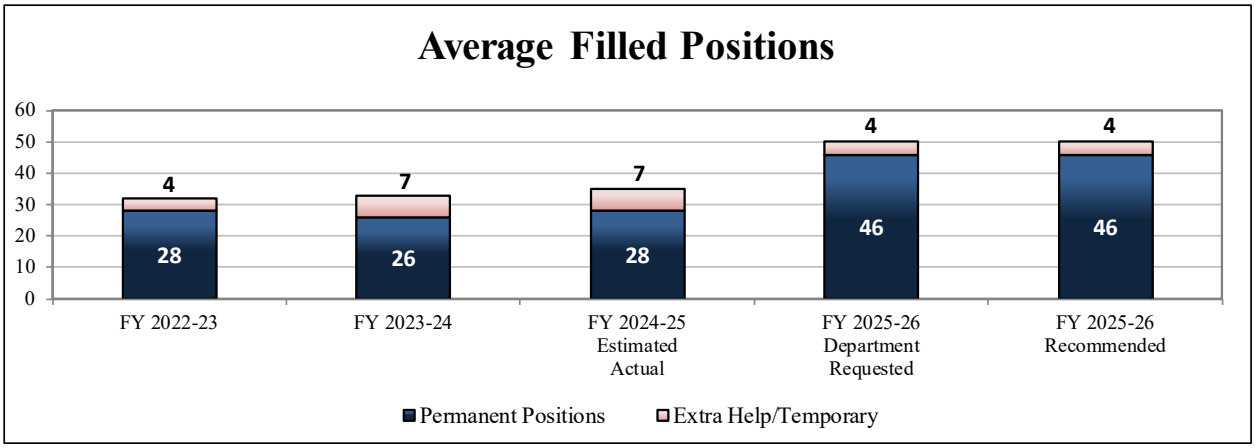
The recommended budget includes an increase of approximately $2.7 million in Salaries and Benefits from the estimated actual for FY 2024-25. This reflects the full annual funding for the addition of 12 new "Kern360" support team positions during FY 2024-25. The department implemented the financial/general ledger portion of the new ERP system in FY 2024-25 and will continue to work on implementing the Human Capital Management (HCM) portion for human resources and payroll functions in FY 2025-26. Expenditure reimbursements of $475,000 will also offset some operating costs, which include reimbursements from other departments for audit services and staff time for election administration. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.

The department has Budget Savings Incentive (BSI) credits of $1.2 million to use for emergency or one-time expenses.



Staffing Changes and Operational Impacts

The recommended budget does not include any position changes. All authorized positions are budgeted to be filled.



Summary of Authorized Positions

The recommended budget includes 46 authorized permanent positions, all of which have been budgeted to be filled during FY 2025-26, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	4	0	0	4	4	0	4
Audit & Reporting	7	0	0	7	7	0	7
General Accounting	10	0	0	10	10	0	10
Special Accounting	13	0	0	13	13	0	13
Kern360 Support	12	0	0	12	12	0	12
Total	46	0	0	46	46	0	46

Administration

	Classification
1	Auditor-Controller-County Clerk
1	Confidential Asst. Auditor
1	Confidential Admin. Assistant
1	Administrative Coordinator
4	**Requested Total**

Audit & Financial Reporting

	Classification
1	Auditor-Controller Division Chief
2	Auditor-Controller Senior Accountant
4	Senior/Accountant
7	**Requested Total**

Kern360 Support

	Classification
1	Kern360 Support Manager
1	Kern360 Senior HCM Analyst
2	Kern360 HCM Analyst
1	Kern360 Senior Financial Analyst
4	Kern360 Financial Analyst
3	Kern360 Information System Analyst
12	**Requested Total**

General Accounting - Payroll & Accounts Payable

	Classification
1	Auditor-Controller Division Chief
1	Auditor-Controller Senior Accountant
3	Senior/Accountant
1	Fiscal Support Supervisor
2	Fiscal Support Specialist
2	Fiscal Support Technician
10	**Requested Total**

Special Accounting - Financial Management & Property Taxes

	Classification
1	Auditor-Controller Division Chief
5	Senior/Accountant
1	Fiscal Support Supervisor
4	Fiscal Support Specialist
2	Fiscal Support Technician
13	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Provide useful and timely information to improve accessibility and transparency for the community we serve.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of completed audits as prioritized in approved audit plan	23.1%	100%	35.3%	100%
Percentage of on-time property tax payment allocations	100%	100%	100%	100%

In FY 2024-25 the Audit division was staffed by an Audit Chief, an Auditor-Controller Senior Accountant, a Senior Accountants, and an Accountant, all of whom continue to build their audit skills which improves the quality and quantity of audits they are able to perform. The Auditor-Controller Senior Accountant was assigned to the ERP implementation for the duration of the year as a "workstream" lead, which takes a significant amount of time. With a primary focus on risk and uniformity, the internal audit division has been working to improve how we evaluate risk and how audits are determined each year. Staff continues to attend trainings, research best practices, and reassess audit techniques. The internal audit plan for FY 2025-26 will align with current resources and improve how audits are performed.

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: To manage the Auditor-Controller's office effectively to promote a model County department.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of years the GFOA Certificate of Excellence in Financial Reporting is received	27	28	N/A*	29
Average number of days to provide payments to vendors after receipt of approved claim	< 7	< 7	< 7	< 7
Percentage of on-time processing of on-cycle payroll	100%	100%	100%	100%

These measured objectives directly relate to accuracy across various areas of the office. The GFOA Certificate of Excellence in Financial Reporting is an enormous project that consolidates Countywide fiscal results and produces the County's Annual Comprehensive Financial Report (ACFR). The ACFR is critical to investors analyzing the credit worthiness of the County as it communicates the financial health of the County. All claims for payment are reviewed and approved by the department prior to releasing payments to vendors. Timely processing of payments ensures departments can access vendor goods and services timely to continue providing services to the community. As part of the implementation of the Kern360 financial system, payment processing was delayed for a period, but the department is prioritizing vendor payments and is confident the average processing time will remain within the 7-day average. On-time processing of on-cycle payroll ensures employees County-wide are paid timely and accurately.

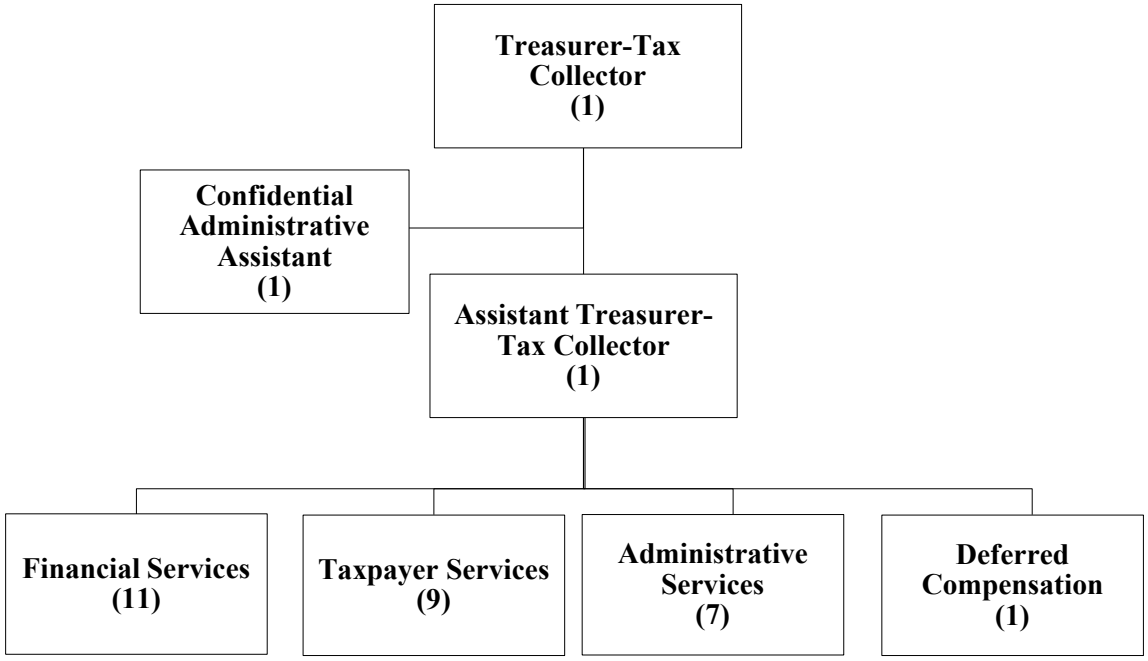
*The most recent GFOA Certificate of Excellence has not been received as of the date of publishing this recommended budget, however, the department anticipates it will be forthcoming.

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Mission Statement

To collect, manage and safeguard public funds to provide community services to the constituents of Kern County. To administer the Deferred Compensation Plan for all eligible Plan Participants in order to provide enhanced retirement benefits.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- In FY 2023-24, collected nearly $1.57 billion in secured property taxes at a collection rate of 97.77%; and collected over $134.9 million in unsecured property taxes at a collection rate of 98.6%.
- Increased the revenue of on-line tax installment payments from $320 million to $350 million in FY 2023-24, an increase of 9.4%. While growth in online payments slowed down from historical highs, modest growth of 6% is anticipated in FY 2024-25. Online payments now account for approximately 21% of all tax installments paid.
- Completed three public auctions of tax defaulted property that included a total of 3,353 parcels.
- Answered over 38,500 taxpayer phone calls in FY 2023-24.
- Managed Treasury Investment Pool with assets of $6.9 billion at the end of FY 2023-24, providing liquidity for over 200 public agency pool participants and earning over $180 million in net interest earnings revenue for all Treasury Pool participants.
- As of June 30, 2024, managed over 17,826 participant accounts in the Deferred Compensation Plan 1 and Plan 2 programs with assets of over $795 million.

Treasurer-Tax Collector

Department Head: Jordan Kaufman, Elected
Fund: General
Budget Unit: 1120

Function: General Government
Activity: Finance

Description of Major Services

The Treasurer-Tax Collector receives, safeguards, invests, and disburses funds for the school districts, special districts, special trust funds and the County deferred compensation plan. The department invests all funds on deposit in the County treasury in accordance with government code to ultimately achieve a reasonable return for pool participants. The department also distributes property tax bills and collects those taxes in addition to other local taxes for all local governmental agencies and conducts tax-defaulted land sales.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$3,610,590	$4,042,710	$3,728,409	$4,075,545	$4,075,545	$4,349,400
Services and Supplies	3,398,773	4,171,459	3,182,019	3,304,827	3,304,827	3,304,827
Other Financing Uses	0	862,710	0	0	0	862,710
TOTAL EXPENDITURES	**$7,009,363**	**$9,076,879**	**$6,910,428**	**$7,380,372**	**$7,380,372**	**$8,516,937**
REVENUE:						
Fines and Forfeitures	$321,981	$280,000	$278,579	$310,000	$310,000	$310,000
Charges for Services	4,651,377	5,544,450	5,289,377	5,446,259	5,446,259	5,446,259
Miscellaneous	1,252,707	987,000	864,618	37,000	37,000	37,000
Other Financing Sources:						
Redemption Systems	110,000	677,540	60,000	861,934	861,934	861,934
TOTAL REVENUE	**$6,336,065**	**$7,488,990**	**$6,492,574**	**$6,655,193**	**$6,655,193**	**$6,655,193**
Less Available BSI *	$0	$862,710	$0	$0	$0	$862,710
NET GENERAL FUND COST	**$673,298**	**$725,179**	**$417,854**	**$725,179**	**$725,179**	**$999,034**
BSI Ending Balance *	$848,334	N/A	$862,710	N/A	N/A	N/A

* BSI = Budget Savings Incentives

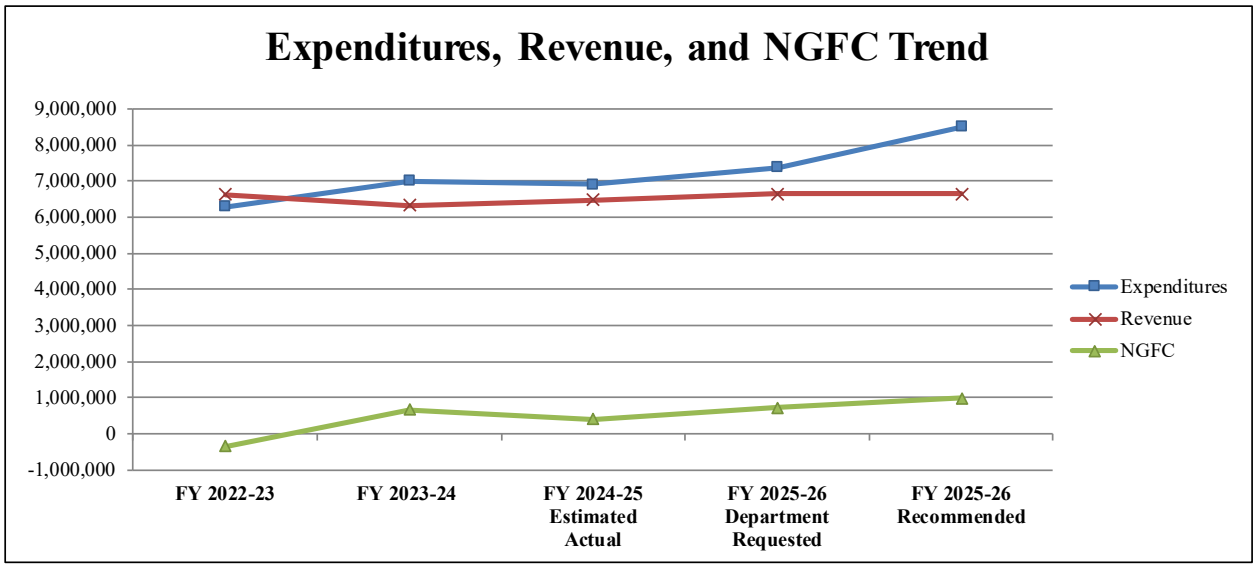
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of the expenditures for this budget unit are associated with staffing costs for positions required to perform the banking and property tax collection functions of the County. The Services and Supplies expenditure originates from banking fees, costs related to printing and mailing tax bills, and equipment upgrades. The department is primarily funded through charges to participants in the treasury pool for banking and investment services, various property tax delinquency charges, and an allocation of Net General Fund Cost (NGFC).

Budget Changes and Operational Impacts

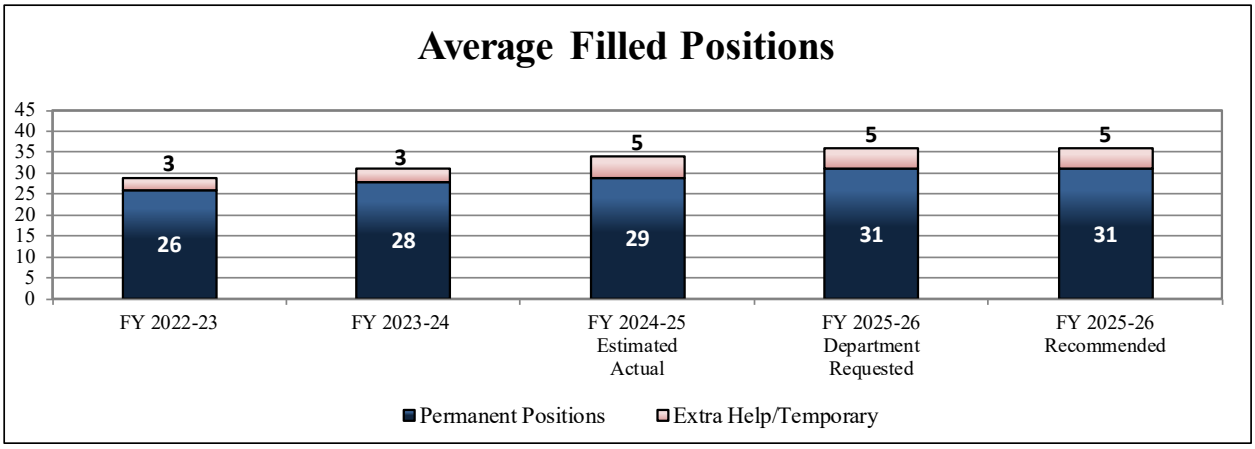
The recommended budget provides sufficient appropriations to accommodate the increased costs associated with the recently approved employee compensation adjustments. The recommended budget maintains current levels of service. Salaries and Benefits costs are increasing compared to FY 2024-25 estimated actual as they include the negotiated compensation adjustments and the department is expecting to fill currently vacant positions. Services and Supplies cost are decreasing due to changes in credit card payment processing, where a third-party payment provider now collects the fee and remits the fee to the bank.

The department has budgeted $861,934 from the Redemption Trust Fund to offset the anticipated cost of collecting and processing redemption payments. Reduction in this activity or additional tax sale revenue generated from the sale of delinquent properties may reduce the funds needed to be transferred during the fiscal year. The recommended budget includes the use of $151,235 in Budget Savings Incentive (BSI) to offset the cost of extra help staffing.



Staffing Changes and Operational Impacts

The recommended budget does not include any addition or deletion of positions. All authorized positions are budgeted to be filled. In order to meet NGFC, the department will use BSI to fund Extra Help positions. In addition, the department plans to utilize five (5) Extra Help positions.



Summary of Authorized Positions

The recommended budget includes 31 authorized permanent positions, of which all have been budgeted to be filled, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	10	0	0	10	10	0	10
Taxpayer Services	9	0	0	9	9	0	9
Financial Services	11	0	0	11	11	0	11
Deferred Compensation	1	0	0	1	1	0	1
Total	31	0	0	31	31	0	31

Administration

	Classification
1	Treasurer-Tax Collector
1	Asst. Treasurer-Tax Collector
3	Accountant / Senior Accountant
1	Confidential Administrative Asst.
1	Technology Services Manager
1	Technical Support Engineer II
2	Systems Analyst II
10	**Requested Total**

Taxpayer Services

	Classification
1	Fiscal Support Supervisor
4	Fiscal Support Specialist
3	Fiscal Support Technician
1	Tax Collection Investigator II
9	**Requested Total**

Financial Services

	Classification
3	Fiscal Support Specialist
1	Fiscal Support Supervisor
1	Principal Treasury Investment Officer
6	Fiscal Support Technician
11	**Requested Total**

Deferred Compensation

	Classification
1	Fiscal Support Technician
1	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: Collection of property taxes in the most efficient manner

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of Secured Taxes Collected	97.77%	100%	97.25%	100%
Percentage of Unsecured Taxes Collected	98.56%	100%	96.99%	100%
These indicators measure the collection rate of the secured and unsecured lien date tax bills. The high percentages demonstrate the effectiveness of all collection activities undertaken by the Treasurer-Tax Collector. In FY 2024-25, both secured and unsecured collection rates were in line with our annual averages.				

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibilty and satisfaction across all business functions.

Department Goal: Maximize the level of customer service to the taxpayer

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Average wait time for incoming taxpayer telephone calls	13 sec.	20 sec.	13 sec.	20 sec.
This indicator measures the average time a taxpayer waits in our automated call management system, listening to an automated message before speaking to a taxpayer services representative. The department has been able to continue below the historical average call wait times due to the reassignment of staff and prioritization of calls during heavy call volume periods. The 2025-26 goal reflects anticipation of normal call volume patterns and having most positions filled so that answering phone calls during peak demand times can maintain a priority.				

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will continuously foster a countywide culture of innovation and evolution.

Department Goal: Maximize employee participation in the deferred compensation plan

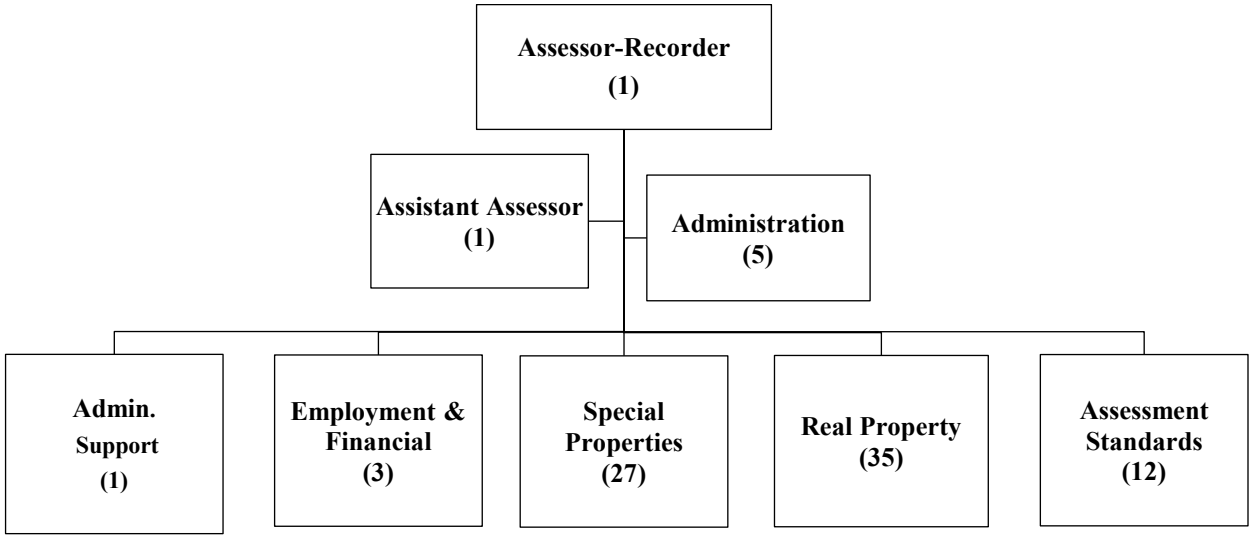
Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of deferred compensation participants in Plan 1	12,396	12,500	12,722	13,000
Number of deferred compensation participants in Plan 2	5,702	5,800	5,932	5,800
Percentage of new employees taking advantage of the deferred compensation employer match	54.3%	100%	54.9%	100%
These indicators measure the total number of participants in the County's Deferred Compensation Plan 1 and Plan 2, and the percentage of new employees taking advantage of the deferred compensation employer match. Because new Service Employees International Union (SEIU) and unrepresented management employees have a much lower defined retirement benefit tier, the deferred compensation plan with the employer match now represents a more critical piece of their overall retirement savings plan. The employer match program began in November of 2007 with the adoption of the SEIU Memorandum of Understanding. The average match percentage remains at 5.3%. The department is working closely with the current recordkeeper on multiple marketing campaigns to spread awareness of the plan and match. The department is participating in new employee orientations and holding regular seminars to educate employees on the deferred compensation plan and encourage participation. Additionally, new bargaining units continue to adopt a match for their members, and we anticipate this match will encourage greater participation from those represented employees.				

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Mission Statement

The Kern County Assessor's Office strives to deliver a fair, uniform and accurate property assessment roll, created efficiently and timely in accordance with current appraisal standards and property tax law, while also providing prompt, professional and courteous public service.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Completed four special hearing assessment appeals where the Assessor prevailed.
- Reviewed approximately 9,000 single family, multi-family, and mobile home properties and 30,000 residential and rural zoned vacant land in Section 51 status. Currently reviewing approximately 6,500 single family, multi-family, and mobile home properties and approximately 23,000 residential and rural zoned vacant land in Section 51 status.
- Completed the 2024 assessment roll on time and is on track to timely complete the 2025 assessment roll.
- Resolved over 1,000 assessment appeals in FY 2023-24 and nearly 730 in FY 2024-25.
- Finalized the valuation of one million square feet multi-building Amazon distribution center, adding $120 million to the tax roll; Valued 711,000 square foot Nestle distribution warehouse and currently valuing 230-unit apartment complex in the Tejon area adding $112 million to the tax roll.
- Expanded Direct Enrollment Software System to capture thousands of changes in ownership properties and save countless man hours.
- Began development on a paperless work-flow project that will enhance performance and productivity.

Assessor

Department Head: Laura Avila, Elected
Fund: General
Budget Unit: 1130

Function: General Government
Activity: Finance

Description of Major Services

Under California law, the Assessor establishes a valuation for all locally taxable property including residential, commercial, business and personal property. The Assessor locates all taxable property in the County, identifies the owners, and describes the property. Additionally, the department applies all legal exemptions and exclusions, when applicable. The Assessor completes an assessment roll presenting the assessed values for all property and must maintain a record of those assessments.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$9,292,354	$9,854,007	$9,393,662	$10,432,219	$10,432,219	$11,038,204
Services and Supplies	672,919	857,667	774,372	895,392	895,392	895,392
Other Financing Uses	0	1,639,699	0	0	0	1,639,699
TOTAL EXPENDITURES	**$9,965,273**	**$12,351,373**	**$10,168,034**	**$11,327,611**	**$11,327,611**	**$13,573,295**
REVENUE:						
Use of Money/Property	$58,694	$30,000	$40,873	$35,000	$35,000	$35,000
Charges for Services	3,012,248	2,955,775	3,240,453	3,206,975	3,206,975	3,206,975
Miscellaneous	27	0	42	25	25	25
Other Financing Sources:						
Operating Transfer In- Recorder	60,000	66,150	66,150	69,500	69,500	69,500
American Rescue Plan Act	308,415			0	0	0
TOTAL REVENUE	**$3,439,384**	**$3,051,925**	**$3,347,518**	**$3,311,500**	**$3,311,500**	**$3,311,500**
Less Available BSI *	$0	$1,639,699	$0	$0	$0	$1,639,699
NET GENERAL FUND COST	**$6,525,889**	**$7,659,749**	**$6,820,516**	**$8,016,111**	**$8,016,111**	**$8,622,096**
BSI Ending Balance *	$1,556,254	N/A	$1,639,699	N/A	N/A	N/A

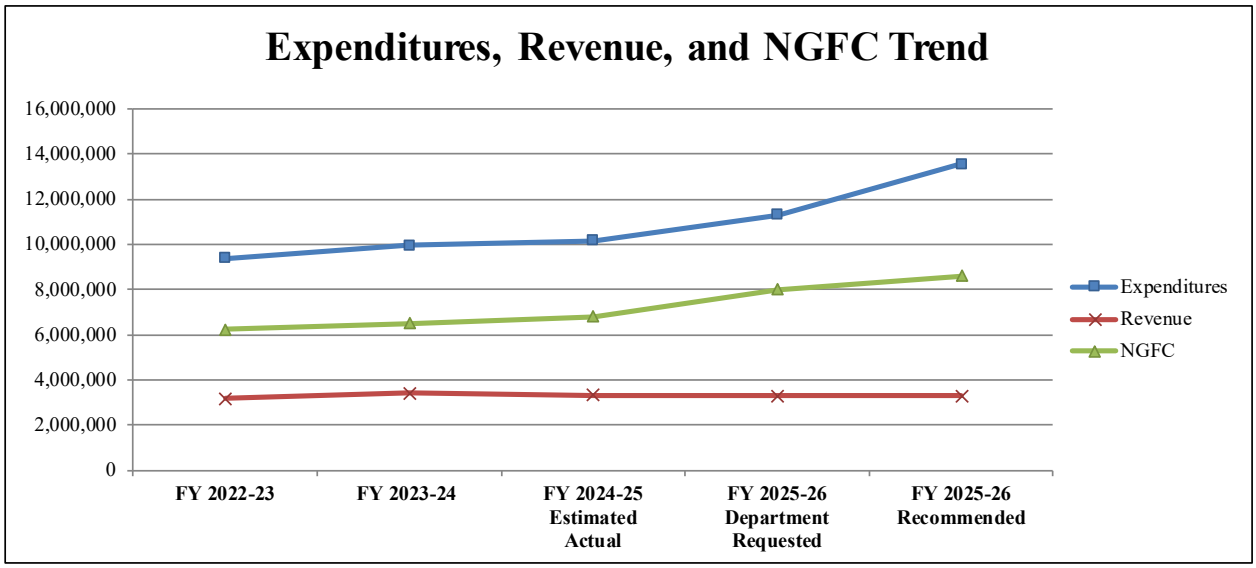
* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of expenditures for this budget unit are associated with staffing costs for positions required to perform the functions of the Assessor's Office. The department is funded primarily through an allocation of Net General Fund Cost (NGFC). In addition, the department receives revenue for reimbursement of costs for the administration of property taxes and supplemental property taxes as statutorily allowed.

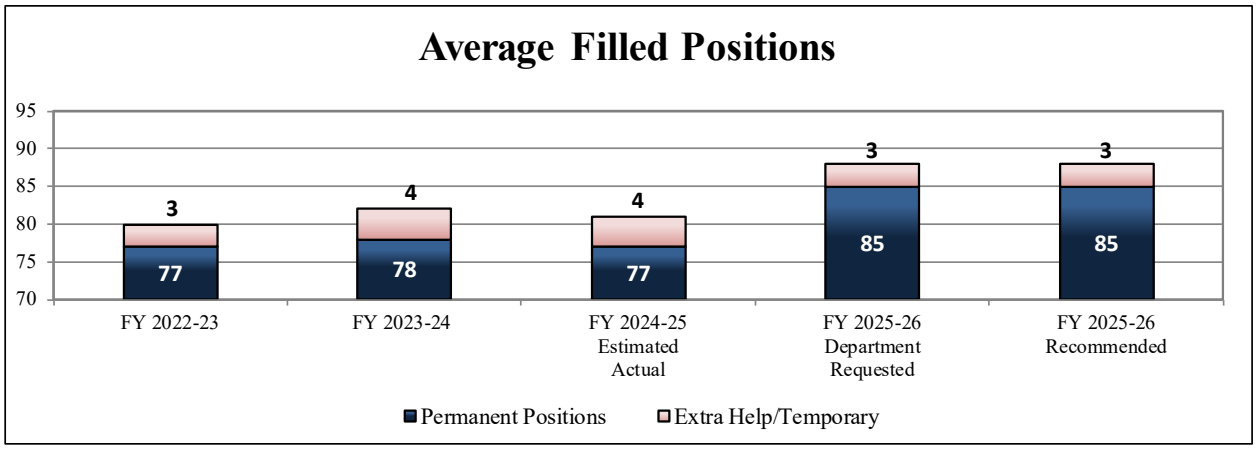
Budget Changes and Operational Impacts

The recommended budget provides sufficient appropriations to accommodate the increased costs associated with the recently approved employee compensation adjustments. The recommended budget includes an NGFC amount that allows the department to maintain operations. The department plans to use $389,895 in Budget Savings Incentive credits in order to maintain services and meet the NGFC guidelines. Salaries and Benefits reflect an increase of $1.6 million compared to the prior year estimated actual due to MOU adjustments and funding previously vacant positions. Services and Supplies reflect an increase of $123,850 compared to the prior year estimated actual due to anticipated increase in travel costs and overall increase in information technology-related costs and insurance costs.



Staffing Changes and Operational Impacts

The recommended budget includes 85 authorized positions, of which 85 are budgeted to be filled. The recommended budget does not include any addition or deletion of positions.



Summary of Authorized Positions

The recommended budget includes 85 authorized positions, all of which are budgeted to be filled, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	7	0	0	7	7	0	7
Administration Support	1	0	0	1	1	0	1
Employment & Financial	3	0	0	3	3	0	3
Special Properties Support	27	0	0	27	27	0	27
Real Property	35	0	0	35	35	0	35
Assessment Standards	12	0	0	12	12	0	12
Total	85	0	0	85	85	0	85

Administration

	Classification
1	Assessor-Recorder
1	Assistant Assessor
1	Business Manager
3	Chief Appraiser
1	Confidential Administrative Asst
7	**Requested Total**

Administration Support

	Classification
1	Assessment Technician
1	**Requested Total**

Employment & Financial

	Classification
1	Administrative Coordinator
2	Fiscal Support Specialist
3	**Requested Total**

Special Properties Support

	Classification
8	Auditor-Appraiser I/II/III
2	Senior Auditor-Appraiser
1	Supervising Auditor Appraiser
1	Supervising Appraiser
2	Senior Appraiser
5	Appraiser I/II/III
1	Fiscal Support Supervisor
1	Fiscal Support Specialist
1	Fiscal Support Technician
5	Assessment Technician
27	**Requested Total**

Real Property

	Classification
1	Fiscal Support Supervisor
2	Fiscal Support Specialist
1	Appraisal Assistant
4	Assessment Technician
3	Supervising Appraiser
6	Senior Appraiser
18	Appraiser I/II/III
35	**Requested Total**

Assessment Standards

	Classification
1	GIS Programmer/Analyst
2	GIS Technician
2	Engineering Technician I/II/III
1	Fiscal Suppot Supervisor
2	Fiscal Suppot Specialist
4	Assessment Technician
12	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibilty and satisfaction across all business functions.

Department Goal: Work efficiently and effectively through close of the roll year to ensure timely revenue to the General Fund.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of appraisable events completed prior to roll close	99.9%	100%	99.9%	100%
Percentage of Business and Natural Resources property statements processed prior to roll close.	100%	100%	100%	100%
This objective represents the number of appraisable events that are processed before roll close. However, there are situations that cause roll corrections after the event is processed. The lower the number of roll corrections equates to higher continued productivity.				

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: Utilize technology to improve and align business capabilities with resources, and customer demands and expectation

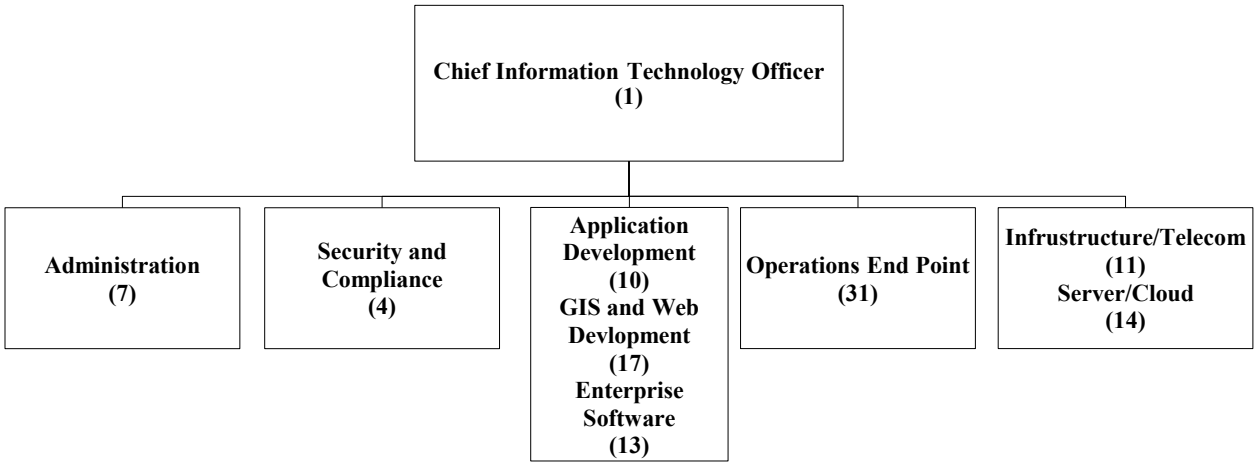
Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2023-24 Actual	FY 2024-25 Target
Average number of days to process title transfers	30	30	40	30
Number of appraisals done through direct enrollment processes	2,900	3,500	2,000	3,500
Average number of months to process regularly scheduled appeals	7	12	9.63	7
This number represents the number of days it will take to process title transfers, appraisals completed through direct enrollment, and months to process the regularly scheduled appeals. The department plans on utilizing software to decrease the time it takes to complete these tasks.				

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Mission Statement

To be recognized as a strategic business partner by providing secure and scalable information technology services which exceed the expectations of the constituents we serve.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Improved help desk efficiency. Issues resolved 5.2 hours (April 2024) at the first point of contact (Tier 1 Help Desk).
- The division programmed a new Deferred Compensation Roth IRA deduction option.
- The division successfully completed County data storage and computing to a new Storage Area Network (SAN) with little to no business disruption.
- The division replaced 98% of the County's firewalls with minimal business disruptions.
- The division implemented Data Loss Prevention, providing warning and protection of potentially sensitive data leaving the environment.
- The division implemented a trial Artificial Intelligence pilot for Private AI solution for the County.
- The division oversaw and completed all requested updates for the 2025 Bakersfield-Kern Regional Homeless Collaborative Point in Time Homeless count web GIS applications and GIS heat maps.
- Collaborated with the Assessor-Recorder's Office to migrate AS/400 to new hardware platform.

Information Technology Services

Department Head: Nancy Anderson
Fund: General
Budget Unit: 1160

Function: General Government
Activity: Other General

Description of Major Services

The Information Technology Services Division of the County Administrative Office provides a variety of professional information technology and telecommunications services to all County departments. The division is responsible for 24 hours-a-day, seven days-a-week computer operations and systems support. The division administers and supports the Countywide enterprise system, telephone systems, wide and local area networks, as well as the County e-mail system. The division also provides support for Kern Integrated Property Management System, Criminal Justice Information System (CJIS), County's Payroll System, and Database Administration.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$13,628,663	$16,760,654	$15,362,703	$17,181,373	$17,181,373	$18,050,637
Services and Supplies	19,993,137	22,269,331	21,505,428	23,228,303	23,228,303	25,160,124
Capital Assets	1,436,690	0	201,662	0	0	0
Other Financing Uses	0	1,576,500	45,357	0	0	1,216,925
TOTAL EXPENDITURES	**$35,058,490**	**$40,606,485**	**$37,115,150**	**$40,409,676**	**$40,409,676**	**$44,427,686**
Expend. Reimb.	($8,356,133)	($9,325,746)	($8,656,375)	($9,271,317)	($9,271,317)	($9,271,317)
TOTAL NET EXPENDITURES	**$26,702,357**	**$31,280,739**	**$28,458,775**	**$31,138,359**	**$31,138,359**	**$35,156,369**
REVENUE:						
Charges for Services	$15,085,855	$16,575,555	$15,615,860	$17,559,674	$17,559,674	$17,559,674
Miscellaneous	5	1,000,000	0	1,500,000	1,500,000	1,500,000
Other Financing Sources:						
Automated County Warrant System	0	0	50,000	0	0	0
American Rescue Plan Act	812,799	0	0	0	0	0
TOTAL REVENUE	**$15,898,659**	**$17,575,555**	**$15,665,860**	**$19,059,674**	**$19,059,674**	**$19,059,674**
Less Available BSI *	$0	$1,206,473	$0	$0	$0	$1,216,925
NET GENERAL FUND COST	**$10,803,698**	**$12,498,711**	**$12,792,915**	**$12,078,685**	**$12,078,685**	**$14,879,770**
BSI Ending Balance *	$1,206,473	N/A	$1,216,925	N/A	N/A	N/A

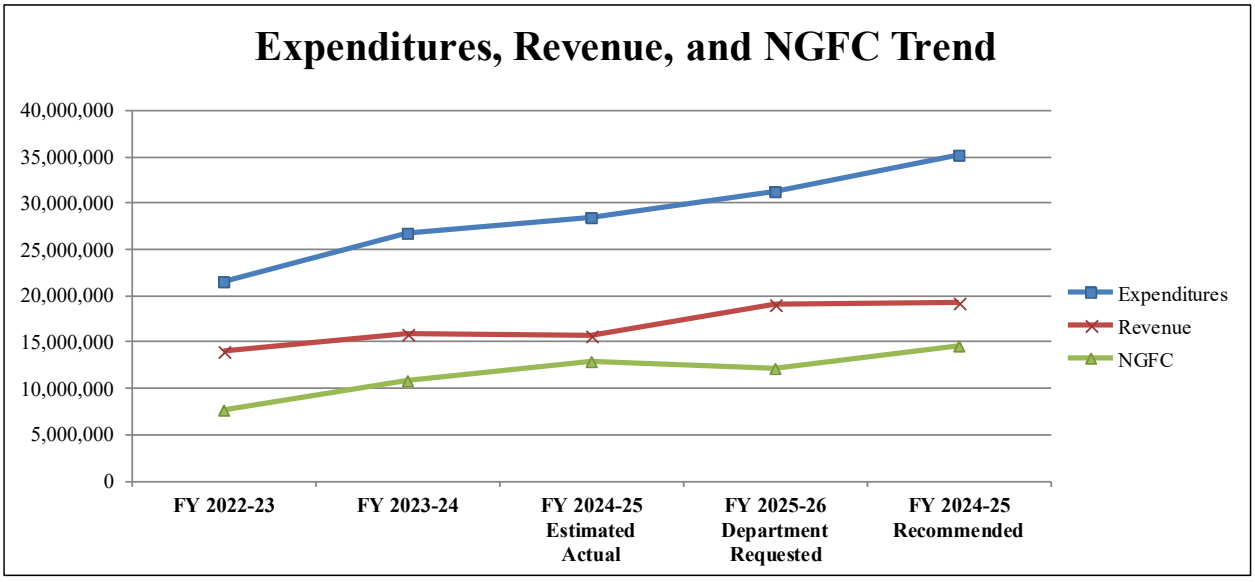
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of expenditures for this budget unit are associated with supplies and staffing costs for positions required to establish and support the information technology platform for the County. The division pays for internet, storage, phone, and IT maintenance and is reimbursed by charging departments for the cost. In addition, the division receives an allocation of Net General Fund Cost.

Budget Changes and Operational Impacts

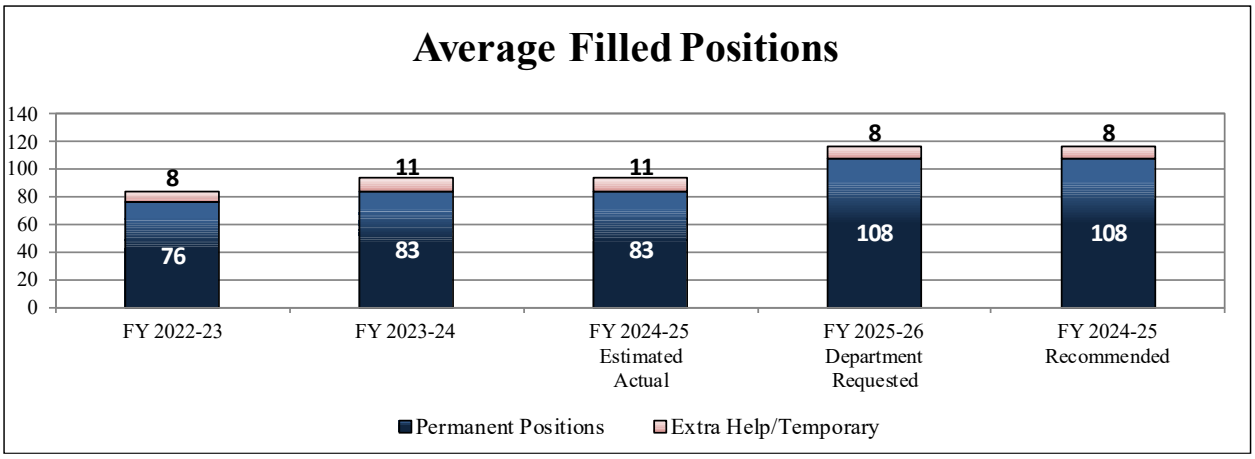
The recommended budget includes an increase of approximately $2.7 million in Salaries and Benefits, primarily due to recent compensation increases and the plans to fill currently vacant positions. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments. The increase in budgeted expenditures for Services and Supplies is largely attributable to the costs associated with phased implementation of the new Enterprise Resource Planning (ERP) system and increased costs associated to mainframe managed services. Miscellaneous revenue reflects new software purchases and service support on behalf of customer departments that will fully reimburse ITS for the purchases. In addition, Charges for Services reflect increases due to inflationary pricing and scheduled mainframe and internet upgrade services.

In FY 2023-24, the department received revenue from the American Rescue Plan Act (ARPA) funding to continue providing governmental services.



Staffing Changes and Operational Impacts

The recommended budget does not include any position changes. All authorized positions are budgeted to be filled.



Summary of Authorized Positions

The recommended budget includes 108 authorized permanent positions, all which are budgeted to be filled during FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Office of the CIO	1	0	0	1	1	0	1
Administration	7	0	0	7	7	0	7
GIS and Web Development	17	0	0	17	17	0	17
Enterprise Software	13	0	0	13	13	0	13
Server/Cloud	14	0	0	14	14	0	14
Application Development	10	0	0	10	10	0	10
Infrastructure and Telecom	11	0	0	11	11	0	11
Operations End Point	31	0	0	31	31	0	31
Security and Compliance	4	0	0	4	4	0	4
Total	108	0	0	108	108	0	108

Administration

	Classification
1	Chief Information Tech Officer
1	Business Manager
1	Asst. Chief Info. Tech Officer
2	Fiscal Support Specialist
1	Office Services Specialist
1	Administrative Coordinator
1	Sr. Accountant
8	**Requested Total**

Infrastructure and Telecom

	Classification
3	Telecom Network Administrator
1	Deputy Chief Info. Tech. Manager
1	Tech. Support Specialist I/II/III
2	ITS Manager
1	LAN Systems Administrator
3	Network System Administrator
11	**Requested Total**

Application Development

	Classification
1	Deputy Chief Info. Tech. Manager
1	ITS Manager
1	Technology Services Supervisor
2	Sr. System Analyst
5	Sys Analyst I/II
10	**Requested Total**

GIS and Web Development

	Classification
1	GIS Manager
1	ITS Manager
1	GIS Programmer
1	Geographic Information Specialist
1	Technology Support Engineer I/II
10	Sys Analyst I/II
2	Sr. System Analyst
17	**Requested Total**

Server/Cloud

	Classification
2	ITS Manager
8	LAN Systems Administrator
4	Tech. Support Engineer I/II
14	**Requested Total**

Operations End Point

	Classification
3	ITS Manager
1	LAN Systems Administrator
1	Deputy Chief Info. Tech. Manager
10	Tech. Support Engineer I/II
16	Tech. Support Specialist I/II/III
31	**Requested Total**

Enterprise Software

	Classification
1	ITS Manager
3	Sr. System Analyst
4	Programmer I/II-Sys Analyst I/II
3	Tech. Support Specialist I/II/III
2	Database Analyst I/II
13	**Requested Total**

Security and Compliance

	Classification
1	Deputy Chief Info. Tech. Manager
1	Security Administrator
2	Security Analyst
4	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibilty and satisfaction across all business functions.

Department Goal: Make the County government accessible to citizens.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Application Development/Modernization	N/A	N/A	1	3
Average number of hits on County website per resident	N/A	N/A	8.24	8.5
County pages monitored for Accessibility Compliance	N/A	N/A	N/A	100
Primary focus for Application Development/Modernization for FY 2024-25 was General Ledger and Financials. For FY 2025-26, The focus will be on the modernization of Legacy HR and Payroll mainframe systems, Tyler Eagle Recorder System and CJIS Case management system for the Public Defender				

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will continuously foster a countywide culture of innovation and evolution.

Department Goal: Deliver quality service to our customers.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of time that the County's Internet Service is fully available/redundant	N/A	99.99%	94%	99.99%
Percentage of time Network Performance is adequate	N/A	99.99%	94%	99.99%
Average time to problem ticket assignment	N/A	1 HR	1 HR	1 HR
Participation of eligible County staff in Countywide Security Awareness Training	N/A	90%	68%	90%
Data for FY 2023–24 was unavailable for the majority of performance measures, as these metrics were newly established to better align with ITS's departmental strategic mission. In FY 2024–25, while the department made progress, several target goals were not fully achieved. The FY 2025–26 revised targets reflect the department's commitment to continuous improvement, accountability, and measurable impact. As part of this improved approach, ITS will be launching a new Countywide Security Awareness Training platform. This initiative is expected increase countywide participation rates in security training programs, an area previously identified for improvement.				

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will continuously foster a countywide culture of innovation and evolution.

Department Goal: Deliver quality service to our customers.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Customer Service Satisfaction	98%	97%	97%	98%
Service Level Objectives (SLO) Compliance(Incidents)	N/A	99.99%	83%	90%
Infrastructure Hardware Refresh:				
• Network Equipment	68%	90%	81%	90%
• Server Operating System	94%	90%	95%	98%
• Server Hardware	45%	90%	58%	95%
Percentage of Countywide Patch Compliance	82%	90%	92%	95%

These are new performance measures for the department that reflect its alignment to our customer's demand and expectations of a high performing organization.

Customer Service Satisfaction

This measurement tracks responses for surveys related to post service desk resolutions for incidents or service request tickets. This is a new measure to enable our customers to provide feedback on how ITS can better improve and value add in service delivery.

Service Level Agreement (SLA) Compliance

This measurement tracks lag time between open and closed tickets to help facilitate ITS's adherence to the commitments between the department to our customers for services rendered.

Infrastructure Hardware Refresh

These measurements represent the proper life cycle management for Network Equipment, Server Operating System and Server Hardware. Following a proper life cycle management allows the department to minimize disruptions in services and mitigates security risks.

Percentage of Countywide Patch Compliance

This measurement tracks the patching for Microsoft Windows Workstations and Server Patch compliance. This measure helps the County keep its computers and servers secure.

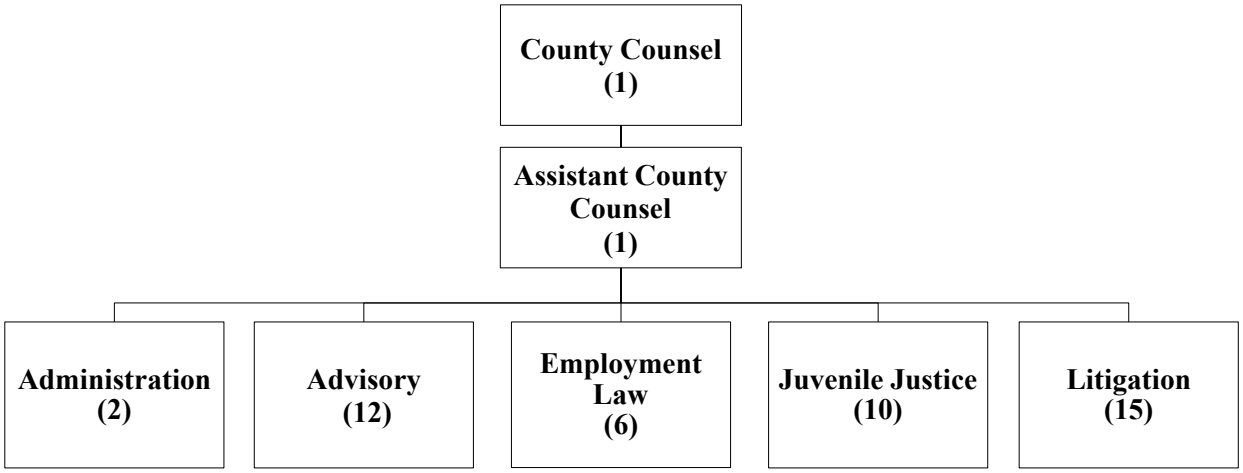
In FY 2024–25, while the department made progress, three of the target goals were not fully achieved. The FY 2025–26 revised targets reflect the department's commitment to continuous improvement, accountability, and measurable impact.

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Mission Statement

To advise, assist and represent our clients as efficiently and economically as possible, in accordance with the highest professional and ethical standards.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- The Juvenile Section continued to represent the Department of Human Services and appeared in court 5,300 times on juvenile dependency cases filed to protect children who are at immediate risk of injury, harm and neglect and helped achieve permanency for 408 children.
- The Employment Section worked with Human Resources in drafting and implementing a new Workplace Violence policy. It also worked to resolve 238 Worker's Compensation cases. This Section's attorneys are part of the multidisciplinary committee established to review and investigate workplace violence complaints.
- The Litigation Section handled an increased number of mental health cases as a result of Kern County's participation in the Community Assistance, Recovery and Empowerment (CARE) Program. The Section's successful litigation practices resulted in the dismissal of 66 cases without a cost to County and 19 cases settling for less than the demand.
- The Advisory Section entered into year two of its work to comply with the Department of Justice by training all County employees on Freedom of Speech policy and 501c3. The Section supported the Board's Legislative and Elections subcommittees.

General Government

County Counsel

Department Head: Kendra L. Graham, Interim
Fund: General
Budget Unit: 1210

Function: General Government
Activity: Counsel

Description of Major Services

County Counsel is the civil attorney for the County and represents the County in all civil court actions. County Counsel is also the legal advisor to the Board of Supervisors, County departments, elected and appointed County employees, and all boards and commissions that do not separately contract for legal services.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$10,052,258	$10,457,761	$10,241,897	$10,997,612	$10,997,612	$11,302,106
Services and Supplies	938,774	1,040,622	1,177,043	1,337,021	1,337,021	1,337,021
Other Charges	356,170	1,140,000	606,251	1,140,000	1,140,000	1,140,000
Other Financing Uses	0	1,535,052	0	0	0	1,422,705
TOTAL EXPENDITURES	**$11,347,202**	**$14,173,435**	**$12,025,191**	**$13,474,633**	**$13,474,633**	**$15,201,832**
Expend. Reimb.	($183,480)	($236,658)	($304,204)	($301,878)	($301,878)	($301,878)
TOTAL NET EXPENDITURES	**$11,163,722**	**$13,936,777**	**$11,720,987**	**$13,172,755**	**$13,172,755**	**$14,899,954**
REVENUE:						
Charges for Services	$7,624,236	$8,537,214	$8,624,029	$9,273,838	$9,273,838	$9,273,838
Miscellaneous	40,789	58,529	251,375	92,935	92,935	92,935
Other Financing Sources:						
American Rescue Plan Act	140,000	0		0	0	0
TOTAL REVENUE	**$7,805,025**	**$8,595,743**	**$8,875,404**	**$9,366,773**	**$9,366,773**	**$9,366,773**
Less Available BSI *	$0	$1,535,052	$0	$0	$0	$1,422,705
NET GENERAL FUND COST	**$3,358,697**	**$3,805,982**	**$2,845,583**	**$3,805,982**	**$3,805,982**	**$4,110,476**
BSI Ending Balance *	$1,603,261	N/A	$1,422,705	N/A	N/A	N/A

* BSI = Budget Savings Incentives

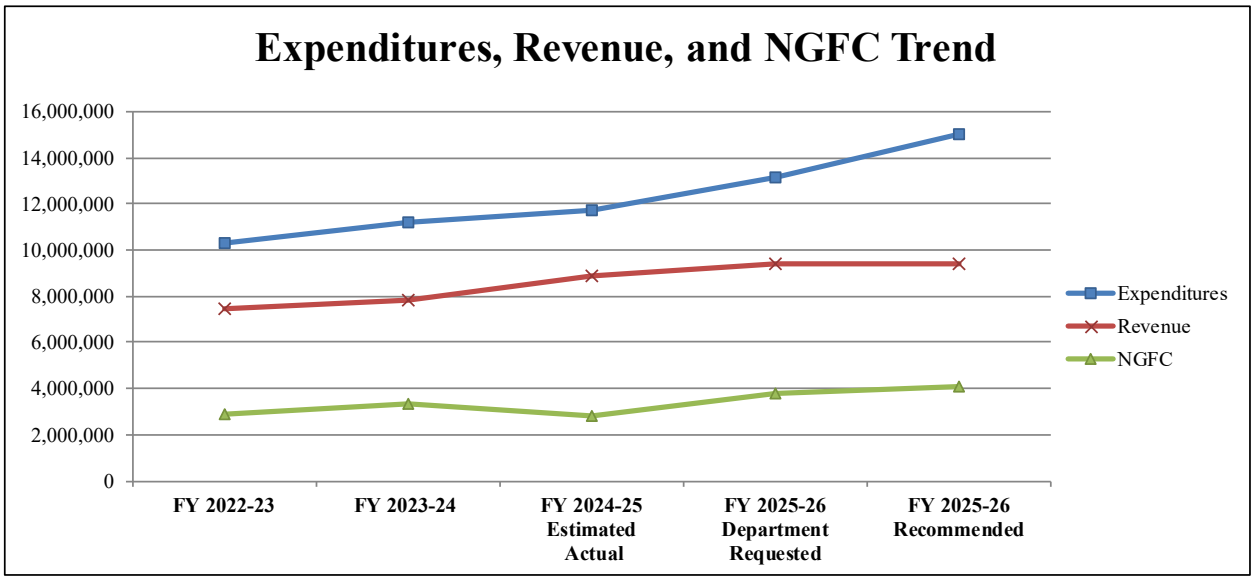
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The department is primarily funded through charges for services to other departments and an allocation of Net General Fund Cost (NGFC). The majority of the expenditures for this budget unit are associated with staffing costs for positions required to perform the legal functions of the County. The expenses in the Other Charges category cover the costs of uninsured litigation, exclusive of associated in-house attorney and paralegal costs; $1.1 million is budgeted for uninsured litigation for legal matters not covered under the County's General Liability or Workers' Compensation self-insurance programs.

The department has accrued Budget Savings Incentive (BSI) credits in an estimated amount of $1.4 million, of which $78,381 is budgeted for use in FY 2025-26.

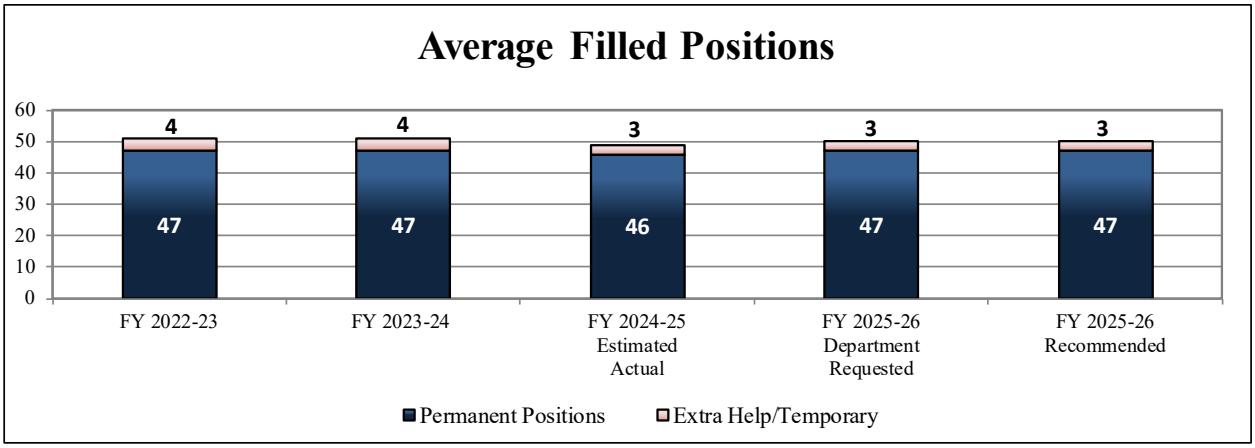
Budget Changes and Operational Impacts

The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments. Overall Salaries and Benefits are projected to increase due to the approved salary adjustments and anticipating filling positions that remained vacant for a portion of FY 2024-25. Services and Supplies are budgeted to increase primarily due to an increase in professional services costs associated with outside legal counsel for ongoing cases. The department is also anticipating higher costs for insurance and books and subscriptions. The FY 2025-26 budget also includes the planned replacement of computer equipment and ergonomic chairs. Revenue is projected to increase slightly due to changes in billable rates and hours. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2023-24.



Staffing Changes and Operational Impacts

The recommended budget does not include any position additions or deletions.



Summary of Authorized Positions

The recommended budget includes 47 authorized positions, of which all have been budgeted to be filled during FY 2025-26, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	4	0	0	4	4	0	4
Advisory	12	0	0	12	12	0	12
Employment Law	6	0	0	6	6	0	6
Juvenile Justice	10	0	0	10	10	0	10
Litigation	15	0	0	15	15	0	15
Total	47	0	0	47	47	0	47

Administration

	Classification
1	County Counsel
1	Assistant County Counsel
1	Administrative Coordinator
1	Senior Office Services Specialist
4	**Requested Total**

Advisory

	Classification
1	Chief Deputy County Counsel
7	Deputy County Counsel I/II/III/IV/
3	Paralegal I/Sr.
1	Legal Secretary
12	**Requested Total**

Employment Law

	Classification
1	Chief Deputy County Counsel
3	Deputy County Counsel I/II/III/IV/V
1	Paralegal I/Sr.
1	Legal Secretary
6	**Requested Total**

Juvenile Justice

	Classification
1	Chief Deputy County Counsel
5	Deputy County Counsel I/II/III/IV/V
2	Paralegal I/Sr.
1	Office Service Technician
1	Office Service Assistant
10	**Requested Total**

Litigation

	Classification
1	Chief Deputy County Counsel
7	Deputy County Counsel I/II/III/IV/V
4	Paralegal I/Sr.
3	Legal Secretary
15	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: Improve fiscal efficiency and responsibility of the County

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Total cost of legal services as a percentage of total County expenditures	.40%	.41%	.36%	.38%
Percent of lawsuits resolved with a payout to plaintiffs of $10,000 or less	79%	75%	79%	79%

The first indicator measures the cost of all County legal services in relation to total County expenditures, including special circumstances when private counsel is retained to handle cases calling for unique expertise. The second indicator measures the performance of County lawyers in managing financially significant lawsuits from general liability and medical malpractice claims. In recent years, the County has been subjected to cases with the potential for exposure and large settlements. While County Counsel does not have control over the behavior that caused these claims, the department aggressively pursues dismissal of the cases and/or de minimis resolution at the earliest opportunity, when appropriate.

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will continuously improve customer accessibilty and satisfaction across all business functions.

Department Goal: Provide effective services to County departments

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of clients rating legal services as effective	95%	100%	98%	100%
Percentage of contracts reviewed within ten business days	97%	100%	99%	100%

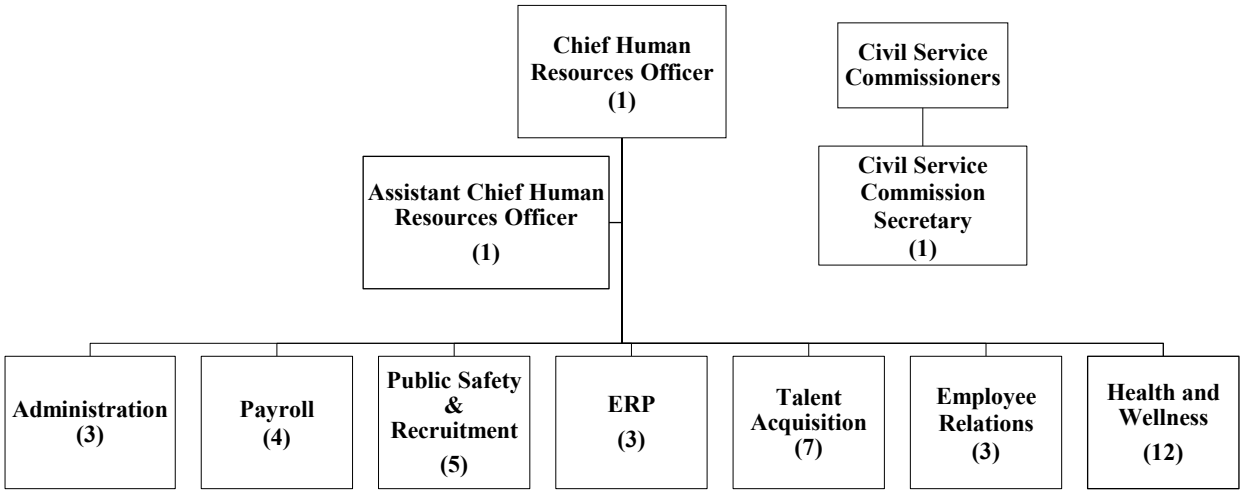
The first indicator measures how clients (County departments) assess the effectiveness of the legal services provided based on the completion of standardized legal service evaluations. The evaluations measure how timely and competently attorneys are addressing the legal needs of departments. The results from this measure are in-line with prior fiscal year actuals. The second indicator measures how timely the Advisory Team reviews contracts. The department's goal is to review contracts within ten business days. Timely turnaround of contracts ensures the pace of County business is maintained. Results from this measure are in-line with prior fiscal year actuals.

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Mission Statement

The Human Resources Division is committed to building a healthy, positive, and productive workforce in order to effectively and efficiently assist and provide services to the residents and businesses of the County of Kern.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Negotiated successful Memoranda of Understanding with three labor groups including Services Employees International Union Local 521.
- Completed 100 Classification and Compensation reviews and negotiated equity adjustments to salary as high as 53.6%.
- Conducted 149 workplace investigations into complaints of alleged harassment and discrimination in FY 2024-25.
- Conducted 14 New Employee Orientations with 1,113 attendees and five New Supervisors Academy training courses with 116 attendees.
- Completed 358 recruitments, received and screened 30,315 applications and prepared 576 certifications.
- Participated in 57 recruitment outreach events including 17 safety micro-recruitment events and one Public Safety Career Expos targeting open positions within the Sheriff's Office.
- Planned and held the third Kern County Career Expo providing all County departments with the opportunity to engage with job seekers, conduct interviews, and make job offers.
- Planned and held the second annual Health Fair, sponsoring vaccines to over 500 employees
- The Kern Legacy Health Plan newsletter, A Legacy of Good Health, won a Gold award from Hermes Creative.

General Government

Human Resources Division

Department Head: Nancy Anderson
Fund: General
Budget Unit: 1310

Function: General Government
Activity: Human Resources

Description of Major Services

The Human Resources Division of the County Administrative Office is responsible for the test and measurement process for potential and existing County employees, which includes recruitment, application review, testing, and the establishment of eligible lists. The division is also responsible for classification maintenance, records management, payroll and leave administration, employee-employer relations program, employee and retiree health benefits, voluntary benefits, unemployment insurance, pre-employment and fitness for duty medical examinations, and administration of the County's Drug and Alcohol policy. Additional responsibilities include the implementation of the Equal Employment Opportunity Program including investigation of complaints of discrimination and harassment.

The voters of Kern County adopted a Civil Service Ordinance in 1956 under the authority of Civil Service Enabling Law as set forth in the Government Code of the State of California. The Civil Service System provides for employment on a merit basis and equitable and uniform procedures for dealing with personnel matters through a Civil Service Commission.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$5,258,653	$6,157,734	$5,691,577	$5,941,649	$5,941,649	$6,082,168
Services and Supplies	809,971	735,050	721,894	625,653	625,653	625,653
Other Financing Uses	0	104,598	0	0	0	104,598
TOTAL EXPENDITURES	**$6,068,624**	**$6,997,382**	**$6,413,471**	**$6,567,302**	**$6,567,302**	**$6,812,419**
Expend. Reimb.	($156,282)	($184,747)	($131,097)	($26,008)	($26,008)	($26,008)
TOTAL NET EXPENDITURES	**$5,912,342**	**$6,812,635**	**$6,282,374**	**$6,541,294**	**$6,541,294**	**$6,786,411**
REVENUE:						
Charges for Services	$2,025,545	$2,350,953	$1,919,882	$2,184,210	$2,184,210	$2,184,210
Other Financing Sources:						
American Rescue Plan Act	249,424	0	0	250,000	0	0
TOTAL REVENUE	**$2,274,969**	**$2,350,953**	**$1,919,882**	**$2,434,210**	**$2,184,210**	**$2,184,210**
Less Available BSI *	$0	$134,598	$0	$0	$0	$104,598
NET GENERAL FUND COST	**$3,637,373**	**$4,327,084**	**$4,362,492**	**$4,107,084**	**$4,357,084**	**$4,497,603**
BSI Ending Balance *	$134,598	N/A	$104,598	N/A	N/A	N/A

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of expenditures for this budget unit are associated with staffing costs for positions required to perform the functions of the division. The division is funded by an allocation of Net

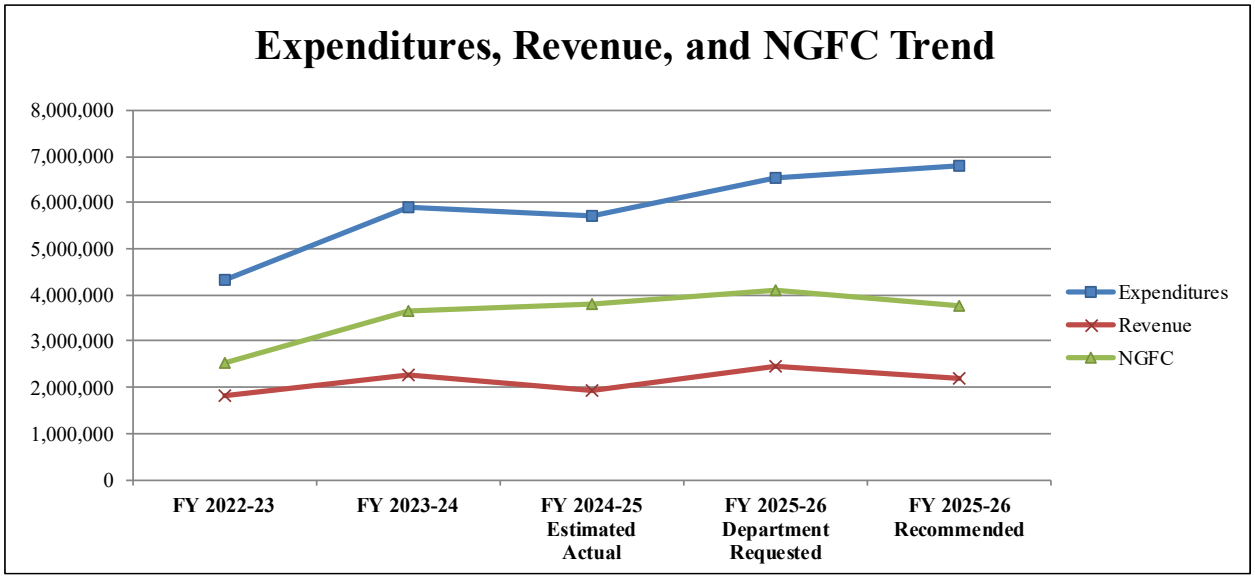
General Fund Cost, and the reimbursement of staff costs for administration of the County's health benefits programs.

The Civil Service Commission portion of this budget, totaling $205,365, provides resources for commission meeting expenses in the amount of $27,000, travel expenses in the amount of $3,000, Hearing Officer services fee in the amount of $20,000, supplies in the amount of $8,000, and salaries and benefits for the Civil Service Commission Secretary in the amount of $147,365. The Civil Service Commission approved this budget in accordance with County Ordinance 3.04.040.

Budget Changes and Operational Impacts

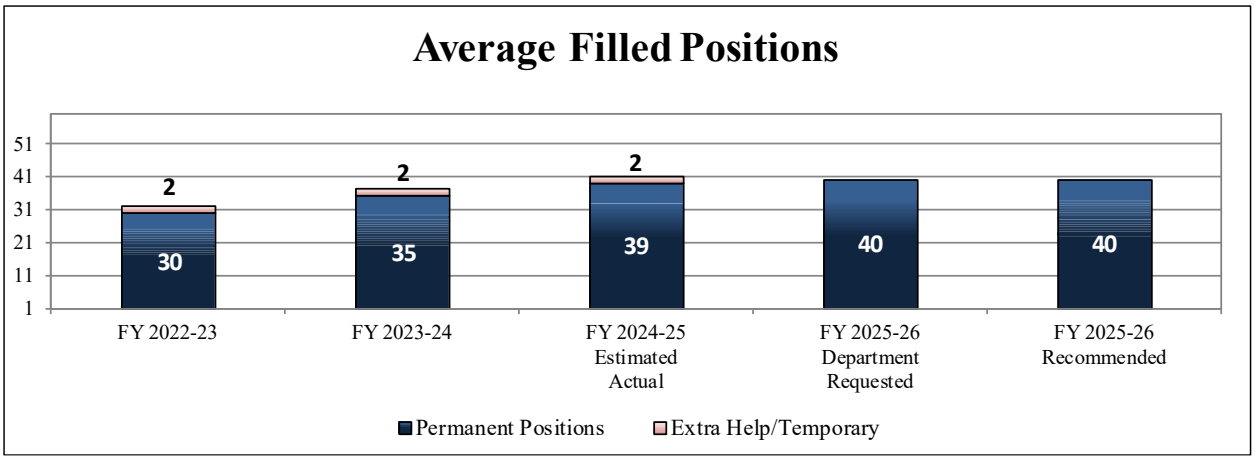
The recommended budget includes approximately $1.1 million to continue to provide an enhanced and dedicated team of employees within the Human Resources Division which are entirely focused on recruiting and retaining employees to work within the public safety departments - District Attorney, Fire Department, Probation Department, and Sheriff's Office. This public safety recruitment and retention team is funded through an allocation of Measure K funding. This team coordinated and hosted a Public Safety Career Expo highlighting positions with the Sheriff's Office, Probation and Fire Department and offered same day application and administered the written exam for Deputy and Detentions Trainee classifications during the event. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.

The division received revenue from the American Rescue Plan Act in FY 2023-24 to mitigate the impacts of the Coronavirus pandemic and to continue providing governmental services.



Staffing Changes and Operational Impacts

The recommended budget does not include any position changes. All authorized positions are budgeted to be filled.



Summary of Authorized Positions

The recommended budget includes 40 authorized positions, all of which have been budgeted to be filled during FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	5	0	0	5	5	0	5
Talent Acquisition	7	0	0	7	7	0	7
Public Safety & Recruitment	5	0	0	5	5	0	5
Payroll	6	0	(2)	4	4	0	4
Enterprise Resource Planning	3	0	0	3	3	0	3
Employee Relations	3	0	0	3	3	0	3
Health and Wellness	13	0	(1)	12	12	0	12
Civil Service Commission	1	0	0	1	1	0	1
Total	43	0	(3)	40	40	0	40

Administration

	Classification
1	Chief Human Resources Officer
1	Asst. Chief Human Resources Officer
1	Business Manager
1	Sr. Human Resources Analyst
1	Sr. Human Resources Specialist
5	**Requested Total**

Talent Acquisition

	Classification
1	Deputy Chief HR Officer
1	Principal Human Resources Analyst
1	Talent Recruiter
1	Sr. Human Resources Analyst
3	Human Resources Analyst
7	**Requested Total**

Public Safety and Recruitment Team

	Classification
1	Deputy Chief HR Officer
2	Talent Recruiter
1	Human Resources Analyst
1	Marketing & Promotions Associate II
5	**Requested Total**

Health and Wellness

	Classification
1	Deputy Chief HR Officer
4	Health Plan Services Coordinator
3	Sr. Health Plan Services Specialist
4	Health Plan Services Specialist
12	**Requested Total**

Payroll

	Classification
2	Sr. Human Resources Specialist
2	Human Resources Specialist
4	**Requested Total**

Enterprise Resources Planning

	Classification
1	Deputy Chief HR Officer
1	Sr. Human Resources Specialist
1	Human Resources Specialist
3	**Requested Total**

Employee Relations

	Classification
1	Director of Div. Equity and Inc.
1	Human Resources Analyst
1	Sr. Human Resources Specialist
3	**Requested Total**

Civil Service Commission

	Classification
1	Civil Service Comm Secretary
1	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will attract, develop and retain top talent across all business areas of the County.

Department Goal: Provide development opportunities to new supervisors and employees

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Conduct New Supervisors Academy for all new supervisors within 60 days of new role	8	12	5	6
Provide employees with online professional development opportunities	2301 courses completed	1800 courses completed	2097 courses completed	2150 courses completed*

Training new County supervisors and managers is critical to ensuring an engaged and positive work environment and will lead to greater retention of line staff and provide career development for future County leaders. The new Supervisor Academy will be conducted every other month. The division will continue to support the countywide utilization of LinkedIn Learning to engage employees in professional development courses. Among the most popular courses selected by LinkedIn Learning users are leadership development courses.
*Estimate

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will attract, develop and retain top talent across all business areas of the County.

Department Goal: Ensure timely and effective connections to diverse candidate pools

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Provide departments with efficient certification of candidates	8 calendar days	10 calendar days	10 calendar days	10 calendar days
Participate in a wide variety of outreach events in all areas of the County	46	35	48	35
Participate in a wide variety of outreach events in all areas of the County	31	35	31	35

Improving the ability to connect and reach candidates in diverse communities is essential to filling vacant positions and improving the work conditions of the existing workforce. The division continues to monitor the process for completing requisitions to fill vacant positions. The goal is to build consistent pipelines of candidates so that the average time to certify from a requisition to fill is no more than 10 business days. The division will refine our outreach efforts to be increasingly strategic in selecting events that allow direct interaction with qualified candidates.

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will attract, develop, and retain top talent across all business areas of the County.

Department Goal: Enhance recruiting and retaining efforts for safety departments.

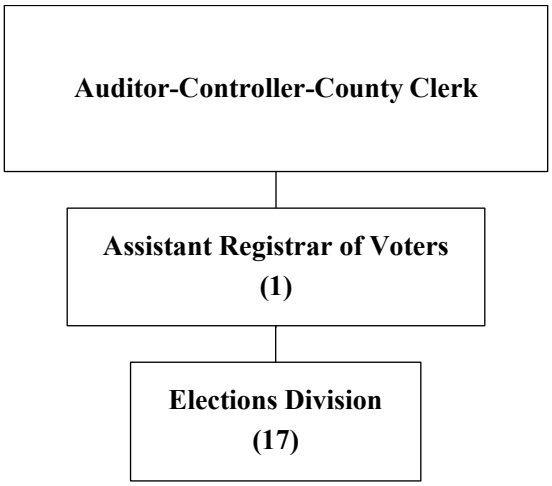
Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of applicants for safety classifications	6,014	6,000	6,004	6,000
Number of vacant public safety positions	376	300	325	300
Number of voluntary separations in all public safety positions	126	150	125	150

The Public Safety Recruitment and Retention team provided an enhanced and dedicated team of employees within the Human Resources Division entirely focused on recruiting and retaining employees to work within the public safety departments: District Attorney, Fire Department, Probation Department, and Sheriff's Office. This team facilitated a streamlined application process with same-day application submission for sworn positions by partnering with County departments to not only promote positions but offer expedited testing in the community. The division anticipates that target goals will improve in FY 2025-26 as all positions in the Safety Recruitment and Retention team have been filled.

Mission Statement

To perform all delegated and statutory responsibilities of Auditor, Controller, County Clerk and Registrar of Voters with excellence and foresight.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Implemented the use of ballot drop boxes throughout the County to provide voters with another option to return their vote-by-mail envelopes and ballots to the Election's Office.
- Successfully conducted the Presidential Primary Election on March 5, 2024, the Special Primary Election for the 20th Congressional District on March 19, 2024, and the Special General Election for the 20th Congressional District on May 21, 2024.
- Successfully conducted the Presidential General Election on November 5, 2024 and the Special Primary Election for the 32nd District on February 25, 2025.
- Implemented the use of a second vote-by-mail sorter to improve the efficiency of ballot processing.

Elections

Department Head: Aimee X. Espinoza, Elected
Fund: General
Budget Unit: 1420

Function: General Government
Activity: Elections

Description of Major Services

The Auditor-Controller-County Clerk Elections Division conducts general and special elections for all levels of government. The Auditor-Controller-County Clerk is the Registrar of Voters and maintains election-related documents such as the voter index, affidavits of registration and precinct records. State and federal elections laws mandate the services performed by this division. On January 28, 2025, the Board of Supervisors approved pursuing changes to State law that would allow creation of a separate appointed Registrar of Voters position.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$2,016,802	$2,943,845	$2,227,086	$2,138,663	$2,201,663	$2,337,447
Services and Supplies	5,762,175	4,354,503	4,961,848	3,868,378	3,868,378	3,978,379
Other Charges	0	0	865	0	0	0
Capital Assets	617,784	0	0	0	0	0
TOTAL EXPENDITURES	**$8,396,761**	**$7,298,348**	**$7,189,799**	**$6,007,041**	**$6,070,041**	**$6,315,826**
REVENUE:						
Intergovernmental	$93,983	$55,807	$0	$50,000	$50,000	$50,000
Charges for Services	541,971	1,450,100	2,053,217	163,100	163,100	163,100
Miscellaneous	8,833	7,500	10,134	9,000	9,000	9,000
Other Financing Sources:						
American Rescue Plan Act	37,344	0	0	0	0	0
TOTAL REVENUE	**$682,131**	**$1,513,407**	**$2,063,351**	**$222,100**	**$222,100**	**$222,100**
NET GENERAL FUND COST	**$7,714,630**	**$5,784,941**	**$5,126,449**	**$5,784,941**	**$5,847,941**	**$6,093,726**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of the expenditures for this budget unit are associated with staffing and supply costs for the positions and materials required to perform the legally mandated election functions of the County. The largest revenue sources are charges for election services provided to other entities and general purpose revenue received from the General Fund through the allocation of Net General Fund Cost (NGFC).

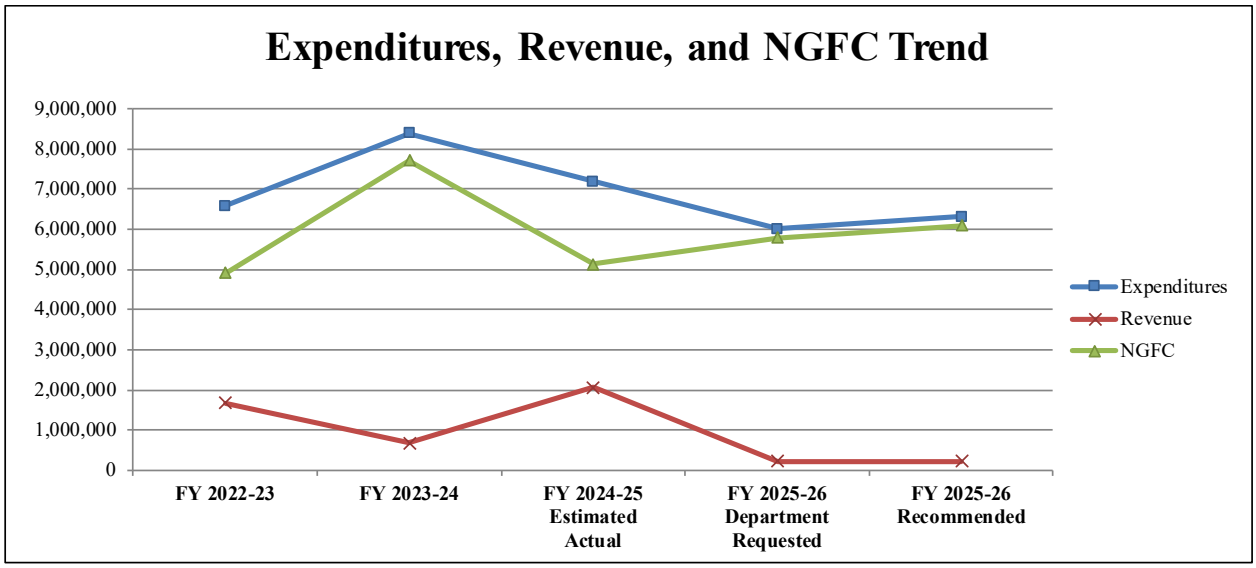
Budget Changes and Operational Impacts

In FY 2025-26, the division anticipates conducting one election, the June 2026 Gubernatorial Primary Election. The recommended budget includes sufficient appropriations to cover core operations of the Elections Division and conduct mandated election services. All allocated positions are funded, as are a limited number of extra help and temporary per diem employees. Compared to the estimated actual for FY 2024-25, total expenditures in the recommended budget

are reduced by approximately $870,000, due to expected reduction in costs from conducting fewer elections.

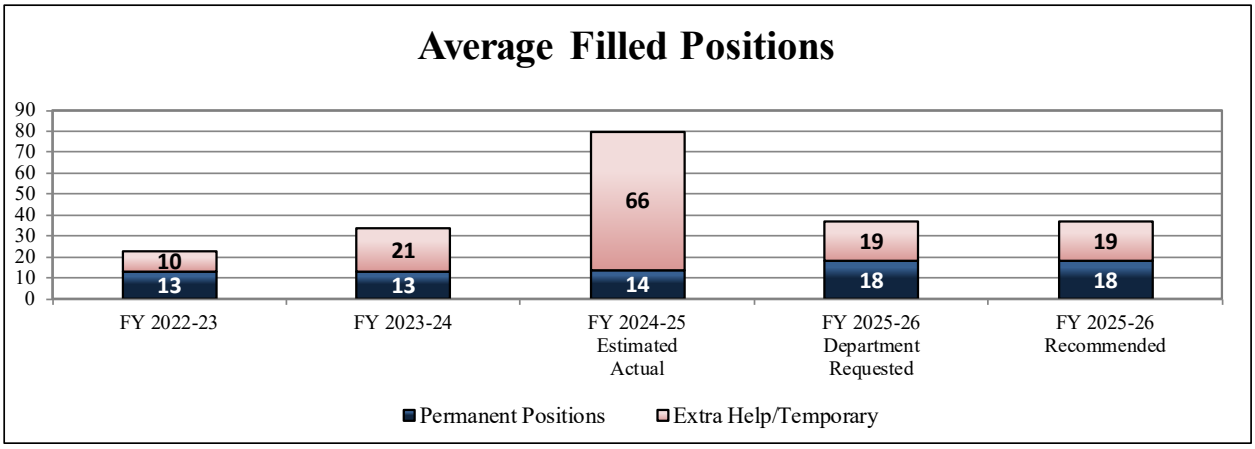
Salaries and Benefits reflect an increase of $110,000 compared to the prior year's estimated actual costs due to the net cost of two position deletions, reduced funding for extra help and temporary staff, and for compensation increases. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments. Services and Supplies are reduced by $980,000, assuming fewer elections will be conducted, which lowers volume for expenses such as printing, mailing, and space and equipment rentals. The recommended budget also includes $110,000 for equipment upgrades, including servers, workstations for the ballot counting room, and adjudication workstations.

Revenue is decreased by $1.8 million compared to the prior year, primarily because there will not be a General Election in FY 2025-26 and the division does not receive reimbursement for primary elections, as they did for the General Election in FY 2024-25. The department received $37,344 in American Rescue Plan Act funds to continue providing governmental services in FY 2023-24, which is no longer available.



Staffing Changes and Operational Impacts

The recommended budget does not include position changes. All authorized positions are funded.



Summary of Authorized Positions

The recommended budget includes 18 authorized positions, all of which are funded.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	3	0	0	3	3	0	3
Voter Registration	4	0	0	4	4	0	4
Warehouse	2	0	0	2	2	0	2
Election Technology	2	0	0	2	2	0	2
Candidate Filing/VBM	3	0	0	3	3	0	3
Pollworkers	4	0	0	4	4	0	4
Total	18	0	0	18	18	0	18

Administration

	Classification
1	Assistant Registrar of Voters
1	Accountant/Senior Accountant
1	Elections Division Manager
3	**Requested Total**

Voter Registration

	Classification
1	Elections Process Coordinator
3	Elections Process Clerk I/II/III
4	**Requested Total**

Election Technology

	Classification
1	Administrative Coordinator
1	Elections Process Clerk I/II/III
2	**Requested Total**

Warehouse

	Classification
1	Elections Process Coordinator
1	Elections Process Clerk I/II/III
2	**Requested Total**

Candidate Filing/Vote by Mail

	Classification
1	Elections Process Supervisor
2	Elections Process Clerk I/II/III
3	**Requested Total**

Pollworkers

	Classification
1	Elections Process Coordinator
3	Elections Process Clerk I/II/III
4	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Conduct Primary, General, and Special Elections in an open, accessible, and transparent way for the community we serve.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of elections certified within 30 days.	100%	100%	100%	100%
Number of outreach presentations to community organizations, business, and schools.	8	15	7	15
The division is dedicated to increasing voter confidence in the election process. Through voter education, outreach, and transparency, the division will provide the community with resources to develop a better understanding of the work the division does and the processes that are in place to maintain election integrity and ensure every eligible vote is counted. As part of this effort, the division is dedicated to continuing its timely certification of results within 30 days of election day.				

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Mission Statement

The General Services Division provides responsive, customer-focused support enabling the effective delivery of County services.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- The Purchasing Division issued over $174.2 million worth of purchase orders in FY 2024-25.
- The Property Management Division negotiated and completed nine new, amended, and/or assigned lease agreements, eight property transfers, 10 lease amendments, and 19 new or renewed franchise agreements.
- The Maintenance Division completed over 7,688 maintenance and repair work orders; assisted in the countywide facility condition assessment project.
- The Parks Division continued upgrades at Hart Park that include restroom renovations, large tree care and sign replacements; assisted in large trees trimming at multiple parks; continues LED lighting retrofit projects in parks countywide; and successfully opened the public pool at Jim Williford Park in Rosamond.
- The Communications Division completed 249 workorders, developed radio code plugs for mobile and handheld radios for the Fire Department to ensure compliance with County Fire radio channels and Cal Fire requirements; made significant progress in the County's Regional Public Safety Communications Network.

General Services

Department Head: Nancy Anderson
Fund: General
Budget Unit: 1610

Function: General Government
Activity: Property Management

Description of Major Services

The General Services Division of the County Administrative Office manages the Construction Services, Major Maintenance, Capital Projects, Garage and Utility Payments budget units. The division provides operational support to County departments, including routine and preventive maintenance for all County-owned buildings; custodial services in dozens of County-owned and leased buildings; property management services, including land purchases, leases, franchises, rights of entry and easements; energy and utility coordination; Countywide radio and microwave communications; mail services; purchasing; payment and allocation of utility costs; and operations and maintenance of County park and senior center facilities.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$17,226,118	$16,306,087	$16,034,300	$16,796,176	$17,408,604	$18,858,075
Services and Supplies	8,489,007	8,857,714	8,293,287	8,353,392	8,353,392	8,353,392
Other Charges	0	350	0	350	350	350
Capital Assets	184,754	0	140,480	0	0	0
Other Financing Uses	0	295,219	1,885	0	0	295,219
TOTAL EXPENDITURES	**$25,899,879**	**$25,459,370**	**$24,469,952**	**$25,149,918**	**$25,762,346**	**$27,507,036**
Expend. Reimb.	($1,781,287)	($1,903,761)	($1,911,153)	($1,638,651)	($1,638,651)	($1,638,651)
TOTAL NET EXPENDITURES	**$24,118,592**	**$23,555,609**	**$22,558,799**	**$23,511,267**	**$24,123,695**	**$25,868,385**
REVENUE:						
Fines and Forfeitures	$119,618	$5,300	($2,988)	$0	$0	$0
Use of Money/Property	269,369	303,125	328,576	322,829	322,829	322,829
Intergovernmental	67,845	0	0	0	0	0
Charges for Services	4,867,099	4,361,448	4,906,100	4,885,947	4,885,947	4,885,947
Miscellaneous	369,030	573,570	115,584	11,110	11,110	11,110
Other Financing Sources:						
Off Highway Vehicle License Fee	3,172	50,000	823	0	0	0
Timber Harvest Fund	0	0	0	3,500	3,500	3,329
Parcel Map In-Lieu Fee	0	50,066	50,000	371,000	371,000	371,000
Garage Internal Service Fund	31,357	0	500	0	0	0
American Rescue Plan Act	470,239	0	0	0	0	0
TOTAL REVENUE	**$6,197,729**	**$5,343,509**	**$5,398,595**	**$5,594,386**	**$5,594,386**	**$5,594,215**
Less Available BSI *	$0	$295,219	$0	$0	$0	$295,219
NET GENERAL FUND COST	**$17,920,863**	**$17,916,881**	**$17,160,204**	**$17,916,881**	**$18,529,309**	**$19,978,951**
BSI Ending Balance *	$111,363	N/A	$295,219	N/A	N/A	N/A

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of the expenditures for this budget unit are associated with staffing and supplies costs for the positions and materials required to perform the assigned functions. The division receives

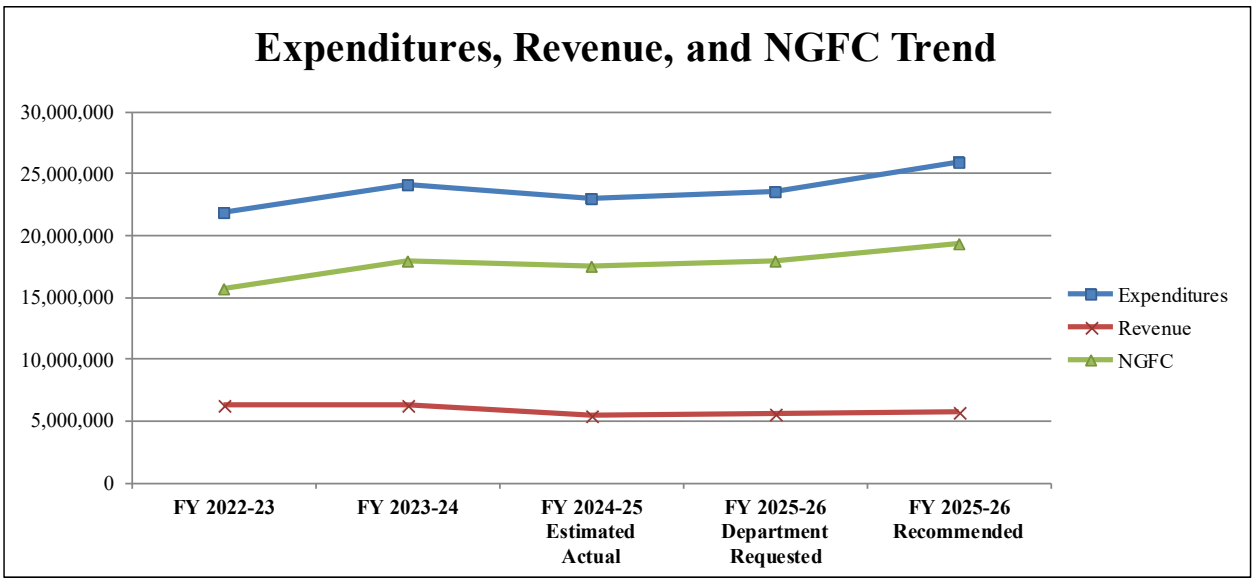
some reimbursement for services but is primarily funded by an allocation of Net General Fund Cost (NGFC).

Budget Changes and Operational Impacts

The recommended budget includes $19.9 million in NGFC, which includes an increase in Salaries and Benefits. The increase in Salaries and Benefits is primarily due to recent compensation increases and the planned filling of currently vacant positions. This planned increase aims to improve service delivery and ensure the department can function efficiently and meet growing demands. The budgeted decrease in Services and Supplies is primarily attributable to the one-time expenditures incurred during FY 2024-25 for urgent, unexpected maintenance projects. No similar expenditures have been included in the FY 2025-26 budget.

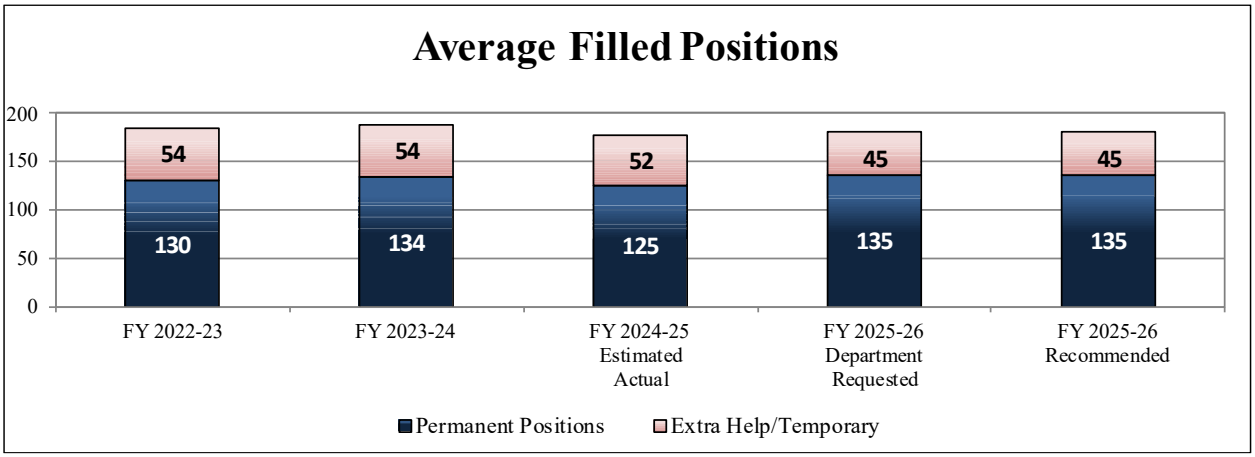
In FY 2024-25 the department's budget included an additional $1 million to increase service levels related to landscaping, restroom service, playground and amenity maintenance, ballfield maintenance and mitigation of vandalism. The recommended budget maintains the level of support to continue the enhanced services. During FY 2021-22, the department successfully secured grants to support the planning, design, and completion of capital and maintenance projects aimed at enhancing existing park facilities and developing new amenities, such as playgrounds and sports courts. While considerable progress has been made, many of these projects remain ongoing and will continue through FY 2025-26.

In FY 2023-24 actual revenue includes reimbursement from the American Rescue Plan Act (ARPA) for tasks related to reducing hazards and public health risks resulting from encampments specifically within County parks and around County buildings. Those responsibilities were transferred to the Sheriff's Office in FY 2024-25.



Staffing Changes and Operational Impacts

The recommended budget does not include any position changes. All authorized positions are budgeted to be filled.



Summary of Authorized Positions

The recommended budget includes 135 authorized permanent positions, all which have been budgeted to be filled during FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	17	0	0	17	17	0	17
Communications	9	0	0	9	9	0	9
Facilities	38	0	0	38	38	0	38
Reservations	8	0	0	8	8	0	8
Mail Services	1	0	0	1	1	0	1
Property Management	4	0	0	4	4	0	4
Custodial	16	0	0	16	16	0	16
Purchasing	9	0	0	9	9	0	9
Parks	33	0	0	33	33	0	33
Total	135	0	0	135	135	0	135

Administration

	Classification
1	Chief General Services Officer
2	Deputy Chief General Services Officer
1	Accountant I/Sr. Accoutant
1	Administrative Services Officer
1	Sr. Human Resources Specialist
1	Energy Coordinator
4	Fiscal Support Specialist
2	Fiscal Support Technician
1	General Services Manager
1	Fiscal Support Supervisor
2	Administrative Coordinator
17	**Requested Total**

Facilities

	Classification
1	General Services Manager
1	Warehouse Supervisor
2	Maintenance Supervisor
5	Maintenance Electrician
2	Maintenace Plumber
4	Maintenace Carpenter
6	Air Conditioner Mechanic
17	Senior Maintenance Worker
38	**Requested Total**

Parks

	Classification
1	General Services Manager
1	Fiscal Support Specialit
2	Equipment Operator
1	Senior Mower Repair Mechanic
7	Area Park Supervisor
2	Park Caretaker
4	Senior Tree Trimmer
1	Planner
13	Senior Groundskeeper
1	Healthcare Groundskeeper
33	**Requested Total**

Custodial

	Classification
1	Supervising Building Services Worker
2	Senior Building Services Worker
11	Building Services Worker
2	Bldg Service Worker I/II/III-KRV
16	**Requested Total**

Property Management

	Classification
1	General Services Manager
1	Supervising Real Prop Agent
1	Administrative Coordinator
1	Real Property Agent I/II/III
4	**Requested Total**

Reservations

	Classification
1	General Services Manager
3	Fiscal Support Specialist
1	Program Coordinator
1	Fiscal Support Supervisor
1	Fiscal Support Technician
1	Office Services Assistant
8	**Requested Total**

Mail Services

	Classification
1	Supervising Mail Clerk
1	**Requested Total**

Purchasing

	Classification
2	General Services Manager
5	Buyer I/II/III
1	Contract Administrator
1	Supervising Buyer
9	**Requested Total**

Communications

	Classification
1	General Services Manager
6	Comm Technician I/II/III
1	Supervising Comm Technician
1	Telecommunications Engineer
9	**Requested Total**

Fiscal Year 2024-25 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Maintain an efficient purchasing process in order to facilitate the acquisition of goods and services for our customers in a cost effective and responsive manner.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of fiscal savings from competitive process	18.37%	19.00%	14.58%	20.00%

This measure delivers the average percentage of cost avoidance realized by conducting open and fair competitive processes where cost avoidance is defined as the difference between the average bid price and the bid price obtained. The division recently implemented a third-party bidding platform which has increased the number of bids received. Additional aggressive bids have lowered the average, decreasing cost avoidance, but increasing County options.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Promote beautification in parks and increase accessibility to recreational resources and opportunities

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Total transactions processed in reservations system.	8,000	8,000	8,000	8,000
County-owned acres of parkland available per 1,000 residents	5 Acres	5 Acres	5 Acers	5 Acers
Amount invested in Parks Improvements from all funding source	$5,000,000	$5,000,000	$50,572,599	$50,572,599

This performance measure tracks the number of automated transactions made by the public through the public website and use of the Kern River Campground kiosk. The Parks division is now tracking the percentage of residents who live within a 10-minute walk of the park. The significant increase from $5 million to slightly over $50 million is due to several grant funded projects in Parks scheduled to be completed by June 30, 2026.

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Keep County facilities well maintained and fully operational enabling the effective delivery of County services.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Average number of days to complete a non-emergency request for maintenance or repair services within County facilities	52	40	51	40
Average number of days to complete a request for communication services within County facilities	4	3	3	3
Average number of inspections of County owned and leased facilities performed by Property Management	85	85	85	85

Staff anticipate needs, provide effective solutions, maintain communication, and strive to perform work in a timely manner for over 200 facilities County-wide. The FY 2025-26 goal reflects the department's efforts to continuously improve and provide efficient services.

Utility Payments

Department Head: Nancy Anderson
Fund: General
Budget Unit: 1615

Function: General Government
Activity: Property Management

Description of Major Services

This budget unit is used to pay utility costs for most County facilities. Utilities include electricity, gas, water, sewer, garbage, postage, elevator services, pest control, security and fire alarm systems, and fire extinguishers/sprinkler systems. The General Services Division administers this budget unit. Some utility costs for Fire and Roads are not included in this budget unit.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$18,650,857	$20,255,596	$22,270,562	$22,395,347	$23,395,347	$23,395,347
Other Charges	1,187,749	1,174,652	1,174,653	1,160,803	1,160,803	1,160,803
TOTAL EXPENDITURES	**$19,838,606**	**$21,430,248**	**$23,445,215**	**$23,556,150**	**$24,556,150**	**$24,556,150**
Expend. Reimb.	($322,785)	($320,000)	($322,222)	($425,000)	($425,000)	($425,000)
TOTAL NET EXPENDITURES	**$19,515,821**	**$21,110,248**	**$23,122,993**	**$23,131,150**	**$24,131,150**	**$24,131,150**
REVENUE:						
Intergovernmental	$12,211	$19,688	$23,305	$9,834	$9,834	$9,834
Charges for Services	2,289,574	2,120,000	2,879,715	2,700,000	2,700,000	2,700,000
Miscellaneous	112,427	115,600	20,635	66,356	66,356	66,356
Other Financing Sources:						
Criminal Justice Facilities	2,104,039	2,400,000	1,701,393	2,400,000	2,400,000	2,400,000
TOTAL REVENUE	**$4,518,251**	**$4,655,288**	**$4,625,048**	**$5,176,190**	**$5,176,190**	**$5,176,190**
NET GENERAL FUND COST	**$14,997,570**	**$16,454,960**	**$18,497,945**	**$17,954,960**	**$18,954,960**	**$18,954,960**

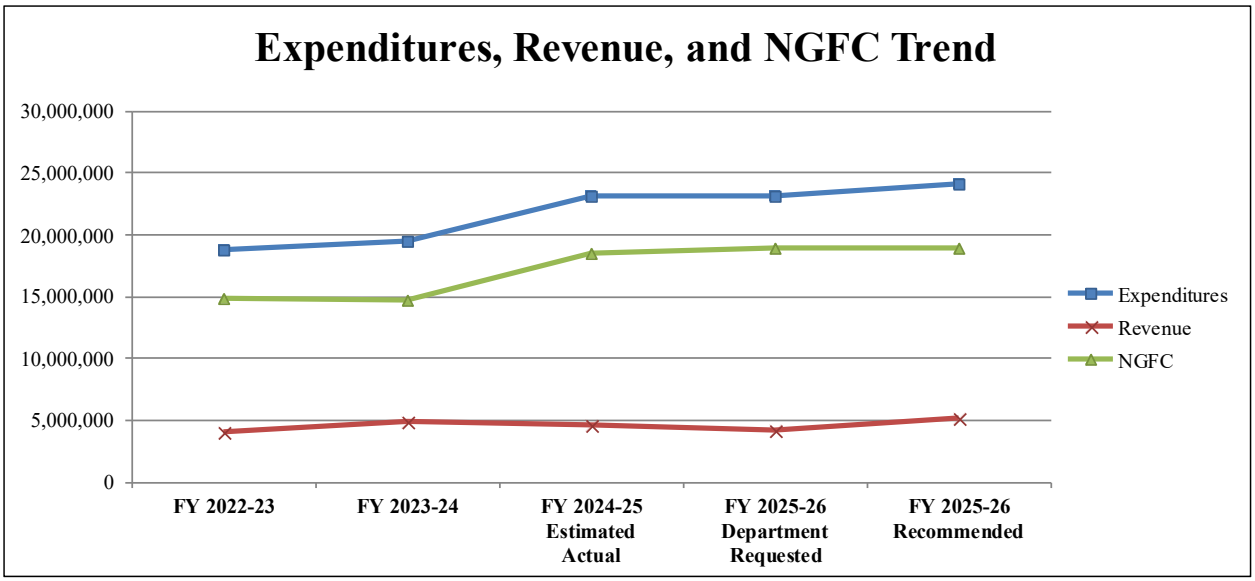
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The General Services Division continues to review and evaluate the acquisition of utility services and commodities to attain the best rates possible. Services and supplies are budgeted to cover the anticipated cost of utilities. Charges for services and other financing sources revenue are primarily collected from customer entities for services provided, and general purpose revenue received from the General Fund through the allocation of Net General Fund Cost.

Budget Changes and Operational Impacts

The increase in services and supplies for FY 2025-26 is primarily a result of anticipated increased consumption from new facilities and anticipated increases in utility rates for locations that are not directly billed for usage. Other Charges include the final debt service payments on the financing used to install solar photovoltaic arrays near the Lerdo complex. Despite the continued rise in rates and overall costs, the division remains committed to implementing efficiencies, promoting conservation and leveraging renewable energy sources to mitigate fiscal impacts. As part of its ongoing efforts to manage rising expenses, the division collaborated with Pacific Gas and Electric

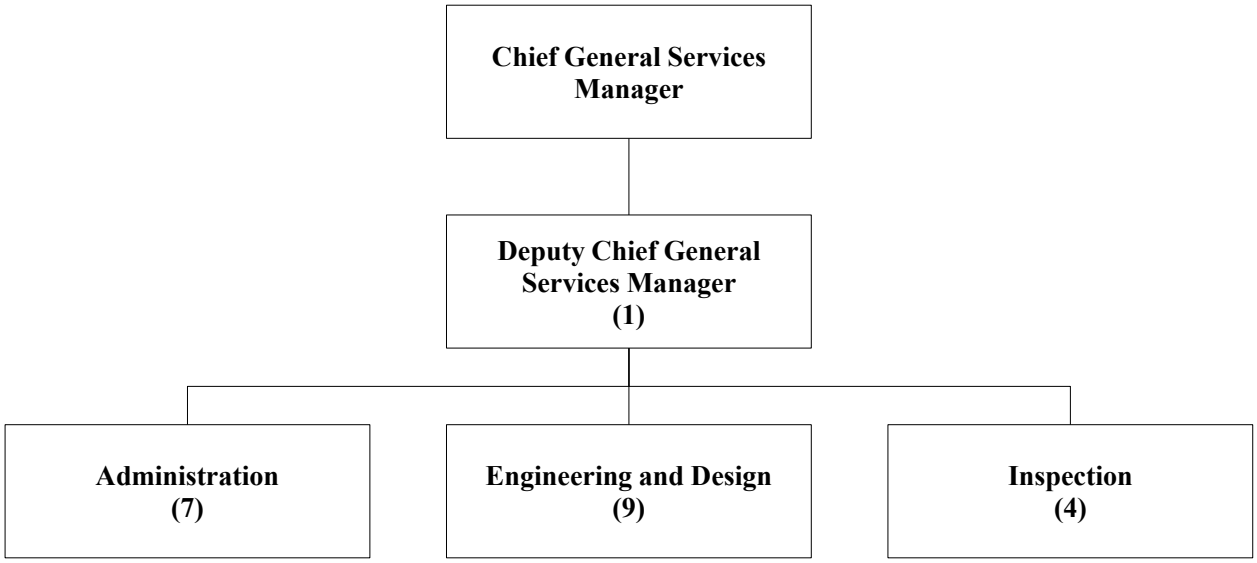
Company during its annual review and analysis of rates to determine rate reduction opportunities that have the potential to generate over $130,000 in annual savings for the County. These opportunities do not impact the County's utility consumption but instead are designed to ensure the most effective and favorable rates.



Mission Statement

The General Services Division provides responsive, customer-focused support enabling the effective delivery of County services.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- The Construction Services Division completed 62 projects including: Meadows Field Airport - TSA Lane Addition; Agriculture and Measurement Solar Carport Project; Lerdo Water Tank Replacement; Panorama Park Solar Lighting Phase 2; Mojave East Park Beautification and Enhancement; Uffert and Riverside Park Repairs 2023 Federal Emergency Management Agency; Youth Detention Center Trailer Fence Security Upgrades; Buena Vista Boat Launch Repair, various HVAC replacements and repairs throughout the County; Behavioral Health and Recovery Services Mary Kay Shell Life Safety Improvements; and other various parks and libraries improvements.
- The division work on projects and design include: Juvenile Hall - Maintenance Repairs; Sam Lynn Ballpark Improvements; Buena Vista Aquatic Recreational Area Restroom Shower Upgrades; M Street Navigation Center Facility Improvements; Kern Crossroads Facility - Maintenance Repairs; Fuller Acres Community Park Development; Fuller Acres Community Park Shades; La Colonia Community Park Development; Camp Owen – Baumeister Barracks HVAC; Meadows Field Airport Chiller Project; Hart Memorial Park Adventure Play Area; Civil Service Commission Office Build-Out; Department of Human Services, Flower Street Improvements - Phase 1; NW Baseball Lights - Field 7; Solar , Youth Detention Center Multipurpose Building; Jamison Center Improvements; Camp Owen – Baumeister Barracks Remodel; Hart Flat Fire Station No. 11; Riverside Park Embankment Repairs; Youth Detention Center - Juvenile Probation Parole Specialist Trailer Replacement; Camp Owen – Mental Health Building, various parks and libraries improvements and ADA Improvements at Various Sites

Construction Services

Department Head: Nancy Anderson
Fund: General
Budget Unit: 1640

Function: General Government
Activity: Property Management

Description of Major Services

The Construction Services section within the General Services Division provides design, engineering cost estimates, bids and awards, inspection and project management for capital and major maintenance projects related to the County's real property infrastructure. County design staff efforts are augmented through the use of architectural and engineering consultant contracts, when appropriate.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$2,826,916	$3,363,930	$3,237,300	$3,651,126	$3,651,126	$3,862,761
Services and Supplies	249,132	343,026	329,916	341,435	341,435	341,435
TOTAL EXPENDITURES	**$3,104,188**	**$3,706,956**	**$3,567,216**	**$3,992,561**	**$3,992,561**	**$4,204,196**
Expend. Reimb.	($2,417,061)	($2,752,019)	($2,752,019)	($2,775,086)	($2,775,086)	($2,775,086)
TOTAL NET EXPENDITURES	**$687,127**	**$954,937**	**$815,197**	**$1,217,475**	**$1,217,475**	**$1,429,110**
REVENUE:						
Charges for Services	$356,961	$330,000	$633,603	$592,539	$754,365	$754,365
Other Financing Sources:						
American Rescue Plan Act	14,000	0	0	0	0	0
TOTAL REVENUE	**$370,961**	**$330,000**	**$633,603**	**$592,539**	**$754,365**	**$754,365**
NET GENERAL FUND COST	**$316,166**	**$624,937**	**$181,594**	**$624,936**	**$463,110**	**$674,745**

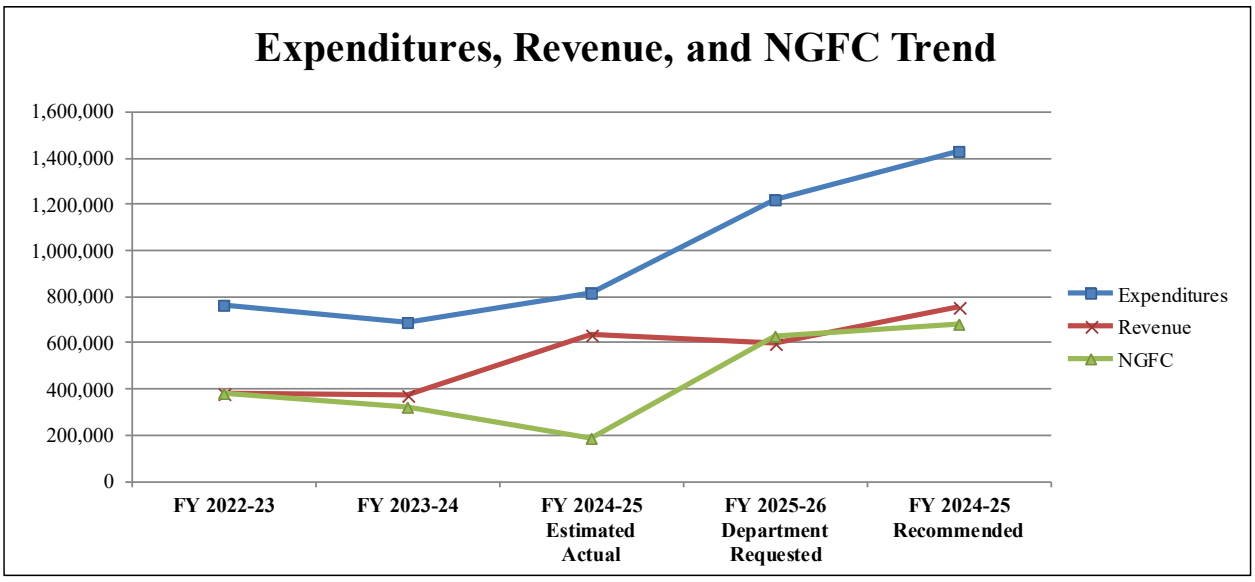
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of the expenditures for this budget unit are associated with staffing costs for positions required to perform project related services. The costs are offset by revenue received for services provided, primarily from charges to capital and major maintenance projects.

Budget Changes and Operational Impacts

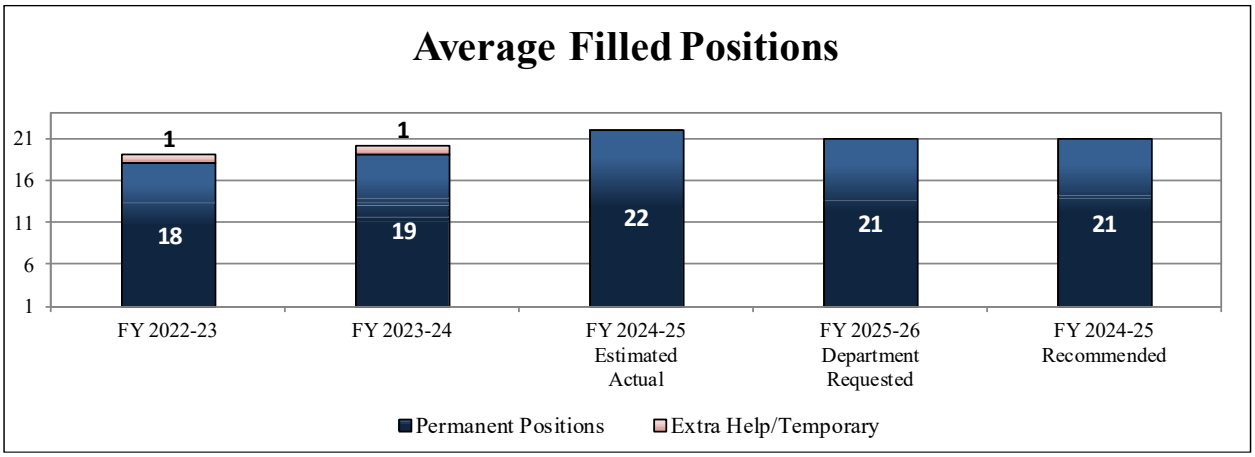
The recommended budget reflects anticipated staffing levels and project workloads. Salaries and benefits is increasing compared to prior years primarily due to recent compensation increases and the planned filling of currently vacant positions. The increase in Charges for Services is due to anticipated reimbursements for staffing expenses associated with projects funded by grants and other non-general fund sources.

In FY 2023-24 the division received American Rescue Plan Act (ARPA) funds to address the Coronavirus pandemic and to continue providing governmental services.



Staffing Changes and Operational Impacts

The recommended budget does not include any position changes. All authorized positions are budgeted to be filled.



Summary of Authorized Positions

The division currently has 21 authorized positions, all of which have been budgeted to be filled during FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	8	0	0	8	8	0	8
Engineering and Design	9	0	0	9	9	0	9
Inspection	4	0	0	4	4	0	4
Total	21	0	0	21	21	0	21

Administration

	Classification
1	Deputy Chief GS Officer
1	Business Manager
2	Contract Specialist
1	Accountant I/II/Sr.
1	Fiscal Support Specialist
1	Fiscal Support Supervisor
1	Contract Administration Assistant
8	**Requested Total**

Engineering and Design

	Classification
2	Supervising Engineer
1	Engineer I/II/III-C
5	Engineering/Draft Tech I/II/III-C
1	Planner III
9	**Requested Total**

Inspection

	Classification
1	Supervising Project Inspector
3	Construct Project Inspector I/II/III
4	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: *Streamline operations for maximum efficiency and effectiveness.*

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of administrative cost to total construction cost	.94%	2%	1.13%	2%
Percentage of design and engineering costs to total construction cost	7.44%	15%	11.29%	15%
Percentage of project management and inspection costs to total construction cost	3.36%	7%	2.29%	7%
This measure reports indirect cost for all completed projects. This measure is intended to track cost by fiscal year in an effort to decrease the indirect expense as a percentage of total construction costs which maximizes the use of taxpayer resources.				

Major Maintenance Projects

Department Head: Nancy Anderson
Fund: General
Budget Unit: 1650

Function: General Government
Activity: Property Management

Description of Major Services

The General Services Division of the County Administrative Office annually develops a master list of all major maintenance projects requested by departments. The projects are prioritized using the following criteria: legally mandated, health and safety concern, preventive maintenance concern, cost reduction impact, and extent of direct use or benefit to the public. Offsetting revenue and special funding are also considered when prioritizing the projects requested for funding consideration.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$7,844,427	$81,013,855	$7,836,583	$0	$0	$80,175,008
TOTAL EXPENDITURES	**$7,844,427**	**$81,013,855**	**$7,836,583**	**$0**	**$0**	**$80,175,008**
Expend. Reimb.	($1,547,179)	($781,000)	$0	$0	$0	$0
TOTAL NET EXPENDITURES	**$6,297,248**	**$80,232,855**	**$7,836,583**	**$0**	**$0**	**$80,175,008**
REVENUE:						
Intergovernmental	$6,977,403	$26,233,806	$13,393,193	$0	$0	$23,098,258
Charges for Services	142,125	1,673,104	851,630	0	0	975,914
Miscellaneous	458,757	68,141	1,113,292	0	0	55,024
Other Financing Sources:						
County Local Revenue Fund 2011	2,453,031	2,625,558	1,533,015	0	0	5,192,931
Flood Disaster	296,000	0	0	0	0	0
Recorders	0	63,350	0	0	0	123,220
Mental Health Fund	2,430,506	3,981,012	93,986	0	0	4,183,090
Human Services	427,732	687,800	568,910	0	0	805,582
American Rescue Plan Act	1,945,678	4,449,044	3,103,389	0	0	
TOTAL REVENUE	**$15,131,232**	**$39,781,815**	**$20,657,415**	**$0**	**$0**	**$34,434,019**
NET GENERAL FUND COST	**($8,833,984)**	**$40,451,040**	**($12,820,832)**	**$0**	**$0**	**$45,740,989**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The following table contains a list of the recommended projects for FY 2025-26. For each project, the project cost, any offsetting revenue, designation cancelation or special purpose funding, and the Net General Fund Cost (NGFC) are presented. The projects listed in the table on the next page include 38 new projects and 84 rebudgets with a combined NGFC of $45.7 million. Revenue for this budget unit includes $3.3 million for projects started in prior fiscal years. The recommended projects are in accordance with the County's objective of evaluating and meeting the County's infrastructure needs. These recommended projects were identified by both the General Services Division and other operating departments as urgent unmet maintenance and facility needs.

Description	Recommended Appropriation	Estimated Revenue	Net County Cost
N ew Projects			
Parks Improvements - Measure K			
Wofford Heights Park Restroom Renovations	$506,000	0	$506,000
Wofford Heights Park Sport Court Reconstruction	374,000	0	374,000
Jim Williford Park Improvements	734,000	0	734,000
Leroy Jackson Park - Restroom Renovations	513,000	0	513,000
Valley Acres Park Improvements	54,000	0	54,000
Rosamond Baseball Field Renovations	367,000	0	367,000
Parks Improvements Subtotal	**$2,548,000**	**$0**	**$2,548,000**
Legally Mandated			
Buena Vista Aquatic Area Gas Pumps Replacement	$586,000	$0	$586,000
Solar Maintenance and Repairs	1,000,000	0	1,000,000
Dam Maintenance Repairs	350,000	0	350,000
Americans with Disabilities Act Improvements	250,000	0	250,000
Legally Mandated Subtotal	**$2,186,000**	**$0**	**$2,186,000**
Preventative Maintenance & Reconstruction			
Sheriff-Coroner Parking Area Security	$415,000	$0	$415,000
Juvenile Hall Maintenance Repair	301,000	0	301,000
Mojave East Park Water Tank Replacement	296,602	0	296,602
Buena Vista Boat Launch Repair	241,000	0	241,000
Sheriff-Coroner Central Receiving Facility Yard Roof	67,000	0	67,000
Countywide Paving Improvements	400,000	0	400,000
Erwin Owen Paving Improvements	1,100,000	500,000	600,000
Countywide Tree Maintenance	350,000	0	350,000
Kern County Museum Roof	150,000	0	150,000
Project Contingency	2,375,718	0	2,375,718
Preventative Maintenance & Reconstruction Subtotal	**$5,696,320**	**$500,000**	**$5,196,320**
Utility & Major Systems Repair/Replacement			
Mary K Shell - HVAC Replacement	$2,440,000	$0	$2,440,000
Countywide HVAC Improvements	750,000	0	750,000
Beale Memorial Library - Fountain Demolition/Resurface	963,000	0	963,000
County Court Utilities Plant Switch/Gear Replacement	762,000	0	762,000
Public Services Building - Elevators	2,962,000	0	2,962,000
Communications Facility Generator Replacement	953,000	0	953,000
Beale Memorial Library - Elevators	3,634,000	0	3,634,000
Water Conservation	200,000	0	200,000
Erwin Owen Facility HVAC Repairs	205,000	0	205,000
Utility & Major Systems Repair/Replacement Subtotal	**$12,869,000**	**$0**	**$12,869,000**
Preventative Maintenance & Reconstruction - Design Only			
CAC - Flat Roof Replacement	$301,000	$0	$301,000
CAC - Gravel Roof - Replacement	310,000	0	310,000
Public Services Building - Flat Roof Replacement	251,000	0	251,000
Public Services Building - Floating pavers replacement	70,000	0	70,000
CAC - Floating pavers replacement	503,000	0	503,000
Beale Memorial Library - Flat Roof Replacement	265,000	0	265,000
CAC - Bridge Walkways Paver Replacement	100,000	0	100,000
CAC - Alcove Repairs	95,000	0	95,000
Preventative Maintenance & Reconstruction Subtotal	**$1,895,000**	**$0**	**$1,895,000**
Sub-Total	**$25,194,320**	**$500,000**	**$24,694,320**

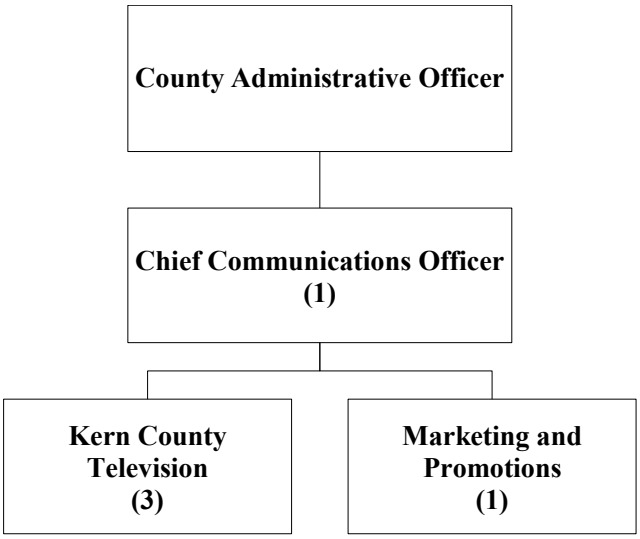
Description	Recommended Appropriation	Estimated Revenue	Net General Fund Cost
Rebudgets			
Parks Improvements			
Rosamond Park Improvements	$1,089,009	$0	$1,089,009
Lamont Park Revitalization	8,957,502	5,945,461	3,012,041
Hart Park Prop 68 Improvements	$686,338	686,338	0
Heritage Park Revitalization	$303,907	303,907	0
Mojave East Revitalization	$234,628	234,628	0
La Colonia Park	$138,808	0	138,808
Sam Lynn Park Improvements	$148,991	0	148,991
Potomac Park Revitalization	5,496,925	5,496,925	0
Hart Park Nature Center	273,798	150,000	123,798
Virginia Park Improvements	73,933	0	73,933
Buena Vista Aquatic Recreation Area Improvements	5,712,720	2,502,875	3,209,845
Riverside Park 2023 FEMA	334,640	0	334,640
Riverside Park Embankment FEMA	1,631,823	0	1,631,823
Hart Park Embankment 2023 FEMA	5,158,785		
Park Improvements All District	2,969,102	0	2,969,102
Uffert Park 2023 FEMA	77,063	0	77,063
Ford City Restroom Improvements	106,956	0	106,956
Fuller Acres Shade	94,063	0	94,063
Northwest Baseball Lights	58,656	0	58,656
Buena Vista Boat Launch Repair	9,651	0	9,651
Park Monument Signs	100,009	0	100,009
Parks Improvements Subtotal	**$33,657,307**	**$15,320,134**	**$18,337,173**
Legally Mandated			
Public Services Building ADA Improvements	$386,594	$0	$66,000
Sheriff-Coroner's Headquarter ADA Improvements	358,004	$0	358,004
Public Health Facility ADA Improvements	332,654	0	332,654
Legally Mandated Subtotal	**$1,077,252**	**$0**	**$756,658**
Utility & Major Systems Repair/Replacement			
Mary Kay Shell Life Safety Improvements	$1,836,181	$1,836,181	$0
East Bakersfield Veterans Center Generator	50,945	0	50,945
Justice Building Elevator	637,500	637,500	0
Camp Okihi Improvements	98,922	0	98,922
Max-Med Bathroom	20,941	0	20,941
Camp Owen Water Well Replacement	219,582	0	219,582
Probation Administration Facility HVAC	27,679	0	27,679
Crime Lab Toxicology Cooling Towers	490,394	0	490,394
Crossroads Facility Improvements	26,543	0	26,543
Crossroads HVAC Replacement	2,995,178	2,995,178	0
Camp Erwin Owen Durant Dorm HVAC Replacement	35,323	0	35,323
Mojave County Facility Generator Replacement	34,527	0	34,527
SECS HVAC Upgrade	55,024	55,024	0
Utility & Major Systems Repair/Replacement Subtotal	**$6,528,739**	**$5,523,883**	**$1,004,856**

Description	Recommended Appropriation	Estimated Revenue	Net General Fund Cost
Preventative Maintenance & Reconstruction			
Juvenile Hall Generator and Transfer Switch	$652,144	$652,144	$0
Vida Scott Center Facility Improvements	676,877	542,543	134,334
Buena Vista Restroom/Shower Upgrades	662,606	0	662,606
M Street Navigation Center Facility Improvements	283,371	283,371	0
18Th Street Chamber	128,397	0	128,397
Lerdo Water Tank Replacement	203,017	0	203,017
BHRS Community Care Expansion	2,346,909	2,346,909	0
Camp Owen Green House	59,433	59,433	0
Air Hangar Improvements	122,888	0	122,888
Ridgecrest Justice Facility Generator Replacement	72,719	0	72,719
Juvenile Hall Maintenance Repair	3,824	0	3,824
County Counsel 4th Floor Risk Mitigation	42,859	0	42,859
Panorama Erosion Control	247,100	0	247,100
Camp Erwin Owen Baumeister Barracks Improvements	167,995	167,995	0
Recorders Sewer Lift Station	123,220	123,220	0
Camp Erwin Owen-Mental Health Building	1,879,024	1,000,000	879,024
Youth Detention Center Water Pump Skid Replacement	16,395	0	16,395
Demolition of Park Structures	26,298	0	26,298
Lerdo Pretrial Generator Replacement	69,880	69,880	0
Probation Training Room Renovation	21,200	21,200	0
Probation WI-FI Project	496,742	0	496,742
Youth Detention Center Door Replacement	216,042	216,042	0
Public Health Facility Floor and Cubicle Build-out	269,638	0	269,638
Mojave Park Water Tank Replacement	216,683	0	216,683
Civil Service Commission Office Buildout	77,757	0	77,757
Department of Human Services Flower Street Improvements	805,582	805,582	0
BHRS Mary Kay Shell Interior Finishes	116,932	0	116,932
District Attorney Press Room Alteration	74,015	0	74,015
International Terminal	34,750	0	34,750
Human Resources Carpet Replacement	88,177	0	88,177
Jamison Center Improvements	95,647	95,647	0
Lerdo Receiving Yard Enclosures	511,058	511,058	0
Veteran Services Pavement	14,191	0	14,191
Public Services Building Elevator Generator	26,763	0	26,763
Arvin Library - BF Grant	15,679	15,679	0
Baker Library - BF Grant	397,801	397,801	0
Beale Library - BF Grant	822,066	822,066	0
Cal City Library - BF Grant	80,177	80,177	0
Delano Library - BF Grant	56,408	56,408	0
Holloway Gonzalez Lbry-BF Grant	457,067	457,067	0
Kern River Library - BF Grant	1,835	1,835	0
Lamont Library - BF Grant	621	621	0
Rathbun Library - BF Grant	19,312	19,312	0
Ridgecrest Library - BF Grant	782,941	782,941	0
Rosamond Library - BF Grant	167,909	167,909	0
Taft Library - BF Grant	261	261	0
Wasco Library - BF Grant	65,180	65,180	0
Preventative Maintenance & Reconstruction Subtotal	**$13,717,390**	**$9,762,281**	**$3,955,109**
Prior Year Project Revenue	**$0**	**$3,327,721**	**($3,327,721)**
Grand Total	**$80,175,008**	**$34,434,019**	**$45,740,989**

Mission Statement

To contribute to Kern County's economy and quality of life by globally marketing its unique treasures, identifying tourism and filmmaking opportunities, enhancing the image of Kern County as a visitor destination, and creating a unified strategy to meet these goals.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- The division continued to refine the Kern County app, "MyKern" to ensure the efficient and productive utilization of this new service and mechanism for communication. This included detailed features to capture better information to ensure responsiveness for matters reported through the app.

- The division organized and hosted the 2024 San Joaquin Valley Regional Associations of California Counties Conference. The hosted conference established a forum to discuss current and relevant matters for central valley counties while showcasing the economic endeavors and accomplishments of Kern.

- The division successfully produced the "State of the County" event in partnership with the Kern Economic Development Corporation.

- The division initiated a tourism project aimed to create brief documentaries highlighting three regions of Kern County to increase tourism. This project will conclude in the next fiscal year.

Countywide Communications Division

Department Head: Nancy Anderson
Fund: General
Budget Unit 1812

Function: General Government
Activity: Promotion

Description of Major Services

The Countywide Communications Division manages several internal and external communication functions, promotes tourism and commercial filming within the County, and provides local citizens with information on government services offered by the County.

The division functions as the County's Film Commission and is the designated film-permitting authority in the County. As the Film Commission, the division is responsible for advertising, publicizing, and promoting film production resources and locations within the County.

The division is also responsible for the design and implementation of enhanced content for Kern County Television (KCTV). The division develops and produces video segments for use on KCTV and department websites to highlight and showcase the services and programs offered by County departments.

Summary of Expenditures and Revenue

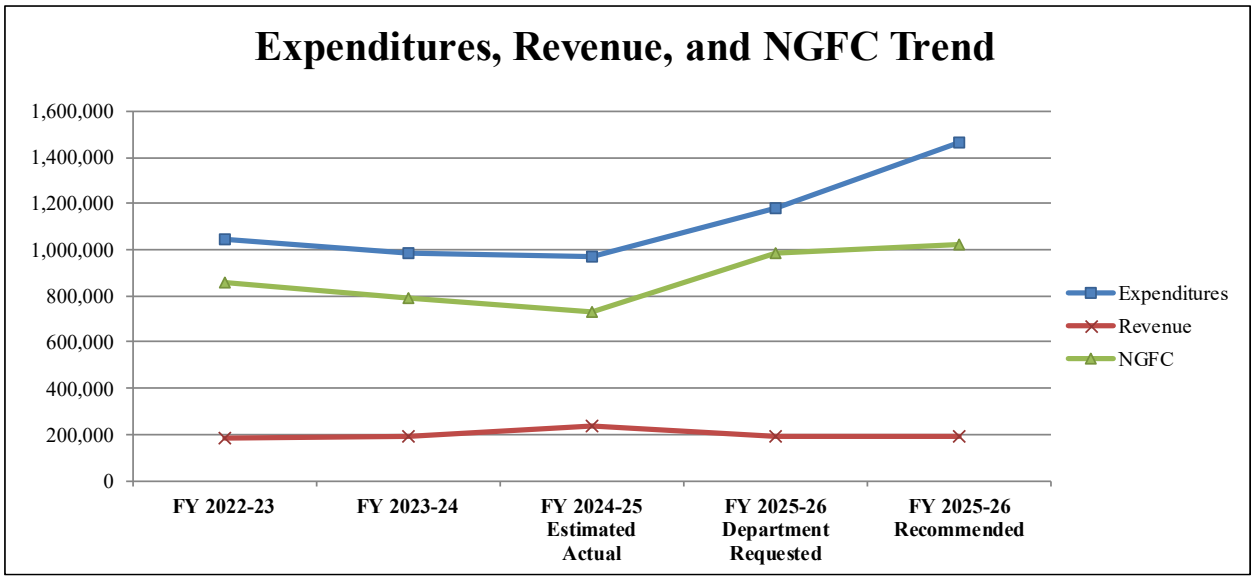
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$787,071	$859,088	$741,398	$859,088	$859,088	$896,797
Services and Supplies	193,445	332,966	247,697	332,966	332,966	332,966
Capital Assets	17,105	0	0	0	0	0
Other Financing Uses	0	250,786	0	0	0	250,786
TOTAL EXPENDITURES	**$997,621**	**$1,442,840**	**$989,095**	**$1,192,054**	**$1,192,054**	**$1,480,549**
Expend. Reimb.	($14,713)	($13,000)	($16,450)	($13,000)	($13,000)	($13,000)
TOTAL NET EXPENDITURES	**$982,908**	**$1,429,840**	**$972,645**	**$1,179,054**	**$1,179,054**	**$1,467,549**
REVENUE:						
Charges for Services	$37,307	$12,000	$30,571	$12,000	$12,000	$12,000
Other Financing Sources:						
Board of Trade Advertising	30,000	30,000	30,000	30,000	30,000	30,000
DIVCA	126,184	150,000	178,136	150,000	150,000	150,000
TOTAL REVENUE	**$193,491**	**$192,000**	**$238,707**	**$192,000**	**$192,000**	**$192,000**
Less Available BSI *	$0	$250,786	$0	$0	$0	$250,786
NET GENERAL FUND COST	**$789,417**	**$987,054**	**$733,938**	**$987,054**	**$987,054**	**$1,024,763**
BSI Ending Balance *	$231,980	N/A	$250,786	N/A	N/A	N/A

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of expenditures for the division are associated with staffing costs for positions required to perform the functions assigned. The division is primarily funded by an allocation of Net General Fund Cost. The primary source of revenue is reimbursement of staff and equipment costs.

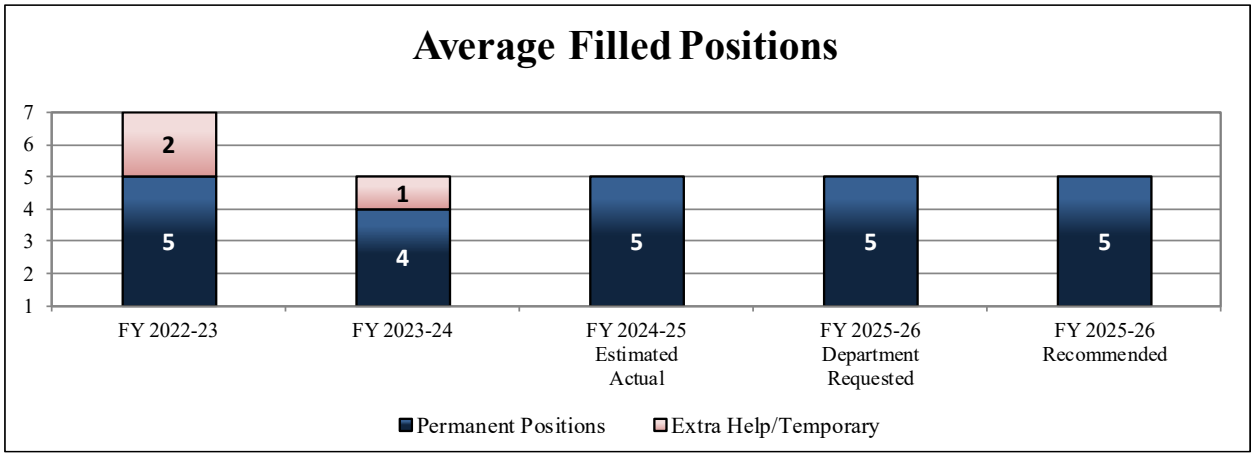
Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover staffing costs, materials, and professional services related to video production, marketing, and general operations. No significant changes are recommended. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.



Staffing Changes and Operational Impacts

The recommended budget does not include any position changes. All authorized positions are budgeted to be filled.



Summary of Authorized Positions

The division has five authorized permanent positions, all of which have been budgeted to be filled during FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Marketing and Promotions	2	0	0	2	2	0	2
Kern County Television	3	0	0	3	3	0	3
Total	5	0	0	5	5	0	5

Marketing and Promotions

	Classification
1	Chief Communications Officer
1	Communications Coordinator
2	**Requested Total**

Kern County Television

	Classification
1	Broadcast Engineer
2	Senior Video Services Producer
3	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will continuously foster a countywide culture of innovation and evolution.

Department Goal: Promote Kern County as a place to live and work, both internally and externally

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of Kern County employees that feel they are adequately informed of County news, information, programs, etc.	80.7%	80%	59%	62%
Total number of earned media mentions promoting Kern County across print, broadcast, and digital news outlets.	New Measure	New Measure	New Measure	60
Average number of YouTube views per *Around Kern County* episode during the fiscal year	282	New Measure	659	360

These measures reflect a focused effort to strengthen and enhance the County's image through internal and external marketing. By creating greater awareness and providing informational content for County staff, employees are better equipped to become ambassadors for the County as a place to live and work. According to internal survey data, 59% of respondents feel informed by Countywide communications, while 32% were neutral, and only 9% reported dissatisfaction, indicating an overall positive outlook with opportunities to better engage neutral audiences. This year's results fell below the target, partly due to a survey change from simple "Yes/No/Sometimes" to a 5-point Likert scale. Additionally, the department began measuring the average number of YouTube views per Around Kern County episode to assess the reach and impact of its video series. While one outlier episode significantly exceeded typical viewership in FY 2024–25, drawing over 5,000 views, most episodes averaged between 300 and 500. To establish a more accurate benchmark, that outlier was excluded from performance analysis, resulting in an adjusted average of 325 views per episode. Per that baseline, the FY 2025–26 target is set at 360 views per episode to reflect more sustainable growth in audience numbers.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Promote transparency of County functions through focused storytelling and multimedia content

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Total number of followers on social media accounts	47,790	50,000	52,344	57,000
Average monthly engagement rate (%) across all social media platforms	New Measure	New Measure	New Measure	5%

These performance measures track the level of engagement with the public. This measure gauges how effective the division's efforts are through enhanced outreach and providing information on news, events, and diverse services. The newly introduced average monthly engagement rate offers a more meaningful view of how the public interacts with the County's content across platforms. Together, these metrics track both the growth and depth of engagement with Kern County's messaging. The division exceeded the FY 2024-25 targets and will strive for continuous improvement by implementing integrated strategies that align content, platforms, and community needs to foster stronger public connection.

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Development Services

Department Head: Joshua Champlin
Fund: Development Services
Budget Unit: 1905

Function: General Government
Activity: Other General

Description of Major Services

The Development Services Division of the Public Works Department reviews and processes tract and parcel maps, and oversees drainage, floodplain and geologic activities related to land-development permits. The division also reviews construction and grading plans for code and regulation compliance. Other functions include assessment and monitoring surface mining activity.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$1,803,382	$2,807,671	$1,746,924	$2,517,700	$2,517,700	$2,517,700
Other Charges	23,434	36,873	33,489	36,373	36,373	36,373
Capital Assets	162,357	16,000	41,897	0	0	0
Other Financing Uses	100,000	0	85,044	250,000	0	245,779
TOTAL EXPENDITURES	**$2,089,173**	**$2,860,544**	**$1,907,353**	**$2,804,073**	**$2,554,073**	**$2,799,852**
REVENUE:						
Licenses and Permits	$5,000	$0	$1,248	$0	$0	$0
Use of Money/Property	82,651	53,367	32,785	52,500	52,500	52,500
Charges for Services	733,243	635,295	1,075,443	690,350	690,350	690,350
Miscellaneous	5	50	8,812	0	0	0
Other Financing Sources:						
General Fund Contribution	1,475,329	1,475,330	1,475,330	1,475,330	1,475,330	1,475,330
TOTAL REVENUE	**$2,296,228**	**$2,164,042**	**$2,593,619**	**$2,218,180**	**$2,218,180**	**$2,218,180**
NET FUND COST	**($207,055)**	**$696,502**	**($686,265)**	**$585,893**	**$335,893**	**$581,672**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

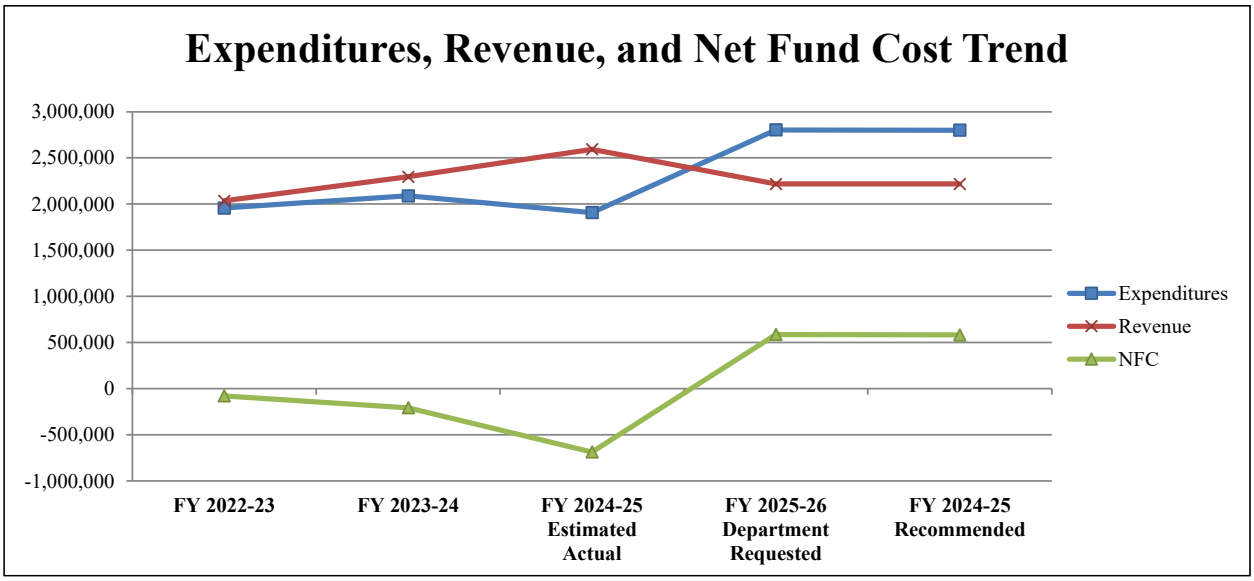
The recommended budget includes $2.5 million for services and supplies, of which $2.2 million is budgeted to reimburse the Public Works Department for staffing the operations of the division. Major revenue sources include charges for services provided to other County departments and the public. The remainder of funding is fulfilled through a contribution from the General Fund.

Budget Changes and Operational Impacts

The recommended budget includes a General Fund contribution of $1.5 million to the Development Services Division. The division's General Fund Contribution is used to cover costs such as surveying and general work not recovered by charges for services. Charges for Services revenue is budgeted to reflect the Public Works estimate for volume of plan checks.

Services and Supplies appropriations are budgeted to increase over prior year actual, primarily due to plans by the Public Works Department to increase employee time spent on operations of the Development Services Division. Other financing uses expenditures represent support to various County Service Area districts that require financial assistance from the General Fund to maintain service levels. The Public Works Department continues to analyze which County Service Areas require financial support and develop long-term sustainable solutions.

The estimated fund balance available as of June 30, 2025 is $1.1 million, of which $581,672 is budgeted for use in FY 2025-26 with the remainder budgeted for placement is designation for future needs.



Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Facilitate development by performing map reviews in a timely manner.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of tract map first reviews performed within 28 days	100 %	100%	100%	100%
Percentage of subsequent tract map reviews performed within 14 days	100 %	100%	100%	100%
Percentage of parcel maps first reviews performed within 28 days	100 %	100%	100%	100%
Percentage of subsequent parcel map reviews performed within 14 days	100 %	100%	100%	100%

Map review is a critical function of the division and the percentage of maps reviewed within designated timelines is a direct measure of efficiency in delivering this service. Customers depend on timely reviews to record maps before subdivisions and business communities can be developed. The division continues to make every effort to meet the targeted turnaround times which were developed by a private consultant. During the most recent complete fiscal year the division recorded 15 Parcel Maps and six Tract Maps and met the target measures.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Increase the speed of flood hazard evaluations.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of flood hazard evaluations completed within one day	88%	95%	88%	95%
Percentage of flood hazard evaluations completed within one week	99%	100%	99%	100%

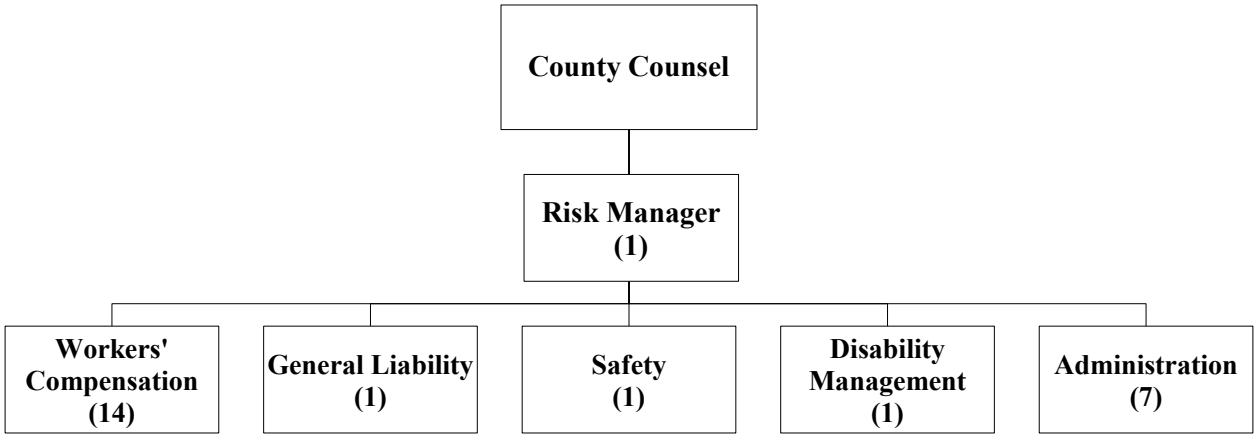
Regulating development in the flood plain is a critical function of the division. The flood hazard evaluation is necessary to determine mitigation requirements in accordance with the division's floodplain management ordinance and other applicable federal regulations, and to subsequently provide that information to the public. Customers incorporate the evaluation into project drawings and specifications. During the most recent complete fiscal year the time spent to complete a flood hazard review did not meet the performance target. The division continues to implement improvements and strives to reach the goal this fiscal year.

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Mission Statement

To meet the legal and risk management challenges facing the County of Kern in partnership with our clients and to provide quality and innovative services to benefit our clients while supporting the public good.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Through the collaboration of Risk Management, County departments and insurance brokers successfully increased Public Entity Coverage from $20 million to $22.5 million, securing the best coverage that meets the County's needs at the most competitive price.
- Loss Prevention Specialist created and implemented two new programs, Workforce Violence and Indoor Heat Illness Programs. These programs are required by Cal-OSHA.
- The Workers' Compensation Division in collaboration with the Employment Law section of County Counsel settled and closed more than 250 cases. Many of those cases were settled via compromise and release which provided finality to those Worker's Compensation cases and released the County from further financial responsibility.

Risk Management

Department Head: Kendra L. Graham, Interim
Fund: General
Budget Unit: 1910

Function: General Government
Activity: Other General

Description of Major Services

The County Counsel Risk Management Division administers the County's General Liability and Workers' Compensation self-insurance programs, processes employee and liability claims, and provides loss prevention and safety programs. The division also negotiates the purchase of specialty insurance coverage for County departments. While there is no planned net General Fund cost associated with this division, any increase in expenditure directly increases the costs charged to other County departments.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$2,844,199	$3,456,511	$3,145,436	$3,461,797	$3,461,797	$3,536,394
Services and Supplies	3,458,992	4,468,482	4,423,083	4,921,638	4,921,638	4,921,638
Other Charges	9,517	9,933	18,636	1,500	1,500	1,500
TOTAL EXPENDITURES	**$6,312,708**	**$7,934,926**	**$7,587,155**	**$8,384,935**	**$8,384,935**	**$8,459,532**
Expend. Reimb.	($1,873,518)	($2,472,747)	($2,162,778)	($2,840,018)	($2,840,018)	($2,844,494)
TOTAL NET EXPENDITURES	**$4,439,190**	**$5,462,179**	**$5,424,377**	**$5,544,917**	**$5,544,917**	**$5,615,038**
REVENUE:						
Charges for Services	$4,424,060	$5,462,179	$5,445,824	$5,544,919	$5,544,917	$5,615,038
TOTAL REVENUE	**$4,424,060**	**$5,462,179**	**$5,445,824**	**$5,544,919**	**$5,544,917**	**$5,615,038**
NET GENERAL FUND COST	**$15,130**	**$0**	**($21,447)**	**($2)**	**$0**	**$0**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

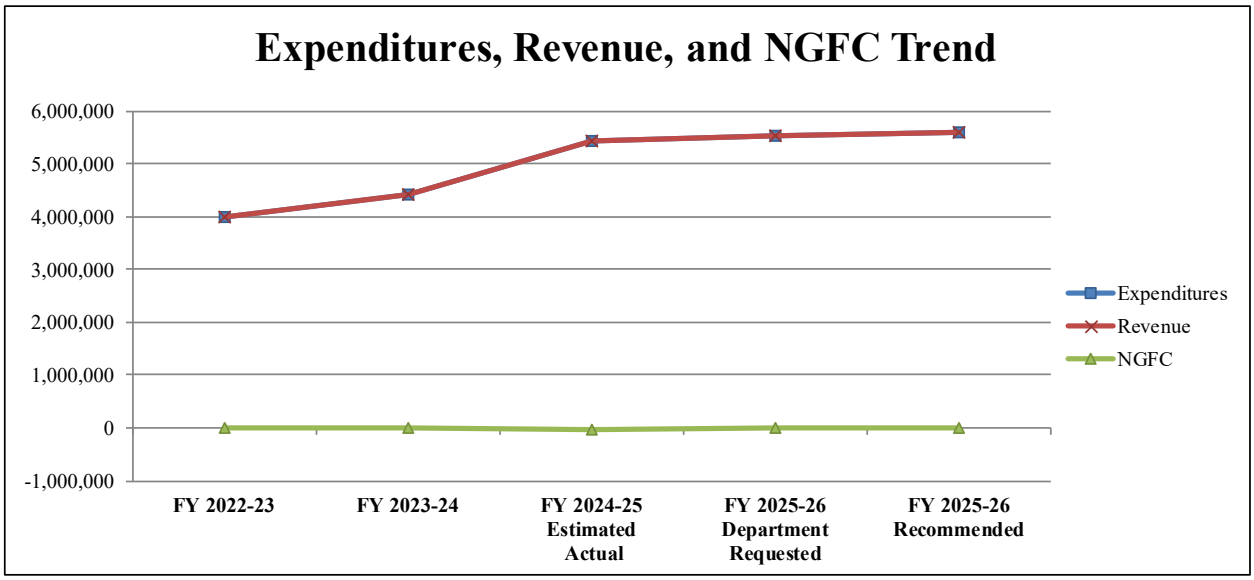
The majority of expenditures for this budget unit are associated with staffing costs necessary to provide services and perform functions of the division. Expenditures in Services and Supplies are primarily for the various insurance policies managed by the division. These insurance and staffing costs are charged directly to customer departments. These charges are recognized as expenditure reimbursements and Charges for Services.

Budget Changes and Operational Impacts

The recommended budget provides sufficient appropriations to accommodate the increased costs associated with the recently approved employee compensation adjustments. Overall Salaries and Benefits costs budgeted for FY 2025-26 are projected to increase, as the department anticipates filling previously vacant positions. Additionally, the department anticipates positions will be filled all year as compared to FY 2024-25 where positions remained vacant for extended periods of time.

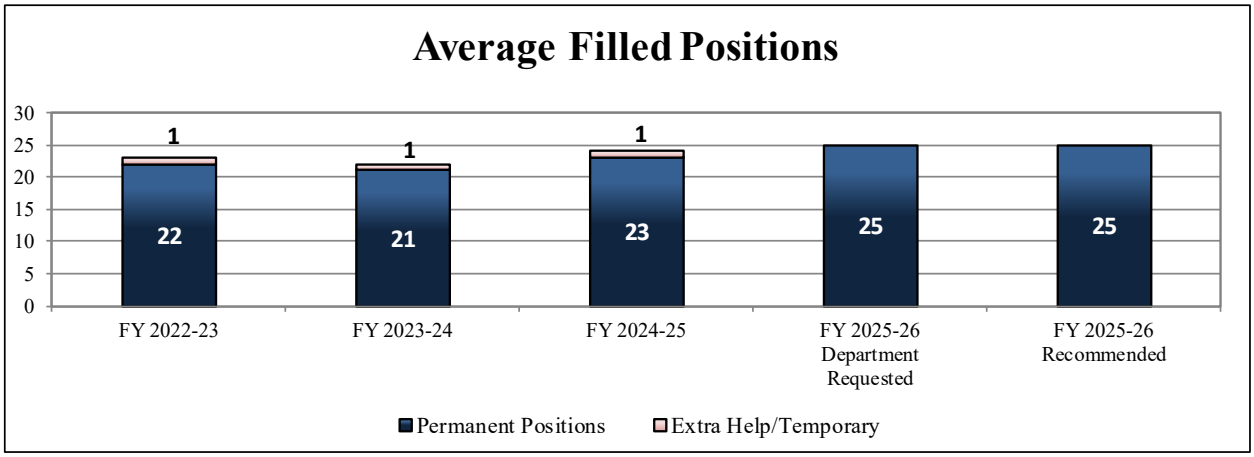
Services and Supplies will increase due to the higher cost for insurance coverage and data processing costs. Expenditure reimbursement and revenue are also increasing to reflect the pass-through of the increased risk management costs to Workers' Compensation and General Liability Self-insurance funds.

The General fund cost of negative $21,447 for FY 2024-25 is an overcharge for administration charges which will be trued-up in FY 2025-26.



Staffing Changes and Operational Impacts

There are no staffing changes requested in this budget. All authorized positions are budgeted to be filled.



Summary of Authorized Positions

The recommended budget includes 25 authorized permanent positions, of which 25 have been budgeted to be filled during FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	8	0	0	8	8	0	8
Disability Management	1	0	0	1	1	0	1
Safety	1	0	0	1	1	0	1
General Liability	1	0	0	1	1	0	1
Workers' Comp.	14	0	0	14	14	0	14
Total	25	0	0	25	25	0	25

Administration

	Classification
1	Risk Manager
1	Business Manager
1	Administrative Coordinator
2	Technical Support Specialist I/II/III
2	Fiscal Support Specialist
1	Office Services Technician
8	**Requested Total**

Disability Management

	Classification
1	Disability Mgmt Coordinator
1	**Requested Total**

Safety

	Classification
1	Loss Prevention Specialist
1	**Requested Total**

Workers' Compensation

	Classification
1	Workers Comp Claims Manager
1	Supervising Workers Comp Adj.
8	Workers Comp Claim Adj. I/II/III
1	Risk Management Investigator
3	Office Services Technician
14	**Requested Total**

General Liability

	Classification
1	Liability Claims Adjuster
1	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: Improve the fiscal efficiency and responsibility of the County

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of workdays lost per Worker's Compensation claim on paid benefits for general employees	72.2	77.4	87.8	80.0
Number of workdays lost per Worker's Compensation claim on paid benefits for safety employees	60.4	61.7	51.5	56.0
Rate of accidents and incidents per 100 full time equivalent employees	6.6	8.7	7.1	6.8
Percentage of lien-to-value settlements	42.1%	59.2%	75.6%	58.9%

The first indicator calculates the lost workdays for general employees from worker's compensation claims. The results for FY 2024-25 indicate that lost days have increased by approximately 21.6% compared to the prior fiscal year and targeted amounts. The second indicator calculates the lost workdays for safety employees from worker's compensation claims. The results are approximately 14.1% lower than the prior fiscal year. The third indicator measures the effect of safety awareness preventative programs on the number of accident incidents. The fourth indicator measures the lien amounts reduced through negotiation with health care providers.
Note: Data based on calendar year 2024 information.

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: Ensure proper fiscal planning that meets the needs of the County

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
General liability cost as percentage of County expenditures	.34%	.34%	.52%	.43%
Worker's Compensation costs as a percentage of County expenditures	.75%	.77%	.59%	.67%

The first indicator measures the portion of costs the County incurs because of general liability claims, lawsuits, and insurance. The results reflect an increase compared to the prior fiscal year actuals. The second indicator measures the portion of County expenditures spent on work-related injuries including worker compensation claims, insurance and administrative expenses. The results are favorable and lower than prior fiscal year actuals.

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Capital Projects

Department Head: Nancy Anderson
Fund: General
Budget Unit: 1960

Function: General Government
Activity: Plant Acquisition

Description of Major Services

The Capital Projects budget provides funds for land and facility purchases, new construction projects, and major building alterations for most County departments. This budget unit is administered by the General Services Division.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Capital Assets	$866,000	$18,620,859	$3,406,728	$0	$0	$16,349,861
Other Financing Uses	39,446,107	19,538,512	17,328,489	0	0	10,000,000
TOTAL EXPENDITURES	**$40,312,107**	**$38,159,371**	**$20,735,217**	**$0**	**$0**	**$26,349,861**
REVENUE:						
Charges for Services	$2,272,946	$0	$ (79,372)	$0	$0	$0
Miscellaneous	85,224	0	187,345	0	0	0
Other Financing Sources:						
Local Revenue Fund 2011	367,402	12,591,464	0	0	0	11,614,736
ACO - General	0	0	0	0	0	0
Behavioral Health	0	0	0	0	0	0
American Rescue Plan Act	204,579	836,713	633,128	0	0	0
TOTAL REVENUE	**$2,930,151**	**$13,428,177**	**$741,101**	**$0**	**$0**	**$11,614,736**
NET GENERAL FUND COST	**$37,381,956**	**$24,731,194**	**$19,994,116**	**$0**	**$0**	**$14,735,125**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The table below contains a list of the recommended projects for FY 2025-26. For each project, the project cost, any offsetting revenue or special purpose funding, and the Net General Fund Cost (NGFC) are presented. The projects listed in the table below include ten rebudgets and appropriation increases for continuing projects at an NGFC of $4,735,125. Revenue for this budget unit includes $11,614,736 for projects started in prior fiscal years. The recommended projects are in accordance with the County's objective of evaluating and meeting the County's infrastructure needs. These recommended projects were identified by both the General Services Division and other operating departments as urgent unmet needs.

Other Financing Uses of $10 million will be transferred to Capital Project funds for the increase in construction costs at Hart Flat Fire Station.

General Government

Description	Recommended Appropriation	Estimated Revenue	Net Cost
Rebudgets			
Youth Detention Center Multipurpose Building	$ 5,787,352	$ 5,787,352	$ -
Camp Owens Security Cameras	1,834,228	1,834,228	-
Youth Detention Center Trailer Replacement	914,429	533,359	381,070
District Attorney Victims Memorial	510,952	-	510,952
Animal Control Design	1,595,991	-	1,595,991
Taft Substation	1,987,193	-	1,987,193
Fuller Acres Park Development	26,551	-	26,551
Off-Highway Vehicle Site Planning	85,353	-	85,353
Lake Isbella Skate Park	148,015	-	148,015
Probation Shooting Range	3,459,797	3,459,797	-
Grand Total	**$ 16,349,861**	**$ 11,614,736**	**$ 4,735,125**

Trial Court Funding

Department Head: Nancy Anderson
Fund: General
Budget Unit: 2110, 9410, 9435, 9445 and 9455

Function: Public Protection
Activity: Judicial

Description of Major Services

The Trial Court Funding budget unit is used to pay the State mandated funding for the courts, including the County's maintenance of effort payments to the State for court operations and funding for court-related costs that are not recognized by the State under the Trial Court Funding Act definition of court operational costs. Facility charges, operations and maintenance agreements, and auto allowances for judges are also paid from the budget unit. The County Administrative Office administers this budget unit.

Summary of Expenditures and Revenue

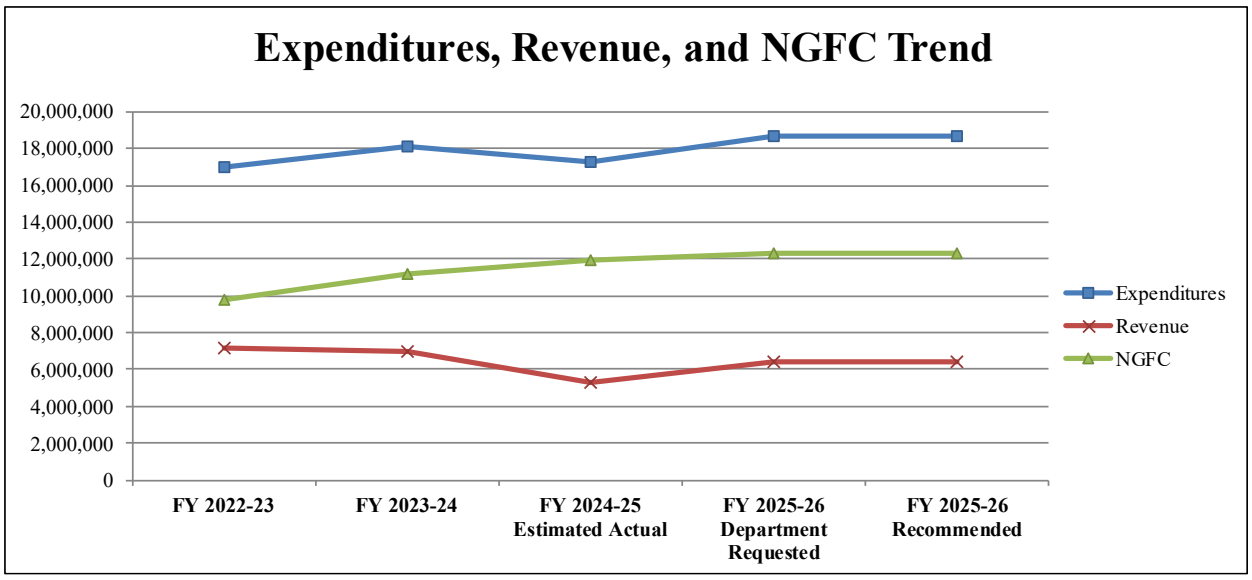
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$18,148,475	$18,491,475	$17,249,046	$18,721,624	$18,721,624	$18,721,624
TOTAL EXPENDITURES	**$18,148,475**	**$18,491,475**	**$17,249,046**	**$18,721,624**	**$18,721,624**	**$18,721,624**
REVENUE:						
Fines and Forfeitures	$3,106,944	$2,858,062	$1,805,829	$2,898,836	$2,898,836	$2,898,836
Charges for Services	2,874,717	2,643,910	2,456,697	2,833,285	2,833,285	2,833,285
Miscellaneous	989,260	647,936	1,032,942	647,936	647,936	647,936
TOTAL REVENUE	**$6,970,921**	**$6,149,908**	**$5,295,468**	**$6,380,057**	**$6,380,057**	**$6,380,057**
NET GENERAL FUND COST	**$11,177,554**	**$12,341,567**	**$11,953,578**	**$12,341,567**	**$12,341,567**	**$12,341,567**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of expenditures for this budget unit are associated with or attributed to payments to the State for court operations, capital projects, and the required maintenance of effort (MOE) payment that became effective when the municipal courts transitioned to the State. The courts collect fines, forfeitures, and traffic school fees that are deposited to the County in this budget unit and are used to offset the costs. The court collections are not sufficient to cover the costs incurred; therefore, an allocation of Net General Fund Cost is required.

Budget Changes and Operational Impacts

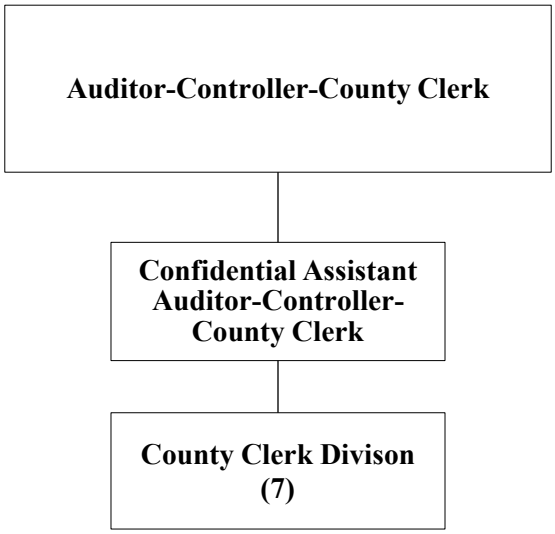
Revenue in this budget unit is from fines and forfeitures collected by the courts throughout the County, which fluctuate annually. Over the prior three legislative sessions, the California State Legislature has passed AB 1869 and AB 177, rescinding the authority of counties and State agencies to assess and collect specific criminal fines and fees, effectively becoming another unfunded State mandate. The unpaid balance of any court-imposed costs for these fines and fees sections are also unenforceable and uncollectable. $945,000 in contingency funds is reserved within Services and Supplies for unexpected or emergency maintenance projects on court facilities.


Expenditures, Revenue, and NGFC Trend
20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

Mission Statement

To perform all delegated and statutory responsibilities of Auditor, Controller, County Clerk and Registrar of Voters with excellence and foresight.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Partnered with the Secretary of State to host an Apostille Pop-Up Event, which allowed our community access to apostille services without having to travel to Sacramento or Los Angeles.

County Clerk

Department Head: Aimee X. Espinoza, Elected
Fund: County Clerk
Budget Unit: 2118

Function: Public Protection
Activity: Judicial

Description of Major Services

The County Clerk is a division of the Auditor-Controller's Office and is responsible for issuing marriage licenses and fictitious business names, and accepting filings of notary public bonds, environmental impact reports, County loyalty oaths, and other miscellaneous filings. The division relies heavily on the Auditor-Controller for supervisory, administrative and technical support.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$329,540	$591,131	$440,395	$744,207	$744,207	$808,968
Services and Supplies	43,600	141,284	85,227	133,332	133,332	133,332
Other Charges	128,894	149,707	165,109	219,382	219,382	219,382
Capital Assets	0	60,000	0	60,000	60,000	60,000
TOTAL EXPENDITURES	**$502,034**	**$942,122**	**$690,731**	**$1,156,921**	**$1,156,921**	**$1,221,682**
REVENUE:						
Licenses and Permits	$303,833	$300,000	$349,561	$360,000	$360,000	$360,000
Use of Money/Property	22,541	4,000	11,839	18,000	18,000	18,000
Charges for Services	417,406	400,500	410,006	384,500	384,500	384,500
Miscellaneous	73	0	76	0	0	0
Other Financing Sources:						
Vital Statistics Fund	3,000	3,000	3,000	3,000	3,000	3,000
TOTAL REVENUE	**$746,853**	**$707,500**	**$774,482**	**$765,500**	**$765,500**	**$765,500**
NET FUND COST	**($244,819)**	**$234,622**	**($83,751)**	**$391,421**	**$391,421**	**$456,182**

Major Expenditures and Revenue in 2025-26 Recommended Budget

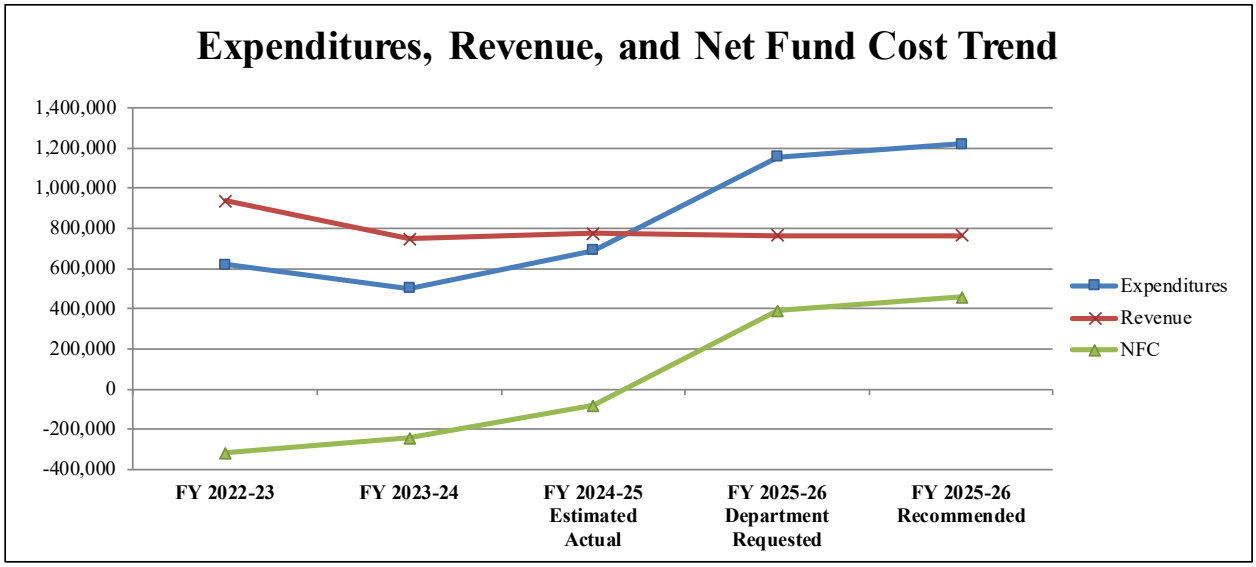
The primary expenditures of the division are for staffing necessary to complete all assigned functions. The estimated revenue from licenses, permits and fictitious business name filings is anticipated to offset almost all expenditures.

Budget Changes and Operational Impacts

The recommended budget provides a level of funding that allows the County Clerk to continue serving the public without any impacts to service levels. Salaries and Benefits will increase by $369,000 compared to FY 2024-25 estimated actual expenses, due to plans to fill one vacant position and to hire up to two extra help/temporary staff, as needed. Services and Supplies are budgeted at an increase of $48,000 from estimated actual, primarily to cover unexpected costs or price inflation. Capital Assets includes $60,000 for the purchase of a passenger van for the planned implementation of a mobile services program for outlying areas. Revenue is budgeted mostly flat

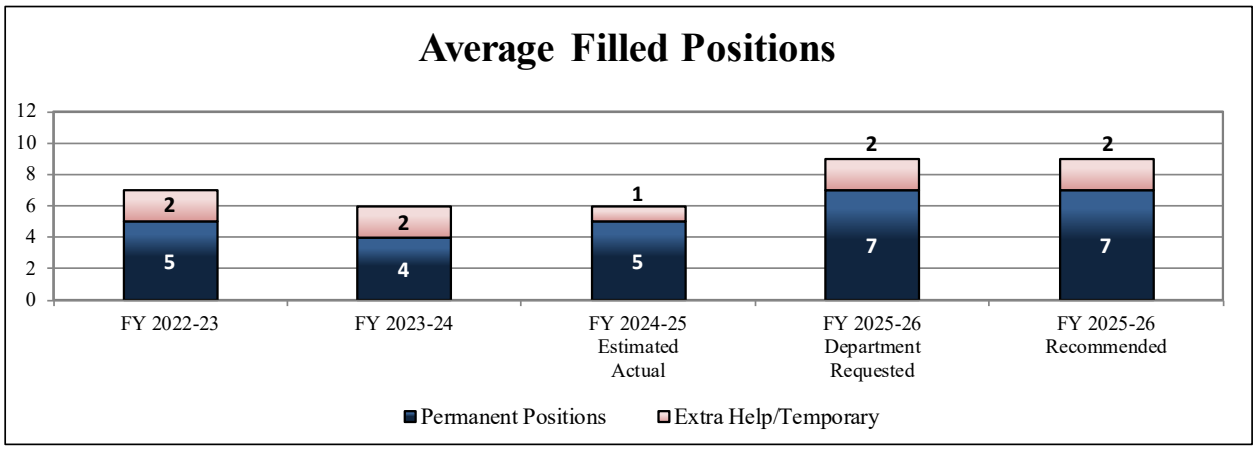
for the recommended budget, based on a conservative estimate of fees from variable sources, such as CEQA filings, and is consistent with recent trends.

The fund balance as of June 30, 2025 is estimated at $318,373. The division is budgeting to use the entire fund balance amount, as well as an additional $137,809 from designations, for FY 2025-26 operations.



Staffing Changes and Operational Impacts

The recommended budget includes seven allocated positions, all of which are funded. The budget also includes funding for two extra help/temporary positions.



Summary of Authorized Positions

The division has seven authorized permanent positions, all of which are funded in the recommended budget.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
County Clerk	7	0	0	7	7	0	7
Total	7	0	0	7	7	0	7

County Clerk

	Classification
1	Administrative Coordinator
1	Fiscal Support Supervisor
1	Fiscal Support Specialist
4	Fiscal Support Technician
7	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Process all documents for the public timely and accurately.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of processed CEQA documents with a turnaround time of less than 24 hours	100%	100%	100%	100%
Percentage of processed non-CEQA documents with a turnaround time of less than 10 days	100%	100%	100%	100%
The California Environmental Quality Act (CEQA) requires documents to be processed within 48 hours. All other documents processed by the division are subject to a self-imposed 10-day turnaround. Measuring these objectives gives assurance that this department goal is being met.				

Local Emergency Relief

Department Head: Nancy Anderson
Fund: General
Budget Unit: 2120

Function: Public Protection
Activity: Other Protection

Description of Major Services

This budget unit is used to reimburse County departments for eligible costs incurred performing extraordinary response services during locally declared emergencies. Costs are reimbursed per County policy. The County Administrative Office administers this budget unit.

Summary of Expenditures and Revenue

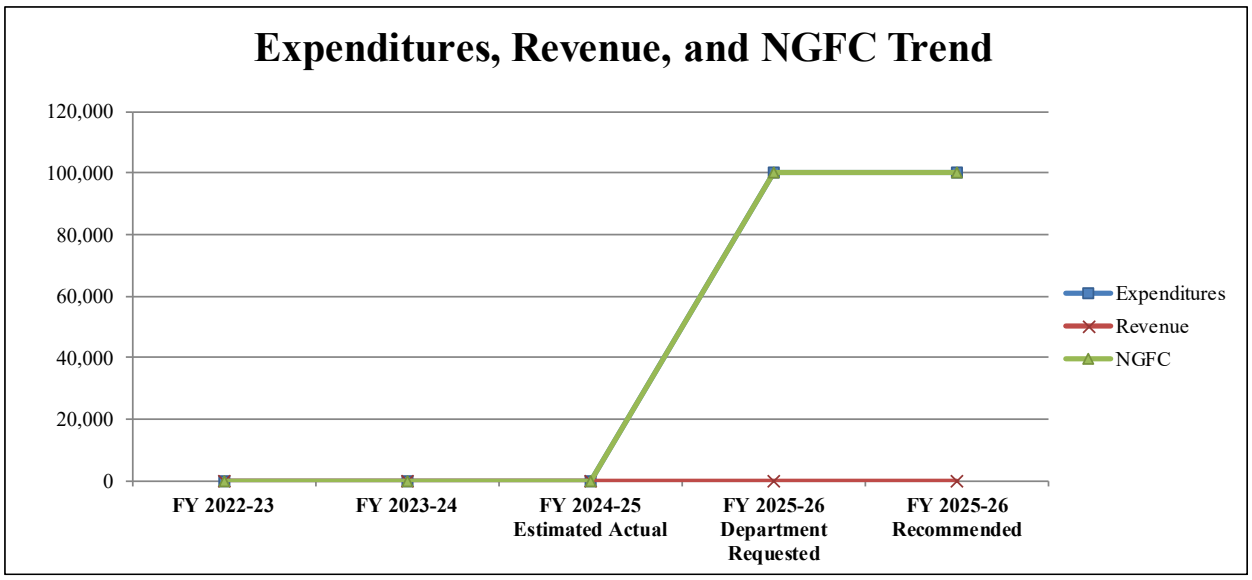
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$0	$100,000	$0	$100,000	$100,000	$100,000
TOTAL EXPENDITURES	**$0**	**$100,000**	**$0**	**$100,000**	**$100,000**	**$100,000**
NET GENERAL FUND COST	**$0**	**$100,000**	**$0**	**$100,000**	**$100,000**	**$100,000**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

Services and Supplies are budgeted to cover a portion of eligible costs for extraordinary emergency response services that are not reimbursable by any other sources. This budget unit is entirely funded by the General Fund through an allocation of Net General Fund Cost.

Budget Changes and Operational Impacts

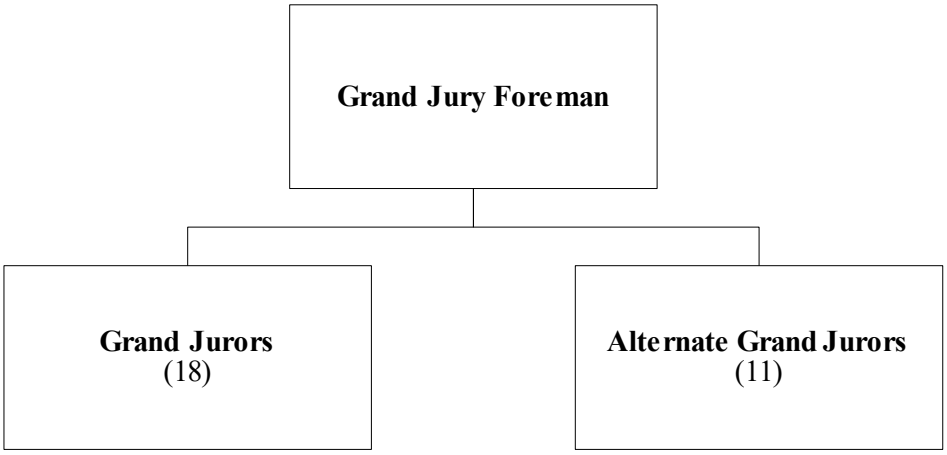
The Board of Supervisors established this budget unit in FY 2015-16 in anticipation of future extraordinary costs resulting from response efforts for locally declared emergencies. Funding for FY 2025-26 is established to cover eligible unanticipated costs for locally declared emergencies.


Expenditures, Revenue, and NGFC Trend
120,000
100,000
80,000
60,000
40,000
20,000
0
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

Mission Statement

The Kern County Grand Jury reviews Kern County cities, departments, governmental agencies and special districts to ensure these bodies comply with fiduciary responsibilities and are governed effectively. The Administration and Audit, Cities and Joint Powers, Health, Education and Social Services, Law and Justice and Special Districts Committees investigate, evaluate and report on findings.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- In FY 2023-24, the Grand Jury responded to 30 complaints, issued 10 reports.
- In FY 2024-25, the Grand Jury responded to 25 complaints, issued 15 reports and two criminal indictments.

Grand Jury

Department Head: Grand Jury Foreman
Fund: General
Budget Unit: 2160

Function: Public Protection
Activity: Judicial

Public Protection

Description of Major Services

The Grand Jury conducts civil and criminal investigations. The Grand Jury may examine the accounts and records of local government agencies and schools, and may inquire into possible criminal offenses, determining whether to return indictment charges in felony cases. Legal support is provided to the Grand Jury by the County Counsel's Office in civil matters and by the District Attorney's Office in criminal matters.

Summary of Expenditures and Revenue

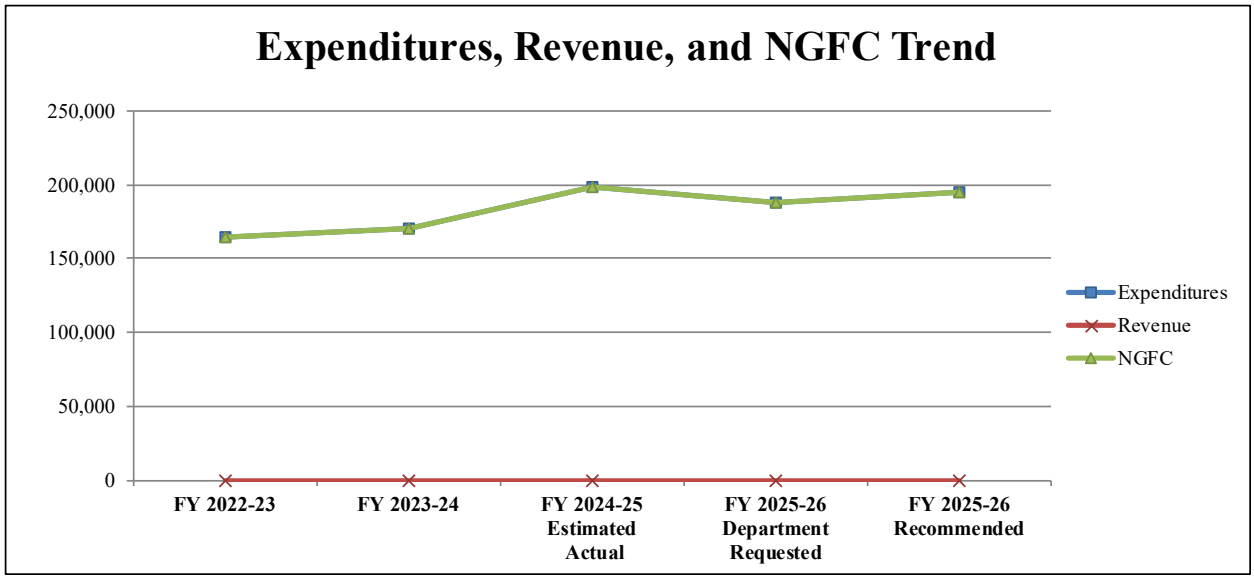
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$169,942	$187,486	$198,106	$187,486	$195,103	$195,103
TOTAL EXPENDITURES	**$169,942**	**$187,486**	**$198,106**	**$187,486**	**$195,103**	**$195,103**
NET GENERAL FUND COST	**$169,942**	**$187,486**	**$198,106**	**$187,486**	**$195,103**	**$195,103**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

Services and Supplies provide for jurors' stipends, office supplies, travel reimbursement and other support cost. The County provides an allocation of net General Fund cost to fund the activities of the Grand Jury in accordance with California Penal Code sections 888-939.91.

Budget Changes and Operational Impacts

The two major expenditures in Services and Supplies include juror fees and travel reimbursement in the combined amount of $147,416. $47,687 of the appropriations are recommended for office expenses.


Expenditures, Revenue, and NGFC Trend
250,000
200,000
150,000
100,000
50,000
0
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

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Indigent Defense Program

Department Head: Nancy Anderson
Fund: General
Budget Unit: 2170

Function: Public Protection
Activity: Judicial

Description of Major Services

Indigent defense attorney services are required when the Public Defender declares a conflict of interest or is otherwise unable to represent an indigent adult and juvenile defendants. This budget unit is used to process payments for these services. The County Administrative Office administers this budget unit.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$7,583,337	$8,171,909	$8,100,824	$8,205,795	$8,205,795	$8,505,795
TOTAL EXPENDITURES	**$7,583,337**	**$8,171,909**	**$8,100,824**	**$8,205,795**	**$8,205,795**	**$8,505,795**
REVENUE:						
Intergovernmental	$98,632	$0	$0	$0	$0	$0
Charges for Services	218,312	210,000	274,408	243,886	243,886	243,886
TOTAL REVENUE	**$316,944**	**$210,000**	**$274,408**	**$243,886**	**$243,886**	**$243,886**
NET GENERAL FUND COST	**$7,266,393**	**$7,961,909**	**$7,826,416**	**$7,961,909**	**$7,961,909**	**$8,261,909**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

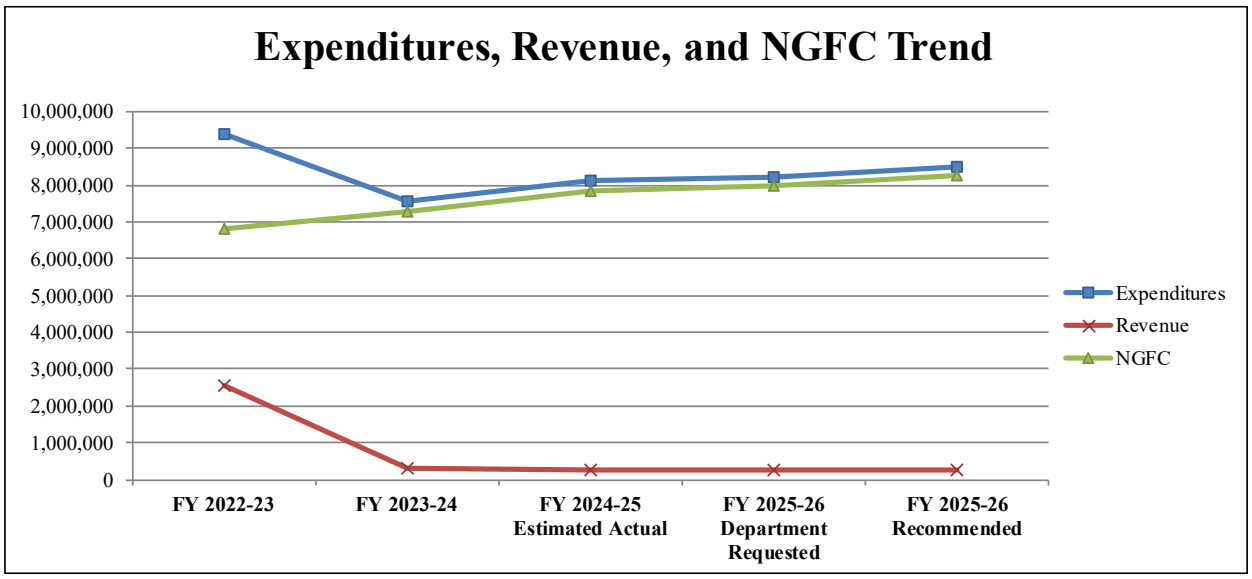
The majority of expenditures for this program are allocated to the Kern County Bar Association, the contracted vendor that is paid to administer the program and provides representation to the indigent clients, both in the Bakersfield metropolitan area and outlying areas of the County. This budget unit is primarily funded by an allocation of Net General Fund Cost.

This budget unit no longer receives intergovernmental revenue from the State that previously reimbursed the cost of representing juvenile dependents and administering the juvenile portion of the Indigent Defense Program. Through Juvenile Dependency courts, the Superior Court of California is responsible for the protection of minors in cases in which children are abused or neglected. For years, the Kern County Superior Court has contracted with the County for the provision of legal representation; however, beginning July 1, 2023, the Kern County Superior Court contracted with a different provider. The reduction in reimbursement was met with a roughly equal reduction in expense.

Budget Changes and Operational Impacts

The recommended budget includes a $300,000 increase within Services and Supplies to address a rise in conflict cases referred to the Indigent Defense Program and anticipated growth in felony filings resulting from the implementation of Proposition 36, the Drug and Theft Crime Penalties and Treatment-Mandated Felonies Initiative. Although the FY 2025-26 State Budget includes a $15 million increase in funding for public defenders to offset the cost increases of Proposition 36, no funding has been included in Intergovernmental Revenue in the recommended budget. Should the Indigent Defense Program be deemed eligible, any revenue received will offset costs, thereby reducing the program's Net General Fund Cost. The recommended budget provides sufficient funding to meet the County's constitutional obligation to ensure legal representation, recognizing that actual expenditures will continue to vary with annual case volume.

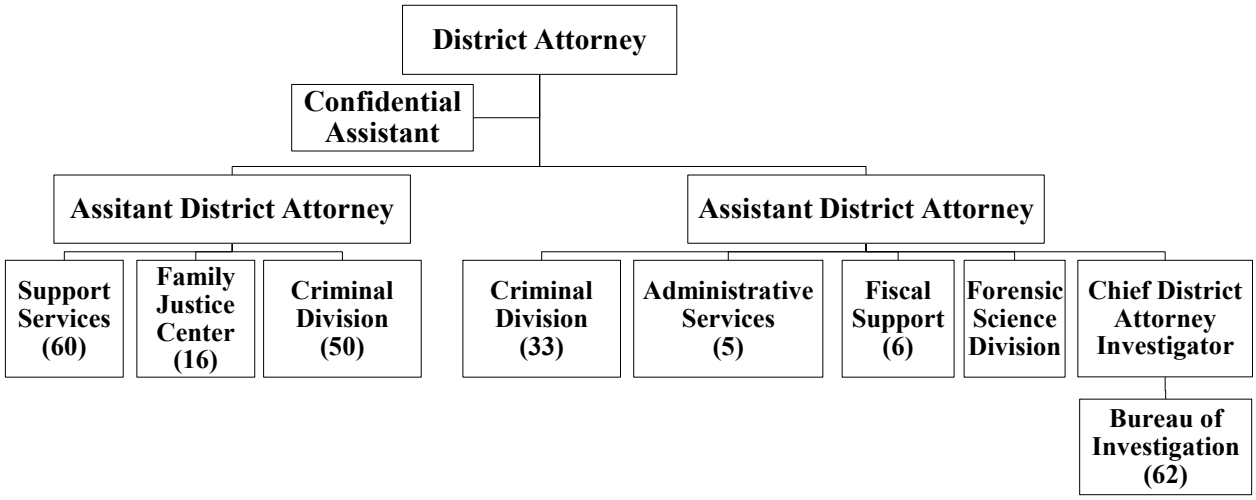
Increased costs associated with the legal representation of State prisoners for any crime alleged to have been committed at a State prison is offset by reimbursement for reasonable and necessary costs through Penal Code 4750.



Mission Statement

To fairly and vigorously represent the People of the State of California in the administration of justice in Kern County.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Trained all staff and implemented the new case management system in July of 2023.
- The Victim Services Unit and Family Justice Center assisted 4,101 victims of crime, over 3,400 of whom were first-time recipients of service, 3,182 were victims of domestic violence, 713 were victims of sexual assault, and 84 being victims of sex trafficking.
- The District Attorney's Office obtained an overall conviction rate of 89.4%, taking 123 felony cases to jury trial in 2024.
- Implemented Measure K funded Justice for Kern initiative, bringing targeted support to high-need areas through the addition of investigators, paralegals, and victim services staff.
- Following voter approval of Proposition 36, Drug and Theft Crime Penalties and Treatment-Mandated Felonies Initiative, the District Attorney's Office has provided resources and training to law enforcement to implement the new law that mandates treatment for drug offenses and increased penalties for theft. The District Attorney's Office filed more than 500 felony cases that include new felony charges added by Proposition 36 in the first five months of the new law's effective date.

District Attorney – Criminal Division

Department Head: Cynthia Zimmer, Elected
Fund: General
Budget Unit: 2180

Function: Public Protection
Activity: Judicial

Public Protection

Description of Major Services

The District Attorney's Office – Criminal Division is tasked with reviewing law enforcement requests for criminal complaints against juvenile and adult offenders, issuing and servicing subpoenas in all cases filed in Bakersfield, prosecuting all cases filed by this Office, assisting and advising the Grand Jury, reviewing consumer fraud and environmental complaints, processing civil actions, and conducting post-filing investigations of all misdemeanor and felony cases. The department also provides victim services.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$36,112,839	$40,359,681	$38,076,220	$42,196,197	$42,196,197	$43,108,044
Services and Supplies	4,412,515	4,949,362	4,146,810	3,885,784	5,273,022	5,409,997
Capital Assets	0	10,000	9,616	0	0	60,000
Other Financing Uses	0	1,987,037	0	0	0	1,987,037
TOTAL EXPENDITURES	**$40,525,354**	**$47,306,080**	**$42,232,646**	**$46,081,981**	**$47,469,219**	**$50,565,078**
Expend. Reimb.	($329,044)	($311,000)	($241,595)	($331,000)	($331,000)	($331,000)
TOTAL NET EXPENDITURES	**$40,196,310**	**$46,995,080**	**$41,991,050**	**$45,750,981**	**$47,138,219**	**$50,234,078**
REVENUE:						
Use of Money/Property	$11	$0	$15	$15	$15	$15
Intergovernmental	6,435,538	6,215,226	6,101,778	7,158,411	7,158,411	7,158,411
Charges for Services	3,218,062	3,364,194	3,224,632	3,361,694	3,361,694	3,361,694
Miscellaneous	222,609	20,000	16,985	0	0	0
Non-revenue Receipts	0	0	3,018	0	0	0
Other Financing Sources:						
American Rescue Plan Act	731,973	0	0	0	0	0
2011 Realignment	4,070,815	4,233,797	4,476,716	4,233,797	4,233,797	4,233,797
Local Public Safety	7,972,615	8,198,301	8,198,301	8,198,301	8,198,301	8,198,301
Real Estate Fund	422,400	600,000	600,000	422,240	422,240	422,240
D.A. Court Ordered Penalties	33,000	0	0	0	0	0
TOTAL REVENUE	**$23,107,023**	**$22,631,518**	**$22,621,446**	**$23,374,458**	**$23,374,458**	**$23,374,458**
Less Available BSI *	$0	$1,987,037	$0	$0	$0	$1,987,037
NET GENERAL FUND COST	**$17,089,287**	**$22,376,525**	**$19,369,604**	**$22,376,523**	**$23,763,761**	**$24,872,583**
BSI Ending Balance *	$1,766,737	N/A	$1,987,037	N/A	N/A	N/A

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in 2025-26 Recommended Budget

The department's expenditures are comprised largely of staffing costs necessary to continue to investigate and prosecute criminal cases. Major sources of revenue include funding from the State and Federal governments for special prosecutions and investigations within the Prison and Special Investigation Units and victim services within the Family Justice Center. The recommended budget includes approximately $8.2 million of Local Public Safety Funds (Proposition 172) and

an allocation of 2011 Realignment funds of approximately $4.2 million to mitigate the impacts of the State prison realignment under Assembly Bill 109 (AB 109).

Budget Changes and Operational Impacts

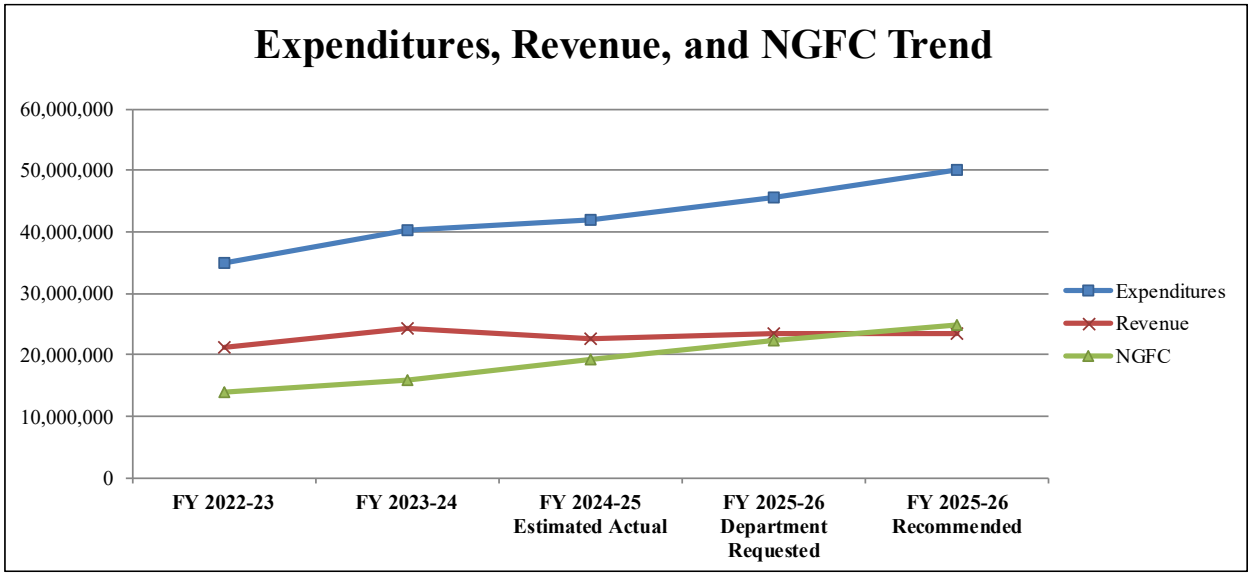
The recommended budget includes a $1.4 million adjustment to the requested services and supplies budget to fund a supplemental request for increased general liability insurance premium costs. Salaries and Benefits within the recommended budget are recommended at an increase of $5 million to accommodate the increased costs associated with recently approved employee compensation adjustments and to backfill all authorized positions, including 22 vacant Deputy District Attorney positions, a portion of whom are funded by State and Federal grants and programs.

Intergovernmental revenue makes up approximately 31% of the District Attorney's Office revenue. These funds provide reimbursement for the investigation and prosecution of prison crimes, auto theft, workers compensation fraud, disability insurance fraud, and DUI offenses. Approximately two-thirds of Intergovernmental revenue are provided by programs and grants with no guarantee of funding through constitution, statute, or provision of law. Reimbursement for these programs are based on actual costs and the recommended budget's Intergovernmental revenue is estimated accordingly. The State's FY 2025-26 enacted budget does not include funding for the investigation or prosecution of cases Proposition 36, Drug and Theft Crime Penalties and Treatment-Mandated Felonies Initiative. This unfunded mandate leaves the department without resources for the prosecution of cases stemming from these newly reclasses felony offenses.

In 2024, the U.S. Department of Justice reduced or eliminated Victims of Crime Act funding for select programs. These funding sources provide critical support for the operations of the Family Justice Center. The expiration of supplemental funding will potentially impact the services provided to over 4,100 individuals. Service providers will likely experience similar reductions further impacting available services in the community. The State's FY 2025-26 budget includes $100 million in state-wide, supplemental funding. County level allocations were not released in time for the development of the recommended budget, but will be taken for consideration as a mid-year budget adjustment.

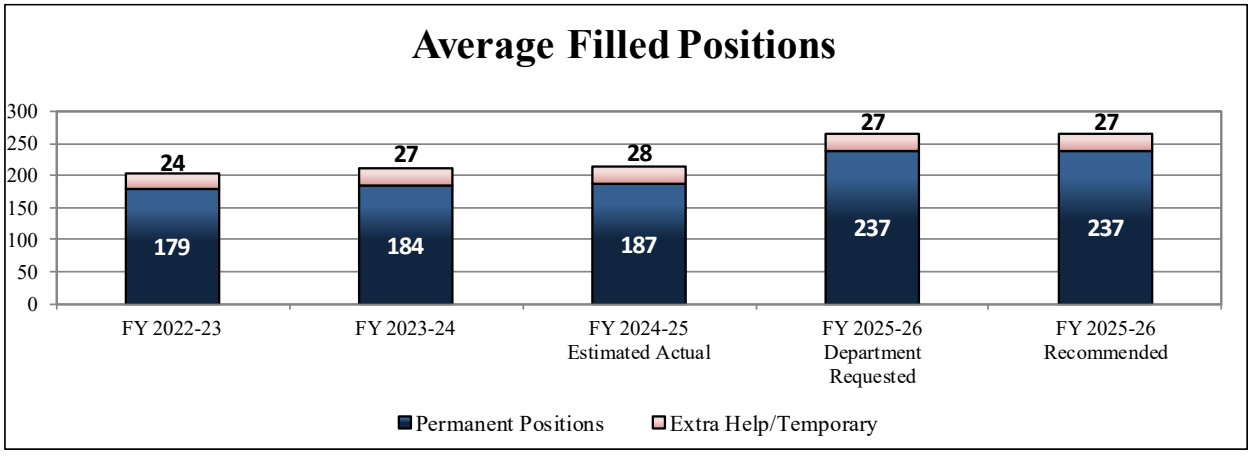
In FY 2024-25, the department spent approximately $3.9 million in Measure K funds for the District Attorney Justice for Kern Initiative. The initiative was established with Measure K funds for the hiring and stationing of investigative and support positions to investigate and support the effective prosecution of crime within unincorporated communities and providing better access to law enforcement services including effective victim advocacy and crime lab resources. With Measure K funds, the department has hired 17 full time positions and performed 580 contacts with victims, 904 follow-up investigations within unincorporated Kern, and serve over 750 subpoenas in FY 2024-25. The FY 2025-26 recommended budget includes $3.47 million Measure K funds for the District Attorney Justice for Kern Initiative. The initiative includes $200,000 in Services and Supplies, eight (8) District Attorney Investigator positions, four (4) District Attorney Investigative Specialist positions, two (2) Victim/Witness Services Specialist positions, three (3) Paralegal positions, and an allocation for administrative support.

The recommended budget includes $136,975 within Services and Supplies and $60,000 within Capital Assets for Fentanyl Task Force eligible expenses, including the acquisition of one vehicle. These funds are allocated to the District Attorney's Office by the California Department of Justice The District Attorney will use the remaining portion of its original $660,000 allocation for the acquisition of equipment, including one vehicle, operations to support the Kern Fentanyl Task Force, and the analysis of data concerning fentanyl distribution, use, and activities.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget. The recommended budget continues to include appropriations for twenty-two vacant Deputy District Attorney positions to backfill vacancies that have opened due to attrition over the past three years.



Summary of Authorized Positions

The department currently has 237 authorized positions, all of which are funded, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Admininstration	10	0	0	10	10	0	10
Criminal Division	83	0	0	83	83	0	83
Bureau of Investigation	62	0	0	62	62	0	62
Family Justice Center	16	0	0	16	16	0	16
Fiscal Support	6	0	0	6	6	0	6
Support Services	60	0	0	60	60	0	60
Total	237	0	0	237	237	0	237

Administration

	Classification
1	District Attorney
2	Asst. District Attorney
3	Chief Deputy District Attorney
1	Chief Dist. Attorney's Investigator
1	Administrative Services Officer
1	Confidential Assistant
1	Dept. Public Information Officer
10	**Requested Total**

Fiscal Support

	Classification
2	Accountant I/Senior
2	Administrative Coordinator
2	Fiscal Support Specialist
6	**Requested Total**

Support Services

	Classification
1	Administrative Coordinator
13	Senior Paralegal/Paralegal
6	Senior Legal Secretary
22	Legal Secretary
14	Legal Process Technician
3	Office Services Technician
1	Sr. Office Services Specialist
60	**Requested Total**

Criminal Division

	Classification
83	Deputy District Attorney
83	**Requested Total**

Family Justice Center

	Classification
1	Victim Witness Program Supervisor
1	Program Coordinator
2	Office Services Technician
12	Victim/Witness Services Spec. I/II
16	**Requested Total**

Bureau of Investigations

	Classification
3	District Attorney's Lieutenant
32	District Attorney's Investigator
8	Investigative Specialist
16	Investigative Aide
1	Forensic Interviewer
2	Investigative Technician
62	**Requested Total**

Fiscal Year 2025-26 Department Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Provide exceptional Crime Prevention and Law Enforcement services and an effective system of justice

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of Felony Trials	119	175	127	175
Percentage of Felony Complaint Requests Filed as Felony	36.28%	50%	40.17%	50%
Felony Trial Conviction Percentage	80.67%	100%	87.4%	100%
Number of Misdemeanor Filings	17,144	27,000	19,191	27,000
These measurements reflect the caseload and success of various prosecution efforts throughout the office. The department continues to seek positive outcomes in each criminal case through proper preparation, training, and execution.				

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

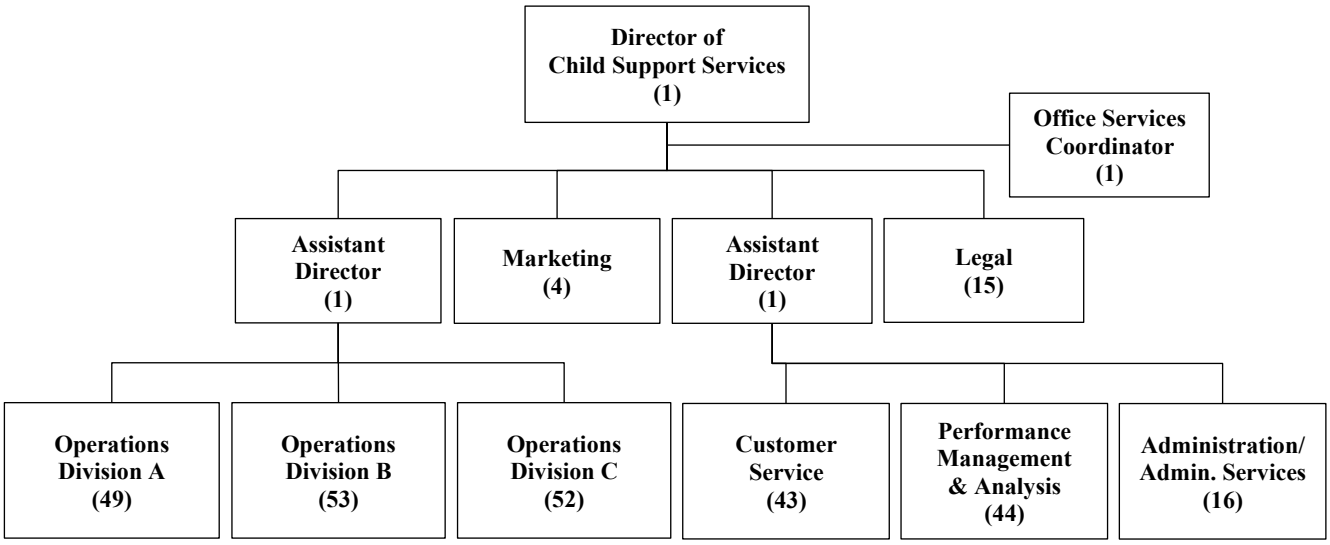
Department Goal: Reinforcing the rule of law in unincorporated communities and providing better access to law enforcement services including effective victim advocacy.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of Victim Outreach/Contacts within the Program	419	415	580	500
Percent of felony cases in which victim advocate had at least one contact with the victim after referral	73%	100%	89%	100%
Number of referrals for investigations/issues referred	535	400	1,301	1,300
Number of cases assigned to Victim Advocates within the program	428	240	383	300
Number of follow-up investigations conducted for crimes in unincorporated Kern by region	2,263	1,500	3,152	2,500
Number of subpoenas served through the program	1,893	1,500	2,939	2,500
Number of arrest warrants served through the program	45	60	40	45
Investigative contacts with the public	New Measure	1,000	2,808	1,500
Investigative contacts with businesses/organizations	New Measure	100	171	125
Search warrants served	New Measure	15	29	25
New cases	New Measure	25	48	25
Open arrests	New Measure	25	15	15
The Justice for Kern Measure K Initiative is the District Attorney's Office point of contact for citizens in unincorporated Kern County for the follow-up of crimes, ensuring that investigation and response remains available for the most serious and complicated crimes. All measures associated with the initiative were established in FY 2022-23 and 2023-24 will be refined as data is captured and recorded through FY 2025-26.				

Mission Statement

To deliver outstanding child support services so that all children receive the financial and medical resources necessary for their well-being.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Served approximately 51,659 children and distributed $86,800,000 in collections to local families.
- Successfully collaborated with the Kern County Bar Association - Charitable Foundation to host the fifteenth Annual Health & Wellness Fair in August of 2024 as well as drive-thru events in outlying areas of Ridgecrest, Delano, and Lamont. At the Bakersfield event, held at the Kern County Museum, 92 vendors participated to provide information and supplies to attendees
- Partnered with Valley Strong Credit Union and KERO 23ABC to host the Backpack Donation Drive in twelve local branches to add to the backpacks and fundraising efforts. Over 4,161 backpacks and 276 resource bags were distributed to families in Kern County.
- Received Western Intergovernmental Child Support Engagement Council's (WICSEC) 2024 Working Together Award for outreach and workshop activities held to better serve shared customers of the Southern Inland Regional Collaborative.
- Held annual "Socktober" sock and undergarment drive in October 2024 and collected 1,267 undergarments for Jamison Center.
- Participating in various State-wide committees to bring the specific needs and concerns of Kern County to the table as the Child Support program continues to evolve.

Child Support Services

Department Head: Toni Kendrick
Fund: Child Support Services
Budget Unit: 2183 and 2189

Function: Public Protection
Activity: Judicial

Description of Major Services

The Child Support Services Department initiates court actions necessary to establish responsibility for financial support of minors. The department establishes legal paternity, enforces support orders, and collects child support payments from non-custodial parents under the Social Security Act. The department is committed to ensuring that all children have the resources available to achieve long-term self-sufficiency and independence and continues to educate and advocate on behalf of children to ensure appropriate services are received.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$24,987,179	$29,518,742	$26,482,913	$29,363,118	$29,363,118	$29,363,118
Services and Supplies	3,330,322	3,714,684	2,825,046	3,350,435	3,376,245	3,376,245
Other Charges	993,788	866,136	677,798	1,382,566	1,382,566	1,382,566
Capital Assets	20,324	86,000	9,463	112,000	112,000	112,000
TOTAL EXPENDITURES	**$29,331,613**	**$34,185,562**	**$29,995,221**	**$34,208,119**	**$34,233,929**	**$34,233,929**
REVENUE:						
Use of Money/Property	$88,543	$62,445	$36,695	$62,445	$62,445	$62,445
Intergovernmental	28,984,096	34,144,428	30,020,178	34,144,427	34,144,427	34,144,427
Miscellaneous	6,736	1,247	39,208	1,247	1,247	1,247
Other Financing Sources:						
General Fund Contribution	25,310	25,310	25,243	0	25,810	25,810
TOTAL REVENUE	**$29,104,685**	**$34,233,430**	**$30,121,325**	**$34,208,119**	**$34,233,929**	**$34,233,929**
NET FUND COST	**$226,928**	**($47,868)**	**($126,104)**	**$0**	**$0**	**$0**

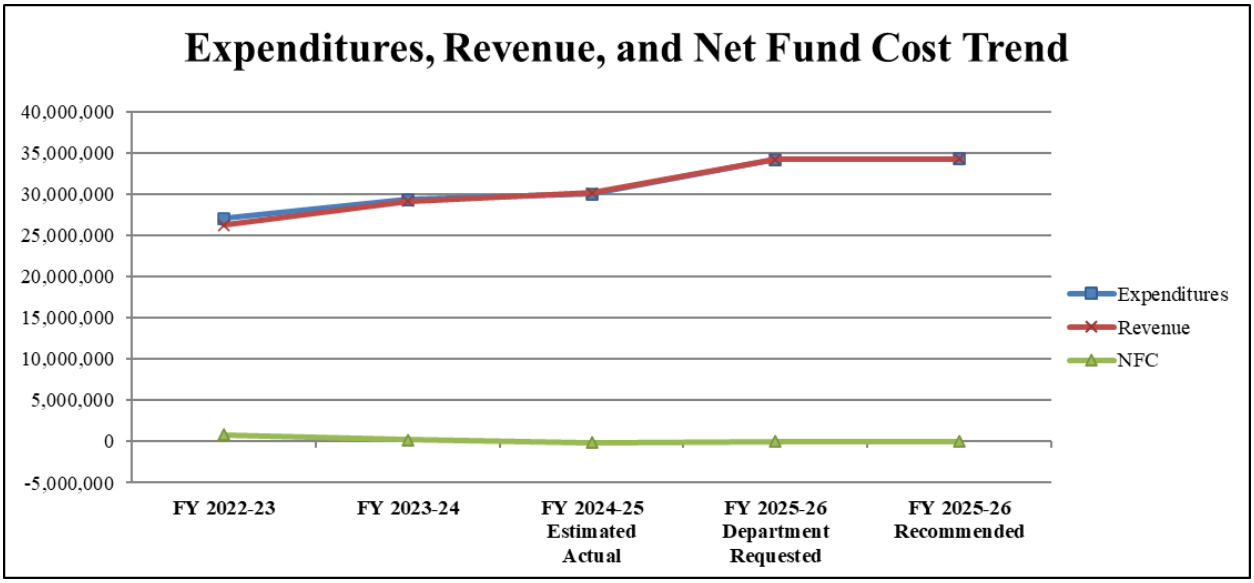
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The budget for Child Support Services is maintained in a special revenue fund and has not traditionally received a General Fund contribution. This budget is funded primarily from State and federal subvention revenue and other departmental revenue. The majority of expenditures are associated with staffing costs to perform the functions of the department. Services and Supplies expenses of $3.4 million include rents and leases, utilities, and office expenses. It is currently unknown if the department will be impacted by funding reductions at the State and Federal level for FY 2025-26. Initial estimates from the Legislature have not indicated potential reductions, but final funding levels are not yet available. Changes will be incorporated in the recommended budget if needed.

Budget Changes and Operational Impacts

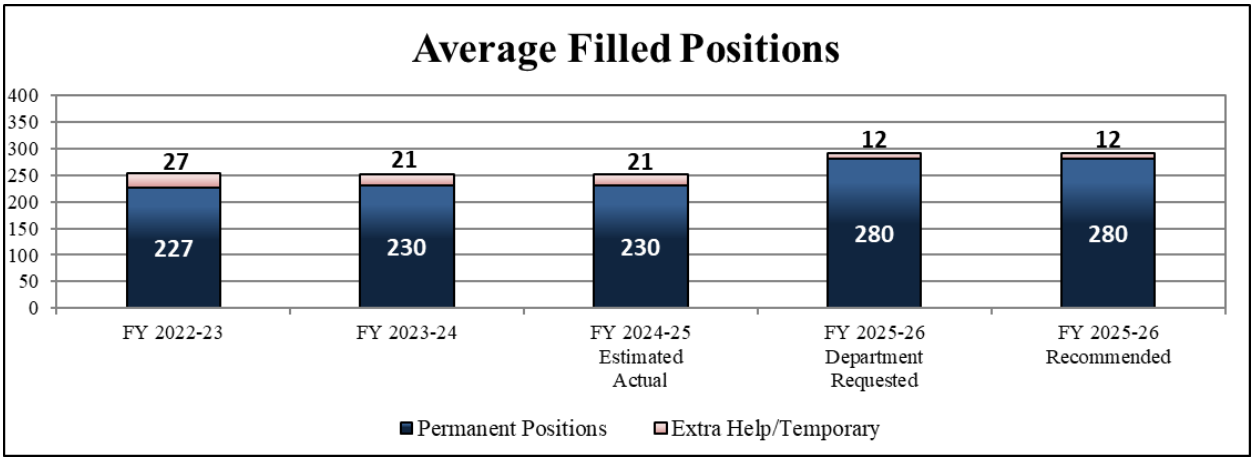
The recommended budget is essentially flat compared to the FY 2024-25 adopted budget. Estimated actual costs for FY 2024-25 are lower than the FY 2025-26 recommended budget, primarily because of savings from vacant positions. The recommended budget provides sufficient revenue for the department to expand and enhance its current level of services and meet State program goals and objectives. Services and Supplies costs are anticipated to decrease compared to FY 2024-25 estimated actual, primarily due to the department's purchase of equipment, completion of maintenance projects, and reduction in training services. Other Charges are expected to increase due to costs associated with the Countywide Cost Allocation Plan. Overall, Salaries and Benefits remain static as the department continues filling vacant positions in order to increase services provided to the public.

All expenditures against approved State allocations are fully reimbursable with the only General Fund costs for the department being $25,810 for statewide association fees to assist in efforts to increase local funding as well as minor expenses related to annual staff training, which are not otherwise covered by State funds.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



Summary of Authorized Positions

The department currently has 280 authorized positions, all of which have been budgeted to be filled during FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	16	0	0	16	16	0	16
Operations Division A	49	0	0	49	49	0	49
Operations Division B	53	0	0	53	53	0	53
Operations Division C	52	0	0	52	52	0	52
Customer Service	43	0	0	43	43	0	43
Performance Management and Analysis	44	0	0	44	44	0	44
Administrative Services	8	0	0	8	8	0	8
Legal	15	0	0	15	15	0	15
Total	280	0	0	280	280	0	280

Administration

	Classification
1	Director
2	Assistant Director
1	Senior Human Resources Specialist
1	Office Services Coordinator
1	Office Services Specialist
1	Technology Services Supervisor
1	Systems Analyst I/II
1	Technical Support Engineer I/II
3	Technical Support Specialist I/II
1	Marketing & Promotions Coordinator
2	Marketing & Promotions Associate
1	Graphic Artist
16	**Requested Total**

Operations Division A

	Classification
1	DCSS Program Manager
4	Supervising Child Support Specialist
4	Senior Child Support Specialist
40	Child Support Specialist I/II
49	**Requested Total**

Operations Division B

	Classification
1	DCSS Program Manager
4	Supervising Child Support Specialist
4	Senior Child Support Specialist
42	Child Support Specialist I/II
2	Investigative Aide
53	**Requested Total**

Operations Division C

	Classification
1	DCSS Program Manager
4	Supervising Child Support Specialist
4	Senior Child Support Specialist
43	Child Support Specialist I/II
52	**Requested Total**

Legal

	Classification
1	Chief Child Support Attorney
7	Child Support Attorney I/II/III/IV/V
4	Senior Paralegal/Paralegal
3	Legal Secretary
15	**Requested Total**

Performance Management

	Classification
1	DCSS Program Manager
3	Supervising Child Support Specialist
7	Senior Child Support Specialist
1	Supervising Departmental Analyst
2	Program Specialist 1/2
3	Departmental Analyst
19	Child Support Specialist 1/2
3	Fiscal Support Specialist
1	Sup. CS Staff Development Specialist
4	Staff Development Specialist
44	**Requested Total**

Administrative Services

	Classification
1	Administrative Services Officer
1	Administrative Coordinator
1	Accountant/Senior Accountant
1	Stock Clerk I/II
2	Fiscal Support Specialist
1	Utility Worker
1	Building Services Worker
8	**Requested Total**

Customer Care Division

	Classification
1	DCSS Program Manager
3	Supervising CS Customer Service Rep.
3	Senior CS Customer Service Rep.
26	CS Customer Service Representative
1	Senior Office Services Specialist
2	Office Services Specialist
7	Office Services Assistant
43	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Facilitate consistent child support for children of Kern County by increasing child support collections and payment reliability.

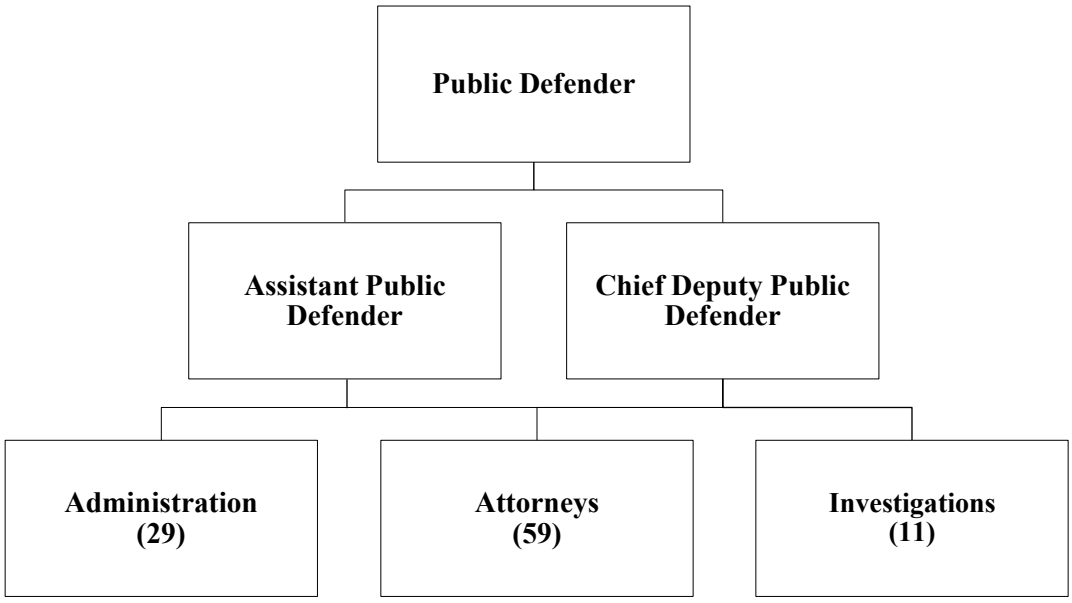
Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Increase the number of never assisted child support cases by 2%	5.4%	2.00%	10.4%	2.00%
Increase parental engagement in order establishment through stipulation	31.7%	33.0%	32.80%	33.0%
Average number of days between order establishment and first payment to the family	21 Days	23 Days	34 Days	23 Days
Total distributed child support collections	$87,700,000	$83,500,000	$86,800,000	$85,500,000

The above figures are key practice indicators or federal fiscal performance measures used to determine the State's funding and measure program success. They demonstrate the department's ability to establish new child support cases and collect and distribute current child support obligations on newly established and existing cases. The Federal Office of Child Support Engagement passed the Flexibility, Efficiency and Modernization in Child Support Programs (FEM) final rule which works towards changing the focus of the program and engaging both parents for success. Engaging parents to establish child support orders through the stipulation process demonstrates a mutual agreement between parties and the increased likelihood of consistent child support collections. Consistent and full monthly child support collections and arrears collections allows a family to meet basic needs and reduces the reliance on public assistance. Increased percentages indicate more money reaching families as regular monthly support.

Mission Statement

The Kern County Public Defender's Office is privileged to represent clients with dedication, commitment and the highest professional standards. As the principal guardian of the rights of the citizens of the county, it is committed to the vigorous defense of each client, consistent with its constitutional mandate.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Provided the most cost-effective representation available without jeopardizing consistently professional high quality client care and services.
- Increased participation in the community for the improvement of Kern residents' quality of life, including the Leaders in Life Youth Conference, speaking at local schools, coaching high school Mock Trial teams, implementing a mentorship program with Cal State Bakersfield, supporting Veterans Stand Down, contributing to Homeless Court, and collaborating with the M Street Navigation Center to address the needs of homeless and vulnerable residents.
- Provided reliable and skilled staffing for each of the misdemeanor and felony trial courts, the five branch courts located in Mojave, Shafter, Lamont, Delano, and Ridgecrest, as well as the Juvenile Justice Center, Prison Court, Felony and Misdemeanor Arraignment Courts, Preliminary Hearing Court, and Probate Court.

Public Defender

Department Head: Peter Kang
Fund: General
Budget Unit: 2190

Function: Public Protection
Activity: Judicial

Description of Major Services

The Public Defender's Office provides high quality legal representation to the indigent who are accused of criminal offenses, certain conserved and mentally disadvantaged individuals, and juvenile wards. The Kern County Public Defender's Office was created in 1969 following the Supreme Court's decision in Gideon v. Wainwright, which found that the right to counsel was "fundamental and essential." Following the Gideon decision, public defense and the right to counsel remain the only services in the state and county that are mandated by the United States Constitution.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$18,453,693	$19,477,085	$18,532,326	$20,060,903	$20,060,904	$21,243,191
Services and Supplies	998,936	1,133,170	2,279,128	1,783,556	1,805,056	2,187,885
Capital Assets	0	0	20,244	14,000	14,000	14,000
Other Financing Uses	0	3,187,395	0	0	0	2,804,895
TOTAL EXPENDITURES	**$19,452,629**	**$23,797,650**	**$20,831,699**	**$21,858,459**	**$21,879,960**	**$26,249,971**
REVENUE:						
Intergovernmental	$54,163	$14,532	$4,855	$512,964	$512,964	$512,964
Charges for Services	1,844,678	1,449,608	1,675,193	2,088,656	2,088,656	2,088,656
Other Financing Sources:						
Public Defense Pilot Program	809,762	861,688	782,572	406,914	406,914	406,914
Lease Reimbursement	0	0	0	87,000	87,000	0
American Rescue Plan Act	402,762	0	0	478,500	500,000	500,000
2011 Realignment	2,533,520	2,602,099	2,602,099	2,602,099	2,602,099	2,602,099
Local Public Safety	6,997,995	6,890,182	6,890,182	6,890,182	6,890,182	6,890,182
TOTAL REVENUE	**$12,642,880**	**$11,818,109**	**$11,954,901**	**$13,066,315**	**$13,087,815**	**$13,088,143**
Less Available BSI *	$0	$3,187,395	$0	$0	$0	$2,804,895
NET GENERAL FUND COST	**$6,809,749**	**$8,792,146**	**$8,876,798**	**$8,792,144**	**$8,792,145**	**$10,356,933**
BSI Ending Balance *	$2,742,677	N/A	$3,081,181	N/A	N/A	N/A

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

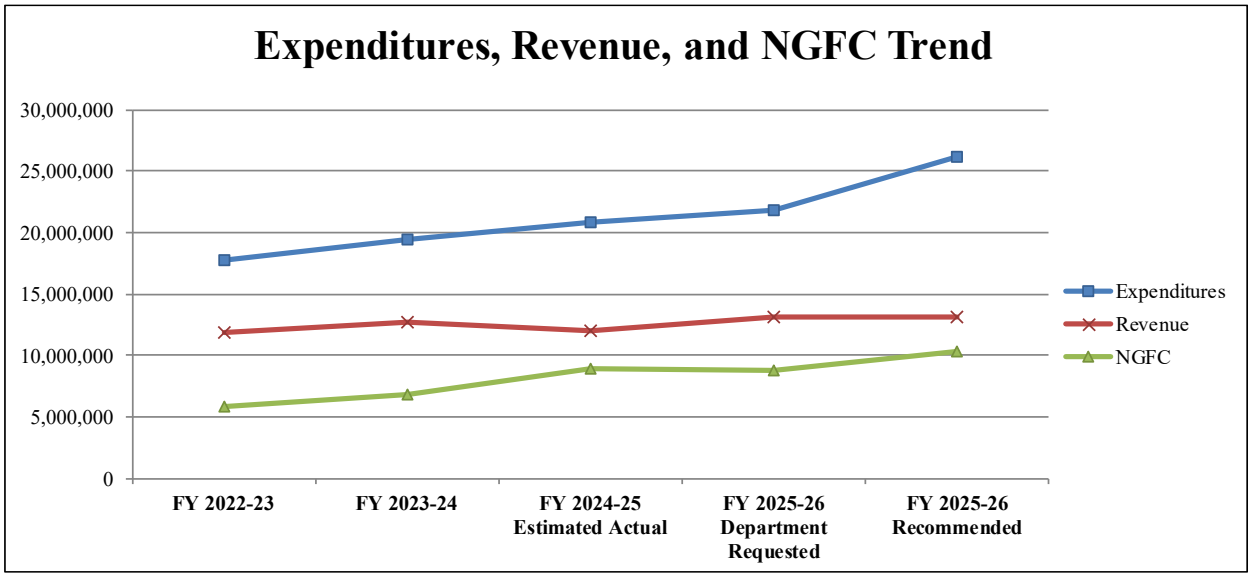
The majority of the department's expenditures are for staffing and operating costs necessary to achieve the department's mission of providing high quality legal representation. These expenditures are funded primarily by an allocation of Net General Fund Cost (NGFC). Other sources of revenue include $6.9 million of Local Public Safety Funds (Proposition 172) and $2.6 million allocation of 2011 Realignment to mitigate the impacts of the State prison realignment under Assembly Bill 109.

Budget Changes and Operational Impacts

The recommended budget provides an adequate level of funding to provide legal representation for defendants accused of criminal offenses. However, beginning in FY 2025-26, the department will no longer receive new state backfill for the elimination of criminal administrative fee valued at $142,108 annually. The recommended budget includes prior-year carryforward funds for the Public Defender Pilot Program estimated at $406,914. Additionally, the recommended budget provides no State funding for the implementation of Proposition 36, Drug and Theft Crime Penalties and Treatment-Mandated Felonies Initiative. The California Senate and Assembly announced a legislative budget agreement for FY 2025-26 on June 9, 2025, including $15 million for Public Defender Offices statewide. However, County level allocations were not decided upon in time to be added to the recommended budget. Final State allocations for Proposition 36 will be considered following adoption of the recommended budget, as adjustments to the budget.

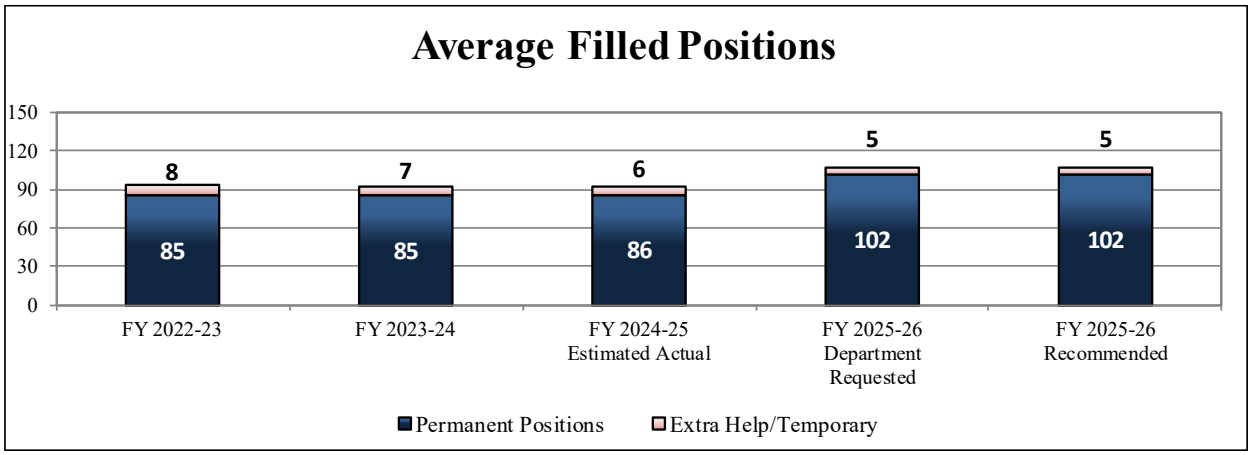
Additional State mandates and expiring revenues are partially offset by an increase in reimbursement in Community Assistance, Recovery and Empowerment Act (CARE) Court and Prison Defense services. The department's revisions to billing processes and the addition of a few major cases are anticipated to earn the department an additional $121,000 in FY 2025-26. Charges for services includes the addition of $314,335 from the Supportive Pathway Opportunities Program, a joint collaboration between Kern County Behavioral Health and Recovery Services, the Probation Department, the District Attorney, and the Public Defender's Office, to increase diversion opportunities for individuals with mental disorders and reduce recidivism through treatment, assistance, and support programs.

The recommended budget provides an additional $382,500 within Services and Supplies to reimburse the General Services division for the acquisition of 15 vehicles and approximately $1.2 million within Salaries and Benefits to accommodate the increased costs associated with of recently approved employee compensation adjustments.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



Summary of Authorized Positions

The department currently has 102 authorized positions, all of which are funded, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Attorneys	62	0	0	62	62	0	62
Administrative Services	29	0	0	29	29	0	29
Investigations	11	0	0	11	11	0	11
Total	102	0	0	102	102	0	102

Attorneys

	Classification
1	Public Defender
1	Assistant Public Defender
1	Chief Deputy Public Defender
59	Deputy Public Defender I-V
62	**Requested Total**

Administrative Services

	Classification
1	Business Manager
1	Program Support Supervisor
2	Senior Legal Secretary
8	Legal Secretary
2	Office Services Assistant
9	Office Services Technician
6	Office Services Specialist
29	**Requested Total**

Investigations

	Classification
8	Sr. Public Defender's Investigator
3	Public Defender Investigator I/II
11	**Requested Total**

Fiscal Year 2025-26 Department Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Provide constitutionally mandated, high quality professional services for disadvantaged community members while respecting Kern County and state taxpayers, who fund our department's work.

Department Objectives Measured	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Percentage of Felony and Misdemeanor Trials Not Guilty as Charged	63%	65%	68%	68%
Total Number of Cases Appointed to the Public Defender's Office by the Judicial System, Plus Accepted Indigent Requests	36,580	36,000	36,254	36,000
Number of Felony Trials	75	80	77	80

The department's constitutionally mandated mission is to protect and defend the rights of criminally accused poor people against prosecution, while simultaneously demonstrating respect for the taxpayers who fund the department's work. The department also continues in its unique role representing conserved individuals unable to manage their own affairs.

In FY 2024-25, the department continued to handle over 36,000 matters. The Kern County Public Defender's office consistently ranked in the top three for handling the highest number of arrests per attorney among all public defender offices in the state according to the Legislative Analyst's Office's findings on indigent defense. Additionally, the Office of the State Public Defender, in its 2024 resource guide, described the Kern County Public Defender's Office as having "a positive, inclusive, and respectful work culture resulting in very low attorney attrition. Leadership is supportive, transparent, and fosters professional growth and opportunities. The department practices holistic defense in their advocacy and by engaging in community collaborative efforts and connecting clients to services."

The department's extensive post-conviction services, including the Veteran's Diversion Program, Clean Slate Program, and Public Defense Pilot Program, not only enhance access to justice but also reinstate faith in the justice system. Moreover, these services actively contribute to the reduction of recidivism rates by equipping individuals with the necessary support and resources to become productive and invaluable contributors to their communities.

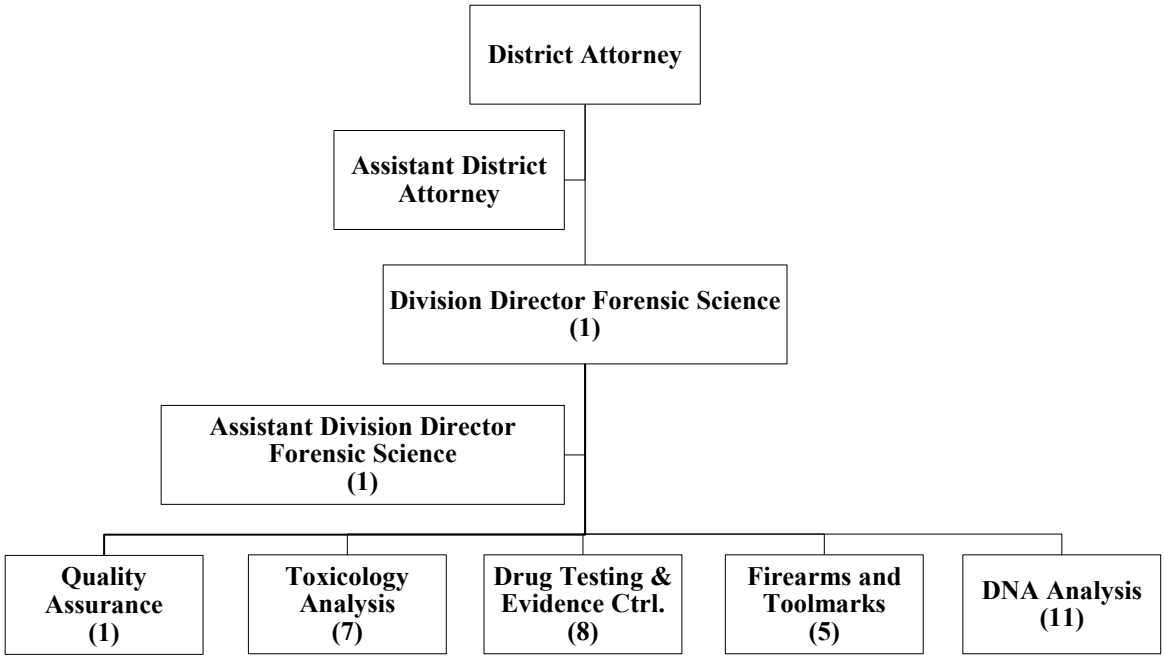
While several public defender offices across the state continue to declare unavailability to take cases due to a variety of ongoing factors including high caseload, attorney vacancies, and staff attrition, consequently increasing costs to their respective counties, the strong work ethic and dedication of our lawyers and their willingness to regularly work well beyond their normal business hours avoided the necessity of ever declaring unavailability, further protecting against the use of additional county funds when cases are assigned to outside counsel.

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Mission Statement

To serve the people of Kern County by providing quality forensic science services to the criminal justice and law enforcement agencies and by maximizing the value of evidence.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- During FY 2023-24 and FY 2024-25, the department completed 12,736 requests for forensic examination.
- During FY 2023-24 and FY 2024-25, the firearm and toolmark unit provided law enforcement with 300 investigative leads with the firearm database search.
- Provided law enforcement technology on casework, and provided law enforcement with more than 200 DNA sequencing database hits on casework.
- Achieved a four-year extension of ISO/IEC 17025 and FBI Quality Assurance Standards for Forensic DNA Testing Laboratories accreditation, which includes an expansion of scope for DNA profile determination of single nucleotide polymorphism (SNP) and X-short tandem repeat (X-STR) using massively parallel sequencing (MPS) in FY 2023-24.

District Attorney – Forensic Science

Department Head: Cynthia Zimmer, Elected
Fund: General
Budget Unit: 2200
Function: Public Protection
Activity: Police Protection

Description of Major Services

Functions performed by the forensic laboratory (lab) include activities such as DNA comparison, bloodstain pattern identification, antemortem toxicology and ballistics comparisons. The lab is currently accredited by ANAB to ISO/IEC standards 17025:2017. These accreditation standards dictate an enhanced level of service and separation of duties.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$4,437,360	$5,795,717	$4,766,414	$5,199,957	$5,199,956	$5,497,902
Services and Supplies	1,690,491	1,412,507	1,388,659	2,400,510	2,400,510	2,410,489
Capital Assets	0	487,339	391,921	594,693	594,693	594,693
Other Financing Uses	0	1,036,204	0	0	0	944,056
TOTAL EXPENDITURES	**$6,127,851**	**$8,731,767**	**$6,546,993**	**$8,195,160**	**$8,195,159**	**$9,447,140**
REVENUE:						
Fines and Forfeitures	$108,105	$96,638	$113,502	$103,604	$103,604	$103,604
Intergovernmental	1,111,559	902,353	773,782	1,743,643	1,743,643	1,743,643
Charges for Services	315,987	340,000	344,401	340,000	340,000	340,000
Miscellaneous	30	50	1,123	50	50	50
Other Financing Sources:						
American Rescue Plan Act	101,760	0	0	0	0	0
2011 Realignment	282,621	281,810	281,770	281,810	281,810	281,810
DNA Identificaiton	86,402	47,379	46,056	48,719	48,719	48,719
Local Public Safety	329,393	304,476	304,476	304,476	304,476	304,476
Criminalist Laboratories	0	25,000	0	25,000	25,000	25,000
TOTAL REVENUE	**$2,335,857**	**$1,997,706**	**$1,865,110**	**$2,847,302**	**$2,847,302**	**$2,847,302**
Less Available BSI *	$0	$1,036,204	$0	$0	$0	$944,056
NET GENERAL FUND COST	**$3,791,994**	**$5,697,857**	**$4,681,883**	**$5,347,858**	**$5,347,857**	**$5,655,782**
BSI Ending Balance *	$628,544	N/A	$944,056	N/A	N/A	N/A

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of the department's expenditures are for staffing and operating costs necessary to achieve the department's mission of providing local law enforcement agencies with scientific analysis and testing funded primarily by an allocation of Net General Fund Cost (NGFC). Other sources of revenue include $304,476 in Local Public Safety Funds (Proposition 172), $48,719 from the state for the elimination of the DNA backlog, and an allocation of 2011 realignment funds in the amount of $281,810 to mitigate impacts of the State prison realignment under Assembly Bill 109 for the provision of essential governmental services, and other revenue derived from fines and forfeitures.

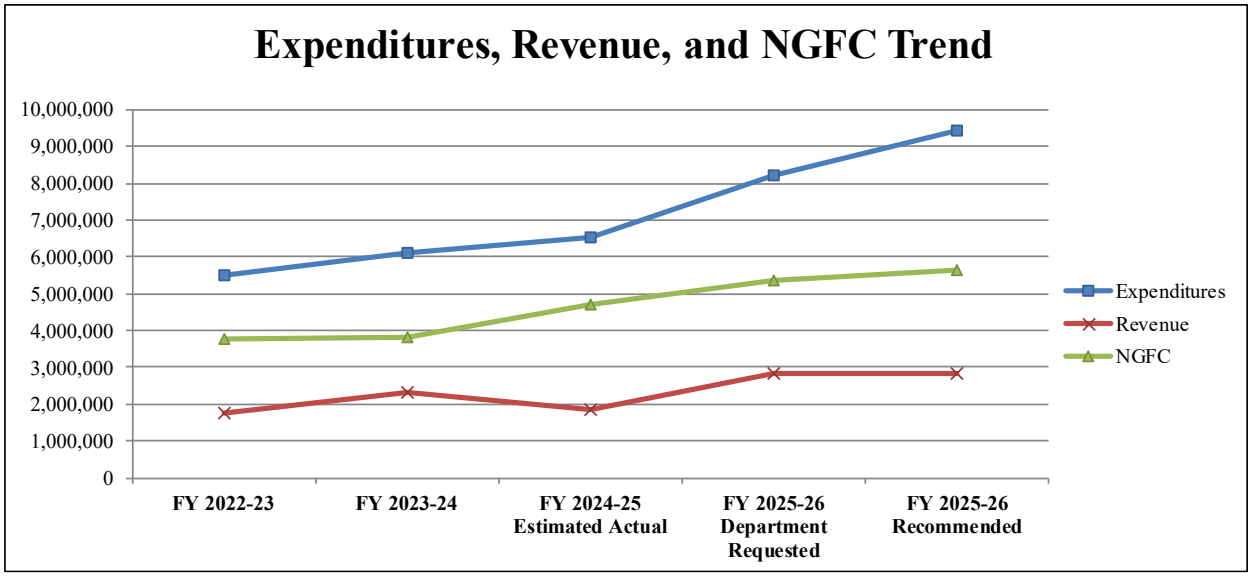
Budget Changes and Operational Impacts

Salaries and Benefits are recommended at an increase of $297,946 compared to the preliminary recommended budget to accommodate the increased costs associated with of recently approved employee compensation adjustments.

The recommended budget includes a $583,555 allocation of Measure K for the Justice for Kern District Attorney Initiative to increase law enforcement resources in the unincorporated areas of Kern County through additional laboratory staffing, improved response, and increased testing capacity. The District Attorney's Forensic Laboratory provides essential support and investigative services to conduct non-emergency follow up investigations. The recommended budget includes appropriations for three (3) Criminalist I/II/III positions and two (2) Forensic Laboratory Technician positions funded through an allocation of Measure K funds. In FY 2024-25, the Department completed 2,391 testing requests on cases originating in unincorporated Kern County.

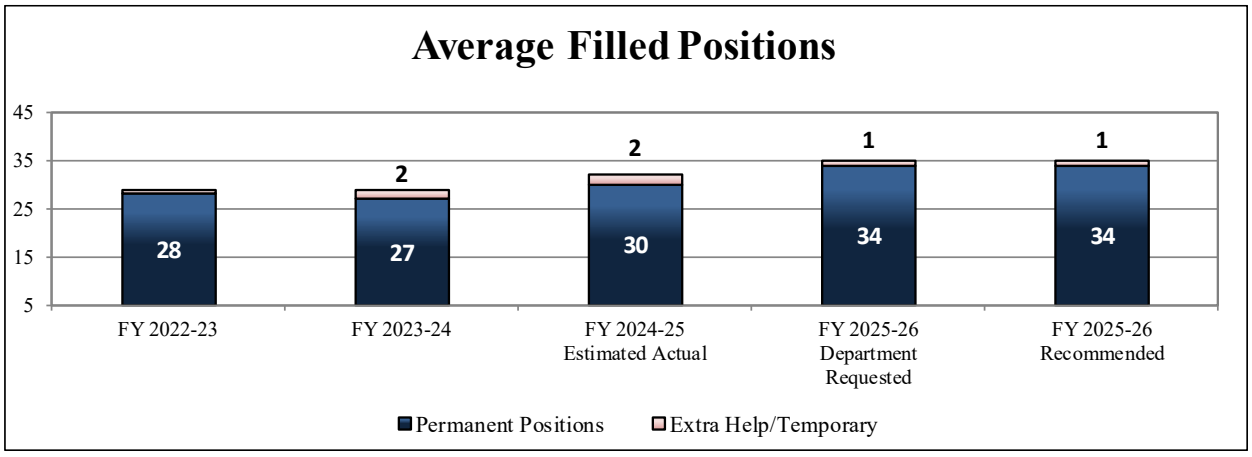
Services and supplies is primarily comprised of consumable supplies for laboratory testing and service contracts necessary to properly maintain the high-tech equipment. The recommended budget includes $603,815 for a two-year instrument maintenance contract funded through a grant from the California Highway Patrol and $223,135 for lab equipment maintenance and supplies. An additional $9,979 is included in the recommended budget for training, funded through the prior year carryforward of the State of California's Fentanyl Misuse and Overdose Prevention.

Intergovernmental revenue includes $745,096 in State Aid for DNA testing grants and $235,924 in backfill allocations from the California State Controller's office to assist the County with the loss of revenues from the repeal of various criminal administrative fees, pursuant to AB 177 and AB 199. The State's FY 2025-26 enacted budget does not include funding for the investigation or prosecution of cases Proposition 36, Drug and Theft Crime Penalties and Treatment-Mandated Felonies Initiative. This unfunded mandate leaves the department without resources for the scientific analysis and testing of evidence to prosecute cases stemming from these newly reclasses felony offenses.



Staffing Changes and Operational Impacts

No position addition or deletions are included in the recommended budget.



Summary of Authorized Positions

The department currently has 34 authorized positions, all of which are funded, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administrative Services	1	0	0	1	1	0	1
Quality Assurance Unit	1	0	0	1	1	0	1
Toxicology Analysis Unit	8	0	0	8	8	0	8
Drug Testing & Evidence Control Unit	8	0	0	8	8	0	8
Firearms and Toolmarks Unit	5	0	0	5	5	0	5
DNA Analysis Unit	11	0	0	11	11	0	11
Total	34	0	0	34	34	0	34

Administrative Services

	Classification
1	Division Director Forensic Science
1	**Requested Total**

Toxicology Analysis Unit

	Classification
1	Assistant Div. Dir. Forensic Science
7	Criminalist
8	**Requested Total**

Quality Assurance Unit

	Classification
1	Supervising Criminalist
1	**Requested Total**

Drug Testing & Evidence Control Unit

	Classification
1	Supervising Criminalist
4	Criminalist
3	Forensic Laboratory Technician
8	**Requested Total**

Firearms and Toolmark Unit

	Classification
1	Supervising Criminalist
2	Criminalist
2	Forensic Laboratory Technician
5	**Requested Total**

DNA Analysis Unit

	Classification
1	DNA Technical Lead Criminalist
7	Criminalist
3	Forensic Laboratory Technician
11	**Requested Total**

Fiscal Year 2025-26 Department Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Provide Exceptional Crime Prevention and Law Enforcement Services and an Effective System of Justice

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Turn-around time for solid dosage drug cases in days	151	100	86	100
Number of toxicology cases/exams outsourced	4	0	2	0
Number of DNA examinations/samples processed	1,858	2,200	1,449	2,200
Average number of days between the submission of a DNA request and the delivery of a report of examination	58	60	154	100
Number of backlogged DNA cases	86	0	313	150
Average number of days between the submission of a request for toxicological service and the delivery of a report of examination	17	30	22	30
Number of backlogged toxicological cases	52	0	103	0
Number of testing requests submitted to the Crime Lab on cases originating in unincorporated Kern County	1,456	1,200	2,421	1,600
Number of testing requests completed by the Crime Lab	1,355	1,200	2,391	1,600
Average days to complete crime scene examination	28	30	26	30
Average days to complete seized drugs examination	63	100	86	100
Average days to complete toxicology examination	17	30	22	30
Average days to complete firearms examination	22	60	13	60
Average days to complete DNA examination	37	60	154	100
Number of investigative leads provided from firearm database search	3	10	142	150
Number of investigative leads provided from DNA database search	3	10	60	50

These measurements show the overall effectiveness and productivity of key areas within the department in working to provide effective and efficient system of justice while improving services to law enforcement agencies. Targets for new measures, to determine the effectiveness of the department's Measure K Justice for Kern Initiative, were established beginning in FY 2023-24 and will continue to be refined as data is collected through FY 2025-26.

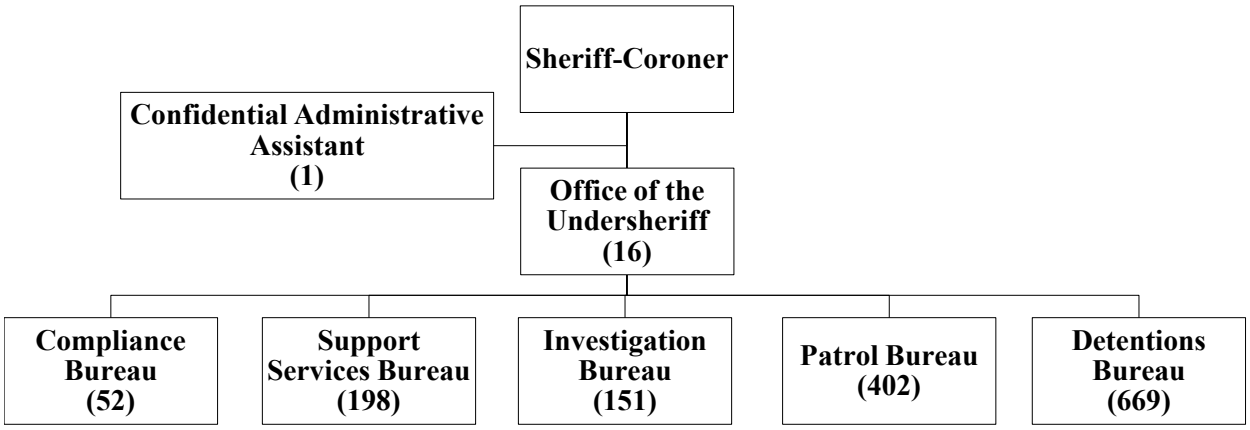
The department fell short of its FY 2024-25 target performance areas for backlogged cases and days to complete DNA examinations due to staff turnover, promotions, and the necessary training for their backfills. The department anticipates resolving underperformance in these areas in FY 2025-26 and FY 2026-27 as staff are fully trained.

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Mission Statement

The Kern County Sheriff's Office is committed to work in partnership with our community to enhance the safety, security and quality of life for the residents and visitors of Kern County through professional public safety services.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Reestablished the Gang Suppression Unit in April 2024. After reestablishing the unit, 225 gang and narcotic related arrests have been made, 159 pounds of illegal narcotics have been seized, and 147 firearms and $268,536 in asset forfeiture were seized.
- Over 5,821 pounds of illegal narcotics, $362,733 in currency, 105 firearms, 89 pounds of fentanyl, and 233,525 fentanyl pills were seized during FY 2024-25. The High Intensity Drug Trafficking Area Task Force conducted 124 operations, made 142 arrests, and dismantled two methamphetamine laboratories.
- Finalized the operational move to the new Coroner's Facility to significantly enhance capacity, consolidate and improve services, and enhance accessibility to the community.
- Established the Medical and Behavioral Health Section within the Detentions Bureau with the support of Kern Behavioral Health and Recovery Services to improve coordination of care, practices, and programs for justice involved individuals with acute medical and mental health needs.
- The Sheriff's Office secured 42,847 hours of volunteer services during FY 2023-24 and 22,691 hours during FY 2024-25 valued at $2.5 million based on the state volunteer rate.
- Held two POST academies and three STC academies, graduating a total of 51 Deputy Sheriff Trainees and 60 Detention Deputy Trainees.

Sheriff-Coroner

Department Head: Donny Youngblood, Elected
Fund: General
Budget Unit: 2210

Function: Public Protection
Activity: Police Protection

Description of Major Services

The Sheriff is elected to serve as the Sheriff-Coroner-Public Administrator with each role having distinct authorities and functions. The Sheriff is the County's chief law enforcement officer. In addition to providing police services to the unincorporated portions of the County, the Sheriff has the responsibility for the jail system, providing bailiff and prisoner transportation service to the courts, search and rescue, coroner services, civil process (serving lawsuit papers), and the park ranger program. In addition, the Sheriff-Coroner maintains active involvement in the community by participating in functions and committees that serve those within the County.

The Coroner is mandated by law to investigate and determine the cause and manner of death for people who pass away in the County pursuant to California Government Code Section 27491 and Health and Safety Code Section 102850, including all violent, sudden, or unusual deaths.

The Public Administrator protects and administers the estates of people who pass away without a will, “intestate”, or when no one with a higher priority to act is willing or able to act as administrator. The Superior Court may also appoint the Public Administrator when an estate is contested or assets may be at risk. The Public Administrator serves in a fiduciary capacity and must diligently safeguard the decedent’s property from waste, loss, or theft.

On July 30, 2024, the Kern County Board of Supervisors approved the transfer of the Park Ranger Program, including positions, from the General Services Division to the Sheriff’s Office as part of a multipronged approach to address the evolving role of park rangers. The Countywide Services Section protects and manages natural and cultural resources within regional parks and community recreation areas. They enforce laws and regulations to ensure the safety of visitors and serve in a stewardship capacity to diligently safeguard Kern County park resources from damage, misuse, or neglect. The Building Security Unit monitors and protects County offices and premises to prevent unauthorized access and to ensure the safety of occupants and visitors using Security Attendants. Security Attendants assist community members accessing County facilities and conduct regular inspections to identify and mitigate potential risks. Security Attendants serve in a protective capacity and diligently safeguard County facilities and its occupants from harm, theft, or damage.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$239,794,471	$261,808,016	$272,012,301	$269,407,943	$268,207,893	$275,545,991
Services and Supplies	51,318,601	63,016,255	59,332,800	60,664,991	63,838,608	64,940,954
Other Charges	300,407	730,000	347,993	604,000	604,000	604,000
Capital Assets	5,895,343	17,491,039	15,506,408	966,349	966,349	4,267,015
TOTAL EXPENDITURES	**$297,308,822**	**$343,045,310**	**$347,199,503**	**$331,643,283**	**$333,616,850**	**$345,357,960**
Expend. Reimb.	($200,305)	($251,884)	($207,189)	($251,884)	($251,884)	($251,884)
TOTAL NET EXPENDITURES	**$297,108,517**	**$342,793,426**	**$346,992,314**	**$331,391,399**	**$333,364,966**	**$345,106,076**
REVENUE:						
Licenses and Permits	$736,567	$746,800	$700,804	$746,800	$746,800	$746,800
Fines and Forfeitures	3,903	72,700	46,930	72,700	72,700	72,700
Intergovernmental	4,438,611	3,288,383	3,056,225	7,018,938	7,018,938	7,018,938
Charges for Services	17,631,155	19,165,120	16,159,076	18,116,223	18,116,223	18,116,223
Miscellaneous	820,205	1,530,275	399,110	1,530,275	330,275	330,275
Non-revenue Receipts	25	0	42,929	0	0	0
Other Financing Sources:						
American Rescue Plan Act	0	5,200,000	2,578,880	0	0	0
2011 Realignment	34,373,149	44,767,949	43,323,041	42,205,937	42,205,937	42,205,937
Local Public Safety	60,763,376	67,717,744	67,717,744	67,717,744	67,717,744	67,717,744
BSCC Officer Wellness Grant	8,197	331,000	218,473	150,000	150,000	80,503
Real Estate Fraud	395,000	400,000	400,000	281,600	281,600	330,000
DNA Identification	97,109	59,223	57,569	48,719	48,719	48,719
Sheriff Facility Training Fund	186,270	186,270	168,310	225,000	225,000	225,000
Automated Fingerprint Fund	0	145,000	71,750	145,000	145,000	724,327
Electronic Monitoring	0	0	164,000	0	0	0
Sheriff's Cal-ID	1,231,678	1,728,475	1,547,073	1,710,213	1,710,213	2,469,109
Sheriff's Training	169,550	125,000	142,960	125,000	125,000	165,000
Sheriff's Work Release	79,490	264,000	100,000	250,000	250,000	250,000
Sheriff's Civil Automated	274,933	317,057	317,056	99,600	99,600	99,600
Sheriff's Firearms	0	0	0	70,000	70,000	70,000
Sheriff's Judgement Debtors Fee	9,127	0	10,467	401,114	401,114	401,114
Sheriff's Volunteer Services	15,000	15,000	15,000	20,000	20,000	20,000
Sheriff's Controlled Substances	87,500	0	0	0	0	0
Sheriff's State Forfeiture	0	12,000	0	12,000	12,000	12,000
HIDTA State Asset Forfeiture	0	60,725	60,725	70,000	70,000	70,000
Sheriff's Drug Abuse Gang Divr.	7,180	10,000	0	10,000	10,000	10,000
Inmate Welfare Fund	1,887,175	2,434,847	2,264,567	2,457,119	2,457,119	2,457,119
Rural Crimes Fund	0	5,000	5,000	10,000	10,000	10,000
Cal-MMET State Asset Forfeiture	667,402	0	0	0	0	0
Community Development Prg.	620,557	0	0	0	0	0
Civil Subpoena	0	35,000	15,000	15,000	15,000	15,000
Civil Lease	0	0	0	99,600	99,600	0
KNET	0	162,000	162,000	60,000	60,000	60,000
Seizure of Gaming Devices	69,187	150,000	141,468	100,000	100,000	72,618
Off-Highway Motor Vehicle Licence	0	0	0	0	6,000	6,000
TOTAL REVENUE	**$124,572,346**	**$148,929,568**	**$139,886,157**	**$143,768,582**	**$142,574,582**	**$143,804,726**
Less Available BSI *	$0	$0	$0	$0	$0	$0
NET GENERAL FUND COST	**$172,536,171**	**$193,863,858**	**$207,106,158**	**$187,622,817**	**$190,790,384**	**$201,301,350**
BSI Ending Balance *	$773,394	N/A	$0	N/A	N/A	N/A

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

Most Sheriff-Coroner expenditures are for staffing and operating costs necessary to provide patrol operations for the County's unincorporated areas and operate the County's adult detention facilities. The recommended budget also includes costs related to the following: park rangers, coroner, public administrator, civil unit, court services, specialized investigations, communication,

and administrative functions. These expenditures are funded primarily by an allocation of Net General Fund Cost (NGFC). Other sources of revenue include $67.7 million in Local Public Safety Funds (Proposition 172) and an allocation of 2011 Realignment of $42.2 million to mitigate the impacts of the State prison realignment under Assembly Bill 109 (AB 109).

Budget Changes and Operational Impacts

The recommended budget does not include State funding for the implementation of Proposition 36, Drug and Theft Crime Penalties and Treatment-Mandated Felonies Initiative. The California State FY 2025-26 budget includes no funding for law enforcement agencies implementation of Proposition 36. The California Legislative Analysts Office estimates that, although Proposition 36 will reduce county jail commitments, the proposition is likely to increase the length of sentencing and therefore have a net increase in total County jail population. The Sheriff estimates successful implementation to require 12 Sheriff Deputies and 25 Detentions Deputies at a starting annual cost of $9.4 million. Without additional State revenue, the office will be required to draw from existing resources.

The recommended budget includes a $7.3 million increase within salaries and benefits to accommodate the increased costs associated with recently approved employee compensation adjustments and improvements to the Office's attrition rate. The recommended budget includes funding for the backfill of vacant positions and the restoration of funding for 19 positions, left unfunded in prior years.

The recommended budget includes an additional $3.2 million within Services and Supplies to fund a supplemental budget request for an increase to the general liability insurance premium, $1 million for operations funded from state grants and other sources for restricted use, and a $60,750 allocation from the RenewBiz reserve for the installation of automated license plate readers in the Southeast region of Kern. Some services and supplies increases are offset by inmate welfare and CAL-ID revenue. The cost for continued operation of the Admission, Evaluation, and Stabilization (AES) unit within the Lerdo Pre-trial facility is offset entirely by revenue from the Department of State Hospitals.

The recommended budget includes $4.3 million within capital assets for the acquisition of 42 patrol vehicles, three pickups, one fit-test machine, three servers and one storage area network replacement.

The recommended budget includes the continuation of Measure K projects intended to provide additional public safety services to communities in unincorporated areas of the County. Measure K has enabled the recruitment and retention of Detention Deputy and Sheriff Deputy classifications that will reduce the amount of mandatory overtime, staff detention facilities with detention personnel, and move as many Deputy Sheriffs as possible out of custodial settings and into field training and patrol functions. Measure K appropriations are also included for Community Services Technicians to respond to non-hazardous, non-emergency calls for service, allowing Deputy Sheriffs greater availability to respond to emergency calls for services. Measure K funds will allow the continued implementation of the Sheriff's Activity League to steer at-risk youth away from unhealthy and negative influences, build trust, and improve community relationships using law enforcement officers as coaches, mentors, and positive role models.

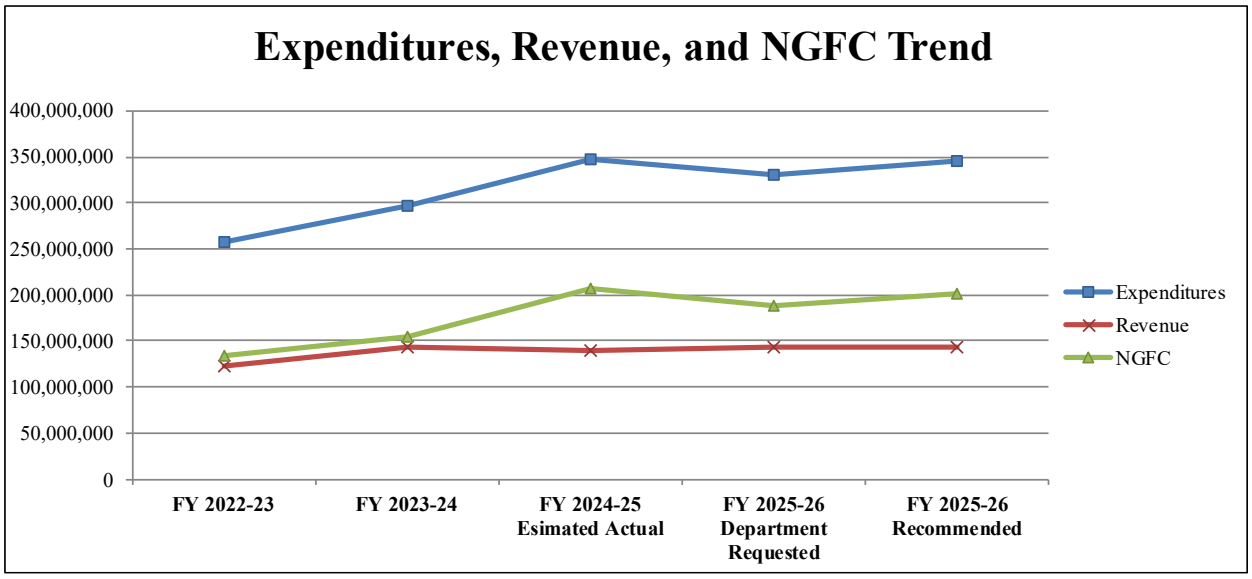
On July 30, 2024, the Kern County Board of Supervisors approved the transfer of the Park Ranger Program from the General Services Division to the Sheriff's Office. The Kern County Park Ranger Program will continue to serve under two units: building security and parks. Building security will continue to service six County buildings and the Hope the Mission tiny homes site. Hart Park, Buena Vista Park, and Lake Isabella will continue to have dedicated Ranger staffing. Ten Rangers will patrol neighborhood parks in unincorporated areas, and two Rangers will be dedicated to homeless outreach. Expansion of the Park Ranger program has been impeded by rigorous hiring processes including background checks of prospective hires. However, at the beginning of the fiscal year, many candidates remained in backgrounds. The recommended budget includes the addition of two Sheriff's Background Investigator positions to alleviate bottlenecks in hiring and onboarding for these and all positions.

On February 11, 2025, the Kern County Board of Supervisors approved establishing the Medical and Behavioral Health Section within the Detentions Bureau of the Sheriff's Office, supported by the Kern County Behavioral Health and Recovery Services Department. The program expands and improves mental health assessments, out-of-cell time, social interaction, mental health care, programs, in-cell resources, cleanliness, reducing administrative segregation of vulnerable populations, and partnering with agencies and stakeholders for diversion and/or pre-release coordination of care. The recommended budget includes funding for the 17 positions added, or newly funded, through the establishment of this program. It is anticipated that some costs of the program may be reimbursed through AB 109 and the Department of Health Care Services Justice-Involved Reentry Initiative, but that the majority of costs will be borne by the General Fund.

Proposition 172 revenue, a permanent extension of a half-cent local public safety sales tax approved by California voters on November 2, 1993, is budgeted at $67.7 million, equal to the FY 2024-25 estimated actual budget after the inclusion of $489,069 in one-time carryover allocation.

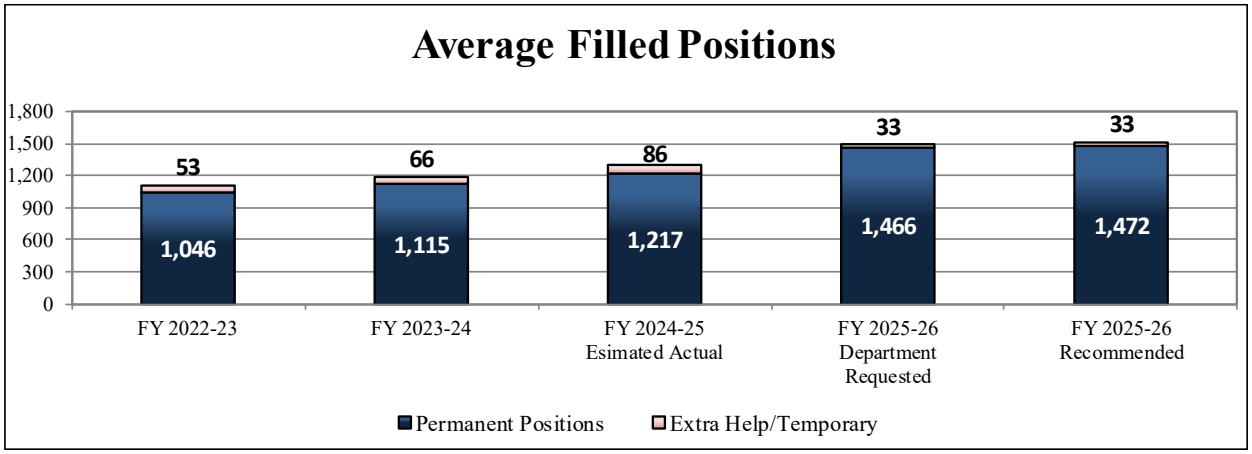
To assist with the recruitment and retention of Sheriff and Detentions personnel, additional funds are reserved outside of the Sheriff-Coroner budget, within Appropriations for Contingencies. $2 million will be reserved to fund three academies with the goal of training and backfilling vacant Deputy Sheriff positions. In addition, $1 million was allocated for housing stipends for Deputy Sheriffs assigned to hard-to-fill outlying locations. Finally, the recommended budget includes an allocation of Measure K funds within the Human Resources Division budget for a dedicated team to recruit public safety positions.

The Sheriff's Office is estimated to exceed the Board's FY 2024-25 adjusted net general fund cost allocation by approximately $9.8 million following mid-year budget amendments due to the timing of capital purchases, including $1.9 in American Rescue Plan Act fund park equipment that could not be accrued within the fiscal year, $3.8 million in overtime expenditures to staff roles while training and deployment of new hires could be conducted, and expenses on non-reimbursable activities including $2.5 million for law enforcement operations.



Staffing Changes and Operational Impacts

The recommended budget includes funding for 1,472 positions, 22 more than the prior year adopted budget. Following the preliminary recommended budget's addition of 8 positions, deletion of 22 positions, and restoration of funding for 19 positions, including 12 Sheriff's Detention Deputy positions, no position additions or deletions are included in the recommended budget.



Summary of Authorized Positions

The recommended budget includes 1,501 authorized positions, 1,472 of which are expected to be filled. 18 Sheriff's Deputy positions, 2 Sheriff's Senior Deputy positions, 2 Sheriff's Sergeant positions, and 7 Detentions Senior Deputy positions remain unfunded in the FY 2025-26 recommended budget. The County Administrative Office will work with the Sheriff's Office to determine the number of vacancies that may be filled in FY 2025-26 and evaluate positions for funding as needed.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Office of the Sheriff	2	0	0	2	2	0	2
Office of the Undersheriff	16	0	0	16	16	0	16
Compliance Bureau	52	0	0	52	52	0	52
Support Services Bureau	197	0	0	197	184	13	197
Investigations Bureau	154	0	0	154	151	3	154
Patrol Bureau	403	0	0	403	397	6	403
Detentions Bureau	677	0	0	677	670	7	677
Total	1,501	0	0	1,501	1,472	29	1,501

Patrol Bureau

	Classification
1	Sheriff's Chief Deputy
2	Sheriff's Commander
10	Sheriff's Lieutenant
37	Sheriff's Sergeant
32	Sheriff's Senior Deputy
227	Sheriff's Deputy
1	Sheriff's Emergency Comm. Manager
33	Sheriff's Dispatch Assistant
6	Sheriff's Dispatch Supervisor
7	Sheriff's Senior Dispatcher
1	Detentions Senior Deputy
4	Detentions Deputy/Officer
15	Sheriff's Records Specialist
25	Community Services Technician
1	Sheriff's Support Specialist
1	Sheriff's Support Technician
403	**Requested Total**

Office of the Sheriff

	Classification
1	Sheriff-Coroner
1	Conf. Administrative Asst.
2	**Requested Total**

Office of the Undersheriff

	Classification
1	Undersheriff
1	Sr. Administrative Services Officer
2	Administrative Coordinator
2	Accountant/Sr.
3	Fiscal Support Supervisor
6	Fiscal Support Specialist
1	Business Manager
16	**Requested Total**

Detentions

	Classification
1	Sheriff's Chief Deputy
2	Sheriff's Commander
2	Sheriff's Lieutenant
10	Sheriff's Sergeant
9	Sheriff's Senior Deputy
136	Sheriff's Deputy
9	Detentions Lieutenant
31	Detentions Senior Deputy
23	Detentions Sergeant
284	Detentions Deputy/Officer
60	Sheriff's Aide
1	Sheriff's Records Unit Supervisor
6	Sheriff's Records Supervisor
33	Sheriff's Records Specialist
1	Maintenance Supervisor
1	Structural Maint. Superintendent
1	Maintenance Electrician
2	Maintenance Plumber
1	Maintenance Carpenter
2	Air Conditioning Mechanic
6	Sr./Maintenance Worker
1	Utility Worker
6	Light Vehicle Driver
1	Warehouse Supervisor
1	Groundskeeper
2	Building Services Worker
2	Sheriff's Support Specialist
14	Sheriff's Support Technician
3	Sheriff's Program Technician
8	Sheriff's Program Specialist
13	Park Ranger/Trainee
5	Security Attendant
677	**Requested Total**

Support Services

	Classification
1	Sheriff's Chief Deputy
2	Sheriff's Commander
2	Sheriff's Lieutenant
4	Sheriff's Sergeant
10	Sheriff's Senior Deputy
19	Sheriff's Deputy
1	Detentions Senior Deputy
1	Human Resources Manager
4	Administrative Coordinator
2	Sr. Human Resources Specialist
5	Human Resources Specialist
2	Sheriff's Senior Support Specialist
5	Sheriff's Support Specialist
8	Sheriff's Support Technician
1	Civil Lit & Risk Mgmt. Coord.
6	Sheriff's Background Invest. II
1	Sheriff's Fleet Manager
17	Sheriff's Aide
1	Supv. Legal Process Technician
1	Sr. Legal Processing Technician
6	Legal Process Technician
1	Medical Transcriptionist
1	Fiscal Support Technician
2	Fiscal Support Specialist
1	Sheriff's Records Manager
2	Sheriff's Records Unit Supervisor
6	Sheriff's Records Supervisor
18	Sheriff's Records Specialist
1	Morgue Supervisor
2	Property Control Officer
1	Coroner Family Advocate
1	Coroner Division Chief
14	Deputy Coroner
3	Supervising Deputy Coroner
3	Deputy Public Administrator
4	Coroner's Autopsy Assistant
1	Deputy Coroner Manager
1	Deputy Public Admin. Manager
1	Supv. Deputy Public Admin.
6	Identification Technician
2	Technology Services Supervisor
1	Technology Services Manager
2	LAN Systems Administrator
1	Network Systems Administrator
5	Technical Support Engineer
7	Technical Support Specialist
5	Systems Analyst/Programmer
1	Senior Systems Analyst
1	Database Analyst I
3	Automotive Mechanic
1	Accountant I/Sr.
197	**Requested Total**

Compliance Bureau

	Classification
1	Sheriff's Chief Deputy
2	Sheriff's Commander
2	Sheriff's Lieutenant
5	Sheriff's Sergeant
8	Sheriff's Senior Deputy
1	Detentions Senior Deputy
8	Sheriff's Aide
6	Sheriff's Support Technician
2	Departmental Analyst
1	Detentions Lieutenant
2	Detentions Sergeant
1	Public Information Officer
6	Sheriff's Deputy
1	Detentions Deputy/Officer
2	Administrative Coordinator
1	Crime Prevention Coordinator
3	Crime Prevention Specialist
52	**Requested Total**

Investigations Bureau

	Classification
1	Sheriff's Chief Deputy
2	Sheriff's Commander
3	Sheriff's Lieutenant
18	Sheriff's Sergeant
37	Sheriff's Senior Deputy
33	Sheriff's Deputy
1	Computer Forensic Specialist
9	Crime Scene Technician
2	Latent Print Examiner
2	Sheriff's Aide
1	Sheriff's Senior Support Specialist
1	Aircraft Pilot
1	Supervising Aircraft Mechanic
2	Aircraft Mechanic
7	Sheriff's Support Specialist
4	Sheriff's Support Technician
3	Crime Analyst
1	Park Ranger Sergeant
4	Senior Park Ranger
22	Park Ranger/Trainee
154	**Requested Total**

Fiscal Year 2025-26 Department Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Improve Sheriff staffing ratios

Department Objectives Measured	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Sheriff's Deputy overtime shifts in detentions facilities	859	859	1,093	278
Detentions Deputy applicants	1,658	1,200	1,706	1,500
Detentions Deputy attrition rate (all classifications)	1.47%	1.2%	1.09%	1.2%
Vacancy rate for Detentions Deputy positions	26.37%	26%	15.57%	13%

The objective of this proposal is to fill vacant Detentions Deputy positions to allow as many sworn deputies as possible to move out of detention facilities and into patrol assignments, thereby providing additional public safety services to the residents of the unincorporated areas of the County. Success of the proposed program will be determined through the department's ability to attract qualified candidates, reduce attrition, and fill Detention Deputy positions.

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Decrease response times to lower-level calls for service and allow Sheriff's Deputies greater availability to respond to emergency calls for service and perform community-oriented policing

Department Objectives Measured	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Average response time	14 min 34 sec	15 min	14 min 17 sec	14 min
Average non-emergency response time	15 min 26 sec	15 min	15 min 20 sec	15 min
Average emergency response time	13 min 32 sec	13 min	13 min 14 sec	13 min
Number of investigations and/or reports completed by Community Service Technicians	5,215	7,200	4,491	5,000
Number of community contacts through community policing	328	300	241	275
Percentage of violent crimes investigations cleared	40%	40%	60%	60%

The department's goal is to reduce response times and make available more time for Sheriff's Deputies to respond to emergency calls for service and perform community-oriented policing by increasing the number of Community Service Technicians responding to lower-level calls in the unincorporated area of Kern County.

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Provide the community with a diverse, highly skilled law enforcement work force

Department Objectives Measured	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Number of sworn vacancies	88	175	104	90
Number of non-sworn vacancies	112	65	118	110
Attrition rate	.75%	.62%	.91%	1.00%

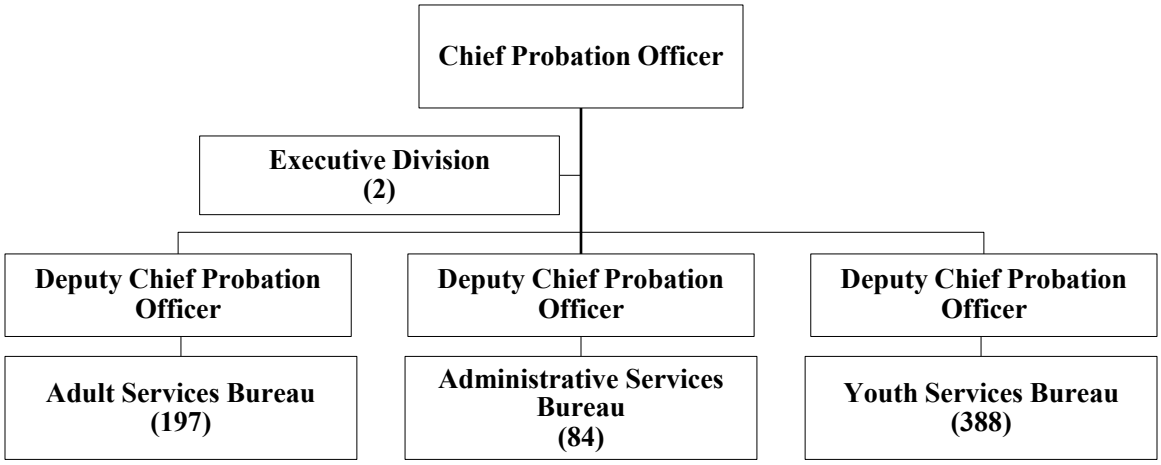
The department's objective is to fill all vacant positions in conjunction with recruiting and retaining highly qualified personnel. New communication tools have been implemented, which includes recruitment email and "Interview Now". A new internet-based background system has also been implemented to automate processes. The Sheriff-Coroner is in the process of updating its webpage. The new design is intended to draw fresh attention to the department, promote the County as a competitive employer and provide transparency for hiring practices. Hiring and retention bonuses have been increased. Classification reviews are being conducted and have resulted in a new class series and negotiated salaries to meet competitive wages or classification adjustments to meet the demands of staffing.

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Mission Statement

To reduce the incidence and impact of criminal behavior of youths and adults.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Officers supervised a monthly average of over 10,000 adults and youth in the community and conducted 50,000 field and office contacts in FY 2023-24.
- The Juvenile Court Investigations unit completed 917 petitions in FY 2023-24. The Adult Services Bureau completed 5,419 pretrial assessment reports, 4,696 presentence investigation reports and made 2,411 field contacts in FY 2023-24.
- 39 youth completed the Bridges Career Development Academy, 33 youth completed evidence-based curriculum through the Youth Programs and Supports Unit, 30 youth were certified in CPR/First Aid, and the department provided fork lift certification and construction classes for female youth in the secure track program.
- Completed renovations on youth event spaces including the central field at Crossroads, the gymnasium floor at Camp Erwin Owen, and the ball field at Camp Erwin Owen.
- Implemented VirTra Use of Force Simulator as a training tool for Probation staff, providing immersive, scenario-based simulations that enhance decision-making, de-escalation, and tactical skills, helping officers improve their judgment under pressure and promoting greater safety for both officers and the community.
- Implemented new background software, eSOPH, for improved efficiency in completing pre-employment background investigations and hiring of qualified staff to help the department fulfill its mission.

Probation

Department Head: William Dickinson
Fund: General
Budget Unit: 2340

Function: Public Protection
Activity: Detention and Correction

Public Protection

Description of Major Services

The Probation Department is responsible for adult and youth supervision, youth detention, investigation reports and pretrial services for the courts, and case management services. The California Division of Juvenile Justice (DJJ), the State system that housed and treated youth who have committed the most serious crimes, permanently closed all facilities on June 30, 2023, and completed the shift of responsibilities and duties related to the custody and rehabilitation of youth offenders from the State to counties. With the impacts of the State prison realignment under Assembly Bill 109 (AB 109), the department has opened a day reporting center to provide services to the adult offender population by offering services from a wide variety of governmental agencies and community-based organizations. All efforts are aimed at minimizing recidivism and moving offenders into a role of self-sufficient, productive citizens.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$90,903,376	$105,954,124	$105,158,367	$107,813,335	$107,813,334	$109,284,857
Services and Supplies	12,447,344	19,883,072	15,899,881	20,987,811	21,962,811	22,144,338
Other Charges	1,459,352	2,468,698	1,216,429	2,468,698	2,468,698	2,468,698
Capital Assets	9,702	317,900	209,880	175,000	175,000	175,000
Other Financing Uses	0	5,031,810	0	0	0	5,031,810
TOTAL EXPENDITURES	**$104,819,774**	**$133,655,604**	**$122,484,557**	**$131,444,844**	**$132,419,843**	**$139,104,703**
Expend. Reimb.	($240)	($1,000)	($400)	($500)	($500)	($500)
TOTAL NET EXPENDITURES	**$104,819,534**	**$133,654,604**	**$122,484,157**	**$131,444,344**	**$132,419,343**	**$139,104,203**
REVENUE:						
Fines and Forfeitures	$5,206	$2,550	$4,870	$4,425	$4,425	$4,425
Use of Money/Property	57,590	11,880	41,479	40,440	40,440	40,440
Intergovernmental	6,876,546	6,131,712	6,498,112	6,351,849	6,351,849	6,351,849
Charges for Services	5,776,178	8,012,286	10,733,740	7,592,005	7,592,005	7,592,005
Miscellaneous	98,663	20,100	34,755	20,045	20,045	20,045
Non-revenue Receipts	0	0	1,011	0	0	0
Other Financing Sources:						
American Rescue Plan Act	1,660,490	0	0	0	0	0
2011 Realignment	37,773,705	41,806,723	36,409,675	44,230,159	44,230,159	44,230,159
Probation DJJ Realignment	10,769,207	14,764,607	12,989,961	16,595,503	16,595,503	16,595,503
Probation Training Fund	361,820	367,308	367,308	359,415	359,415	359,415
Local Public Safety	19,104,184	18,809,858	18,809,858	18,809,858	18,809,858	18,809,858
Domestic Violence Program	120,000	120,000	120,000	120,000	120,000	120,000
DNA Identification	63,442	59,223	57,569	48,719	48,719	48,719
Probation Asset Forfeiture	5,000	5,000		5,000	5,000	5,000
TOTAL REVENUE	**$82,672,031**	**$90,111,247**	**$86,068,337**	**$94,177,418**	**$94,177,418**	**$94,177,418**
Less Available BSI *	$0	$5,031,810	$0	$0	$0	$5,031,810
NET GENERAL FUND COST	**$22,147,503**	**$38,511,547**	**$36,415,820**	**$37,266,926**	**$38,241,925**	**$39,894,975**
BSI Ending Balance *	$4,856,075	N/A	$5,031,810	N/A	N/A	N/A

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of the department's expenditures are for staffing and facility costs related to the supervision of adult offenders and legally detained youth. A significant portion of these expenditures are funded by an allocation of Net General Fund Cost (NGFC). The department's largest sources of revenue include juvenile justice realignment, Local Public Safety Funds (Proposition 172), and 2011 Realignment to mitigate the impacts of the State prison realignment under AB 109. The balance of the department's revenue is primarily funded through State and Federal funding which offsets a portion of its expenditures.

Budget Changes and Operational Impacts

The recommended budget includes a $1.5 million adjustment to Salaries and Benefits to accommodate the increased costs associated with recently approved employee compensation adjustments and to backfill all authorized positions, a portion of which will be funded by State and Federal grants and programs.

Proposition 36, Drug and Theft Crime Penalties and Treatment-Mandated Felonies Initiative, increases pre-sentence investigations, mandatory felony supervision, and review of drug court and/or diversion cases. The California State FY 2025-26 Budget partially reverses a $20 million statewide reduction for pre-trial services due to anticipated Proposition 36 impacts, but leaves Counties with fewer resources overall and provides no funding for post-release felony supervision, or review of drug court and/or diversion cases.

State funding for court pre-trial services and backfill for the elimination of criminal administrative fees is comprised of temporary and ongoing sources collectively valued at $3.8 million. FY 2025-26 will be the final year of temporary State funding worth $1.9 million. Temporary funds will be used for the expansion and consolidation of the Adult Services Bureau at 401 34th Street and to supplement pre-sentence investigations, supervision, and alternative custody costs. An adjustment of $181,527 is included within Services and Supplies for Fentanyl Task Force eligible expenses. These funds are allocated to the department by the California Department of Justice. The department will use the remaining portion of its original $200,000 allocation for training and drug testing to support the Kern Fentanyl Task Force.

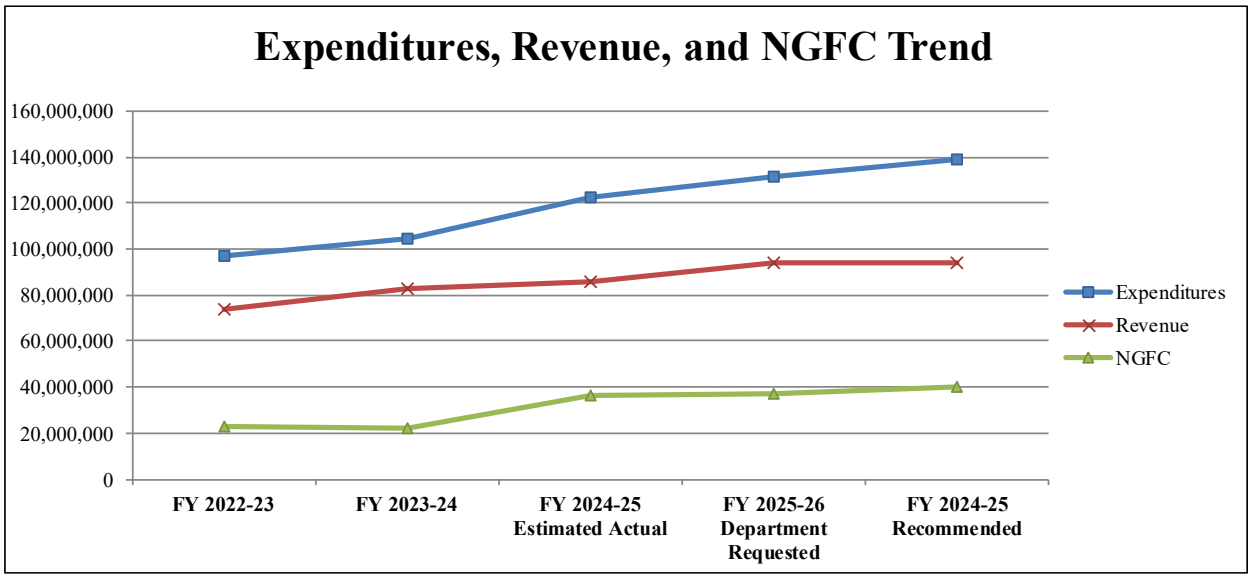
Other Financing Sources include $18.8 million for Local Public Safety revenue, equal to the FY 2024-25 estimated actual allocation, following the release of $135,848 in carryforward funds. The recommended budget includes $44.2 million in 2011 Realignment funding, including $9.4 million in carryforward funds to mitigate impacts of State prison realignment under AB 109. The realignment of DJJ responsibilities and duties placed all youth in County responsibility and extended jurisdiction up to the age of 25. The recommended budget includes $16.6 million from the State to fund this responsibility in FY 2025-26.

The recommended budget includes $2.8 million for the purchase and implementation of an integrated case management system, replacing and consolidating the department's unsupported, 35 year-old system and two homegrown systems for improved efficiency and support in

implementing court ordered supervision within Services and Supplies. An additional $1.4 million is included for the lease and furnishing of the 34th street office expansion and consolidation.

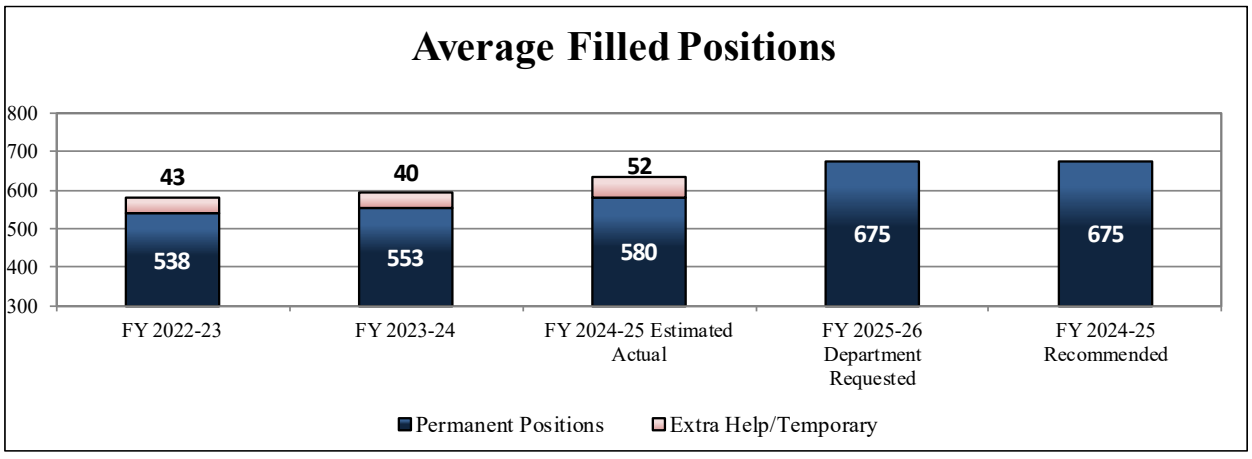
Capital Assets are included in the recommended budget in the amount of $175,000 for the purchase or replacement of one portable restroom, one forklift, one pallet jack, one server replacement, one backup server, and two kitchen ovens.

Though not included in the Probation Department's budget, Measure K funds for the construction of the Mental Health Trailer and Security Enhancement project will be continued into FY 2025-26 within the General Services – Capital Project budget unit. The project is expected to conclude within FY 2025-26 and will provide a new space to host group and individual sessions for effective, confidential, and secure treatment of all at-promise youth within the Youth Detention Center for the goal of facilitating long-term healing and successful re-entry into the community.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



Summary of Authorized Positions

The department currently has 675 authorized positions, all of which are funded, as indicated below. However, an attrition adjustment is budgeted in the amount of $3.5 million to account for position vacancy during recruitment.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Executive Division	6	0	0	6	6	0	6
Fiscal, Research, & Planning Division	29	0	0	29	29	0	29
Administrative Services Division	55	0	0	55	55	0	55
Adult Court Services Division	71	0	0	71	71	0	71
Adult Probation Services Division	60	0	0	60	60	0	60
AB 109 Services Division	66	0	0	66	66	0	66
Youth Court and Programs Division	58	0	0	58	58	0	58
Youth Supervision Division	66	0	0	66	66	0	66
Camp Erwin Owen	56	0	0	56	56	0	56
Kern Crossroads	99	0	0	99	99	0	99
Youth Detention Center	109	0	0	109	109	0	109
Total	675	0	0	675	675	0	675

Executive

	Classification
1	Chief Probation Officer
3	Deputy Chief Probation Officer
1	Administrative Coordinator
1	Office Services Coordinator
6	**Requested Total**

Fiscal, Research, and Planning

	Classification
1	Division Director - FR&P
1	Business Manager
3	Accountant/Sr.
2	Supervising Department Analyst
4	Departmental Analyst
2	Administrative Coordinator
1	Office Services Specialist
3	Fiscal Support Supervisor
9	Fiscal Support Specialist
3	Fiscal Support Technician
29	**Requested Total**

Administrative Services

	Classification
1	Probation Division Director
1	Assistant Probation Division Dir.
4	Probation Supervisor
8	Senior Deputy Probation Officer
5	Deputy Probation Officer
4	Senior Youth Services Officer
4	Youth Services Officer
2	Sr. Human Resources Specialist
2	Human Resources Specialist I/II
3	Administrative Coordinator
2	Probation Technician/Sr.
1	Technology Services Manager
1	Technology Services Supervisor
1	LAN Systems Administrator
1	Senior Systems Analyst
2	Systems Analyst/Programmer I/II
3	Technical Support Engineer I/II
1	Data Base Analyst I/II
3	Tech. Support Specialist I/II/III
2	Office Services Specialist
4	Office Services Technician
55	**Requested Total**

Adult Court Services

	Classification
1	Probation Division Director
5	Probation Supervisor
11	Senior Deputy Probation Officer
35	Deputy Probation Officer
1	Senior Office Services Specialist
1	Office Services Specialist
7	Office Services Technician
10	Probation Technician/Sr.
71	**Requested Total**

Adult Probation Services

	Classification
1	Probation Division Director
4	Probation Supervisor
9	Senior Deputy Probation Officer
38	Deputy Probation Officer
3	Probation Technician/Sr.
1	Senior Office Services Specialist
1	Office Services Specialist
3	Office Services Technician
60	**Requested Total**

Youth Court and Programs

	Classification
1	Probation Division Director
4	Probation Supervisor
10	Senior Deputy Probation Officer
18	Deputy Probation Officer
1	Senior Youth Services Officer
10	Probation Program Specialist
3	Probation Technician/Sr.
1	Senior Office Services Specialist
1	Office Services Specialist
7	Office Services Technician
2	Mail Clerk
58	**Requested Total**

Youth Supervision

	Classification
1	Probation Division Director
4	Probation Supervisor
7	Senior Deputy Probation Officer
39	Deputy Probation Officer
1	Senior Office Services Specialist
2	Office Services Specialist
11	Office Services Technician
1	Probation Technician
66	**Requested Total**

AB 109 Services

	Classification
1	Probation Division Director
4	Probation Supervisor
8	Senior Deputy Probation Officer
35	Deputy Probation Officer
1	Senior Office Services Specialist
1	Office Services Specialist
3	Office Services Technician
10	Probation Program Specialist
3	Probation Technician/Sr.
66	**Requested Total**

Kern Crossroads

	Classification
1	Probation Division Director
1	Assistant Probation Division Dir.
6	Senior Deputy Probation Officer
2	Deputy Probation Officer
18	Senior Youth Services Officer
60	Youth Services Officer
1	Y. Srvs. Food Services Supv.
1	Youth Services Officer Sr. Cook
2	Youth Services Officer Cook
1	Youth Srvs. Officer Maint. Worker
1	Youth Srvs. Officer Custodian
1	Youth Srvs. Officer Support Srvs.
1	Probation Program Specialist
2	Office Services Specialist
1	Office Services Technician
99	**Requested Total**

Youth Detention Center

	Classification
1	Probation Division Director
2	Assistant Probation Division Dir.
7	Senior Deputy Probation Officer
6	Deputy Probation Officer
20	Senior Youth Services Officer
63	Youth Services Officer
1	Youth Services Officer Warehouse S
1	Youth Services Officer Sr. Cook
2	Youth Services Officer Cook
1	Youth Srvs. Officer Custodian
1	Youth Srvs. Officer Maint. Worker
1	Youth Srvs. Officer Support Srvs.
2	Office Services Specialist
1	Office Services Technician
109	**Requested Total**

Camp Erwin Owen

	Classification
1	Probation Division Director
1	Assistant Probation Division Dir.
5	Senior Deputy Probation Officer
1	Deputy Probation Officer
12	Senior Youth Services Officer
28	Youth Services Officer
1	Youth Services Officer Sr. Cook
2	Youth Services Officer Cook
1	Y. Srvs. Officer Sr. Maint. Worker
1	Youth Srvs. Officer Maint. Worker
1	Youth Srvs. Officer Support Srvs.
1	Senior Office Services Specialist
1	Office Services Technician
56	**Requested Total**

Fiscal Year 2025-26 Department Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Reduce the incidence and impact of criminal behavior of adults

Department Objectives Measured	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Actual	FY 25-26 Target
Percentage of Adult Probationers successfully completing probation	16%	15%	18%	15%
Percentage of Adult Probationers who have new law violations (recidivism rate)	16%	10%	13%	10%
Number of offenders on felony probation	6,364	6,300	5,934	6,400
Number of offenders on post release community supervision	2,214	2,200	2,195	2,200
Number of offenders on mandatory supervision	690	700	641	710
Number of pre-sentence investigation reports submitted to Superior Court	4,733	4,700	4,353	4,600
Number of home calls/field contacts/attempts	12,392	12,500	12,473	13,000
Number of arrests	4,954	4,000	4,671	4,400

These are a number of the department's primary objectives, which can be accomplished through providing investigation and enforcement services for the Superior Court and by holding offenders accountable for criminal conduct. Currently, the Probation Department has an average ratio of offenders to officers (66:1) in Felony Probation, Post Release Community Supervision, and Mandatory Supervision Units, which remains high. The Probation Department is still committed to reducing this ratio when staffing is available. We believe with our ongoing collaboration with community-based organizations and our relationship with staff operating the Day Reporting Center (DRC) and our Adult Programs Center (APC), we will be able to positively impact the recidivism rate and the successful completion rate. The Adult Programs Center (APC) is a program which also focuses on delivering specialized services and evidence-based programs (EBP) to adult offenders on Felony Probation, Mandatory Supervision, and Post Release Community Supervision. The Probation Department continues to research improvements and changes in data collection; therefore, future data collection and data definitions may be different than how they are currently defined.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Reduce the incidence and impact of criminal behavior of youth

Department Objectives Measured	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Actual	FY 25-26 Target
Percentage of youth offenders successfully completing probation	21%	20%	23%	20%
Percentage of youth probationers who have new law violations (recidivism rate)	13%	15%	12%	15%
Number of youths on supervised probation	1,050	1,000	1,075	1,000
Number of probation violation petitions filed	235	200	216	200
Number of referrals to the Probation Department	3,009	3,000	2,938	3,000
Number of investigations for youth Report	1,148	1,000	2,474	2,000
Number of new law violation petitions filed	1,790	1,500	1,801	1,500
Number of home call/field contacts	11,702	10,000	7,857	8,000
Number of arrests	321	250	343	250

These are a number of the department's primary objectives, which can be accomplished through providing investigation and enforcement services for the Superior Court and by holding youthful offenders accountable for their criminal conduct. Although the Probation Department had seen a decrease in referrals over prior years, recently those numbers have begun to increase. Field officers continue to spend time in the community, where they are working with youth and their families to redirect negative attitudes and behaviors that could result in the youth reoffending. Our risk assessment tool continues to aid the community by identifying the youths' criminogenic needs and risk to reoffend. Officers investigate and subsequently supervise those youth who are deemed moderate/high risk to reoffend.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Operating correctional programs that provide for public protection, prevention of crime, and redirection of offenders (adults and youth)

Department Objectives Measured	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Actual	FY 25-26 Target
Percentage of adult probation (AB 109) receiving evidence-based services	78%	85%	78%	85%
Percentage of youth commitments in Kern Crossroads Facility, Camp Erwin Owen and Pathways who participated in an evidence-based treatment program.	72%	80%	99%	80%
Percentage of youth on probation receiving evidence-based services	75%	80%	100%	100%

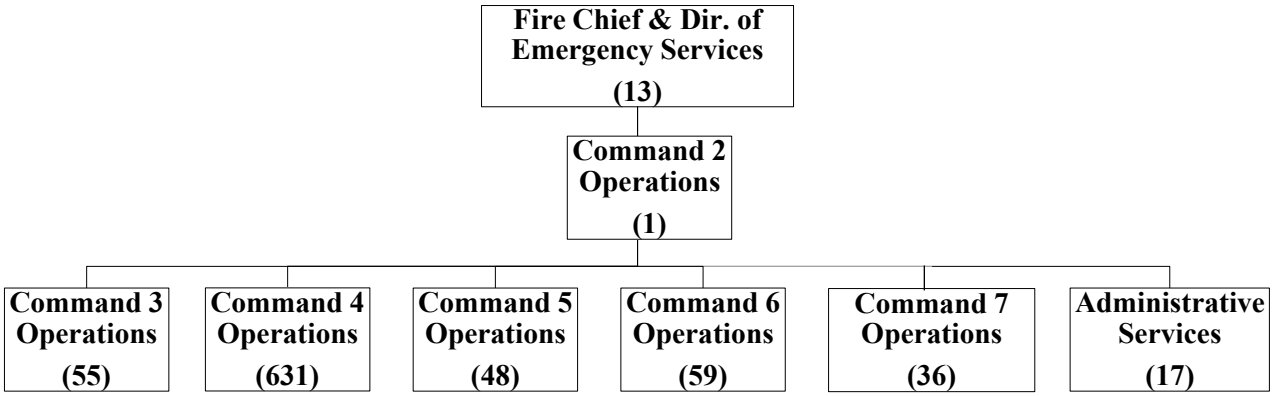
The Department provides a number of evidence-based programs and services to youth and adults. For adults, the programming provided to our high-risk offenders through the DRC continues to be successful. The Probation Department conducted a study and found that the felony recidivism rate for DRC graduates is 14% compared with non-participants at 37%. Even those that only participated but did not complete the program had a lower recidivism rate (28%) than non-participants. Most notably, the study found that non-participants had a ratio of 1.07 new convictions (misdemeanor and felony) to 1 individual, compared to 0.79:1 for the participant group, and 0.43:1 for the graduate group. This equates to a 60% reduction in new convictions when comparing the graduate and the non-participant groups. Our recidivism rate is proof that Probation programs and services are more effective in providing public protection while changing lives. In addition, the APC provides specialized programming for adult offenders and incorporates motivational interviewing delivered mostly by non-sworn Probation Program Specialists. Currently, the APC delivers both group and individual counseling sessions in the following evidence-based program modalities: Thinking for a Change (T4C), Aggression Replacement Training (ART), Moral Recognition Therapy (MRT), Cognitive Behavioral Interventions Substance Abuse (CBI-SUA) and Effective Practices in Community Supervision (EPICS).

The Youth Programs and Supports (YPS) unit is designed to empower youth by providing encouragement and intensive skill training through evidence-based practices to reduce criminal behavior thereby creating a safer community. The unit is designed to offer youth a respectful and safe environment for individualized treatment of criminogenic needs through evidence-based and cognitive behavioral treatment models. Curriculum is offered within the office as well as offsite at James G. Bowles Youth Detention Center and Bridges Career Development Academy. Probation Program Specialists facilitate curriculum in group settings and/or on a one-on-one basis depending on the youth's needs. The treatment provided promotes accountability, development of attainable goals, and a framework for making positive changes in personal values for increased success and reduced recidivism. Youth receive best practices curriculum, Ending the Game, The Empowerment Project, and Decision Points. Currently, the following evidence-based modalities include: Thinking for a Change (T4C), Aggression Replacement Training (ART), Moral Reconation Therapy (MRT), Cognitive Behavioral Interventions Substance Use (CBI-SU) and Effective Practices in Community Supervision (EPICS). All youth supervised by the Probation Department receive an evidence-based assessment which identifies criminogenic needs and develops a case plan that is designed to help mitigate those needs and increase positive supports. The Youth Day Reporting Center (YDRC) was established in collaboration with GEO Re-Entry Services and went live on March 18, 2024. The YDRC provides re-entry services for youth committed to the APEX Academy and female Secure Youth Treatment Facility (SYTF). Services begin while youth are still in custody. Case managers from the YDRC begin building rapport with clients at least 90 days before their expected release, vital documents are obtained, and individual needs are identified. Upon their release, youth participate in evidence-based modalities offered by the YDRC in both an individual and group setting. Evidence-based practices offered to youth participating in the YDRC include Thinking for a Change (T4C), Aggression Replacement Training (ART), Cognitive Behavioral Interventions: Substance Use (CBI-SU), and Free Your Mind (FYM), a modified-closed group that focuses on Cognitive Behavioral Therapeutic treatment modules intended to target the criminogenic needs of youth involved in the justice system. Additionally, all youth on probation in Kern County are actively supervised utilizing validated assessments, case planning and motivational interviewing.

Mission Statement

To enhance the quality of life in Kern County by protecting and serving our citizens.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Placed three new squads and six new medical units in service to provide 7 day a week Advanced Life Support (ALS) services in high call volume areas of the unincorporated County, made possible by Measure K funds.
- Inspected over 1,200 battery energy storage sites, allowing them to become conditionally operational, providing power stability to the state power grid.
- Added a wildland handcrew, increasing the department's crew count to four and establishing a program that operates all year.
- Concluded six wildland fire grants totaling $2.1 million, enhancing the department's ability to treat and maintain fire breaks.
- Conducted fire plan review on over $500,000,000 in projects.
- Obtained a $150,000 Fire Prevention and Safety Grant for a Community Risk Assessment.
- Deployed evacuation pre-plans software which increased public notification speed by at least 50%.
- Successfully trained 86 personnel in academies.
- Took delivery of a new Bell 412EPX helicopter to replace one of the department's Vietnam era Bell UH-1 Huey helicopters.

Fire

Department Head: Aaron Duncan
Fund: Fire
Budget Unit: 2415 and 1114

Function: Public Protection
Activity: Fire Protection

Public Protection

Description of Major Services

The Kern County Fire Department's fundamental mission is to preserve life, property, and the environment. The department responds to emergency fire, rescue, and medical aid requests. Other functions include fire and injury protection, public education, and emergency preparedness and mitigation. The department provides protection throughout the County, including areas of metro Bakersfield and other incorporated cities, and has many mutual aid agreements with neighboring fire suppression organizations. Additionally, the department also contracts with the State to protect 1.6 million acres of State responsibility area lands within the County.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Contingencies	$0	$5,500,000	$0	$0	$0	$0
Salaries and Benefits	$170,453,611	$183,037,130	$200,003,131	$186,024,870	$186,024,870	$195,372,525
Services and Supplies	15,986,381	18,040,997	17,711,349	20,018,846	20,018,846	23,954,346
Other Charges	12,375,412	14,094,516	9,901,752	13,348,244	13,348,244	13,438,244
Capital Assets	15,444,552	2,600,000	8,868,836	0	0	11,091,007
TOTAL EXPENDITURES	**$214,259,956**	**$223,272,643**	**$236,485,068**	**$219,391,960**	**$219,391,960**	**$243,856,122**
REVENUE:						
Taxes	$127,290,056	$126,360,825	$131,514,230	$127,525,701	$127,525,701	$128,218,772
Licenses and Permits	2,861,940	2,500,000	3,530,091	2,900,000	2,900,000	3,000,000
Fines and Forfeitures	42,708	10,000	28,305	10,000	10,000	10,000
Use of Money/Property	1,725,686	509,600	639,525	500,000	500,000	500,000
Intergovernmental	2,358,666	495,000	2,629,278	95,000	95,000	1,128,000
Charges for Services	59,283,676	50,751,345	75,728,153	53,170,142	53,170,141	63,663,960
Miscellaneous	3,155,582	375,000	(972,413)	25,000	25,000	1,025,000
Other Financing Sources						
Other Financing Sources:						
Sales - Fixed Asset	66,098	0	264,045	0	0	0
General Fund Contribution	13,598,377	26,297,567	25,360,263	24,305,567	24,305,567	25,933,684
Local Public Safety	10,549,732	10,848,371	10,142,622	10,848,371	10,848,371	11,754,120
State Fire	1,453,630	0	0	0	0	693,071
Vehicle/Apparatus Trust	0	500,000	0	0	0	4,757,748
Fire Dept. Donations	0	0	0	0	0	158,500
Flood Disaster	16,514	0		0	0	0
Fire-Hazard Reduction	0	0	0	0	0	1,000,000
Fire-Helicopter Operations	0	1,100,000	0	0	0	0
County Service Area #40.1 EMS	180,298	200,000	0	200,000	200,000	200,000
American Rescue Plan Act	6,785,042	0	0	0	0	0
TOTAL REVENUE	**$229,368,005**	**$219,947,708**	**$248,864,099**	**$219,579,781**	**$219,579,780**	**$242,042,855**
NET FUND COST	**($15,108,049)**	**$3,324,935**	**($12,379,031)**	**($187,821)**	**($187,820)**	**$1,813,267**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of the department's expenditures are for staffing and operating costs necessary to achieve the department's mission. These expenditures are funded primarily by property taxes collected in budget unit 1114 in the Fire Fund of approximately $128.2 million, an increase of about $1.8 from FY 2024-25 Adopted Budget. The FY 2025-26 General Fund contribution includes $8.4 million to continue the enhanced level of medical care within the unincorporated area to continue providing safety squads and medical units capable of providing advanced life support intervention. $1.6 million is included for reimbursement of fire apparatus equipment for the Hard Rock Hotel & Casino Tejon. Lastly, the General Fund contribution includes $15.9 million to provide resources to ensure the County retains a diverse and qualified firefighter workforce that responds to emergency fire, rescue, and medical aid requests. This enhanced level of support is made possible through the allocation of Measure K funding.

Other major sources of revenue for the Fire Department include charges for services from other municipalities and the State for whom the Fire Department provides fire and emergency response services totaling $63.6 million and a $11.7 million allocation of Local Public Safety Funds (Proposition 172).

Budget Changes and Operational Impacts

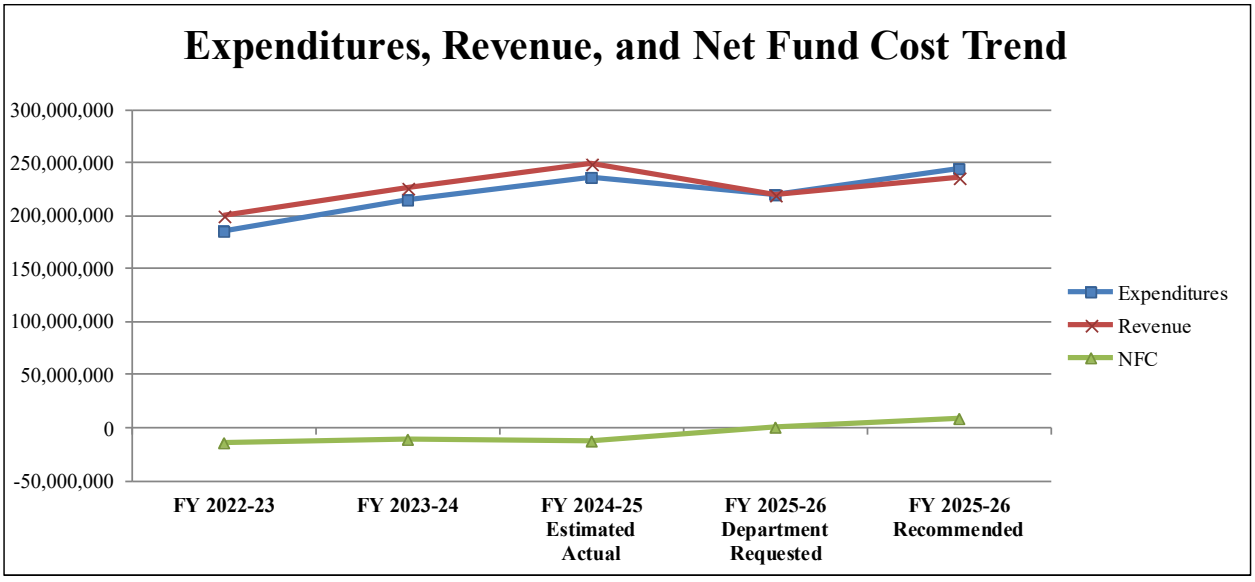
The recommended budget includes $195 million in Salaries and benefits for all of the department permanent authorized positions. Expenses for regular salaries and benefits will increase as the department seeks to fill vacant positions, but the expense category overall will decrease due to one-time retirement reductions. In addition, the department recognizes significant emergency overtime costs, offset by revenue, after mid-year. Expenses for regular salaries and benefits are projected to increase due to the cost-of-living adjustments and academy expenses. In FY 2023-24, the department began deployment of two squads, consisting of a Fire Captain and a Firefighter Paramedic, and medical units. These units generated Advanced Life Support (ALS) services to underserved and high call volume areas of unincorporated County. This model has enhanced the department's position strategically and operationally to provide a higher level of pre-hospital care, while also freeing up front line fire engines for other emergencies. In FY 2024-25 the department began deployment of six additional medical units and one additional squad. Fiscal Year 2025-26 will be the first full year of the fully implemented Measure K funded squads and medical Units. These specialized units have already demonstrated a significant impact, directly contributing to the saving of 23 lives through rapid ALS interventions within the first three quarters of FY 2024-25.

Although the Hart Flat Fire Station is not reflected in the Fire Department's budget, its construction remains on track through continued Measure K funding in FY 2025-26. The project is scheduled to break ground in February 2026, positioning Station 11 closer to the community area it serves. This new site will be positioned in an area that faces a high risk of wildland fires, where response times can be the determining factor in preventing extensive damage and ensuring public safety.

The estimated FY 2024-25 negative Net Fund Cost of approximately $12.4 is primarily attributed to resources received for purchases, primarily capital, which have associated contracts but have

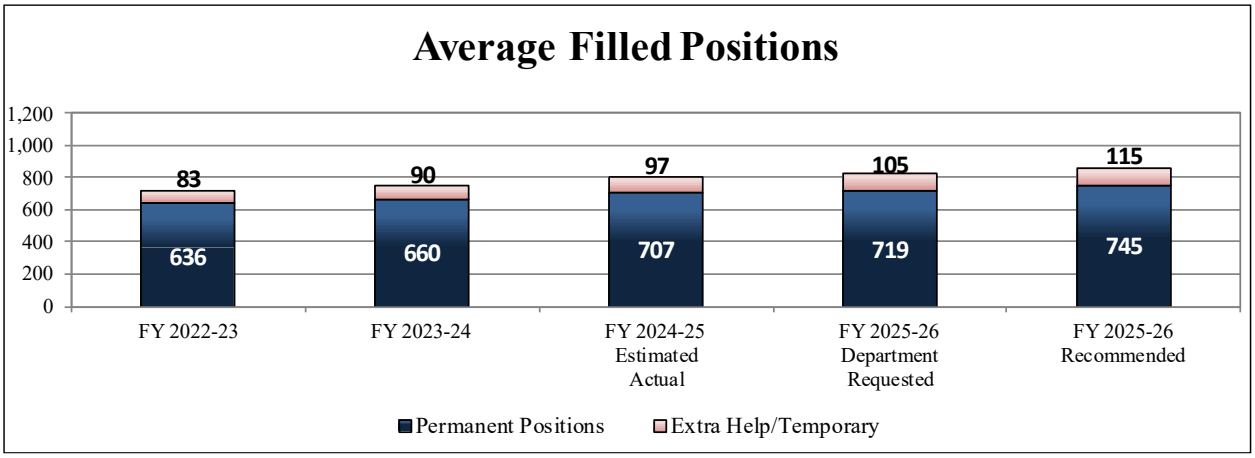
not yet been paid for. The estimated fund balance as of June 30, 2025 is approximately $15.4 million. The department's fund balance available will be used for one-time expenditures of $11.1 million for capital replacement in FY 2025-26, to continue the progress against the backlog of equipment and deferred maintenance needs.

Revenue for FY 2025–26 is projected to increase by approximately $20 million compared to the FY 2024–25 Adopted Budget, primarily due to enhanced funding from CalFire. The recommended budget includes $5 million in reimbursement revenue for fire suppression services provided to other agencies. This represents a decrease from the actual amounts received in FY 2024–25, reflecting the variable nature of reimbursements, which depend on the frequency and severity of wildland fires each year. In FY 2024–25, the department responded to multiple emergency incidents, including major wildfires in Southern California, which required significant firefighting resources and coordination across agencies. If the department provides assistance throughout the year, additional funds will be recognized and appropriated in the recommended budget to account for overtime costs, equipment usage, and other expenses incurred while responding to fires on behalf of other agencies. In addition, the recommended budget includes an increase in funding from the CAL FIRE cooperative agreement, which plays a crucial role in statewide fire protection and emergency response efforts. This anticipated increase is primarily driven by a recalculation of the workweek structure and salary adjustments for State personnel. A key component of this adjustment is the implementation of CAL FIRE's 66-hour workweek, which aims to enhance staffing efficiency and ensure adequate coverage during peak fire seasons. The department will benefit by $7.7 million that will be used to add additional staffing in a phased-in implementation. As part of the phased implementation, the budget includes 40 Wildland Firefighter positions. It also includes six Firefighter positions and three Fire Captain positions to staff a new fire station at the Hard Rock Hotel & Casino Tejon. The costs associated with these positions will be reimbursed by the Casino.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of forty (40) Wildland Firefighter positions, four (4) Fire Helicopter Pilots positions, six (6) Fire Captain positions and six (6) Firefighter positions, one (1) Aircraft Mechanic position, one (1) Network Systems Administrator position, three (3) Fire Heavy Equipment Specialist positions, one (1) Accountant position, one (1) Light Vehicle Driver position, one (1) Stock Clerk position and the deletion of two (2) Fire Equipment Technician positions, one (1) Technical Support Engineer position.



Summary of Authorized Positions

The department currently has 724 authorized positions and 75 temporary positions. Through the addition of twenty-four (24) permanent positions forty (40) temporary positions and deletion of three (3) positions the recommended budget includes 745 authorized positions and 115 temporary positions, of which 860 authorized positions have been budgeted to be filled during FY 2025-26.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	9	0	0	9	9	0	9
Intel	4	0	0	4	4	0	4
Office of Emergency Services	4	0	0	4	4	0	4
Emergency Communication Center	33	0	0	33	33	0	33
Finance & HR	14	1	0	15	15	0	15
Risk Management	1	0	0	1	1	0	1
Technology Services	8	1	(1)	8	8	0	8
Fleet Services	22	0	0	22	22	0	22
Facilities	5	0	0	5	5	0	5
Emergency Medical Services	33	0	0	33	33	0	33
Logistics	12	2	(2)	12	12	0	12
Federal Excess Property	1	0	0	1	1	0	1
Arson	8	0	0	8	8	0	8
Training	7	0	0	7	7	0	7
Fire Heavy Equipment Facility	7	3	0	10	10	0	10
Fire Plan/Air Operations	29	8	0	37	37	0	37
Fire Prevention	19	0	0	19	19	0	19
Operations	508	9	0	517	517	0	517
Subtotal	724	24	(3)	745	745	0	745
Firefighter-Overhire	55	0	0	55	55	0	55
Wildland Firefighter	20	40	0	60	60	0	60
Subtotal	75	40	0	115	115	0	115
Authorized Total	799	64	(3)	860	860	0	860

Administration

	Classification
1	Fire Chief and Dir of Emergency Svcs
1	Chief Deputy
5	Deputy Fire Chief
1	Director of Administrative Services
1	Administrative Coordinator
9	**Requested Total**

Intel

	Classification
3	Fire Captain
1	Program Specialist
4	**Requested Total**

Office of Emergency Services

	Classification
1	Emergency Services Manager
1	Assistant Emergency Services Manager
1	Administrative Coordinator
1	Office Services Technician
4	**Requested Total**

Emergency Communications Center

	Classification
1	Battalion Chief
1	Fire Captain
1	Fire Emerg. Comm. Ctr Manager
6	Supervising Fire Dispatcher
24	Fire Dispatcher
33	**Requested Total**

Finance and HR

	Classification
1	Business Manager
1	Administrative Coordinator
1	Accountant/Sr. Accountant
2	Fiscal Support Supervisor
7	Fiscal Support Specialist
2	Fiscal Support Technician
14	**Current Total**
	Additions/(Deletions)
1	Accountant/Sr. Accountant
15	**Requested Total**

Risk Management

	Classification
1	Administrative Coordinator
1	**Requested Total**

Facilities

	Classification
2	Structural Maintenance Superintendent
2	Maintenance Worker
1	Building Services Worker
5	**Requested Total**

Technology Services

	Classification
1	Technology Services Manager
1	Local Area Network Systems Admin
1	Network Systems Administrator
2	Technical Support Engineer
2	Systems Analyst II
1	Geographic Info. Systems Spec.
8	**Current Total**
	Additions/(Deletions)
(1)	Technical Support Engineer
1	Network Systems Administrator
8	**Requested Total**

Fleet Services

	Classification
1	Equipment Maintenance Superintendent
3	Supervising Heavy Equipment Mechanic
13	Fire Equipment Mechanic
3	Fire Equipment Service Worker
1	Automotive Parts Storekeeper 2
1	Fiscal Support Technician
22	**Requested Total**

Emergency Medical Services

	Classification
1	Battalion Chief
1	Senior EMS Coordinator
2	Fire Captain
1	Fire Engineer
12	First Responder Medical Unit Operator
12	First Responder Paramedic
1	Firefighter
2	Supervising FR Paramedics
1	Office Services Specialist
33	**Requested Total**

Logistics

	Classification
1	Fire Division Chief
1	Administrative Coordinator
1	Fire Captain
1	Facilities and Services Specialist
1	Fiscal Support Specialist
1	Fiscal Support Technician
6	Fire Equipment Technician
12	**Current Total**
	Additions/(Deletions)
1	Stock Clerk
1	Light Vehicle Driver
(2)	Fire Equipment Technician
12	**Requested Total**

Operations

	Classification
3	Fire Division Chief
24	Fire Battalion Chief
163	Fire Captain
154	Fire Engineer
164	Firefighter
55	Firefighter-Overhire
20	Wildland Firefighter
583	**Current Total**
	Additions/(Deletions)
40	Wildland Firefighter
3	Fire Captain
6	Firefighter
632	**Requested Total**

Federal Excess Property

	Classification
1	Federal Excess Property Coordinator
1	**Requested Total**

Arson

	Classification
1	Supervising Fire Investigator
6	Fire Captain
1	Senior Office Services Specialist
8	**Requested Total**

Training

	Classification
1	Fire Division Chief
3	Fire Captain
1	Marketing & Promotions Coordinator
2	Office Services Specialist
7	**Requested Total**

Fire Heavy Equipment Facility

	Classification
1	Supervising Fire Heavy Equipment Spec.
6	Fire Heavy Equipment Specialist
7	**Current Total**
	Additions/(Deletions)
3	Fire Heavy Equipment Specialist
10	**Requested Total**

Fire Plan/Air Operations

	Classification
1	Supv Fire Aviation Specialist
1	Supv Fire Handcrew Specialist
11	Fire Captain
6	Fire Engineer
4	Firefighter
1	Supervising Helicopter Pilot
2	Fire Helicopter Pilot
1	Supervising Aircraft Mechanic
2	Aircraft Mechanic
29	**Current Total**
	Additions/(Deletions)
4	Fire Helicopter Pilot
1	Aircraft Mechanic
3	Fire Captain
37	**Requested Total**

Fire Prevention

	Classification
1	Fire Battalion Chief
2	Assistant Fire Marshall
10	Fire Prevention Inspector I/II
3	Fire Plans Examiner
1	Departmental Public Information Officer
1	Fiscal Support Specialist
1	Fiscal Support Technician
19	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Achieve and maintain average response times of eight minutes in urban areas, 10 minutes in suburban areas, and 12 minutes in rural areas

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Average response time (in minutes) for urban areas	N/A	N/A	N/A	8:00
Average response time (in minutes) for suburban areas	6:39	4:00	6:14	10:00
Average response time (in minutes) for rural areas	8:24	8:00	8:39	12:00

Rapid deployment and concentration of resources at the decisive time and place is essential to successful performance of fire and lifesaving operations. Incident related life and property loss can be reduced through timely incident response. The adopted goals are based upon nationally recognized standards. Call volume, call location, and other factors greatly impact actual response times. The application of additional resources in the 2024-25 fiscal year made and impact on the suburban response time. During FY 2024-25, with the help of a consultant, the department completed a standards of cover and response time study. The final report determined it to be more appropriate, given the size and complexity of our response areas, to further break up our response metrics into three, with the addition of urban areas, and better identified target times for these newly defined areas.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Adequately staff fire stations for emergency response

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Protected population per on-duty firefighters	3,336	3,300	3,402	3,402

The nationally recognized standard is to provide one on-duty firefighter per 2.500 population protected. The department has 172 on-duty firefighters and protects a population of 585,136. The protected population in FY 2024-25 increased slightly and the department added one additional safety squad resulting in two additional on-duty firefighters per shift.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Enhance public safety through public education programs and disaster preparedness activities

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of miles of fire roads and fuel breaks created or maintained	620	600	600	600
Percentage of wildfires controlled to 10 acres or less	92.2%	95%	90.8%	95%

Fire fuel breaks that are strategically located allow the department to keep small fires from becoming large and give firefighters a place to stop large fire growth, thereby saving money, property, and natural resources. The fire fuel break system in Kern County has been instrumental in stopping the spread of numerous fires along major roadways, such as I-5, SR-65, and SR-33. This has allowed the department to control wildland fires with fewer resources and with less cost. The department's goal, and state's mission, is to control 95% of wildfires on State responsibility area lands at 10 acres or less as specified in the CalFire and department operating plan.

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County Contribution - Fire

Department Head: Aaron Duncan
Fund: General
Budget Unit: 2416

Function: Public Protection
Activity: Fire Protection

Description of Major Services

This budget unit facilitates the County Net General Fund Cost contribution to the Fire Department (Budget Unit 2415).

Summary of Expenditures and Revenue

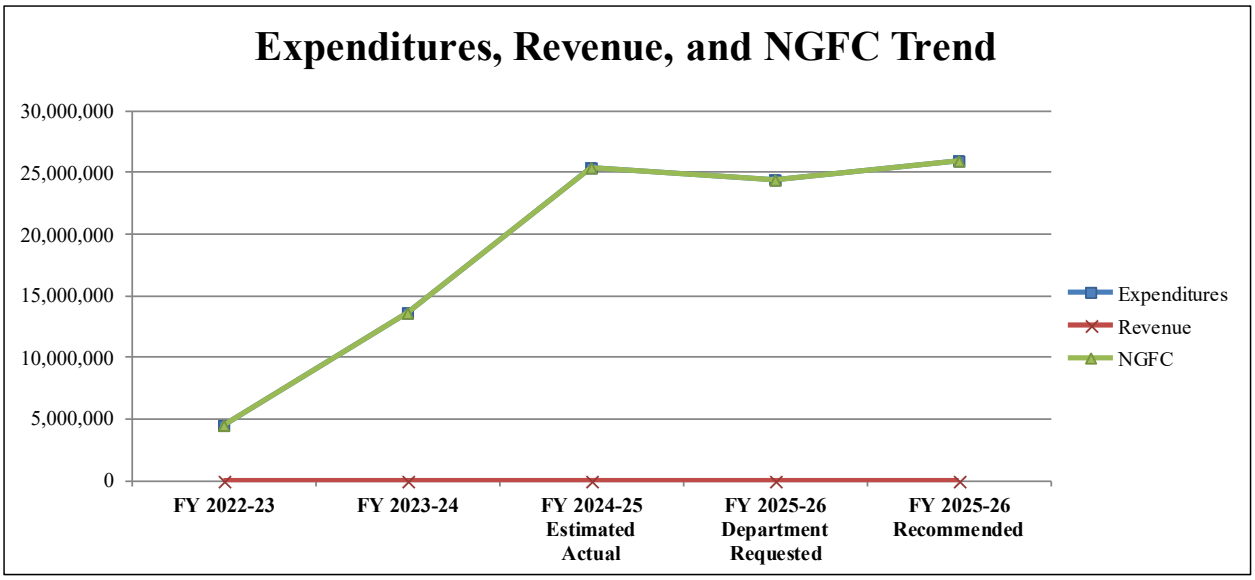
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Other Financing Uses	$13,598,377	$26,297,567	$25,360,263	$24,305,567	$24,305,567	$25,933,684
TOTAL EXPENDITURES	**$13,598,377**	**$26,297,567**	**$25,360,263**	**$24,305,567**	**$24,305,567**	**$25,933,684**
NET GENERAL FUND COST	**$13,598,377**	**$26,297,567**	**$25,360,263**	**$24,305,567**	**$24,305,567**	**$25,933,684**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The County Contribution – Fire budget unit appropriates supplemental funding from the General Fund to the Fire Fund to support general operating expenses. Appropriations within this budget unit will be transferred to the Fire Department's operating budget 2415 and is included in that budget unit under the revenue category of other financing sources.

Budget Changes and Operational Impacts

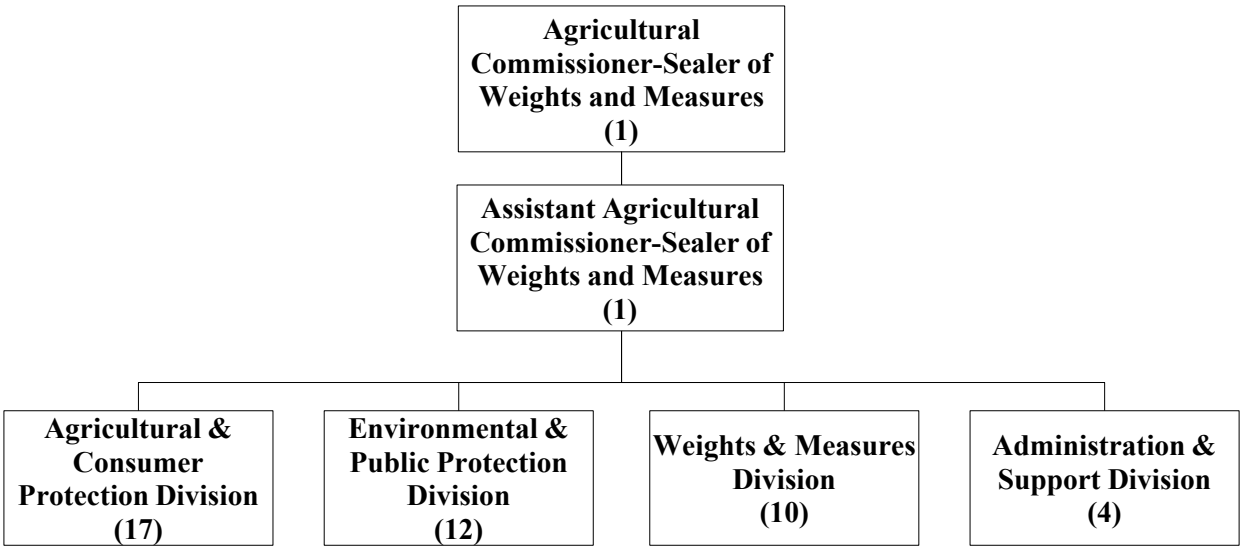
The FY 2025-26 General Fund contribution includes $8.4 million to continue the enhanced level of medical care within the unincorporated area to continue providing safety squads and medical units capable of providing advanced life support intervention. $1.6 million is included for reimbursement of fire apparatus equipment for the Hard Rock Hotel & Casino Tejon. In addition, the General Fund contribution includes $15.9 million to provide resources to ensure the County retains a diverse and qualified firefighter workforce that responds to emergency fire, rescue, and medical aid requests. This enhanced level of support is made possible through the allocation of Measure K funding.


Expenditures, Revenue, and NGFC Trend
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
0
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

Mission Statement

To promote and protect the agricultural industry, the environment, and the general public. And, to promote, protect, and enforce equity in the marketplace using and maintaining true standards of weights and measures for the economic health of every citizen and competing businesses.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Continued diligence in conducting commodity inspections has helped facilitate the sale and shipment of produce, contributing to the County's ranking as the leading agricultural producer in total crop value, estimated at $8.6 billion.
- The department conducted 2,561 pesticide inspections and issued 113 violations through April 2025.
- The department provided pesticide application education presentations in both English and Spanish to over 2,805 individuals through April 2025.
- The Weights and Measures Division conducted 15,715 total inspections and issued 391 violations in FY 2023-24. Through April 2025, the division conducted 10,456 inspections and issued 373 violations.
- In 2022 and 2023, the Consumer and Agricultural Protection Division issued over 63,000 phytosanitary export documents per year for commodity shipments of agricultural products to more than 100 countries.
- The department has taken additional steps to build awareness of the department by taking part in community programs and encouraging outreach and education.

Agriculture and Measurement Standards

Department Head: Glenn Fankhauser
Fund: General
Budget Unit: 2610

Function: Public Protection
Activity: Protective Inspection

Description of Major Services

The Agriculture and Measurement Standards Department promotes and protects the County's agricultural industry and provides agricultural research and information services. The department enforces laws and regulations established by the State Department of Food and Agriculture and the State Department of Pesticide Regulations and enforces consumer protection laws and regulations. The department enforces laws and regulations related to commercial transactions involving weight, measure, or count. The department inspects packaged goods and bulk commodities to ensure that their weights and measures are as advertised and that they conform to the Federal Fair Packaging and Labeling Act. The department also inspects petroleum products for proper labeling and quality conformance to established standards.

Summary of Expenditures and Revenue

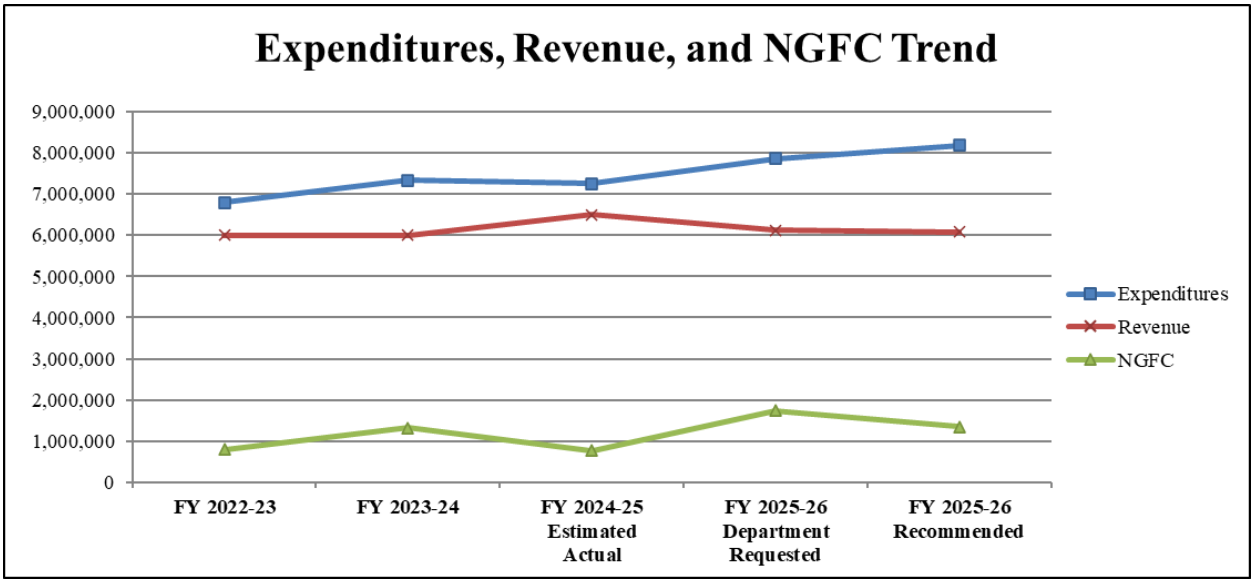
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$6,038,156	$6,480,953	$5,873,561	$6,429,092	$6,429,092	$6,764,491
Services and Supplies	1,296,672	1,542,183	1,385,046	1,431,216	1,431,216	1,420,863
Other Financing Uses	0	750,317	0	0	0	750,317
TOTAL EXPENDITURES	**$7,334,828**	**$8,773,453**	**$7,258,607**	**$7,860,308**	**$7,860,308**	**$8,935,671**
REVENUE:						
Licenses and Permits	$31,380	$28,500	$31,915	$31,220	$31,220	$31,220
Fines and Forfeitures	78,395	64,228	59,238	64,228	64,228	64,228
Intergovernmental	3,354,952	3,559,710	3,833,979	3,910,149	3,910,149	3,878,649
Charges for Services	2,541,488	2,637,253	2,562,293	2,121,266	2,121,266	2,121,266
Miscellaneous	16	(9,790)	7,696	(9,790)	(9,790)	(9,790)
TOTAL REVENUE	**$6,006,231**	**$6,279,901**	**$6,495,121**	**$6,117,073**	**$6,117,073**	**$6,085,573**
Less Available BSI *	$0	$750,317	$0	$0	$0	$750,317
NET GENERAL FUND COST	**$1,328,597**	**$1,743,235**	**$763,486**	**$1,743,235**	**$1,743,235**	**$2,099,781**
BSI Ending Balance *	$736,953	N/A	$750,317	N/A	N/A	N/A

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of the department's expenditures are for staff costs. These expenditures provide mandated inspection services of agriculture and weights and measures. Vehicles and fuel charges comprise a majority of the operating expenses. The department is funded through charges for phytosanitary services, weight and measures registration fees, reimbursement from State contracts, a portion of the State's pesticide mill assessment, and the County's portion of unclaimed gasoline tax. The department also receives an allocation of Net General Fund Cost (NGFC).

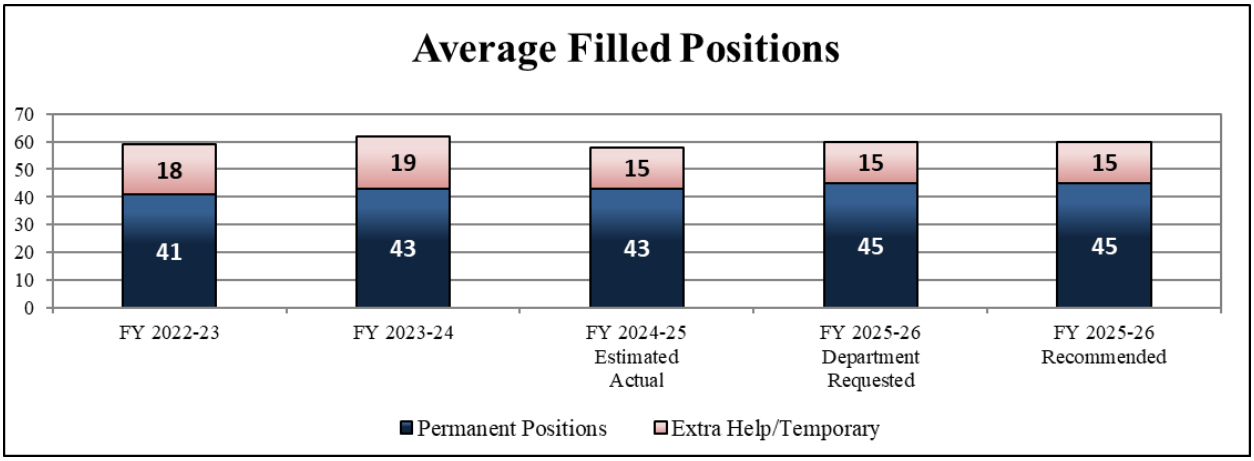
Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the recently approved salary adjustments. Revenue is expected to increase from contracts with the California Department of Food and Agriculture. The FY 2025-26 department recommended budget includes estimates for State contracts that may be awarded throughout the year, based on historical averages, and an expected increase in Unclaimed Gas Tax. Consistent with prior years, the department plans to recognize revenue throughout the fiscal year as it is received.



Staffing Changes and Operational Impacts

The recommended budget includes funding for all 45 authorized positions. This maintains current staffing levels, allowing the department to fulfill its mandated duties. As in previous years, the department will continue to utilize a significant number of extra help staff to assist with seasonal workloads related to State contracts.



Summary of Authorized Positions

The recommended budget includes 45 authorized positions, all of which have been budgeted to be filled as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Weights & Measures	10	0	0	10	10	0	10
Agricultural and Consumer Protection	17	0	0	17	17	0	17
Environmental and Public Protection	12	0	0	12	12	0	12
Administrative Services	6	0	0	6	6	0	6
Total	45	0	0	45	45	0	45

Weights and Measures

	Classification
1	Deputy Director
1	Supervising Agricultural Biologist
7	Ag. Bio./Wts. & Meas. Insp I-Sr.
1	Ag. Bio./Wts. & Meas. Insp Tech.
10	**Requested Total**

Agricultural and Consumer Protection

	Classification
1	Deputy Director
2	Supervising Agricultural Biologist
14	Ag. Bio./Wts. & Meas. Insp I-Sr.
17	**Requested Total**

Environmental and Public Protection

	Classification
1	Deputy Director
1	Supervising Agricultural Biologist
10	Ag. Bio./Wts. & Meas. Insp I-Sr.
12	**Requested Total**

Administrative Services

	Classification
1	Agricultural Commissioner/County Sealer
1	Assistant Director of Agriculture & Measures
1	Business Manager
1	Fiscal Support Specialist
1	Fiscal Support Technician
1	Office Services Technician
6	**Requested Total**

Fiscal Year 2025-26 Department Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Ensure the safe practices of pesticide use within the agriculture industry through outreach and education of applicators.

Measurement	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Number of individuals reached through department presentations	1,456	1,500	1,396	1,400
English speaking attendees to continuing education presentations	1,104	1,200	732	1,000
Spanish speaking attendees to continuing education presentations	352	400	664	700

Increased awareness of pesticide regulations is gained through the department's public outreach and continuing education presentations. The department has generally increased attendance gradually at continuing education sessions which includes Spanish-only presentations for a broader reach. FY 2024-25 actuals reflect a slight decrease in total number of individuals reached through outreach however, the department saw significant increase in Spanish speaking attendees than in FY 2024-25.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Ensure the safe practices of pesticide use within the agriculture industry through enforcement of pesticide laws and regulations.

Measurement	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Number of pesticide inspections performed	1,520	1,400	1,614	1,400
Number of pesticide inspections with violations	89	100	54	80
Percentage of pesticide users complying with governmental standards	95%	90%	97%	90%

The department performs unannounced pesticide use inspections on growers, agricultural pest control businesses, farm labor contractors and structural pest control businesses. The department conducts pesticide related record audits on pest control advisors, pest control operators and pesticide dealers. Pesticide use inspections and pesticide related record audits are made to determine compliance with State and local government pesticide standards. The FY 2024-25 actual numbers reflect an increase in the number of inspections conducted, which has provided increased compliance amongst the regulated community. The department seeks to improve the percentage of pesticide users' compliance with government standards to 95% or, ideally, higher. To achieve this goal, the department requires licensing, performs oversight, and hosts education and outreach events.

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will continuously improve customer accessibilty and satisfaction across all business functions.

Department Goal: Attract and support business by ensuring fairness and accuracy of weights and measure's devices in the marketplace.

Department Objectives Measured	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Percentage of consumers rating the department's responsiveness to Weights and Measures complaints as "outstanding" or "good"	100%	90%	80%	90%
Percentage of consumers rating the department's responsiveness to Weights and Measures complaints as "average" or "fair"	0%	10%	20%	10%
Percentage of consumers rating the department's responsiveness to Weights and Measures complaints as "poor"	0%	0%	0%	0%

These measures are tabulated from the department's Consumer Service Satisfaction Survey sent to all complainants. Ratings are in one of five (5) categories. A major goal of the department is to ensure the highest customer satisfaction when dealing with complaints from members of the public. Consequently, these measures help address fairness in the marketplace by addressing specific device accuracy and pricing issues, which may not be addressed by routine inspections. The number of Consumer Service Satisfaction Survey received back from complainants has been declining over the years and has impacted the rating for FY 2024-25. The department continues to strive to increase performance by investigating all weights and measures complaints in a professional, thorough, and timely manner.

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will promote and support the County's position as a national energy and agriculture leader.

Department Goal: To promote the agricultural industry by ensuring pest and problem free entry of commodity shipments into foreign countries.

Department Objectives Measured	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Number of commodity shipments of agricultural products inspected and certified	33,234	34,500	30,717	31,000
Number of commodity shipments of agricultural products rejected	4	3	3	3
Number of foreign countries where Kern County agricultural commodities were exported	104	106	104	105
Number of domestic states where Kern County agricultural commodities were exported	6	7	5	7

This indicator shows the relatively small portion of the County commodity shipments which are rejected due to quarantine pest interceptions. The low number of rejected commodity shipments can be attributed to the department's ability to inspect commodities thoroughly and keep up with the workload associated with export requirements. The department's goal is to minimize the number of rejected shipments, which has led the department to increase its presence and training opportunities for employees in order to be more readily able to identify pests and diseases in commodity shipments. Further indicators show the vast agricultural market presence domestically and internationally. In FY 2024-25, Kern County exports decreased 7% from the previous year likely due to policy impacts and market conditions. In FY 2025-26, the department is hopeful that foreign exports and domestic trade will remain consistent or improve. It is this department's priority to promote, support, and facilitate the trade of Kern County's agricultural commodities to remain an agricultural leader, not only in California, but the United States as a whole.

Code Compliance: Abatement

Department Head: Joshua Champlin
Fund: Abatement Cost
Budget Unit: 2623

Function: Public Safety
Activity: Protective Inspection

Description of Major Services

Code Compliance: Abatement is a division of the Public Works Department that operates to enforce and correct violations that threaten public safety in County areas, such as public nuisances, weeds, building and housing, solid waste, and abandoned wrecked, inoperative, or dismantled vehicles. An additional function of this division is to provide enforcement preventing litter and illegal dumping.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$3,729,209	$4,187,886	$3,571,076	$5,124,084	$4,624,084	$4,624,084
Other Charges	208,129	21,506	(11,204)	27,060	27,060	27,060
Non-Operating Expenses	0	0	208	0	0	0
Capital Assets	194,214	95,000	86,966	100,000	100,000	100,000
TOTAL EXPENDITURES	**$4,131,552**	**$4,304,392**	**$3,647,046**	**$5,251,144**	**$4,751,144**	**$4,751,144**
REVENUE:						
Taxes	$446,095	$331,500	$468,339	$330,950	$330,950	$330,950
Fines and Forfeitures	144,983	91,000	144,462	92,500	92,500	92,500
Use of Money/Property	48,930	40,000	20,443	22,000	22,000	22,000
Intergovernmental	0	400,000	0	0	0	0
Charges for Services	938,037	442,571	(5,143)	277,725	377,725	377,725
Miscellaneous	14,833	8,000	6,431	8,100	8,100	8,100
Other Financing Sources:						
General Fund Contribution	2,800,397	1,750,395	2,350,395	3,988,848	3,300,395	3,395,395
TOTAL REVENUE	**$4,393,275**	**$3,063,466**	**$2,984,927**	**$4,720,123**	**$4,131,670**	**$4,226,670**
NET FUND COST	**($261,723)**	**$1,240,926**	**$662,119**	**$531,021**	**$619,474**	**$524,474**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of the expenditures for this budget unit are associated with labor cost reimbursements to the Public Works Internal Service Fund and costs related to vendors who perform abatement services. The division receives reimbursement for cleaning areas subject to illegal dumping and revenue from code enforcement violation fines. The division is primarily funded by a contribution from the General Fund.

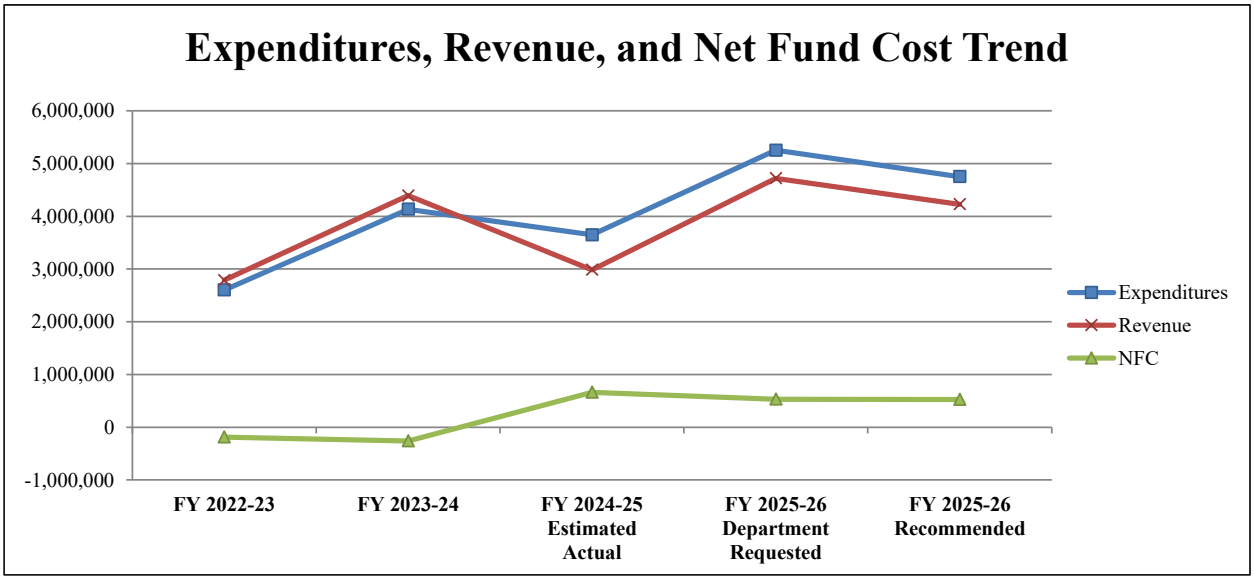
The recommended budget includes $2.2 million within services and supplies to reimburse Public Works to staff the operations of the Code Compliance Division. The workforce that performs the operations of the division is composed of staff drawn from the pool of employees at the Public Works Department, and may vary as need arises and available resources allow. While Code Compliance Officer and Supervisor positions are assigned specific duties and some are assigned to specific geographic areas, like other staff they respond on a countywide basis as need arises.

Budget Changes and Operational Impacts

During FY 2024-25 the Code Compliance Division received an additional $600,000 in one-time funds from the General Fund. These funds were sourced from the designation for blight remediation and are reflected in Services and Supplies expenditures and Other Financing Sources revenue. The budgeted transfer in from General Fund contributions reflects the ongoing $1.8 million in support and the addition of $1.6 million in one-time support, which includes the advanced release of the remaining balance from the General Fund designation for blight remediation. This additional funding should allow the department to maintain recent staffing levels while increasing one-time external payments for abatement work. This one-time funding is not intended to support any permanent program expansions.

Budgeted expenditures in Other Charges primarily reflect charges to the fund from the Countywide Cost Allocation Plan, which was a reimbursement in FY 2024-25. Budgeted Capital Assets appropriations are for the planned acquisition of two new vehicles to be used for code compliance activities.

The estimated fund balance as of June 30, 2025 is $454,215, all of which is budgeted for use in FY 2025-26. The fund is anticipated to have sufficient resources to absorb the remaining $70,259 in budgeted net fund costs.



Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Reduce nuisances through efficient abatement procedures.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of cases related to illegal dumping, property maintenance, and zoning violations that have been resolved	85%	86%	77%	80%
Number of cases related to illegal dumping, property maintenance, and zoning violations that have been resolved	2,925	3,096	2,925	3,050
Percentage of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 30 days	35%	35%	36%	35%
Number of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 30 days	1,204	1,260	1,040	1,175
Percentage of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 90 days	61%	61%	69%	65%
Number of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 90 days	2,098	2,196	1,956	2,050

The mission of the division is to work in partnership with the people of Kern County to promote health, welfare and maintain community standards. A key objective is to abate as many nuisances as possible and as quickly as possible in resolving the violations or complaints. The division is recently enacted policy revisions that are intended to improve the cost recovery process by reducing the amount of time and resources used.

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Building Inspection

Department Head: Joshua Champlin
Fund: Building Inspection
Budget Units: 2624 and 2625

Function: Public Protection
Activity: Protective Inspection

Description of Major Services

Building Inspection is a division of the Public Works Department. The division enforces building regulations in order to ensure the health and safety of the public through the permit and building process. The division administers parcel map and zoning requirements for land use by issuing building permits and inspecting all new construction in the County unincorporated area.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$9,428,427	$11,527,672	$8,398,372	$12,743,375	$12,743,375	$12,743,375
Other Charges	361,438	237,040	250,795	467,272	467,272	467,272
Non-Operating Expenses	0	0	2,006	0	0	0
Capital Assets	4,300	200,000	147,528	400,000	400,000	400,000
TOTAL EXPENDITURES	**$9,794,165**	**$11,964,712**	**$8,798,701**	**$13,610,647**	**$13,610,647**	**$13,610,647**
REVENUE:						
Licenses and Permits	$11,174,405	$8,310,000	$8,938,940	$8,336,030	$8,336,030	$8,336,030
Use of Money/Property	505,405	310,000	248,225	376,049	376,049	376,049
Charges for Services	152,818	126,150	76,716	63,511	63,511	63,511
Miscellaneous	(17,642)	693	40,055	8,294	8,294	8,294
TOTAL REVENUE	**$11,814,986**	**$8,746,843**	**$9,303,936**	**$8,783,884**	**$8,783,884**	**$8,783,884**
NET FUND COST	**($2,020,821)**	**$3,217,869**	**($505,235)**	**$4,826,763**	**$4,826,763**	**$4,826,763**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

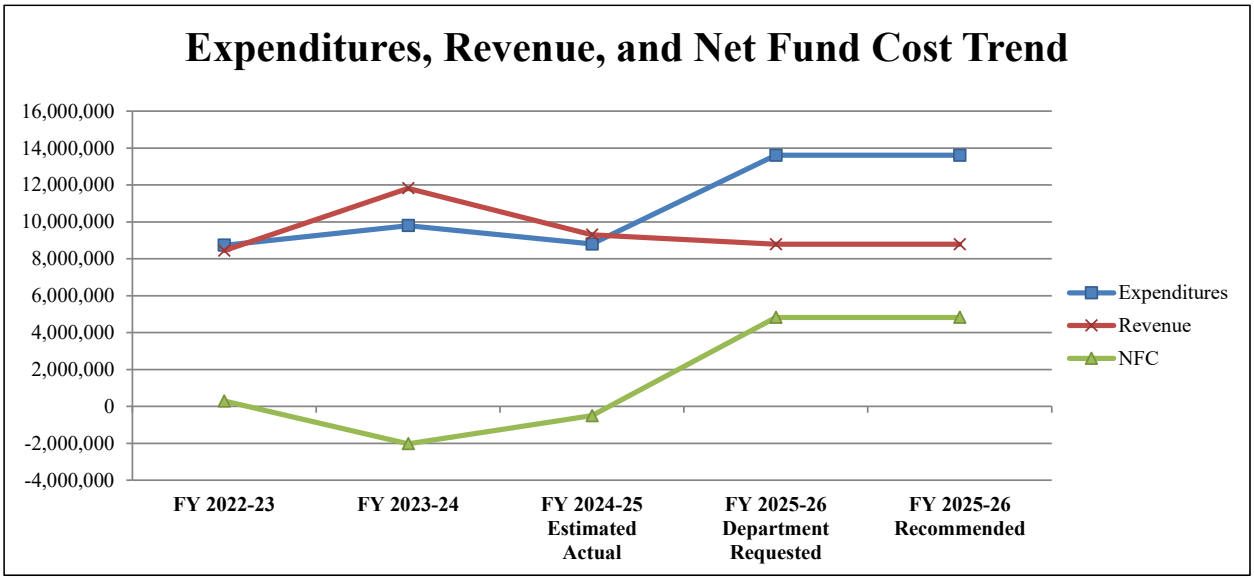
The majority of the expenditures of the division are associated with labor reimbursement costs and engineering consultant services. The recommended budget includes $10.5 million within services and supplies to reimburse the Public Works Department for staffing the operations of the division. The primary source of revenue for the division is building permit fees.

Budget Changes and Operational Impacts

Services and Supplies appropriations are budgeted to increase from FY 2024-25 estimated actual, primarily due to plans by the Public Works Department to increase employee time spent on operations of the Building Inspection Division.

In addition to salary reimbursement to the Public Works Department, $2.3 million is being budgeted in Services and Supplies for general office expenses, software subscriptions, consulting services, solar and wind energy surveying, and zoning services. Budgeted Capital Assets expenditures include $400,000 for eight replacement vehicles.

The estimated fund balance as of June 30, 2025 is $4.3 million, all of which is budgeted for use in FY 2025-26. The fund is anticipated to have sufficient reserve and designation resources available to cover the remaining $499,643 in budgeted net fund cost.



Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Facilitate construction by performing timely processing of building permits.

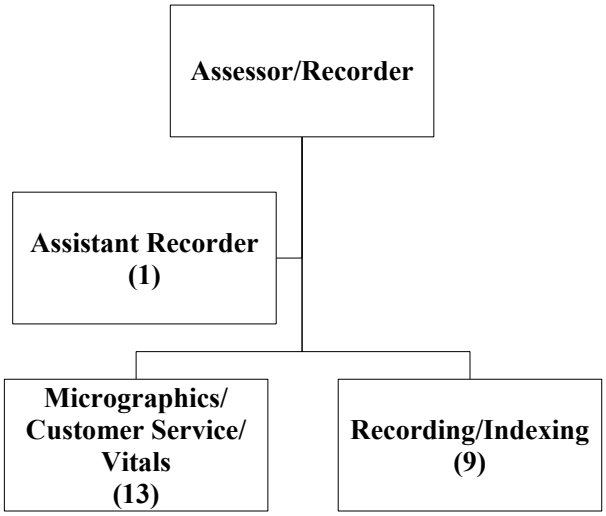
Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of first plan reviews performed within 30 days	98%	100%	99%	100%

Processing building permits is a critical function of the division. It is essential to the permit applicants to obtain approval in a timely manner so they may proceed with construction of the improvements or structures. The division processed several large projects that required both internal and external reviews by contracted consultants. Ninety-eight percent of reviews were performed within 30 days. The division anticipates that review times will remain level in FY 2025-26 with the continued support of the Kern County Transparent Online Permitting System, which is helping to further streamline the building permit process for both applicants and staff.

Mission Statement

The Kern County Recorder Office provides professional and courteous public service while fulfilling the functions of Recorder as mandated by law. The Recorder is dedicated to streamlining, modernizing and automating systems and procedures in order to achieve more effective and efficient service to our clients.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- The division successfully recorded 168,012 documents in FY 2023-24, with 70% of filings delivered electronically. In FY 2024-25, the division saw a decline in recordings with only 160,000 documents expected to be recorded.
- The division has successfully maintained a turnaround time of three minutes for vital and other official records.

Recorder

Department Head: Laura Avila, Elected
Fund: Recorder
Budget Unit: 2700 and 2701

Function: Public Protection
Activity: Other Protection

Description of Major Services

The Recorder Division of the Assessor-Recorder's Office is responsible for creating and maintaining custody of permanent records for all documents filed and recorded in the County. In addition to providing public access to information regarding land and land ownership, the division is also the local registrar of marriages and maintains copies of all certificates of marriage, births and deaths which occur in the County.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Contingencies	$0	$2,000,000	$0	$2,000,000	$1,500,000	$1,500,000
Salaries and Benefits	1,924,157	2,326,013	1,885,270	2,358,737	2,358,737	2,412,598
Services and Supplies	781,928	1,601,384	1,190,323	1,701,287	1,701,287	1,701,287
Other Charges	1,310,331	1,393,812	1,241,141	1,108,188	1,157,892	1,157,892
Capital Assets	18,126	35,000	0	36,000	36,000	36,000
Other Financing Uses	60,000	129,500	66,150	69,500	69,500	69,500
TOTAL EXPENDITURES	**$4,094,542**	**$7,485,709**	**$4,382,884**	**$7,273,712**	**$6,823,416**	**$6,877,277**
REVENUE:						
Licenses and Permits	$3,087	$3,800	$3,794	$3,000	$3,000	$3,000
Use of Money/Property	158,751	35,000	68,412	35,000	35,000	35,000
Charges for Services	2,194,629	1,974,000	2,492,976	2,070,000	2,070,000	2,070,000
Miscellaneous	1,991	1,010	1,126	600	600	600
Other Financing Sources:						
General Fund Contribution	381,872	432,585	432,585	405,000	405,000	453,737
Recorder's Modernization Fund	846,596	1,757,550	966,007	1,965,973	1,965,973	2,145,274
Recorder's Electronic Recording	118,183	165,650	101,079	165,650	165,650	194,860
Recorder's SSN Truncation	10,345	18,000	7,208	18,000	18,000	21,288
Vital & Health Stat Recorder	109,289	133,000	108,514	133,000	133,000	158,202
Community & Economic Dev.	90	200	90	0	200	200
TOTAL REVENUE	**$3,824,833**	**$4,520,795**	**$4,181,791**	**$4,796,223**	**$4,796,423**	**$5,082,161**
NET FUND COST	**$269,709**	**$2,964,914**	**$201,093**	**$2,477,489**	**$2,026,993**	**$1,795,116**

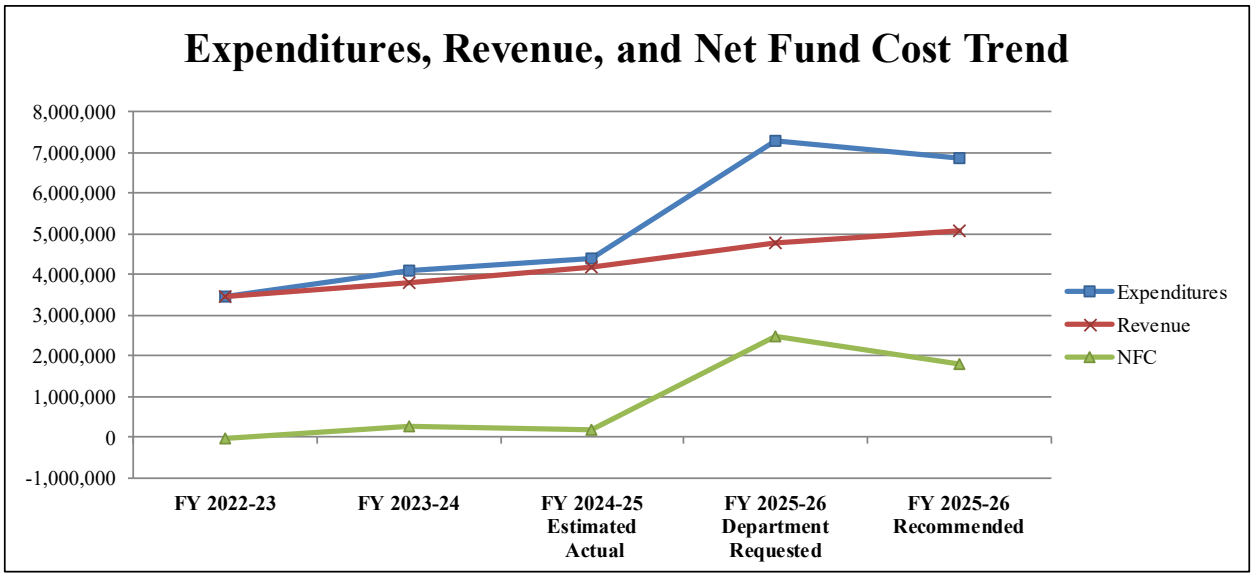
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of expenditures in the recommended budget are associated with staffing costs and services and supplies required to perform the functions of the department. The revenue for the department is primarily derived from customers for recording and providing copies of documents. In addition, operating transfers in are received from other special revenue funds and contribute to the functions of the department. The department receives a contribution from General Fund Budget Unit 2705, which is pass-through revenue comprised of a $1 fee per recording transaction.

Budget Changes and Operational Impacts

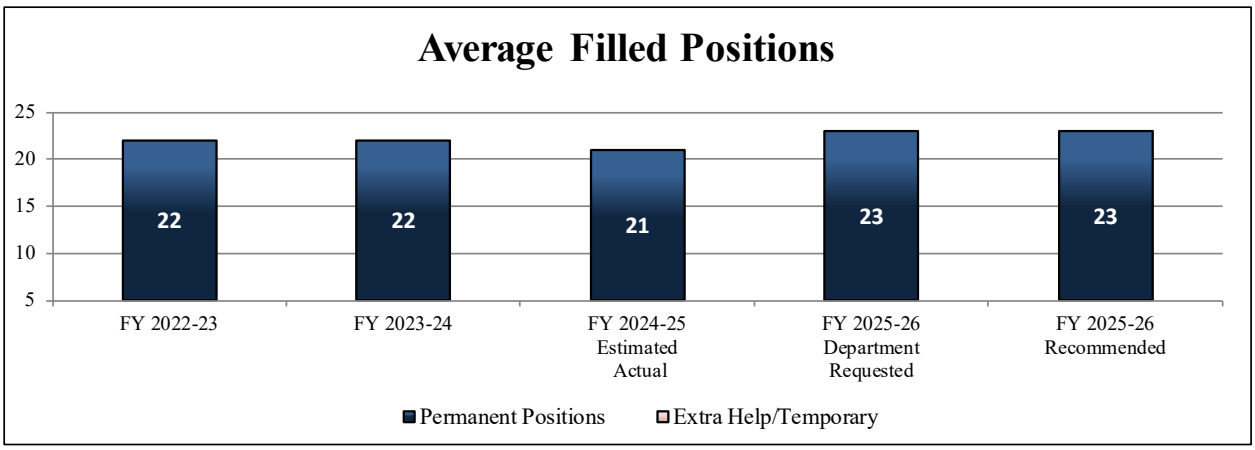
The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments. Overall Salaries and Benefits are projected to increase as the department plans to fill previously vacant positions. Services and Supplies reflects an overall increase of $501,964 compared to the prior year actual, primarily due to the cost of purchasing new computers and maintaining the recording system, including cost of software to comply with AB 1466, which requires county recorders to establish a program to further redact information in real property records. The division is using $1.5 million of its $1.7 million General Designation to set up an appropriation for contingencies that would be used in case of unanticipated operational costs.

Revenue is projected to increase due to reimbursements from special revenue funds to cover higher anticipated data processing costs.



Staffing Changes and Operational Impacts

The recommended budget includes the deletion of one (1) Senior Legal Process Technician position and the addition of one (1) Legal Process Technician position, for no net change overall. In total, the recommended budget includes 23 authorized positions, all of which are budgeted to be filled.



Summary of Authorized Positions

The recommended budget includes 23 authorized positions, all of which have been budgeted to be filled, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	1	0	0	1	1	0	1
Micrographics/Customer Service/Vitals	9	0	0	9	9	0	9
Recording /Indexing	13	1	(1)	13	13	0	13
Total	23	1	(1)	23	23	0	23

Administration

	Classification
1	Assistant Recorder
1	**Requested Total**

Micrographics/Customer Service/Vitals

	Classification
1	Senior Office Services Specialist
1	Document Imaging Technician
2	Office Services Specialist
5	Office Services Technician
9	**Requested Total**

Recording/Indexing

	Classification
1	Supervisor Legal Processing Tech
2	Senior Legal Processing Tech
4	Legal Processing Technician
1	Office Services Specialist
5	Office Services Technician
13	**Current Total**
(1)	Senior Legal Processing Tech
1	Legal Processing Technician
13	**Requested Total**

Fiscal Year 2025-26 Department Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Utilize technology to increase efficiency, accessibility and convenience for customers needing access to records and resources.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Total number of electronic official record document copies obtained via online order	0	500	0	500
Total number of vital records obtained via on-line order	4,674	5,000	4,976	5,500
Develop remote kiosk locations for residences to access resources. Convert to a web-based records management system allowing for improved on-line access to services and records. There have been delays in implementing the online system for requesting electronic official record document copies, but the new system is expected to go live in FY 2025-26.				

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: Leverage technology to improve accessibility for outlying communities and businesses of Kern County.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Official records electronically recorded by City Governmental entities	317	400	426	500
The division encourages electronic recordings from government entities utilizing a portal which makes filing documents and collecting fees efficient. An increase in e-recordings allows more time for staff to serve the visiting public and complete the internal process more quickly after filings.				

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County Contribution-Recorder

Department Head: Laura Avila, Elected
Fund: General
Budget Unit: 2705

Function: Public Protection
Activity: Other Protection

Description of Major Services

This budget unit was established to facilitate the appropriation of a General Fund contribution to the Recorder.

Summary of Expenditures and Revenue

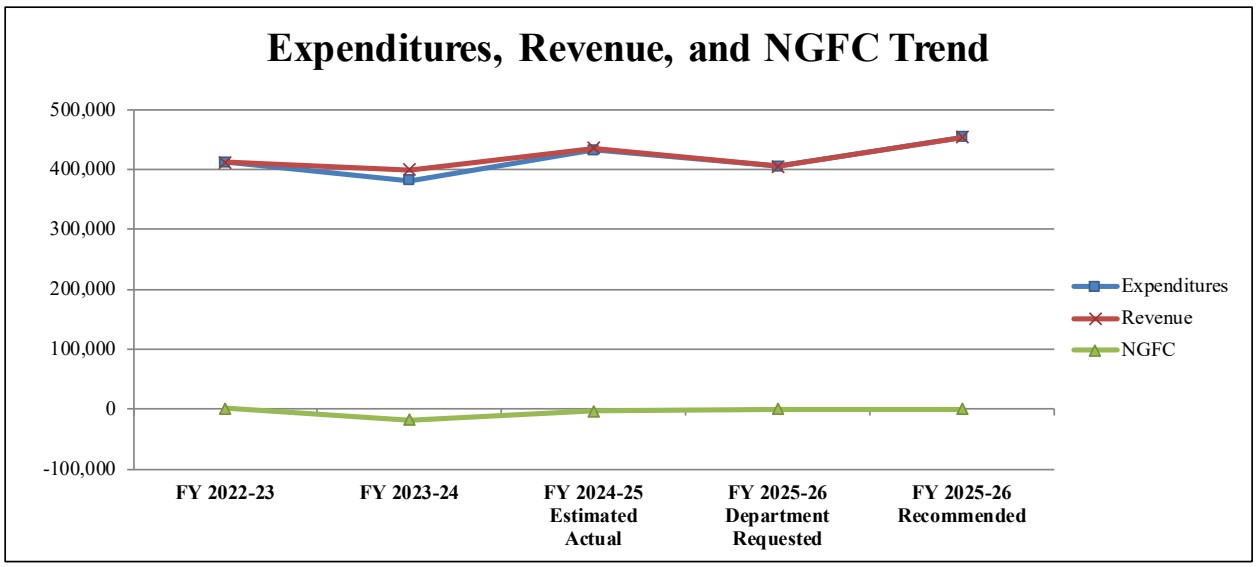
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Other Financing Uses	$381,872	$432,585	$432,585	$405,000	$405,000	$453,737
TOTAL EXPENDITURES	**$381,872**	**$432,585**	**$432,585**	**$405,000**	**$405,000**	**$453,737**
REVENUE:						
Charges for Services	$399,457	$415,000	$436,322	$405,000	$405,000	$453,737
TOTAL REVENUE	**$399,457**	**$415,000**	**$436,322**	**$405,000**	**$405,000**	**$453,737**
NET GENERAL FUND COST	**($17,585)**	**$17,585**	**($3,737)**	**$0**	**$0**	**$0**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The contribution is funded by revenue generated from a $1 fee charged on subsequent pages of certain document transactions. The $1 fee is passed through the General Fund to the Recorder in order to achieve compliance with Government Code section 27361(b). The fees collected can only be used for the Recorder's functions.

Budget Changes and Operational Impacts

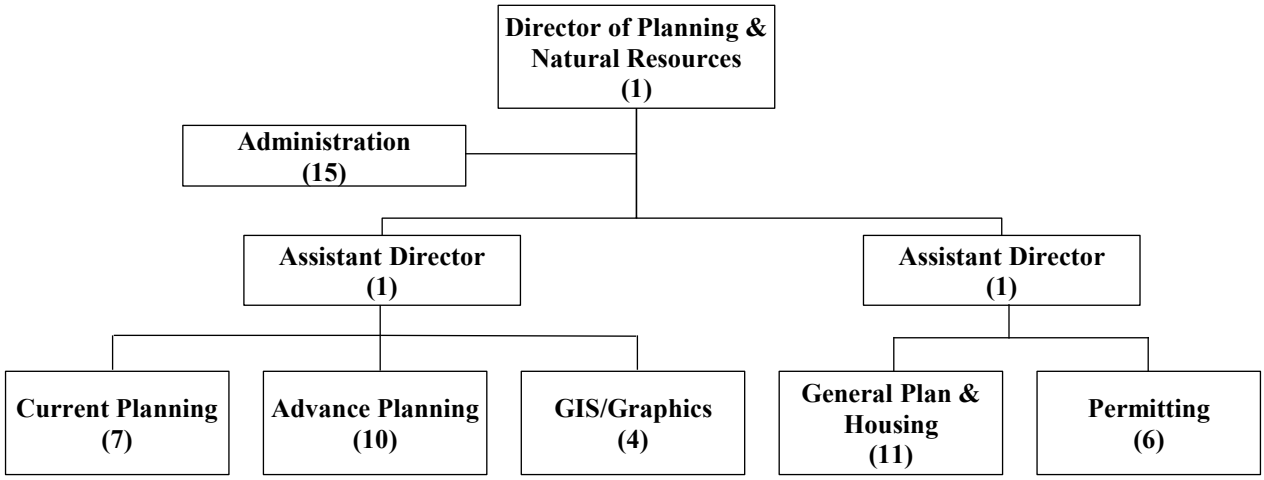
The recommended budget includes slightly higher revenue than FY 2024-25 actual due to anticipated increase in collections. Appropriations include the amount to be transferred to the Recorder's operating Budget Unit 2700 to offset costs associated to the department's recording responsibilities.


Expenditures, Revenue, and NGFC Trend
500,000
400,000
300,000
200,000
100,000
0
-100,000
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

Mission Statement

The Planning and Natural Resources Department provides consolidated land use planning and community development programs for the County's residents. The department is proud to fulfill a mission that fosters economic vitality, supports resource conservation, and serves the diverse needs of Kern County residents, including those with lower incomes, by improving their economic, environmental, and social quality of life.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Staff-initiated changes to zoning and the general plan on 290 acres were processed through the Planning Commission with final approval by the Board of Supervisors for by-right zoned land for multifamily housing, creating over 9,000 new housing units.
- Facilitated permitting and construction of wind and commercial scale solar projects for a cumulative total of over $78 billion in private investment, 19,000 construction jobs and 2,100 permanent renewable energy jobs. All countywide renewable energy permitting totals over 20,500 MW, which exceeds the adopted permitting goals of 10,000 MW.
- Completed environmental impact reports for permitting of 3,400 MW of new commercial scale solar and 5,000 MW of new battery storage. Also permitted the first carbon capture and storage project in the State of California.
- Facilitated the implementation of a cumulative impact charge on commercial scale solar projects that is anticipated to bring additional general fund revenue.

Planning and Natural Resources

Department Head: Lorelei H. Oviatt
Fund: General
Budget Unit: 2750

Function: Public Protection
Activity: Other Protection

Public Protection

Description of Major Services

The Planning and Natural Resources Department is responsible for delivering land use programs that streamline permitting and facilitate job creation while protecting and conserving natural resources for future generations. The department monitors and reviews State and federal activities as part of the Home Rule Program, emphasizing the impacts of endangered species, wetlands, water, air quality, State and federal policies on energy, and land use activities on private property owners and industries.

The department's programs focus on ensuring compliance with State and federal laws while streamlining permits for residential, commercial, and industrial development while providing environmental protection for communities. Major programs include implementation of the Housing Element with a new Housing and General Plan division, permitting of carbon management industries which supports the expansion of the energy sector, permitting of large solar projects, preparation for reestablishment of local oil and gas permitting, and completion for consideration by the Board of Supervisors the General Plan 2040 update.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$6,550,667	$7,352,837	$6,784,874	$8,175,357	$8,175,358	$8,667,915
Services and Supplies	3,452,338	6,051,047	3,767,979	3,180,635	3,180,635	3,184,332
Other Financing Uses	0	414,406	0	0	0	414,406
TOTAL EXPENDITURES	**$10,003,005**	**$13,818,290**	**$10,553,395**	**$11,355,992**	**$11,355,993**	**$12,266,653**
Expend. Reimb.	($238,026)	($250,000)	($191,156)	($220,000)	($220,000)	($238,167)
TOTAL NET EXPENDITURES	**$9,764,979**	**$13,568,290**	**$10,362,239**	**$11,135,992**	**$11,135,993**	**$12,028,486**
REVENUE:						
Licenses and Permits	$531,261	$551,960	$671,707	$546,551	$546,551	$546,551
Fines and Forfeitures	3,709	14,500	9,036	7,000	7,000	7,000
Intergovernmental	384,863	0	0	0	0	0
Charges for Services	5,375,187	7,443,095	5,648,508	6,429,581	6,429,581	6,019,549
Miscellaneous	24,821	8,190	12,423	7,990	7,990	7,990
Other Financing Sources:						
General Plan Surcharge	327,628	2,249,176	484,665	750,000	750,000	750,000
Oil and Gas Program	612,913	259,591	259,591	252,499	252,499	406,415
American Recovery Plan Act	48,262	0	0	0	0	0
TOTAL REVENUE	**$7,308,644**	**$10,526,512**	**$7,085,930**	**$7,993,621**	**$7,993,621**	**$7,737,505**
Less Available BSI *	$0	$414,406	$0	$0	$0	$414,406
NET GENERAL FUND COST	**$2,456,335**	**$2,627,372**	**$3,276,309**	**$3,142,371**	**$3,142,372**	**$3,876,575**
BSI Ending Balance *	$349,132	N/A	$414,406	N/A	N/A	N/A

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

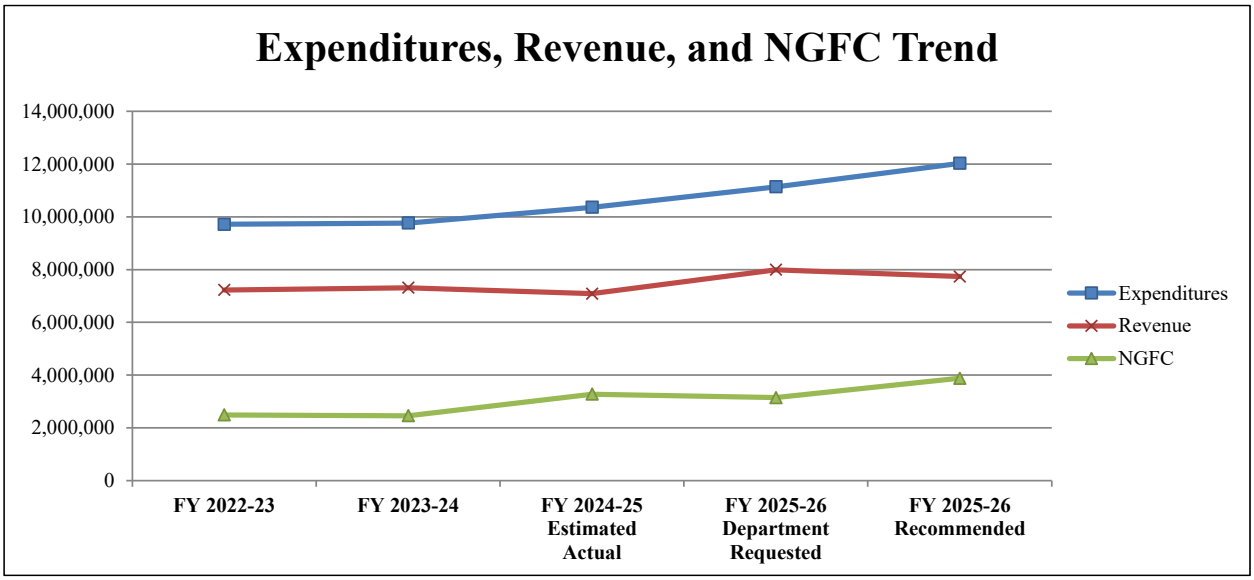
The majority of the expenditures for this budget unit are associated with staffing costs and contracts for outside consultants with whom the department contracts with for professional services. The department receives significant revenue from applicant fees, permitting, and reimbursements for costs related to contracts.

Budget Changes and Operational Impacts

The budgeted increase in Salaries and Benefits is primarily due to the anticipated filling of currently vacant positions and the recent addition of positions related to the new General Plan and Housing section. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.

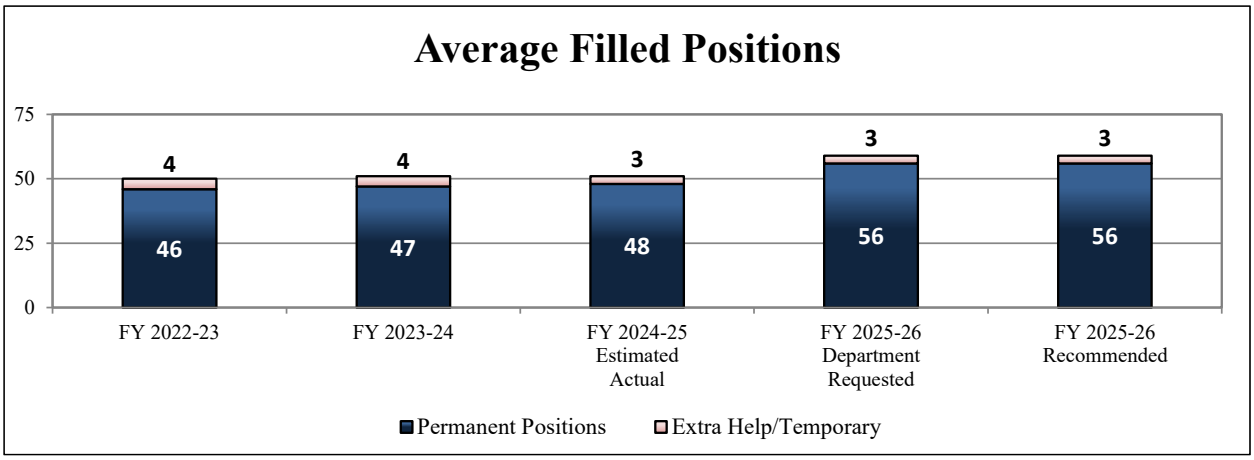
Included in the recommended budget is $750,000 in General Plan Surcharge revenue to reimburse the department for expenses related to the General Plan 2040 update. Changes in Services and Supplies expenditures and Charges for Services revenue reflect anticipated project workload and related cost recovery.

The Title 19 Zoning Ordinance chapter for local permitting of oil and gas along with the supplemental recirculated environmental impact report (SREIR, 2015 and 2018) were previously set aside by court action. The budget anticipates that the local permitting activity will not resume in full during FY 2025-26.



Staffing Changes and Operational Impacts

The recommended budget does not include any position additions or deletions beyond those enacted in the FY 2025-26 Preliminary Recommended Budget.



Summary of Authorized Positions

The recommended budget includes 56 positions, all of which have been budgeted to be filled in FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	18	0	0	18	18	0	18
Current Planning	7	0	0	7	7	0	7
Advanced Planning	10	0	0	10	10	0	10
Permitting	6	0	0	6	6	0	6
General Plan & Housing	11	0	0	11	11	0	11
GIS/Graphics	4	0	0	4	4	0	4
Total	56	0	0	56	56	0	56

Administration

	Classification
1	Director
2	Assistant Director
1	Planning Division Chief
1	Administrative Coordinator
2	Office Services Coordinator
1	Sr. Office Services Specialist
4	Office Services Specialist
1	Office Services Technician
1	Office Services Assistant
2	Accountant I/Sr.
1	Fiscal Support Supervisor
1	Fiscal Support Technician
18	**Requested Total**

Permitting

	Classification
1	Planning Division Chief
1	Supervising Planner
4	Planner I/II/III
6	**Requested Total**

GIS/Graphics

	Classification
1	Supervising Planner
2	GIS Specialist
1	GIS Technician
4	**Requested Total**

Current Planning

	Classification
1	Planning Division Chief
1	Supervising Planner
5	Planner I/II/III
7	**Requested Total**

Advanced Planning

	Classification
1	Planning Division Chief
2	Supervising Planner
7	Planner I/II/III
10	**Requested Total**

General Plan & Housing

1

	Classification
1	Planning Division Chief
3	Supervising Planner
6	Planner I/II/III
1	Planning Technician
11	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will be the best place to start and grow a business in the State of California.

Department Goal: Employ land use policies that ensure orderly growth, promote economic vitality, and protect the local environment.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Average number of weeks for a land use project which does not require preparation of an environmental document to be presented for consideration by a hearing body.	11	<12	11	<12
Average number of days for a ministerial land use permit to be reviewed and acted upon.	35	<15	25	<15
New development can play an important role in stimulating economic growth and in fulfilling the vision for land uses outlined in the general and specific plans. Being responsive to this initiative may encourage future development in the County. These performance measures describe processes common to ministerial and many discretionary permits, which represent the bulk of the department's customer applicant base. The first measurement represents the duration from the time the application is deemed complete to when the application is presented for the first time to the appropriate hearing body. It does not reflect the additional time required to present for final approval due to variations that may exist from one project to another.				

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will continuously improve customer accessibilty and satisfaction across all business functions.

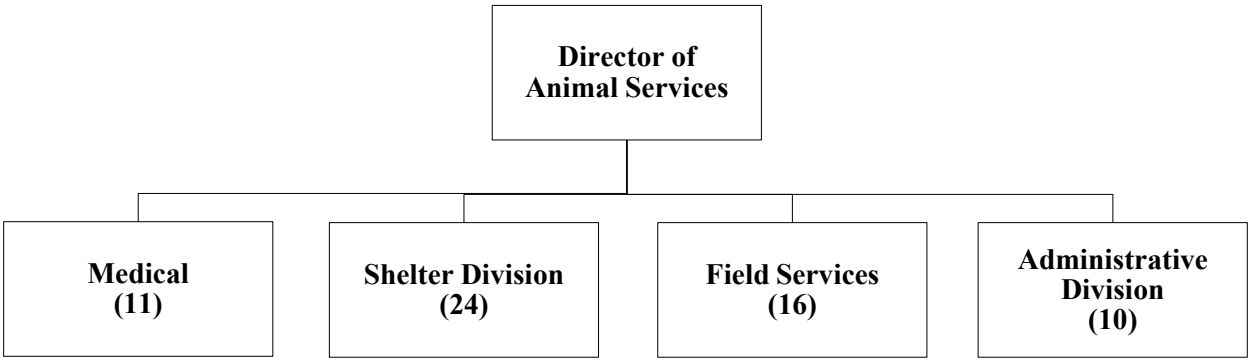
Department Goal: Improve fiscal efficiency/responsibility of County.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Average number of days to provide a written response to preliminary reviews of all land use/land division applications	30	<30	35	<30
Average number of days to provide a written response to a land use/land division applicant who has corrected and resubmitted an application previously determined to be incomplete.	18	<15	33	<15
Average wait time of customers who seek service at the public counter.	25 min	<6 min	27 min	<6 min
Average number of days to pay invoices the department receives from a vendor.	5	<30	1	<30
Average number of days to process billings to customers who are charged on a time and materials basis	14	<30	4	<30
These are core functions for several of the departments work units and, apart from the last measure, are indicators of customer service and how well we are meeting the needs of our customers. The last measure describes the level of effort undertaken by the department to recover costs from billable clients for the larger land use projects. Adequate cost recovery is imperative to protect the County's General Fund from providing a subsidy to such projects.				

Mission Statement

Our Mission is to protect and care for the citizens and animals of Kern County through the promotion, example and education, of humane, safe and sane treatment of animals; to encourage adoption of the community's homeless animals; and to assist in the reunification of lost animals with their owners

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- The department has completed over 7,000 spay and neuter surgeries as of March 2024 and is expected to surpass 8,500 animals altered by the end of FY 2024-25, 3,400 of which made possible through an allocation of Measure K.
- Trap/Neuter/Release program for feral/free roaming cats has resulted in over 21,600 alterations since 2013.
- In coordination with multiple rescue organizations, 2,553 animals were rescued in 2023 and 3,468 animals were rescued in 2024.
- Department volunteers contributed a total of 6,452 hours of service in FY 2023-24, and as of April 2025, the department has 85 active volunteers that have contributed a total 7,200 hours of service in FY 2024-25.
- Through the Petco Love Foundation, the department administered 2,416 parvo/distemper vaccines and 484 feline vaccines in FY 2023-24. In FY 2024-25, the department administered 1,865 parvo/distemper vaccines and 413 feline vaccines at no cost to the community.
- The department hosted the 5th Annual Mega Adoption Event at Stramler Park on November 9, 2024, bringing municipal shelters and animal rescue non-profit organizations together to bring attention to adoptable animals available in the County. 55 animals were adopted from Kern County Animal Services and over 100 animals from all organizations during this event.
- The department hosted a World Spay Day event on February 25, 2025, to provide spay and neuter services. The department successfully completed over 200 surgeries for animals on-site with the help of the department's medical team, shelter personnel, volunteers, and students.

Animal Services

Department Head: Nicholas Cullen
Fund: General
Budget Unit: 2760

Function: Public Protection
Activity: Other Protection

Public Protection

Description of Major Services

The Animal Services Department provides for the care and protection of unwanted and abandoned animals within the community. The County provides countywide shelter services from the shelter in Bakersfield. The County provides enforcement and shelter activities for the City of Tehachapi and shelter services to the City of Arvin.

The department also provides local rabies control in accordance with California Health and Safety Code. The rabies control program includes animal licensing, rabies vaccinations, bite reporting, quarantine, and stray animal control. In addition, the department provides low-cost vaccination clinics, investigates animal cruelty and abuse complaints, conducts public education programs, and promotes spaying and neutering.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$5,792,582	$6,475,068	$6,316,619	$6,468,766	$6,470,963	$6,898,837
Services and Supplies	3,062,786	3,593,060	3,828,766	3,352,081	3,634,532	3,634,532
Capital Assets	31,949	0	0	0	0	0
Other Financing Uses	0	114,421	0	0	0	114,421
TOTAL EXPENDITURES	**$8,887,317**	**$10,182,549**	**$10,145,386**	**$9,820,847**	**$10,105,495**	**$10,647,790**
Expend. Reimb.	($450)	$0	($1,000)	$0	$0	$0
TOTAL NET EXPENDITURES	**$8,886,867**	**$10,182,549**	**$10,144,386**	**$9,820,847**	**$10,105,495**	**$10,647,790**
REVENUE:						
Licenses and Permits	$157,911	$200,000	$180,104	$215,000	$215,000	$215,000
Fines and Forfeitures	0	100	15	100	100	100
Intergovernmental	1,367,459	1,226,937	1,317,459	1,246,856	1,246,856	1,246,856
Charges for Services	426,157	371,210	388,885	387,210	387,210	387,210
Miscellaneous	279,884	503,250	651,666	285,050	410,050	410,050
Non-revenue Receipts	0	0	2,380	0	0	0
Other Financing Sources:						
American Rescue Plan Act	89,916	0	0	0	0	0
TOTAL REVENUE	**$2,321,327**	**$2,301,497**	**$2,540,508**	**$2,134,216**	**$2,259,216**	**$2,259,216**
Less Available BSI *	$0	$114,421	$0	$0	$0	$114,421
NET GENERAL FUND COST	**$6,565,540**	**$7,766,631**	**$7,603,877**	**$7,686,631**	**$7,846,279**	**$8,274,153**
BSI Ending Balance *	$95,318	N/A	$114,421	N/A	N/A	N/A

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

Most department expenditures are for staffing and operating costs necessary for field services which include local rabies control in accordance with California Health and Safety Code and animal shelter services. These expenditures are funded primarily by an allocation of Net General Fund Cost (NGFC). Other sources of revenue include animal license, animal redemption and

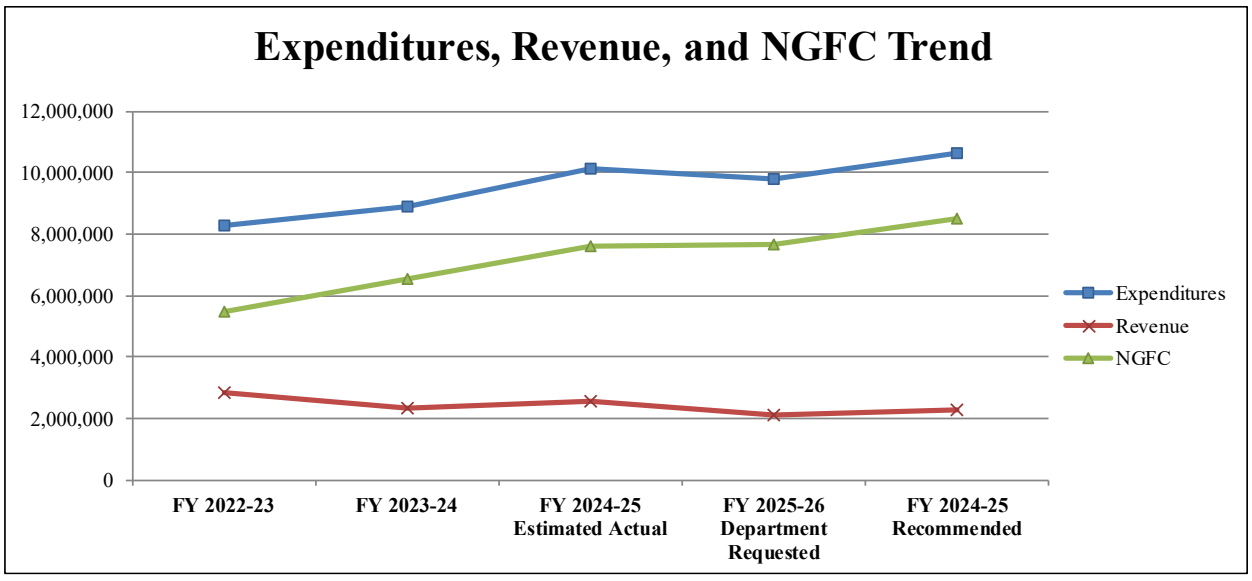
adoption fees as well as reimbursement from the cities of Tehachapi and Arvin for shelter and enforcement activities. The department receives a portion of the 1991 Health Realignment revenue.

Budget Changes and Operational Impacts

The department continues to focus on delivery of service, education, and spay and neuter services in partnership with non-profits, volunteers, and fosters. Due to increased rates of pet ownership, economic strain, and limited community veterinary resources, the department has recorded annual growth in received animals each fiscal year beginning July 1, 2024 through June 30, 2025. A spay and neuter program is believed to be the most effective and humane method to prevent litters and improve overall animal welfare. Dedicated funding ranging from $250,000-500,000 annually has been allocated to the department since FY 2013-14 to support spay and neuter services for animals received at Kern County Animal Services through the shelter and mobile clinic facilities.

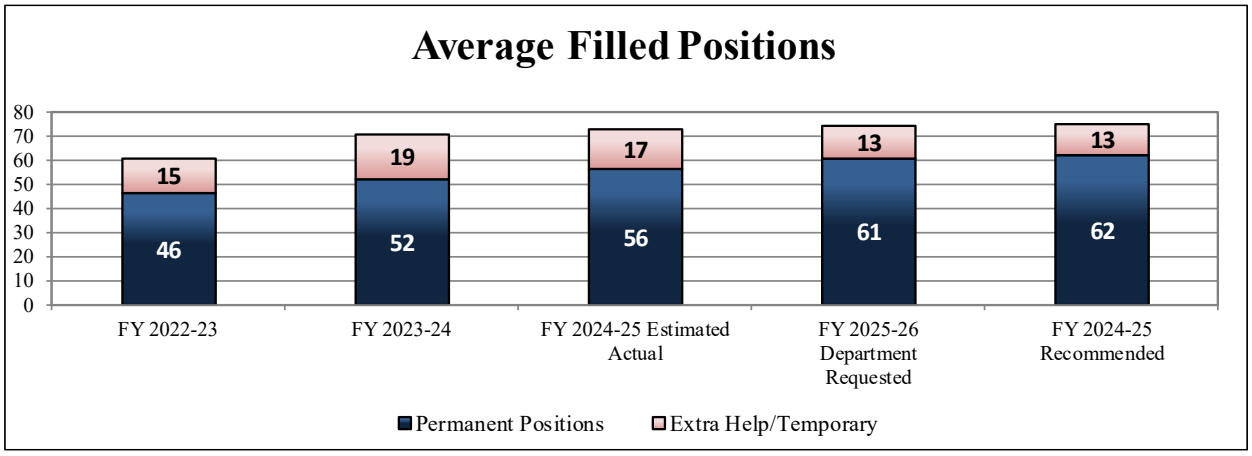
The FY 2024-25 adopted budget included a $500,000 Measure K allocation to fund targeted spay and neuter contract services in high volume and hard to reach areas of unincorporated Kern County. Through this allocation, the department conducted approximately 3,029 spay and neuter surgeries through 104 mobile clinics within targeted zip codes, slowing growth in the number of juvenile dogs and cats received at the shelter. To sustain momentum and further reduce intake, the recommended budget includes a renewed $500,000 Measure K allocation within Services and Supplies to continue expanded spay and neuter access in Kern County. This funding will support approximately 52 mobile clinics in FY 2025-26, focused on communities that are either hardest to reach or contribute the highest volume of animals received at the shelter. The Measure K Targeted Spay & Neuter project supplements the department's ongoing $500,000 General Fund contribution for spay and neuter services bringing total program funding to $1 million in FY 2025-26.

Salaries and Benefits within the recommended budget are recommended at an increase of $427,874 compared to the preliminary recommended budget to accommodate the increased costs associated with of recently approved employee compensation adjustments.



Staffing Changes and Operational Impacts

No position addition or deletions are included in the recommended budget.



Summary of Authorized Positions

The department currently has 62 authorized positions, all of which are funded, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Medical	11	0	0	11	11	0	11
Shelter	24	0	0	24	24	0	24
Field Services	16	0	0	16	16	0	16
Administration	11	0	0	11	11	0	11
Total	62	0	0	62	62	0	62

Medical

	Classification
1	Chief of Veterinary Services
2	Registered Veterinary Technician
4	Veterinarian Assitant
2	Animal Care Worker
2	Veterinarian-CT
11	**Reqeusted Total**

Field Services

	Classification
2	Senior Animal Control Officer
12	Animal Control Officer
2	Animal Control Dispatcher
16	**Requested Total**

Shelter

	Classification
1	Shelter Supervisor
3	Senior Animal Care Worker
18	Animal Care Worker
2	Office Service Technician
24	**Requested Total**

Administration

	Classification
1	Director of Animal Services
1	Deputy Dir. of Animal Services
1	Business Manager
1	Marketing & Promotions Assoc.
1	Fiscal Support Supervisor
1	Fiscal Support Specialist
2	Fiscal Support Technician
3	Program Technician
11	**Requested Total**

Fiscal Year 2025-26 Department Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibilty and satisfaction across all business functions.

Department Goal: Decrease the amount of abandoned or unwanted dogs, prevent overpopulation of unwanted pets, and increase live outcomes.

Department Objectives Measured	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Number of animals spayed and neutered through community programs (year to year % change)	13% Increase	200% increase	69% increase	8% increase
Number of animals received at the shelter (year to year % change)	10% Increase	7.5% Decrease	2.3% Decrease	7.5% Decrease
Number of impounded animals euthanized (year to year % change)	18% Increase	2.5% Decrease	17% Decrease	2% Decrease
Number of impounded animals that are reunited, adopted, rescued, released, or transferred (year to year % change)	2% Decrease	3.1% Increase	3.0% Increase	2% Increase
Number of animals placed through the foster program	2,176	N/A*	N/A*	N/A*
Number of licensed pets	11,423	12,000	11,463	12,000
Number of dogs under 5 months entering the shelter system	3,514	2,800	3,674	3,600

The department achieved 9,078 spay/neuter surgeries for owned pets in FY 2024-25, a 69% increase from the prior year. To ensure and improve access, the department will maintain a low-cost voucher program and operate mobile, targeted spay/neuter clinics throughout Kern County. A dedicated staff member has been assigned to promote, schedule, and oversee clinic operations, enabling consistent service delivery. Mobile clinics have proven to be the most effective method for providing spay/neuter services and will remain a key component of the department's outreach strategy.

The department did not meet its FY 2024-25 target intake reduction goal, but experienced a modest decline in the number of total animals entering the shelter. With the support of Measure K funding, the department has expanded spay/neuter clinic offerings to ensure essential services reach the community more effectively. Increased availability has slowed the growth in juvenile dog and cat intake, and resulted in reduced adult dog and cat intake in FY 2024-25, when compared to the prior year. Results have been most dramatic with adult felines, with intakes declining a total of 867 from FY 2023-24, attributed to spay/neuter services and the trap-neuter-release (TNR) program.

The department achieved a 78.7% live outcome rate for cats and dogs entering the shelter in FY 2024-25 and reduced the number of impounded animals euthanized by 17% driven by adoption events and promotions, resulting in 4,963 animals finding new homes. Additionally, 2,309 animals were placed in foster care, providing safe, temporary housing until they were ready for adoption. The department's rescue team collaborated closely with rescue organizations, facilitating the transfer of 3,791 animals to partner agencies committed to securing live outcomes. The TNR program also made significant strides, with 1,863 cats spayed or neutered during the fiscal year. To enhance outcomes, the department continues to host low-cost vaccination clinics across the County.

To boost licensing rates, Animal Services now requires a license to be purchased concurrently with a rabies vaccination at its clinics and has partnered with DocuPet, a licensing company that uses canvassing software to identify households with unlicensed animals. Vaccination clinics play a vital role in the animal licensing process, as a current rabies vaccine is required for licensure. To support pet owners and improve access to essential care, the department regularly hosts low-cost vaccination clinics at local parks throughout the community. During FY 2024–25, these clinics provided rabies vaccines to 2,375 animals.

The department experienced a rise in the number of puppies under five months entering the shelter system in FY 2023-24 through FY 2024–25. To help curb this increase, the department promoted spay/neuter programs through local advertising efforts. In coordination with targeted mobile spay/neuter clinics, the department aims to reduce the number of accidental litters in the community, bringing essential services directly to areas with the greatest need.

* Beginning FY 2024-25, the department no longer tracks the number of animals placed through foster programs. Fostered animals remain in the care of the department and ultimately are captured through measures of final disposition. In its place, the department adds "number of dogs under 5 months entering the shelter system" and focuses on measures more important to the indicators of live outcomes.

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Roads Division

Department Head: Joshua Champlin
Fund: Road
Budget Unit 3000

Function: Public Ways & Facilities
Activity: Public Ways

Description of Major Services

Roads is a division of the Public Works Department. The Roads Division plans, designs, constructs, and maintains public roads, bridges, streets, and traffic-control devices in the County, except for State-maintained highways and bridges. The division provides engineering design for all transportation projects (and related requests from other departments), including preparation of studies to determine project scope and constraints, preparation of detailed construction plans and specifications, and the administration of construction contracts.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$73,661,071	$168,064,344	$75,944,655	$205,209,755	$135,209,755	$163,908,520
Other Charges	258,654	503,779	408,521	379,163	379,163	379,163
Capital Assets	3,928,515	4,970,000	321,799	5,700,000	5,700,000	5,700,000
TOTAL EXPENDITURES	**$77,848,240**	**$173,538,123**	**$76,674,975**	**$211,288,918**	**$141,288,918**	**$169,987,683**
REVENUE:						
Taxes	$5,761	$0	$16,239	$0	$0	$0
Use of Money/Property	984,067	500,298	436,506	450,000	450,000	450,000
Intergovernmental	75,954,068	115,971,713	72,846,438	182,339,831	123,570,731	123,570,731
Charges for Services	868,385	1,272,782	2,184,550	356,969	356,969	356,969
Miscellaneous	15,597	553,500	174,139	12,100	12,100	12,100
Other Financing Sources:						
Sale of Capital Assets	137,554	0	39,096	5,000	5,000	5,000
Non-Core Impact Fees	541,309	7,000,000	0	7,500,000	7,500,000	7,500,000
General Fund Contribution	6,421,216	7,388,915	10,388,915	13,221,216	6,421,216	6,421,216
American Recovery Plan Act	2,805,104	33,526,757	1,512,988	0	0	28,698,765
TOTAL REVENUE	**$87,733,061**	**$166,213,965**	**$87,598,871**	**$203,885,116**	**$138,316,016**	**$167,014,781**
NET FUND COST	**($9,884,821)**	**$7,324,158**	**($10,923,896)**	**$7,403,802**	**$2,972,902**	**$2,972,902**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

Road Fund activities are funded primarily from highway-users sources. Funding consists of State and federal fuel taxes, and local sales taxes. The majority of expenditures for this budget unit are associated with staffing, equipment, supplies, and materials required to construct, service, and maintain public ways. Consistent with the Road Repair and Accountability Act of 2017 (SB1) Local Streets and Roads Funding, the division receives an allocation of $6.4 million from the General Fund to meet the maintenance of effort required of SB1.

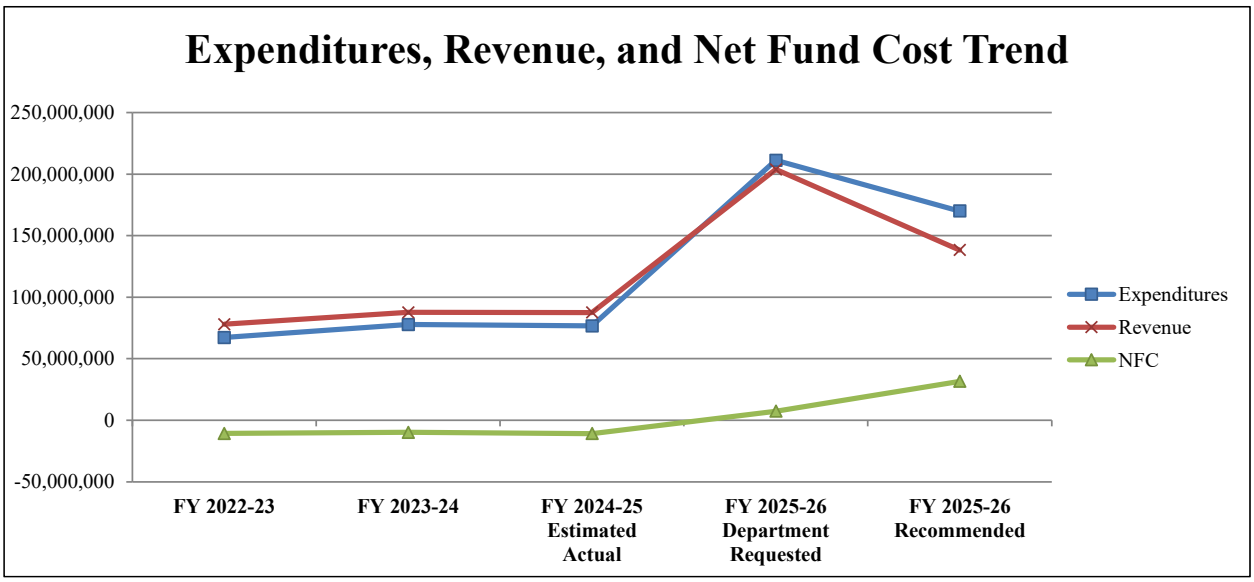
Reimbursement of labor costs to the Public Works Internal Service Fund accounts for $34 million of budgeted expenditures, which is an increase of $2 million from the FY 2024-25 Adopted Budget. Capital Assets appropriations in the amount of $5.7 million have been budgeted for the purchase of 22 assets, primarily replacements for vehicles and heavy equipment.

The recommended budget includes approximately $93.3 million more appropriations than FY 2024-25 estimated actual expenditures, reflecting anticipated project workloads for FY 2025-26 and the continuation of projects budgeted in the current fiscal year. Some multi-year projects are budgeted for the entire amount in the initial year, which contributes to the ongoing variance between budgeted expenditures and actual expenditures.

Budget Changes and Operational Impacts

The recommended budget includes $123.6 million of intergovernmental revenue, an increase of approximately $50.7 million from FY 2024-25 estimated actual revenue. Similar to road project expenditure variances discussed in the previous section, these fluctuations are partially due to the difference between planned project timelines and actual project timelines. The recommended budget includes $26 million in SB1 funded projects for safety improvements, rehabilitation, and construction of complete street components and multi-modal facilities on streets and roads. The budget also includes $28.7 million in American Recovery Plan Act revenue and related expenditures. Lastly, the recommended budget includes federal aid revenue of $32.8 million for anticipated recovery work related to the storm, flood, and other disaster events that occurred in recent years. Many of these projects will take place over multiple fiscal years, and it is anticipated that not all expenditures and revenue will be realized in FY 2025-26. The Public Works Department continues to work with federal and California State representatives to ensure that work performed is eligible for aid reimbursements.

The estimated fund balance available as of June 30, 2025 is $12.7 million, of which $3 million is budgeted for use in FY 2025-26. The remaining $9.7 million is budgeted for addition to reserves for use in subsequent fiscal years.



Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Increase the safety of the county road system.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of vehicle-involved accidents on County roadways	1,145	1,700	1,567	1,600
Number of pedestrian-involved accidents on County roadways	48	60	89	75
Number of bicycle-involved accidents on County roadways	35	25	36	35
The division provides public infrastructure, facilitates development, and delivers services that protect and enhance the lives of all members of Kern County. The division continues to work on improving safety of all County roads.				

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Reduce traffic congestion on County roadways.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of key intersections where traffic flows meet the Level of Service (LOS) rating as specified in the General Plan.	93.3%	95.0%	95.0%	95.0%
The intersection at Olive Drive and Knudsen Drive continues to be a challenge for the department as it is the only local intersection that does not currently meet the desired level of service. The division continues to monitor traffic flows and adapt as necessary, and is determining the feasibility of changing the traffic pattern of the Olive Drive and Knudsen Drive intersection to improve traffic flow..				

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County Contribution – Public Works

Department Head: Joshua Champlin
Fund: General
Budget unit: 3016

Function: Public Ways & Facilities
Activity: Public Ways

Description of Major Services

This budget unit facilitates the transfer of the Net General Fund Cost contribution to the Public Works Internal Service Fund (budget unit 8954) and to three divisions of Public Works: Development Services (Budget Unit 1905), Code Compliance: Abatement Cost (Budget Unit 2623), and Roads (Budget Unit 3000).

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Other Financing Uses	$10,896,941	$10,914,640	$14,514,640	$9,946,941	$11,496,941	$13,072,268
TOTAL EXPENDITURES	**$10,896,941**	**$10,914,640**	**$14,514,640**	**$9,946,941**	**$11,496,941**	**$13,072,268**
REVENUE:						
Other Financing Sources:						
American Recovery Plan Act	$69,407	$0	$0	$0	$0	$0
TOTAL REVENUE	**$69,407**	**$0**	**$0**	**$0**	**$0**	**$0**
NET GENERAL FUND COST	**$10,827,534**	**$10,914,640**	**$14,514,640**	**$9,946,941**	**$11,496,941**	**$13,072,268**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

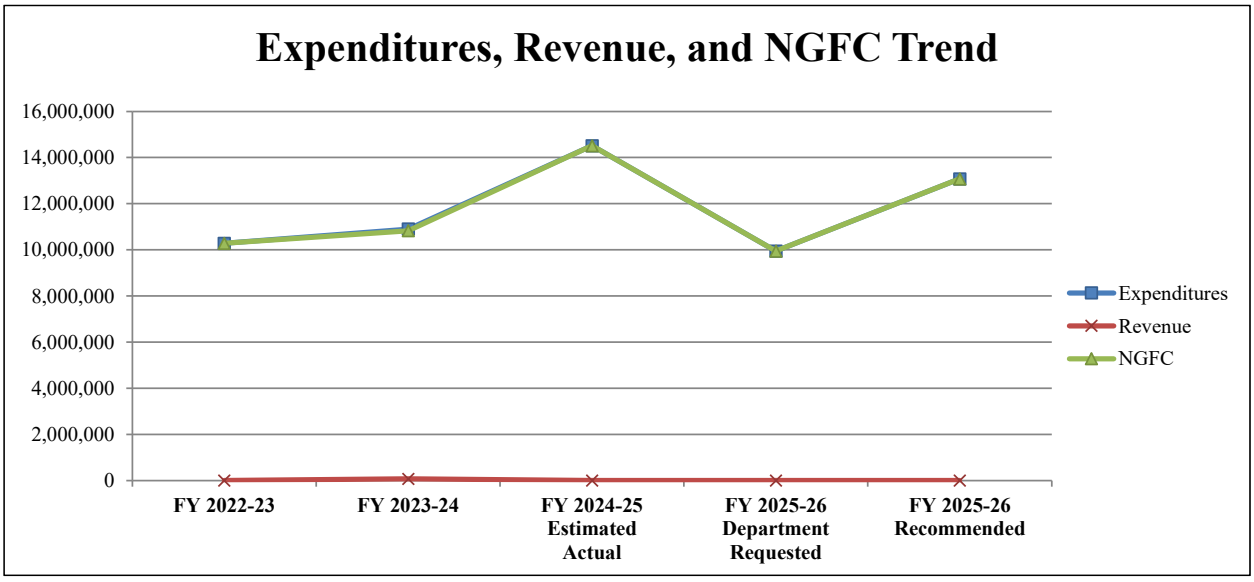
The County Contribution – Public Works budget unit appropriates supplemental funding from the General Fund to the Public Works Internal Service Fund for transfer to the Road Fund to support countywide street and road projects, to the Development Services Division to support the review and processing of maps, activities, and plans for code and regulation compliance, and to the Code Compliance: Abatement Division to support the enforcement and correction of violations that threaten public safety in County areas. Beginning in FY 2025-26, an additional $1.5 million in ongoing General Fund contribution to the Public Works Internal Service Fund is being recommended to support the expansion of graffiti abatement programs.

Budget Changes and Operational Impacts

The FY 2025-26 contribution includes $6.4 million for the Roads Division consistent with the requirements of the Road Repair and Accountability Act of 2017 Local Streets and Roads Funding. The contribution amount also includes $300,000 to the Public Works Internal Service Fund to support sump maintenance efforts. The Net General Fund Cost contribution for the Development Services Division, in the amount of $1.5 million, is recommended with no growth compared to the prior fiscal year.

General Fund contributions for demolition and nuisance abatement over the course of the year are also provided to the Code Compliance: Abatement Division through this budget unit. The Net General Fund Cost contribution for the Code Compliance Division continues support for the existing amounts of $1.1 million for standard operations, and $663,407 to continue support four additional full-time code compliance officers to improve response times for dealing with encampments and unsafe and/or blighted properties. The recommended contribution amount also includes $1.6 million in one-time General Fund allocation to help address existing blight remediation needs, and $95,000 in ongoing General Fund allocation to help accommodate the increased costs associated with recently approved employee compensation adjustments. The one-time portion of the allocation does not increase ongoing costs and does not support any permanent program expansions.

FY 2024-25 expenditures include several one-time contributions including $3 million for the Wheeler Ridge transportation project, $767,699 in Measure K funding for the Sierra Way transportation project, $200,000 for the Chester Median project, and $600,000 released from General Fund designations to support Code Compliance abatement activities. These one-time allocations account for the decrease from FY 2024-25 expenditures.



County Contribution - Airports

Department Head: Bill LaManque
Fund: General
Budget Unit: 3201

Function: Public Ways and Facilities
Activity: Transportation Terminals

Description of Major Services

The purpose of this budget unit is to provide the Airports Enterprise with funding made available through the Airport Economic Opportunity Area (AEOA), which was established by the County Board of Supervisors on September 15, 2009. The AEOA allocates the incremental increase of property taxes collected for the General Fund on a defined area in and around Meadows Field Airport to be used towards the Airport's capital facilities, including debt service associated with capital projects.

Summary of Expenditures and Revenue

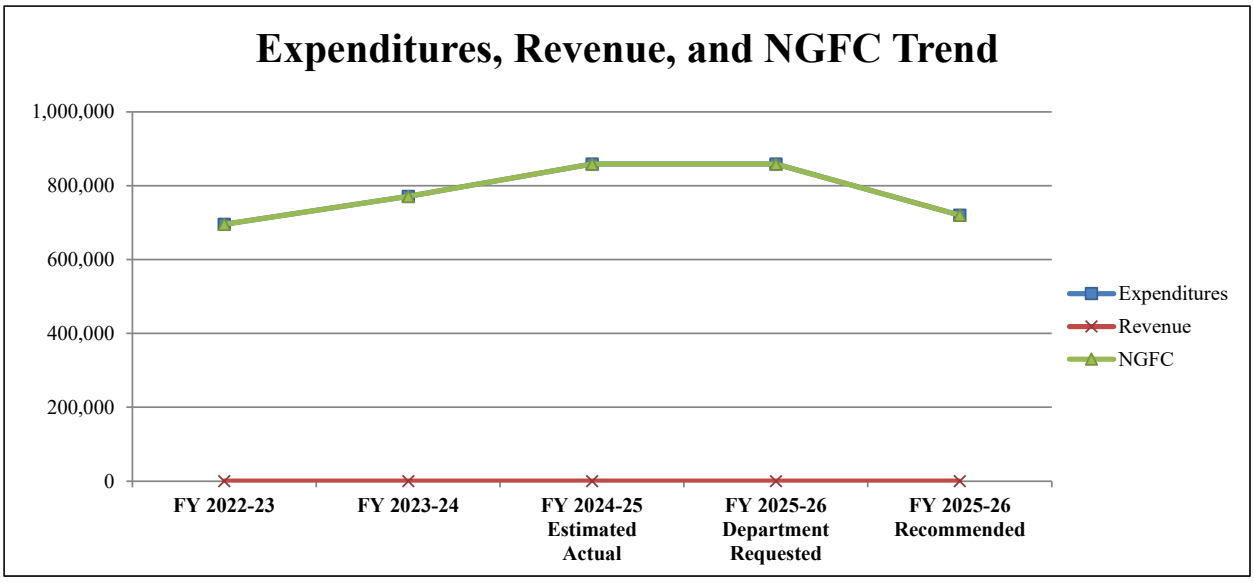
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Other Financing Uses	$771,356	$858,836	$858,836	$858,836	$858,836	$720,410
TOTAL EXPENDITURES	**$771,356**	**$858,836**	**$858,836**	**$858,836**	**$858,836**	**$720,410**
NET GENERAL FUND COST	**$771,356**	**$858,836**	**$858,836**	**$858,836**	**$858,836**	**$720,410**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

At the time of the Net General Fund Contribution guideline approval Other Financing Uses of $858,836 was estimated to be available for transfer to the Airports Enterprise Fund to support anticipated costs associated with capital facilities, including debt service. The amount available has been revised to $720,410 to reflect changes in valuations in the target area. This budget unit contains no revenue as the AEOA revenue is collected within Budget Unit 1112 discretionary revenue as property taxes for the General Fund.

Budget Changes and Operational Impacts

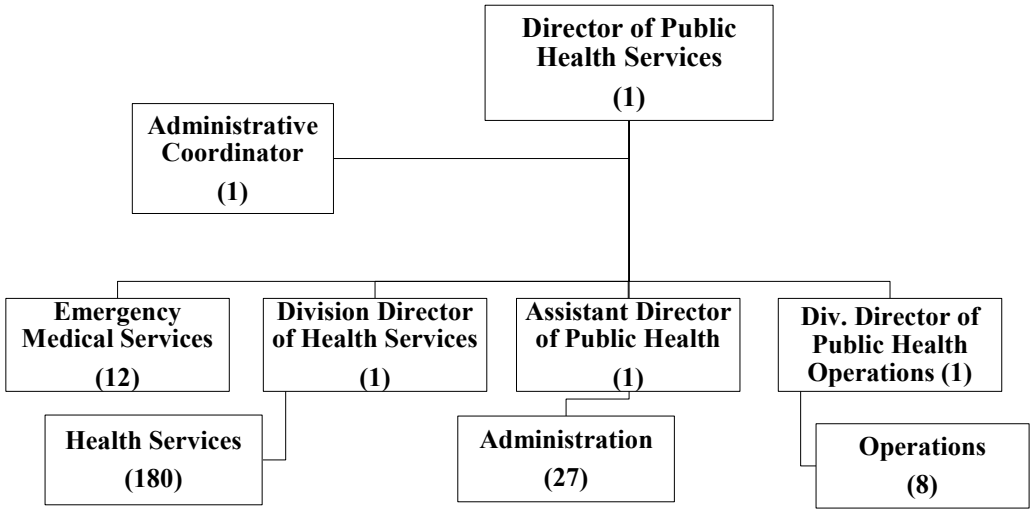
The Airport Enterprise Fund was allocated 100% of all growth in General Fund property tax within the defined area of the AEOA for the first ten years of the AEOA, ending in FY 2019-20. Beginning in FY 2020-21, 66% of all growth in General Fund property tax within the AEOA was made available to the Airport Enterprise Fund. The decrease in property tax can be attributed to the decline of oil and gas related properties within the economic opportunity area.


Expenditures, Revenue, and NGFC Trend
1,000,000
800,000
600,000
400,000
200,000
0
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

Mission Statement

To protect and safeguard the health and safety of the community.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Launched year-long campaigns, A Healthier Kern in 2024 and Disease Fighters in 2025, encouraging residents to live a healthier lifestyle and highlighting programs and services available within the department to assist the community.
- Relaunched the mobile health clinic, bringing preventive services and vaccinations to residents in underserved areas at 17 different locations throughout the county. In 2024, the mobile health clinic had its most successful year yet and was visited 573 times by 544 patients.
- Implemented the Certified Healthy Schools program as an extension of our Certified Health program, recognizing school meal programs in the County that provide nutritious and balanced meals to the County's school-aged children.
- Developed and launched the Kern Health Equity Partnership (KHEP), bringing together over 200 community members and partners to develop a strategic plan that addresses the health needs of our community.
- Launched the Maternal Care Committee (MCC) to address equitable access to prenatal care. MCC is focused on identifying challenges mothers face and addressing barriers that doulas, healthcare providers, and community health workers face in serving mothers.
- Prioritized healthcare provider educational training. In 2024, the Department held four trainings focused on HIV, Winter Respiratory Illnesses, First Responder Mental Health, and health awareness training in black infant and maternal care programs.
- Expanded department's Naloxone distribution project to include mobile health clinic and clinic in Bakersfield. The department has distributed a total of 103 Naloxone kits.

Public Health Services

Department Head: Brynn Carrigan
Fund: General
Budget Unit: 4110

Function: Health and Sanitation
Activity: Health

Description of Major Services

The Public Health Services Department provides a wide range of services to assist in the prevention of disease and the improvement of the health, safety, and quality of life for County residents and visitors. The department participates in improving the health of the community through education, encouraging healthy lifestyles, and studying disease and injury prevention.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$30,177,292	$37,167,178	$32,441,382	$29,347,354	$29,347,359	$31,429,101
Services and Supplies	11,998,748	13,442,380	9,131,161	8,712,370	8,712,370	8,712,370
Other Charges	1,260,472	1,728,451	920,491	1,340,704	1,340,704	1,340,704
Capital Assets	726,632	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
TOTAL EXPENDITURES	**$44,163,144**	**$52,338,009**	**$42,493,034**	**$39,400,428**	**$39,400,433**	**$41,482,175**
Expend. Reimb.	($1,148,382)	($1,196,308)	($1,327,181)	($1,194,584)	($1,194,584)	($1,194,584)
TOTAL NET EXPENDITURES	**$43,014,762**	**$51,141,701**	**$41,165,853**	**$38,205,844**	**$38,205,849**	**$40,287,591**
REVENUE:						
Licenses and Permits	$763,322	$809,742	$853,149	$827,642	$827,642	$827,642
Fines and Forfeitures	95,520	150,000	88,859	62,377	62,377	62,377
Intergovernmental	28,558,469	41,638,542	28,036,173	29,044,881	29,044,881	29,044,881
Charges for Services	4,755,245	4,314,785	4,980,330	3,963,662	3,963,662	3,963,662
Miscellaneous	12,084	14,903	29,052	75,403	75,403	75,403
Other Financing Sources:						
Child Restraint Loaner Program	0	18,000	0	9,000	9,000	9,000
Tobacco Education Control	362,559	150,000	506,153	394,193	394,193	394,193
CDPH Emergency Prep Grant	0	84,422	0	0	0	0
Vital and Health Statistics	88,243	33,826	40,889	54,458	54,458	54,458
Emergency Medical Services Fund	179,939	316,590	146,900	300,000	300,000	300,000
TOTAL REVENUE	**$34,815,381**	**$47,530,810**	**$34,681,505**	**$34,731,616**	**$34,731,616**	**$34,731,616**
Less Available BSI *	$0	$0	$0	$0	$0	$0
NET GENERAL FUND COST	**$8,199,381**	**$3,610,891**	**$6,484,348**	**$3,474,228**	**$3,474,233**	**$5,555,975**
BSI Ending Balance *	$3,241,692	N/A	$0	N/A	N/A	N/A

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of expenditures for this budget unit are associated with staffing costs necessary to provide services and perform the essential functions of the department. The largest revenue category for the department is intergovernmental, which is comprised of revenue received from the State and Federal government. Charges for service revenue is generated from document recording, clinic fees, case management fees, laboratory fees, and other sources. The department also receives an allocation of Net General Fund Cost.

Budget Changes and Operational Impacts

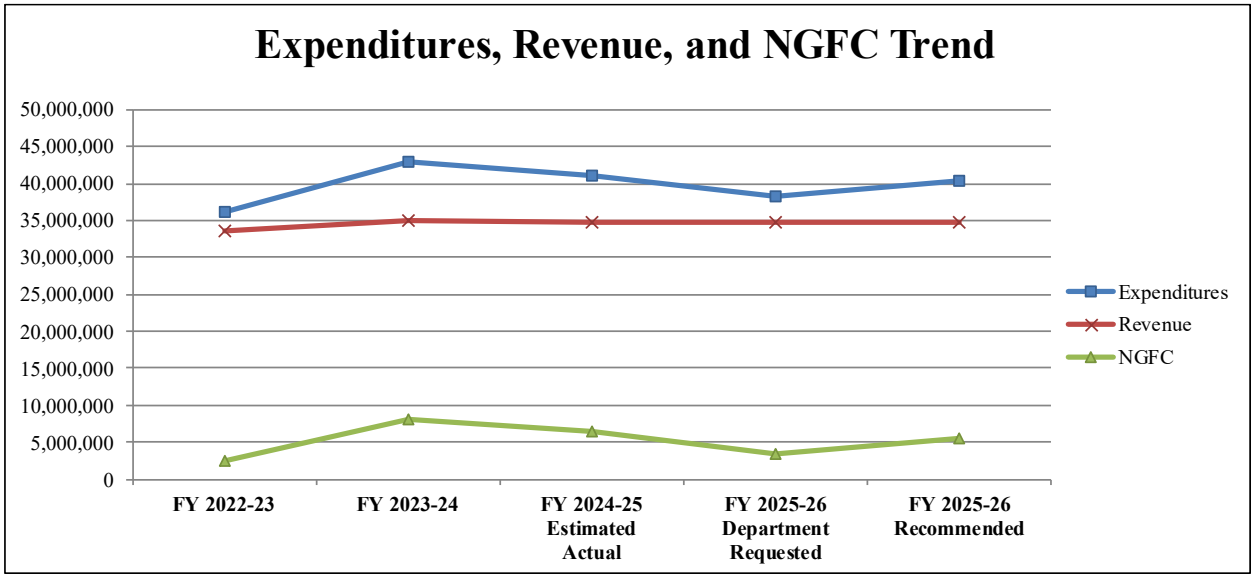
The recommended budget reflects a significant decline in federal and state funding allocations, contributing to an overall revenue reduction of $12.5 million compared to the prior year's adopted budget. The most substantial impact is within Intergovernmental Revenue, where the majority of these reductions have occurred. Intergovernmental Revenue includes the Future of Public Health funding, originally introduced as a critical discretionary funding stream to support public health departments in strengthening their workforce and implementing programs designed to improve health outcomes. This funding, which began in FY 2022-23, was initially provided as an ongoing revenue source. However, in FY 2024-25 this funding was cut by $2 million. Additionally, on March 24, 2025, the department received an immediate stop work order on multiple Center for Disease Control and Prevention funding streams. This directive provided no advance notice significantly disrupting planned initiatives. The department anticipated approximately $10.5 million each year in revenue during FY 2024-25 and FY 2025-26 and was using this funding to cover the cost of approximately 30 full-time equivalents (FTEs). This funding was instrumental in funding essential public health services, including health education, clinic operations, respiratory virus and vaccine preventable disease monitoring, testing and response, immunizations and vaccines for children, and targeted initiatives to address health disparities.

In addition to the department’s revenue reductions, operational costs have increased due to the phased-in implementation of Senate Bill 525. Effective January 1, 2025, phase one of the healthcare worker minimum wage requirement took effect, mandating that all affected positions receive a minimum hourly wage of $21. The impact of SB 525 was approximately $500,000 for FY 2024-25. This increase is not accompanied by any offsetting revenue, further straining the department’s financial outlook. SB 525 includes two additional phases of implementation. Phase two will require affected positions to receive a minimum hourly wage of $23, followed by phase three, which will raise the minimum wage to $25 per hour. These required wage increases will continue to impact the department's operations in future fiscal years, necessitating further budget modifications and proactive financial strategies to mitigate ongoing fiscal challenges.

As stated above, starting in FY 2024-25 the department faced a dual financial challenge, rising operational costs and an abrupt, unforeseen revenue loss necessitating a swift and strategic restructuring of its processes and workforce. In response, the department conducted a comprehensive assessment to prioritize resources and allocate available funding toward essential Public Health services that are unique to its mission, cannot be replicated by other agencies, and directly address the most urgent health needs of the community, particularly vulnerable populations. These critical services include, but are not limited to, comprehensive case management and support services for individuals living with HIV or tuberculosis, ensuring they receive medical care and continuity of treatment, vaccine management and distribution, maintaining immunization programs to protect public health, and emergency preparedness and response efforts to ensure rapid and effective action in the face of public health crises, disease outbreaks, or environmental health threats. Despite the department's swift response in adjusting to the unexpected and significant budget reductions late in the fiscal year, it was ultimately unable to fully offset expenditures.

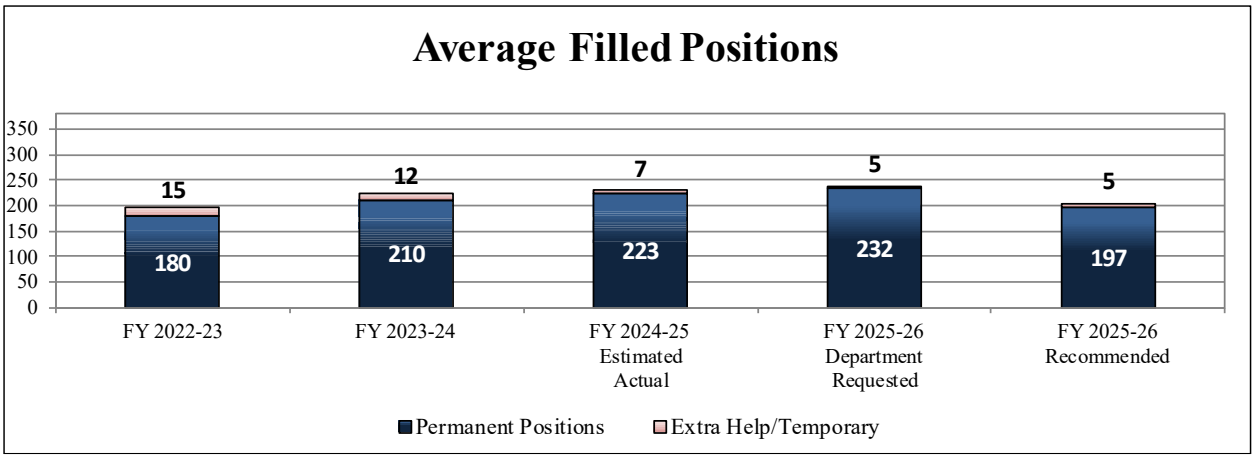
As a result, the department requested the deletion of 35 Public Health positions on July 29, 2025, potentially leading to 27 layoffs. This figure represents the worst-case scenario, but the actual number of layoffs could vary. The Public Health Department and Human Resources Division continue working collaboratively with other departments to minimize the impact on filled positions. The department has maintained close coordination with the Human Resources Division to explore employment opportunities within other County departments. Maintaining workforce continuity has always been a priority for the County and will remain a central focus moving forward.

The recommended budget reflects a total reduction of $10.9 million in appropriations from the FY 2024-25 Adopted Budget. This decrease includes the elimination of 27 vacant positions in the preliminary recommended budget and an additional 34 positions approved by the Board on July 29, 2025. Additionally, appropriations for non-critical expenses have been reduced to mitigate the impact of the funding loss. These measures aim to preserve fiscal stability while ensuring the department can continue delivering essential public health initiatives, particularly for vulnerable populations.



Staffing Changes and Operational Impacts

The recommended budget does not include any additional position changes. All authorized positions are budgeted to be filled.



Summary of Authorized Positions

The recommended budget includes 197 authorized positions, all of which have been budgeted to be filled during FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	25	0	0	25	25	0	25
Health Services	152	0	0	152	152	0	152
Operations	8	0	0	8	8	0	8
Emergency Medical Services	12	0	0	12	12	0	12
Total	197	0	0	197	197	0	197

Health Services

	Classification
2	Administrative Coordinator
1	Program Coordinator
5	Public Health Program Manager
12	Public Health Project Specialist
2	Public Health Program Specialist
1	Public Health Laboratory Director
1	Assist. Public Health Laboratory Director
2	Supervising Microbiologist
3	Microbiologist
1	Microbiology Specialist
5	Public Health Laboratory Assistant I/II
1	Public Health Laboratory Assist. I/II - PT
1	Director of Public Health Nursing
1	Division Director of Health Services
2	Assist. Division Director of Health Services
8	Supervising Public Health Nurse
32	Public Health Nurse Jr./I/II
1	Public Health Nurse Jr./I/II -Part Time
1	County Health Officer
5	Vocational Nurse I/II
1	Public Health Epidemiologist
1	Billing Office Specialist III
1	Vital Statistics Specialist
3	Vital Statistics Technician
3	Senior Office Services Specialist
2	Health Care Office Services Specialist
18	Health Care Office Services Technician
1	Health Educator
12	Health Education Assistant I/II
16	Communicable Disease Investigator
1	Medical Assistant I/II
1	Public Health Aide I/II
2	Nurse Practitioner
1	Fiscal Support Specialist
2	Social Service Worker I/II/III/IV/V
152	**Requested Total**

Administration

	Classification
1	Director of Public Health Services
2	Administrative Coordinator
1	Program Coordinator
1	Marketing & Promotions Coordinator
2	Marketing & Promotions Associate
1	Assistant Director of Public Health
3	Public Health Program Manager
2	Accountant/ Sr. Accountant
1	Contract Administrator
1	Graphic Artist
2	Fiscal Support Supervisor
5	Fiscal Support Specialist
2	Public Health Project Specialist
1	Sr. Human Resource Specialist
25	**Requested Total**

Operations

	Classification
1	Div. Director of Public Health Operations
2	Public Health Program Specialist
1	Technology Services Supervisor
1	Tech Support Engineer I/II
1	Tech Support Specialist I/II
1	Facilities & Services Spec
1	Public Health Fleet Specialist
8	**Requested Total**

Emergency Medical Services

	Classification
1	Public Health Program Manager
2	Sr Emerg Medical Services Coordinator
8	Emergency Medical Services Coordinator
1	Contract Administrator
12	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Reduce the proportion of Kern County residents who are overweight or obese and the mortality rate attributable to obesity-related chronic diseases.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Age-adjusted mortality rate attributable to heart disease, per 100,000 population	96.1	90.0	93.5	90.0
Age-adjusted mortality rate attributable to diabetes, per 100,000 population	96.1	90.0	93.5	90.0
Age-adjusted mortality rate attributable to stroke, per 100,000 population	28.7	25.0	35.3	25.0
Proportion of adults who are overweight or obese	32.0	30.0	29.6	30.0
Number of worksite wellness activities provided	79%	70%	76%	70%
Number of attendees of worksite wellness activities	336	350	299	400
Pounds of healthy, wholesome food rescued and redistributed free to residents	2,725	3,500	2,346	3,500
Number of Know Your Numbers fitness and nutrition sessions launched	662,551	800,000	951,922	1,000,000
Number of attendees of Know Your Numbers fitness and nutrition sessions	40	50	45	56

The County has some of the highest rates of obesity and mortality due to chronic diseases in the State. The department has multiple programs aimed at addressing obesity, including Waste Hunger Not Food, Know Your Numbers, and Certified Healthy. Additionally, the department launches an annual campaign every year to help motivate and encourage our residents to live a healthier lifestyle.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Promote healthy lifestyles and prevent spread of diseases.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Incidence rate of chlamydia, per 100,000 population	475.0	450.0	468.0	450.0
Incidence rate of gonorrhea, per 100,000 population	134.0	130.0	102.0	90.0
Number of cases identified of disseminated gonorrhea	4	0	1	0
Incidence rate of syphilis, per 100,000 population	181.9	170.0	178.1	170.0
Incidence rate of congenital syphilis, per 100,000 births	379.4	350.0	248.9	225.0
Incidence rate of HIV, per 100,000 population	21.0	15.0	19.6	15.0
Incidence rate of Hepatitis C, per 100,000 population	480.3	450.0	150.4	142.5
Teen birth rate	14.2	10.0	13.0	10.0
Incidence rate of black infant deaths, per 1,000 births	11.7	8.0	6.3	5.0
Incidence rate of Valley Fever, per 100,000 population	236.7	200.0	346.5	200.0
Number of Valley Fever awareness presentations	10	20	9	20
Age-adjusted mortality rate attributable to cancer, per 100,000 population	102.8	100.0	103.6	100.0
Age-adjusted mortality rate attributable to COVID-19, per 100,000 population	8.1	0.0	4.1	0
Immunization rate for children entering Kindergarten	88.2%	90%	87.4%	90%
Immunization rate for children entering 7th grade	91.8%	95%	91.5%	90%
Number of car seat safety trainings provided	375	400	265	300

Much of our disease prevention and healthy lifestyle promotional activities were hindered by the COVID-19 pandemic and many residents postponed preventative healthcare visits, which put immunization rates behind and left communicable diseases undiagnosed. The department has reinstituted the back-to-school immunization clinics and has partnered with school districts to provide resources to assist in getting school-aged kids vaccinated. The department has relaunched the Kern County Sexual Health and Harm Reduction Collaborative, working with community partners to provide sexual health education and expand sexually transmitted disease testing and treatment resources. In February 2021, the department launched a Black Infant and Maternal Health Initiative (BIMHI) to address black infant and maternal health disparities. BIMHI developed a three-year strategic plan to address systemic issues to reduce the health and death disparities in this demographic. The department created a childhood injury and illness prevention program and launched the Safe Kids Kern Coalition.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Ensure residents receive the most appropriate level of pre-hospital emergency medical care in a timely manner.

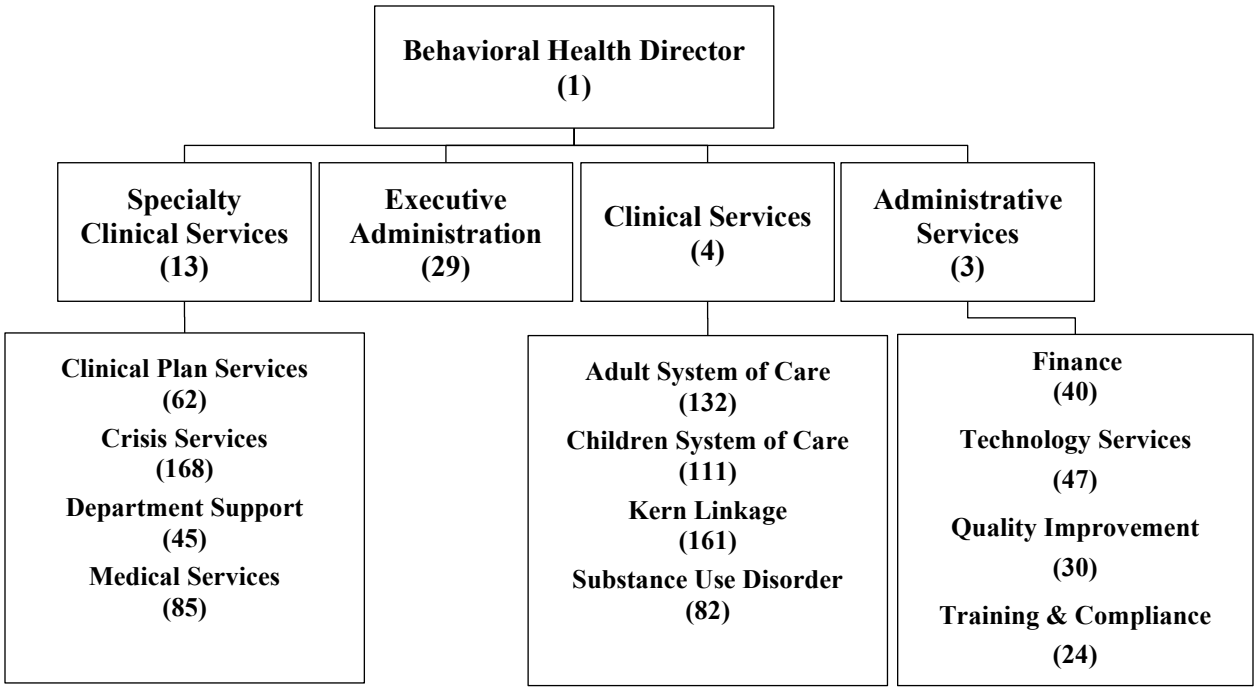
Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of trauma patients transported to a trauma center	88%	90%	96%	90%
Percentage of ambulance patient offloads completed within 20 minutes	29%	90%	42%	90%
Percentage of ambulance patients appropriately receiving Hypoglycemia treatment	32%	95%	51%	95%
Percentage of ambulance patients appropriately receiving prehospital stroke screening	91%	95%	60%	95%
Percentage of pediatric ambulance patients appropriately receiving respiratory assessment	91%	95%	82%	95%
Number of ground ambulance exclusive operating area zones compliant with response times	502	528	502	528
Number of people trained in hands only CPR	660	1,500	660	1,500

While much of the disease prevention and healthy lifestyle promotional activities were hindered by the COVID-19 pandemic, the department has been reinstituting this work. The department has since implemented innovative ways to enhance services provided during a medical emergency in a system experiencing unprecedented call and transport volumes. Through the implementation of fly cars, Tele911, direct to triage, and 911 abuser policies, the department has effectively reduced transport volumes even though call volumes continue to increase. The department relaunched the ambulance patient offload time taskforce in an attempt to identify and address systemic issues that delay ambulances from offloading patients at hospitals and returning to the field. The department continues to promote and offer free to the community hands-only CPR as an important, life-saving tool. A change to the performance measure methodology for the response time compliance of ground ambulance providers has been made during this rating period.

Mission Statement

Working together to achieve hope, healing, and a meaningful life in the community.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Awarded the Behavioral Health Continuum Infrastructure Program (BHCIP) to build a Youth Crisis Services Unit and Family Resource Center.
- Completed construction of two Psychiatric Health Facilities in FY 2023-24 expanding capacity for inpatient hospitalization by 32 beds for adults and children.
- Implemented the Community Assistance, Recovery and Empowerment (Care) Act to provide a less restrictive form of behavioral health intervention for those experiencing psychotic disorder through multi-agency collaborative effort.
- Collaborated with Good Samaritan Hospital and Kern Health Systems on a medical detox pilot program to support the department in preparation for SB 43.
- Awarded the BCHIP grant in May 2025 in partnership with the City of Bakersfield in the amount of $10 million for a psychiatric health facility to support Proposition 1 implementation.

Behavioral Health and Recovery Services

Department Head: Alison Burrowes
Fund: Behavioral Health & Recovery Services
Budget Unit: 4120 and 4121
Function: Health and Sanitation
Activity: Health

Description of Major Services

The Behavioral Health and Recovery Services Department (Kern BHRS) focuses its efforts on ensuring access to high quality behavioral health services throughout the County. The department serves as a community-based outpatient treatment system of care and works diligently to minimize hospitalization, promote less costly treatment modes, and ultimately help County residents recover from their illnesses. The department is also the Behavioral Health Managed Care system for the County. Implementation of the Mental Health Services Act (MHSA) has had a significant and positive impact on these efforts. MHSA funded programs augmented the role of the department by providing consumer-driven services to previously underserved populations. MHSA will be transitioning to the Behavioral Health Services Act (BHSA) through the enactment of Proposition 1. Kern BHRS, under BHSA, will have a greater responsibility to address substance use orders and provide housing support for those with mental health and substance use disorders. The department continues to play a key role as a partner and contributor to the County's broader vision of addressing homelessness.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Contingencies	$0	$1,018,988	$0	$6,560,000	$6,560,000	$6,560,000
Salaries and Benefits	118,166,936	141,010,639	124,071,877	144,599,771	144,599,771	144,599,771
Services and Supplies	135,228,026	169,273,626	122,329,385	192,921,544	172,921,544	172,921,544
Other Charges	72,652,335	106,880,405	89,790,449	124,728,554	124,728,554	124,728,554
Capital Assets	11,843	400,000	257,466	185,000	185,000	185,000
Other Financing Uses	3,169,602	3,981,012	826,637	2,346,909	0	4,183,090
TOTAL EXPENDITURES	**$329,228,742**	**$422,564,670**	**$337,275,813**	**$471,341,778**	**$448,994,869**	**$453,177,959**
REVENUE:						
Use of Money/Property	$2,437,897	$1,401,000	$920,027	$1,350,500	$1,350,500	$1,350,500
Intergovernmental	55,762,689	106,036,711	78,702,095	118,106,518	105,857,299	105,857,299
Charges for Services	109,138,347	139,571,531	99,283,196	177,745,756	157,745,756	157,745,756
Miscellaneous	1,450,789	1,250,100	1,358,468	4	4	656,201
Other Financing Sources:						
General Fund Contribution	2,880,649	4,555,015	2,880,649	4,555,015	6,132,492	4,555,015
2011 Realignment	84,454,588	88,723,359	88,132,735	93,723,359	93,723,359	95,300,836
1991 Realignment	8,307,522	9,460,952	9,596,952	10,794,396	10,794,396	10,794,396
Mental Health Services Act	62,539,657	80,817,665	74,317,471	66,293,055	66,293,055	66,293,055
Alcoholism Program	44,000	60,000	60,000	45,000	60,000	60,000
Alcohol Abuse Education/Prev.	43,000	52,000	52,000	30,000	52,000	52,000
Drug Program Fund	15,000	24,000	24,000	10,000	20,000	20,000
Opioid Remediation Settlement	405,840	500,000	953,257	0	11,158,896	11,233,155
TOTAL REVENUE	**$327,479,978**	**$432,452,333**	**$356,280,850**	**$472,653,603**	**$453,187,757**	**$453,918,213**
NET FUND COST	**$1,748,764**	**($9,887,663)**	**($19,005,037)**	**($1,311,825)**	**($4,192,888)**	**($740,254)**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

Services and Supplies are the largest expenditure of this budget unit, which totals $173 million and is comprised mostly of contracted and specialized professional services. Salaries and Benefits budget expenditures of $144 million covers employee costs for the administration and operation of various programs and clinics that provide behavioral, and substance use services to County residents.

Funding for the programs operated within this budget unit is provided by sources outside the General Fund. The department's primary sources of revenue in FY 2025-26 are Medi-Cal fees, Realignment, and MHSA funding. To qualify for some of the funding from the State, a County General Fund contribution in the amount of $980,649 is required and is appropriated in the Behavioral Health - County Contribution Budget Unit 4127. In addition, a General Fund contribution of $3.6 million includes $1.9 million for behavioral health services at the Kern County Justice Facility and $1.7 million of Measure K is allocated for the East Kern Mobile Evaluation Team (MET).

Budget Changes and Operational Impacts

The recommended budget includes a $28.6 million increase in salaries and benefits expenditures over FY 2024-25 estimated actual reflects the impact of SB 525, which increases minimum wage for health care employees, with additional costs expected in FY 2026-27. The recommended budget provides funding for 1,037 authorized positions and provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.

The recommended budget includes a $50.6 million increase in services and supplies over FY 2024-25 estimated actuals which is driven by expanded contracts for behavioral health services. The department has budgeted the full anticipated costs for all contracts in FY 2025-26, including contracts that were partially expended or delayed in implementation in the prior year.

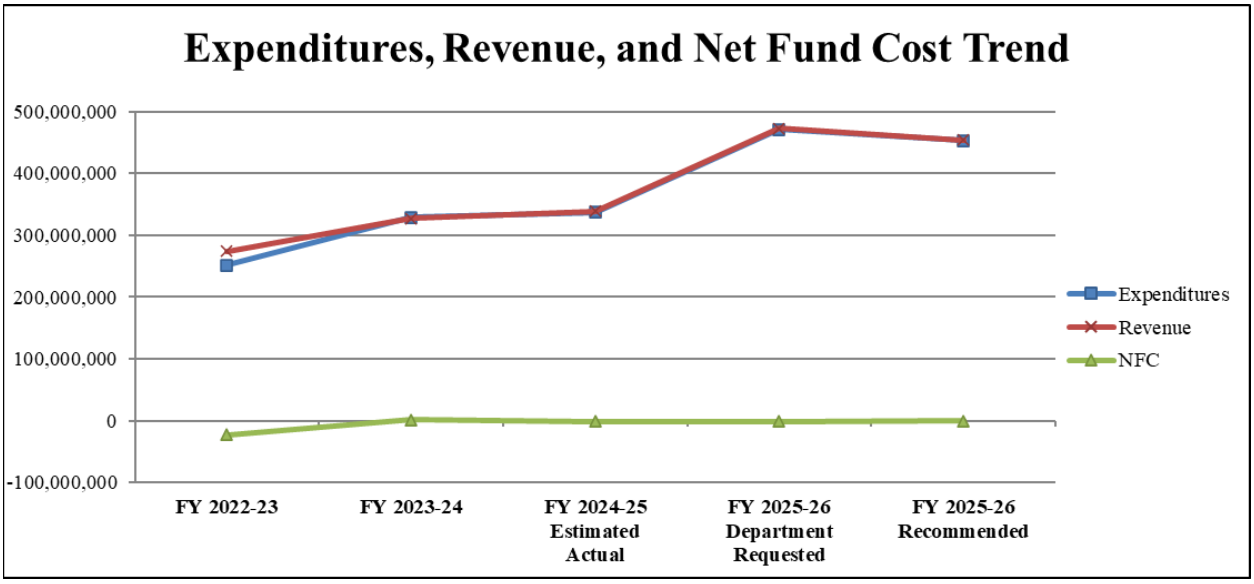
In addition, an allocation of $2.4 million is reflected in the recommended budget for the East Kern MET team funded through Measure K, which was not realized in the FY 2024-25 estimated actual due to delays in obtaining a qualified vendor. Appropriations for contingencies in the amount of $6.6 million are included for anticipated infrastructure upgrades at various behavioral health facilities and implementation of evidence-based practices in preparation for Proposition 1 enactment.

The passage of Proposition 1 evolves the Mental Health Service Act (MHSA) into the Behavioral Health Services Act (BHSA). However, it also redirects approximately 30% of existing MHSA funds currently used to provide vital services to supportive housing and community-based treatment setting by broadening the eligible uses of funds to be inclusive of substance use disorder treatment and long-term housing subsidies. Proposition 1 also reduces the current number of funding categories from five to three, requiring the department to lead a phased implementation approach. The department plans to enhance staffing levels by strategically addressing vacancies

and allocating additional funding within Service and Supplies for contracts to meet the mandated requirements of Proposition 1.

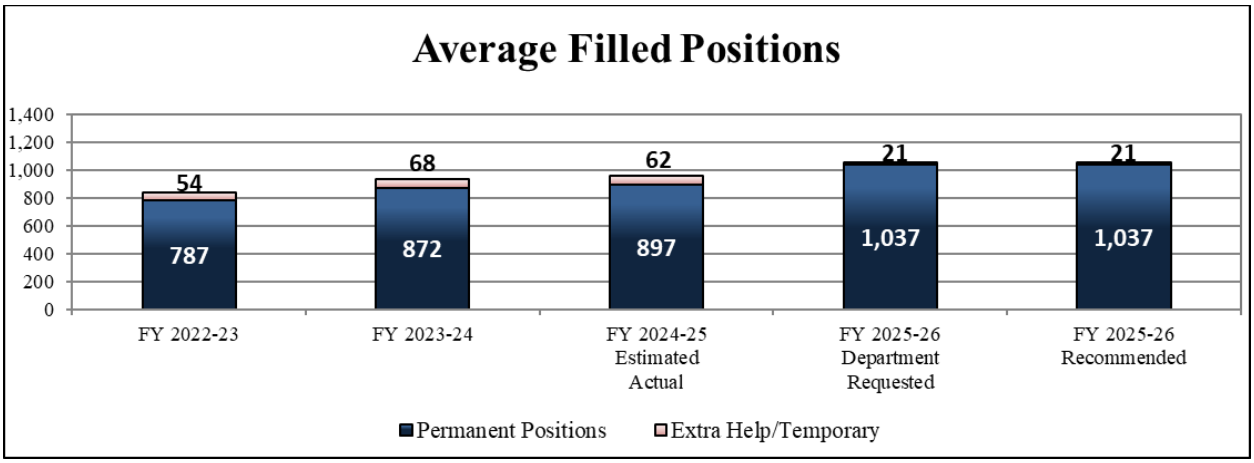
The recommended budget includes funding for the implementation of Senate Bill 43 which made substantive changes to the Lanterman-Petris-Short Act by expanding the definition of gravely disabled to include victims of substance use disorders. To meet the January 1, 2026 implementation deadline, the recommended budget includes increases to contracts within Services and Supplies and a moderate increase for residential mental health services within Other Charges. Medi-Cal revenue is anticipated to offset a portion of these new mandated requirements where eligible, however $5 million of Realignment Reserve is included for anticipated hospital costs and $6 million of Opioid Settlement Funds for unfunded residential expenses associated with Senate Bill 43 requirements. The final $5 million of the budgeted Opioid Settlement Funds is allocated to further offset the costs associated with the Medical and Behavioral Unit and supports the expansion of capacity for the Medication Assisted Treatment program.

The recommended budget includes $10.8 million in 1991 Mental Health Realignment and $93.7 million in 2011 Realignment revenue. The budgeted 2011 Realignment revenue includes $8.6 million in 2011 Public Safety Realignment for Communities Corrections (AB 109) to provide services for mental health and substance use programs for the AB 109 population. MHSA funding is budgeted at approximately $66.2 million in the recommended budget. A decrease in MHSA is expected this fiscal year due to the expected increase in the Medi-Cal reimbursement rate. In Fiscal Year 2024-25, the department experienced challenges with the new rate-based system, which includes one of the lowest reimbursement rates in the State, and an anticipated increase in MHSA was expected to mitigate impacts where feasible. The recommended budget anticipates that Medi-Cal reimbursement challenges have been alleviated leading to an anticipated reduction to MHSA.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



Summary of Authorized Positions

The recommended budget includes 1,037 authorized positions, all of which are budgeted to be filled as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Executive Administration	30	0	0	30	30	0	30
Kern Linkage	161	0	0	161	161	0	161
Crisis Services	168	0	0	168	168	0	168
Quality Improvement Division	30	0	0	30	30	0	30
Substance Use Disorder Division	82	0	0	82	82	0	82
Specialty Clinical Services	13	0	0	13	13	0	13
Department Support	45	0	0	45	45	0	45
Finance	40	0	0	40	40	0	40
Medical Services	85	0	0	85	85	0	85
Clinical Plan Services	62	0	0	62	62	0	62
Adult System of Care	132	0	0	132	132	0	132
Children System of Care	111	0	0	111	111	0	111
Technology Services	47	0	0	47	47	0	47
Clinical Services	4	0	0	4	4	0	4
Administration Services	3	0	0	3	3	0	3
Training and Compliance	24	0	0	24	24	0	24
Total	1,037	0	0	1,037	1,037	0	1,037

Executive Administration

	Classification
1	Director of BHRS
1	BH Peer Specialist I/II/III
2	Sr. Office Services Specialist
2	Administrative Coordinator
2	Health Care Office Services Technician
1	Sr. Human Resource Manager
1	BH Workforce Development Coord.
1	Sr. HR Specialist - Conf
4	Sr. HR Specialist
1	Departmental Analyst I/II
1	Program Coordinator
1	Dept. Public Information Officer
2	Marketing and Promotions Assoc. I/II
1	BH Program Supervisor
2	BH Planning Analyst
1	BH Recovery Specialist I/II/III
1	BH Mail Clerk
5	BH Human Resources Specialist
30	**Requested Total**

Kern Linkage

	Classification
1	BHRS System Administrator
1	Administrative Coordinator
1	Program Support Supervisor
2	Health Care Program Technician
1	Health Care Office Services Specialist
18	Health Care Office Services Technician
1	BH Program Supervisor
3	BH Planning Analyst
8	BH Peer Specialist I/II/III
4	BH Recovery Specialist Aide
2	Program Specialist I/II
8	SUD Specialist I/II
1	BH Nurse I/II/III
12	Vocational Nurse I/II
8	BH Unit Supervisor I/II
34	BH Therapist I/II
56	BH Recovery Specialist I/II/III
161	**Requested Total**

Crisis Services

	Classification
1	BHRS System Administrator
1	Administrative Coordinator
3	Clinical Supervisor
1	BH Program Supervisor
1	Health Care Office Services Specialist
12	Health Care Office Services Technician
2	BH Recovery Specialist Aide
85	BH Recovery Specialist I/II/III
3	Program Specialist I/II
4	SUD Specialist I/II
1	Program Support Supervisor
13	BH Nurse I/II/III
13	Vocational Nurse I/II
8	BH Unit Supervisor I/II
20	BH Therapist I/II
168	**Requested Total**

Quality Improvement

	Classification
1	BHRS System Administrator
1	Coordinator of Admin. and Leg. Analysis
1	Administrative Coordinator
2	BH Unit Supervisor I/II
5	BH Recovery Specialist I/II/III
9	BH Planning Analyst
1	SUD Specialist I/II
2	BH Program Supervisor
1	Program Specialist I/II
1	Health Care Office Services Specialist
6	Health Care Office Services Technician
30	**Requested Total**

Substance Use Disorder Division

	Classification
1	BHRS System Administrator
1	Administrative Coordinator
3	Departmental Analyst I/II
1	Program Coordinator
1	Health Care Program Technician
1	Health Care Office Services Specialist
14	Health Care Office Services Technician
1	BH Program Supervisor
1	BH Planning Analyst
4	BH Peer Specialist I/II/III
28	SUD Specialist I/II
5	BH Unit Supervisor I/II
18	BH Therapist I/II
3	BH Recovery Specialist
82	**Requested Total**

Specialty Clinical Services

	Classification
1	Deputy Director of BHRS
2	Administrative Coordinator
1	Program Support Supervisor
1	BH Unit Supervisor I/II
1	Sr. Patient Rights Advocate
4	Patient Rights Advocate
1	Family Advocate
1	Health Care Program Technician
1	Health Care Office Services Technician
13	**Requested Total**

Department Support

	Classification
1	BHRS System Administrator
3	Administrative Coordinator
2	Department Analyst I/II
1	Program Coordinator
1	Health Care Program Technician
1	Health Care Office Services Specialist
2	BH Unit Supervisor I/II
9	Clinical Psychologist I/II
5	Psychology Intern-Contract
4	Health Care Office Services Technician
1	BH Program Supervisor
8	Program Specialist I/II
5	SUD Prevention Specialist I/II
2	BH Recovery Specialist I/II/III
45	**Requested Total**

Finance

	Classification
1	BHRS Finance Director
1	Business Manager
2	Departmental Analyst I/II
1	Program Support Supervisor
3	Fiscal Support Supervisor
1	Health Care Office Services Specialist
6	Accountant I/II/Sr
15	Fiscal Support Specialist
9	Health Care Fiscal Support Technician
1	BH Mail Clerk
40	**Requested Total**

Medical Services

	Classification
1	BHRS System Administrator
2	Administrative Coordinator
3	Health Care Program Technician
1	Psychiatrist III
1	Physician Asst./Nurse Practitioner
2	Health Care Office Services Specialist
5	Health Care Office Services Technician
15	Medical Assistant I/II
11	Psychiatrist-Contract
3	Program Specialist I/II
1	SUD Specialist I/II
15	BH Nurse I/II/III
1	Vocational Nurse I/II
4	BH Unit Supervisor I/II
10	BH Therapist I/II
10	BH Recovery Specialist I/II/II
85	**Requested Total**

Clinical Plan Services

	Classification
1	BHRS System Administrator
3	Administrative Coordinator
3	Contract Administration Assistant
1	Contract System Supervisor
1	Contract Administrator
1	Health Care Office Services Specialist
1	Departmental Analyst I/II
1	BH Program Supervisor
7	Health Care Office Services Technician
1	BH Recovery Specialist Aide
1	SUD Specialist I/II
3	BH Unit Supervisor I/II
19	BH Therapist I/II
19	BH Recovery Specialist I/II/III
62	**Requested Total**

Adult System of Care

	Classification
1	BHRS System Administrator
1	Health Care Office Services Specialist
7	BH Unit Supervisor I/II
43	BH Therapist I/II
48	BH Recovery Specialist I/II/III
6	Program Technician
10	Health Care Office Services Technician
7	SUD Specialist I/II
8	BH Recovery Specialist Aide
1	Administrative Coordinator
132	**Requested Total**

Children System of Care

	Classification
1	BHRS System Administrator
1	Administrative Coordinator
35	BH Recovery Specialist I/II/III
1	Health Care Office Services Specialist
9	BH Unit Supervisor I/II
39	BH Therapist I/II
2	BH Recovery Specialist Aide
15	Health Care Office Services Technician
3	Program Specialist I/II
5	SUD Specialist I/II
111	**Requested Total**

Technology Services

	Classification
1	BHRS Resource Operations Manager
1	Administrative Coordinator
1	Facilities & Services Manager
1	Department Analyst I/II
3	Technical Services Supervisor
1	Local Area Network Administrator
1	Network System Administrator
1	Sr. System Analyst
1	Health Care Office Services Specialist
8	Technical Support Engineer I/II
5	Technical Support Specialist I/II/III
8	System Analyst I/II - Programmer I/II
2	E-Health Record Supervisor I/II/III
7	E-Health Record Specialist
2	Facilities & Services Specialist
1	Health Care Office Services Technician
3	Senior Maintenance Worker
47	**Requested Total**

Clinical Services

	Classification
1	Deputy Director of BHRS
1	Special Projects Manager
1	BH Program Supervisor
1	Sr. Office Services Specialist
4	**Requested Total**

Training and Compliance

	Classification
1	BHRS System Administrator
1	Administrative Coordinator
1	Departmental Analyst I/II
1	Program Support Supervisor
2	Staff Development Specialist
2	SUD Specialist I/II
1	Health Care Office Services Specialist
2	Health Care Office Services Technician
2	Accountant I/Sr.
1	Sr. BH Credentialing Specialist
2	BH Credentialing Specialist
1	BH Program Supervisor
5	BH Peer Specialist
2	BH Recovery Specialist
24	**Requested Total**

Administration Services

	Classification
1	Deputy Director of BHRS
1	Administrative Coordinator
1	Sr. Office Services Specialist
3	**Requested Total**

Fiscal Year 2025-26 Department Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibilty and satisfaction across all business functions.

Department Goal: Provide high quality mental health and SUD services to our community.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of clients receiving mental health treatment who report being satisfied or very satisfied with the services they receive.	89%	90%	92%	90%
Percentage of clients receiving substance use treatment who report being satisfied or very satisfied with the services they receive.	92%	90%	93%	90%
Percent of mental health clients who are offered an appointment within 10 business days of initial request.	90.4%	80%	97.8%	80%
Percent of substance use clients who are offered an appointment within 10 business days of initial request.	91.5%	80%	97.4%	80%
Kern Behavioral Health and Recovery Services will maintain a 90% target goal through FY 2025-26 for the first two measurements as our department continues to grow and monitor our Consumer Perception Survey (CPS) and Treatment Perception Survey (LRS). Although the department met and exceeded FY 2024-25 goals for measurements three and four, the department will continue to monitor these measurements to ensure clients are accessing services within the required timeframes set by the California Department of Healthcare Service (DHCS). FY 2024-25 targets remain aligned with the 80% standard set by the California Department of Healthcare Services.				

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will move homeless, mentally impaired and the addicted off the streets and into help and housing.

Department Goal: : We will engage with the homeless, mentally impaired and the addicted in an effort to connect them to treatment.

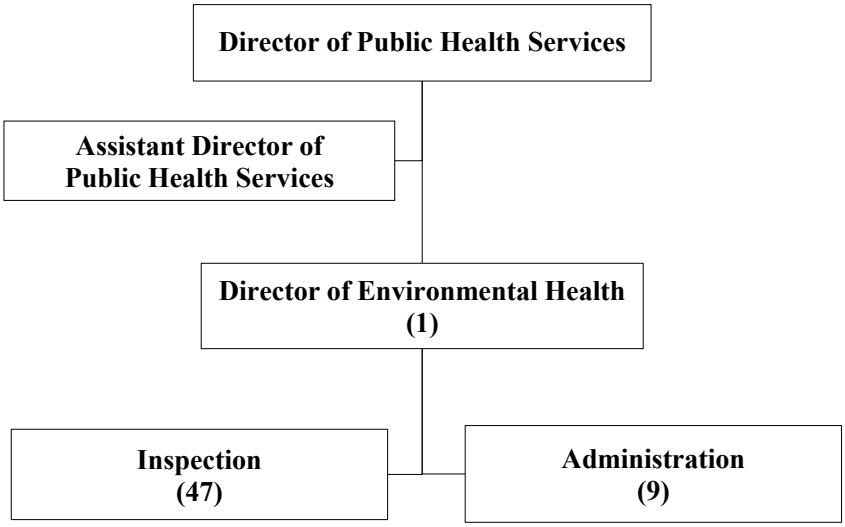
Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of unique homeless clients who are engaged through mental health outreach.	1,063	1,439	1,310	1,439
Percent of homeless engaged clients who accept mental health or substance use disorder treatment.	46.4%	48.7%	69%	48.7%
Percent of change in number of clients with homelessness in their first year of mental health treatment compared to year prior to treatment.	32.0% Reduction	45.3% reduction	21.7% reduction	45.3% reduction
The target goals for metrics one and three were not met in FY 2024-25, however the department continues to engage the homeless population through many department teams and outreach events, as well as partner with other community agencies, all in an effort to increase housing options. These target goals will remain the same for FY 2025-26. The second metric shows the department made significant progress in engaging homeless clients who accept mental health or substance use disorder treatment. This improvement is due to strategic homeless efforts throughout the department.				

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Mission Statement

Improve quality of life through the promotion of healthy lifestyles, prevention of disease, protection of the environment, and advancement of the emergency medical system.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- A specialized team was established to enforce regulations on unpermitted food vending. As part of this initiative, the County Ordinance was revised to incorporate recent legal updates and clearly define enforcement authority for addressing and citing violations.
- Participated in disaster assessments and response during the Borel Fire in July- August 2024, providing assessments of properties and education to affected residents. Coordinated with CalOES, Department of Toxic Substances Control and CalRecycle to secure household hazardous waste and debris and ash removal cleanup for the Borel Fire victims.
- Through a collaborative effort with the City of Bakersfield and the adoption of the County's tobacco retail license ordinance, the department expanded the inspection process, adding another 453 tobacco retailers to be monitored and tested for their willingness to sell tobacco products to minors.

Environmental Health Services

Department Head: Brynn Carrigan
Fund: Environmental Health Services
Budget Unit: 4122

Function: Health and Sanitation
Activity: Health

Description of Major Services

Environmental Health Services, a division of the Public Health Services Department, provides State-mandated regulatory oversight, compliance assistance, and enforcement actions for community businesses and activities. The division is responsible for reviewing and inspecting over 10,000 business facilities to protect the public and the environment. The division has a fully implemented risk-based inspection program designed to direct resources to areas of greatest risk.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$7,428,176	$8,024,720	$7,581,298	$7,407,586	$7,407,586	$7,407,586
Services and Supplies	1,420,001	1,776,621	1,269,969	1,127,146	1,127,146	1,127,146
Other Charges	1,663,747	1,782,868	1,753,677	1,975,259	1,975,259	1,975,259
Capital Assets	177,998	0	0	0	0	0
TOTAL EXPENDITURES	**$10,689,922**	**$11,584,209**	**$10,604,944**	**$10,509,991**	**$10,509,991**	**$10,509,991**
REVENUE:						
Licenses and Permits	$4,583,023	$4,969,063	$5,326,455	$5,328,281	$5,328,281	$5,328,281
Fines and Forfeitures	141,089	110,000	219,547	120,000	120,000	120,000
Use of Money/Property	270,613	60,000	100,778	60,000	60,000	60,000
Intergovernmental	67,577	0	3,574	34,828	34,828	34,828
Charges for Services	3,982,379	4,256,043	4,224,176	3,939,483	3,939,483	3,939,483
Miscellaneous	-6,933	5,252	11,458	5,252	5,252	5,252
Other Financing Sources:						
Hazardous Waste Settlements	0	351,452	1,864	100,000	100,000	100,000
Contributions to Environ. Health	112,216	136,150	119,857	137,680	137,680	137,680
TOTAL REVENUE	**$9,149,964**	**$9,887,960**	**$10,007,709**	**$9,725,524**	**$9,725,524**	**$9,725,524**
NET FUND COST	**$1,539,958**	**$1,696,249**	**$597,235**	**$784,467**	**$784,467**	**$784,467**

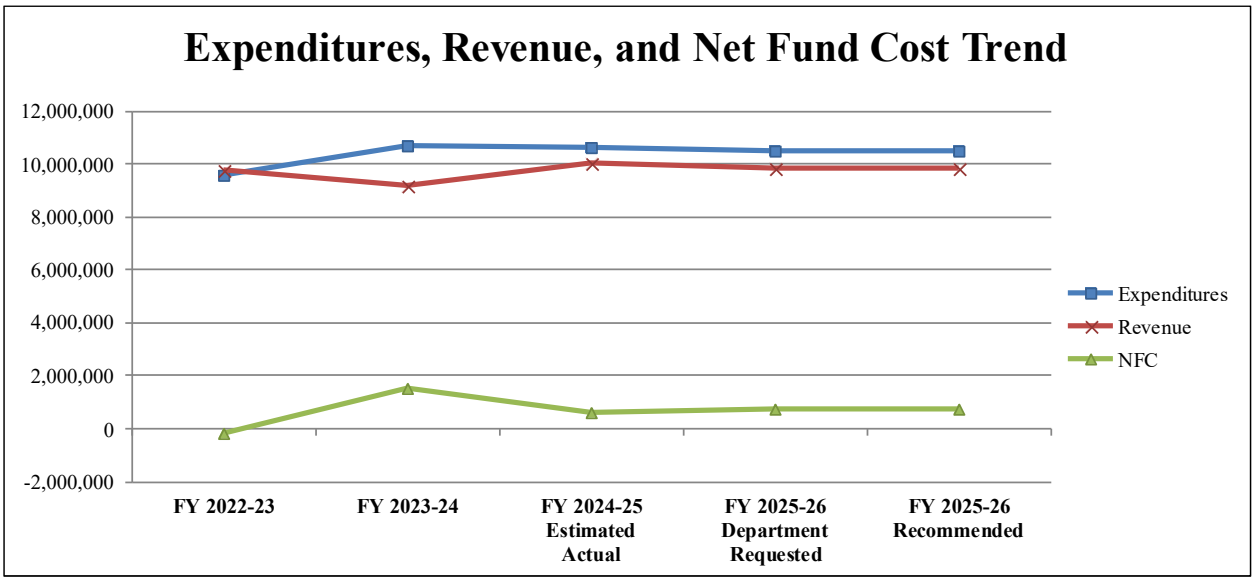
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The division receives a significant portion of revenue for permitting, inspecting and enforcement services. The division performs these services for food, hazardous waste, water, solid waste, tobacco, massage, housing, and medical waste facilities. A smaller portion of revenue is derived from grants and educational programs. The majority of expenditures for this budget unit are associated with staffing costs for positions required to perform mandatory functions of the department. The recommended budget reflects a decrease in services and supplies due to one-time allocations in FY 2024-25 associated with implementation of a new operating system.

Budget Changes and Operational Impacts

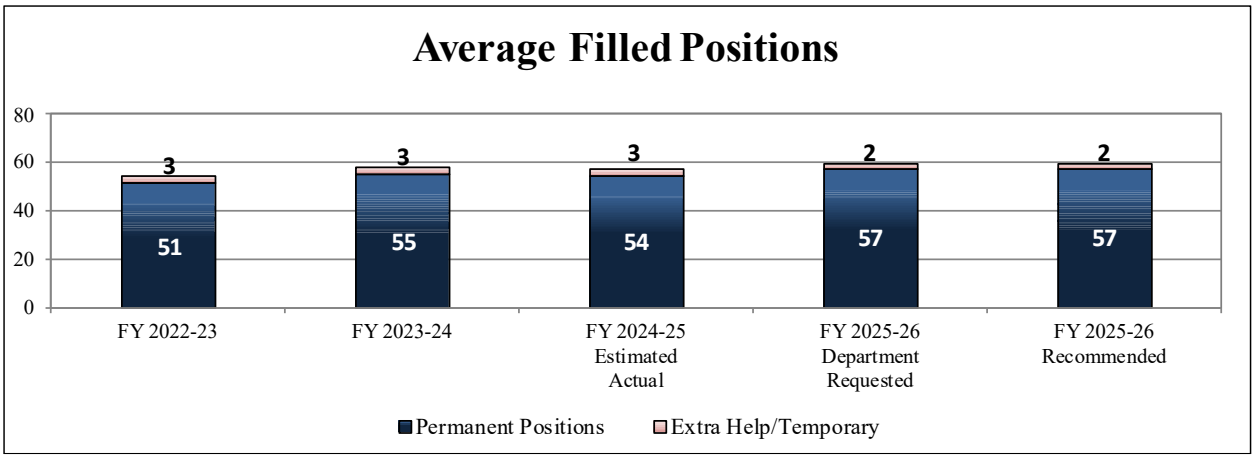
The recommended budget includes a decrease in Salaries and Benefits due to deletion of four vacant positions. The division is budgeting to receive $137,680 in 1991 Health Service Realignment, reflected as a Contribution to Environmental Health. In addition, the division is budgeted to receive $100,000 from the Hazardous Waste Settlements associated with prior year cases.

The estimated fund balance on June 30, 2025, is $1.1 million, of which $784,467 is budgeted for use in FY 2025-26. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.



Staffing Changes and Operational Impacts

The recommended budget does not include any position changes. All authorized positions are budgeted to be filled.



Summary of Authorized Positions

The recommended budget includes 57 authorized positions, all of which are budgeted to be filled as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	9	0	0	9	9	0	9
Inspection	48	0	0	48	48	0	48
Total	57	0	0	57	57	0	57

Administration

	Classification
1	Director of Environmental Health
1	Administrative Coordinator
1	Senior Systems Analyst
3	Fiscal Support Specialist
1	Office Services Specialist
2	Office Services Technician
9	**Requested Total**

Inspection

	Classification
1	Engineering Technician III
2	Chief Environmental Health Specialist
5	Environmental Health Specialist IV
31	Environmental Health Specialist In-Training/I/II/III
1	Hazardous Materials Specialist I/II/III
8	Environmental Health Technician I/II/Sr.
48	**Current Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Improve the quality of life of Kern County residents by safeguarding the community and environment through permitting and inspecting businesses operating in the community.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Average number of critical risk-factor violations, per facility inspected, associated with foodborne illness	.20	.20	.13	.10
Average number of critical risk factor violations, per facility inspected, associated with handling of hazardous materials or waste	.36	.30	.41	.30
Average number of critical risk factor violations, per facility inspected, associated with handling of solid waste	.12	.10	.01	0.0
Average number of critical risk factor violations, per facility inspected, associated with hotels and motels	.33	.30	1.25	<1.0
Average number of critical risk factor violations, per facility inspected, associated with public swimming pools	.85	.75	1.25	<1.0
Number of citations issued to vendors operating without a health permit	417	300	512	300
Number of citations issued to tobacco retailers for underage sales	68	0	95	0
The division provides State-mandated regulatory oversight and enforcement actions for community businesses and activities to ensure the appropriate application of California Health and Safety Code. The division has a fully implemented risk-based inspection program focused on inspection services and designed to direct resources to the areas with the greatest risk to the community. Directing resources to those facilities with the greatest risk will increase the division's presence in these facilities and financially incentivize these businesses to comply with regulations.				

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Improve the quality of life of Kern County residents by safeguarding the community and environment through industry training and education.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of people trained on food safety	675	700	799	800
Number of people trained on handling hazardous materials and waste	910	950	1074	1000
Number of food industry roundtable sessions held	3	4	3	4
Number of people trained on hotel/motel safety	50	50	16	50
Number of contractors and operators trained in underground storage tank (UST) regulation updates	25	30	28	30
Number of drought taskforce meetings held	3	6	5	6
The division provides training and education to local businesses to assist in the protection of the community and the environment. Providing training and education to industry is a proactive way to ensure safety.				

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County Contribution – Behavioral Health and Recovery Services

Department Head: Alison Burrowes
Fund: General
Budget Unit: 4127
Function: Health and Sanitation
Activity: Health

Description of Major Services

This budget unit has been established to facilitate the appropriation of the General Fund contribution to the Kern Behavioral Health and Recovery Services Department. Appropriations within this budget unit will be transferred to the Kern Behavioral Health and Recovery Services operating budget unit 4120.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Other Financing Uses	$9,288,170	$12,251,967	$11,415,851	$15,026,888	$15,026,888	$13,449,411
TOTAL EXPENDITURES	**$9,288,170**	**$12,251,967**	**$11,415,851**	**$15,026,888**	**$15,026,888**	**$13,449,411**
REVENUE:						
Intergovernmental	$8,307,522	$9,596,952	$10,435,203	$10,794,396	$10,794,396	$10,794,396
TOTAL REVENUE	**$8,307,522**	**$9,596,952**	**$10,435,203**	**$10,794,396**	**$10,794,396**	**$10,794,396**
NET GENERAL FUND COST	**$980,648**	**$2,655,015**	**$980,648**	**$4,232,492**	**$4,232,492**	**$2,655,015**

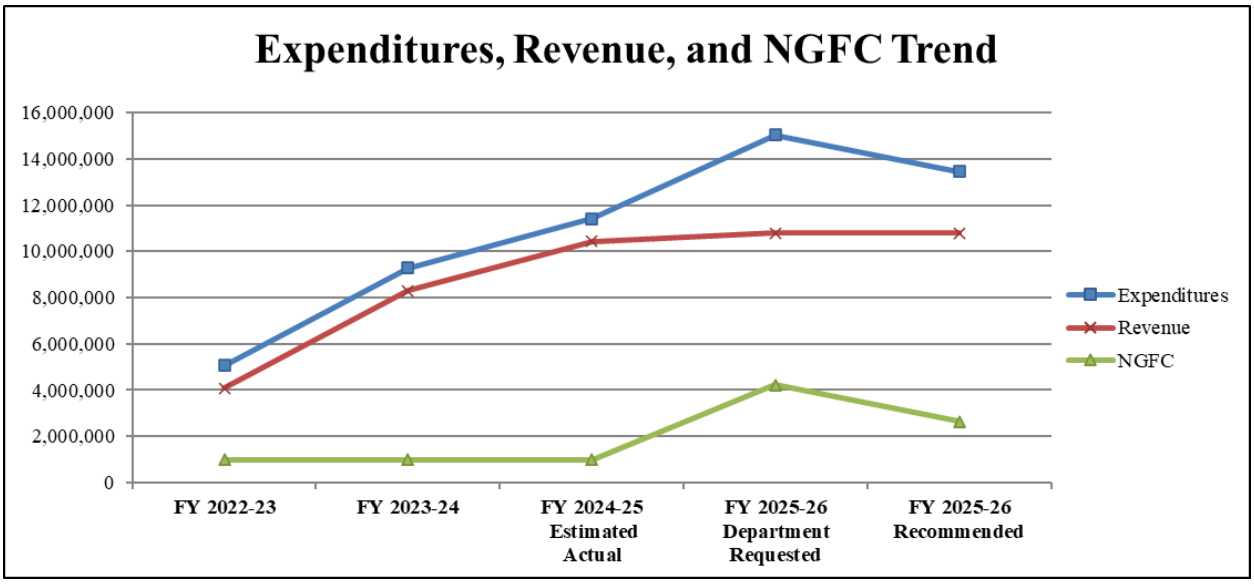
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The State requires the County to appropriate funding through a Maintenance of Effort (MOE) for behavioral health and substance use disorders services in the amounts of $771,124 and $209,525, respectively. In addition to the MOE, the Kern Behavioral Health and Recovery Services operating budget unit 4120 has been receiving approximately $402,624 in 1991 Realignment Vehicle License Fees (VLF) Collection revenue. These funds will be transferred to Kern Behavioral Health and Recovery Services to continue providing services to the County's vulnerable population.

The recommended budget includes $1.7 million in appropriations for an East Kern Mobile Evaluation team funded through Measure K. The preliminary budget included $1.6 million from the General Fund for the Medical and Behavioral Health unit with Kern County Sheriff's Office Detentions Bureau. This cost will now be supported by AB109 carryforward resources, with the remaining cost offset by Opioid Settlement Funds and the Department of Health Care Services' Justice-Involved Reentry Initiative, once fully implemented.

Budget Changes and Operational Impacts

The recommended budget provides the mandated funding in accordance with MOE requirements. An allocation of Measure K funds for the implementation of the East Kern Mobile Evaluation Team is also included.


Expenditures, Revenue, and NGFC Trend
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

County Contribution – Environmental Health

Department Head: Brynn Carrigan
Fund: General
Budget Unit: 4134

Function: Health and Sanitation
Activity: Health

Description of Major Services

This budget unit facilitates the appropriation of the County contribution for Environmental Health Services, which is administered by the Public Health Department. State Law mandates that the County provides regulatory oversight, compliance assistance, and enforcement actions for community businesses and activities.

Summary of Expenditures and Revenue

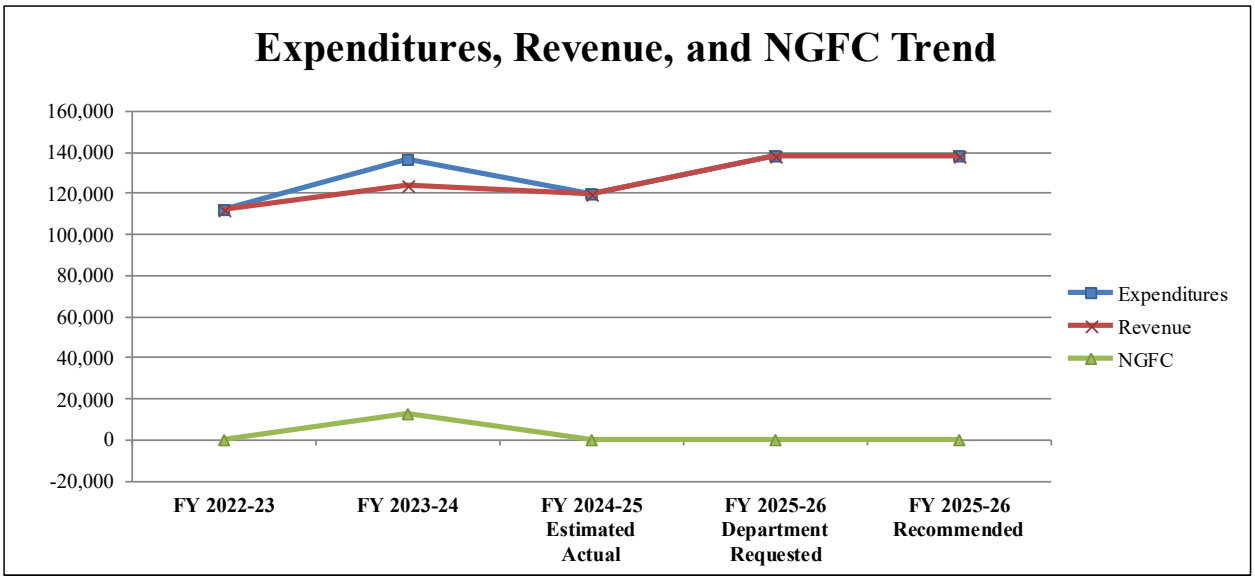
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Other Financing Uses	$136,150	$136,150	$119,857	$137,680	$137,680	$137,680
TOTAL EXPENDITURES	**$136,150**	**$136,150**	**$119,857**	**$137,680**	**$137,680**	**$137,680**
REVENUE:						
Intergovernmental	$123,479	$136,150	$119,857	$137,680	$137,680	$137,680
TOTAL REVENUE	**$123,479**	**$136,150**	**$119,857**	**$137,680**	**$137,680**	**$137,680**
NET GENERAL FUND COST	**$12,671**	**$0**	**$0**	**$0**	**$0**	**$0**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The recommended budget includes a contribution of $137,680 which is fully offset by 1991 Health program realignment revenue budgeted to meet the County's responsibility of providing environmental health services.

Budget Changes and Operational Impacts

The recommended budget provides for the mandated County responsibility of providing environmental health services; there are no significant changes or operational impacts.


Expenditures, Revenue, and NGFC Trend
160,000
140,000
120,000
100,000
80,000
60,000
40,000
20,000
0
-20,000
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

County Contribution – Kern Medical Center

Department Head: Nancy Anderson
Fund: General
Budget Unit: 4202

Function: Health and Sanitation
Activity: Hospital Care

Description of Major Services

State law mandates that the County provide medical care for indigent residents and inmates of correctional facilities. This budget unit appropriates funds to reimburse the Kern County Hospital Authority for providing medical services to indigent patients, jail inmates, and juveniles in County detention facilities.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$0	$0	$0	$0	$0	$9,000,000
Other Charges	37,523,552	40,935,095	45,803,903	40,743,095	40,743,095	40,743,095
Other Financing Uses	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
TOTAL EXPENDITURES	**$39,423,552**	**$42,835,095**	**$47,703,903**	**$42,643,095**	**$42,643,095**	**$51,643,095**
REVENUE:						
Charges for Services	$230,900	$300,000	$107,458	$108,000	$108,000	$108,000
TOTAL REVENUE	**$230,900**	**$300,000**	**$107,458**	**$108,000**	**$108,000**	**$108,000**
NET GENERAL FUND COST	**$39,192,652**	**$42,535,095**	**$47,596,445**	**$42,535,095**	**$42,535,095**	**$51,535,095**

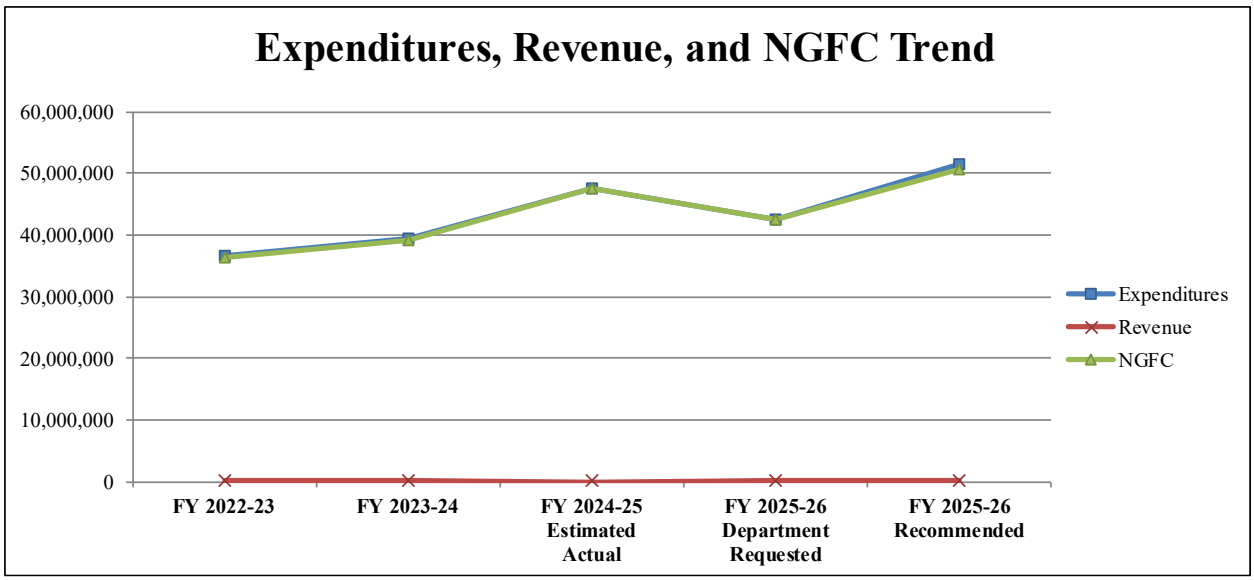
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

This budget unit accounts for $40.7 million in payments to the Kern County Hospital Authority (Hospital Authority) for providing medical care to indigent residents, and inmates housed in the County's adult and juvenile detention facilities, including the Kern County Justice Facility, and $1.9 million to Behavioral Health Services to offset the cost of providing behavioral health services at the Kern County Justice Facility. In total, the County has budgeted $37.1 million for medical services to adults and juveniles ($32.7 million for adult inmate care and $4.4 million for juvenile inmate care). An additional $148,000 has been included to cover the non-federal share of inpatient services. The cost of providing medical services for the adult inmates is offset by $108,000 received for the care of Federal inmates. The remaining County contribution is comprised of $3.4 million to cover the cost of medically indigent residents.

Budget Changes and Operational Impacts

As part of the transfer of Kern Medical Center to the Kern County Hospital Authority under Chapter 2.170 to Title 2 of the Ordinance Code of the County of Kern, the County agreed to pay obligations owed with respect to cost reports for the reporting periods ending in 2011 or before. It is anticipated that the County may have to pay additional funds in FY 2025-26. Payment has been included in the recommended budget in the amount of $9 million for Fiscal Year 2010-11 liabilities. While the final settlement amount is being negotiated; this payment represents the final

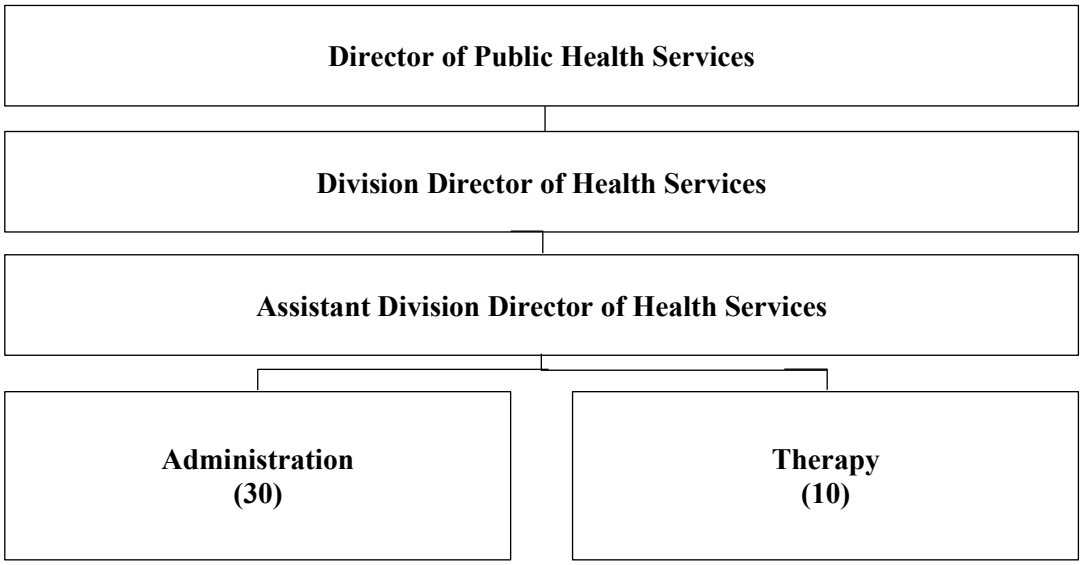
year of the County's liability associated with the cost reports. The recommended budget does not include negotiated salary increases between Kern Medical and SEIU Local 521 for most healthcare employees, including those that work in the correctional setting. If necessary, adjustments will be made in the future.



Mission Statement

Improve quality of life through the promotion of healthy lifestyles, prevention of disease, protection of the environment, and advancement of the emergency medical system.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Provided intensive case management for 7,520 children under the age of 21 during FY 2023-24 and 7,307 for FY 2024-25 to ensure they realize their maximum physical and social potential.
- Provided medical therapy services to children suffering from extremely disabling medical conditions to 602 children during FY 2023-24 and 735 children during FY 2024-25.
- Provided transition services for 936 for children aged 14-21 during FY 2023-24 and 1,416 for FY 2024-25 to ensure families are provided with resources to help with the transition process and that young adults can maximize their independence.
- Successfully and appropriately shifted the cost of transportation to the Medi-Cal Managed Care plans for eligible patients. This transition saved the program over $120,000 per year.

California Children's Services

Department Head: Brynn Carrigan
Fund: General
Budget Unit: 4300

Function: Health and Sanitation
Activity: California Children Services

Description of Major Services

The California Children's Services (CCS) Program, a division of the Public Health Services Department, provides diagnosis, treatment, and therapy services to children with disabling conditions. The program is designed to ensure that children with medically eligible conditions realize their maximum physical and social potential. The CCS Program, mandated by the California Health and Safety Code, currently provides diagnostic and treatment services, medical case management and physical and occupational therapy services to qualifying children.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$6,294,176	$6,972,480	$6,404,060	$6,593,381	$6,592,383	$7,027,749
Services and Supplies	2,206,679	3,276,116	2,727,064	2,714,182	2,714,182	2,714,182
TOTAL EXPENDITURES	**$8,500,855**	**$10,248,596**	**$9,131,124**	**$9,307,563**	**$9,306,565**	**$9,741,931**
Expend. Reimb.	($202,311)	($21,000)	($302,635)	($36,063)	($36,063)	($36,063)
TOTAL NET EXPENDITURES	**$8,298,544**	**$10,227,596**	**$8,828,489**	**$9,271,500**	**$9,270,502**	**$9,705,868**
REVENUE:						
Intergovernmental	$7,152,931	$9,661,068	$7,297,688	$8,683,091	$8,683,091	$8,683,091
Charges for Services	241,270	137,501	164,051	158,384	158,384	158,384
Miscellaneous	0	2	3,013	2	2	2
TOTAL REVENUE	**$7,394,201**	**$9,798,571**	**$7,464,752**	**$8,841,477**	**$8,841,477**	**$8,841,477**
NET GENERAL FUND COST	**$904,343**	**$429,025**	**$1,363,737**	**$430,023**	**$429,025**	**$864,391**

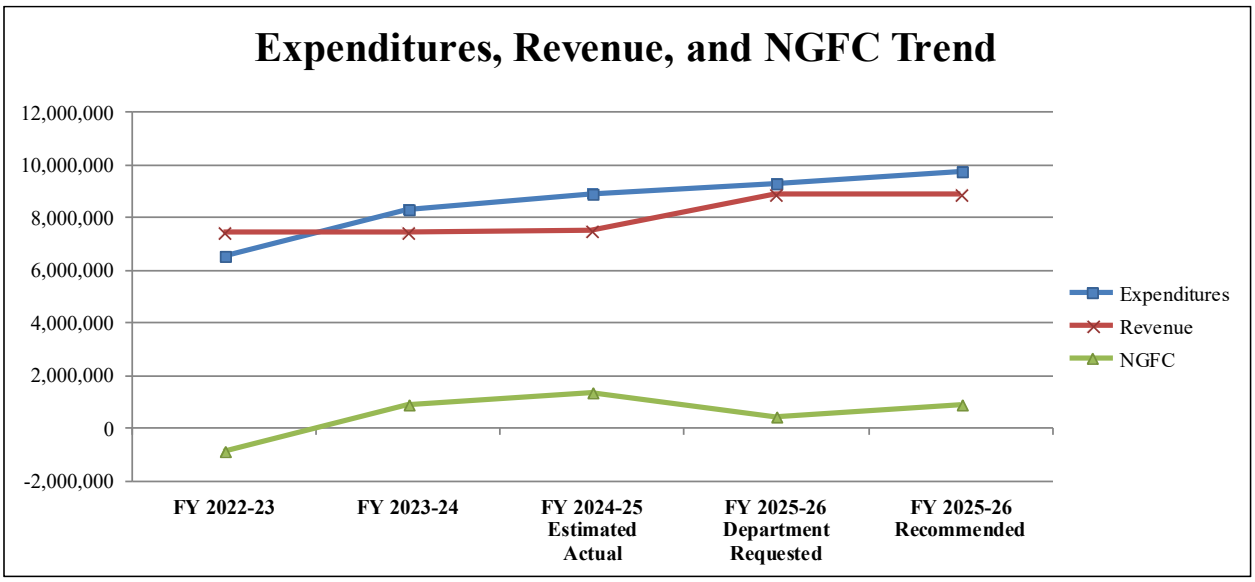
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The administrative and case management costs incurred by CCS are reimbursed by the State and federal government, at varying ratios, depending on the health benefits a child is eligible to receive. Medi-Cal eligibility results in a 100% reimbursement by the State; Targeted Low Income Children's Program eligibility results in an 82.5% reimbursement. Ineligibility for either program results in a 50% State reimbursement to CCS.

The recommended budget uses prior year actual CCS caseload eligibility statistics to project caseload demand and estimate reimbursement. Actual caseloads will impact final expenditures and revenue.

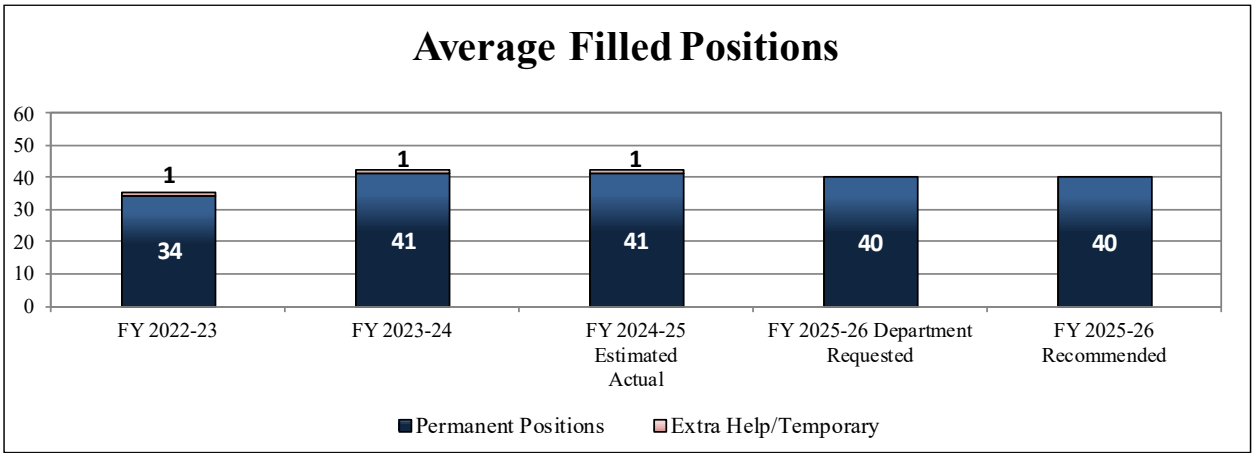
Budget Changes and Operational Impacts

The recommended budget includes an increase of approximately $623,689 in Salaries and Benefits, primarily due to recent compensation increases. Eligible reimbursements for expenditures are included within intergovernmental revenues. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.



Staffing Changes and Operational Impacts

The recommended budget does not include any position changes. All authorized positions are budgeted to be filled.



Summary of Authorized Positions

The recommended budget includes 40 authorized positions, all of which are funded in FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	30	0	0	30	30	0	30
Therapy	10	0	0	10	10	0	10
Total	40	0	0	40	40	0	40

Administration

	Classification
2	Program Support Supervisor
2	Program Support Specialist I/II
9	Health Care Program Technician
1	Supervising Public Health Nurse
9	Public Health Nurse Jr./I/II
2	Public Health Nurse Jr./I/II - PT
1	Vocational Nurse
1	Billing Office Specialist I/II
3	Health Care Office Services Technician
30	**Requested Total**

Therapy

	Classification
1	Supervising Therapist - PT
8	Occupational/Physical Therapist
1	Occupational/Physical Therapist -PT
	Therapy Aide
10	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Ensure children receive optimal, high-quality, and timely medical care.

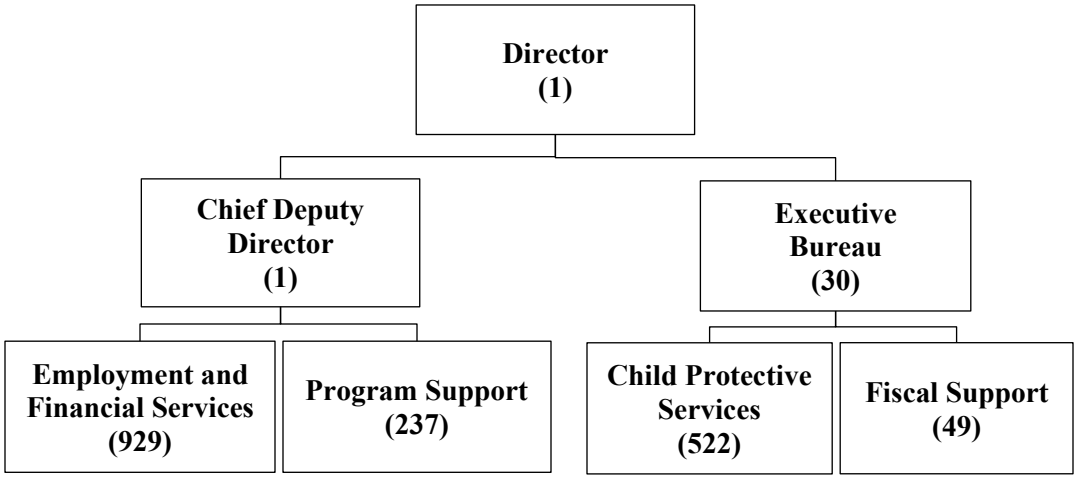
Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Average number of days to determine medical eligibility of referrals	4	<5	2.3	<5
Hours of physical and occupational therapy provided	22,973	23,000	24,414	25,000
Number of children aged 14-20 receiving program transition information	936	1,000	1,416	1,600

Reducing the number of days to determine medical eligibility and providing program transition information to patients that are aging out of the program can help have a positive impact on the management and recovery of the health conditions of the children in the program. Due to the addition of a Medical Social Services Worker and an emphasis placed on transitioning efforts, the current year actual number of children provided transition information exceeded expectation. The department has undergone an extensive recruitment effort for Physical Therapists and Occupational Therapists over the past five years and has filled all our authorized positions. This staffing level has enabled the department to provide prescribed levels of occupational and physical therapy to eligible children. The department continues to achieve, and, in fact, exceed the five-day state established standard of determining medical eligibility of referrals for the program.

Mission Statement

The Department of Human Services partners with children, individuals, families and the community to provide customer-centered services, ensuring safe, protected and permanent homes for children and employment preparation for adults.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Secured and operated grant-funded "Benefits Express" recreational vehicle to administer services and benefits on-site at disaster events and at outreach events in outlying areas.
- Implemented transportation service for foster children to continue to attend their school of origin, allowing the children to maintain some normalcy in their lives by continuing to see their friends and teachers and providing better academic outcomes for foster care youth.
- Since 2023, reduced the percentage of children in foster care first placed into congregate care settings (group homes) by 35%, inversely increasing the number of children placed in non-congregate relative and non-relative caregiver settings.
- Received three grants totaling $25,000 for the A. Miriam Jamison Children's Center for the purchase and installation of stationary exercise equipment and a shade awning over the equipment ($10,000 Friends of Mercy Foundation; $5,000 Kern Family Health Care; $10,000 Kaiser Permanente).
- Sponsored and coordinated Job Fest events throughout Kern County, helping residents find employment.
- Expanded to a new office in Mojave for Child Welfare Service staff in November of 2024.
- Successfully implemented the new Electronic Benefits Transfer (EBT) Cards with chip and tap technology to combat EBT fraud.
- Participated in the Edison Park Resource Fair to provide supportive services to families affected by the power outage.
- Awarded the Community Collaboration award by Kern Health Systems for joint collaboration in providing services to Medi-Cal customers.

Human Services - Administration

Department Head: Lito Morillo
Fund: Human Services – Administration
Budget Unit: 5120

Function: Public Assistance
Activity: Administration

Description of Major Services

The Human Services Department administers State, local and federally mandated public assistance programs which include California Work Opportunity and Responsibility to Kids Program (CalWORKs), CalWORKs Welfare to Work Program, County-funded general assistance, CalFresh, referral services, and Resource Family Approval.

Most public assistance programs administered by the department are controlled by federal and/or State laws, and are regulated and supervised by the State Department of Social Services (CDSS). The department continues to direct its efforts to a family–focused service delivery system which includes initiatives such as Linkages, Differential Response, and public adoption agency services.

The department functions as a full-service public adoption agency. The department provides a continuum of services to members of the adoption triad of birth parents, adoptees and adoptive parents. The department also operates children protective services that provide a 24-hour response system designated to receive, investigate and evaluate reports of child abuse and neglect. In conjunction with this responsibility, the department operates the Jamison Center, which temporarily shelters children who have been removed from their home due to safety concerns until a foster home can be arranged.

The department administers eligibility for the Medi-Cal program which pays for health care services provided to qualifying individuals and families who live in California and who fall within certain income levels.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$188,056,743	$194,960,418	$191,444,814	210,674,213	200,687,094	$215,350,366
Services and Supplies	67,509,831	76,503,467	65,716,063	69,772,220	70,772,220	69,966,638
Other Charges	20,386,869	20,857,675	18,468,957	20,964,018	20,964,018	20,964,018
Capital Assets	1,325,205	2,300,000	2,416,771	640,000	640,000	640,000
Other Financing Uses	0	0	0	1,000,000	0	805,582
TOTAL EXPENDITURES	**$277,278,648**	**$294,621,560**	**$278,046,605**	**$303,050,451**	**$293,063,332**	**$307,726,604**
REVENUE:						
Use of Money/Property	$1,303,408	$200,050	($650,123)	$200,050	$200,050	$200,050
Intergovernmental	232,507,637	233,788,347	217,186,949	242,217,377	232,230,258	246,013,734
Charges for Services	497,149	410,345	620,326	410,345	410,345	410,345
Miscellaneous	63,126	14,550	329,001	14,550	14,550	14,550
Other Financing Sources:						
County Contribution	14,185,796	14,185,796	14,185,796	14,185,796	14,185,796	15,065,592
2011 Realignment	33,612,916	34,123,854	35,236,356	34,123,854	34,123,854	34,123,854
Social Services Realignment	1,688,719	1,710,104	1,707,758	1,709,965	1,709,965	1,709,965
Family Support Realignment	1,531,465	2,188,514	0	2,188,514	2,188,514	2,188,514
Wraparound Services	100,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
TOTAL REVENUE	**$285,490,216**	**$294,621,560**	**$276,616,064**	**$303,050,451**	**$293,063,332**	**$307,726,604**
NET FUND COST	**($8,211,568)**	**$0**	**$1,430,542**	**$0**	**$0**	**$0**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

Salaries and Benefits of $215.4 million are the largest expenditure in this budget unit, which covers employee costs for the administration and operation of various programs such as CalWORKs, CalFresh, Child Protective Services, Adoptions, and Foster Care. Services and Supplies are budgeted at $70 million and includes the cost associated with community providers for services required under several programs. Other Charges are budgeted at $21 million and include reimbursements to other County departments for professional services for programs as well as administrative costs through the County-Wide Cost Allocation Plan (CWCAP). The department also plans to purchase two new vehicles, including a box truck, and an electric charging station upgrade, as well as four replacement vehicles (one box truck, two pickups, and one forklift) for a total of $640,000 in Capital Assets purchases.

The largest revenue sources for the department are federal and State reimbursements, budgeted at $246 million. While the majority of funding for the department's various programs comes from federal and State funds, many programs have a County share of cost, which the County must pay. The County's responsibility is funded by $34.1 million in 2011 Realignment revenue, $1.7 million in 1991 Realignment revenue, and $15.1 million in General Fund contribution. Realignment revenue is derived from sales tax and vehicle license fee collections by the State and as such is dependent on changes in economic conditions.

Budget Changes and Operational Impacts

The recommended budget is essentially a status quo budget but reflects increased costs of about $30 million over FY 2024-25 estimated actual expenses, more than half of which are due to recent compensation adjustments. The increase also reflects a greater number of filled positions (i.e. lower vacancy rate) and reduction of budgeted “salary savings” for vacancies—negative $21.3

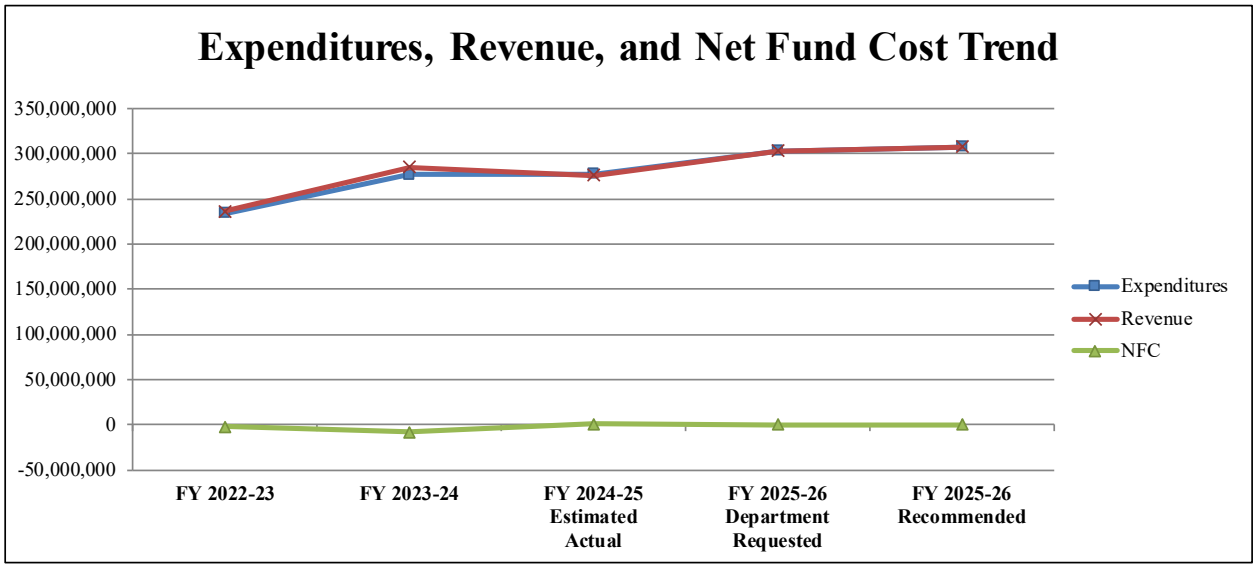
million in FY 2024-25. While the department has reduced total positions from 1,802 to 1,769 over the course of the past year, filled positions have actually increased, reducing the vacancy rate from 12% to 9%. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.

Core federal safety net programs administered by the department will be impacted by the passage of H.R.1 by Congress. The most significant impacts will be implemented at a later time, beginning next year, in FY 2026-27; however, to begin preparing for potential impacts, the department is increasing scrutiny in filling positions and is reviewing other expenditures to mitigate the impacts. Budgeted expenditures for Services and Supplies and Other Charges in FY 2025-26 are slightly higher than the estimated actual expenditures in FY 2024-25, with $70 million for Services and Supplies and $21 million for Other Charges. Other Financing Uses includes $805,582 in transfers out for improvements to convert the former Coroner's facility into additional office space.

The recommended budget includes $8 million in Wraparound Savings funds, which will be used to meet matching requirements, without the need for additional General Fund contribution. The recommended budget continues to include a General Fund contribution of $504,000 for expanded Differential Response services provided by Kern County Network for Children.

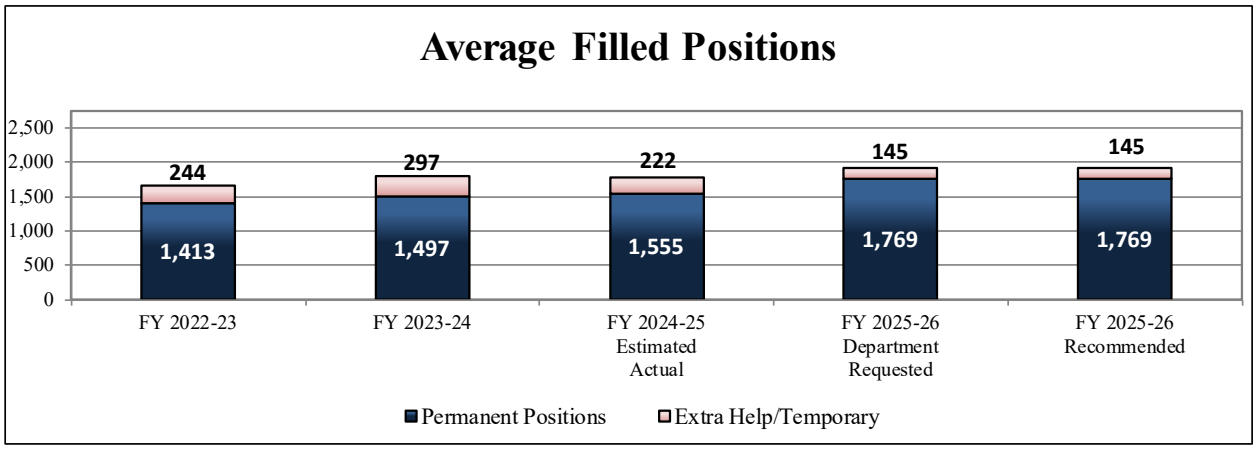
It is important to note that, since the department relies heavily on State and federal revenue, as well as sales tax in the form of realignment funding, changes in macroeconomic conditions could increase the need for services while potentially simultaneously impacting available resources. The County Administrative Office will continue to work with the department to monitor for local impacts and make necessary adjustments.

The fund balance in the Human Services – Administration fund is estimated at negative $1.4 million at June 30, 2025, which will require releasing that amount from general designation.



Staffing Changes and Operational Impacts

The recommended budget includes no position changes. All authorized positions are funded; however, the budget includes an attrition adjustment of $10 million, or 5%, to account for regular turnover and resulting vacancies while filling positions. The department's current vacancy rate is 9%.



Position Summary

The department currently has 1,769 authorized permanent positions and the recommended budget includes funding for all positions, with an attrition adjustment of approximately $10 million to account for vacancies due to standard turnover while positions are filled. The attrition adjustment is approximately 5% of total salaries and benefits costs for all requested positions, compared to the current vacancy rate of approximately 9%.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Executive Bureau	32	0	0	32	32	0	32
Program Support	237	0	0	237	237	0	237
Fiscal Support	49	0	0	49	49	0	49
Child Protective Services	522	0	0	522	522	0	522
Employment and Financial Svcs	929	0	0	929	929	0	929
Total	1,769	0	0	1,769	1,769	0	1,769

Executive Bureau

	Classification
1	Director of Human Services
1	Chief Deputy Director
2	Administrative Coordinator
1	Marketing and Promotions Coord.
2	Marketing and Promotions Assoc.
1	Office Services Coordinator
1	Senior Office Services Specialist
1	Office Services Specialist
2	Office Services Technician
2	Office Services Assistant
1	Human Services Program Specialist
3	Social Services Worker I/II/III/IV/V
2	Assistant Program Director
2	Human Services Supervisor
6	Human Services Technician I/II/III
4	Graphic Artist
32	**Requested Total**

Employment and Financial Services

	Classification
1	Assistant Director Human Services
2	Administrative Coordinator
5	Human Services Program Director
20	Assistant Program Director
94	Human Services Supervisor
558	Human Services Technician I/II/III
1	Senior Office Services Specialist
14	Office Services Specialist
72	Office Services Technician
27	Office Services Assistant
17	Job Developer I/II
1	Program Support Supervisor
20	Social Services Supervisor I/II
97	Social Services Worker I/II/III/IV/V
929	**Requested Total**

Program Support Bureau

	Classification
1	Assistant Director
5	Administrative Coordinator
1	Facilities and Services Manager
1	Facilities and Services Specialist
1	Safety Specialist
1	Telecom Network Administrator
1	Contracts System Supervisor
1	Senior Human Resources Analyst
1	Senior HR Specialist - Confidential
1	Accountant/Senior Accountant
3	Technology Services Supervisor
1	Technology Services Manager
2	Network Systems Administrator
2	LAN Systems Administrator
6	Programmer I/II; Systems Analyst I/II
4	Technical Support Engineer I/II
8	Technical Support Specialist I/II/III
2	Senior Systems Analyst
1	Database Analyst I/II
5	Contract Administrator
1	Warehouse Supervisor
3	Stock Clerk II
4	Stock Clerk I
2	Fiscal Support Supervisor
1	Supervising Mail Clerk
5	Mail Clerk
12	Fiscal Support Specialist
6	Fiscal Support Technician
2	Senior Human Resources Specialist
2	Paralegal/Senior Paralegal
1	Senior Office Services Specialist
9	Office Services Specialist
33	Office Services Technician
2	Office Services Assistant
4	Human Services Program Director
1	DHS Human Resources Manager
7	Social Service Supervisor I/II
2	Human Services Program Specialist
10	Social Service Worker I/II/III/IV/V
9	Assistant Program Director
15	Human Services Supervisor
35	Human Services Technician I/II/III
2	Human Services Internal Investigator
1	Maintenance Supervisor
7	Maintenance Worker/Senior M.W.
1	Utility Worker
1	Supervising Building Services Worker
2	Senior Building Services Worker
9	Building Services Worker
237	**Requested Total**

Child Protective Services

	Classification
1	Assistant Director
7	Administrative Coordinator
6	Human Services Program Director
1	Assistant Program Director
14	Human Services Program Specialist
8	Paralegal/Senior Paralegal
1	Supv. Legal Process Technician
1	Senior Legal Process Technician
8	Legal Process Technician
1	Senior Office Services Specialist
8	Office Services Specialist
32	Office Services Technician
3	Office Services Assistant
6	Youth Care Supervisor
22	Youth Care Specialist
54	Social Services Supervisor I/II
297	Social Services Worker I/II/III/IV/V
2	Human Services Supervisor
15	Human Services Technician I/II/III
27	Youth Care Associate
1	Cook
1	Senior Cook
1	Food Service Worker
2	Housekeeper
1	Human Services Res. Family Spec.
2	Investigative Aide
522	**Requested Total**

Fiscal Support

	Classification
1	Human Services Finance Director
1	Administrative Services Officer
8	Accountant/Senior Accountant
18	Fiscal Support Specialist
5	Fiscal Support Supervisor
13	Fiscal Support Technician
1	Senior Office Services Specialist
1	Office Services Specialist
1	Office Services Technician
49	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Promote and support child safety and well-being through prevention, intervention and protective services.

Department Objectives Measured	2023-24 Actual	2024-25 Target*	2024-25 Actual	2025-26 Target*
Percent of all children with a substantiated allegation during the 12-month period, whom had another substantiated allegation within 12 months.	9.5%	9.7%	9.3%	9.7%
Rate of victimization per day of all children in care during the 12-month period.	4.48%	9.07%	10.2%	9.07%
Timely response compliance - Immediate	97.9%	90.0%	97.5%	90%
Timely response compliance – 10-day	94.1%	90.0%	94.0%	90%
Children in child welfare service programs that receive regular face-to-face visits by social workers	93.9%	95.0%	95.7%	95%
The department continues to implement its State-approved Comprehensive Prevention Plan under the federal Family First Prevention Services Act (2023–2026), along with the five-year System Improvement Plan (2022–2027), both of which focus on child abuse prevention strategies. The department is expanding intervention and family stability services, as well as strengthening system accountability through data-informed decision-making, continuous quality improvement, and enhanced monitoring of provider and interagency performance.				

*Targets are based on federal Child and Family Services Review System goals

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Promote stability and permanency in child welfare placements.

Department Objectives Measured	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Percent of children who entered care in the 12-month period; discharged within 12 months to reunification or guardianship; and re-entered care.	8.5%	5.6%	13.7%	5.6%
Rate of Placement moves per day of all children who entered care.	9.37%	4.48%	8.2%	4.48%
Percent of all children who entered care in the 12-month period and discharged to permanency within 12 months.	34.4%	35.2%	38.6%	35.2%
Permanency in care for 24 months or more	19.8%	37.3%	24.8%	37.3%
The Department continues to implement its Comprehensive Prevention Plan under the federal Family First Prevention Services Act (2023–2026) and the five-year System Improvement Plan (2022-2027), with a focus on strengthening permanency and placement stability. In 2024-25, Kern County demonstrated gains in timely permanency, with 38.6% of children exiting care within 12 months—a notable increase from the prior year. Placement stability also improved, with a decrease in the rate of placement moves. While the re-entry rate rose in 2024-25, the Department is closely monitoring this trend and has prioritized increasing post-reunification supports to reduce future re-entries. Overall, these trends reflect ongoing system reforms aimed at improving child and family outcomes through early intervention, timely permanency, and targeted stability strategies.				

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Promote and provide resources that encourage family self-sufficiency and provide access to mandated services such as medical care and food assistance.

Department Objectives Measured	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
All families participating in work-related activities	20.1%	22.5%	23.5%	24.0%
Two-parent families participating in work-related activities	22.5%	23.5%	23.4%	23.5%
Adults who are working in paid employment that receives CalWORKs	32.9%	35%	32.0%	33.7%
Adults who are still working three months after their CalWORKs is discontinued	49.6%	52%	49.8%	51.4%

Through the Welfare-to-Work (WTW) CalWORKs Outcomes and Accountability Review (Cal-OAR), the department has continued to incrementally increase the number of individuals employed or participating in work-related activities in FY 2024-25. To improve the Work Participation Rate and other Cal-OAR outcome measures (employment rate, post-employment rate, etc.), the department continues to implement innovative strategies to engage and encourage our WTW clients to participate in the program.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Promote and provide resources that encourage family self-sufficiency and provide access to mandated services such as medical care and food assistance.

Department Objectives Measured	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
CalFresh benefits accurately administered	94%	95%	89%	95%
Medi-Cal intake cases processed within State mandates	N/A	90%	90%	90%

In the CalFresh program, the County strives to maintain an accuracy rating below the Federal Nutrition Services (FNS) National Average for the accuracy standard in the SNAP. The department continues to assess performance and implement strategies to support a low CalFresh error rate, ensure fiscal sanction avoidance, and meet the performance measure target. As of July 1, 2024, the State began monitoring performance with the completion of the Medi-Cal Continuous Coverage Unwinding process. The department is streamlining processes to ensure State mandated timeframes are met.

County Contribution - Human Services Administration

Department Head: Lito Morillo
Fund: General
Budget Unit: 5121

Function: Public Assistance
Activity: Administration

Description of Major Services

This budget unit appropriates supplemental funding from the General Fund to the Human Services Administration budget unit 5120. These funds provide the County's share of financial responsibility for the department's operations in providing direct social services programs to eligible recipients in the community.

Summary of Expenditures and Revenue

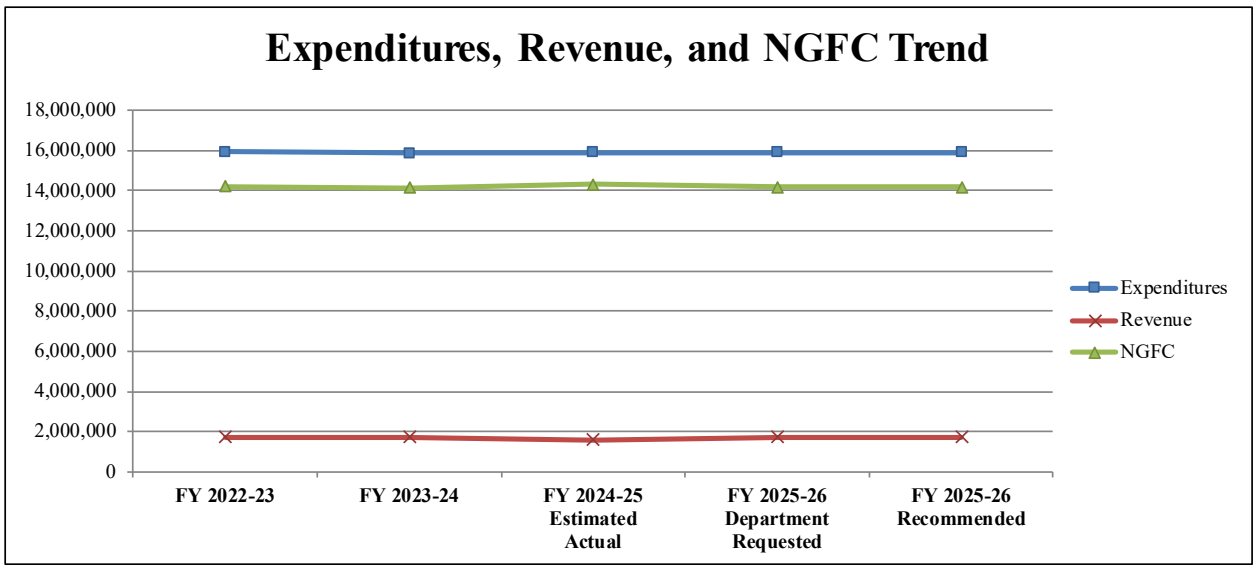
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Other Financing Uses	$15,874,515	$15,895,900	$15,887,813	$15,895,761	$15,895,761	$15,895,761
TOTAL EXPENDITURES	**$15,874,515**	**$15,895,900**	**$15,887,813**	**$15,895,761**	**$15,895,761**	**$15,895,761**
REVENUE:						
Intergovernmental	$1,740,787	$1,710,104	$1,587,382	$1,709,965	$1,709,965	$1,709,965
TOTAL REVENUE	**$1,740,787**	**$1,710,104**	**$1,587,382**	**$1,709,965**	**$1,709,965**	**$1,709,965**
NET GENERAL FUND COST	**$14,133,728**	**$14,185,796**	**$14,300,431**	**$14,185,796**	**$14,185,796**	**$14,185,796**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The recommended budget provides $15.9 million to budget unit 5120, Human Services Administration. This contribution is funded by Social Services Program Realignment revenues of $1.7 million and a General Fund contribution of $14.2 million.

Budget Changes and Operational Impacts

The recommended budget includes roughly the same amount in Social Services Program Realignment in FY 2025-26 as in recent years. The contribution from this budget unit will provide sufficient resources to the Department of Human Services – Administration budget unit 5120 to administer social service and financial assistance programs to eligible recipients in the community at the current service level.



Public Assistance

County Contribution - Human Services Direct Financial Aid

Department Head: Lito Morillo
Fund: General
Budget Unit: 5125
Function: Public Assistance
Activity: Administration

Description of Major Services

This budget unit appropriates supplemental funding from the General Fund to the Human Services Direct Financial Aid budget unit 5220. This budget unit funds the County's share of financial responsibility for the department's operations in providing financial assistance to eligible recipients in the community. The largest of the financial assistance programs are CalWORKs, Foster Care, Adoptions, and General Assistance.

Summary of Expenditures and Revenue

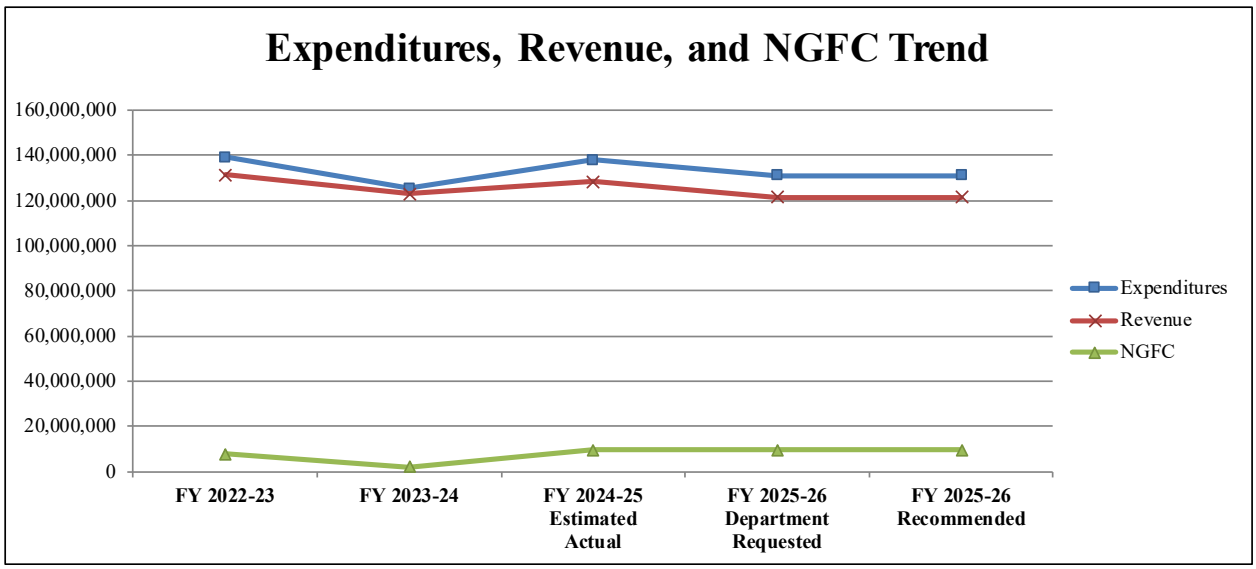
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Other Financing Uses	$125,313,407	$126,377,459	$138,060,795	$131,204,555	$131,204,555	$131,204,555
TOTAL EXPENDITURES	**$125,313,407**	**$126,377,459**	**$138,060,795**	**$131,204,555**	**$131,204,555**	**$131,204,555**
REVENUE:						
Intergovernmental	$123,076,217	$116,694,111	$128,377,447	$121,521,207	$121,521,207	$121,521,207
TOTAL REVENUE	**$123,076,217**	**$116,694,111**	**$128,377,447**	**$121,521,207**	**$121,521,207**	**$121,521,207**
NET GENERAL FUND COST	**$2,237,190**	**$9,683,348**	**$9,683,348**	**$9,683,348**	**$9,683,348**	**$9,683,348**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The recommended budget provides $131 million to budget unit 5220, Human Services Direct Financial Aid. This contribution is funded by Social Services Program Realignment revenue of $23.5 million, redirected 1991 Health Services Program Realignment for Child Poverty and Family Support revenue of $79.1 million, $19 million of CalWORKs Maintenance of Effort Vehicle License Fees, and a General Fund contribution of $9.7 million.

Budget Changes and Operational Impacts

The recommended budget includes a status quo General Fund contribution of $9.7 million compared to the prior budget. The contributions from this budget unit are sufficient to cover the County's financial responsibility of providing financial assistance and social services programs to eligible recipients in the community.


Expenditures, Revenue, and NGFC Trend
160,000,000
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
0
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

Human Services – Direct Financial Aid

Department Head: Lito Morillo
Fund: Human Services – Direct Financial Aid
Budget Unit: 5220
Function: Public Assistance
Activity: Direct Financial Aid

Description of Major Services

The Department of Human Services Direct Financial Aid budget unit accounts for direct financial assistance payments to eligible recipients. The largest component of financial aid is direct aid payments to eligible families in need, under the Temporary Assistance for Needy Families (TANF) program. The primary recipients of aid are families eligible for TANF programs such as CalWORKs, CalFresh, and other programs. As required by State law, the County provides funding for general assistance payments to indigent adults. Families who adopt children throughout the County are also eligible for assistance payments. Foster care payments made on behalf of children placed in a County foster family home, a foster family agency, or a group home after becoming a dependent of the court are also made from this fund, as are payments related to Assembly Bill 12 (AB 12), which extended foster care services for transitional youth to age 21.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Other Charges	$359,335,164	$382,071,858	$380,840,916	$394,184,950	$394,184,950	$394,184,950
TOTAL EXPENDITURES	**$359,335,164**	**$382,071,858**	**$380,840,916**	**$394,184,950**	**$394,184,950**	**$394,184,950**
REVENUE:						
Intergovernmental	$191,985,938	$200,261,408	$196,951,584	$207,409,173	$207,409,173	$207,409,173
Miscellaneous	2,481,635	2,878,817	2,772,748	2,878,817	2,878,817	2,878,817
Other Financing Sources:						
County Contribution	4,841,674	9,683,348	9,683,348	9,683,348	9,683,348	9,683,348
2011 Realignment	44,963,524	51,425,962	50,638,807	51,425,962	51,425,962	51,425,962
Social Services Realignment	22,495,157	24,842,123	23,433,451	23,472,480	23,472,480	23,472,480
Family Support Realignment	35,796,959	31,863,017	10,741,683	32,426,349	32,426,349	32,426,349
Child Poverty Realignment	44,741,261	43,072,594	58,767,261	46,640,018	46,640,018	46,640,018
CalWORKs VLF Realignment	15,906,890	18,044,589	19,214,490	20,248,803	20,248,803	20,248,803
TOTAL REVENUE	**$363,213,038**	**$382,071,858**	**$372,203,374**	**$394,184,950**	**$394,184,950**	**$394,184,950**
NET FUND COST	**($3,877,874)**	**$0**	**$8,637,543**	**$0**	**$0**	**$0**

Major Expenditures and Revenue in FY2025-26 Recommended Budget

The Human Services – Direct Financial Aid budget unit provides direct financial assistance to qualifying persons throughout the County. CalWORKs is the greatest expenditure within this budget unit at approximately $243 million. Adoptions Assistance and Foster Care Assistance are budgeted at $62.3 million and $63 million, respectively. In addition, $13.2 million is included for General Assistance.

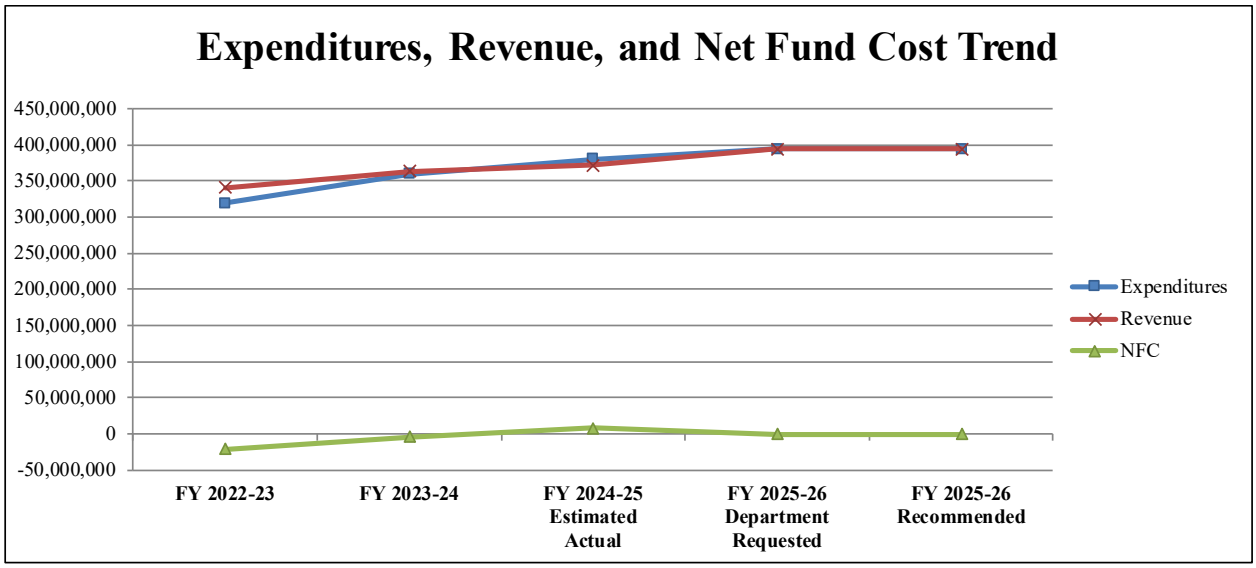
Revenue sources include Intergovernmental Transfers of $116 million in federal funds and $91.1 million in State funds, as well as Other Financing Sources that include $174 million in 1991 Realignment and 2011 Realignment funding.

Budget Changes and Operational Impacts

The recommended budget reflects an increase of approximately $13.4 million overall compared to FY 2024-25 estimated actual, or about 3.5%. This is primarily due to cost of living increases and expectation of growing service needs. The budget includes estimated cost increases for the annual legislated Cost Necessities Index increase in Foster Care entitlement program. Additionally, as California's minimum wage has risen, fewer foster care cases are eligible for federal reimbursement. As the non-federal share of Foster Care Assistance and Children's programs are mostly realigned to the County, the reduction of federally eligible cases puts an additional strain on limited Realignment funding sources. An increase to Maximum Aid Payment levels in General Assistance is not expected this year, as those increases are tied to CalWORKs benefit increases that are triggered by higher Realignment revenue from sales tax receipts, which have not met the required level of growth. The budget includes a $9.7 million General Fund contribution that is anticipated to cover the County's financial responsibility of assisting eligible recipients in the community.

As expected, financial aid costs have continued on a recent upward trend—estimated actual expenses for FY 2024-25 were higher than FY 2023-24, by $21.5 million or 6%. It is difficult to predict future costs at the present time, as core federal safety net programs administered by the department will see changes due to the recent passage of H.R.1 by Congress. These program and funding changes will impact both the structure of programs and related costs, although the most significant impacts will not be implemented until next year, in FY 2026-27. The County Administrative Office will continue to work with the department to monitor for local impacts.

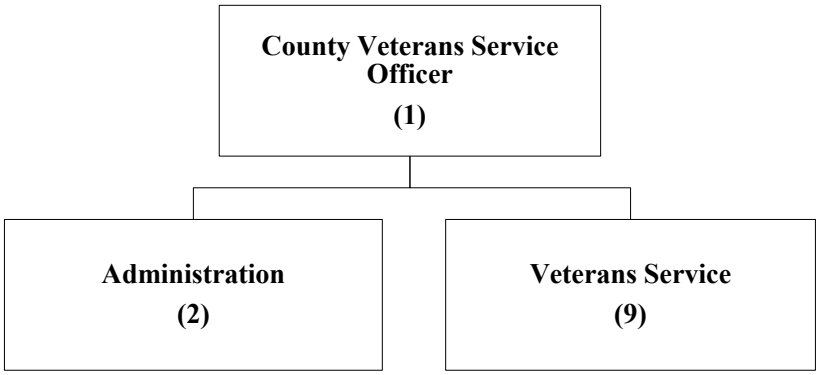
At June 30, 2025, the estimated fund balance in the Human Services Direct Financial Aid fund is at negative $12.2 million and will require release of designations of an equal amount to balance.



Mission Statement

The Veterans Services Department promotes Veterans rights, Veterans issues, and access to services and benefits. It works with community organizations, local, state, and federal agencies to identify and obtain benefits for all veterans and their families.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Obtained new and increased cash benefits for veterans and their dependents from the U.S. Department of Veterans Affairs in the amount of $11,408,972.
- Filed benefit claims that resulted in $6,395,988 in one-time payments in FY 2023-24 for veterans and their dependents consisting of single and retroactive payments.
- Successfully processed 450 applications with the California Department of Veterans Affairs College Tuition Fee Waiver program, resulting in over $4 million saved for veterans and their families.
- Expanded departmental services to underserved veteran populations throughout the County by improving departmental and technological procedures, facilitating a higher volume of contacts, averaging 80 clients daily in FY 2023-24 and 86 clients daily in FY 2024-25.
- Collaborated with the Department of Human Services by verifying entitlement to United States Department of Veterans Affairs with approximately 1,100 annual public assistance referrals.
- In FY 2023-24, attended 71 outreach events and attended 46 events in FY 2024-25 bringing additional services to various locations across the County.

Veterans Service Department

Department Head: Jose Lopez
Fund: General
Budget Unit: 5510

Function: Public Assistance
Activity: Veterans Service

Description of Major Services

The Veterans Service Department is responsible for advocating on behalf of local veterans, providing assistance with claim preparation and benefits counseling, and referring veterans to other County, State and Federal agencies for programs they may be eligible to receive. In addition, the department conducts outreach throughout the County for the purpose of informing the community of Veterans benefits and services.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$1,151,905	$1,228,803	$1,266,482	$1,201,634	$1,262,134	$1,385,826
Services and Supplies	146,668	116,495	139,523	94,143	95,190	95,190
Other Financing Uses	0	249,649	0	0	0	243,149
TOTAL EXPENDITURES	**$1,298,573**	**$1,594,947**	**$1,406,005**	**$1,295,777**	**$1,357,324**	**$1,724,165**
REVENUE:						
Intergovernmental	$355,213	$370,220	$356,122	$309,899	$309,899	$309,899
Miscellaneous	0	0	0	5,000	5,000	5,000
Other Financing Sources:						
2011 Realignment	173,426	172,929	233,429	172,929	172,929	227,929
TOTAL REVENUE	**$528,639**	**$543,149**	**$589,551**	**$487,828**	**$487,828**	**$542,828**
Less Available BSI *	$0	$249,649	$0	$0	$0	$243,149
NET GENERAL FUND COST	**$769,934**	**$802,149**	**$816,454**	**$807,949**	**$869,496**	**$938,188**
BSI Ending Balance *	$249,649	N/A	$243,149	N/A	N/A	N/A

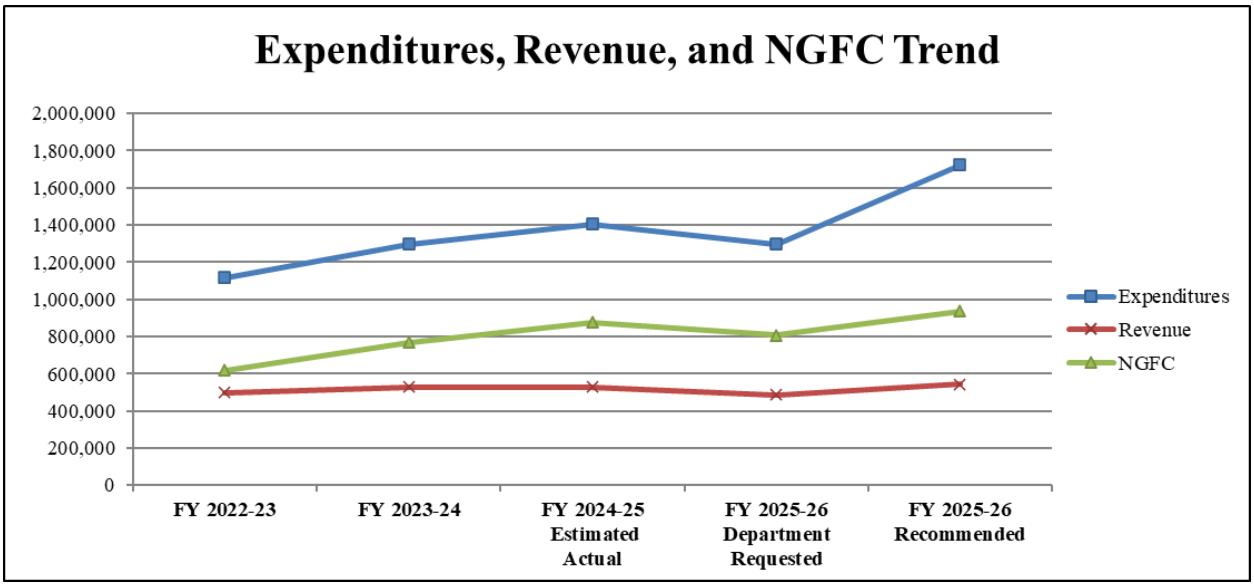
* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of expenditures in this budget unit are associated with staffing costs to perform the services provided by the Veterans Service Department. The department is primarily funded by an allocation of Net General Fund Cost (NGFC). Additional sources of revenue include state funding, grants and donations.

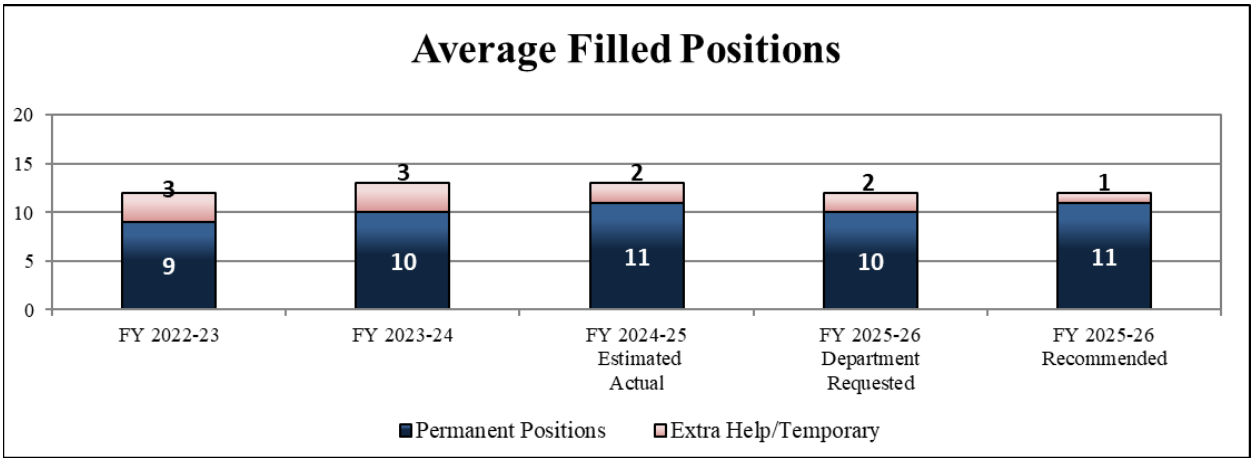
Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the cost of compensation increases recently approved for employee groups. A decrease in Services and Supplies from FY 2024-25 estimated actual is reflected in the recommended budget due to the department purchasing equipment for the new Veterans Identification Card program. An allocation of $172,929 of 2011 Realignment from the Community Corrections Partnership is included to assist in meeting the requirements of Assembly Bill 109 to reduce recidivism. The majority of intergovernmental revenue is subvention funding from CalVet.



Staffing Changes and Operational Impacts

The recommended budget includes funding for eleven requested positions. One (1) Office Services Technician position remains unfunded in FY 2025-26 recommended budget. In addition, the department plans to utilize Extra Help employees as needed.



Summary of Authorized Positions

The recommended budget includes funding for twelve (12) authorized positions, eleven (11) of which are budgeted to be filled as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	3	0	0	3	2	1	3
Veterans Service	9	0	0	9	9	0	9
Total	12	0	0	12	11	1	12

Administration

	Classification
1	County Veterans Service Officer
1	Business Manager
1	Office Service Technician
3	**Requested Total**

Veterans Service

	Classification
2	Supervising Veterans Service Representative
7	Veterans Service Representative Assistant/I/II
9	**Requested Total**

Public Assistance

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Increase community awareness and services to veterans and their dependents and caregivers.

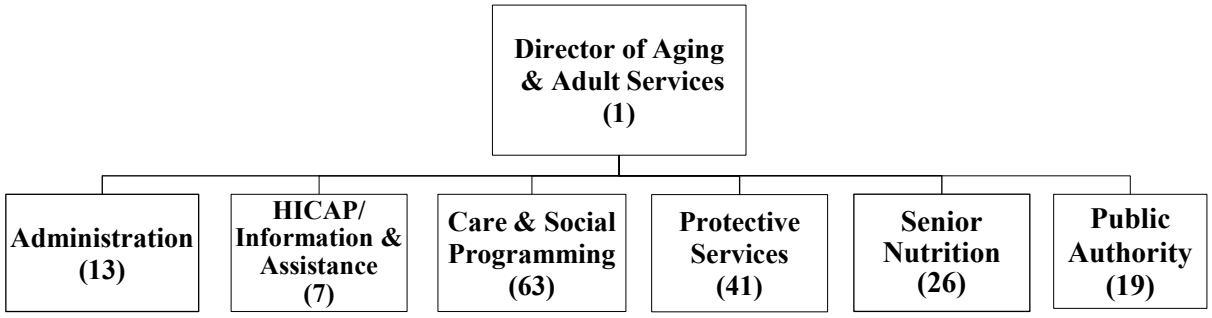
Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of outreach (in-person and virtual) events	49	55	76	65
Number of clients assisted	18,500	19,000	23,461	24,000
Claims electronically submitted	100%	100%	100%	100%

The department participates in outreach activities to provide detailed information about potential benefits earned through a veteran's honorable service and to encourage veterans and their dependents and caregivers to contact the department by email, telephonically, or in person as needed. The department continues to support veteran events but looks to attend events that are not specific to veterans to broaden the reach to potential clients. These efforts will undoubtedly allow the department to assist more clients as they learn about the services provided and the ease of obtaining services. Having developed and integrated a virtual service model, clients are not limited to being physically present at an office to access services. The department's continued internal training ensures that representatives are current on practices and procedures necessary to assist the community. This utilization of technology and continued training of staff provides increased accessibility by removing physical barriers and reducing the average time it takes for claims to be prepared and submitted by this department so they can be expeditiously adjudicated by the Department of Veterans Affairs.

Mission Statement

To provide services that protect, preserve the dignity and support the independence and safety of older adults and disabled individuals in the community.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Coordinated and held the 26th Elder Abuse Prevention Conference to increase community awareness, promote agency collaboration, and provide training.
- Conservatorship program continued collaboration with Behavioral Health Relational Outreach and Engagement Model (ROEM) to provide early intervention and conservatorship investigation for homeless individuals suffering with mental illness resulting in over 160 face-to-face contacts and 10 referrals.
- Home Safe program funds allowed Adult Protective Services to assist over 70 clients suffering from, or at risk of, homelessness.
- Successfully transitioned the Long-Term Care Ombudsman Program from a contracted service to an in-house function of the department.
- The Health Insurance Counseling and Advocacy Program assisted 603 seniors during Medicare open enrollment, saving seniors an estimated $1.15 million in medical costs.
- Handled over 7,000 Adult Protective Services received referrals alleging abuse or neglect of elder and dependent adults.
- Quality Assurance audit from California Department of Social Services recognized the department's thorough documentation and 90% compliance for timely reassessments of In-Home Supportive Services (IHSS) cases.
- 15% increase in IHSS services provided to assist seniors and dependent adults remain safely in their own homes and a 10% increase in referrals for new services.
- Kern County's IHSS Public Authority added an additional 1,320 orientations for providers to meet the growing demand for caregivers for the In-Home Supportive Services program.

Aging and Adult Services

Department Head: Jeremy Oliver
Fund: Aging and Adult Services
Budget Unit: 5610

Function: Public Assistance
Activity: Other Assistance

Description of Major Services

The Department of Aging and Adult Services administers federal, State, and local funds to provide services to elderly and disabled adults. Programs and services coordinated by the department include the In-Home Supportive Services (IHSS) program, abuse prevention, nutrition, homemaker, conservator, disease prevention and health promotion, insurance counseling, as well as substantial information and referral assistance.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$20,056,572	$21,740,831	$20,170,188	$21,936,177	$21,936,177	$22,132,405
Services and Supplies	9,104,791	9,289,892	9,127,056	8,542,362	8,542,362	8,542,362
Other Charges	2,422,900	2,702,877	2,206,568	2,597,369	2,597,369	2,597,369
Capital Assets	226,132	80,000	32,747	0	0	0
TOTAL EXPENDITURES	**$31,810,395**	**$33,813,600**	**$31,536,559**	**$33,075,908**	**$33,075,908**	**$33,272,136**
REVENUE:						
Use of Money/Property	($30,132)	$2,516	($126,945)	$2,000	$2,000	$2,000
Intergovernmental	22,979,295	26,187,878	25,795,485	24,062,456	24,062,456	24,147,795
Charges for Services	2,385,349	3,556,656	2,742,296	3,091,048	3,091,048	3,091,048
Miscellaneous	526,289	414,222	283,600	268,147	268,147	268,147
Other Financing Sources:						
General Fund Contribution	626,898	626,898	626,898	2,626,898	2,626,898	2,737,787
Social Services Realignment	858,611	867,481	870,398	867,410	867,410	867,410
2011 Realignment	2,102,111	2,157,949	2,157,949	2,157,949	2,157,949	2,157,949
TOTAL REVENUE	**$29,448,421**	**$33,813,600**	**$32,349,680**	**$33,075,908**	**$33,075,908**	**$33,272,136**
NET FUND COST	**$2,361,974**	**$0**	**($813,121)**	**$0**	**$0**	**$0**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

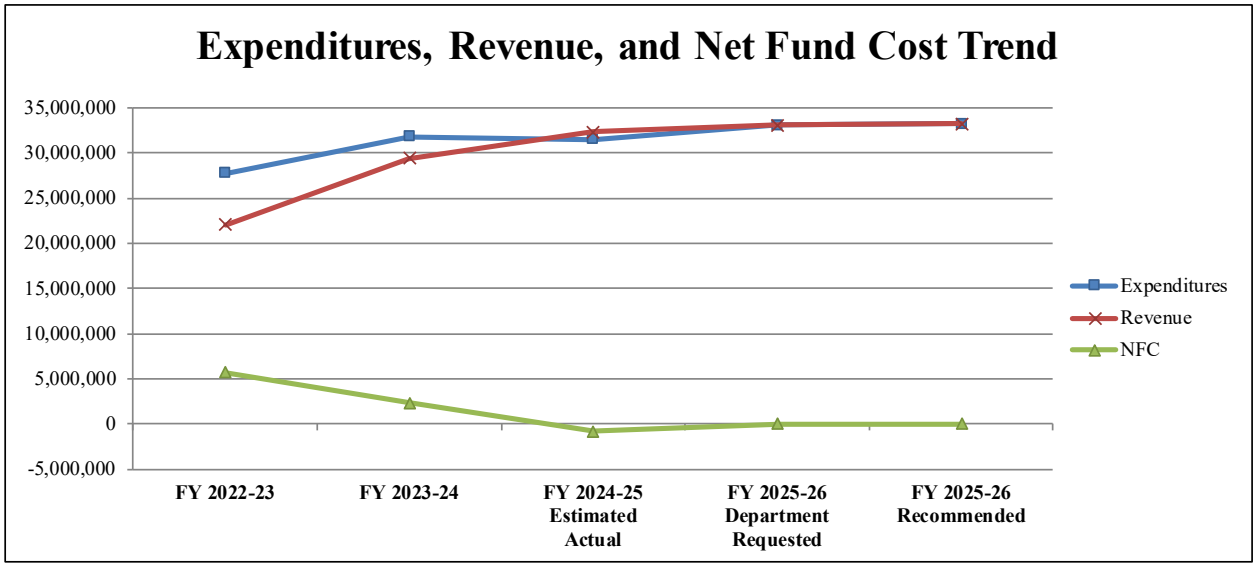
The recommended budget includes Salaries and Benefits costs of $22.1 million to fund 221 budgeted positions, of which 170 are permanent positions, 22 are extra-help, and 29 are “per diem” temporary positions. Services and Supplies expenditures of approximately $8.5 million consist of costs for contracted services for adult protective services, supportive services, senior nutrition programs, and California Department of Aging programs. The department is primarily funded through federal and State sources budgeted at $24 million that include revenue for senior nutrition, protective services, and supportive services. Additionally, the department receives approximately $2.2 million in 2011 Realignment revenue, $867,410 in 1991 Social Services Realignment, and $2.7 million in General Fund contribution.

Budget Changes and Operational Impacts

The recommended budget is essentially a status quo budget but includes additional General Fund contribution of $2 million to offset expected losses in FY 2024-25. Expansion of senior nutrition programs had exceeded available funding, creating an operating deficit for the department. Salaries and Benefits costs appear higher compared to FY 2024-25 estimated actual costs, due to reduced attrition as well as recent compensation increases totaling $1.4 million; however, this increase is also largely offset by an attrition adjustment of $1.2 million, or 5% of salary costs, to account for regular turnover of positions. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.

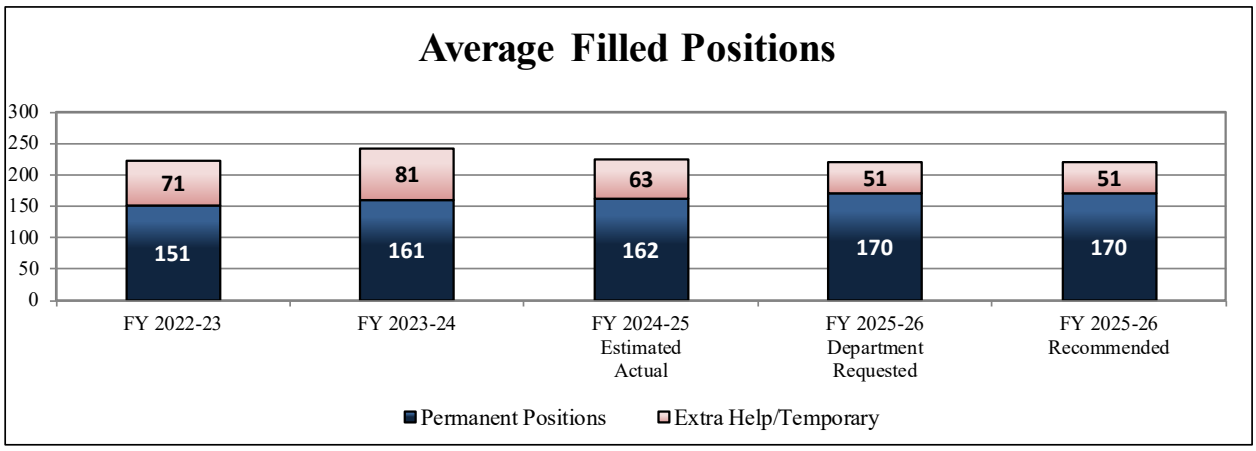
Safety net programs administered by the department were impacted by the passage of H.R.1 by Congress. Changes that will begin impacting the department include increased administrative burden and higher financial penalties for non-compliance. The CalFresh Healthy Living program (a.k.a. Supplemental Nutrition Assistance Education Program) was also eliminated as part of H.R.1 and would require reducing local nutrition education services, although some unused carryforward funds remain available and the State has yet to determine the distribution of funding. It is important to note that, since the department relies heavily on State and federal revenue, as well as sales tax in the form of Realignment funding, negative trends in macroeconomic conditions could simultaneously increase the need for services while potentially impacting available resources. The County Administrative Office will continue to work with the department to monitor for and address local impacts.

The fund balance at June 30, 2025 is estimated at $813,121, which will be added to general designation.



Staffing Changes and Operational Impacts

The recommended budget includes no position changes. All authorized positions are funded; however, the budget includes an attrition adjustment of $1.2 million, or 5%, to account for regular turnover and resulting vacancies while filling positions. The department's current vacancy rate is 8%.



Summary of Authorized Positions

The recommended budget includes funding for 170 authorized positions for FY 2025-26, with an attrition adjustment of approximately $1.2 million to account for vacancies due to standard turnover while positions are filled. The attrition adjustment is approximately 5% of total salaries and benefits costs for all requested positions, compared to the department's current vacancy rate of approximately 8%.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	14	0	0	14	14	0	14
Care & Social Programing	63	0	0	63	63	0	63
HICAP/Information & Assistance	7	0	0	7	7	0	7
Adult Protective Services	41	0	0	41	41	0	41
Public Authority	19	0	0	19	19	0	19
Senior Nutrition	26	0	0	26	26	0	26
Total	170	0	0	170	170	0	170

Administration

	Classification
1	Director of Aging & Adult Services
1	Administrative Services Officer
3	Accountant/Senior Accountant
1	Technology Services Supervisor
2	Technical Support Specialist I/II/III
1	Administrative Coordinator
1	Fiscal Support Supervisor
2	Fiscal Support Specialist
1	Office Services Coordinator
1	Human Resources Specialist I/II
14	**Requested Total**

Care & Social Programing

	Classification
1	Program Director
9	Social Service Supervisor I
52	Social Service Worker I/II/III
1	Office Services Technician
63	**Requested Total**

Senior Nutrition

	Classification
1	Administrative Coordinator
1	Health Education Assistant I/II
2	Sr. Nutrition Program Coordinator
1	Senior Cook
1	Cook
9	Cook - Part-time
4	Senior Nutrition Site Coordinator
6	Senior Nutrition Site Coordinator-PT
1	Nutrition Worker - Part Time
26	**Requested Total**

Adult Protective Services

	Classification
1	Program Director
1	Assistant Program Director
6	Social Services Supervisor I
20	Social Service Worker I/II/III
1	Program Technician
10	Deputy Conservator
1	Office Services Technician
1	Legal Secretary
41	**Requested Total**

HICAP/Information & Assistance/Cal-Fresh

	Classification
1	Program Support Supervisor
1	Program Specialist I/II
5	Program Technician
7	**Requested Total**

Public Authority

	Classification
1	Program Support Supervisor
1	Assistant Program Director
1	Fiscal Support Technician
4	Social Service Worker I/II/III
3	Program Technician
8	Office Services Technician
1	Office Services Specialist
19	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Keep our senior and disabled adult community safe by reducing exploitation and abuse through prevention and education.

Department Objective Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of community education presentations	146	160	179	160

To prevent and reduce elder abuse, the department continues to conduct presentations on the subject to bring awareness to this issue. The department provides an annual Elder Abuse Conference, and trains mandated reporters on a regular basis throughout the community. The training is provided to mandated reporters as well as private sector businesses involved in the industry, non-profit, and other community organizations. The department will continue to provide outreach and education presentations in the community and has expanded its efforts through our public website and video conferencing.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Keep our senior and disabled adult community safe by investigating reported abuse and exploitation effectively.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of urgent adult protective services referrals responded to within 18 hours	100%	100%	100%	100%
Percentage of adult protective services referrals responded to within the state mandate of ten days	99%	100%	99%	100%
Number of adult protective services referrals investigated	7,131	7,800	6,801	7,200
Total number of adult protective services referrals	7,354	8,100	7,167	8,000

State guidelines mandate referrals to Adult Protective Services attempt face-to-face investigation within ten days of receipt. Also, there must be a response to urgent referrals. The department has been able to continue to meet both requirements, even with increasingly complex cases, particularly those dealing with financial abuse. The department has met the immediate response requirements.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Support the dignity and independence of our senior and disabled adult population through outreach, information, and education about available services to seniors and disabled adults.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of information and assistance contacts	25,177	27,000	38,063	27,000
Dollars saved for clients of the Health Insurance Counseling and Advocacy Programs (HICAP)	$5,938,475	$3,500,000	$5,130,027	$3,800,000
Number of HICAP contracts	23,462	25,000	34,510	25,000

The department operates an information and assistance call center where seniors are linked to services offered in the community. In addition, hands-on assistance is offered in the completion of applications for services in the community, selection of health plans, and referrals are made for other services such as but not limited to legal aid. HICAP goals are now set by the State annually. Outreach and community education presentations are provided throughout the County.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Support the dignity and independence of our senior and disabled adult population through effective and efficient administration of the department's service programs.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of senior meals served	443,760	500,000	560,051	450,000
Percentage of annual reassessments for In Home Supportive Services completed within 30 days or less	91%	90%	81%	80%
Percentage of applications for In Home Supportive Services completed within 90days or less	83%	80%	84%	80%
Number of initial case reviews for In Home Supportive Services Quality Assurance	501	461	408	406
Number of ongoing cases per worker for In Home Supportive Services	310	320	335	350

The department administers the Senior Nutrition Program, which provides lunchtime meals in congregate settings (senior centers), and home delivered meals to those 60 years and older. The funding for nutrition, caregiver, and legal assistance services continues to be a target of funding cuts, that may impact services in the future. The department also administers the In-Home Supportive Services Program (IHSS) which provides in home care to individuals on Medi-Cal and who are at risk of out of home care if services were not provided. New requirements for initial case reviews allow for up to a 90-day timeframe. This allows 45 days to complete the required Medi-Cal eligibility determination and another 45 days for the Health Care Certification form. The department continues to see a need for these services and will review effective ways to address productivity. Departmental goals for number of cases per worker for IHSS have been revised due to growth in IHSS caseload and State expansion of Medi-Cal. The IHSS program has experienced a 30% increase over the last two years. Quality assurance (QA) is a top priority for the department. Kern County is recognized as a large county for QA purposes. This means that the number of initial case reviews has increased significantly. The department continues to promote quality case management.

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County Contribution – Aging and Adult Services

Department Head: Jeremy Oliver
Fund: General
Budget Unit: 5611

Function: Public Assistance
Activity: Other Assistance

Description of Major Services

This budget unit appropriates supplemental funding from the General Fund to the Aging and Adult Services Department to provide funding for abuse prevention, insurance counseling, nutrition and other services to elderly and disabled adults.

Summary of Expenditures and Revenue

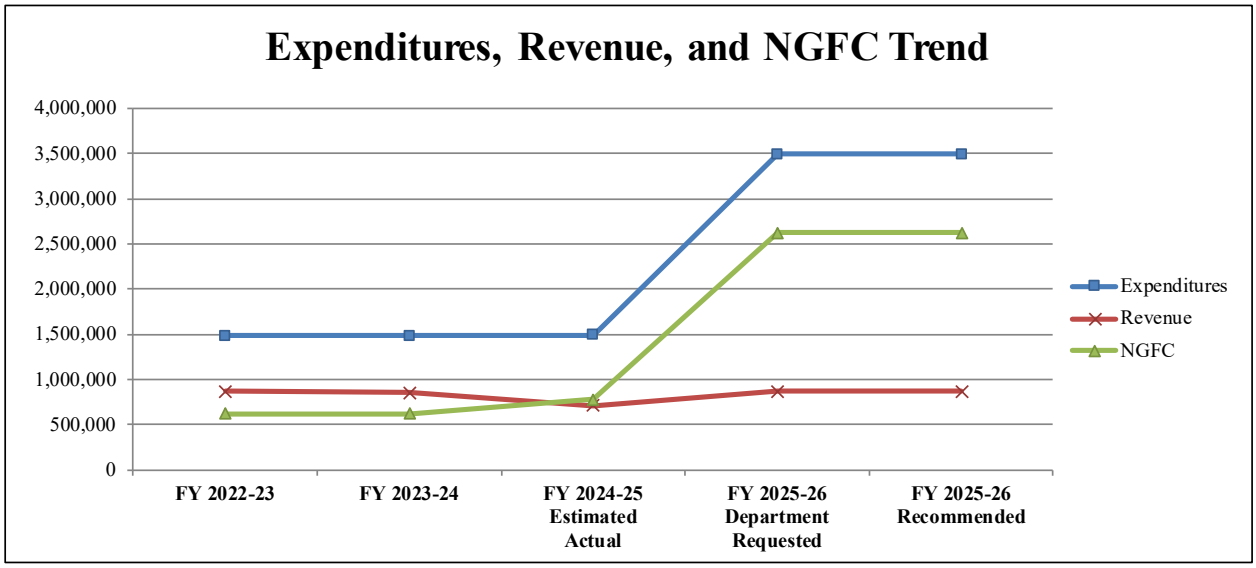
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Other Financing Uses	$1,485,509	$1,494,379	$1,494,379	$3,494,308	$3,494,308	$3,494,308
TOTAL EXPENDITURES	**$1,485,509**	**$1,494,379**	**$1,494,379**	**$3,494,308**	**$3,494,308**	**$3,494,308**
REVENUE:						
Intergovernmental	$858,612	$867,481	$710,963	$867,410	$867,410	$867,410
TOTAL REVENUE	**$858,612**	**$867,481**	**$710,963**	**$867,410**	**$867,410**	**$867,410**
NET GENERAL FUND COST	**$626,897**	**$626,898**	**$783,416**	**$2,626,898**	**$2,626,898**	**$2,626,898**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The recommended budget includes an allocation to Aging and Adult Services Department, budget unit 5610, in the amount of approximately $3.5 million to meet County match requirements in specific programs, as required by State and federal regulations, and to provide temporary supplemental funds for local senior nutrition programs. Social services program realignment revenue provides funding in the amount of $867,410, in addition to the $2.6 million General Fund contribution. The General Fund contribution increase of $2 million for FY 2025-26 is primarily to offset cost increases for expansion of senior nutrition programs that exceeded available funding.

Budget Changes and Operational Impacts

The contribution from this budget unit will provide sufficient resources to Aging and Adult Services, Budget Unit 5610, to administer abuse prevention, insurance counseling, nutrition and other services to elderly and disabled adults.


Expenditures, Revenue, and NGFC Trend
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

County Contribution – In-Home Supportive Services

Department Head: Jeremy Oliver
Fund: General
Budget Unit: 5810
Function: Public Assistance
Activity: Other Assistance

Description of Major Services

This budget unit facilitates the appropriation of the County contribution for the In-Home Supportive Services (IHSS) program, which is administered by the Aging and Adult Services Department. State Law mandates that the County provide services to qualified aged and blind persons with disabilities in order for them to remain in their homes and avoid being institutionalized.

Summary of Expenditures and Revenue

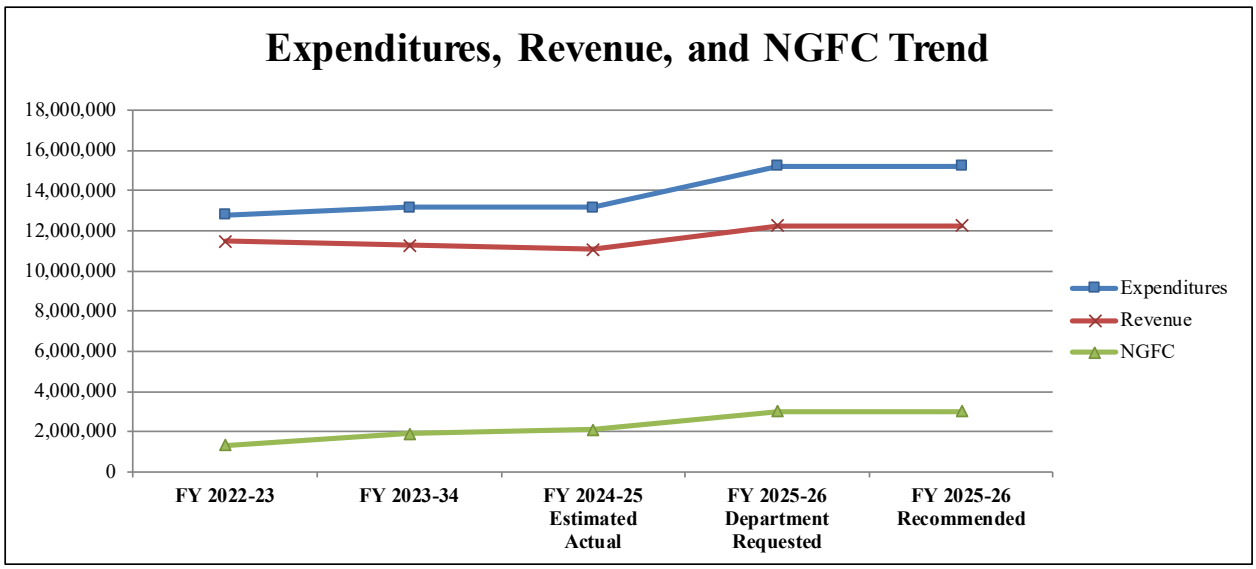
	FY 2023-34	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Other Financing Uses	$13,175,881	$14,276,050	$13,179,957	$15,238,236	$15,238,236	$15,238,236
TOTAL EXPENDITURES	**$13,175,881**	**$14,276,050**	**$13,179,957**	**$15,238,236**	**$15,238,236**	**$15,238,236**
REVENUE:						
Intergovernmental	$11,265,592	$12,050,047	$11,089,740	$12,242,923	$12,242,923	$12,242,923
TOTAL REVENUE	**$11,265,592**	**$12,050,047**	**$11,089,740**	**$12,242,923**	**$12,242,923**	**$12,242,923**
NET GENERAL FUND COST	**$1,910,289**	**$2,226,003**	**$2,090,217**	**$2,995,313**	**$2,995,313**	**$2,995,313**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The recommended budget includes $15.2 million in Other Financing Uses for a contribution of $14.9 million for the current FY 2025-26 IHSS Maintenance of Effort (MOE), which is the County's local share for service providers' salaries, as well as an estimated increase to the MOE of $385,000 for a second-year increase of $0.20 to the negotiated provider wage supplement. Social services program realignment revenue in the amount of $12.2 million and approximately $3 million in General Fund contribution cover the County's local match requirement.

Budget Changes and Operational Impacts

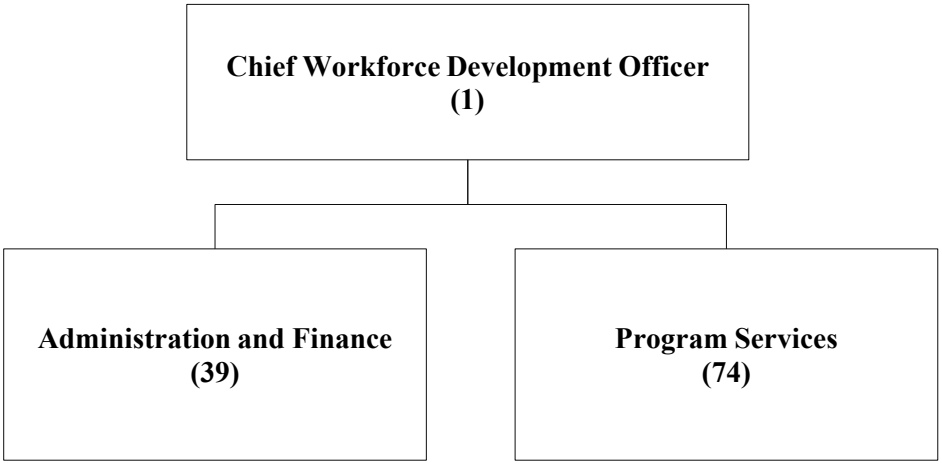
The recommended budget includes sufficient resources to cover the mandated IHSS MOE.


Expenditures, Revenue, and NGFC Trend
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
FY 2022-23
FY 2023-34
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

Mission Statement

To provide expertise and leadership to ensure that the workforce development system prepares people for current and future jobs that improve the economic conditions of the community.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Provided 1,718 orientations, 1,625 intake appointments, 224 career workshops, 346 assessments, 179 new training enrollments, and 3,983 case management appointments to customers seeking employment services.
- Initiated 140 on-the-job training contracts with totals exceeding $800,000. Average salary earned by participants was $24.43 per hour.
- Implemented an Integrated Education and Training (IET) program for farm workers, including paid job training, childcare, language learning, and digital literacy.
- Partnered with new firms in the Aerospace, Energy, and Healthcare industries.
- The EPIC Out-of-School program enrolled 175 new participants and helped 243 unique young adults, including connecting 47 individuals with paid work experience opportunities.
- CalWORKs Paid Work Experience Program placed 91 participants at Kern County employers, with five individuals successfully transitioned into permanent employment.
- Applied for and awarded approximately $3 million in grant funds to serve residents.

Employers' Training Resource

Department Head: Nancy Anderson
Fund: General
Budget Unit: 5923

Function: Public Assistance
Activity: Other Assistance

Description of Major Services

Employers' Training Resource (ETR) administers Workforce Innovation and Opportunity Act (WIOA) funding from the U.S. Department of Labor as well as various other grants provided by the State Employment Development Department, other counties or collaboratives, the Department of Human Services, and 2011 Realignment for AB 109 services. ETR coordinates and implements the County's workforce development system and provides employment and training services. Services delivered include job search, skills assessment, vocational training, job readiness skills, connection to employers, assisting businesses with outreach services, recruitment efforts and employee retention. ETR recognizes that increased employment opportunities enhance the quality of life for residents and diligently strives to ensure that the needs of local businesses are met by providing them with a skilled workforce.

Summary of Expenditures and Revenue

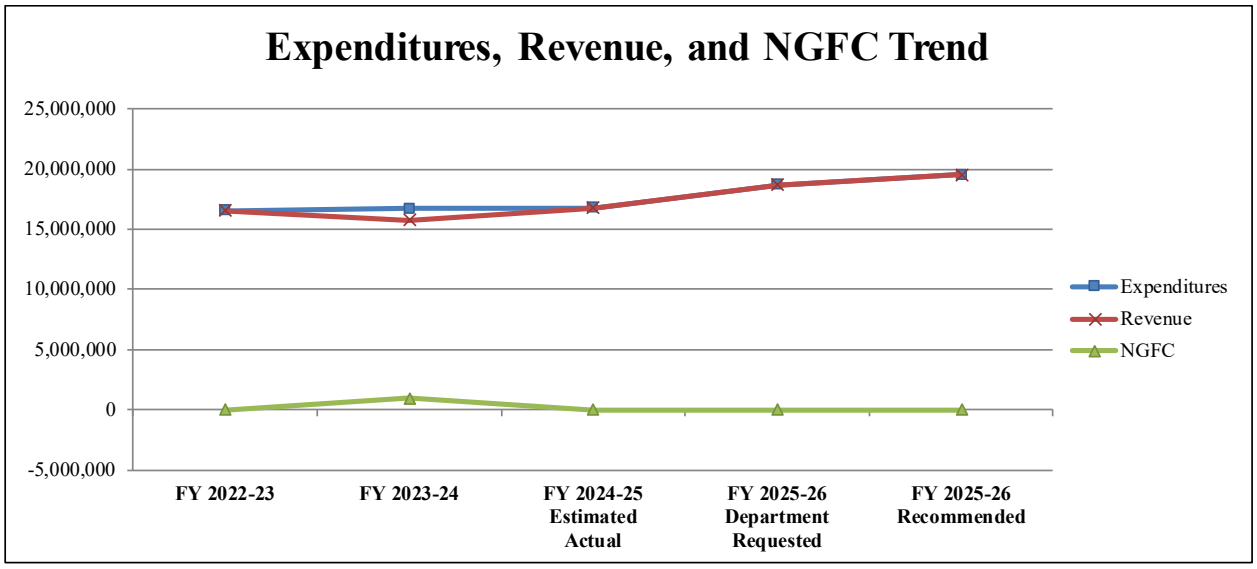
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$13,474,862	$14,665,054	$13,376,316	$14,251,715	$14,280,385	$15,116,801
Services and Supplies	3,226,462	4,312,106	3,300,990	4,429,168	4,400,498	4,400,498
Capital Assets	0	110,000	75,178	0	0	0
TOTAL EXPENDITURES	**$16,701,324**	**$19,087,160**	**$16,752,484**	**$18,680,883**	**$18,680,883**	**$19,517,299**
REVENUE:						
Miscellaneous	$15	$0	$0	$0	$0	$0
Other Financing Sources:						
ETR - WIOA	15,737,032	19,087,160	16,752,484	18,680,883	18,680,883	19,517,299
TOTAL REVENUE	**$15,737,047**	**$19,087,160**	**$16,752,484**	**$18,680,883**	**$18,680,883**	**$19,517,299**
NET GENERAL FUND COST	**$964,277**	**$0**	**$0**	**$0**	**$0**	**$0**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of expenditures are Salaries and Benefits of $15.1 million to fund 121 budgeted positions, of which 114 are permanent positions and seven are extra-help/temporary positions. The recommended budget includes funding to support business needs and continue preparing our local workforce for a changing economic landscape. The costs in this budget unit are funded primarily by operating transfers in from budget unit 8907, Employers' Training Resource – WIOA, in the amount of $19.5 million.

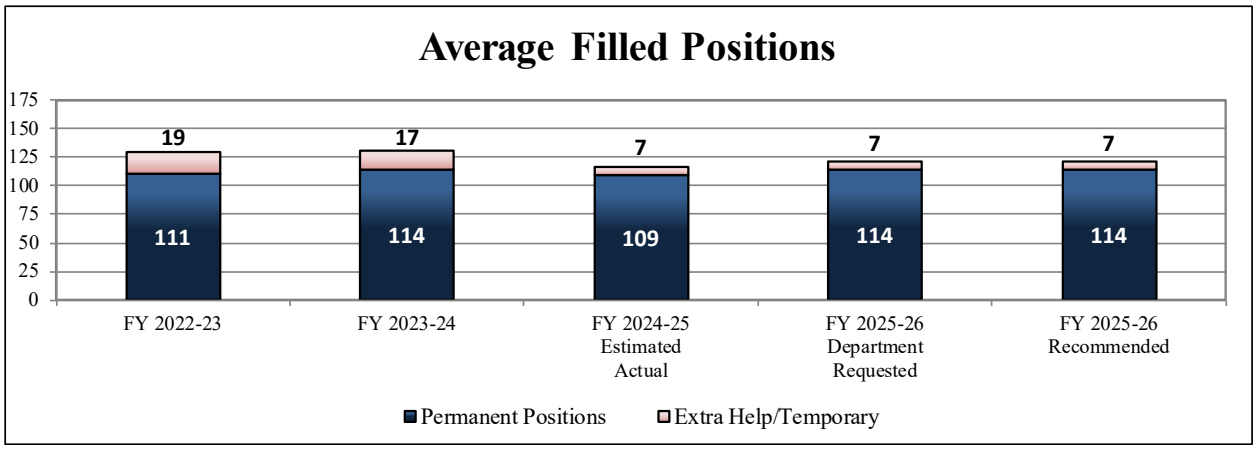
Budget Changes and Operational Impacts

Final local WIOA funding is not reflected in the recommended budget; instead, the budget is conservatively structured, based on prior year funding amounts. Salaries and Benefits for FY 2025-26 are budgeted $1.7 million higher than the estimated actual for FY 2024-25. Approximately half of the additional cost is due to compensation increases and the remaining amount is from the addition of two positions in the preliminary recommended budget, as well as reduction of attrition rate compared to prior years' budgets. Services and Supplies are budgeted approximately $1.1 million higher for FY 2025-26, compared to the estimated actual for FY 2024-25, due to expected expansion in some locations, resulting in additional costs for space and furnishings. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.



Staffing Changes and Operational Impacts

The recommended budget does not include any position changes. All authorized positions are budgeted to be filled.



Summary of Authorized Positions

The recommended budget includes 114 total authorized positions, all of which are budgeted to be filled during FY 2025-26, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration and Finance	40	0	0	40	40	0	40
Program Services	74	0	0	74	74	0	74
Total	114	0	0	114	114	0	114

Administration and Finance

	Classification
1	Chief Workforce Development Officer
1	Assistant Director of Workforce Dev.
1	Administrative Services Officer
1	Administrative Coordinator
7	Accountant/Senior Accountant
1	Contract Administrator
1	Contract Administrator - Part-time
7	Departmental Analyst I/II
1	Sr. Systems Analyst
3	Fiscal Support Specialist
1	Fiscal Support Technician
1	Marketing and Promotions Coord.
4	Marketing and Promotions Assoc. I/II
1	Office Services Coordinator
1	Office Services Specialist
3	Office Services Technician
5	Sr. Workforce Development Analyst
40	**Requested Total**

Program Services

	Classification
1	Assistant Director of Workforce Dev.
3	Workforce Dev. Program Manager
21	Job Developer I/II
7	Office Services Technician
25	Program Specialist I/II
1	Program Support Supervisor
9	Program Technician
67	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will strengthen and diversify our regional economy.

Department Goal: Provide Kern County residents a workforce development system that trains and prepares participants for current and future employment opportunities that will lead to sustainable wages and a stronger workforce.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of On-the-Job Training (OJT) agreements written	133	200	215	250
Amount employers saved by using OJT's	$729,808	$850,000	$1,189,606	$1,250,000
Number of people attending virtual orientation	1,664	1,700	1,050	1,150
WIOA adult enrolled clients employed 2nd quarter after program exit	82%	75%	79%	77%
WIOA youth employment 2nd quarter after exit	64	68	50	50
National Farmworker Jobs Program - Adult: Employment Rate 2nd quarter after exit	80%	75%	N/A	N/A
Cal Works recipients employed upon program completion	37%	30%	33%	30%

Increased demand for services and training continued in FY 2024-25. Prior funding was restored, and additional grant dollars were procured to meet increased demand. The department also restructured the timing of payments to encourage completion of training prior to the close of the fiscal year and reduce delayed enrollments by providers. The department continued providing additional job training opportunities for Kern County youth through Paid Work Experience (PWEX) contracts to help alleviate the high rate of disconnected youth in Kern County. The department was not awarded funding under the National Farmworker Jobs Program in the current funding round but will apply again when funding becomes available.

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will strengthen and diversify our regional economy.

Department Goal: Work with employers to meet their employment needs for business prosperity and economic growth.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of employers utilizing America's Job Center of California (AJCC) for recruitment and job fairs	148	150	252	250
Percent of surveyed employers who would use AJCC again for potential hires	90%	90-95%	90%	90-95%
Number of job orders	2,305	2,450	1,962	2,000
Number of employers who utilize OJT's	35	45-50	49	45-50
Participant hourly wages upon entering the workforce	$15.50-$45	$16-$45	$16-$45	$16.50-$45

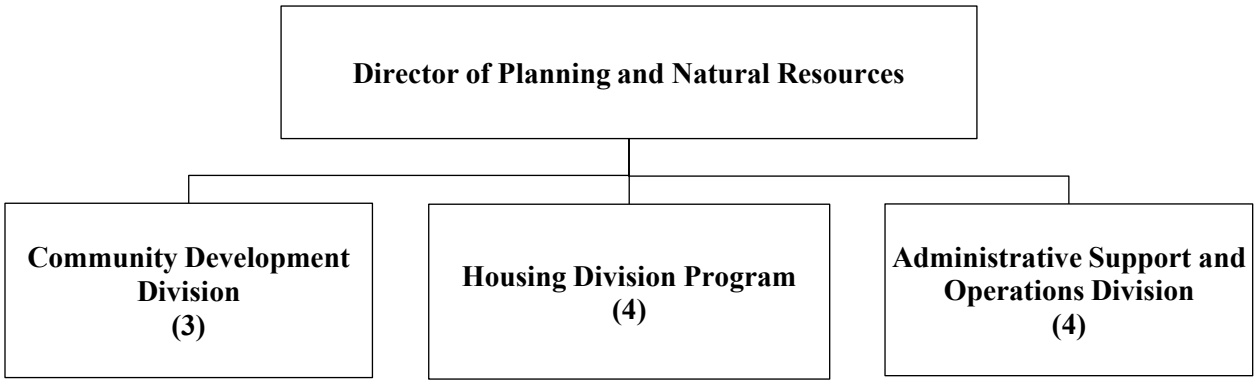
The department continued to work successfully with employers during the last fiscal year. With new grant dollars, the department has been promoting industry specific recruitments such as law enforcement and Healthcare through television commercials and radio advertisements. Job Developers continued to establish new employer relationships that created cost savings for employers and additional job opportunities for job seekers. Additionally, department staff worked closely with employers and trade union partners to host on-site recruitments, job fairs, and promote available job opportunities. This successful approach has led to a 90% success rate with employers willing to work with the department in the future, strengthened our relationship with the building trades, and increased the number of County residents trained and skilled in various construction industries.

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Mission Statement

The Community Development Division of the Planning and Natural Resources Department is dedicated to serving the diverse needs of Kern County residents, primarily those with lower incomes, by improving their economic, environmental, and social quality of life. We achieve this through projects and programs that revitalize neighborhoods by providing safer living environments, decent and affordable housing, public facilities and improvements, and expanded employment opportunities.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Processed nearly $900,000 in Emergency Solutions Grant funds, $3.8 million in Home Investment Partnership Act funds, and $7.3 million in Community Development Block Grant funds for projects and programs located throughout Kern County.
- Completed projects that were supported by the division include the Linda Kissack Skate Park improvements, Vista Grande area transportation improvements in the Weldon area, Northside area sidewalk improvements in the Tehachapi area, and transportation improvements in the Oildale area near Grant Drive and Lincoln Road.
- Completed low-income housing developments with 28 total units.

Community Development

Department Head: Lorelei H. Oviatt
Fund: General
Budget Unit: 5940

Function: Public Assistance
Activity: Other Assistance

Description of Major Services

Community Development is a division of the Planning and Natural Resources Department. The division is dedicated to serving the needs of residents, primarily those with lower incomes, by improving their economic environment and quality of life through projects and programs that revitalize neighborhoods, improve public facilities, and provide quality affordable housing. The division administers several Federal Department of Housing and Urban Development (HUD) programs. These programs include the Community Development Block Grant, Emergency Solution Grant, Neighborhood Stabilization, and the HOME Investment Partnership.

Summary of Expenditures and Revenue

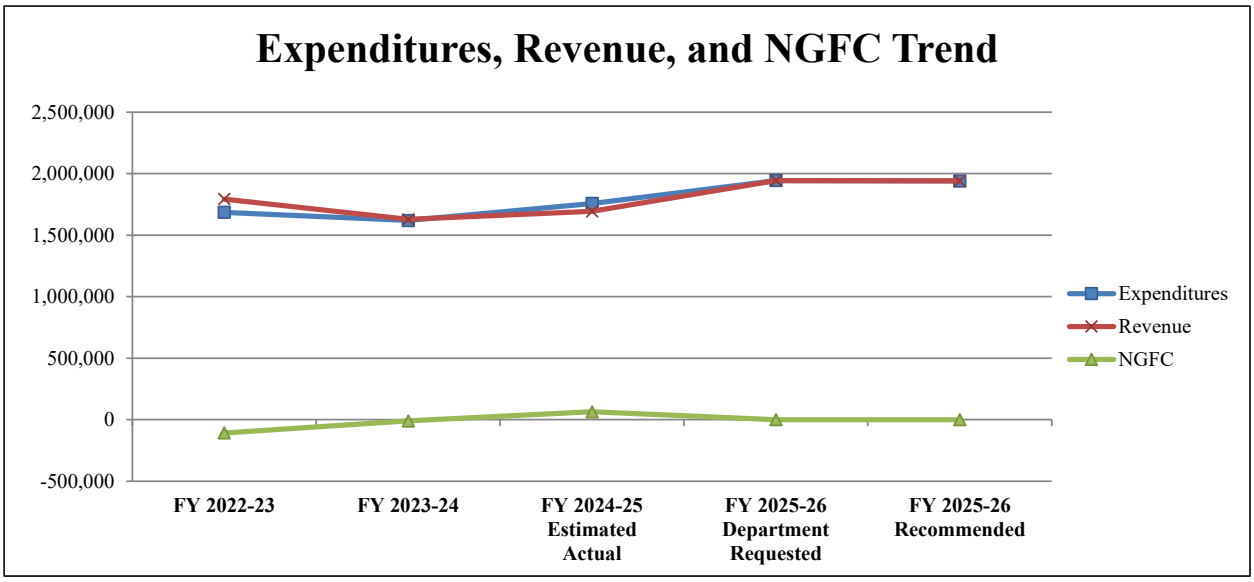
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$1,226,688	$1,512,261	$1,394,906	$1,509,439	$1,509,439	$1,505,665
Services and Supplies	385,814	442,806	362,074	434,393	434,393	434,394
Capital Assets	6,000	0	0	0	0	0
TOTAL EXPENDITURES	**$1,618,502**	**$1,955,067**	**$1,756,979**	**$1,943,832**	**$1,943,832**	**$1,940,059**
REVENUE:						
Other Financing Sources:						
Community Development Program	$1,177,602	$1,496,668	$1,270,447	$1,527,792	$1,527,792	$1,520,465
Emergency Solutions Grant Program	47,092	28,490	29,289	30,055	30,055	29,900
Home Investment Trust	395,588	422,116	450,120	385,985	385,985	389,694
Emergency Solutions Program	8,011	7,793	7,793	0	0	0
TOTAL REVENUE	**$1,628,293**	**$1,955,067**	**$1,757,648**	**$1,943,832**	**$1,943,832**	**$1,940,059**
NET GENERAL FUND COST	**($9,791)**	**$0**	**($669)**	**$0**	**$0**	**$0**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The major expenditure for the division is staffing costs for the administration of the grant programs. The expenditures are funded with an allocation of the grants. There is no ongoing General Fund contribution to this budget unit.

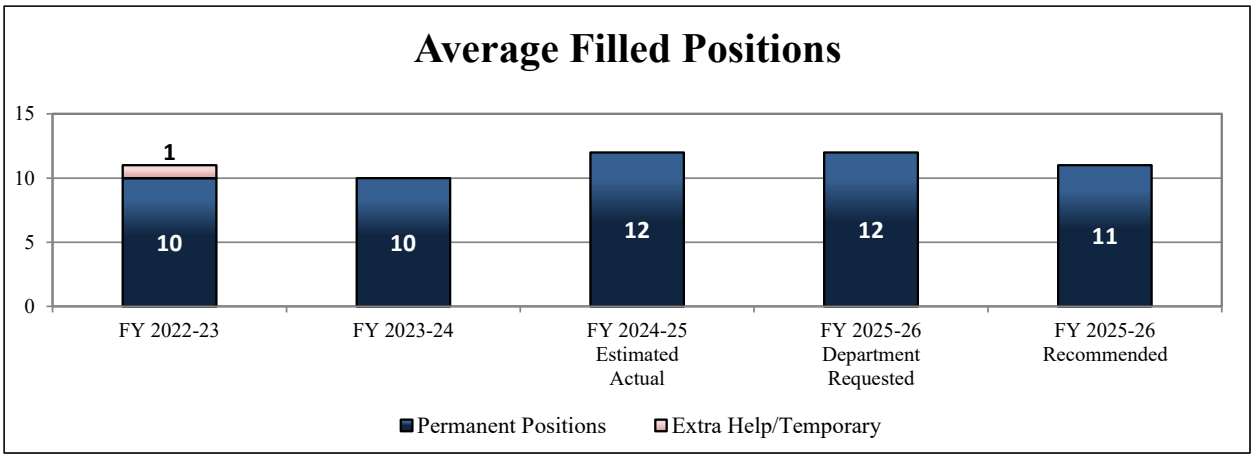
Budget Changes and Operational Impacts

The recommended budget includes $1.9 million in other financing sources for projects that receive reimbursement funding. The increase in budgeted Salaries and Benefits over current year estimated actual is primarily due to vacancies that occurred during FY 2024-25 that are now filled. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.



Staffing Changes and Operational Impacts

The recommended budget includes the deletion of one (1) Fiscal Support Specialist Position, in addition to the position changes enacted in the FY 2025-26 Preliminary Recommended Budget.



Summary of Authorized Positions

The recommend budget includes 11 authorized permanent positions, all of which have been budgeted to be filled during FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Community Development	3	0	0	3	3	0	3
Housing	4	0	0	4	4	0	4
Administrative and Fiscal Operations	5	0	(1)	4	4	0	4
Total	12	0	(1)	11	11	0	11

Housing		Administrative and Fiscal Operations		Community Development	
	Classification		**Classification**		**Classification**
1	Housing Program Manager	1	Administrative Coordinator	1	Supervising Planner
1	Housing Rehab. Program Supv.	3	Accountant/Sr. Accountant	2	Planner I/II/III
1	Housing Rehabilitation Technician	1	Fiscal Support Specialist	3	**Requested Total**
1	Fair Housing Coordinator	5	**Current Total**		
4	**Requested Total**		**Additions/Deletions**		
		(1)	Fiscal Support Specialist		
		4	**Requested Total**		

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Improve fiscal efficiency/responsibility of County.

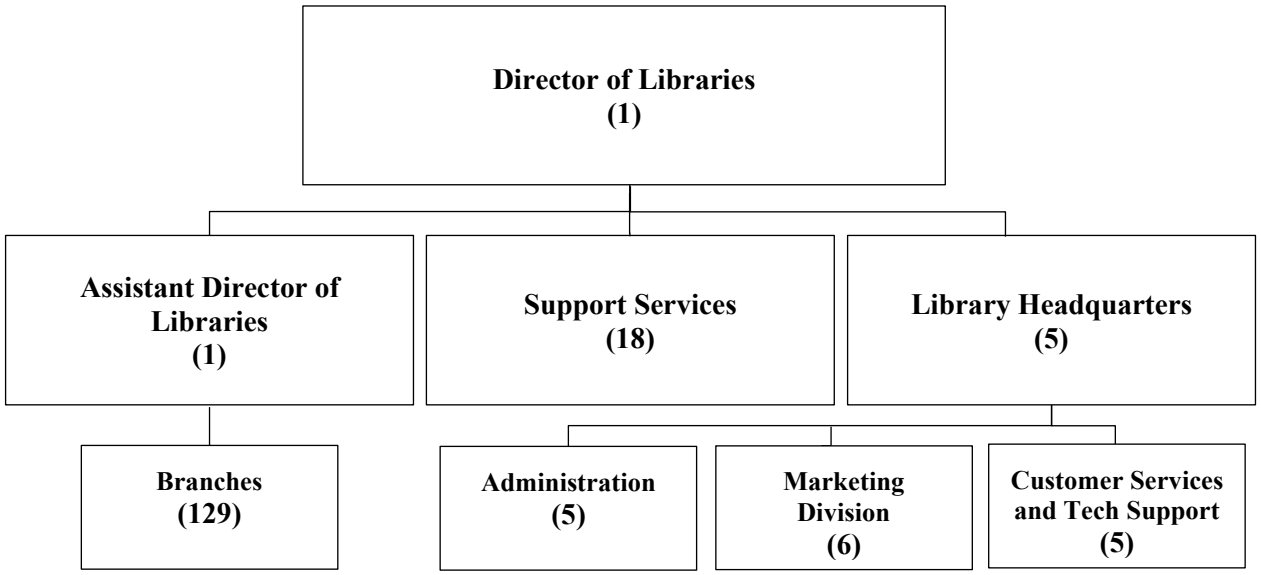
Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Average percent of grant funds expended on activities that benefit residents having low/moderate income, by exceeding the HUD requirement that not less than 70% of the funds are expended for activities that principally benefit this population group.	99.98%	>80%	99.95%	>80%
Dollar amount of grant funds expended on activities that benefit residents having low/moderate income.	$3,519,890	>$3,161,945	$3,993,578	>$3,557,489

The Community Development Division of the Planning and Natural Resources Department administers the HUD grants for the County. The primary objective of the Community Development Block Grant program is the development of viable communities principally for persons of low and/or moderate income. The division has consistently achieved or surpassed the minimum percentage of funds required by HUD to be expended. It is anticipated that the County, through Community Development, will continue to comply with the low/moderate income benefit expenditure rate in the budget year and in years to come. Grant funds received are formula based and fluctuate each fiscal year.

Mission Statement

The Kern County Library builds community and cultivates opportunities for County residents, by connecting people, ideas, information, and technology.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Collaborated with community partners to expand library resources and services to residents providing a minimum of five days open per week at 18 libraries by the end of FY 2024-25.
- Continued implementation of the 17 Building Forward Library Infrastructure grants, for major maintenance and safety improvements. Nine projects are expected to be completed before the end of FY 2024-25, with the remainder in the pre-construction or construction phase.
- Obtained $180,222 in grant funding from the California State Library for Lunch at the Library, providing healthy meal options and food education activities during the summer months. This grant allowed the department to provide Lunch at the Library programming at all 22 branches.
- Bookmobile became operational in FY 2024-25 and visits 14 different sites in unincorporated areas of the County.
- Established a partnership with Kern High School District to support the Community Classroom Training Program to provide students with an environment to further career technical education and work-based learning.

Library

Department Head: Andie Sullivan
Fund: General
Budget Unit: 6210

Function: Education
Activity: Education

Description of Major Services

The Library Department operates public library facilities to provide reading materials, digital content, programming, technology support, and literacy focused services to all County residents. The department provides enrichment programs to enhance the quality of life for citizens of all ages.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$7,308,805	$9,366,629	$9,141,840	$9,046,112	$9,046,112	$10,427,860
Services and Supplies	3,090,822	3,091,223	2,761,108	3,068,158	3,068,158	3,068,158
Capital Assets	16,201	0	339	0	0	0
Other Financing Uses	0	790,995	0	0	0	790,995
TOTAL EXPENDITURES	**$10,415,828**	**$13,248,847**	**$11,903,287**	**$12,114,270**	**$12,114,270**	**$14,287,013**
REVENUE:						
Use of Money/Property	$39,240	$73,632	$55,285	$70,632	$70,632	$70,632
Charges for Services	$58,415	$60,000	$57,622	$60,000	$60,000	$60,000
Miscellaneous	637,888	943,858	1,117,952	755,202	755,202	755,202
Other Financing Sources:						
Kern County Library Donations	85,611	170,000	170,000	210,000	210,000	210,000
American Rescue Plan Act	1,393,437	1,140,768	1,152,804	948,842	948,842	1,059,947
TOTAL REVENUE	**$2,214,591**	**$2,388,258**	**$2,553,663**	**$2,044,676**	**$2,044,676**	**$2,155,781**
Less Available BSI *	$0	$790,995	$0	$0	$0	$790,995
NET GENERAL FUND COST	**$8,201,237**	**$10,069,594**	**$9,349,624**	**$10,069,594**	**$10,069,594**	**$11,340,237**
BSI Ending Balance *	$461,722	N/A	$790,995	N/A	N/A	N/A

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The recommended budget represents an essentially status quo budget compared to the adopted budget for FY 2024-25 to support the 22 branches across the county. The budget includes Salaries and Benefits costs of $10.4 million which includes sufficient appropriations to cover the cost of compensation increases recently approved for employee groups. Services and Supplies includes fixed obligations such as books, materials, office supplies and marketing material. This category includes contracting for vendor programming such as craft sessions, 3D printing, yoga, magicians, and more. Service and Supplies includes the membership in the San Joaquin Valley Library System (SJVLS) and provides residents the ability search the shared catalog and request items to be sent to Kern County Branches from nine other public library systems through the San Joaquin Library.

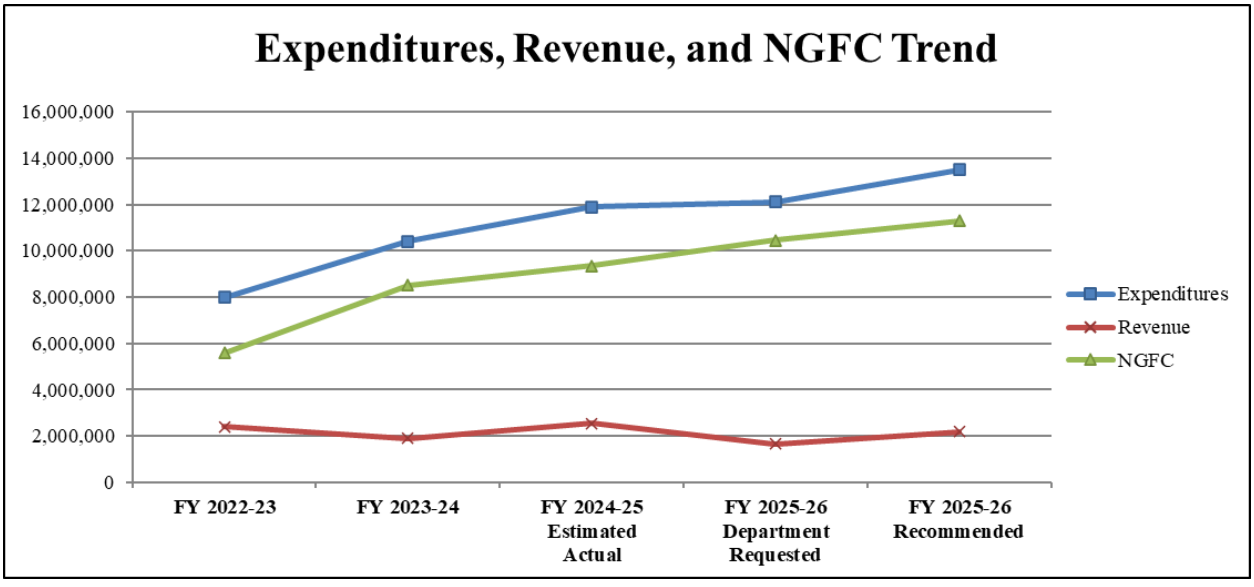
The largest revenue sources for the department are provided through an agreement with the City of Bakersfield, various grants, and donations. As in previous years, the recommended budget includes revenue from the American Rescue Plan Act (ARPA) to continue providing governmental services and to maintain the restoration of staffing to pre-pandemic levels.

Measure K funding continues into FY 2025-26 through an allocation of $2,783,804 to enhance staffing and services to branches in unincorporated areas. This allocation is reflected as Net General Fund Cost (NGFC). The department restored and expanded services across its many branches, and thanks to outside partnerships and an allocation of Measure K funding, nearly all branches have reached the goal of being open five days a week. Measure K supports the bookmobile which became operational in FY 2024-25 and makes stops across the County serving unincorporated residents five days a week.

Budget Changes and Operational Impacts

The department's allocation of Measure K funding allows the department to maintain expanded library services with open hours five days a week, to the eight unincorporated library branches including: Boron, Buttonwillow, Frazier Park, Kern River Valley, Lamont, Mojave, Rathbun, and Rosamond. In addition to these physical branches, the bookmobile services began operating in February 2025 providing additional library services to multiple communities that do not have their own neighborhood libraries including Lost Hills, Edison, Rosedale, Twin Oaks, Greenfield, Glennville and Woody.

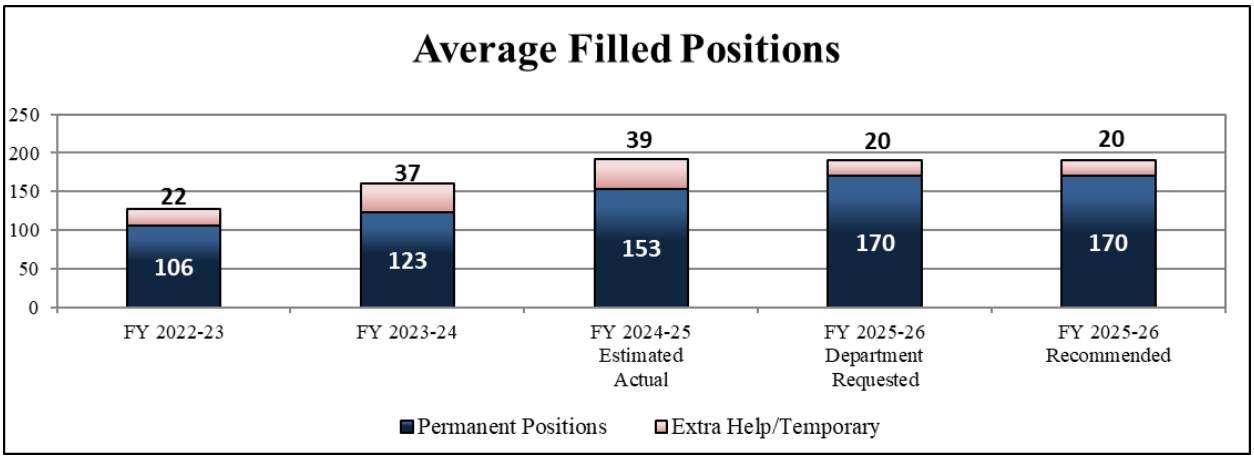
In FY 2023-24, the department entered into an agreement with the City of Bakersfield to expand and enhance library services for libraries located within the Bakersfield City limits including: Holloway-Gonzales, Baker, Wilson, and Northeast. The recommended budget is reflective of this partnership with the expectation for these branches to maintain and expand full services 5 days a week for the entire fiscal year.



Education

Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



Summary of Authorized Positions

The recommended budget includes 170 authorized positions, all of which have been budgeted to be filled. In addition to these permanent positions, the department plans to utilize extra help employees as needed.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	7	0	0	7	7	0	7
Cust. Service/ Tech Support	5	0	0	5	5	0	5
Library Headquarters Staff	5	0	0	5	5	0	5
Branch Staff	129	0	0	129	129	0	129
Support Services	18	0	0	18	18	0	18
Marketing	6	0	0	6	6	0	6
Total	170	0	0	170	170	0	170

Administration

	Classification
1	Director of Libraries
1	Assistant Director of Libraries
1	Business Manager
1	Librarian
1	Program Specialist
1	Office Services Technician
1	Departmental Analyst
7	**Requested Total**

Customer Services and Tech Support

	Classification
1	Program Support Supervisor
1	Library Associate
2	Office Services Specialist
1	Office Services Assistant
5	**Requested Total**

Library Headquarters Staff

	Classification
1	Fiscal Support Supervisor
1	Fiscal Support Specialist
1	Fiscal Support Technician
1	Office Services Technician
1	Departmental Aide PT
5	**Requested Total**

Branch Staff

	Classification
3	Senior Librarian
3	Librarian
24	Library Associate
2	Office Services Specialist
19	Office Services Technician
4	Office Services Technician PT
6	Office Services Assistant
5	Office Services Assistant PT
63	Departmental Aide PT
129	**Requested Total**

Support Services

	Classification
1	Senior Librarian
3	Librarian
2	Library Associate
2	Office Services Technician
1	Office Services Assistant
2	Light Vehicle Driver
7	Departmental Aide PT
18	**Requested Total**

Marketing

	Classification
1	Marketing/Promotions Associate
2	Graphic Artist
1	Library Associate
1	Departmental Aide PT
1	Office Services Assistant
6	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Expand access and increase utilization of Library resources and services.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Total operating hours of library facilities	28,125	23,000	35,655	30,000
Number of annual library visitors	705,455	625,000	821,693	700,000
Number of events offered	12,903	10,000	18,384	13,000
Number of attendees at library events	248,118	225,000	303,091	250,000
Number of registered library card holders	89,381	80,000	102,514	90,000
Number of physical materials available to the public	702,128	700,000	702,311	700,000
Number of physical items checked out annually	752,815	725,000	634,860	650,000
Number of digital items offered	1,749,561	1,250,000	1,820,805	1,000,000
Number of digital items checked out annually	254,116	225,000	330,893	250,000
Number of website visits	1,352,943	1,000,000	2,723,129	1,000,000

With Measure K and General Fund allocations, along with funding from the City of Bakersfield, the department continued to build on growth from FY 2024-25 to maintain expanded hours and services. Despite 11 branches having closure due to infrastructure upgrades during this time, there was an increase in the number of visitors, events offered, and attendees at library events, all exceeding the FY 2024-25 target. The number of residents registering for a library card also increased, likely due to marketing efforts and providing residents with more open days and hours at libraries across the County. Physical materials available had a marginal increase, mostly due to using the opportunity of closed branches to weed the collection of old, damaged, and outdated materials, replacing those with newer and more relevant items. The closures did cause a decrease in physical material circulation, but at the same time digital items checked out increased significantly. The number of website views increased significantly after a dip in views in FY 2024-25 due to changing servers and losing statistical data. Overall, the department saw increased use of library resources and services, especially in programs, books, and digital content.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Advance equity and promote inclusivity in the library.

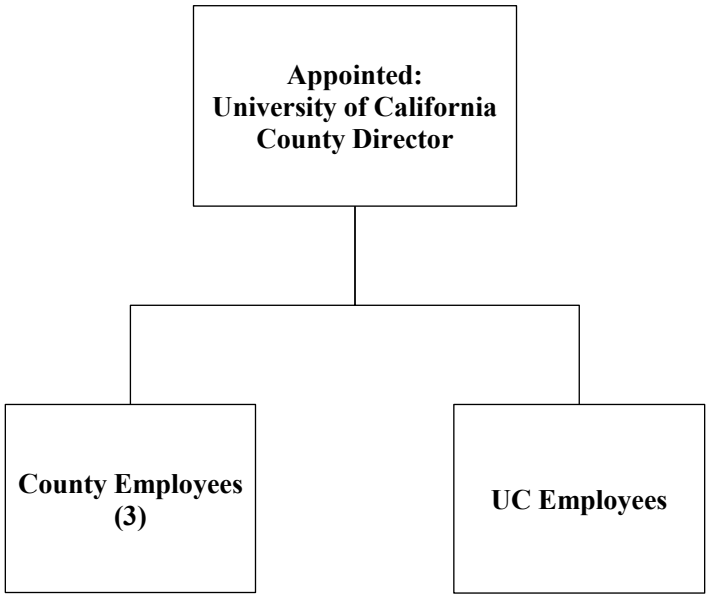
Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of reading challenge participants	34,051	30,000	34,406	30,000
Number of books read for reading challenges, for ages 0-17	652,150	400,000	810,549	600,000
Number of books read for reading challenges, for ages 18+	371,802	300,000	692,067	500,000
Number of literacy-focused events	3,887	3,000	4,669	4,000
Number of meals served	62,940	60,000	57,325	50,000
Number of public computer users	90,027	75,000	95,512	80,000
Number of Wi-Fi users	282,128	195,000	274,910	200,000
Number of people reached by social media	5,399,612	4,000,000	5,253,671	4,500,000
Number of inquiries answered	50,739	50,000	38,868	40,000
Number of unique partners/number of partnered programs held	153/2,762	150/1,200	351/4,062	150/1,500
Total amount of monetary donations received	$48,177	$100,000	$115,578	$100,000

The department maintained its focus on offering a variety of reading challenges and offering more literacy-focused events for all ages. While the number of challenge participants had a minor increase, there were significantly more books logged by adults and children/teens. Due to infrastructure closures, total number of meals served decreased, although pop-up meal programs were offered at several locations during June. Public computer use within libraries increased with a decrease in Wi-Fi users, most likely due to expanded hours. The department answered less reference inquiries this year but expect numbers to return to baseline once all branches are returned to regular operating hours. The heavy emphasis placed on community and inter-departmental partnerships proved fruitful, resulting in a staggering increase in unique partners and in partnered programs to provide more diverse library programming and strengthen community relationships. Monetary donations have returned to standard levels, mostly due to contributions from the Kern County Library Foundation and Friends of the Library. Overall, the department saw increases in engagement with reading and literacy programs, and stronger partnerships were built that will help grow our services in the future.

Mission Statement

To serve California through the creation, development, and application of knowledge in agricultural, natural, and human resources.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Advisors conducted essential research designed to increase yield and resiliency in almond, citrus, table grape, pistachio, and other crops vital to Kern's economy.
- Continued cooperative effort with the California Department of Food and Agriculture to deliver Climate Smart grant education assistance to encourage local farmers to adopt innovative sustainable agricultural techniques.
- Established a new Restoration Ecology and Weed Management program designed to promote restoration of fallow, retired, or abandoned agricultural lands.
- New Community Water Systems program seeks to enhance water quality, environmental impact mitigation and resilience for Kern's communities.
- The 4-H Youth Development Program continued the Juntos College Preparation program, in partnership with the Kern High School District, had over 200 volunteers in Fiscal Year 2024-25, reaching 1,500 youth across the County to promote STEM, agriculture, and leadership.
- Started a new Master Gardener program that seeks to educate and certify community volunteers to promote environmental stewardship through hands-on educational workshops and community garden demonstrations.

Farm and Home Advisor

Farm Advisor: Leonel Jimenez
Fund: General
Budget Unit: 6310

Function: Education
Activity: Education

Description of Major Services

The Farm and Home Advisor is a cooperative extension of the University of California (UC) and the United States Department of Agriculture. This budget unit was established to facilitate the County contribution to this collaboration by providing funds for administrative support, under a Memorandum of Understanding (MOU) with the University of California. The UC Cooperative Extension develops and distributes information on the County's production and consumption of agricultural products and relays the County's agricultural needs to the University for research on product quality and yield improvements. The UC cooperative also operates the 4-H youth program, Adult and Youth Expanded Family Nutrition Education program, and the Horticultural Outreach and Education program.

Summary of Expenditures and Revenue

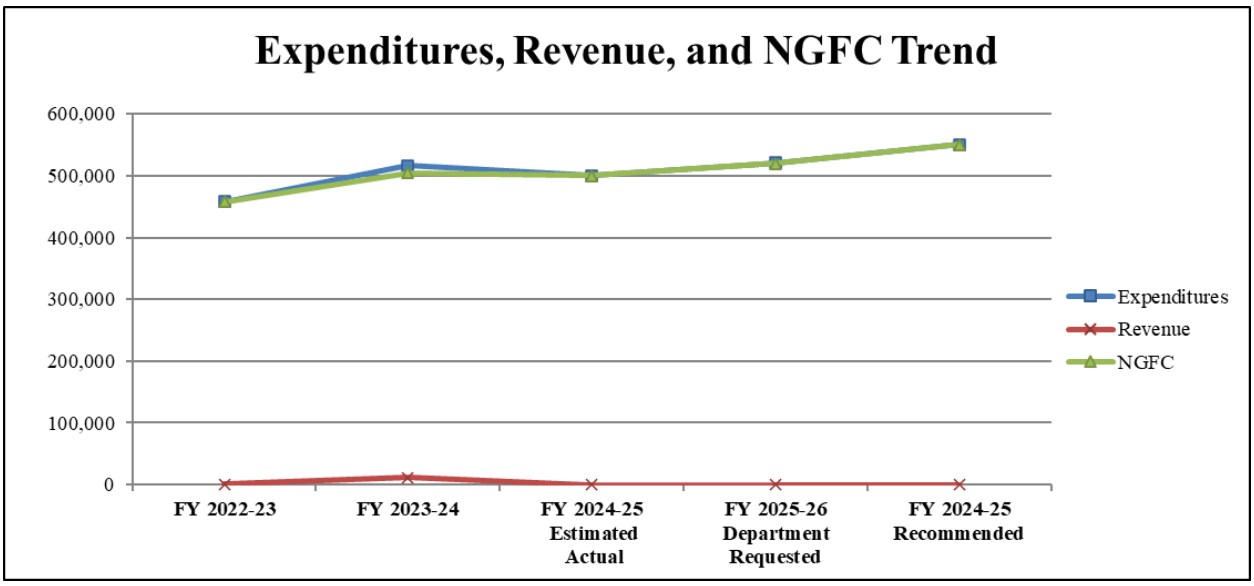
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$343,426	$290,111	$281,660	$286,698	$286,698	$316,865
Services and Supplies	172,978	230,417	218,810	233,866	233,866	233,866
TOTAL EXPENDITURES	**$516,404**	**$520,528**	**$500,470**	**$520,564**	**$520,564**	**$550,731**
REVENUE:						
Miscellaneous	$64	$64	$105	$100	$100	$100
Other Financing Sources:						
American Rescure Plan Act	11,521	0	0	0	0	0
TOTAL REVENUE	**$11,585**	**$64**	**$105**	**$100**	**$100**	**$100**
NET GENERAL FUND COST	**$504,819**	**$520,464**	**$500,365**	**$520,464**	**$520,464**	**$550,631**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

Expenditures for this budget unit are split between "in-kind" support and a direct financial contribution for the UC Cooperative Extension program in Kern County. The primary cost of in-kind support in this budget is for staffing to perform the business office functions of the Farm and Home Advisor. The direct financial contribution covers expenses such as vehicle support, information technology, field help and laboratory work, and other necessary expenses. Revenue for the department is minimal and the department is primarily funded by an allocation of Net General Fund Cost (NGFC) to cover the requirements stated in the MOU. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2023-24 to mitigate the impacts of the pandemic to continue providing governmental services.

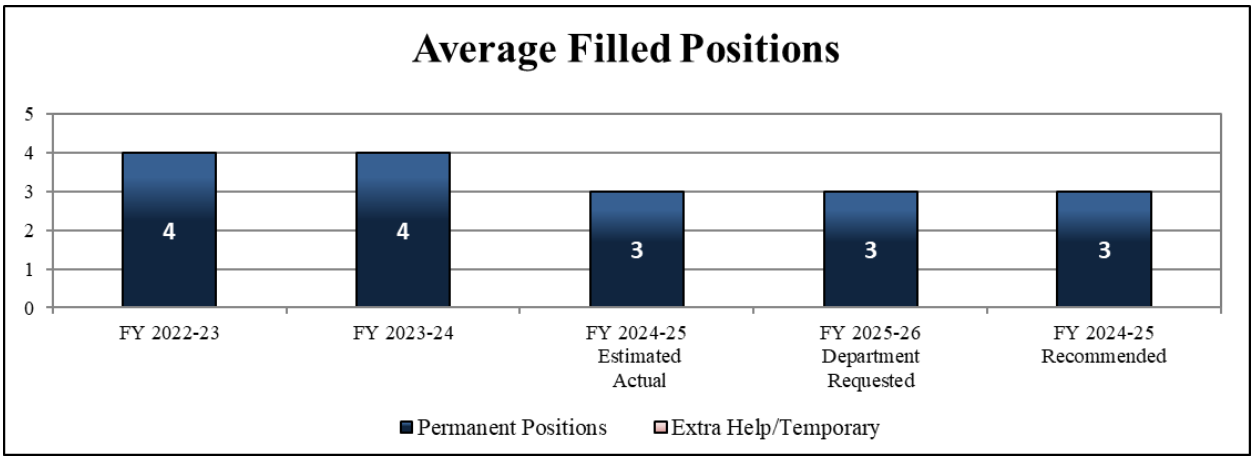
Budget Changes and Operational Impacts

The recommended budget provides the department both with funding for staff and services and supplies for business office activities, as well as the direct financial contribution to support the local UC Cooperative Extension program, as required by the MOU.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget



Summary of Authorized Positions

The department has 3 authorized permanent positions, of which all have been budgeted to be filled during FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	3	0	0	3	3	0	3
Total	3	0	0	3	3	0	3

Administration

	Classification
1	Office Service Coordinator
1	Fiscal Support Specialist
1	Office Service Technician
3	**Requested Total**

Fiscal Year 2025-26 Department Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Provide the public with educational resources designed to increase awareness of healthy behaviors and personal enrichment strategies.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of surveyed participants that report a gain in useful knowledge from nutrition education sessions.	90%	100%	90%	100%
Percentage of surveyed participants that report a gain in useful knowledge in horticulture for landscapes, gardens, and orchards	97.8%	100%	Cancelled	Cancelled
Percentage of 4-H Youth members that re-enroll	88.7%	80%	84.6%	85%
Number of Certified Master Gardener Volunteers participating in Kern County.	N/A*	30	0	30
Percentage of 4-H Adult volunteers that re-enroll	91.6%	80%	85.8%	85%
Number of collaborating community entities engaged as partners for delivery of CalFresh and Expanded Food & Nutrition Education Program (EFNEP) for youth.	80	130	96	130

Healthy eating reduces the risk of chronic diseases and improves quality of life. The department offers educational sessions on nutrition education, addressing the benefits of physical activity, healthy eating, and food safety to low-income families with children. Plants contribute to air quality, energy conservation, and CO2 uptake, while offering aesthetic benefits and food. The Certified Master Gardener Volunteer program has hired a new coordinator, and the program is in development. The program currently has 63 individuals registered in the program; however, these volunteers have not yet completed the certification training. The 4-H Youth Development Program goal is to promote citizenship, leadership and life-skills through projects led by knowledgeable adult volunteers. The longer a young person participates in 4-H, the more likely they are to experience the opportunities for growth this program offers. The goal is therefore to increase the year-to-year retention rates of both youth members and adult volunteers. Kern County's Food and Nutrition Program now uses a collaborative model that engages local community partners to deliver curriculum designed to prioritize strategies to improve the diet and health of low-income children and families. This performance measure reflects the number of collaborating community partners engaged by the program. As the number of partnering entities increases, so does the reach and impact of the program in assisting target families.

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will promote and support the County's position as a national energy and agriculture leader.

Department Goal: Ensure economic vitality by supporting local commerce through the extension of research and the application of improved operational methods and procedures.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of participants that report a gain in useful knowledge from Agriculture trainings.	98.5%	100%	96.5%	100%
Number of newsletters issued, articles published, seminars held, or other educational outreach efforts conducted during the fiscal year designed to benefit Kern County agriculture.	685	550	662	650
Number of new agricultural research projects initiated during the past year.	16	15	20	15

Farm advisors present the results of research addressing multiple areas of concern for Kern County agriculture. The measures allow for both qualitative and quantitative assessment of our performance by reporting benefits as judged by stakeholders, as well as the actual volume of materials provided to the community. Based on stakeholder input, the department is successfully addressing the needs of the agricultural community and participants are integrating new processes into their operating procedures. The farm advisors continue to refine and expand their educational outreach efforts, as measured by the number of publications issued and seminars conducted for commercial and consumer residents of Kern and surrounding counties. We have increased the target goal in this category, since output has exceeded the target in recent years. Agricultural research projects contribute to the growth and efficiencies of the agricultural industry in Kern County and beyond. The more active research that is conducted, the greater the increase in collective knowledge and practical application in the field.

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Debt Service

Department Head: Nancy Anderson
Fund: General
Budget Unit: 8120

Function: Debt Service
Activity: Interest on Long-Term Debt

Description of Major Services

This budget unit is used to make annual debt service payments for County projects and equipment financed on a long-term basis, and to pay interest on the County's short term cash flow borrowing. The County Administrative Office administers this budget unit.

Summary of Expenditures and Revenue

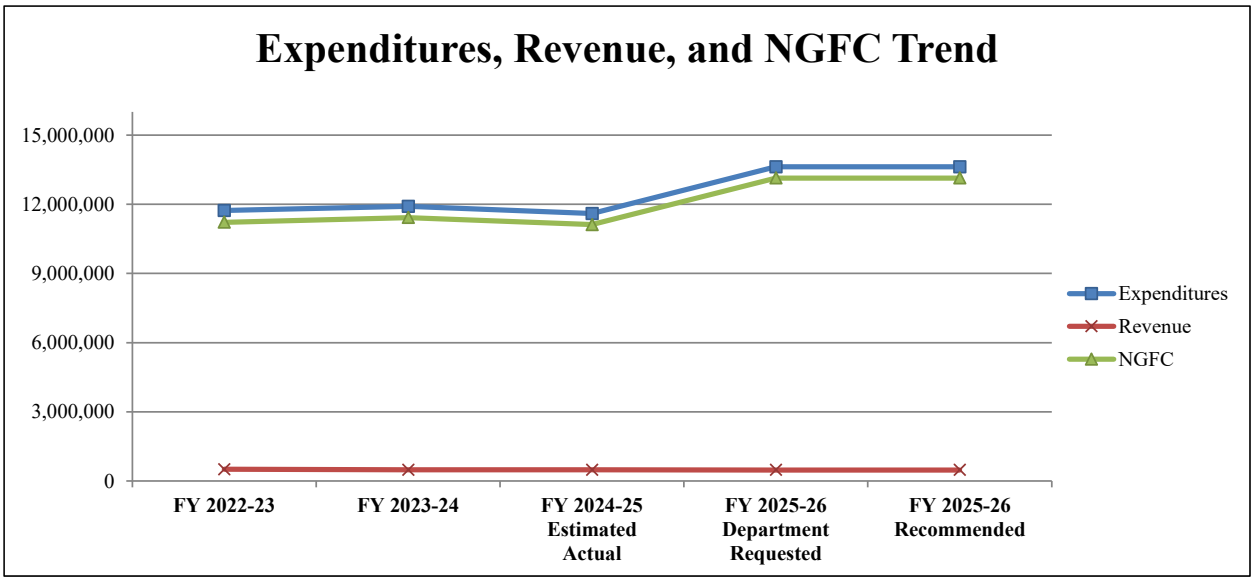
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$265,495	$842,750	$273,759	$856,250	$856,250	$856,250
Other Charges	11,641,340	12,973,474	11,323,074	12,760,472	12,760,472	12,760,472
TOTAL EXPENDITURES	**$11,906,835**	**$13,816,224**	**$11,596,833**	**$13,616,722**	**$13,616,722**	**$13,616,722**
REVENUE:						
Other Financing Sources:						
Community Development Program	$484,092	$482,630	$482,630	$481,128	$481,128	$481,128
TOTAL REVENUE	**$484,092**	**$482,630**	**$482,630**	**$481,128**	**$481,128**	**$481,128**
NET GENERAL FUND COST	**$11,422,743**	**$13,333,594**	**$11,114,203**	**$13,135,594**	**$13,135,594**	**$13,135,594**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The recommended budget includes sufficient appropriations to cover existing debt service payments for the 2016 Refunding Certificates of Participation, the 2020 safety vehicle equipment lease for the Fire Department, the 2021 Psychiatric Health Facilities financing for the Behavioral Health and Recovery Services Department, the 2022 public safety helicopter equipment lease for the Sheriff's Office, and the 2007 California Infrastructure and Economic Development Bank Loan. Appropriations are included for the estimated costs for vacant space in the Southeast Bakersfield Community Services Center. The major source of funding for this budget unit is an allocation of Net General Fund Cost (NGFC).

Budget Changes and Operational Impacts

Budgeted expenditures represent resources dedicated to debt service costs related to current and anticipated financing issuances.


Expenditures, Revenue, and NGFC Trend
15,000,000
12,000,000
9,000,000
6,000,000
3,000,000
0
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

COUNTY OF KERN
TOTAL OUTSTANDING DEBT
As of June 30, 2025

Description of Issue	Source of Payment	Principal Outstanding	Final Maturity	2025-26 Payment Obligation
Certificates of Participation				
2016 Certificates of Participation (Capital Improvement Projects)	General Fund	$52,220,000	November 1, 2034	$6,258,825
Subtotal Certificates of Participation		**$52,220,000**		**$6,258,825**
Privately Placed and Other Obligations				
Qualified Energy Conservation Bonds (Installment Purchase)	General Fund	$346,245	January 12, 2026	$361,698
Economic Development Bank Loan (5th District Curb & Gutter Project)	Community Development Block Grant	931,562	August 1, 2026	481,128
2017 Airport Terminal Refunding Lease/Leaseback	Airport Enterprise Fund	1,230,203	February 1, 2027	632,732
2019 Solar Equipment Capital Lease	General Fund	8,895,000	June 1, 2039	799,107
2019 Kern Public Services Financing Authority Facility Refunding[1]	Various Funds	3,675,000	March 1, 2031	660,483
2020 Public Safety Vehicles Capital Lease	General Fund	2,306,603	May 17, 2030	477,604
2021 Psychiatric Health Facilities Financing	Behavioral Health & Recovery Dept	24,259,579	November 1, 2041	1,735,072
2022 Public Safety Helicopter Capital Lease	General Fund	3,758,628	May 18, 2029	979,515
Subtotal Privately Placed and Other Obligations		**$45,402,820**		**$6,127,339**
Pension Obligation Bonds[2]				
2003 Taxable Pension Obligation Bonds	Various Funds	$16,299,737	August 15, 2026	$33,030,000
2008 Taxable Pension Obligation Refunding Bonds Series 2008A	Various Funds	50,000,000	August 15, 2027	2,092,500
Subtotal Pension Obligation Bonds		**$66,299,737**		**$35,122,500**
Total Long-Term Debt		**$163,922,557**		**$47,508,664**

[1] The debt service payments for the 2019 Kern Public Services Financing Authority Facility Refunding are made with the lease payments from the entities occupying the facility.

[2] The debt service payments for the 2003 and 2008 Pension Obligation Bonds are made on pro rata between various County Funds proportional to the amount of salary cost incurred in those funds.

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Appropriations for Contingencies

Department Head: Nancy Anderson
Fund: General
Budget Unit: 1970

Function: General Government
Activity: Appropriation for Contingencies

Description of Major Services

The Appropriations for Contingencies budget unit accounts for General Fund resources set aside to help protect the County from unforeseen increases in expenditures or reductions in revenue, or from extraordinary events that might otherwise substantially harm the fiscal health of the County. In doing so, it is also intended to help avoid undue service level fluctuations during periods of economic instability. The County Administrative Office administers this budget unit.

Summary of Expenditures and Revenue

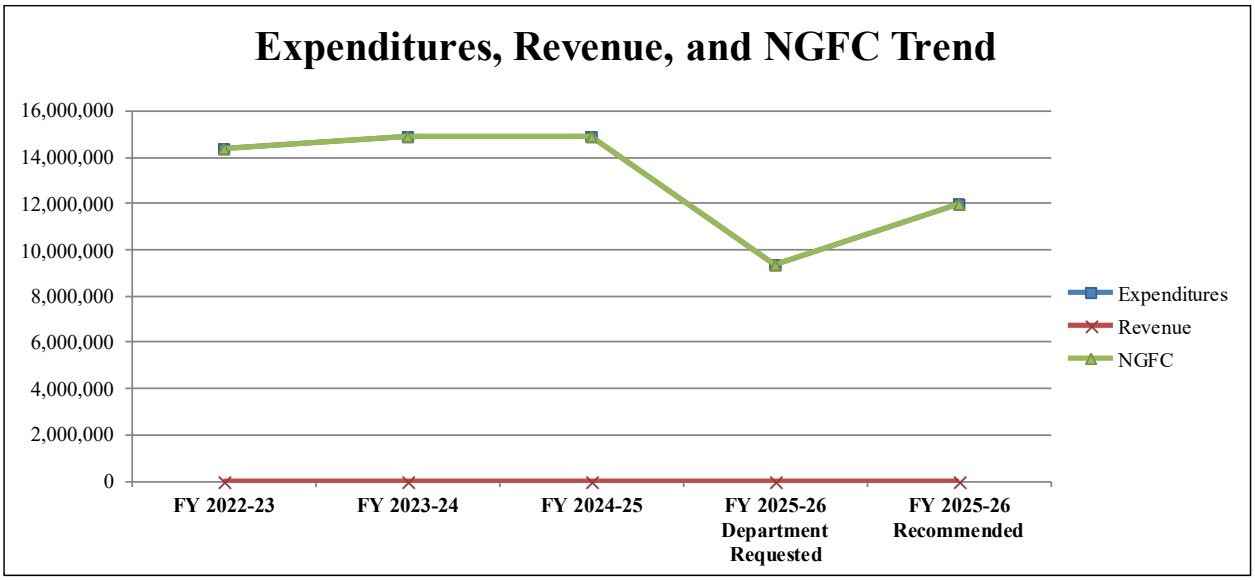
	FY 2023-24	FY 2024-25	FY 2025-26		
	Adopted	Adopted	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:					
Contingencies	$7,572,563	$14,363,068	$9,300,000	$9,300,000	$11,935,000
TOTAL EXPENDITURES	**$7,572,563**	**$14,363,068**	**$9,300,000**	**$9,300,000**	**$11,935,000**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

Expenditures are not incurred in this budget unit but rather appropriations are transferred to other General Fund budget units under limited circumstances if approved by the Board of Supervisors. The recommended budget includes the appropriation of 1% of General Fund general purpose revenue in the amount of $5.8 million to accommodate unanticipated operational changes, legislative impacts, or other economic events affecting the County's operations that could not have been reasonably anticipated. In addition, $500,000 is appropriated for other uncertainties departments may encounter. The budget unit is funded through an allocation of Net General Fund Cost.

Budget Changes and Operational Impacts

The recommended budget includes appropriations in the amount of $2 million for potential costs associated with the Sheriff Trainee program. $1 million is included as part of the recommended budget for housing stipends for Deputy Sheriffs assigned to hard-to-fill outlying locations. The goal is to provide an incentive for staff to live in the community they serve. $1 million for election related expenditures that may exceed budgeted allocations with upcoming elections and $1.6 million is included to accommodate rising insurance premium costs.


Expenditures, Revenue, and NGFC Trend
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2025	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2025-26	Total Reserves/ Designations for FY 2025-26
Governmental Funds					
00001	General				
	Reserve-General	$53,500,000	$0	$0	$53,500,000
	Reserve-Tax Litigation	8,819,509	0	0	8,819,509
	Designation for Recruitment/Retention	15,000,000	0	0	15,000,000
	Designation-Measure K-Fiscal Stability	36,090,278	0	18,647,212	54,737,490
	Designation-Working Capital	29,452,848	0	0	29,452,848
	Designation-Renewbiz	1,704,431	0	1,276,707	2,981,138
	Designation-Blight Remediation	550,000	0	0	550,000
	Designation-Retirement	68,529,022	0	0	68,529,022
	Designation-Infrastructure Replacement	48,783,944	0	0	48,783,944
	Public Safety Recruitment/Retention	1,829,000	0	0	1,829,000
	Lamont/Arvin Economic Area	2,456,072	0	500,000	2,956,072
	Designation-Fire Station 64 Replacement	355,000	0	0	355,000
	Designation- Roads Improvements	3,800,000	0	300,000	4,100,000
	Oildale Economic Area Activities	2,064,713	0	680,484	2,745,197
	Designation- Lost Hills	1,940,942	0	500,000	2,440,942
	Designation-KMC Working Capital	9,000,000	9,000,000	0	0
	Designation-Info Technology Projects	8,178,025	0	0	8,178,025
	Designation-Sheriffs Aircraft	1,698,145	0	0	1,698,145
	Designation-Westarz	2,151,660	597,572	0	1,554,088
	Designation-Jail Operations	2,962,803	0	0	2,962,803
	Parks Improvements	3,500,000	0	0	3,500,000
	Designation-Capital Projects	39,730,793	0	0	39,730,793
	Designation-Coroner Facility	0	0	0	0
	Designation-Budget Stabilization	9,314,000	0	0	9,314,000
	Designation-Park Maintenance	3,500,000	0	0	3,500,000
	Designation-CWCAP Stabilization	3,000,000	0	0	3,000,000
	Designation-Insurance Liability	0	0	17,000,000	17,000,000
	General Fund Subtotal	**$357,911,185**	**$9,597,572**	**$38,904,403**	**$387,218,016**
	Special Revenue Funds				
	Operating Special Revenue Funds				
00007	**Road**				
	Designation-General	**$8,445,919**	**$0**	**$9,741,553**	**$18,187,472**
00011	**Structural Fire**				
	Reserve-Tax Litigation	$2,006,600	$0	$0	$2,006,600
	Designation-Cost Settlement	88,239	0	0	88,239
	Designation-Infrastructure Replacement	1,000,000	0	0	1,000,000
	Designation-Fiscal Stability	16,633,354	0	0	16,633,354
	Designation-General	146,994	0	13,605,892	13,752,886
	Shafter Operational Area	1,716,848	0	0	1,716,848
	Total Structural Fire	**$21,592,035**	**$0**	**$13,605,892**	**$35,197,927**
00120	**Building Inspection**				
	Designation-General	**$13,023,542**	**$499,643**	**$0**	**$12,523,899**
00130	**Dept Of Human Services-Admin.**				
	Designation-General	**$13,556,849**	**$1,430,542**	**$0**	**$12,126,307**
00140	**Human Services-Direct Fin Aid**				
	Designation-General	**$27,355,523**	**$0**	**$2,306,522**	**$29,662,045**
00141	**Behavioral Health & Recovery Services**				
	Reserve-General	$0	$0	$13,019,289	$13,019,289
	Designation-Cost Settlement	17,028,970	0	0	17,028,970
	Designation-General	63,879,808	0	0	63,879,808
	Total Behavioral Health & Recovery Services	**$80,908,778**	**$0**	**$13,019,289**	**$93,928,067**
00145	**Aging And Adult Services**				
	Designation-General	**$835,774**	**$0**	**$813,121**	**$1,648,895**
00150	**County Clerk**				
	Designation-General	**$625,856**	**$137,809**	**$0**	**$488,047**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2025	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2025-26	Total Reserves/ Designations for FY 2025-26
00183	**Kern County Dept Of Child Support**				
	Designation-General	**$0**	**$0**	**$113,344**	**$113,344**
00192	**Recorder**				
	Designation-General	**$1,737,867**	**$0**	**$906,372**	**$2,644,239**
00270	**Code Compliance**				
	Designation-General	**$806,436**	**$70,259**	**$0**	**$736,177**
22066	**Environmental Health Services**				
	Designation-Cost Settlement	$556,545	$0	$0	$556,545
	Designation-EH - Displaced Tenants	45,000	0	0	45,000
	Designation-General	1,680,268	00	277094	1,957,362
	Total Environmental Health Services	**$2,281,813**	**$0**	**$277,094**	**$2,558,907**
24101	**Development Services**				
	Designation-General	**$1,654,168**	**$0**	**$538,518**	**$2,192,686**
	Operating Special Revenue Funds Subtotal	**$172,824,560**	**$2,138,253**	**$41,321,705**	**$212,008,012**
	Non-Operating Special Revenue Funds				
00160	**Wildlife Resources**				
	Designation-General	**$14,079**	**$0**	**$4,520**	**$18,599**
00161	**Timber Harvest Fund**				
	Designation-General	**$3,329**	**$3,329**	**$0**	**$0**
00163	**Probation Juvenile Justice Realignment Fund**				
	Designation-General	**$2,531,847**	**$0**	**$1,759,241**	**$4,291,088**
00164	**Real Estate Fraud**				
	Designation-General	**$1,012,038**	**$0**	**$984,343**	**$1,996,381**
00166	**SB 823 Juvenile Justice 2021 Realignment**				
	Designation-General	**$12,598,720**	**$9,245,722**	**$0**	**$3,352,998**
00170	**Off Highway Motor Vehicle License**				
	Designation-General	**$1,273,789**	**$0**	**$74,433**	**$1,348,222**
00171	**Planned Local Drainage-Shalimar**				
	Designation-Infrastructure Replacement	$11,725	$0	$0	$11,725
	Designation-General	1,008	0	0	1,008
	Total Planned Local Drainage-Shalimar	**$12,733**	**$0**	**$0**	**$12,733**
00172	**Planned Local Drainage-Brundage**				
	Designation-Infrastructure Replacement	**$151,473**	**$0**	**$0**	**$151,473**
00173	**Planned Local Drainage-Orangewood**				
	Designation-Infrastructure Replacement	**$1,054,731**	**$0**	**$0**	**$1,054,731**
00174	**Planned Local Drainage-Breckenridge**				
	Designation-Infrastructure Replacement	**$41,410**	**$0**	**$0**	**$41,410**
00175	**Range Improvement Section 15**				
	Designation-General	**$9,696**	**$0**	**$5,277**	**$14,973**
00176	**Planned Local Drainage-Oildale**				
	Designation-Infrastructure Replacement	**$222,672**	**$0**	**$0**	**$222,672**
00177	**Range Improvement Section 3**				
	Designation-General	**$1,750**	**$187**	**$0**	**$1,563**
00179	**Probation Training**				
	Designation-General	**$191,174**	**$0**	**$121,747**	**$312,921**
00180	**DNA Identification**				
	Designation-General	**$7,247**	**$0**	**$33,155**	**$40,402**
00181	**Local Public Safety**				
	Designation-General	**$32,172,370**	**$0**	**$1,047,135**	**$33,219,505**
00182	**Sheriff Facility Training**				
	Designation-General	**$317,304**	**$0**	**$46,777**	**$364,081**
00184	**Automated Fingerprint Fund**				
	Designation-General	**$1,736,169**	**$583,204**		**$1,152,965**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2025	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2025-26	Total Reserves/ Designations for FY 2025-26
00186	**Juvenile Justice Facility Temporary Construction**				
	Designation-General	**$11,582**	**$0**	**$0**	**$11,582**
00187	**Emergency Medical Services Fund**				
	Designation-General	**$5,736,017**	**$0**	**$564,509**	**$6,300,526**
00188	**Automated County Warrant System**				
	Designation-General	**$33,700**	**$0**	**$0**	**$33,700**
00190	**Domestic Violence**				
	Designation-General	**$238,898**	**$8,156**	**$0**	**$230,742**
00191	**Criminal Justice Facilities Construction**				
	Designation-General	**$111,856**	**$0**	**$164,465**	**$276,321**
00194	**Recorder- Social Security Truncation**				
	Designation-General	**$240,037**	**$10,496**	**$0**	**$229,541**
00195	**Alcoholism Program**				
	Designation-General	**$47,917**	**$15,894**	**$0**	**$32,023**
00196	**Alcohol Abuse Education/Prevention**				
	Designation-General	**$40,130**	**$10,817**	**$0**	**$29,313**
00197	**Drug Program Fund**				
	Designation-General	**$13,625**	**$5,004**	**$0**	**$8,621**
00198	**Recorders Modernization Fund**				
	Designation-General	**$2,023,699**	**$707,709**	**$0**	**$1,315,990**
00199	**Opioid Settlement Funds**				
	Designation-General	**$9,766,838**	**$0**	**$7,910,118**	**$17,676,956**
00264	**Tax Loss Reserve**				
	Reserve-1% Teeter Plan	$10,463,507	$0	$0	$10,463,507
	Designation-General	48,207,500	0	0	48,207,500
	Total Tax Loss Reserve	**$58,671,007**	**$0**	**$0**	**$58,671,007**
00266	**Redemption Systems**				
	Designation-General	**$2,127,372**	**$0**	**$3,571**	**$2,130,943**
22010	**County Local Revenue Fund 2011**				
	Designation-AB109	$17,155,256	$0	$83,262	$17,238,518
	Designation-General	152,202,362	0	4,957,117	157,159,479
	Support Services Reserve	5,185,314	0	0	5,185,314
	Total County Local Revenue Fund 2011	**$174,542,932**	**$0**	**$5,040,379**	**$179,583,311**
22021	**In Hemp Cultivation Fee**				
	Designation-General	**$24,871**	**$0**	**$0**	**$24,871**
22023	**Ind Hemp Cultivation Depo**				
	Designation-General	**$78,267**	**$0**	**$0**	**$78,267**
22027	**Sterilization Fund**				
	Designation-General	**$107,588**	**$4,739**	**$0**	**$102,849**
22036	**Board Of Trade-Advertising**				
	Designation-General	**$112,146**	**$0**	**$157,058**	**$269,204**
22042	**General Plan Admin Surcharge**				
	Designation-General	**$454,182**	**$0**	**$1,129,504**	**$1,583,686**
22045	**Co-Wide Crime Prev. P.C.1202.5**				
	Designation-General	**$17,886**	**$0**	**$1,264**	**$19,150**
22046	**Sheriff-Electronic Monitoring**				
	Designation-General	**$6,196**	**$408**	**$0**	**$5,788**
22064	**D.A.-Local Forfeiture Trust**				
	Designation-General	**$443,646**	**$0**	**$22,225**	**$465,871**
22069	**Public Health Miscellaneous**				
	Designation-General	**$43,122**	**$0**	**$0**	**$43,122**
22073	**Health-MAA/TCM**				
	Designation-General	**$158,155**	**$0**	**$253**	**$158,408**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2025	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2025-26	Total Reserves/ Designations for FY 2025-26
22074	**Debris/Ash Removal Installment Payments**				
	Designation-General	**$1,093,949**	**$0**	**$0**	**$1,093,949**
22076	**Child Restraint Loaner Program**				
	Designation-General	**$23,150**	**$0**	**$17,469**	**$40,619**
22079	**District Attorney Equipment/Automation**				
	Designation-General	**$158,688**	**$0**	**$3,003**	**$161,691**
22083	**Officer Wellness Mental Health Grant**				
	Designation-General	**$67,976**	**$67,976**	**$0**	**$0**
22085	**Mental Health Services Act**				
	Designation-General	**$81,680,344**	**$0**	**$23,777,616**	**$105,457,960**
22086	**MHSA Prudent Reserve**				
	Designation-General	**$9,198,962**	**$0**	**$4,997,100**	**$14,196,062**
22087	**Criminalistics Laboratories**				
	Designation-General	**$243,004**	**$0**	**$2,259**	**$245,263**
22097	**Asset Forfeiture 15 Percent**				
	Designation-General	**$18,259**	**$0**	**$566**	**$18,825**
22098	**Probation Asset Forfeiture**				
	Designation-General	**$69,879**	**$0**	**$636**	**$70,515**
22107	**Asset Forfeiture Federal**				
	Designation-General	**$365,408**	**$0**	**$15,368**	**$380,776**
22123	**Vehicle/Apparatus**				
	Designation-General	**$4,861,930**	**$0**	**$210,217**	**$5,072,147**
22124	**Oil And Gas Program**				
	Designation-General	**$1,072,314**	**$251,427**	**$0**	**$820,887**
22125	**Hazardous Waste Settlements**				
	Designation-General	**$1,505,864**	**$0**	**$380,875**	**$1,886,739**
22126	**Sheriff-Rural Crime**				
	Designation-General	**$41,512**	**$4,474**	**$0**	**$37,038**
22127	**Sheriff Cal-Id**				
	Designation-General	**$1,708,192**	**$721,317**	**$0**	**$986,875**
22128	**Sheriff Civil Subpoenas**				
	Designation-General	**$34,186**	**$2,000**	**$0**	**$32,186**
22129	**KNET- Asset Forfeiture**				
	Designation-General	**$98,270**	**$58,671**	**$0**	**$39,599**
22131	**Sheriff Drug Abuse Gang Diversion**				
	Designation-General	**$143,868**	**$0**	**$1,202**	**$145,070**
22132	**Sheriff Training**				
	Designation-General	**$109,647**	**$63,733**	**$0**	**$45,914**
22133	**Sheriff-Work Release**				
	Designation-General	**$292,271**	**$125,182**	**$0**	**$167,089**
22134	**Sheriff- Seizure Of Gaming Device**				
	Designation-General	**$77,276**	**$77,276**	**$0**	**$0**
22137	**Sheriff-State Forfeiture**				
	Designation-General	**$53,240**	**$0**	**$0**	**$53,240**
22138	**Sheriff Civil Automated**				
	Designation-General	**$0**	**$0**	**$73,964**	**$73,964**
22140	**Sheriffs Firearms**				
	Designation-General	**$31,224**	**$7,735**		**$23,489**
22141	**Sheriff-Judgement Debtors Fee**				
	Designation-General	**$367,063**	**$295,996**	**$0**	**$71,067**
22142	**Sheriff Comm Resources**				
	Designation-General	**$3,444**	**$934**	**$0**	**$2,510**
22143	**Sheriff Volunteer Serv Grp**				
	Designation-General	**$68,121**	**$20,001**	**$0**	**$48,120**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2025	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2025-26	Total Reserves/ Designations for FY 2025-26
22144	**Sher-Controlled Substance**				
	Designation-General	**$80,309**	**$0**	**$30,707**	**$111,016**
22153	**Bakersfield Planned Sewer #1**				
	Designation-Infrastructure Replacement	$2,833,277	$0	$0	$2,833,277
	Designation-General	255,644	0	0	255,644
	Total Bakersfield Planned Sewer #1	**$3,088,921**	**$0**	**$0**	**$3,088,921**
22156	**DIVCA Local Franchise Fee**				
	Designation-General	**$2,930,151**	**$0**	**$84,093**	**$3,014,244**
22158	**Bakersfield Planned Sewer #2**				
	Designation-Infrastructure Replacement	**$433,843**	**$0**	**$0**	**$433,843**
22160	**Sheriff Cal-MMET**				
	Designation-General	**$15,513**	**$0**	**$244**	**$15,757**
22161	**HIDTA-State Asset Forfeit**				
	Designation-General	**$637,656**	**$0**	**$1,131**	**$638,787**
22162	**Cal-MMET-State Asset Forfeit**				
	Designation-General	**$229,897**	**$4,950**	**$0**	**$224,947**
22163	**High Tech Equipment**				
	Designation-General	**$4,637**	**$0**	**$133**	**$4,770**
22164	**Bakersfield Planned Sewer #3**				
	Designation-Infrastructure Replacement	**$70,221**	**$0**	**$0**	**$70,221**
22166	**Bakersfield Planned Sewer #4**				
	Designation-General	**$192,359**	**$0**	**$0**	**$192,359**
22167	**Bakersfield Planned Sewer #5**				
	Designation-Infrastructure Replacement	**$192,566**	**$0**	**$0**	**$192,566**
22173	**Co Planned Sewer Area A**				
	Designation-Infrastructure Replacement	**$318,108**	**$0**	**$0**	**$318,108**
22175	**Airport Reserve-Ga Cap/Match**				
	Designation-Infrastructure Replacement	**$3,823,689**	**$0**	**$889,418**	**$4,713,107**
22177	**Co Planned Sewer Area B**				
	Designation-General	**$61,004**	**$0**	**$0**	**$61,004**
22184	**County Service Area #71 Septic Abandonment**				
	Designation-Infrastructure Replacement	**$1,253,469**	**$0**	**$0**	**$1,253,469**
22185	**Wraparound Savings**				
	Designation-General	**$10,524,909**	**$8,836,296**	**$0**	**$1,688,613**
22187	**Recorders Electronic Recording**				
	Designation-General	**$248,238**	**$0**	**$2,213**	**$250,451**
22188	**Fireworks Violations**				
	Designation-General	**$7,718**	**$0**	**$0**	**$7,718**
22190	**Community Corrections Perform Incentive**				
	Designation-General	**$495,762**	**$0**	**$5,433**	**$501,195**
22194	**Veterans Grant Fund**				
	Designation-General	**$557,575**	**$0**	**$0**	**$557,575**
22195	**Parks Donation Fund**				
	Designation-General	**$3,793**	**$0**	**$0**	**$3,793**
22196	**Rural Crimes/Env Impact Fee**				
	Designation-General	**$1,207,364**	**$0**	**$0**	**$1,207,364**
22197	**Industrial Firefighting Vehicle**				
	Designation-General	**$10,350**	**$0**	**$0**	**$10,350**
22198	**Oil & Gas Road Maintenance**				
	Designation-General	**$4,210,525**	**$0**	**$205,000**	**$4,415,525**
24026	**Victim Services**				
	Designation-General	**$313,706**	**$0**	**$62,902**	**$376,608**
24028	**D.A.-Federal Forfeiture**				
	Designation-General	**$266,413**	**$0**	**$5,715**	**$272,128**
24038	**Da-Court Ordered Penalties**				
	Designation-General	**$1,082,593**	**$0**	**$270,231**	**$1,352,824**
24042	**Fire Dept Donations**				
	Designation-General	**$37,375**	**$0**	**$49,062**	**$86,437**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2025	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2025-26	Total Reserves/ Designations for FY 2025-26
24043	**State Fire**				
	Designation-General	**$1,826,821**	**$516,347**	**$0**	**$1,310,474**
24044	**Fire-Hazard Reduction**				
	Designation-General	**$1,098,019**	**$674,600**	**$0**	**$423,419**
24047	**Fire-Helicopter Operations**				
	Designation-General	**$535,358**	**$0**	**$0**	**$535,358**
24050	**Mobile Fire Kitchen**				
	Designation-General	**$3,397**	**$0**	**$0**	**$3,397**
24057	**Inmate Welfare**				
	Designation-General	**$1,062,866**	**$623,415**	**$0**	**$439,451**
24059	**TCM/MAA Programs Fund**				
	Designation-General	**$5,682,370**	**$556,222**	**$0**	**$5,126,148**
24060	**Juvenile Inmate Welfare**				
	Designation-General	**$218,890**	**$0**	**$1,845**	**$220,735**
24063	**CCP Community Recidivism**				
	Designation-General	**$5,658,209**	**$974,109**	**$0**	**$4,684,100**
24066	**Kern County Children**				
	Designation-General	**$371,059**	**$330,151**	**$0**	**$40,908**
24067	**Kern County Library Donations**				
	Designation-General	**$450,100**	**$86,780**	**$0**	**$363,320**
24086	**Governor`s Office Emergency Services**				
	Designation-General	**$627**	**$0**	**$0**	**$627**
24088	**Core Area Metro Bakersfield Impact**				
	Designation-General	**$4,129,254**	**$0**	**$0**	**$4,129,254**
24089	**Metro Bakersfield Transport Impact**				
	Designation-General	**$19,891,621**	**$0**	**$5,137,550**	**$25,029,171**
24091	**Rosamond Transport Impact**				
	Designation-General	**$1,951,409**	**$0**	**$0**	**$1,951,409**
24095	**Bakersfield Mitigation**				
	Designation-General	**$3,013,915**	**$0**	**$0**	**$3,013,915**
24096	**Tehachapi Transport Impact Core**				
	Designation-General	**$40,063**	**$0**	**$0**	**$40,063**
24097	**Tehachapi Transport Impact Non-Core**				
	Designation-General	**$5,473,748**	**$0**	**$0**	**$5,473,748**
24098	**Project Impact Mitigation Fund**				
	Designation-General	**$135,814**	**$0**	**$0**	**$135,814**
24105	**Jamison Center**				
	Designation-General	**$32,902**	**$21,833**	**$0**	**$11,069**
24125	**Strong Motion Instrumentation**				
	Designation-General	**$86,670**	**$0**	**$0**	**$86,670**
24126	**Tobacco Education Control Program**				
	Designation-General	**$344,961**	**$342,356**	**$0**	**$2,605**
24137	**Vital & Health Statistics-Health**				
	Designation-General	**$320,374**	**$0**	**$69,341**	**$389,715**
24138	**Vital & Health Statistics-Recorder**				
	Designation-General	**$453,855**	**$25,146**	**$0**	**$428,709**
24139	**Vital & Health Statistics-County Clerk**				
	Designation-General	**$8,857**	**$0**	**$0**	**$8,857**
24140	**Tobacco Control Grant Funding**				
	Designation-General	**($26,492)**	**$1,084**	**$0**	**($27,576)**
24141	**CDPH Emergency Prep Grant**				
	Designation-General	**$35,383**	**$0**	**$0**	**$35,383**
24300	**Oildale Revitalization Fund**				
	Designation-General	**$8,420**	**$0**	**$0**	**$8,420**
25120	**Parcel Map In-Lieu Fees**				
	Designation-General	**$289,383**	**$151,565**	**$0**	**$137,818**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2025	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2025-26	Total Reserves/ Designations for FY 2025-26
29090	**Public Defense Pilot Program Grant**				
	Designation-General	**$0**	**$0**	**$466,203**	**466,203**
	Non-Operating Special Revenue Funds Subtotal	**497,188,758**	**25,437,241**	**55,831,470**	**527,582,987**
Total Special Revenue Funds		**670,013,318**	**27,575,494**	**97,153,175**	**739,590,999**
	Capital Project Funds				
00004	**ACO-General**				
	Designation-Infrastructure Replacement	**$12,198,661**	**$0**	**$0**	**$12,198,661**
00012	**ACO-Structural Fire**				
	Designation-General	**$418,853**	**$0**	**$9,602,200**	**$10,021,053**
00223	**Psychiatric Health Facility Construction**				
	Designation-General	**$45,333**	**$0**	**$0**	**$45,333**
00235	**Tobacco Secure Proceeds-Cp Fund**				
	Designation-Cash With Trustee	$16,609,129	$0	$0	$16,609,129
	Designation-General	31,451	0	0	31,451
	Total Tobacco Secure Proceeds-Cp Fund	**$16,640,580**	**$0**	**$0**	**$16,640,580**
	Capital Project Funds Subtotal	**$29,303,427**	**$0**	**$9,602,200**	**$38,905,627**
Total Governmental Funds		**1,057,227,930**	**37,173,066**	**145,659,778**	**1,165,714,642**
Other Funds					
	Other Agencies				
	Public Employment Grant Program				
29055	**Employers Training Resource-Non-WIOA**				
	Designation-General	**$288,679**	**$0**	**$7,011**	**$295,690**
29060	**Employers Training Resource-WIOA**				
	Designation-General	**$1,715,738**	**$0**	**$213,049**	**$1,928,787**
	Public Employment Grant Program Subtotal	**$2,004,417**	**$0**	**$220,060**	**$2,224,477**
	Community Development Grant Funds				
29074	**Community Development-Emergency Shelter Gran**				
	Designation-General	**$755**	**$0**	**$14**	**$769**
29075	**Community Development-NSP Grant**				
	Designation-General	**$308**	**$0**	**$0**	**$308**
29077	**Emergency Solutions Grant- California (Fed)**				
	Designation-General	**$31,688**	**$30,267**	**$0**	**$1,421**
29080	**Community Development-Program**				
	Designation-General	**$99,178**	**$37,180**	**$0**	**$61,998**
29086	**Community Development-Home Investment**				
	Reserve-General	$116,065	$0	$0	$116,065
	Designation-General	276,619	0	154,139	430,758
	Total Community Development-Home Investment	**$392,684**	**$0**	**$154,139**	**$546,823**
29089	**Community Development-Other Funding Source**				
	Designation-General	**$80,149**	**$0**	**$0**	**$80,149**
	Community Development Grant Funds Subtotal	**$604,762**	**$67,447**	**$154,153**	**$691,468**
	Internal Service Funds				
30010	**Group Health Self-Insurance Program-ISF**				
	Reserve-Deposits W/Others	**$1,519,325**	**$0**	**$0**	**$1,519,325**
30012	**G.S. Garage Internal Service Fund**				
	Designation-Vehicle Replacement	**$7,668,846**	**$0**	**$0**	**$7,668,846**
	Internal Service Funds Subtotal	**$9,188,171**	**$0**	**$0**	**$9,188,171**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2025	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2025-26	Total Reserves/ Designations for FY 2025-26
	Enterprise Funds				
35005	**Airport Enterprise Fund**				
	Reserve-Imprest Cash	**$1,350**	**$0**	**$0**	**$1,350**
35050	Solid Waste Management Enterprise Fund				
	Reserve-Imprest Cash	$12,885	0	0	$12,885
	Designation-Article 5 Fin Assurance	2,000,000	0	0	2,000,000
	Designation-Hcp Mitigation Offsets	1,294,094	0	0	1,294,094
	Designation-Bena Slf Ph2A Closure/Pc	4,798,985	0	0	4,798,985
	Designation-Boron Slf Clos/Postclos	1,313,674	0	0	1,313,674
	Designation-Mojave-Rosamond Slf Ph1 C/Pc	2,832,596	0	0	2,832,596
	Designation-Ridgecrest-Inyokern Slf C/	6,531,180	0	0	6,531,180
	Designation-Shafter-Sco Slf Closure/Pc	8,334,383	0	0	8,334,383
	Designation-Taft Slf Closure/Postclo	2,039,605	0	0	2,039,605
	Designation-Tehachapi Slf Closure/Pc	3,149,199	0	0	3,149,199
	Total Solid Waste Management Enterprise Fund	**$32,306,601**	**$0**	**$0**	**$32,306,601**
	Enterprise Funds Subtotal	**$32,307,951**	**$0**	**$0**	**$32,307,951**
	Special Districts				
	County Service Areas				
40515	**County Service Area #3**				
	Designation-General	**$4,804**	**$0**	**$887**	**$5,691**
40520	**County Service Area #4**				
	Designation-General	**$525**	**$0**	**$1,242**	**$1,767**
40525	**County Service Area #5**				
	Designation-General	**$9,788**	**$0**	**$1,798**	**$11,586**
40530	**County Service Area #6**				
	Designation-General	**$28,311**	**$0**	**$23,667**	**$51,978**
40535	**County Service Area #7**				
	Designation-General	**$3,055**	**$0**	**$2,200**	**$5,255**
40540	**County Service Area #8**				
	Designation-General	**$37,552**	**$0**	**$1,436**	**$38,988**
40545	**County Service Area #9**				
	Designation-Infrastructure Replacement	$4,848	$0	$0	$4,848
	Designation-General	36,012	0	4,809	40,821
	Total County Service Area #9	**$40,860**	**$0**	**$4,809**	**$45,669**
40548	**County Service Area #10 Zone 6**				
	Designation-Infrastructure Replacement	**$87,595**	**$0**	**$0**	**$87,595**
40550	**County Service Area #10**				
	Designation-General	**$0**	**$0**	**$5,419**	**$5,419**
40555	**County Service Area #11**				
	Designation-General	**$110,400**	**$0**	**$12,660**	**$123,060**
40556	**County Service Area #11 Zone 4**				
	Designation-General	**$33,572**	**$0**	**$0**	**$33,572**
40557	**County Service Area #11 Zone 5**				
	Designation-Infrastructure Replacement	$20,769	$0	$0	$20,769
	Designation-General	40,689	0	10,193	50,882
	Total County Service Area #11 Zone 5	**$61,458**	**$0**	**$10,193**	**$71,651**
40561	**County Service Area #12.2**				
	Designation-General	**$3**	**$0**	**$0**	**$3**
40565	**County Service Area #12.6**				
	Designation-General	**$7,145**	**$0**	**$0**	**$7,145**
40568	**County Service Area #12.9**				
	Designation-General	**$2,095**	**$0**	**$0**	**$2,095**
40595	**County Service Area #13**				
	Designation-General	**$2,410**	**$3**	**$0**	**$2,407**
40600	**County Service Area #14**				
	Designation-Infrastructure Replacement	$37,129	$0	$0	$37,129
	Designation-General	56,254	0	14,948	71,202
	Total County Service Area #14	**$93,383**	**$0**	**$14,948**	**$108,331**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2025	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2025-26	Total Reserves/ Designations for FY 2025-26
40605	**County Service Area #15**				
	Designation-General	**$14,657**	**$0**	**$2,392**	**$17,049**
40607	**County Service Area #15 Zone 5**				
	Designation-General	**$2,676**	**$0**	**$1,765**	**$4,441**
40609	**County Service Area #15 Zone 4**				
	Designation-General	**$8,224**	**$0**	**$1,457**	**$9,681**
40610	**County Service Area #16**				
	Designation-General	**$29,113**	**$18,825**	**$0**	**$10,288**
40615	**County Service Area #17**				
	Designation-General	**$120,798**	**$0**	**$7,552**	**$128,350**
40616	**County Service Area #17 Zone 1**				
	Designation-Infrastructure Replacement	**$257,535**	**$0**	**$45,247**	**$302,782**
40617	**County Service Area #17 Zone 2**				
	Designation-General	**$41,441**	**$0**	**$58,101**	**$99,542**
40618	**County Service Area #17 Zone 3**				
	Designation-General	**$23,569**	**$0**	**$9,215**	**$32,784**
40620	**County Service Area #18**				
	Designation-General	**$130,769**	**$0**	**$11,938**	**$142,707**
40626	**County Service Area #18 Zone 5**				
	Designation-General	**$14,451**	**$0**	**$3,371**	**$17,822**
40627	**County Service Area #18 Zone 6**				
	Designation-Infrastructure Replacement	**$53,501**	**$0**	**$21,939**	**$75,440**
40628	**County Service Area #18 Zone 7**				
	Designation-Infrastructure Replacement	**$49,958**	**$0**	**$12,521**	**$62,479**
40630	**County Service Area #20**				
	Designation-Infrastructure Replacement	$49,664	$0	$0	$49,664
	Designation-General	52,739	0	5,306	58,045
	Total County Service Area #20	**$102,403**	**$0**	**$5,306**	**$107,709**
40635	**County Service Area #21**				
	Designation-Infrastructure Replacement	$3,056	$0	$0	$3,056
	Designation-General	3,908	1,724	0	2,184
	Total County Service Area #21	**$6,964**	**$1,724**	**$0**	**$5,240**
40640	**County Service Area #22**				
	Designation-Infrastructure Replacement	$41,216	$0	$0	$41,216
	Designation-General	55,346	0	6,589	61,935
	Total County Service Area #22	**$96,562**	**$0**	**$6,589**	**$103,151**
40645	**County Service Area #23**				
	Designation-Infrastructure Replacement	$32,392	$0	$0	$32,392
	Designation-General	$0	0	15,927	15,927
	Total Co Serv Area #23 Zone	**$32,392**	**$0**	**$15,927**	**$48,319**
40648	**Co Serv Area #23 Zone 1**				
	Designation-Infrastructure Replacement	$3,780	$0	$0	$3,780
	Designation-General	4,250	0	474	4,724
	Total Co Serv Area #23 Zone 1	**$8,030**	**$0**	**$474**	**$8,504**
40650	**County Service Area #24**				
	Designation-General	**$3,033**	**$57**	**$0**	**$2,976**
40655	**County Service Area #25**				
	Designation-General	**$1,444**	**$0**	**$0**	**$1,444**
40660	**County Service Area #26**				
	Designation-General	**$53,129**	**$0**	**$6,191**	**$59,320**
40665	**County Service Area #27**				
	Designation-Infrastructure Replacement	$5,294	$0	$0	$5,294
	Designation-General	86,074	8155	0	77,919
	Total County Service Area #27	**$91,368**	**$8,155**	**$0**	**$83,213**
40666	**County Service Area 27 Zone 2**				
	Designation-Infrastructure Replacement	$45,708	$0	$0	$45,708
	Designation-General	5,251	0	00	5,251
	Total County Service Area 27 Zone 2	**$50,959**	**$0**	**$0**	**$50,959**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2025	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2025-26	Total Reserves/ Designations for FY 2025-26
40675	**County Service Area #29**				
	Designation-General	**$1,845**	**$191**	**$0**	**$1,654**
40676	**County Service Area #30 Zone 6**				
	Designation-Infrastructure Replacement	$79,613	$0	$0	$79,613
	Designation-General	13512	0	00	13,512
	Total County Service Area #30 Zone 6	**$93,125**	**$0**	**$0**	**$93,125**
40680	**County Service Area #30**				
	Designation-General	**$0**	**$0**	**$2,459**	**$2,459**
40682	**County Service Area #30 Zone 2**				
	Designation-Infrastructure Replacement	$6,894	$0	$0	$6,894
	Designation-General	1,942	0	00	1,942
	Total County Service Area #30 Zone 2	**$8,836**	**$0**	**$0**	**$8,836**
40685	**County Service Area #31**				
	Designation-Infrastructure Replacement	$2,484	$0	$0	$2,484
	Designation-General	8,870	0	1,124	9,994
	Total County Service Area #31	**$11,354**	**$0**	**$1,124**	**$12,478**
40690	**County Service Area #32**				
	Designation-General	**$3,026**	**$161**	**$0**	**$2,865**
40700	**County Service Area #34**				
	Designation-General	**$40,082**	**$8,552**	**$0**	**$31,530**
40710	**County Service Area #36**				
	Designation-General	**$149,853**	**$10,927**	**$0**	**$138,926**
40711	**County Service Area #36 Zone 1**				
	Designation-Infrastructure Replacement	$1,273	$0	$0	$1,273
	Designation-General	23,167	0	4,129	27,296
	Total County Service Area #36 Zone 1	**$24,440**	**$0**	**$4,129**	**$28,569**
40712	**County Service Area #36 Zone 2**				
	Designation-General	**$9,043**	**$0**	**$691**	**$9,734**
40713	**County Service Area #36 Zone 3**				
	Designation-General	3,471	0	00	3,471
	Total County Service Area #36 Zone 3	**$3,471**	**$0**	**$0**	**$3,471**
40715	**County Service Area #37**				
	Designation-General	**$45,957**	**$0**	**$1,966**	**$47,923**
40720	**County Service Area #38**				
	Designation-General	**$3,162**	**$2,019**	**$0**	**$1,143**
40722	**County Service Area #39 Zone 4**				
	Designation-Infrastructure Replacement	$23,124	$0	$0	$23,124
	Designation-General	648	0	1,695	2,343
	Total County Service Area #39 Zone 4	**$23,772**	**$0**	**$1,695**	**$25,467**
40723	**County Service Area #39 Zone 5**				
	Designation-Infrastructure Replacement	$1,938	$0	$0	$1,938
	Designation-General	2,026	0	260	2,286
	Total County Service Area #39 Zone 5	**$3,964**	**$0**	**$260**	**$4,224**
40724	**County Service Area #40.1 Ems**				
	Designation-General	**$354,608**	**$0**	**$84,050**	**$438,658**
40725	**County Service Area #39**				
	Designation-Infrastructure Replacement	**$8,556**	**$0**	**$0**	**$8,556**
40726	**Co Service Area #39 Zone 1**				
	Designation-Infrastructure Replacement	$14,842	$0	$0	$14,842
	Designation-General	29,270	00	4,516	33,786
	Total Co Service Area #39 Zone 1	**$44,112**	**$0**	**$4,516**	**$48,628**
40727	**Co Service Area #39.2 Z Of B2**				
	Designation-Infrastructure Replacement	$10,451	$0	$0	$10,451
	Designation-General	5,448	00	0	5,448
	Total Co Service Area #39.2 Z Of B2	**$15,899**	**$0**	**$0**	**$15,899**
40730	**County Service Area #40**				
	Designation-General	**$156,447**	**$0**	**$54,654**	**$211,101**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2025	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2025-26	Total Reserves/ Designations for FY 2025-26
40733	**County Service Area #39 Zone 8**				
	Designation-General	**$0**	**$0**	**$39,990**	**$39,990**
40737	**County Service Area #38 Zn 2**				
	Designation-Infrastructure Replacement	**$34,651**	**$0**	**$16,921**	**$51,572**
40740	**County Service Area #42**				
	Designation-Infrastructure Replacement	$17,978	$0	$0	$17,978
	Designation-General	1,799	0	00	1,799
	Total County Service Area #42	**$19,777**	**$0**	**$0**	**$19,777**
40745	**County Service Area #43**				
	Designation-Infrastructure Replacement	$13,746	$0	$0	$13,746
	Designation-General	97,661	0	17,838	115,499
	Total County Service Area #43	**$111,407**	**$0**	**$17,838**	**$129,245**
40750	**County Service Area #44**				
	Designation-General	**$60,833**	**$0**	**$23,784**	**$84,617**
40755	**County Service Area #45**				
	Designation-General	**$578**	**$0**	**$0**	**$578**
40765	**County Service Area #47**				
	Designation-General	**$28,855**	**$0**	**$4,400**	**$33,255**
40785	**County Service Area #51**				
	Designation-Infrastructure Replacement	$635	$0	$0	$635
	Designation-General	7,233	0	2,578	9,811
	Total County Service Area #51	**$7,868**	**$0**	**$2,578**	**$10,446**
40790	**County Service Area #52**				
	Designation-General	**$18,228**	**$9,286**	**$0**	**$8,942**
40796	**County Service Area #53 Zone 1**				
	Designation-Infrastructure Replacement	$5,640	$0	$0	$5,640
	Designation-General	5,977	297	0	5,680
	Total County Service Area #53 Zone 1	**$11,617**	**$297**	**$0**	**$11,320**
40800	**County Service Area #54**				
	Designation-General	**$34,980**	**$0**	**$14**	**$34,994**
40805	**County Service Area #55**				
	Designation-General	**$8,120**	**$24**	**$0**	**$8,096**
40810	**County Service Area #56**				
	Designation-General	**$0**	**$0**	**$600**	**$600**
40820	**County Service Area #58**				
	Designation-Infrastructure Replacement	$14,805	$0	$0	$14,805
	Designation-General	13,423	0	3,530	16,953
	Total County Service Area #58	**$28,228**	**$0**	**$3,530**	**$31,758**
40830	**County Service Area #60**				
	Designation-Infrastructure Replacement	$186,782	$0	$0	$186,782
	Designation-General	11,815	0	8,184	19,999
	Total County Service Area #60	**$198,597**	**$0**	**$8,184**	**$206,781**
40831	**County Service Area #60 Zone 1**				
	Designation-General	**$8,563**	**$0**	**$6,024**	**$14,587**
40832	**County Service Area #60 Zone 2**				
	Designation-Infrastructure Replacement	$426,105	$0	$0	$426,105
	Designation-General	491,268	0	87,808	579,076
	Total County Service Area #60 Zone 2	**$917,373**	**$0**	**$87,808**	**$1,005,181**
40836	**County Service Area #61 Zone 1**				
	Designation-General	**$39,651**	**$0**	**$12,716**	**$52,367**
40837	**County Service Area #61 Zone 2**				
	Designation-General	**$6,938**	**$0**	**$983**	**$7,921**
40838	**County Service Area #61 Zone 3**				
	Designation-General	**$41,766**	**$0**	**$8,346**	**$50,112**
40839	**County Service Area #61 Zone 4**				
	Designation-General	**$12,733**	**$0**	**$2,132**	**$14,865**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2025	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2025-26	Total Reserves/ Designations for FY 2025-26
40840	**County Service Area #62**				
	Designation-General	**$11,893**	**$0**	**$200**	**$12,093**
40845	**County Service Area #63**				
	Designation-General	**$67,351**	**$0**	**$14,686**	**$82,037**
40846	**County Service Area #63 Zone 1**				
	Designation-General	**$133,771**	**$1,439**	**$0**	**$132,332**
40847	**County Service Area #63 Zone 2**				
	Designation-Infrastructure Replacement	$23,304	$0	$10,578	$33,882
	Designation-General	3,633	00	0	3,633
	Total County Service Area #63 Zone 2	**$26,937**	**$0**	**$10,578**	**$37,515**
40848	**County Service Area #63 Zone 3**				
	Designation-Infrastructure Replacement	$63,487	$0	$0	$63,487
	Designation-General	80,328	00	36,045	116,373
	Total County Service Area #63 Zone 3	**$143,815**	**$0**	**$36,045**	**$179,860**
40849	**County Service Area #63 Zone 4**				
	Designation-Infrastructure Replacement	$7,600	$0	$0	$7,600
	Designation-General	45,449	00	16,764	62,213
	Total County Service Area #63 Zone 4	**$53,049**	**$0**	**$16,764**	**$69,813**
40851	**County Service Area #63 Zone 5**				
	Designation-General	**$550,564**	**$0**	**$143,352**	**$693,916**
40852	**County Service Area #63 Zone 6**				
	Designation-General	**$162,878**	**$0**	**$157,000**	**$319,878**
40855	**County Service Area #65**				
	Designation-Infrastructure Replacement	$8,396	$0	$0	$8,396
	Designation-General	165,504	0	17,290	182,794
	Total County Service Area #65	**$173,900**	**$0**	**$17,290**	**$191,190**
40856	**County Service Area #65.1**				
	Designation-Infrastructure Replacement	17,468	0	3,977	21,445
	Total County Service Area #65.1	**$17,468**	**$0**	**$3,977**	**$21,445**
40860	**County Service Area #66**				
	Designation-Infrastructure Replacement	$944	$0	$0	$944
	Designation-General	445	0	1,071	1516
	Total County Service Area #66	**$1,389**	**$0**	**$1,071**	**$2,460**
40862	**County Service Area #66 Zone 2**				
	Designation-General	**$3,965**	**$0**	**$1,623**	**$5,588**
40863	**County Service Area #66 Zone 3**				
	Designation-General	**$18,650**	**$0**	**$7,577**	**$26,227**
40864	**County Service Area #66 Zone 4**				
	Designation-Infrastructure Replacement	$613	$0	$0	$613
	Designation-General	52,557	0	19,152	71,709
	Total County Service Area #66 Zone 4	**$53,170**	**$0**	**$19,152**	**$72,322**
40865	**County Service Area #67**				
	Designation-General	**$12,049**	**$0**	**$1,407**	**$13,456**
40866	**County Service Area #67 Zn 1**				
	Designation-General	**$39**	**$0**	**$0**	**$39**
40875	**County Service Area #69**				
	Designation-Infrastructure Replacement	$23,020	$0	$0	$23,020
	Designation-General	2,783	0	0	2,783
	Total County Service Area #69	**$25,803**	**$0**	**$0**	**$25,803**
40877	**County Service Area #71.3 City-Sewer Charges**				
	Designation-General	**$209**	**$0**	**$0**	**$209**
40885	**County Service Area #71**				
	Designation-General	**$166,524**	**$0**	**$38,223**	**$204,747**
40886	**County Service Area #71 Zone 1**				
	Designation-General	**$30,831**	**$13,377**	**$0**	**$17,454**
40887	**County Service Area #71 Zone 2**				
	Designation-General	**$150,416**	**$0**	**$15,734**	**$166,150**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2025	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2025-26	Total Reserves/ Designations for FY 2025-26
40888	**County Service Area #71 Zone 3**				
	Designation-General	**$0**	**$0**	**$0**	**$0**
40890	**County Service Area #72**				
	Designation-General	**$1,237**	**$0**	**$0**	**$1,237**
40893	**County Service Area #71 Zone 5**				
	Designation-General	**$166,258**	**$0**	**$5,020**	**$171,278**
40894	**County Service Area #71 Zone 6**				
	Designation-Infrastructure Replacement	1,695	0	731	2,426
	Total County Service Area #71 Zone 6	**$1,695**	**$0**	**$731**	**$2,426**
40895	**County Service Area #71 Zone 7**				
	Designation-General	**$673,413**	**$41,715**	**$0**	**$631,698**
40896	**County Service Area #71 Zone 8**				
	Designation-General	**$24,231**	**$0**	**$14,531**	**$38,762**
40901	**County Service Area #71 Zone 9**				
	Designation-Infrastructure Replacement	**$10,299**	**$0**	**$720**	**$11,019**
40904	**County Service Area #81**				
	Designation-General	**$0**	**$0**	**$187**	**$187**
40906	**County Service Area #85**				
	Designation-General	**($8,890)**	**$0**	**$11,301**	**$2,411**
40908	**County Service Area 71 Zone 10**				
	Designation-Infrastructure Replacement	**$128,149**	**$0**	**$75,322**	**$203,471**
40910	**County Service Area #87.2**				
	Designation-General	**$13,915**	**$0**	**$6,333**	**$20,248**
40911	**County Service Area #87**				
	Designation-General	**$57,627**	**$0**	**$11,207**	**$68,834**
40913	**County Service Area #89**				
	Designation-Infrastructure Replacement	$2,149	$0	$0	$2,149
	Designation-General	39,154	00	11,174	50,328
	Total County Service Area #89	**$41,303**	**$0**	**$11,174**	**$52,477**
40914	**County Service Area #91**				
	Designation-Infrastructure Replacement	$3,466	$0	$0	$3,466
	Designation-General	3,989	0	50	4,039
	Total County Service Area #91	**$7,455**	**$0**	**$50**	**$7,505**
40915	**County Service Area #92**				
	Designation-Infrastructure Replacement	**$6,605**	**$0**	**$8,714**	**$15,319**
40916	**County Service Area #92 Zone 1**				
	Designation-General	**$14,904**	**$3,958**	**$0**	**$10,946**
40917	**County Service Area #92 Zone 2**				
	Designation-Infrastructure Replacement	**$11,212**	**$0**	**$1,140**	**$12,352**
40918	**County Service Area #95 - Construction**				
	Reserve - General	$47,367	$0	$45	$47,412
	Designation-Infrastructure Replacement	6,376	0	0	6,376
	Total County Service Area #95	**$53,743**	**$0**	**$45**	**$53,788**
40920	**County Service Area #94**				
	Designation-Infrastructure Replacement	$3,801	$0	$0	$3,801
	Designation-General	4,666	0	1,421	6,087
	Total County Service Area #94	**$8,467**	**$0**	**$1,421**	**$9,888**
40921	**County Service Area #94 Zone 1**				
	Designation-Infrastructure Replacement	$8,171	$0	$0	$8,171
	Designation-General	1,987	0	449	2,436
	Total County Service Area#94 Zone 1	**$10,158**	**$0**	**$449**	**$10,607**
40922	**County Service Area #97 Zone 1**				
	Designation-Infrastructure Replacement	**$5,774**	**$0**	**$312**	**$6,086**
40923	**County Service Area #97 Zone 2**				
	Designation-Infrastructure Replacement	$26,778	$0	$0	$26,778
	Designation-General	4,018	0	1,268	5,286
	Total County Service Area #97 Zone 2	**$30,796**	**$0**	**$1,268**	**$32,064**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2025	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2025-26	Total Reserves/ Designations for FY 2025-26
40925	**County Service Area #97**				
	Designation-Infrastructure Replacement	$14,463	$0	$0	$14,463
	Designation-General	2,142	0	1,000	3,142
	Total County Service Area #97	**$16,605**	**$0**	**$1,000**	**$17,605**
40943	**County Service Area #89.1**				
	Designation-General	**$7,072**	**$0**	**$729**	**$7,801**
	County Service Areas Subtotal	**$7,394,946**	**$120,710**	**$1,316,969**	**$8,591,205**
	Sanitation Districts				
40313	**Ford City-Taft Heights Sanitation Maintenance**				
	Designation-Capital Projects	**$1,378,937**	**$306,664**	**$0**	**$1,072,273**
40332	**Kern Sanitation Authority**				
	Designation-Capital Projects	**$16,117,571**	**$859,935**	**$0**	**$15,257,636**
	Sanitation Districts Subtotal	**$17,496,508**	**$1,166,599**	**$0**	**$16,329,909**
	Public Authority				
40491	**IHSS Public Authority**				
	Designation-General	**$449,173**	**$0**	**$186,691**	**$635,864**
	Public Authority Subtotal	**$449,173**	**$0**	**$186,691**	**$635,864**
	Special Districts Subtotal	**$25,340,627**	**$1,287,309**	**$1,503,660**	**$25,556,978**
Total Other Funds		**$69,445,928**	**$1,354,756**	**$1,877,873**	**$69,969,045**
Total County Reserves/Designations		**$1,126,673,858**	**$38,527,822**	**$147,537,651**	**$1,235,683,687**

Employers' Training Resource - WIOA

Department Head: Nancy Anderson
Fund: Employers' Training Resource – WIOA
Budget Unit: 8907
Function: Public Assistance
Activity: Other Assistance

Description of Major Services

The Employers' Training Resource Department (ETR) administers the federal Workforce Innovation and Opportunity Act (WIOA), other U.S. Department of Labor grants, and Welfare-to-Work funds received through the U.S. Department of Labor, State Employment Development Department, other counties or collaboratives, and the County Department of Human Services. Services are delivered to job seekers and businesses throughout the County via the department's America's Job Centers of California. These Centers are strategically placed throughout the County. Services delivered include job search, supportive services, skills assessment, vocational training, job readiness skills, connection to employers, assisting businesses with outreach services, recruitment efforts and employee retention. In addition, ETR administers the federal WIOA funding for Inyo and Mono counties, although each of these counties operates its own employment and training programs and services.

The Workforce Development Board (WDB) administratively oversees the programs offered through the department. The WDB has focused on demand industry sectors and is working with businesses to target these demand occupations and high growth industries. The WDB is comprised of private business representatives, labor organizations, and public sector partners who have been appointed by the County Board of Supervisors.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$7,793	$50,000	$7,085	$50,000	$50,000	$50,000
Other Charges	11,972,575	10,741,988	8,449,605	14,915,452	14,915,452	14,915,452
Other Financing Uses	15,737,032	19,087,160	16,541,927	18,680,883	18,680,883	19,517,299
TOTAL EXPENDITURES	**$27,717,400**	**$29,879,148**	**$24,998,617**	**$33,646,335**	**$33,646,335**	**$34,482,751**
REVENUE:						
Use of Money/Property	$63,924	$55,000	$22,582	$55,000	$55,000	$55,000
Intergovernmental	20,270,110	24,869,799	$18,640,256	28,719,284	28,719,284	29,555,700
Charges for Services	5,872,309	3,830,886	5,449,138	3,696,193	3,696,193	3,696,193
Miscellaneous	-4,853	11,444	650	10,000	10,000	10,000
Non-revenue Receipts	0	200	0	0	0	0
Other Financing Sources:						
2011 Realignment	886,405	1,091,819	1,091,819	1,091,819	1,091,819	1,091,819
ETR-Non-WIOA	1,933	20,000	7,222	20,000	20,000	20,000
TOTAL REVENUE	**$27,089,828**	**$29,879,148**	**$25,211,666**	**$33,592,296**	**$33,592,296**	**$34,428,712**
NET FUND COST	**$627,572**	**$0**	**($213,049)**	**$54,039**	**$54,039**	**$54,039**

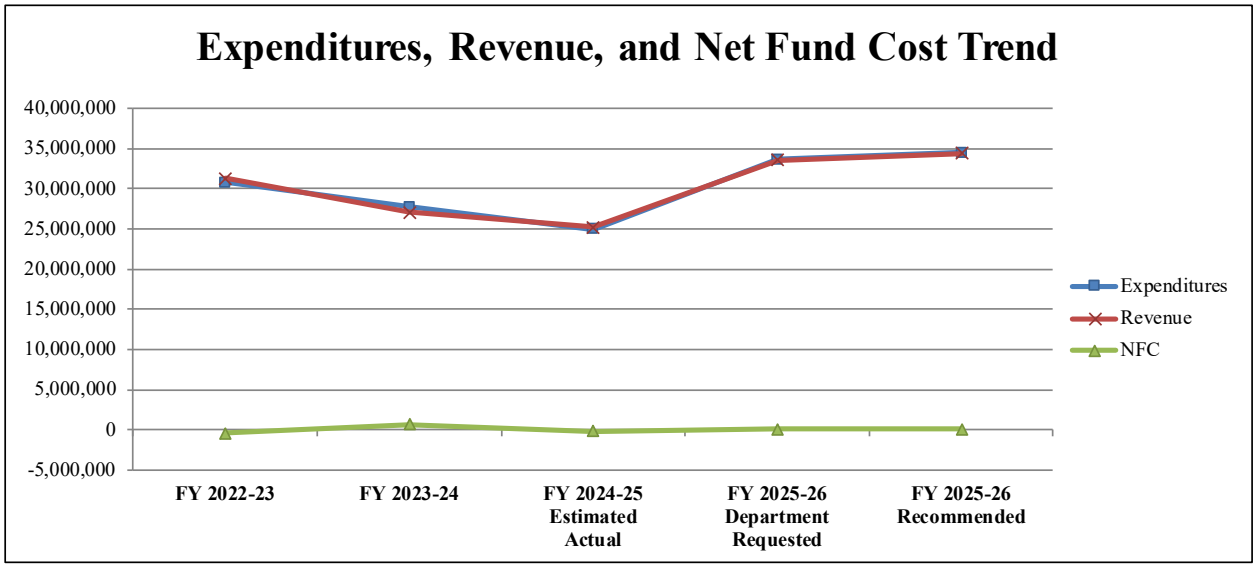
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

Expenditures and revenue are budgeted at a similar level to prior budget years but with an additional $3 million in recently awarded grant funding for programs for young adults and for farmworker advancement. The recommended budget includes $10.9 million to provide contracts to service providers, individual training accounts, on the job training contracts and other services and assistance to clients. Another $19.5 million has been budgeted to be transferred to Budget Unit 5923, Employers' Training Resource, to fund employee salaries and benefits, as well as other operational costs to provide employment and client services. Revenue of $21 million from the U.S. Department of Labor WIOA supports federal programs administered by ETR.

The fund balance available at June 30, 2025 is estimated at $213,049.

Budget Changes and Operational Impacts

Final local WIOA funding is not reflected in the recommended budget; instead, the budget is conservatively structured, based on prior year funding amounts, plus the addition of $3 million in recently awarded grant funds. The department continues to seek out additional revenue sources in order to expand or augment services provided.



Employers' Training Resource Non-WIOA

Department Head: Nancy Anderson
Fund: Employers' Training Resource Non-WIOA
Budget Unit: 8916
Function: Public Assistance
Activity: Other Assistance

Description of Major Services

The Employers' Training Resource Non-WIOA budget unit provides funding for expenditures within the normal course of business that do not qualify for reimbursement under special grants or federal funding provided by the U.S. Department of Labor.

Summary of Expenditures and Revenue

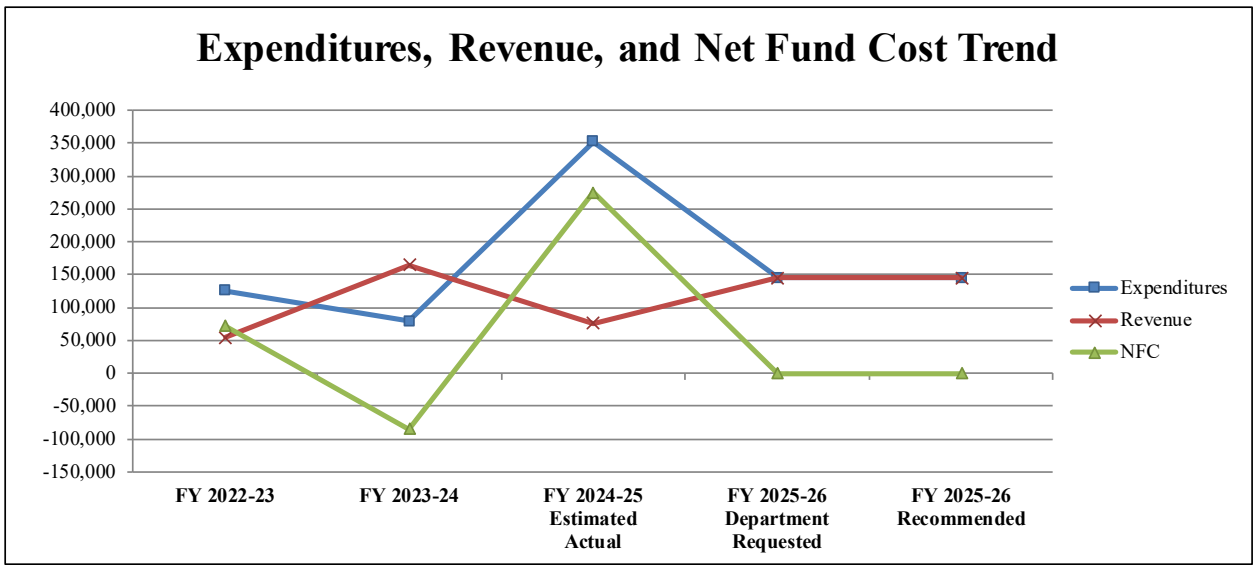
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$79,258	$107,500	$141,341	$125,000	$125,000	$125,000
Other Financing Uses	0	20,000	210,556	20,000	20,000	20,000
TOTAL EXPENDITURES	**$79,258**	**$127,500**	**$351,897**	**$145,000**	**$145,000**	**$145,000**
REVENUE:						
Use of Money/Property	$17,360	$10,000	$6,984	$10,000	$10,000	$10,000
Charges for Services	45,147	40,000	63,401	60,000	60,000	60,000
Miscellaneous	101,800	40,000	6,023	75,000	75,000	75,000
TOTAL REVENUE	**$164,307**	**$90,000**	**$76,408**	**$145,000**	**$145,000**	**$145,000**
NET FUND COST	**($85,049)**	**$37,500**	**$275,489**	**$0**	**$0**	**$0**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

Services and Supplies of $125,000 are estimated to be adequate to cover expenditures that may arise through the normal course of business during FY 2025-26 that will not qualify for reimbursement under special grants or federal funding provided by the U.S. Department of Labor. Operating transfers in the amount of $20,000 reimburse expenditures incurred in the department's operating budget units 5923 Administration and 8907 Employers' Training Resource – WIOA, for which federal funding is not available. The department also includes $75,000 in miscellaneous revenue for any non-State or federal grants, donations, or other revenue that must be separately accounted for.

Budget Changes and Operational Impacts

The recommended budget provides sufficient funding to administer and operate the non-WIOA programs in the County. The estimated fund balance available at June 30, 2025 is $7,011.


Expenditures, Revenue, and Net Fund Cost Trend
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
-50,000
-100,000
-150,000
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NFC

Community Development Block Grant Program

Department Head: Lorelei H. Oviatt
Fund: Community Development Program
Budget Unit: 8920
Function: Public Assistance
Activity: Other Assistance

Description of Major Services

The Community Development Block Grant Program (CDBG) is one of the longest continuously run programs at the U.S. Department of Housing and Urban Development (HUD). HUD provides funding to States and local governments. Community Development, a division of the Planning and Natural Resources Department, provides CDBG funds to local programs or projects that ensure affordable housing and local economic development activities. Projects and programs must assist people with low to moderate incomes, eliminate physical blight, or meet other qualifying criteria. The Community Development Division of the Planning and Natural Resources Department administers the program.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Contingencies	$0	$1,841,798	$0	$1,496,560	$1,496,560	$1,029,369
Services and Supplies	847,688	6,896,902	827,074	9,105,213	9,105,213	9,582,315
Other Charges	2,380,092	5,325,497	2,570,845	3,466,157	3,466,157	3,494,970
Other Financing Uses	1,661,796	1,979,313	1,824,249	2,008,921	2,008,921	2,001,593
TOTAL EXPENDITURES	**$4,889,576**	**$16,043,510**	**$5,222,168**	**$16,076,851**	**$16,076,851**	**$16,108,247**
REVENUE:						
Use of Money/Property	$1,175	$0	($906)	$0	$0	$0
Intergovernmental	5,052,249	16,043,510	5,185,893	16,076,850	16,076,851	16,108,247
Other Financing Sources:						
Community Development Program	35,064	0	0	0	0	0
TOTAL REVENUE	**$5,088,488**	**$16,043,510**	**$5,184,988**	**$16,076,850**	**$16,076,851**	**$16,108,247**
NET FUND COST	**($198,912)**	**$0**	**$37,180**	**$1**	**$0**	**$0**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

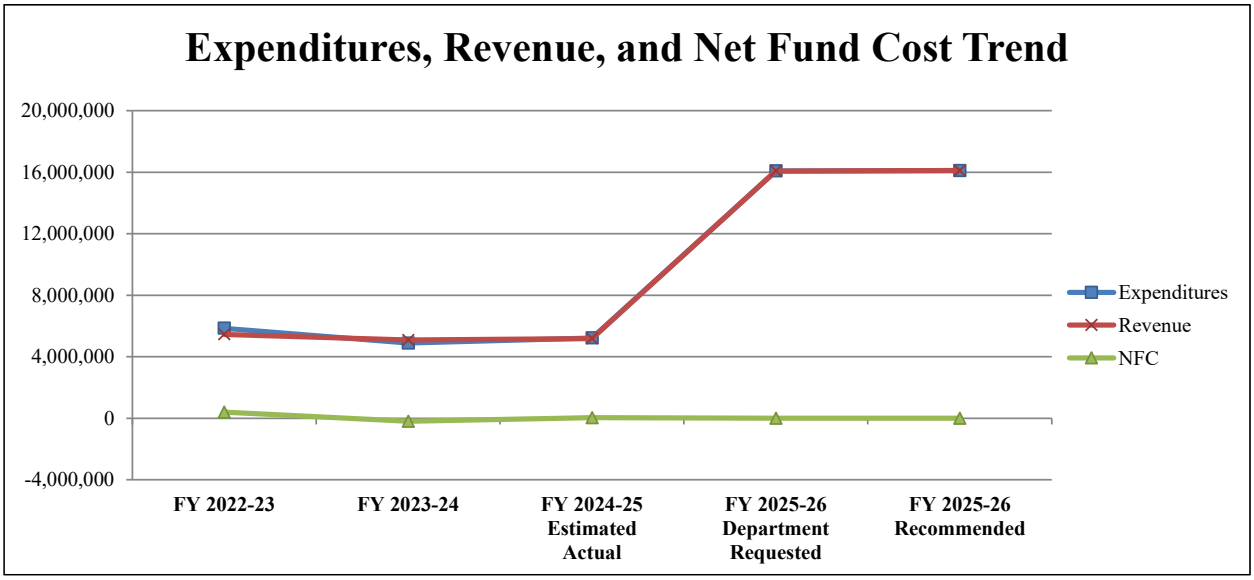
The recommended budget includes revenue of $16.1 million, all of which is budgeted to fund projects meeting requirements of the federal grant program. Other financing uses include reimbursement to the Community Development Division of the Planning and Natural Resources Department for the administration of the program. There is no cost to the General Fund for this program.

Budgeted services and supplies and other charges expenditures in excess of FY 2024-25 estimated actual expenditures are primarily due to the deferral of some projects and related work to FY 2025-26. The estimated fund balance as of June 30, 2025 is a deficit of $37,180, all of which will be offset using available designations.

Budget Changes and Operational Impacts

The recommended budget establishes funding to support the Community Development Block Grant Program pursuant to the Housing and Community Development Act. Some of the projects approved by both the Board of Supervisors and HUD that will be worked on in FY 2025-26 are:

- *Oildale Road Improvement Projects*: Continued improvements to median landscaping on North Chester Avenue between the Chester Avenue Bridge and China Grape Loop.
- *City of Ridgecrest LeRoy Jackson Park*: Improvements and amenity installations at LeRoy Jackson skatepark.
- *Historic Hart Park*: Improved irrigation and landscaping for areas around the Historic Hart Park Adobe House Nature Center.
- *Housing Rehabilitation Program*: Providing low or moderate-income households direct deferred loans for rehabilitation of dwellings and grants for demolition, improvements, utility hook-ups, and abandonment of septic tanks.
- *Home Access Program*: Providing grants for construction of wheelchair ramps, grab bars, and alterations to improve accessibility of residences for low or moderate-income physically disabled persons.



Emergency Solutions Grant Program

Department Head: Lorelei H. Oviatt
Fund: CD-Emergency Solutions Grant
Budget Unit: 8932
Function: Public Assistance
Activity: Other Assistance

Description of Major Services

The U.S. Department of Housing and Urban Development provides funds for the Emergency Solutions Grant Program (ESG) under the McKinney-Vento Homeless Assistance Act as amended by the Mortgage Foreclosures and Enhance Mortgage Credit Availability Act. Funds are used to provide emergency shelter services or facilities for homeless people and to assist people to quickly regain stability in permanent housing after experiencing a housing crisis and/or homelessness. The Community Development Division of Planning and Natural Resources Department administers the program.

Summary of Expenditures and Revenue

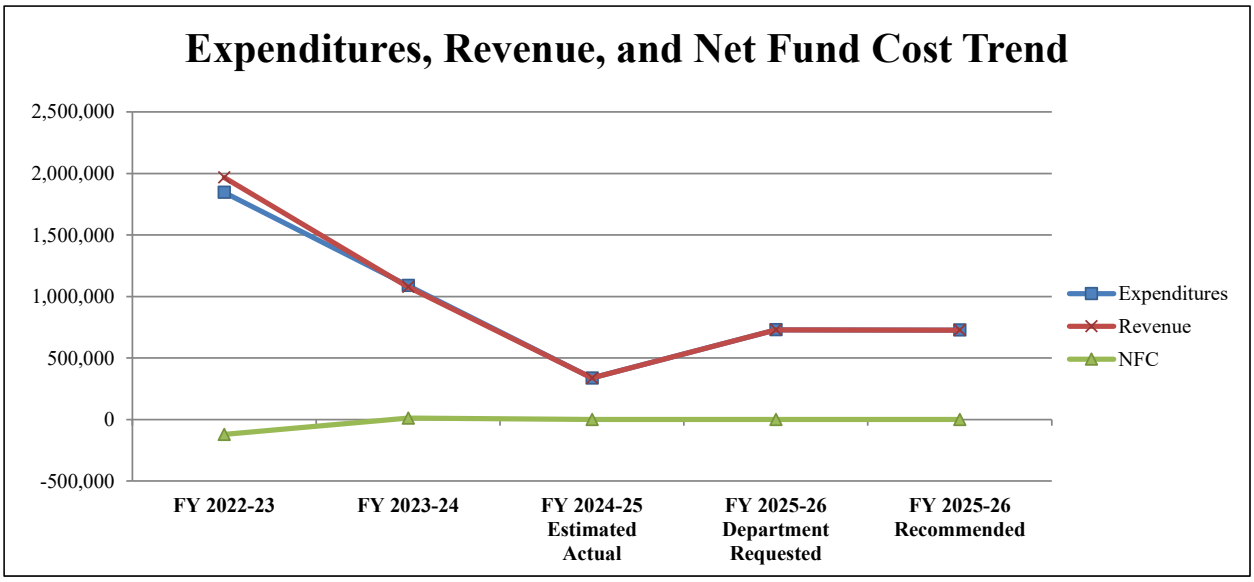
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$1,040,980	$718,539	$307,683	$698,944	$698,944	$697,044
Other Financing Uses	47,092	28,490	29,289	30,055	30,055	29,900
TOTAL EXPENDITURES	**$1,088,072**	**$747,029**	**$336,972**	**$728,999**	**$728,999**	**$726,944**
REVENUE:						
Use of Money/Property	($86)	$0	$14	$0	$0	$0
Intergovernmental	1,077,278	747,029	336,972	728,999	728,999	726,944
TOTAL REVENUE	**$1,077,192**	**$747,029**	**$336,986**	**$728,999**	**$728,999**	**$726,944**
NET FUND COST	**$10,880**	**$0**	**($14)**	**$0**	**$0**	**$0**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of expenditures are associated with projects and administrative costs. A total of $29,900 is allocated to the administration of this program. This program has no cost to the General Fund.

Budget Changes and Operational Impacts

The recommended budget includes estimated federal revenue of $726,944, all of which is appropriated to provide emergency shelter services or facilities to assist people experiencing a housing crisis and/or homelessness. Recommended expenditures and revenue are higher than FY 2024-25 estimated actual primarily due to the timing between allocation awards and program expenditures. The estimated fund balance as of June 30, 2025 is $14, all of which is budgeted for placement in designations for future use.


Expenditures, Revenue, and Net Fund Cost Trend
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
-500,000
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NFC

Community Development Home Investment Trust

Department Head: Lorelei H. Oviatt
Fund: CD-Home Investment Trust
Budget Unit: 8936
Function: Public Assistance
Activity: Other Assistance

Description of Major Services

The U.S. Department of Housing and Urban Development provides funds for the Home Investment Partnership Program through grants that must be used for eligible activities and projects, such as expanding the supply of decent, safe, sanitary and affordable housing; strengthening the ability of local communities to design and implement strategies for achieving adequate supplies of decent, affordable housing; and extending and strengthening partnerships between all levels of government and the private sector. The Community Development Division of the Planning and Natural Resources department administers the program.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Contingencies	$0	$678,520	$0	$822,075	$822,075	$822,075
Services and Supplies	1,928,540	14,136,858	1,693,629	13,251,595	13,251,596	13,285,074
Other Financing Uses	395,588	422,116	319,641	385,985	385,985	389,694
TOTAL EXPENDITURES	**$2,324,128**	**$15,237,494**	**$2,013,270**	**$14,459,655**	**$14,459,656**	**$14,496,843**
REVENUE:						
Use of Money/Property	$3,018	$0	$22	$0	$0	$0
Intergovernmental	2,597,730	15,237,494	2,167,386	14,459,656	14,459,656	14,496,843
TOTAL REVENUE	**$2,600,748**	**$15,237,494**	**$2,167,409**	**$14,459,656**	**$14,459,656**	**$14,496,843**
NET FUND COST	**($276,620)**	**$0**	**($154,139)**	**($1)**	**$0**	**$0**

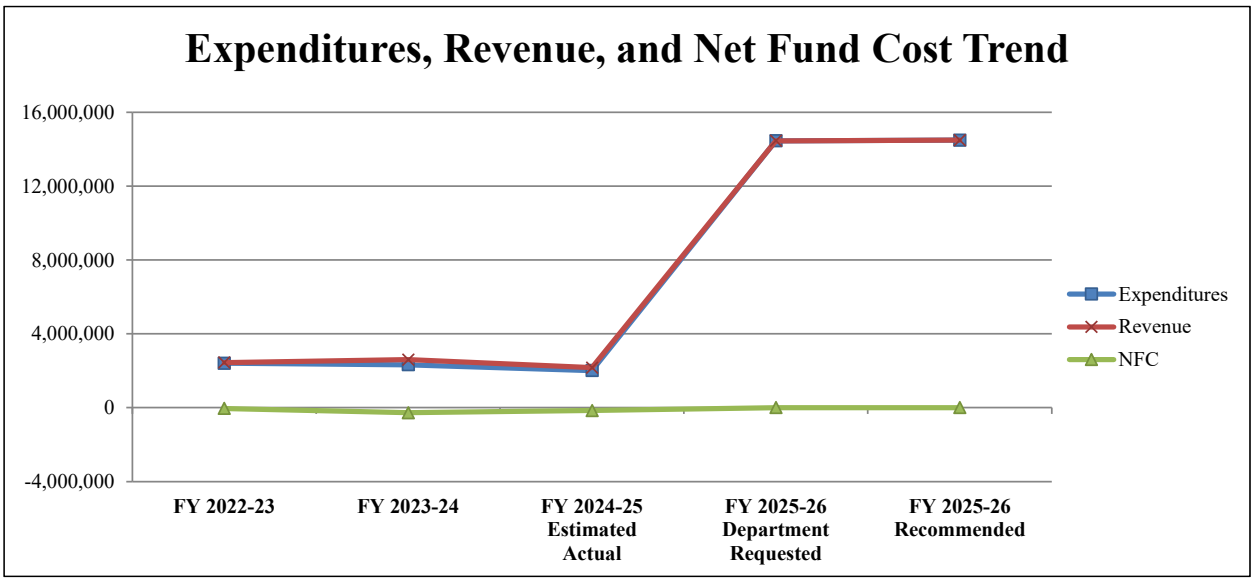
Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of expenditures are associated with projects and administrative costs funded through the federal program. This program has no cost to the General Fund.

Budget Changes and Operational Impacts

The recommended budget includes approximately $13.3 million for projects consistent with the HOME Investment Partnerships Program and includes rehabilitation projects and projects associated with community housing development organizations to develop affordable housing for low-income households, the homeless, and those at risk of homelessness. Work includes the HOME Housing Rehabilitation Program and the HOME Affordable Housing Project. $14.5 million in intergovernmental revenue is anticipated in the recommended budget for the administration and completion of projects. The variation between the recommended budget amounts and estimated prior year amounts is primarily due to the timing and multi-year nature of some projects.

The estimated fund balance available as of June 30, 2025 is $154,139, all of which is being placed in reserves for use in future fiscal years.



Emergency Solutions Program

Department Head: Lorelei H. Oviatt
Fund: CD-Emergency Solutions
Budget Unit 8937

Function: Public Assistance
Activity: Other Assistance

Description of Major Services

The State of California Department of Housing and Community Development administers the Emergency Solutions Program with funding received from the U.S. Department of Housing and Urban Development. Funding is provided to local agencies to engage homeless individuals and families living on the streets; improve the number and quality of emergency shelters for homeless and help operate these shelters; provide essential services to shelter residents; rapidly re-house homeless individuals and families, and prevent families and individuals from becoming homeless.

Summary of Expenditures and Revenue

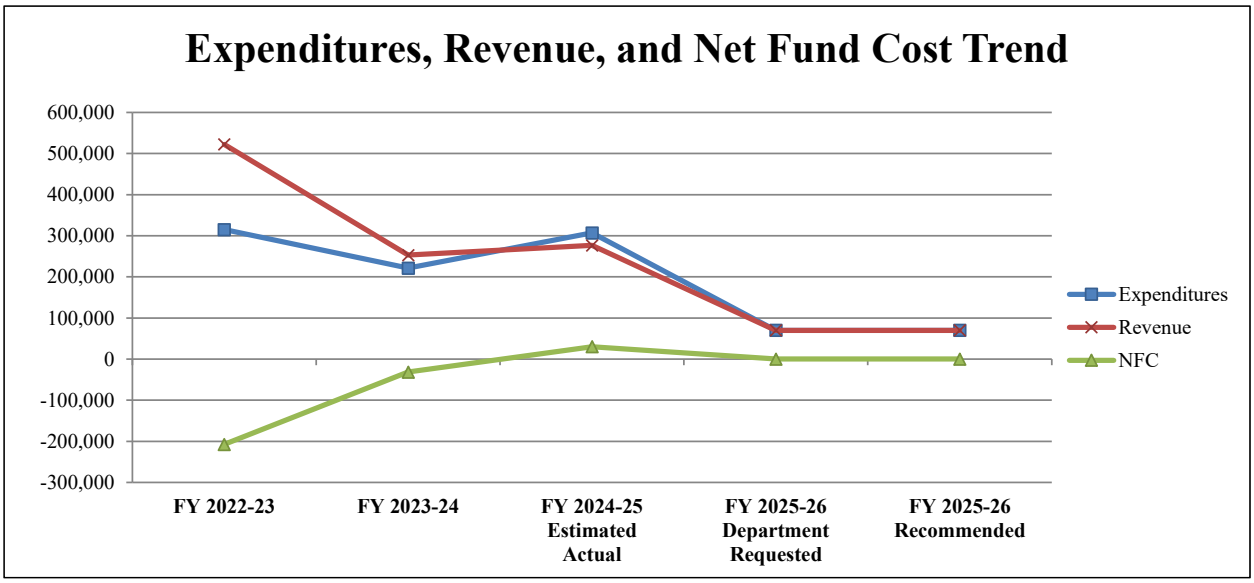
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$213,155	$486,884	$303,378	$69,739	$69,739	$69,739
Other Financing Uses	8,011	7,793	3,554	0	0	0
TOTAL EXPENDITURES	**$221,166**	**$494,677**	**$306,932**	**$69,739**	**$69,739**	**$69,739**
REVENUE:						
Intergovernmental	$252,811	$494,677	$276,665	$69,739	$69,739	$69,739
TOTAL REVENUE	**$252,811**	**$494,677**	**$276,665**	**$69,739**	**$69,739**	**$69,739**
NET FUND COST	**($31,645)**	**$0**	**$30,267**	**$0**	**$0**	**$0**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

The majority of the revenue received will be distributed for homelessness prevention, rapid rehousing, street outreach, and allocations to community partners to provide services to homeless individuals and families.

Budget Changes and Operational Impacts

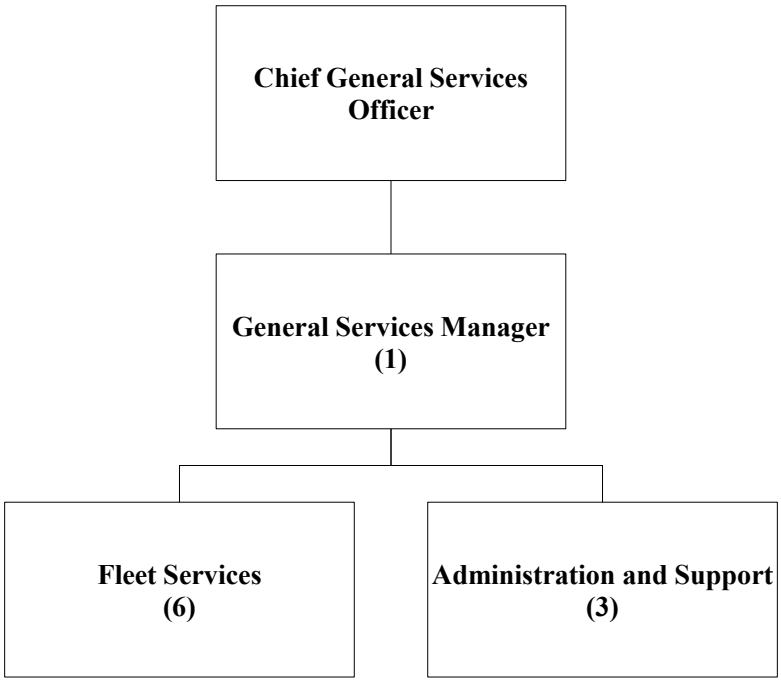
The grant which funded this program will be transitioning to a regional service provider starting with FY 2025-26. The budgeted amounts for FY 2025-26 represent the remaining funds from existing grant allocations, all of which will be spent on eligible services. The estimated fund balance as of June 30, 2025 is a deficit of $30,267, all of which will be offset using available designations.


Expenditures, Revenue, and Net Fund Cost Trend
600,000
500,000
400,000
300,000
200,000
100,000
0
-100,000
-200,000
-300,000
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NFC

Mission Statement

The General Services Division provides responsive, customer-focused support enabling the effective delivery of County services.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Fleet Services mechanics are recognized as Master Mechanics from the National Institute for Automotive Service Excellence (ASE).
- Fleet Services provided service for over 800 vehicles.
- Fleet Services has worked with different suppliers to streamline parts ordering to increase efficiency in parts usage and reduction of unused stock inventory.

Garage

Department Head: Nancy Anderson
Fund: General Services Garage
Budget Unit: 8950

Function: Internal Service Fund
Activity: Other General

Description of Major Services

The Garage administers and maintains vehicles assigned to County departments and is managed by the General Services Division of the County Administrative Office. Services provided include vehicle maintenance including lubrication, steam cleaning and vehicle washing. Vehicle repairs include body and engine repair and overhaul, special body fabrication and brake services. Funding requirements for purchasing replacement and additional vehicles are included in this budget unit.

To provide flexibility in addressing departments' needs, the Garage offers vehicle maintenance services under three different plans. In Plan 1, the Garage owns the vehicle and provides full-service maintenance and replacement. In Plan 2, full-service maintenance is provided, but County departments own and replace the vehicle. In Plan 3, maintenance is provided to department-owned vehicles on a time-and-materials basis. Also, due to the on-going fiscal constraints facing departments, the Garage has a "Modified Plan 1" option to better assist departments that have experienced budget reductions. This option allows departments to defer purchase of replacement vehicles and extend service for existing vehicles at a reduced cost.

Internal Service Fund

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Esimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$801,854	$1,264,564	$792,762	$1,189,737	$1,189,737	$1,189,737
Services and Supplies	1,270,022	1,676,933	1,271,753	1,675,897	1,675,897	1,675,897
Other Charges	551,452	786,974	286,974	647,166	647,166	647,166
Capital Assets	0	175,000	464,360	420,007	420,007	802,507
Other Financing Uses	31,357	0	23,830	1	87,001	0
TOTAL EXPENDITURES	**$2,654,685**	**$3,903,471**	**$2,839,679**	**$3,932,808**	**$4,019,808**	**$4,315,307**
REVENUE:						
Use of Money/Property	$316,695	$150,000	$154,987	$157,000	$157,000	$157,000
Charges for Services	$3,198,076	$3,194,890	$3,010,156	$3,030,225	$3,030,225	$3,412,725
Miscellaneous	155,177	50,110	106,000	50,110	50,110	50,110
Non-revenue Receipts	458,952	500,000	0	650,000	650,000	650,000
Other Financing Sources:						
Vehicle Replacement	0	0	47,242	0	0	0
Sales of Assets	44,334	10,001	28,175	10,001	10,001	10,001
TOTAL REVENUE	**$4,173,234**	**$3,905,001**	**$3,346,560**	**$3,897,336**	**$3,897,336**	**$4,279,836**
INCR./(DECR.) IN RETAINED EARNINGS	**$1,518,549**	**$1,530**	**$506,881**	**($35,472)**	**($122,472)**	**($35,471)**

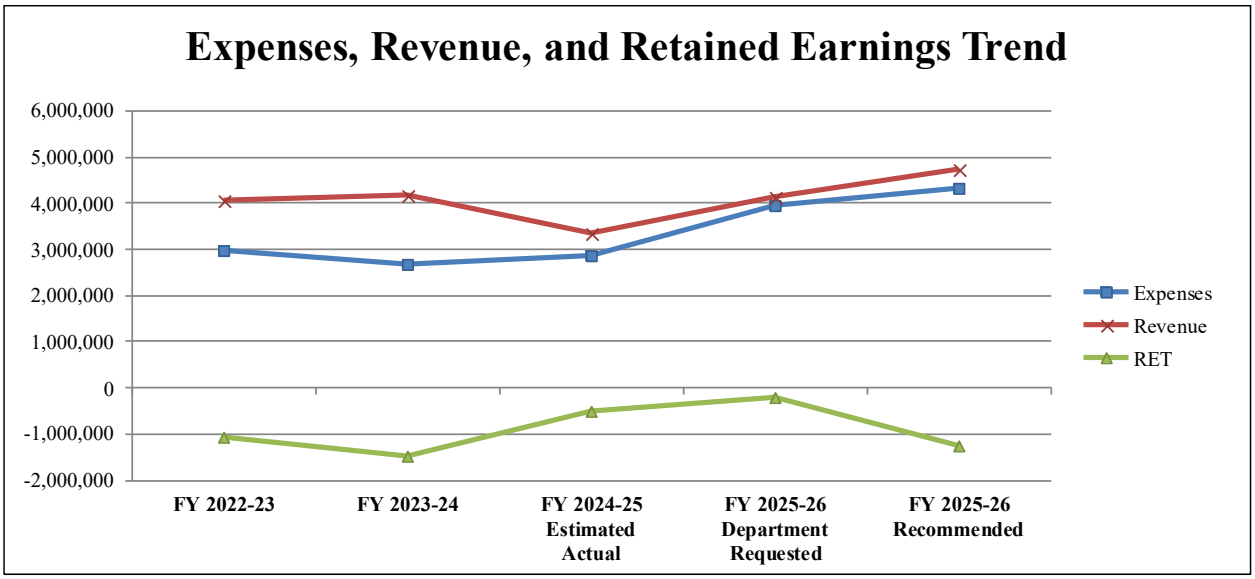
Major Expenses and Revenue in FY 2025-26 Recommended Budget

Major expenses for the division include staffing and supplies needed to service customer vehicles and respond to service requests. Revenue for the division is primarily derived from charges to departments for vehicle purchases and services provided.

Budget Changes and Operational Impacts

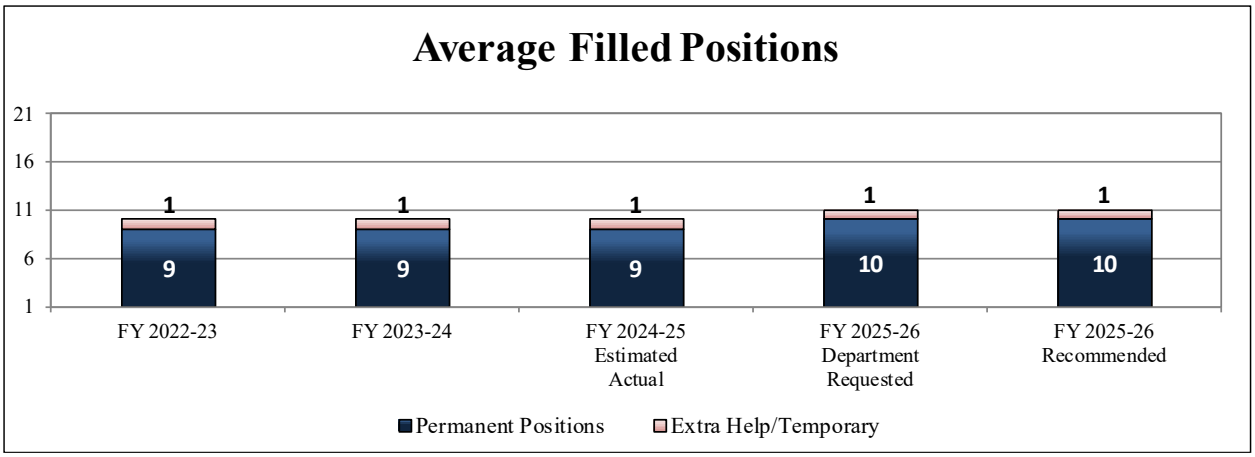
Other financing uses reflect the transfer of vehicle replacement funds to the General Services Division for vehicles that have been transitioned to the Enterprise program. The department has budgeted for the purchase of twenty-five (25) vehicles for departments.

While the Garage Internal Service Fund has sufficient short-term unrestricted cash that can be used to support the operations of the division, at times the retained earnings balance will be low or negative. This is due to the inclusion of long-term liabilities primarily associated with pension obligations. The entirety of these liabilities do not come due within the near future and represent future costs that will be funded with future revenue. The estimated retained earnings balance as of June 30, 2025 is $5.2 million due to the inclusion of approximately $1.3 million of long-term liabilities. After adjusting for long-term debt, the budgetary estimated retained earnings balance as of June 30, 2025 is approximately $6.5 million. In addition, a vehicle replacement designation balance of $7.6 million is available. An increase in rates will be necessary to set aside sufficient funds to cover the current cost of replacing vehicles.



Staffing Changes and Operational Impacts

The recommended budget does not include the addition or deletion of positions.



Summary of Authorized Positions

The division has 10 authorized permanent positions, all which have been budgeted to be filled during FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration and Support	4	0	0	4	4	0	4
Fleet Services	6	0	0	6	6	0	6
Total	10	0	0	10	10	0	10

Administration and Support

	Classification
1	General Services Manager
1	Warehouse Supervisor
1	Fleet Services Supervisor
1	Auto Services Writer
4	**Requested Total**

Fleet Services

	Classification
5	Automotive Mechanic I/II/Sr.
1	Automotive Service Worker I/II
6	**Requested Total**

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: *Improve service capabilities to meet customer demands and expectations.*

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Cost Percentage of Outside Services Performed	27%	N/A	28%	23%

This cost percentage reflects the amount of funding spent on automotive services being performed outside of Fleet Services. This can represent increased costs and delays in having vehicles serviced. By focusing on improving the training of staff in diagnostic and repair, the use of outside services will decrease, leading to a decrease in costs and improved turnaround time for the service and repair of vehicles.

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: *Streamline operations for maximum efficiency and effectiveness.*

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Percentage of Direct Service Hours	55%	N/A	56%	65%

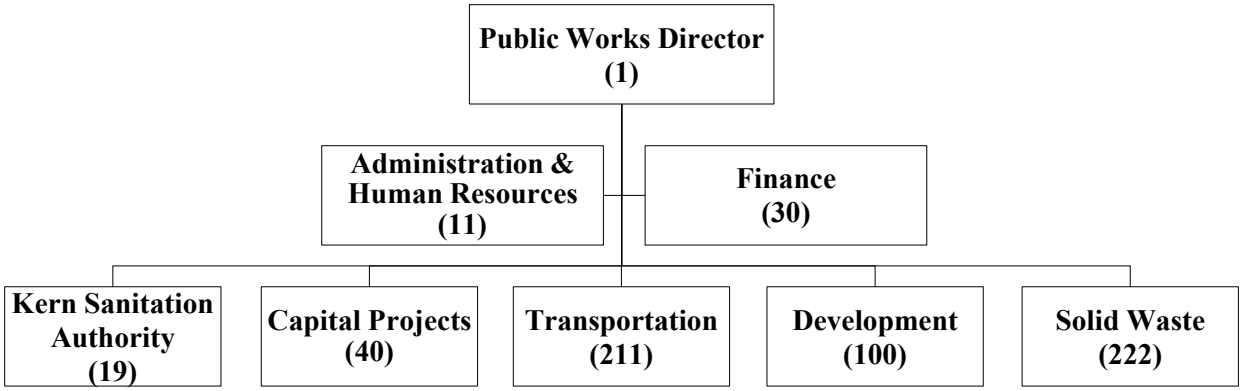
The percentage reflects the amount of time spent on direct service for County vehicles. Direct service is any work being performed on a vehicle, such as maintenance or repair. Any time not spent on direct service consists of indirect service, breaks/lunches, and lost time. Indirect services come in the form of obtaining parts, cleaning up a work area, or transporting vehicles. Improvement will be seen in having in-direct service staff perform tasks such as obtaining parts or transporting vehicles. Increasing the number of direct service hours will ultimately get vehicles back to utilizing departments that much faster.

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Mission Statement

To provide public infrastructure, facilitate development, and deliver services that protect and enhance the lives of the people of Kern County.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Public Works completed road, waste and wastewater projects totaling $58 million in FY 2024-25.
- Successfully operated and maintained six wastewater treatment plants and systems without any notice of violations.
- Resolved nearly 3,000 Code Compliance cases related to illegal dumping, property maintenance, and zoning violations.
- Provided transportation services to approximately 228,000 riders annually.
- Managed cleanup programs that removed nearly 2,100 tons of illegally dumped waste.
- Successfully implemented SB 1383 requirements in all existing universal collection and commercial areas.

Internal Service Fund

Public Works

Department Head: Joshua Champlin
Fund: Public Works
Budget Unit: 8954

Function: Internal Service Fund
Activity: Public Ways

Description of Major Services

The Public Works Internal Service Fund was established to facilitate the reorganization of the Roads, Kern Regional Transit, Waste Management, Kern Sanitation Authority, Development Services, Code Compliance, and Building Inspections budget units. The consolidation was intended to provide efficient public infrastructure and services to protect and enhance the daily lives of County residents. Services include planning, design, engineering, construction project management, operation and maintenance of roads, flood control, promotion of safe building construction and other regulatory services such as waste management. The operations fall into seven categories: Administration and Human Resources, Finance, Kern Sanitation Authority, Capital Projects, Transportation, Development, and Solid Waste.

Internal Service Fund

Summary of Expenses and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Contingencies	$0	$2,500,000	$0	$782,000	$782,000	$782,000
Salaries and Benefits	62,280,448	74,159,346	67,743,924	86,764,778	74,764,778	79,485,168
Services and Supplies	13,310,555	15,553,671	12,190,299	14,354,878	13,567,161	13,567,161
Other Charges	1,110,067	876,072	768,089	1,272,218	1,272,218	1,272,218
Capital Assets	411,596	1,226,250	535,476	925,000	925,000	925,000
Other Financing Uses	6,421,216	6,421,216	6,421,216	6,421,216	6,421,216	6,421,216
TOTAL EXPENSES	**$83,533,882**	**$100,736,555**	**$87,659,004**	**$110,520,090**	**$97,732,373**	**$102,452,763**
REVENUE:						
Taxes	$229	$0	$0	$0	$0	$0
Use of Money/Property	268,203	160,000	207,863	160,000	160,000	160,000
Intergovernmental	154,223	0	120,983	0	0	0
Charges for Services	82,059,015	103,965,952	73,762,836	101,943,392	89,943,392	94,743,392
Miscellaneous	2,520	100	1,216	100	100	100
Non-Revenue Receipts	103,493	215,000	901	215,000	215,000	215,000
Other Financing Sources:						
General Fund Contribution	6,621,215	6,721,216	6,721,216	8,201,216	6,721,216	8,201,543
American Recovery Plan Act	0	0	550,562	0	0	0
TOTAL REVENUE	**$89,209,124**	**$111,062,268**	**$81,365,577**	**$110,519,708**	**$97,039,708**	**$103,320,035**
INCR./(DECR.) IN RETAINED EARNINGS	**$5,675,242**	**$10,325,713**	**($6,293,427)**	**($382)**	**($692,665)**	**$867,272**

Major Expenses and Revenue in FY 2025-26 Recommended Budget

The majority of appropriations in this fund will be used for salaries and benefits that will be reimbursed from the appropriate budget units. The department operates a maintenance facility for department vehicles and heavy equipment, the labor and materials for this function are budgeted within the Internal Service Fund and reimbursed from the user budget units similar to salaries and benefits.

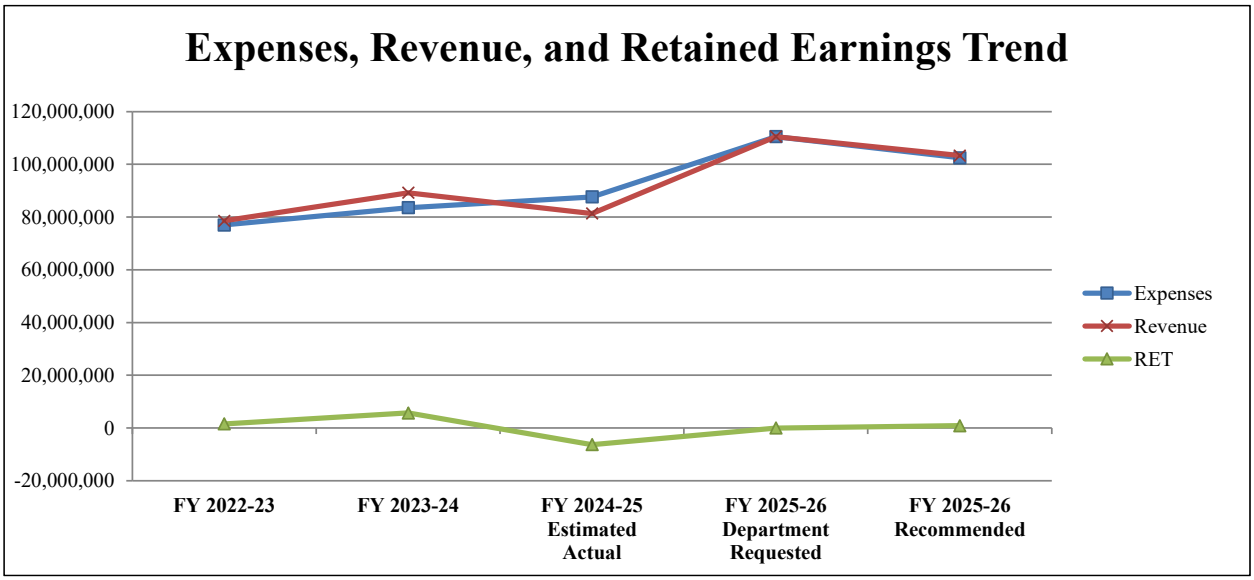
Budget Changes and Operational Impacts

The budgeted increase in Salaries and Benefits compared to FY 2024-25 estimated actual is primarily due to plans at the department to fill all currently vacant positions. The $12 million decrease from FY 2025-26 Department Requested to FY 2025-26 Preliminary Recommended reflects a rate of hiring and retention that is consistent with recent trends while still giving the department the flexibility to pursue additional recruitment and retention efforts. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.

Budgeted Charges for Services revenue reflects anticipated staffing levels and the corresponding cost recovery from the appropriate budget units. The budget includes the receipt of $87.3 million in labor reimbursements and $7.4 million in reimbursements for fuel and equipment maintenance from the various Public Works budget units and from other service recipients. These amounts include departmental indirect costs and overhead. The anticipated increase in budgeted charges is primarily due to the staffing plans of the department as discussed in the preceding paragraph.

The $6.4 million roads contribution will be passed through to the Road Fund for Countywide road maintenance. The contribution to the Road Fund is consistent with the funding requirements of the Road Repair and Accountability Act of 2017, mandating a contribution to the Roads Fund of no less than the annual average of the County's General Fund expenditures for street, road and highway purposes during fiscal years 2009-10, 2010-11, and 2011-12. The General Fund Contribution also includes $300,000 for continued sump maintenance efforts. Lastly, $1.5 million in new ongoing General Fund Contribution has been added to support the expansion of the graffiti abatement program.

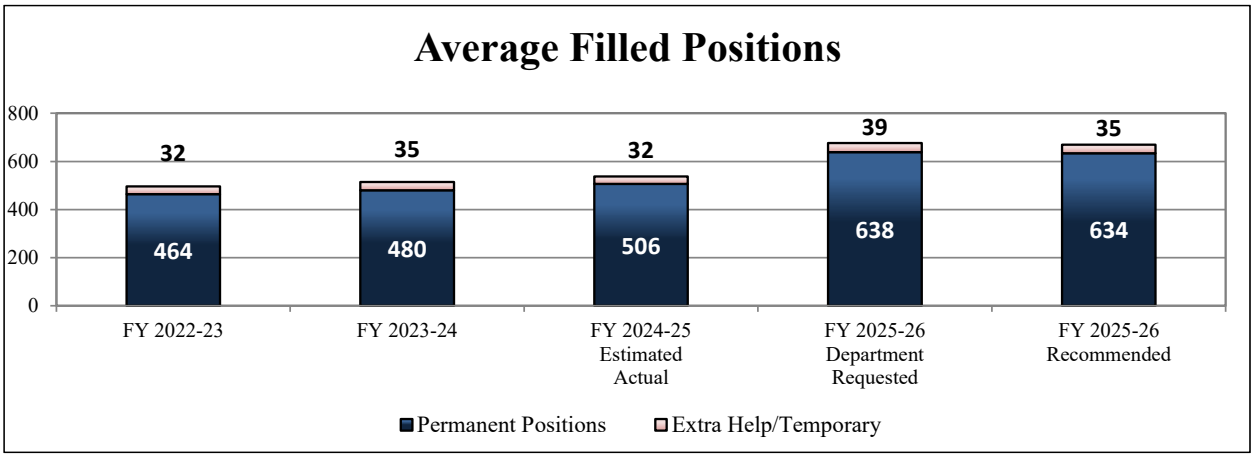
The estimated retained earnings balance as of June 30, 2025 is $4.8 million. After inclusion of the $867,272 in budgeted net revenue, the estimated retained earnings balance as of June 30, 2026 is $5.7 million.



Internal Service Fund

Staffing Changes and Operational Impacts

The recommended budget includes the addition of five (5) Highway Painter I/Senior positions and one (1) Public Works Maintenance Supervisor position, all of which are for the graffiti abatement program expansion.



Summary of Authorized Positions

The recommended budget includes 634 authorized positions, all of which have been authorized to be filled during FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration & Human Resources	12	0	0	12	12	0	12
Finance	30	0	0	30	30	0	30
Kern Sanitation Authority	19	0	0	19	19	0	19
Capital Projects	40	0	0	40	40	0	40
Transportation	205	6	0	211	211	0	211
Development	100	0	0	100	100	0	100
Solid Waste	222	0	0	222	222	0	222
Total	628	6	0	634	634	0	634

Transportation

	Classification
1	Assistant Director of Public Works
4	Public Works Manager
2	Engineering Manager
2	Safety Specialist
1	Public Works Program Manager
2	Administrative Coordinator
1	Supervising Planner
6	Planner I/II/III
1	Supervising Engineer
6	Engineer I/Sr.-C
5	Draft Tech I/II/III/III-C/Eng Tech I/II/III/III-C
4	Engineering Aide I/II/III
1	Contract Specialist
1	Warehouse Supervisor
2	Automotive Parts Storekeeper I/II
3	Office Services Specialist
1	Office Services Technician
2	Real Property Agent I/II/III
1	Supervising Real Property Agent
1	Senior Traffic Signal Tech
4	Traffic Signal Tech I/II
20	Highway Painter I/Sr.
6	Public Works Maintenance Superintendent
15	Public Works Maintenance Supervisor
88	Public Works Maintenance Worker I/II/III-C
19	Heavy Equipment Mechanic
2	Supervising Heavy Equipment Mechanic
1	Automotive Mechanic I/II
2	Automotive Service Worker I/II
1	Automotive Services Writer
205	**Current Total**
	Additions/Deletions
5	Highway Painter I/Sr.
1	Public Works Maintenance Supervisor
211	**Requested Total**

Solid Waste

	Classification
1	Assistant Director of Public Works
3	Public Works Manager
1	Engineering Manager
1	Public Works Program Manager
1	Supervising Engineer
6	Engineer I/Sr.-C
7	Draft Tech I/II/III/III-C/Eng Tech I/II/III/III-C
1	Code Compliance Supervisor
6	Code Compliance Officer
1	Engineering Support Supervisor
3	Engineering Aide I/II/III
17	Waste Management Specialist I/II/III
1	Senior Office Services Specialist
3	Office Services Technician
1	Office Services Assistant
2	Supervising Disposal Site Gate Attendant
22	Disposal Site Gate Attendant
5	Public Works Maintenance Superintendent
15	Public Works Maintenance Supervisor
80	Public Works Maintenance Worker I/II/III-C
45	Public Works Maintenance Technician I/II
222	**Requested Total**

Development

	Classification
1	Assistant Director of Public Works
3	Engineering Manager
1	Public Works Program Manager
1	Administrative Coordinator
1	Marketing and Promotions Coordinator
1	Marketing and Promotions Associate I/II
1	Planner I/II/III
12	Engineer I/Sr.-C
1	GIS Specialist
10	Draft Tech I/II/III/III-C/Eng Tech I/II/III/III-C
1	Code Compliance Supervisor
10	Code Compliance Officer
1	Engineering Support Supervisor
11	Engineering Aide I/II/III
1	Chief Building Official
1	Principal Building Inspector
3	Supervising Building Inspector-C
16	Building Inspector-C
3	Building Inspector Specialist-C
9	Building Plans Technician
2	Senior Office Services Specialist
3	Office Services Specialist
5	Office Services Technician
1	Office Services Assistant
1	Public Works Maintenance Worker I/II/III-C
100	**Requested Total**

Finance

	Classification
1	Public Works Finance Director
1	Public Works Program Manager
1	Administrative Services Officer
2	Administrative Coordinator
7	Accountant/Sr. Accountant
1	Contract Specialist
2	Fiscal Support Supervisor
10	Fiscal Support Specialist
5	Fiscal Support Technician
30	**Requested Total**

Capital Projects

	Classification
2	Senior Engineering Manager
2	Engineering Manager
2	Contracts Administration Asst
1	Administrative Coordinator
1	Supervising Engineer
17	Engineer I/Sr.-C
7	Draft Tech I/II/III/III-C/Eng Tech I/II/III/III-C
1	Engineering Support Supervisor
6	Engineering Aide I/II/III
1	Contract Specialist
40	**Requested Total**

Administration & Human Resources

	Classification
1	Director of Public Works
1	Human Resources Manager
1	Administrative Coordinator
2	Fiscal Support Specialist
2	Senior Human Resources Specialist
1	Office Services Specialist
3	Office Services Technician
1	Department Public Information Officer
12	**Requested Total**

Kern Sanitation Authority

	Classification
1	Wastewater System Manager
2	Wastewater Specialist I/II
11	Wastewater Treatment Plant Oper Tr./I/II/III
5	Sewer Maintenance Worker I/II
19	**Requested Total**

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Group Health and Dental Self-Insurance Program

Department Head: Nancy Anderson
Fund: Group Health and Dental
Budget Unit: 8960
Function: Internal Service Fund
Activity: Employee Health Benefits

Description of Major Services

The Group Health Self-Insurance Program is used to fund the County's employee medical, dental, and vision benefit plan programs. This budget unit is used to pay all self-funded medical and dental claims, medical and dental plan premiums, County administration costs, third-party administration costs, and Employee Assistance Program and Employee Wellness Program administration costs. The Human Resources Division of the County Administrative Office administers this budget unit.

Summary of Expenses and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Contingencies	$0	$10,000,000	$0	$10,000,000	$10,000,000	$10,000,000
Services and Supplies	9,048,244	9,812,000	9,591,239	10,239,500	10,239,500	10,239,500
Other Charges	146,988,210	156,853,579	165,965,782	168,173,329	168,173,329	168,173,329
TOTAL EXPENSES	**$156,047,494**	**$176,665,579**	**$175,557,021**	**$188,412,829**	**$188,412,829**	**$188,412,829**
REVENUE:						
Use of Money/Property	$2,470,761	$850,000	$1,055,276	$850,000	$850,000	$850,000
Intergovernmental	164,253	160,000	251,225	251,225	251,225	251,225
Charges for Services	148,939,506	144,550,000	155,980,082	158,252,571	158,252,571	158,252,571
TOTAL REVENUE	**$151,574,520**	**$145,560,002**	**$157,286,583**	**$159,353,798**	**$159,353,798**	**$159,353,798**
INCR./(DECR.) IN RETAINED EARNINGS	**($4,472,974)**	**($31,105,577)**	**($18,270,438)**	**($29,059,031)**	**($29,059,031)**	**($29,059,031)**

Internal Service Fund

Major Expenses and Revenue in FY 2025-26 Recommended Budget

This budget unit funds all expenses related to active and retired employee health care benefits with utilization and actual claims being the primary drivers of costs. The Human Resources Division continues to explore changes to health plan cost-sharing and employee wellness and education in an effort to reduce overall claims expenses for self-funded plan options. Revenue consists of charges to County departments and participating special districts, employee contributions, and premium charges to COBRA participants and retirees.

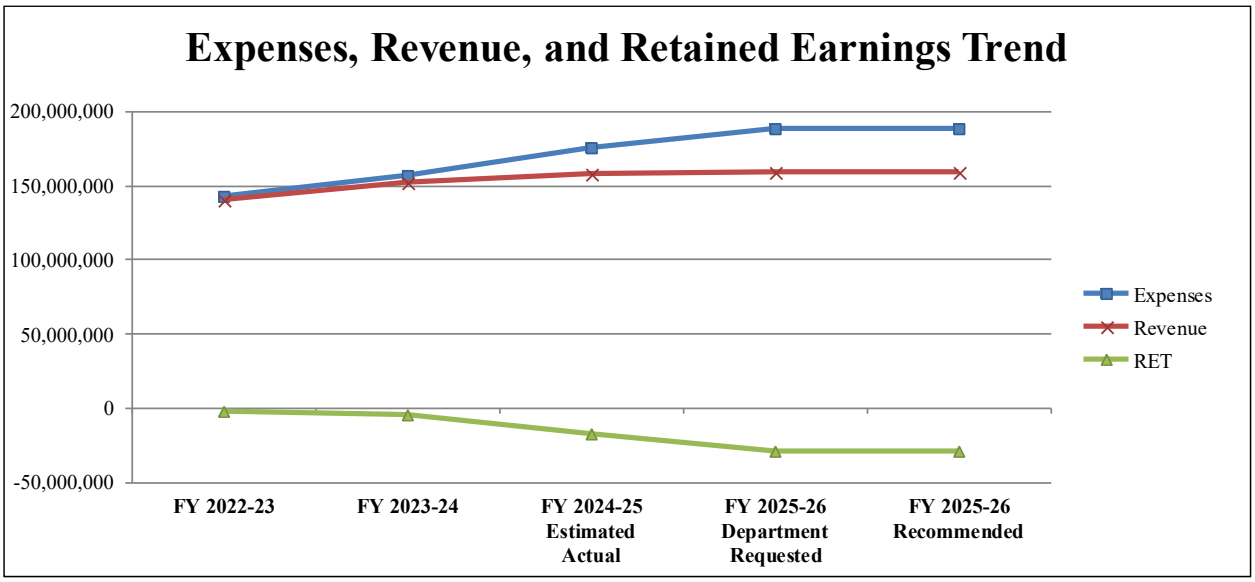
Most internal service funds require a sixty-day working capital reserve to cover operating expenses. However, operating a self-insured group health plan requires reserves in excess of the sixty-day working capital amount. The County is assuming the risk for paying the health care claims costs of employees, and must have sufficient financial resources (cash flow) to meet this obligation. In consultation with an actuarial specialist, the County has determined that a total reserve that is calculated using the cost of all the County self-insured plans (medical, mental health, prescription drug, dental, and vision) is necessary. The County currently estimates this reserve at

$75.1 million. The County is committed to having the lowest level of reserves while maintaining sufficient resources to meet all obligations.

The retained earnings balance as of June 30, 2025 is $82.2 million. A decrease of $29.1 million is budgeted to provide required services while stabilizing rates, resulting in an estimated retained earnings balance of $53.1 million for June 30, 2026.

Budget Changes and Operational Impacts

The biweekly health benefit rate for FY 2025-26 is budgeted to increase, which increases expenses for every County department. While anticipated expense changes are incorporated into the recommended budget, there is always a potential for unanticipated expense increases due to general medical inflation and unexpected claims. The division has budgeted other charges expenses accordingly.



Retiree Group Health – Internal Service Fund

Department Head: Nancy Anderson
Fund: Retiree Group Health
Budget Unit: 8965

Function: Internal Service Fund
Activity: Other Post Employment Benefits

Description of Major Services

The Retiree Group Health Program budget unit is used to pay the County's contributions to the Retiree Health Insurance Stipend and Retiree Health Premium Supplement Programs (RHPSP), and for administration costs. The Stipend Program provides a monthly stipend to all County retirees, which helps to offset the premium cost of medical benefits purchased by retirees through a County administered retiree health plan. The Retiree Health Premium Supplement Program originated as a negotiated item for all employee unions. It was designed to further assist retirees under the age of 65 in paying for their medical benefits purchased through a County administered retiree health plan until they are Medicare eligible. The Human Resources Division of the County Administrative Office administers this budget unit.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Salaries and Benefits	$7,679,437	$10,336,085	$7,523,182	$8,532,000	$8,532,000	$8,532,000
Services and Supplies	199,626	217,300	211,776	278,700	278,700	278,700
Other Charges	66,744	40,167	40,167	253,604	253,604	253,604
TOTAL EXPENSES	**$7,945,807**	**$10,743,552**	**$7,775,125**	**$9,214,304**	**$9,214,304**	**$9,214,304**
REVENUE:						
Use of Money/Property	$90,408	$45,919	$42,524	$70,000	$70,000	$70,000
Charges for Services	7,855,922	12,550,763	7,146,169	9,298,000	9,298,000	9,298,000
TOTAL REVENUE	**$7,975,759**	**$12,596,682**	**$7,188,693**	**$9,368,000**	**$9,368,000**	**$9,368,000**
INCR./(DECR.) IN RETAINED EARNINGS	**$29,952**	**$1,853,130**	**($586,432)**	**$153,696**	**$153,696**	**$153,696**

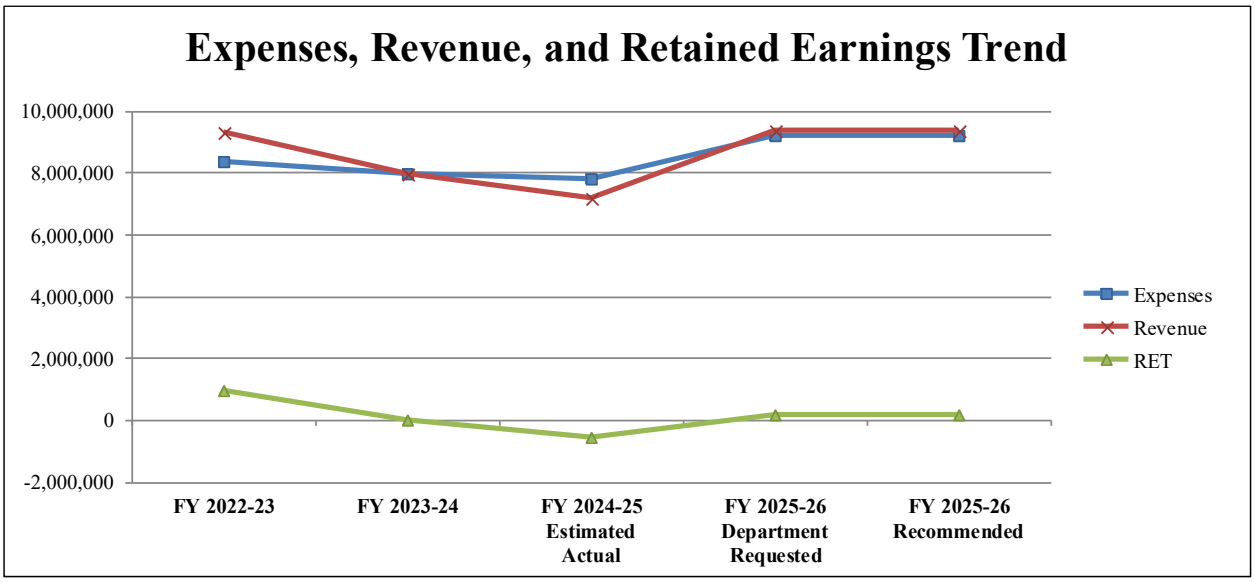
Major Expenses and Revenue in FY 2025-26 Recommended Budget

This budget unit incurs costs for the retiree health benefits programs and receives monthly reimbursement from the Other Post-Employment Benefits (OPEB) irrevocable trust fund for actual expenses. Both the Stipend and RHPSP assist in paying monthly health benefits costs for qualified County or special district retirees and their dependents or beneficiaries. Based on current beneficiaries receiving benefits, total annual expenses are estimated at $9.2 million. Administration of these programs is funded through a small fee charged to retirees as part of their monthly health benefits costs. Most retirees contribute directly to pay at least a portion of their retiree health care costs, limiting the County's total liability.

Budget Changes and Operational Impacts

This budget unit maintains minimum reserves adequate to ensure payment of benefits on a monthly basis and is reimbursed from the OPEB trust for actual expenses for both the Stipend and RHPSP programs for current retirees.

Additional reserves may be transferred to the OPEB trust fund as appropriate. The estimated retained earnings balance as of June 30, 2025 is $2.2 million. The retained earnings are estimated at $2.3 million for June 30, 2026.



General Liability Self-Insurance Program

Department Head: Kendra Graham
Fund: Liability Self-Insurance Program
Budget Unit: 8970
Function: Internal Service Fund
Activity: Insurance Programs

Description of Major Services

The General Liability Self-Insurance Program is administered by the Risk Management Division of the Office of County Counsel. This budget unit is used to meet the County's legal liability for damages to individuals and/or property arising out of the County's general and automotive activities.

Summary of Expenses and Revenue

	FY 2022-23	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$8,138,300	$9,991,005	$12,626,346	$12,224,667	$12,224,667	$14,404,953
Other Charges	2,151,637	16,896,100	7,831,057	15,807,934	15,807,934	15,807,934
TOTAL EXPENSES	**$10,289,937**	**$26,887,105**	**$20,457,403**	**$28,032,601**	**$28,032,601**	**$30,212,887**
REVENUE:						
Use of Money/Property	$744,643	$390,000	$275,670	$280,000	$280,000	$280,000
Charges for Services	12,101,082	12,594,436	12,594,436	19,910,413	19,910,413	19,910,413
Miscellaneous	19,976	7,240	1,105	7,690	7,690	7,690
TOTAL REVENUE	**$12,865,701**	**$12,991,676**	**$12,871,211**	**$20,198,103**	**$20,198,103**	**$20,198,103**
INCR.(DECR.) IN RETAINED EARNINGS	**$2,575,764**	**($13,895,429)**	**($7,586,192)**	**($7,834,498)**	**($7,834,498)**	**($10,014,784)**

Internal Service Fund

Major Expenses and Revenue in FY 2025-26 Recommended Budget

The primary expenses of this budget unit are insurance expenses and legal costs. This budget unit is financed primarily through charges to County departments for coverage and services provided.

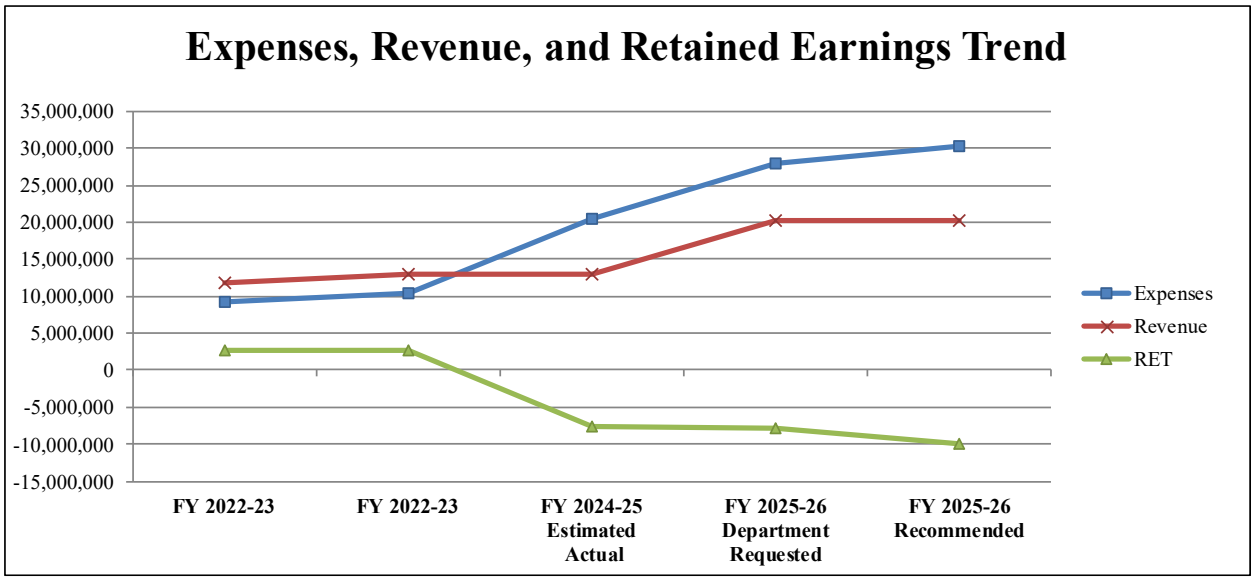
Budget Changes and Operational Impacts

The recommended budget provides funding for the County's General Liability Program. Other Charges are budgeted at $15.9 million primarily to cover anticipated claims. Several claims budgeted in FY 2024-25 did not settle and are budgeted to settle in FY 2025-26. Due to significant changes in the insurance market, the self-insurance retention limit for General Liability increased to $7.5 million in FY 2021-22.

The increase in anticipated settlements reflects a higher level of risk exposure specially for public safety. This heightened risk will require adjusting premiums or coverage limits to ensure adequate protection against possible legal and financial liabilities. Asa result of ongoing rise in general liability claims, especially within public safety departments, a $17 million increase in the General Liability designation is included in the FY 2025-26 Recommended Budget. By increasing the

designation, the County will be better prepared to manage increasing premium expenses, protect departmental budgets from volatility, and mitigate the financial impact of unforeseen claims.

The retained earnings balance as of June 30, 2025, is $17.6 million. The recommended budget includes the use of $10 million in retained earnings, for an estimated retained earnings balance as of June 30, 2026 of $7.5 million. This anticipated balance represents only 22% of the necessary funding to pay for claims; as a result, the future charges will include additional charges to increase the reserve balance.



Internal Service Fund

Unemployment Compensation Insurance Program

Department Head: Nancy Anderson
Fund: Unemployment Compensation
Budget Unit: 8980
Function: Internal Service Fund
Activity: Unemployment Self-Insurance

Description of Major Services

This budget unit is used to pay the cost of administering and operating the County's unemployment benefit program for eligible former employees. The County funds unemployment claims under the cost reimbursement option, reimbursing the State Employment Development Department quarterly for actual claims paid. The Human Resources Division of the County Administrative Office coordinates this program and oversees the contract for cost review and program oversight.

Summary of Expenses and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$25,125	$28,725	$24,725	$31,464	$31,464	$31,464
Other Charges	1,300,588	890,948	1,683,499	1,979,083	1,979,083	1,979,083
TOTAL EXPENDITURES	**$1,325,713**	**$919,673**	**$1,708,224**	**$2,010,547**	**$2,010,547**	**$2,010,547**
REVENUE:						
Use of Money/Property	$174,621	$7,000	$66,800	$45,561	$45,561	$45,561
Charges for Services	1,466,987	888,842	888,842	893,329	893,329	893,329
TOTAL REVENUE	**$1,641,608**	**$895,842**	**$955,642**	**$938,890**	**$938,890**	**$938,890**
INCR./(DECR.) IN RETAINED EARNINGS	**$315,895**	**($23,831)**	**($752,582)**	**($1,071,657)**	**($1,071,657)**	**($1,071,657)**

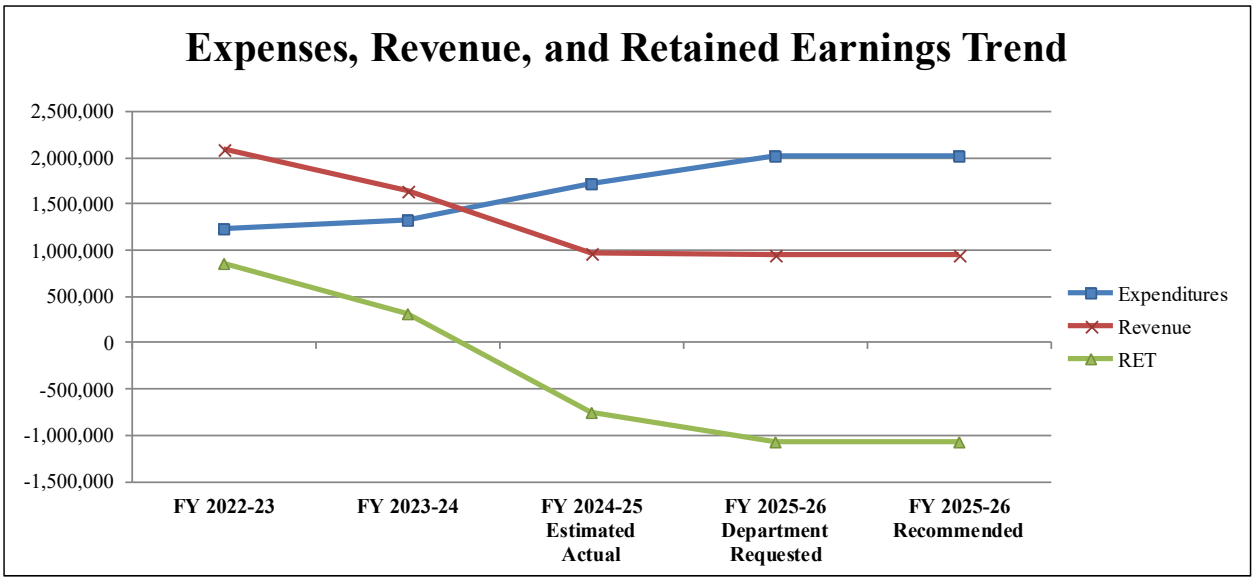
Internal Service Fund

Major Expenses and Revenue in FY 2025-26 Recommended Budget

The majority of expenses in this budget unit are payment of actual unemployment benefit claims. Future unemployment costs are not easily estimated, as unemployment costs are based upon wages earned in a base period that is up to 12 months prior to the date of the claim. The availability of other employment in the community also has an effect on the County's claims. Revenue in this budget unit is primarily comprised of charges to County departments based on each individual department's actual unemployment experience and claims.

Budget Changes and Operational Impacts

Charges to departments are budgeted at a level sufficient to cover anticipated costs and maintain adequate reserves. The estimated retained earnings balance as of June 30, 2025 is $3.6 million. A retained earnings balance of $2.6 million is anticipated for June 30, 2026.



Internal Service Fund

Workers' Compensation Self-Insurance Program

Department Head: Kendra L. Graham, Interim
Fund: Workers Compensation Program
Budget Unit: 8990
Function: Internal Service Fund
Activity: Insurance Programs

Description of Major Services

The Workers' Compensation Self-Insurance Program is administered by the Risk Management Division of County Counsel and meets the County's statutory obligation to compensate its employees for work-related injuries.

Summary of Expenses and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$6,495,053	$7,616,263	$7,578,952	$7,806,361	$7,806,361	$7,806,361
Other Charges	16,120,072	16,526,190	17,559,666	20,337,800	17,597,355	17,597,355
TOTAL EXPENSES	**$22,615,125**	**$24,142,453**	**$25,138,618**	**$28,144,161**	**$25,403,716**	**$25,403,716**
REVENUE:						
Use of Money/Property	$444,935	$182,029	$128,040	$182,110	$182,110	$182,110
Charges for Services	21,659,437	26,178,870	26,178,866	27,287,838	27,287,838	27,287,838
Miscellaneous	248,371	412,831	786,122	393,707	393,707	393,707
TOTAL REVENUE	**$22,352,743**	**$26,773,730**	**$27,093,028**	**$27,863,655**	**$27,863,655**	**$27,863,655**
INCR./(DECR.) IN RETAINED EARNINGS	**($262,382)**	**$2,631,277**	**$1,954,410**	**($280,506)**	**$2,459,939**	**$2,459,939**

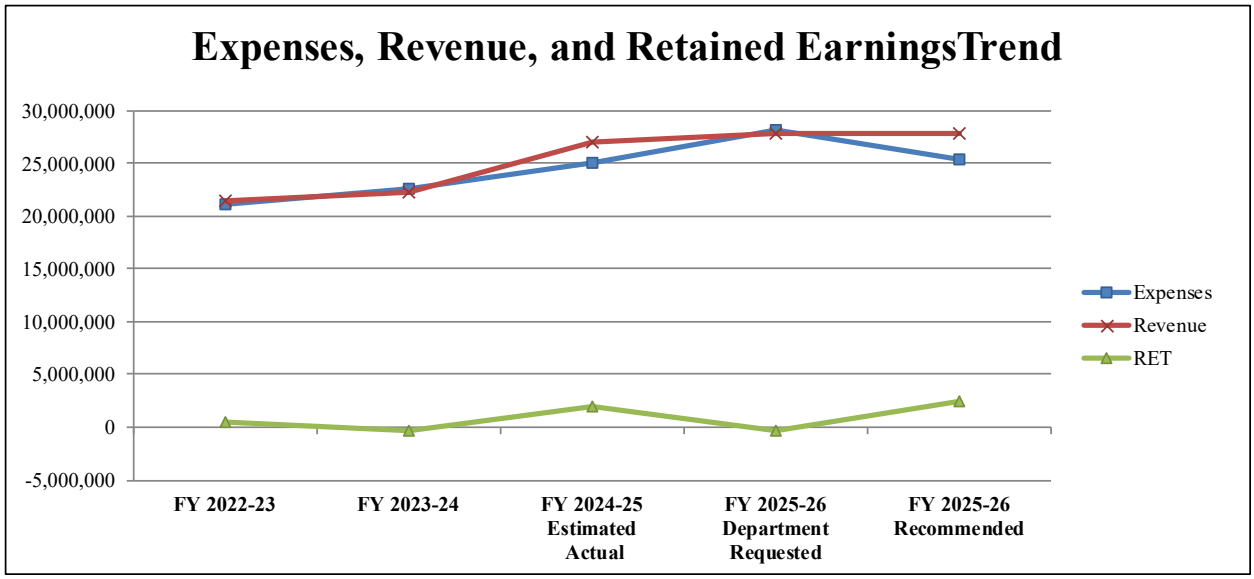
Internal Service Fund

Major Expenses and Revenue in FY 2025-26 Recommended Budget

The Workers' Compensation Self-Insurance Program is financed through direct charges to County departments largely based on each department's claims history. The primary expense for the program is the cost of claims paid to injured workers.

Budget Changes and Operational Impacts

Revenue is budgeted to increase from FY 2024-25 actual, primarily due to a change in premiums charged to departments. The retained earnings balance as of June 30, 2025 is $14.8 million, which is 19.3% of actuarial liability. To maintain sufficient reserves without disrupting departmental operations, the department will continue implementing incremental premium adjustments to ensure fiscal stability and protect against future volatility. These premium increases are necessary to maintain sufficient reserves and ensuring adequate funding is available to cover rising workers's compensation claims.

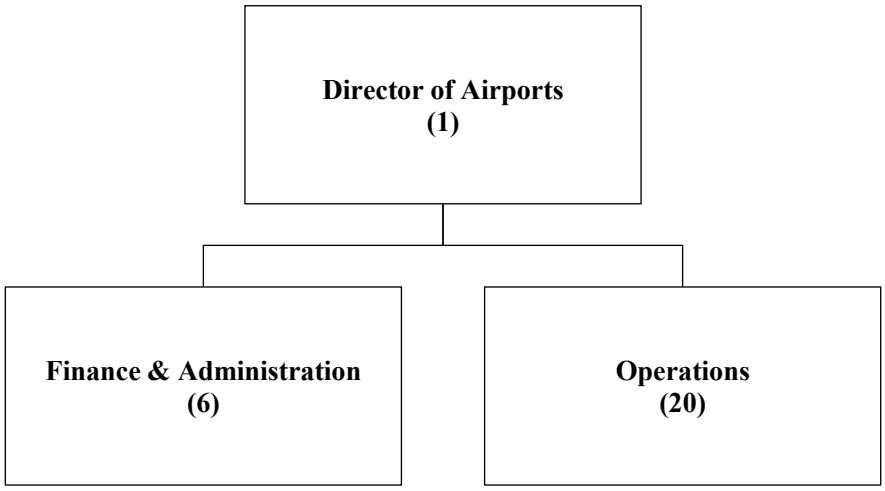


Internal Service Fund

Mission Statement

The Department of Airports mission is to build a world class, quality airport system that focuses on the customer, complements the Kern County economy, and promotes safe and efficient operations.

Organizational Chart



Fiscal Year 2023-24 and 2024-25 Accomplishments

- Administered $1.8 million in Federal Aviation Administration (FAA) improvement grants across the Kern airport system.
- Assisted in increasing passenger traffic by over 35% compared to the prior two year period.
- Implemented a second checkpoint lane at Meadows Field terminal. This achieves compliance with Transportation Security Administration (TSA) requirements for pre-check services, which gives travelers additional benefits and travel options.
- Successfully conducted a Triennial Exercise Event for over 150 attendees and in full compliance with FAA and TSA requirements. First responder agencies in attendance received training for aircraft emergency events at Meadows Field.
- Competed acquisition of additional land near Wasco Airport that will allow for future extension of the runway to accommodate additional aircraft types.
- Acquired modern air treatment systems for existing jet bridges in order to provide more comfortable travel for passengers and airline staff.

Airports Enterprise Fund

Department Head: Bill LaManque
Fund: Airports Enterprise
Budget Units: 8989, 8994, and 8995

Function: Public Ways and Facilities
Activity: Transportation Terminals

Description of Major Services

The Department of Airports provides for the management, development, maintenance and operation of six airports and airfields within Kern County: Meadows Field, Elk Hills, Kern Valley, Poso/Famoso, Taft, and Wasco. The department maintains safe and secure airfields in compliance with federal and State regulations and provides passenger services and facilities that meet the needs of commercial aviation and the traveling public. Additionally, the department provides services and facilities that meet the needs of general aviation.

Summary of Expenses and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Contingencies	$0	$150,000	$0	$200,000	$200,000	$200,000
Salaries and Benefits	2,605,379	3,653,246	3,356,468	3,751,620	3,751,620	4,115,700
Services and Supplies	2,030,730	2,866,502	2,475,230	3,087,482	3,087,482	3,090,649
Other Charges	6,293,421	6,825,716	6,355,411	6,938,840	6,938,842	6,938,842
Capital Assets	783,994	738,000	1,821,336	6,446,402	6,446,402	7,609,687
TOTAL EXPENSES	**$11,713,524**	**$14,233,464**	**$14,008,446**	**$20,424,344**	**$20,424,346**	**$21,954,878**
REVENUE:						
Taxes	$1,461,451	$1,000,000	$1,563,904	$1,550,000	$1,550,000	$1,550,000
Fines and Forfeitures	4,010	3,500	1,808	2,000	2,000	2,000
Use of Money/Property	5,101,610	4,290,000	5,113,570	5,510,000	5,510,000	5,510,000
Intergovernmental	2,167,217	98,277	2,232,282	6,862,364	6,862,364	6,312,364
Charges for Services	654,374	612,000	599,777	875,000	610,000	610,000
Miscellaneous	4,902	2,500	4,897	4,500	4,500	4,500
Non-Revenue Receipts	5,495,870	6,500,000	860,084	6,000,000	6,000,000	6,000,000
Other Financing Sources:						
Airport Reserve General Aviation	0	280,000	0	0	0	0
General Fund Contribution	771,356	858,836	858,836	858,836	858,836	720,410
TOTAL REVENUE	**$15,660,790**	**$13,645,113**	**$11,235,158**	**$21,662,700**	**$21,397,700**	**$20,709,274**
INCR./(DECR.) IN RETAINED EARNINGS	**$3,947,266**	**($588,351)**	**($2,773,287)**	**$1,238,356**	**$973,354**	**($1,245,604)**

Major Expenses and Revenue in FY 2025-26 Recommended Budget

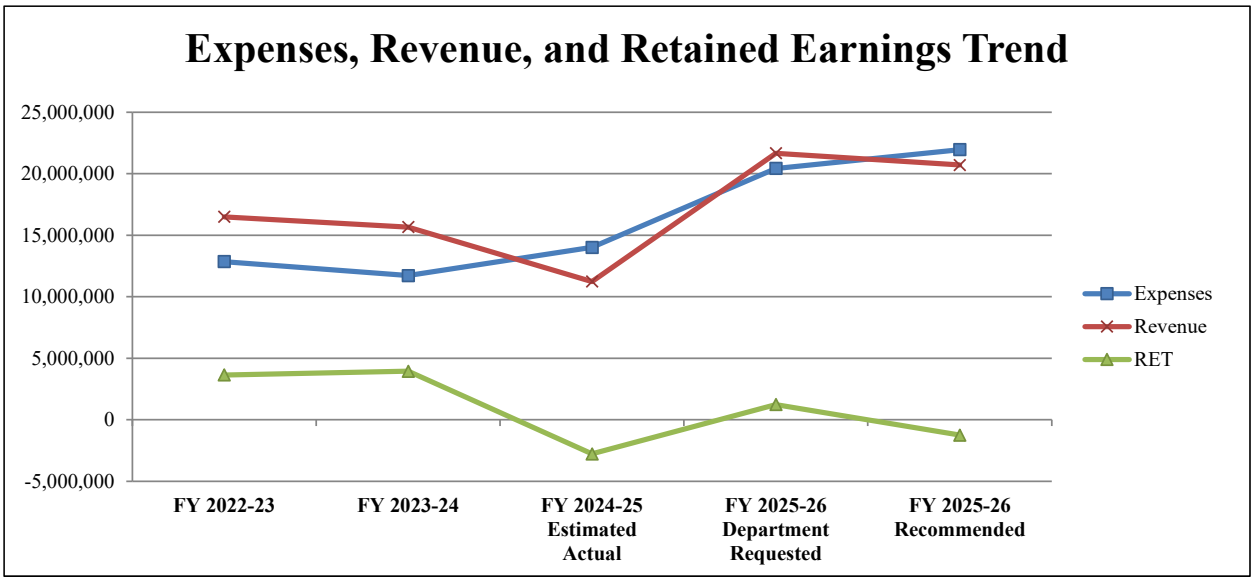
The recommended budget includes staffing expenses of $4.1 million to fund 27 permanent positions that provide support for all County-operated airports. Expenses for services and supplies of approximately $3.1 million include property insurance, utilities, other professional services, and general maintenance. In addition, other charges include approximately $6.9 million to cover countywide cost allocation charges and depreciation. The budget also includes debt service payments totaling $632,732, and capital expenses of $7.6 million for airport capital improvements including parking and transit improvements, and multiple runway rehabilitations and improvements.

The recommended budget includes $5.5 million in revenue associated with airline rates and charges, concessions, and user fees. Additionally, the Meadows Field Airport receives a County contribution from the General Fund derived from property taxes collected in the Airport Economic Opportunity Area (AEOA).

Budget Changes and Operational Impacts

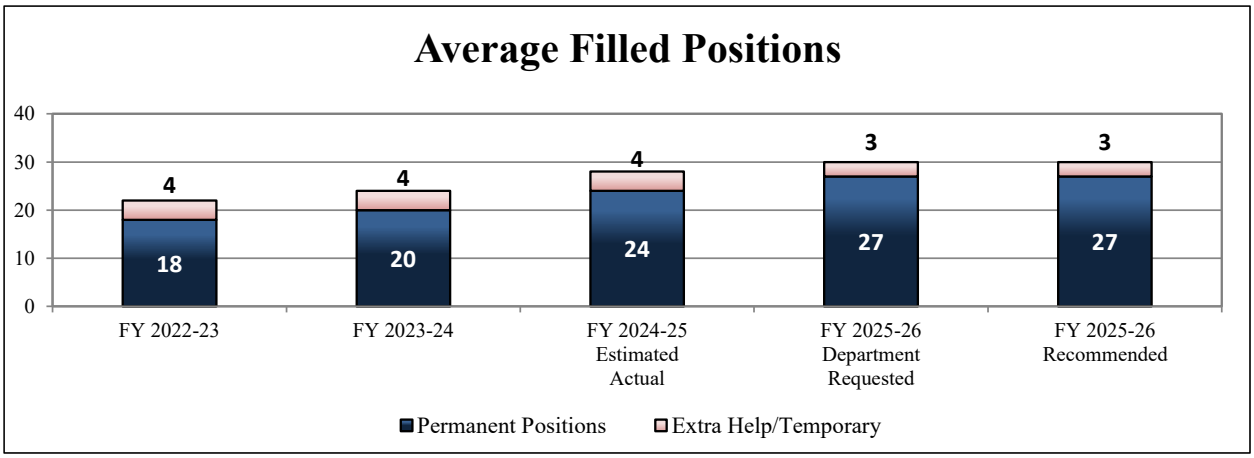
The recommended budget anticipates an increase in Salaries and Benefits from FY 2024-25 estimated actual, primarily due to the anticipated filling of several currently vacant positions. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with recently approved employee compensation adjustments.

The estimated retained earnings balance as of June 30, 2025 is $3.2 million. Part of this balance is due to the inclusion of approximately $4.4 million of long-term liabilities primarily associated with pension obligations and a long-term private placement loan. These long-term liabilities do not come due within the near future and represent future costs that will be funded with future revenue. After adjusting for long-term liabilities, the estimated budgetary retained earnings balance as of June 30, 2025 is $7.6 million. After the inclusion of the budgeted operational cost, the estimated retained earnings balance as of June 30, 2026 is $6.4 million.



Staffing Changes and Operational Impacts

The recommended budget does not include any position additions or deletions beyond those enacted in the FY 2025-26 Preliminary Recommended Budget. The deletion of the Aviation Manager – Contract position was deferred to allow time for a clean transition to the recently appointed permanent Director of Airports.



Summary of Authorized Positions

The recommended budget includes 27 authorized permanent positions, all of which have been budgeted to be filled in FY 2025-26 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Finance and Administration	7	0	0	7	7	0	7
Operations	20	0	0	20	20	0	20
Total	27	0	0	27	27	0	27

Operations

	Classification
1	Airports Chief Operations Officer
1	Airport Facilities Manager
1	Airport Op & Security Manager
7	Airport Police Officer I/II
1	Airports Maintenance Supervisor
4	Maintenance Worker I/II/Sr.
1	Supervising Building Svcs Worker
4	Building Services Worker I/II/III
20	**Requested Total**

Finance and Administration

	Classification
1	Director of Airports
1	Airports Finance Manager
1	Administrative Coordinator
2	Accountant/Sr. Accountant
2	Fiscal Support Specialist
7	**Requested Total**

Enterprise Funds

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will strengthen and diversify our regional economy.

Department Goal: Increase utilization of Meadows Field Airport passenger service.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of enplaned passengers	187,254	190,000	211,819	215,000
Number of destinations offered by airlines	4	5	4	5
Number of aircraft operations	120,037	125,000	111,504	120,000
Number of community air service presentations	3	4	3	4
Number of airline service meetings	3	4	2	4
A continued effort is being made by the department to recruit new air service with new airlines and the expansion of current services. Efforts include parking improvements, security improvements, baggage claim improvements, and rental vehicle improvements. Future goals of available seats and enplaned passengers are tied to efforts by the department to engage with airlines and present Air Service Case Studies for new and expanded service, and to offer incentives to serve Meadows Field Airport.				

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibilty and satisfaction across all business functions.

Department Goal: Reduce and eliminate safety risks at airports within the County airport system.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of safety violations from the Federal Aviation Administration	0	0	0	0
Number of safety violations from the California Department of Transportation Division of Aeronautics	0	0	0	0
Number of security violations from Transportation Security Administration	0	0	0	0
Job related injuries	1	0	2	0
Completed airport construction projects	3	4	2	5
The department continues to strive for perfection in safety and security performances in all operations, passenger facilities, and employee activities. Continued training and monitoring for safe practices are employed daily. In FY 2024-25 the department successfully completed the second phase of the projects for the rehabilitation and extension of the taxiway at Meadows field. Planned projects include security upgrades, HVAC upgrades, rehabilitation of the Wasco Airport runway, and expansion of the baggage claim areas of Meadows Field.				



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Golf Course Enterprise Fund

Department Head: Nancy Anderson
Fund: Golf Course Enterprise
Budget Unit: 8991

Function: Recreation and Culture
Activity: Recreation Facilities

Description of Major Services

The Golf Course Enterprise Fund is used to account for the operation of three County-owned golf courses; North Kern, Kern River, and Buena Vista. Private contractors operate the golf courses under land lease agreements. The General Services Division provides administrative support to the Golf Course Enterprise Fund.

Summary of Expenditures and Revenue

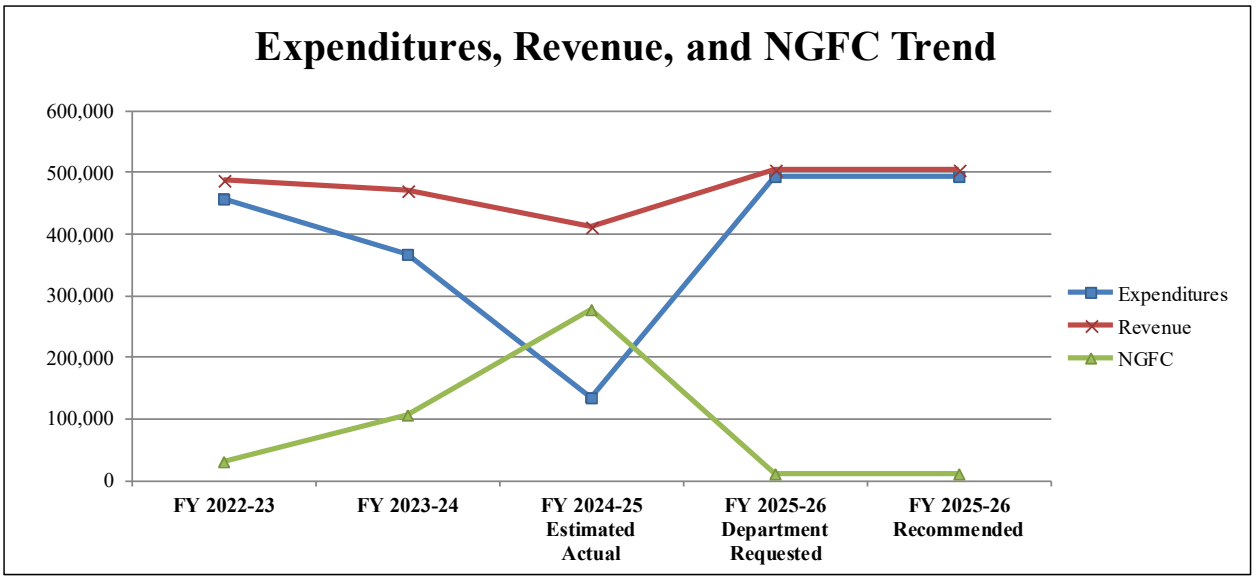
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$185,118	$350,100	$163,941	$350,100	$350,100	$350,100
Other Charges	181,343	118,204	(30,002)	143,226	143,226	143,226
TOTAL EXPENDITURES	**$366,461**	**$468,304**	**$133,939**	**$493,326**	**$493,326**	**$493,326**
REVENUE:						
Use of Money/Property	$34,754	$25,000	$15,706	$25,000	$25,000	$25,000
Charges for Services	287,557	320,000	395,520	330,000	330,000	330,000
Non-revenue Receipts	148,206	148,206	0	148,206	148,206	148,206
TOTAL REVENUE	**$470,517**	**$493,206**	**$411,226**	**$503,206**	**$503,206**	**$503,206**
INCR./(DECR.) IN RETAINED EARNINGS	**$104,056**	**$24,902**	**$277,287**	**$9,880**	**$9,880**	**$9,880**

Major Expenses and Revenue in FY 2025-26 Recommended Budget

Revenue is primarily generated from land lease agreements and is deposited into the Golf Course Enterprise Fund where it is used for necessary capital and infrastructure maintenance projects at the golf courses and to reimburse the General Services Division for administrative support.

Budget Changes and Operational Impacts

The recommended budget includes appropriations of $100,000 for the Kern River course, $100,000 for the North Kern course, and $100,000 for the Buena Vista course for ongoing maintenance and operations. Increases in services and supplies for FY 2025-26 are primarily due to planned restroom repairs. The estimated retained earnings balance as of June 30, 2026 is $1.3 million after a moderate increase of $9,880 from operations.


Expenditures, Revenue, and NGFC Trend
600,000
500,000
400,000
300,000
200,000
100,000
0
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

Universal Collection Enterprise Fund

Department Head: Joshua Champlin
Fund: Universal Collection Enterprise Fund
Budget Unit: 8992

Function: Health and Sanitation
Activity: Sanitation

Description of Major Services

The Universal Collection Enterprise Fund is used to account for the revenue and expenses connected with refuse collection in the Universal Collection Areas. These areas cover the more densely populated, unincorporated portion of metropolitan Bakersfield and other portions of the County. All improved properties within the Universal Collection Areas are required to obtain services from a franchise garbage hauler. The Public Works Department administers this fund, providing ongoing support, oversight of contracted waste haulers, and contract administration.

Summary of Expenses and Revenue

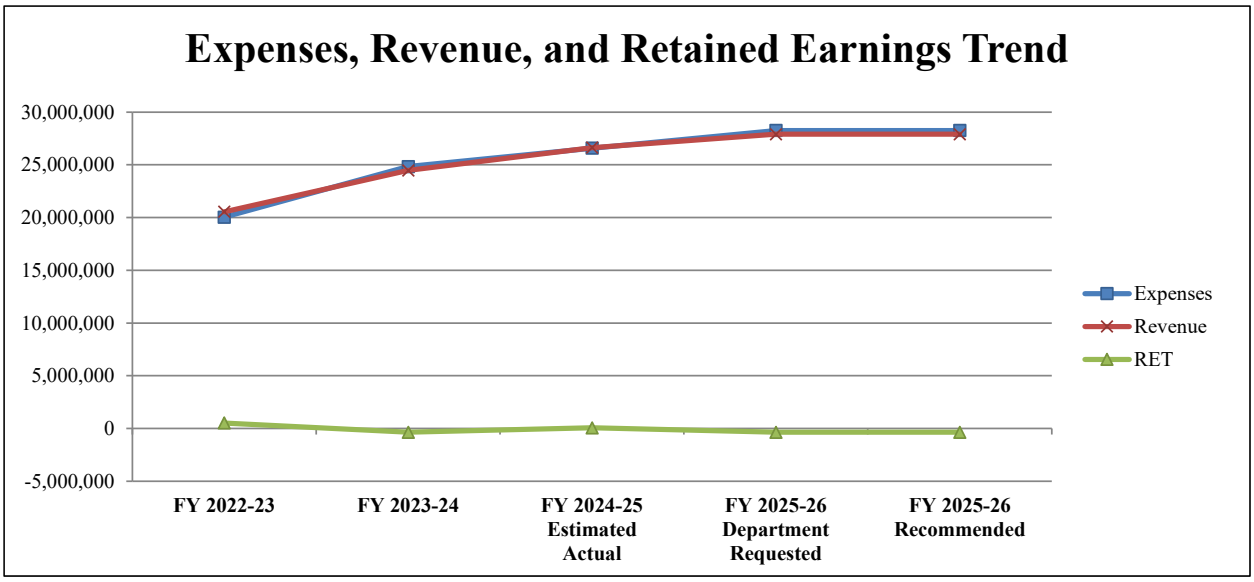
	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$24,805,621	$25,177,155	$26,549,574	$28,225,232	$28,225,232	$28,225,232
Other Charges	20,869	23,579	23,579	25,322	25,322	25,322
TOTAL EXPENSES	**$24,826,490**	**$25,200,734**	**$26,573,153**	**$28,250,554**	**$28,250,554**	**$28,250,554**
REVENUE:						
Taxes	$24,195,038	$24,950,372	$26,360,460	$27,681,394	$27,681,394	$27,681,394
Fines and Forfeitures	207,769	228,353	238,899	172,967	172,967	172,967
Use of Money/Property	79,992	34,009	40,816	52,520	52,520	52,520
Charges for Services	(11,258)	(12,000)	(9,469)	(12,879)	(12,879)	(12,879)
TOTAL REVENUE	**$24,471,541**	**$25,200,734**	**$26,630,706**	**$27,894,002**	**$27,894,002**	**$27,894,002**
INCR./(DECR.) IN RETAINED EARNINGS	**($354,949)**	**$0**	**$57,553**	**($356,552)**	**($356,552)**	**($356,552)**

Major Expenses and Revenue in FY 2025-26 Recommended Budget

The majority of expenses and revenue in this budget unit are for contracts with local waste haulers for services, and the collection of waste assessment fees collected through property tax bills. The department continues to work toward a successful implementation of the programs and services needed for compliance with Senate Bill 1383, which is State legislation that changed waste management standards.

Budget Changes and Operational Impacts

The recommended budget for Services and Supplies and Taxes reflects changes to anticipated levels of services and related charges. One component of this revenue is property tax assessments which vary by service area. The estimated retained earnings balance as of June 30, 2025 is $4.8 million, of which $356,552 is budgeted for use in FY 2025-26. The estimated retained earnings balance as of June 30, 2026 is $4.5 million.


Expenses, Revenue, and Retained Earnings Trend
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
0
-5,000,000
FY 2022-23
FY 2023-24
FY 2024-25 Estimated Actual
FY 2025-26 Department Requested
FY 2025-26 Recommended
Expenses
Revenue
RET

Kern Regional Transit Enterprise Fund

Department Head: Joshua Champlin
Fund: Public Transportation
Budget Unit: 8998

Function: Public Ways and Facilities
Activity: Transportation Systems

Description of Major Services

Kern Regional Transit is a division of the Public Works Department. The Kern Regional Transit division develops and operates the public transportation system within the County's unincorporated areas. The division studies and makes recommendations on public transportation needs and administers contracts with public and private transit service providers. The division provides a combination of demand-response, fixed-route, and inter-city transit services.

Summary of Expenses and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$10,499,759	$13,933,909	$10,656,438	$12,440,601	$12,440,601	$12,440,601
Other Charges	1,245,529	2,065,788	1,236,239	2,143,993	2,143,993	2,143,993
Capital Assets	201,163	3,450,000	32,149	4,299,227	4,299,227	13,194,227
TOTAL EXPENSES	**$11,946,451**	**$19,449,697**	**$11,924,825**	**$18,883,821**	**$18,883,821**	**$27,778,821**
REVENUE:						
Taxes	$11,143,460	$10,000,000	$10,548,852	$11,000,000	$11,000,000	$11,000,000
Use of Money/Property	488,706	170,000	261,083	220,000	220,000	220,000
Intergovernmental	2,863,204	6,700,000	11,804,140	6,109,227	6,109,227	13,527,977
Charges for Services	881,465	543,534	698,598	400,000	400,000	400,000
Miscellaneous	0	100	1,439,912	1,000	1,000	806,000
Non-Revenue Receipts	1,223,444	2,050,000	0	0	0	0
TOTAL REVENUE	**$16,600,279**	**$19,463,634**	**$24,752,586**	**$17,730,227**	**$17,730,227**	**$25,953,977**
INCR./(DECR.) IN RETAINED EARNINGS	**$4,653,828**	**$13,937**	**$12,827,760**	**($1,153,594)**	**($1,153,594)**	**($1,824,844)**

Major Expenses and Revenue in FY 2025-26 Recommended Budget

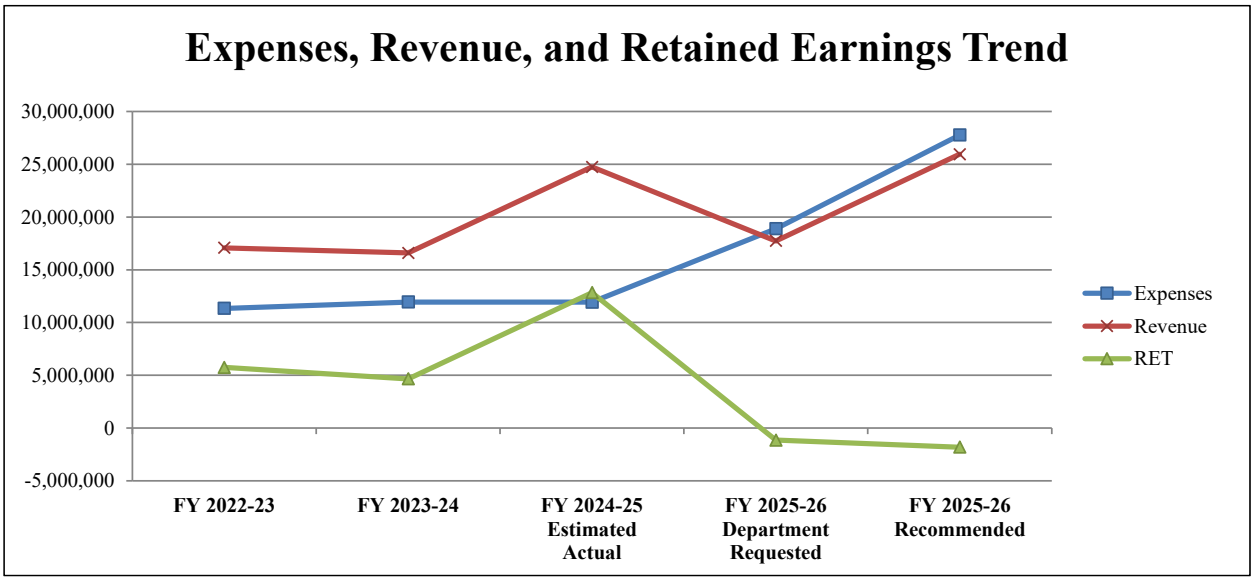
The activities of Kern Regional Transit are funded primarily from Sales and Use Tax for local transportation, State Public Transportation Modernization, Improvement, and Service Enhancement Account Program, and funding from the State Department of Transportation Section 5311 that provides funding for public transit in non-urbanized areas. The primary expenses for the division include contracts for transportation services and labor and vehicle reimbursement to the Public Works Department.

Budget Changes and Operational Impacts

The recommended budget includes $2.7 million in services and supplies to reimburse the Public Works Department for both the labor and vehicle maintenance work of the Kern Regional Transit Enterprise Fund. The division has plans to continue with the construction of the Mojave Transit Center in FY 2025-26 as well as for the acquisition of 10 buses and three vans. Capital assets expenses will be funded with a combination of revenues such as State and federal aid programs,

including the Road Repair and Accountability Act of 2017 (SB1), the Transportation Development Act, and the Congestion Mitigation and Air Quality Improvement Program. Budgeted Intergovernmental revenue includes $13.5 million in other aid from governmental agencies, a portion of which will cover costs related to the projects and capital assets discussed above.

The estimated retained earnings balance as of June 30, 2025 is $6.4 million with the inclusion of long-term liabilities in the amount of $4.4 million. These liabilities do not come due within the near future and represent future costs that will be funded with future revenue. After adjusting for long-term liabilities, the estimated budgetary retained earnings as of June 30, 2025 is $10.8 million. After the inclusion of $1.8 million in budgeted net operating costs, the estimated budgetary retained earnings balance as of June 30, 2026 is $9 million.



Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Promote public transportation to improve access to services and improve air quality.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Total number of passengers who board a Kern Regional Transit bus	227,903	243,800	284,000	290,000
Requests for additional services	6	5	8	6
Average cost per passenger	$1.18	$2.00	$1.10	$2.00
The division continues to serve an average of nearly 23,000 riders each month, which is still a decrease from pre-pandemic ridership levels. Ridership continues to recover, and the division anticipates continued recovery in the current fiscal year. The division received a grant which provided free rides system-wide for a month in order to encourage passengers to return to public transit. Students of all ages also received grant-funded free rides all year.				

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Ensure customer service as a priority.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
On-time performance	90%	90%	89%	90%
Preventable accidents per 1,000 miles	0.001	0.001	0.005	0.004
Passenger complaints per 100 passengers	0.016	0.016	0.015	0.016
Service interruptions per 100 miles	0.01	0.1	0.01	0.1
The division reported slight declines in on-time performance due to aging vehicles and driver shortages. Passenger complaints remained consistent. The division anticipates meeting these goals in FY 2025-26 as driver staffing issues are resolving and new vehicles and being put into service.				



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Waste Management Division

Department Head: Joshua Champlin
Fund: Solid Waste Management Enterprise
Budget Units: 8999 and 8993

Function: Health and Sanitation
Activity: Sanitation

Description of Major Services

Waste Management is a division of the Public Works Department. The division is responsible for the operation and management of the County's solid waste disposal system, which consists of seven active landfills, seven recycling/transfer stations, and three special waste facilities. The division administers the County's solid waste franchise program, which authorizes and regulates trash collection by private haulers in some of the County's unincorporated areas, and State mandated waste diversion and recycling programs. The division also provides for the continuing maintenance of eight inactive or closed landfills and over 40 closed burn dumps.

Summary of Expenses and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$56,670,025	$71,745,113	$58,492,659	$78,774,965	$78,774,965	$78,774,965
Other Charges	7,953,766	9,372,012	5,352,504	9,471,790	9,471,790	9,471,790
Capital Assets	15,223,477	46,813,215	20,590,646	46,593,385	46,593,385	46,593,385
TOTAL EXPENSES	**$79,847,268**	**$127,930,340**	**$84,435,810**	**$134,840,140**	**$134,840,140**	**$134,840,140**
REVENUE:						
Taxes	$49,354,529	$52,412,344	$52,928,604	$54,206,422	$54,206,422	$54,206,422
Fines and Forfeitures	323,980	205,000	331,984	310,000	310,000	310,000
Use of Money/Property	3,021,274	1,676,636	1,336,633	2,207,120	2,207,120	2,207,120
Intergovernmental	1,375,697	10,180,500	9,150,165	5,820	5,820	5,820
Charges for Services	37,028,063	31,361,130	31,449,406	40,191,886	38,691,886	38,691,886
Miscellaneous	834,727	965,795	735,358	870,881	870,881	870,881
Non-Revenue Receipts	6,742,198	8,102,053	574	8,155,000	8,155,000	8,155,000
Other Financing Sources:						
American Rescue Plan Act	457,473	1,270,248	489,794	500,000	500,000	780,455
TOTAL REVENUE	**$99,137,941**	**$106,173,706**	**$96,422,516**	**$106,447,129**	**$104,947,129**	**$105,227,584**
INCR./(DECR.) IN RETAINED EARNINGS	**$19,290,673**	**($21,756,634)**	**$11,986,705**	**($28,393,011)**	**($29,893,011)**	**($29,612,556)**

Major Expenses and Revenue in FY 2025-26 Recommended Budget

A major expense for the division's budget is labor reimbursement to the Public Works Department within Services and Supplies of approximately $35.4 million. Additional appropriations within Services and Supplies includes landfill operating contracts and other professional services needed to maintain the County's disposal sites, payment to the Board of Equalization based on a per ton basis for landfill waste, and costs associated with educational and recycling programs. Division revenue is generated from special land use assessments collected through property tax bills, landfill gate fees, and waste bin fees.

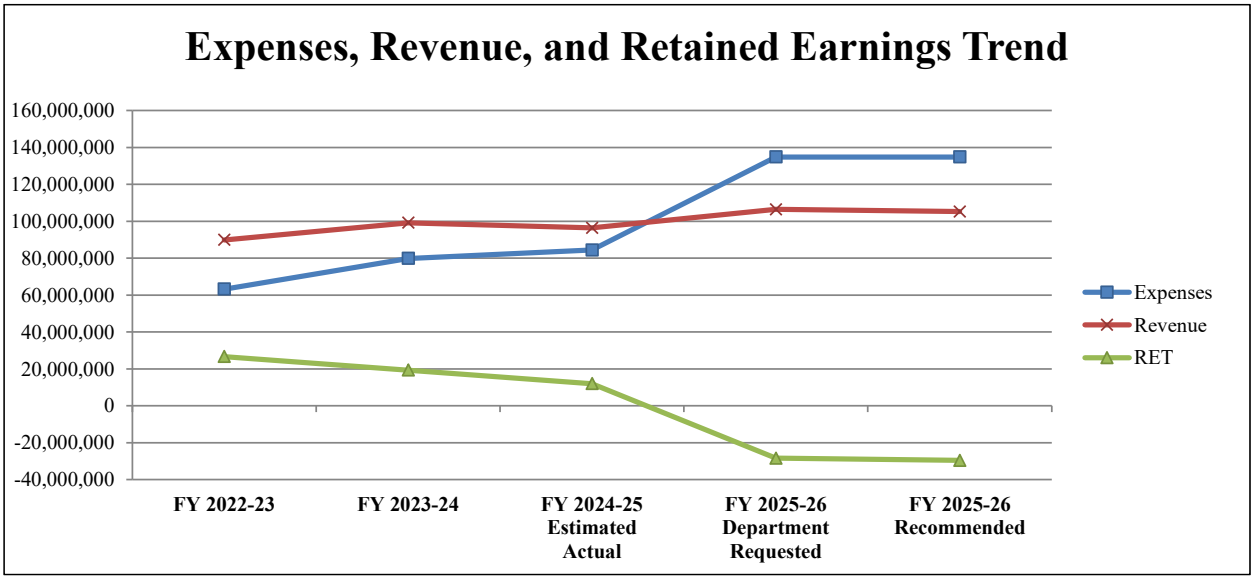
Budget Changes and Operational Impacts

Reimbursement to the Public Works Department for staffing and equipment is budgeted to increase to $35.4 million from the FY 2024-25 Adopted Budget amount of $30 million. This increase reflects the department's plans to fill currently vacant positions and to change the assignments for some existing positions.

The recommended budget includes $5.7 million for 67 capital assets that are primarily replacement vehicles and heavy equipment. The recommended budget also includes $39.2 million in capital projects, primarily for various improvements to existing landfills.

The division is budgeting to receive $54.2 million in land use fees, $7.7 million in solid waste bin fees, $850,000 in recycling revenue, in addition to $29.4 million from gate fee revenue collected at the waste sites. The budget also includes $780,455 in American Recovery Plan Act funding to support litter abatement and encampment cleanup services.

The estimated retained earnings balance as of June 30, 2025 is $8.8 million. This amount includes long-term liabilities of approximately $59.8 million associated with pollution remediation obligations, future closure and post-closure maintenance obligations, and pension obligations. The entirety of these liabilities do not come due within the near future and represent future costs that will be funded with future revenue. After adjusting for long-term liabilities, the estimated budgetary retained earnings balance as of June 30, 2025 is $68.6 million, of which approximately $29.6 million is budgeted to be utilized in FY 2025-26.



Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Assure solid waste management facilities and operations are conducted safely and with minimal impact on the environment.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Regulatory compliance rate for active landfills and transfer stations	100%	100%	100%	100%
Hazardous waste diverted from County landfills through Special Waste Facilities	485 Tons	490 Tons	575 Tons	600 Tons
Percentage of disposal reduced by department recycling programs	34%	35%	29%	29%
Number of tons of illegally dumped waste cleaned up	1,400 Tons	3,500 Tons	2,122 Tons	2,200 Tons
Number of homeless encampments removed/cleaned up	500	520	744	700

The division continues to work diligently to maximize operational efficiency and minimize operational compliance concerns. In FY 2024-25, the division achieved one hundred percent compliance rating for all operational facilities. The special waste program held over 76 household hazardous waste collection events throughout the county and held 13 bulky waste events. Illegally dumped waste tonnage goals now include all jurisdictions within the County since all now participate through agreements with the County. The reported actual tonnage cleaned up is lower than the adopted target as not all information was available at the time of publishing. There were approximately 1.1 million tons of materials accepted for disposal and recycling. The division continues to strive to increase the amount of material diverted or recycled through improved County diversion programs. The division continues to contribute to help meet the requirements of the County's Homelessness Action Plan and is working to increase the amount of illegal dumping cleanup throughout the County.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: Fulfill the Waste Management Division's mission by meeting the needs of county customers cost effectively and by meeting CalRecycle's requirements of "reduce, reuse, and recycle".

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Cost of operating recycling programs (cost per ton of waste handled)	$59.36	$59.50	$61.78	$61.50
Cost of operating landfill (cost per ton of waste handled)	$30.23	$31.00	$31.84	$31.25
Cost of operating transfer stations (cost per ton of waste handled)	$74.66	$75.00	$72.08	$71.00
Cost of operating Special Waste Facilities (cost per ton of hazardous waste handled)	$5,615	$5,700	$5,764	$5,500

Cost-effective operation of all County landfills, transfer stations, and Special Waste facilities will allow waste operations in Public Works to provide necessary and economic solid waste and hazardous waste services to County customers and maintain compliance with all regulations. SB 1383 regulations have been implemented in all existing universal collection and commercial areas. Additional facility days and hours have been extended to provide additional service levels to the customers.

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Kern Sanitation Authority

General Manager: Joshua Champlin
Fund: Kern Sanitation Authority
Budget Unit: 9143 and 9144

Function: Health and Sanitation
Activity: Sanitation

Description of Major Services

The Kern Sanitation Authority is a County Sanitation District administered by the Public Works Department and established to manage wastewater and operate the wastewater treatment plant for the East Bakersfield area district residents. In addition, the district also provides services to the Ford City-Taft Heights Sanitation District; these expenses are reimbursed by the Ford City-Taft Heights Sanitation District.

Summary of Expenses and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$3,558,675	$5,044,810	$3,421,972	$4,949,613	$4,949,613	$4,949,613
Other Charges	659,667	717,594	547,370	801,040	801,040	801,040
Capital Assets	174,723	2,190,000	1,565,021	16,685,000	14,985,000	14,985,000
TOTAL EXPENSES	**$4,393,065**	**$7,952,404**	**$5,534,363**	**$22,435,653**	**$20,735,653**	**$20,735,653**
REVENUE:						
Taxes	$5,733,937	$5,786,787	$5,831,899	$5,687,147	$5,687,147	$5,687,147
Licenses and Permits	21,257	8,000	9,924	8,000	8,000	8,000
Fines and Forfeitures	123,021	64,000	74,263	70,000	70,000	70,000
Use of Money/Property	652,339	310,214	394,504	343,323	343,323	343,323
Intergovernmental	0	8,000,000	15,661	8,000,000	8,000,000	8,000,000
Charges for Services	722,327	913,780	548,352	628,202	628,202	628,202
Miscellaneous	105	106,649	19,215	4,501	4,501	4,501
Non-Revenue Receipts	637,085	725,000	0	725,000	725,000	725,000
Other Financing Sources:						
American Recovery Plan Act	1,257,242	0	2,675,760	1,700,000	0	0
TOTAL REVENUE	**$9,147,313**	**$15,914,430**	**$9,569,578**	**$17,166,173**	**$15,466,173**	**$15,466,173**
INCR./(DECR.) IN RETAINED EARNINGS	**$4,754,248**	**$7,962,026**	**$4,035,215**	**($5,269,480)**	**($5,269,480)**	**($5,269,480)**

Major Expenses and Revenue in FY 2025-26 Recommended Budget

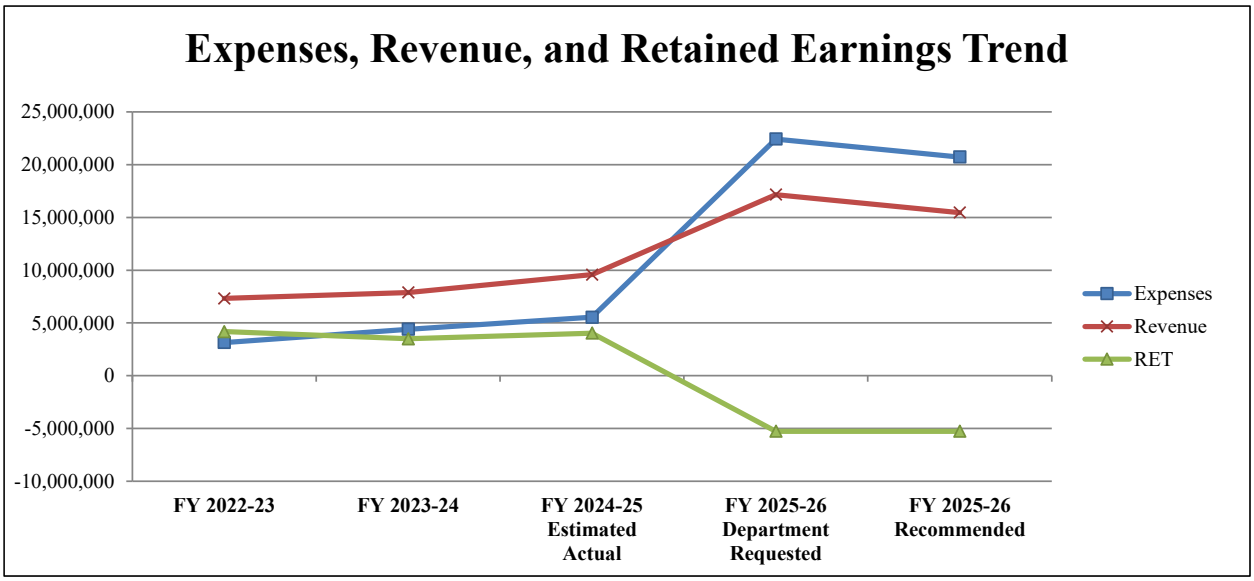
The primary ongoing expenses for the district are sewer maintenance and the reimbursement to the Public Works Department for labor required to operate the system and the wastewater treatment plant. Services and Supplies include the costs associated with the equipment and materials needed to service and maintain the sanitation resources of the district as well as maintenance projects needed throughout the fiscal year. The primary ongoing revenue sources for this budget are sewer service charges, collected through property tax bills on properties within the district boundaries, and one-time sewer connection fees.

Budget Changes and Operational Impacts

The recommended budget for the district includes appropriations for structural repairs to wastewater treatment structures and facilities. Capital Assets appropriations in the amount of $15 million have been included for the acquisition of waste processing and purification equipment, replacement vehicles, maintenance projects for storage of equipment and vehicles, and capital projects for waste management system repairs and improvements. $8 million of this amount is for the Rexland Acres sewer expansion project that was originally budgeted in FY 2023-24, but was subsequently postponed by the Public Works Department. Intergovernmental revenue in the amount of $8 million is budgeted in support from the State of California for this project.

The Department Requested budget includes $1.7 million in American Recovery Plan Act funds and associated projects. The majority of these project expenses were included in prior budgets which are not displayed on this summary. For this reason, these amounts were excluded from Other Financing Sources and Capital Assets in the recommended budget.

While the Kern Sanitation Authority has sufficient short-term unrestricted cash that can be used to support the operations of the division, at times the retained earnings balance will show as low or negative. This is due to the inclusion of long-term liabilities primarily associated with pension obligations. The entirety of these liabilities do not come due within the near future and represent future costs that will be funded with future revenue. The estimated retained earnings balance as of June 30, 2025 is $4.4 million after the inclusion of approximately $5.4 million in long-term liabilities. After adjusting for long-term debt, the estimated budgetary retained earnings balance as of June 30, 2025 is $9.8 million, of which $5.3 million is budgeted for use in FY 2025-26.



Special Districts

Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Assure operations are conducted safely while minimizing impact on customers and the environment by complying with State of California regulations.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of months each year of safe operation of the wastewater system with no Notices of Violation of Wastewater Discharge Requirements	12	12	12	12
Number of Sewer System Overflows onto private property	0	0	1	0
Percentage of times responded in less than one hour when notification of a Sewer System Overflow was received	100%	100%	100%	100%
The department is committed to operating its treatment plant facility safely, within regulatory guidelines, and without violations of its governing waste discharge requirements. In FY 2024-25, the department achieved zero notice of violations, and only one sewer system overflow onto private property. Department staff are set up for 24/7 emergency response to system incidents. The department has also provided additional maintenance to help counteract damage and overflows caused by vandalism.				

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Fulfill Kern Sanitation Authority's mission and provide cost-effective wastewater treatment and collection services.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Annual charge for sewer service for a single-family residence	$307.18	$318.95	$346.55	$356.95
The department has continued to provide effective service to its customers. The regulatory obligations and cost of replacing aging infrastructure required a rate increase. This fiscal year will continue with the previously approved CPI adjustment through FY 2026-27.				

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Ford City-Taft Heights Sanitation District

Department Head: Joshua Champlin
Fund: Ford City-Taft Heights Sanitation
Budget Unit: 9145 and 9146
Function: Health and Sanitation
Activity: Sanitation

Description of Major Services

The Ford City-Taft Heights Sanitation District is a County Sanitation District which manages wastewater from the unincorporated areas of Ford City and Taft Heights. Sewer collection for the communities joins the City of Taft system and gravity flows to the Taft Wastewater Treatment Plant. The Taft Wastewater Treatment Plant is jointly owned by the City of Taft (52%) and the district (48%). The Kern Sanitation Authority maintains the district's sewer collection system and the Public Works Department provides administration and maintenance services.

Summary of Expenses and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Services and Supplies	$410,432	$812,132	$915,150	$1,322,026	$1,322,026	$1,322,026
Other Charges	101,744	119,836	101,612	151,046	151,046	151,046
Capital Assets	0	400,000	4,248	7,056,476	720,000	7,322,520
TOTAL EXPENSES	**$512,176**	**$1,331,968**	**$1,021,011**	**$8,529,548**	**$2,193,072**	**$8,795,592**
REVENUE:						
Taxes	$1,083,086	$1,132,462	$1,166,396	$1,075,000	$1,075,000	$1,075,000
Fines and Forfeitures	29,006	15,000	40,115	28,970	28,970	28,970
Use of Money/Property	70,880	38,116	33,731	39,000	39,000	39,000
Charges for Services	33,895	38,728	40,518	34,000	34,000	34,000
Non-Revenue Receipts	98,632	110,000	0	150,000	150,000	150,000
Other Financing Sources:						
American Recovery Plan Act	99,982	0	128,499	6,336,476	0	6,602,520
TOTAL REVENUE	**$1,415,481**	**$1,334,306**	**$1,409,258**	**$7,663,446**	**$1,326,970**	**$7,929,490**
INCR./(DECR.) IN RETAINED EARNINGS	**$903,305**	**$2,338**	**$388,248**	**($866,102)**	**($866,102)**	**($866,102)**

Major Expenses and Revenue in FY 2025-26 Recommended Budget

The major operational expense for the district is the County's share of cost paid to the City of Taft for the operation of the treatment plant as stipulated by an agreement between the City of Taft and the district as well as reimbursements to the Public Works Department for administration and maintenance services. The operational, administrative, and maintenance costs are paid with sewer service charges collected through property tax bills. Charges for services and miscellaneous revenues are collected for connection fees and other district cost reimbursements.

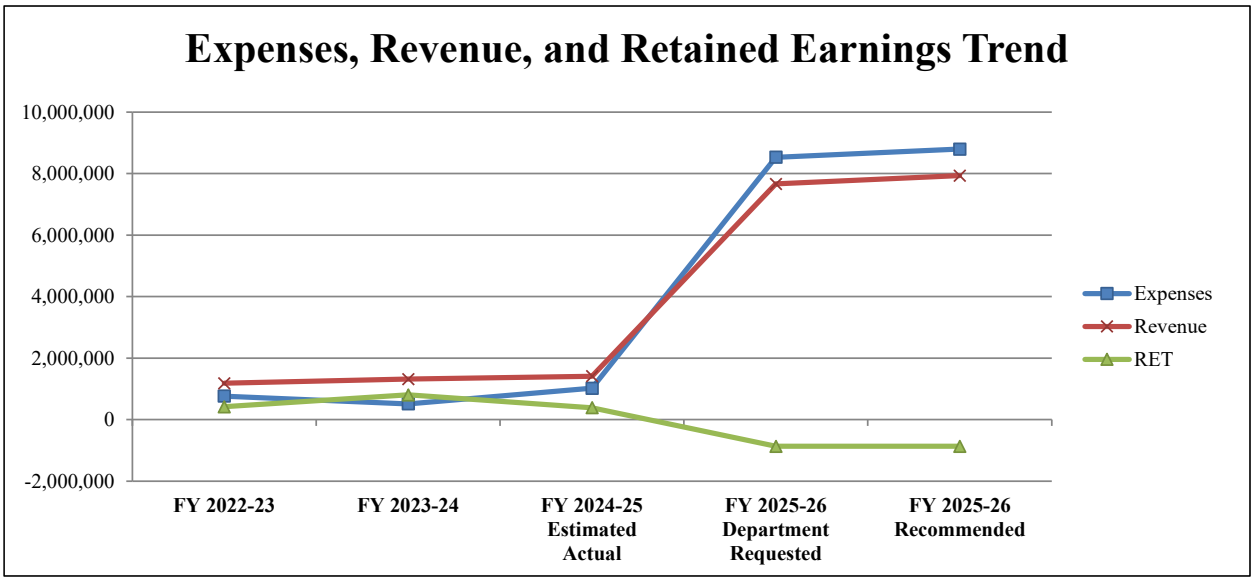
Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to pay the City of Taft the operational cost of the plant and to reimburse the Public Works Department for administrative and

maintenance costs. Capital Assets appropriations include $720,000 for projects to replace sewer segments, and $6.6 million to rebudget an American Recovery Plan Act funded sewer segment capital project. This project began in FY 2023-24 but is being displayed here as part of the transition to a new financial management system. Total resources available for the project are not being changed.

Beginning in FY 2014-15 the district began paying the City of Taft its portion of the U.S. Department of Agriculture Rural Development loan, secured for a major plant upgrade. The loan amount of $3.6 million will be repaid over 20 years at a reduced interest rate of 2.5%. The district is responsible for 48% of the debt service payment.

The estimated retained earnings available as of June 30, 2025 is $559,438, all of which is budgeted for use in FY 2025-26. The remaining $306,664 in budgeted net cost will be supported by available designations.



Fiscal Year 2025-26 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Assure Ford City-Taft Heights Sanitation Authority operations are conducted safely and minimize impact on customers and the environment by providing customer-centered services.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Number of Sewer System Overflows onto private property	2	0	1	0
Percentage of times responded in less than one hour when notification of a Sewer System Overflow was received	100%	100%	100%	100%
The district continues to promptly respond to all sewer system overflows. Sewer crew staff are set up for 24/7 emergency response and additional maintenance to sewer lines in known vandalism trouble areas has been performed.				

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Fulfill Ford City-Taft Heights District's mission and provide cost-effective wastewater treatment and collection services.

Department Objectives Measured	FY 2023-24 Actual	FY 2024-25 Target	FY 2024-25 Actual	FY 2025-26 Target
Annual charge for sewer service for a single-family residence	$408.25	$438.90	$507.21	$545.25
The district will continue to provide effective sewer service to customers. A rate increase was necessary to replace aging infrastructure and meet regulatory obligations.				

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In-Home Supportive Services Public Authority

Department Head: Jeremy Oliver
Fund: In-Home Supportive Services
Budget Unit: 9147
Function: Public Assistance
Activity: Other Assistance

Description of Major Services

The In-Home Supportive Services (IHSS) program is designed to assist persons with disabilities and older adults in avoiding premature placement in long-term care facilities. The IHSS Public Authority was established by the Board of Supervisors in November 2002, and is administered under contract by the Aging and Adult Services Department. The Public Authority is the employer of record for the purpose of collective bargaining for individuals that provide services to eligible aged, blind or disabled individuals, in order to allow those persons to remain in their homes and avoid institutionalization.

Summary of Expenditures and Revenue

	FY 2023-24	FY 2024-25		FY 2025-26		
	Actual	Adopted Budget	Estimated Actual	Department Requested	Preliminary Recommended	Recommended
APPROPRIATIONS:						
Other Charges	$14,324,494	$15,040,825	$14,167,733	$16,316,887	$16,316,887	$16,316,887
TOTAL EXPENDITURES	**$14,324,494**	**$15,040,825**	**$14,167,733**	**$16,316,887**	**$16,316,887**	**$16,316,887**
REVENUE:						
Use of Money/Property	$82,392	$6,000	($2,406)	$6,000	$6,000	$6,000
Intergovernmental	178,989	758,774	1,176,872	1,078,651	1,078,651	1,078,651
Other Financing Sources:						
Social Services Realignment	11,247,592	12,050,048	10,953,954	12,236,923	12,236,923	12,236,923
General Fund Contribution	1,928,289	2,226,003	2,226,003	2,995,313	2,995,313	2,995,313
TOTAL REVENUE	**$13,437,262**	**$15,040,825**	**$14,354,423**	**$16,316,887**	**$16,316,887**	**$16,316,887**
NET FUND COST	**$887,232**	**$0**	**($186,690)**	**$0**	**$0**	**$0**

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

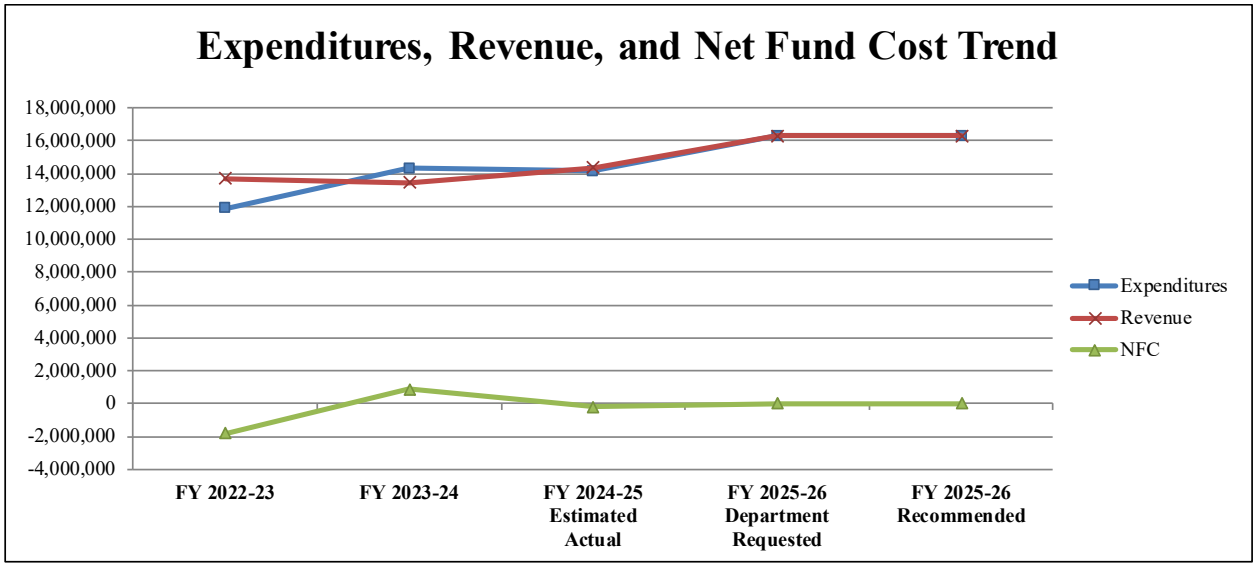
The majority of expenditures in this budget unit are associated with IHSS service providers' salaries. The personnel costs and services and supplies for administering the IHSS program are found in budget unit 5610. The IHSS Maintenance of Effort (MOE) represents the County's share of cost for the following: service provider wages, IHSS administrative costs, and the administration of the IHSS Public Authority. The recommended budget includes $15.2 million to fund the County's IHSS MOE, which includes a $385,000 estimated increase to the MOE for the second-year of a negotiated wage supplement for providers.

Budget Changes and Operational Impacts

The County costs for IHSS remains tied to the IHSS MOE. The recommended budget includes an increase in other charges based upon the State law that requires counties to adjust the MOE base amount by a 4% inflation factor beginning in FY 2020-21. The budget also includes the estimated

cost of a negotiated wage supplement for providers, increasing the IHSS MOE by an additional $385,000 for FY 2025-26.

The fund balance at June 30, 2025 is estimated at $186,691. The recommended budget provides adequate funding for the IHSS Public Authority to perform its required function.



Special Districts

Special Revenue Funds

Budget Units as Listed

Description of Major Services

Special revenue funds were established to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special revenue funds are transferred to a variety of County departments to fund specific activities. Funds are transferred into departments as operating transfers in and are detailed in the Summaries of Expenditures and Revenues for each department as other financing sources. A few special revenue funds expend directly out of the fund. However, the majority of the appropriations recommended below will be transferred into operating budgets in other County funds.

Summary of Expenditures and Revenue

			FY 2024-25	FY 2025-26				
Fund Number	Budget Unit	Description	Adopted Appropriation	Services & Supplies	Other Charges	Other Financing Uses	Total Recommended Appropriations	Total Estimated Revenue
General Government								
Finance								
00002	1118	Relief Miscellaneous Fund	$2,859	$0	$0	$0	$0	$0
00264	1113	Tax Loss Reserve	$7,000,000	$0	$0	$7,000,000	$7,000,000	$7,000,000
00266	1121	Redemption Systems	$677,540	$0	$0	$861,934	$861,934	$200,000
22013	1119	American Rescue Plan	$98,690,348	$23,631,700	$0	$43,658,473	$67,290,173	$1,100,000
		Total Finance	**$106,370,747**	**$23,631,700**	**$0**	**$51,520,407**	**$75,152,107**	**$8,300,000**
Property Management								
22156	1611	DIVCA Local Franchise Fee	$150,000	$0	$0	$150,000	$150,000	$355,000
		Total Property Management	**$150,000**	**$0**	**$0**	**$150,000**	**$150,000**	**$355,000**
Promotion								
22036	1814	Board of Trade-Advertising	$30,000	$0	$0	$30,000	$30,000	$2,800
		Total Promotion	**$30,000**	**$0**	**$0**	**$30,000**	**$30,000**	**$2,800**
Plant Acquisition								
00191	1968	Criminal Justice Facilities Construction	$2,400,000	$0	$0	$1,400,000	$1,400,000	$1,227,613
		Total Plant Acquisition	**$2,400,000**	**$0**	**$0**	**$1,400,000**	**$1,400,000**	**$1,227,613**
		Total General Government	**$108,950,747**	**$23,631,700**	**$0**	**$53,100,407**	**$76,732,107**	**$9,885,413**
Public Protection								
Judicial								
00180	2111	DNA Identification	$165,825	$0	$0	$146,157	$146,157	$130,000
00181	2112	Local Public Safety	$112,768,932	$0	$0	$113,674,681	$113,674,681	$111,954,496
00188	2113	Automated County Warrant System	$50,000	$0	$0	$0	$0	$0
00190	2114	Domestic Violence	$120,000	$0	$0	$120,000	$120,000	$96,926
00164	2115	Real Estate Fraud	$1,000,000	$0	$0	$752,240	$752,240	$703,734
22046	2119	Sheriff Electronic Monitoring	$164,000	$0	$0	$0	$0	$200
22064	2181	District Attorney Local Forfeiture	$0	$0	$0	$0	$0	$45,000
22079	2182	District Attorney Equipment/Automation	$0	$0	$0	$0	$0	$5,600
22087	2185	Criminalistics Laboratories	$25,000	$0	$0	$25,000	$25,000	$12,000
22134	2232	Seizure of Gaming Device	$150,000	$0	$0	$72,618	$72,618	$0
24026	2191	Victim Services	$0	$0	$0	$0	$0	$29,000
24028	2186	District Attorney-Federal Forfeitures	$0	$0	$0	$0	$0	$9,000
24038	2187	District Attorney-Court Ordered Penalties	$0	$0	$0	$0	$0	$78,876
29090	2195	Public Defender Pilot Program	$861,688	$0	$0	$406,914	$406,914	$0
		Total Judicial	**$115,305,445**	**$0**	**$0**	**$115,197,610**	**$115,197,610**	**$113,064,832**

Summary of Expenditures and Revenue

Fund Number	Budget Unit	Description	FY 2024-25 Adopted Appropriation	FY 2025-26 Services & Supplies	Other Charges	Other Financing Uses	Total Recommended Appropriations	Total Estimated Revenue
Public Protection								
Police Protection								
00182	2211	Sheriff Facility Training	$186,270	$0	$0	$225,000	$225,000	$220,000
00184	2212	Automated Fingerprint	$145,000	$0	$0	$724,327	$724,327	$120,000
22126	2213	Sheriff Rural Crime	$5,000	$0	$0	$10,000	$10,000	$1,500
22127	2214	Sheriff-California Identification	$1,728,475	$0	$0	$2,469,109	$2,469,109	$1,530,000
22128	2215	Sheriff-Civil Subpoenas	$15,000	$0	$0	$15,000	$15,000	$7,000
22131	2216	Sheriff Drug Abuse Gang Diversion	$10,000	$0	$0	$10,000	$10,000	$2,000
22132	2217	Sheriff Training	$125,000	$0	$0	$165,000	$165,000	$92,000
22133	2218	Sheriff Work Release	$100,000	$0	$0	$250,000	$250,000	$153,000
22137	2219	Sheriff State Forfeiture	$12,000	$0	$0	$12,000	$12,000	$0
22138	2220	Sheriff Civil Automated	$317,057	$0	$0	$99,600	$99,600	$170,900
22140	2221	Sheriff Firearms	$0	$0	$0	$70,000	$70,000	$5,400
22141	2222	Sheriff Judgement Debtor's Fee	$20,000	$0	$0	$401,114	$401,114	$90,000
22142	2223	Sheriff Community Resources	$0	$0	$0	$0	$0	$50
22143	2224	Sheriff Volunteer Services	$15,000	$0	$0	$20,000	$20,000	$0
22144	2225	Sheriff Controlled Substance	$0	$0	$0	$0	$0	$6,000
22160	2226	Sheriff's CAL-MMET	$0	$0	$0	$0	$0	$325
22161	2227	HIDTA-State Asset Forfeitures	$60,725	$0	$0	$70,000	$70,000	$89,000
22162	2228	CAL-MMET-State Asset Forfeitures	$0	$0	$0	$0	$0	$2,500
22163	2229	High Tech Equipment	$0	$0	$0	$0	$0	$100
24057	2230	Inmate Welfare	$2,434,847	$0	$0	$2,457,119	$2,457,119	$1,740,000
24059	2349	TCM/MAA Programs Fund	$0	$0	$0	$0	$0	$110,000
22129	2231	KNET Asset Forfeiture	$162,000	$0	$0	$60,000	$60,000	$2,500
22083	4138	Officer Wellness Mental Health Grant	$331,000	$0	$0	$80,503	$80,503	$0
		Total Police Protection	**$5,667,374**	**$0**	**$0**	**$7,138,772**	**$7,138,772**	**$4,342,275**
Detention & Correction								
24063	2193	CCP Community Recidivism	$7,409,036	$6,458,508	$0	$0	$6,458,508	$1,948,501
22010	2300	Public Safety 2011 Realignment	$129,657,847	$0	$1,808,789	$123,458,797	$125,267,586	$103,306,655
00179	2341	Probation Training	$367,308	$0	$0	$359,415	$359,415	$359,415
00163	2342	Probation Juvenile Justice Realignment	$7,528,846	$0	$0	$7,528,846	$7,528,846	$7,603,846
22098	2343	Probation Asset Forfeiture	$5,000	$0	$0	$5,000	$5,000	$1,800
24060	2344	Juvenile Inmate Welfare	$0	$0	$0	$0	$0	$5,000
22190	2346	Community Corrections Performance Incentive	$0	$0	$0	$0	$0	$10,000
22097	2347	Asset Forfeiture 15 Percent	$0	$0	$0	$0	$0	$320
22107	2348	Probation Federal Asset Forfeiture	$0	$0	$0	$0	$0	$6,200
00166	2350	DJJ Realignment SB 283	$7,235,760	$0	$0	$9,569,656	$9,569,656	$0
		Total Detention & Correction	**$152,203,797**	**$6,458,508**	**$1,808,789**	**$140,921,714**	**$149,189,011**	**$113,241,737**
Fire Protection								
22123	2419	Vehicle Apparatus	$0	$0	$0	$4,757,748	$4,757,748	$0
24042	2421	Fire Department Donations	$0	$0	$0	$158,500	$158,500	$2,000
24043	2422	State Fire Trust Fund	$500,000	$0	$0	$693,071	$693,071	$0
24044	2423	Fire-Hazard Reduction	$0	$0	$0	$1,000,000	$1,000,000	$0
24047	2425	Fire-Helicopter Operations	$1,100,000	$0	$0	$0	$0	$0
		Total Fire Protection	**$1,600,000**	**$0**	**$0**	**$6,609,319**	**$6,609,319**	**$2,000**
Protective Inspection								
24125	2626	Strong Motion Instrumentation	$30,000	$0	$0	$0	$0	$0
		Total Protective Inspection	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Protection								
00198	2706	Recorder's Modernization	$1,832,550	$0	$70,000	$2,145,274	$2,215,274	$640,008
22187	2708	Recorder-Electronic Recording	$165,650	$0	$0	$194,860	$194,860	$124,200
00194	2709	Recorder-Social Security Truncation	$18,000	$0	$0	$21,288	$21,288	$0
00160	2740	Wildlife Resources	$6,500	$300	$7,000	$0	$7,300	$5,500
22042	2751	General Plan Administration Surcharge	$2,249,176	$0	$0	$750,000	$750,000	$457,998
22124	2753	Oil and Gas Program	$259,591	$0	$0	$406,415	$406,415	$72,000
00175	2780	Range Improvement Section 15	$75,035	$68,524	$7,000	$0	$75,524	$7,383
00177	2781	Range Improvement Section 3	$22,017	$17,542	$3,000	$0	$20,542	$1,492
00161	7101	Parks - Tehachapi Mountain Forest	$66	$0	$0	$3,329	$3,329	$0
22175	8747	Airport -General Aviation-Capital Match	$280,000	$0	$0	$0	$0	$70,000
		Total Other Protection	**$4,908,585**	**$117,422**	**$87,000**	**$3,521,166**	**$3,725,588**	**$1,393,581**
		Total Public Protection	**$279,715,201**	**$6,575,930**	**$1,895,789**	**$273,388,581**	**$281,860,300**	**$232,044,425**
Public Ways & Facilities								
Public Ways								
24089	3003	Metro Bakersfield Transport Impact	$7,000,000	$0	$0	$7,500,000	$7,500,000	$1,436,099
		Total Public Ways	**$7,000,000**	**$0**	**$0**	**$7,500,000**	**$7,500,000**	**$1,436,099**
		Total Public Ways & Facilities	**$7,000,000**	**$0**	**$0**	**$7,500,000**	**$7,500,000**	**$1,436,099**

Summary of Expenditures and Revenue

Fund Number	Budget Unit	Description	FY 2024-25 Adopted Appropriation	FY 2025-26 Services & Supplies	FY 2025-26 Other Charges	FY 2025-26 Other Financing Uses	FY 2025-26 Total Recommended Appropriations	FY 2025-26 Total Estimated Revenue
Health & Sanitation								
Health								
22069	4111	Public Health Miscellaneous	$0	$0	$0	$0	$0	$0
22125	4116	Hazardous Waste Settlements	$470,000	$0	$0	$100,000	$100,000	$42,937
24139	4118	Vital & Health Statistics-County Clerk	$3,000	$0	$0	$3,000	$3,000	$3,000
24138	4119	Vital & Health Statistics-Recorder	$133,000	$0	$0	$158,202	$158,202	$95,500
00195	4124	Alcoholism Program	$60,000	$0	$0	$60,000	$60,000	$35,913
00196	4125	Alcohol Abuse Education/Prevention	$52,000	$0	$0	$52,000	$52,000	$35,559
00197	4126	Drug Program	$24,000	$0	$0	$20,000	$20,000	$15,688
22085	4130	Mental Health Services Act	$80,681,665	$0	$0	$71,293,055	$71,293,055	$67,758,373
22086	4131	MHSA Prudent Reserve	$0	$0	$0	$0	$0	$5,000,000
22073	4136	Health-MAA/TCM	$0	$0	$0	$0	$0	$2,400
22076	4137	Child Restraint Loaner Program	$18,000	$0	$0	$9,000	$9,000	$8,000
24126	4140	Tobacco Education Control Program	$359,800	$0	$0	$394,193	$394,193	$158,600
24137	4141	Vital & Health Statistics-Health	$61,695	$0	$0	$54,458	$54,458	$116,000
24140	4143	Tobacco Control Prop 56	$359,800	$0	$0	$394,193	$394,193	$332,000
24141	4144	CDPH Emergency Prep Grant	$0	$0	$0	$0	$0	$0
22010	4142	Behavioral Health Services 2011 Realignment	$79,593,022	$0	$0	$84,593,022	$84,593,022	$79,593,022
00199	4147	Opioid Settlement Funds	$500,000	$0	$0	$11,347,863	$11,347,863	$7,486,779
		Total Health	**$162,315,982**	**$0**	**$0**	**$168,478,986**	**$168,478,986**	**$160,683,771**
Hospital Care								
00187	4201	Emergency Medical Payments	$1,739,000	$1,448,987	$0	$300,000	$1,748,987	$2,055,000
		Total Hospital Care	**$1,739,000**	**$1,448,987**	**$0**	**$300,000**	**$1,748,987**	**$2,055,000**
		Total Health & Sanitation	**$164,054,982**	**$1,448,987**	**$0**	**$168,778,986**	**$170,227,973**	**$162,738,771**
Public Assistance								
Administration								
22185	5122	Wraparound Savings	$8,791,800	$144,000	$0	$8,000,000	$8,144,000	$0
24066	5123	Kern County Children	$600,000	$900,000	$0	$0	$900,000	$272,032
24105	5124	Jamison Center	$100,000	$100,000	$0	$0	$100,000	$0
		Total Administration	**$9,491,800**	**$1,144,000**	**$0**	**$8,005,000**	**$9,149,000**	**$277,032**
Other Assistance								
22010	5300	Human Services 2011 Realignment	$88,440,539	$0	$0	$88,440,539	$88,440,539	$88,440,539
		Total Other Assistance	**$88,440,539**	**$0**	**$0**	**$88,440,539**	**$88,440,539**	**$88,440,539**
		Total Public Assistance	**$97,932,339**	**$1,144,000**	**$0**	**$96,445,539**	**$97,589,539**	**$88,717,571**
Education								
Education								
24067	6211	Kern County Library Donations	$170,000	$0	$0	$210,000	$210,000	$127,500
		Total Education	**$170,000**	**$0**	**$0**	**$210,000**	**$210,000**	**$127,500**
		Total Education	**$170,000**	**$0**	**$0**	**$210,000**	**$210,000**	**$127,500**
Recreation & Culture								
Recreation Facilities								
00170	7103	Off Highway Motor Vehicle License	$50,000	$94,000	$0	$6,000	$100,000	$120,000
22195	7104	Parks Donations	$43,000	$6,000	$0	$0	$6,000	$6,000
25120	7105	Parcel Map In-Lieu Fees	$50,000	$0	$0	$371,000	$371,000	$52,000
		Total Recreation Facilities	**$143,000**	**$100,000**	**$0**	**$377,000**	**$477,000**	**$178,000**
		Total Recreation & Culture	**$143,000**	**$100,000**	**$0**	**$377,000**	**$477,000**	**$178,000**
		Total Special Revenue Funds	**$657,966,269**	**$32,900,617**	**$1,895,789**	**$599,800,513**	**$634,596,919**	**$495,127,779**

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Other Capital Projects

Fund: As listed
Budget Units: As Listed

Description of Major Services

The Capital Project funds are used to account for countywide capital projects not accounted for in other budget units. Capital projects are financed through a variety of funding sources including Certificates of Participation, State and federal grants, private contributions, and traffic mitigation fees and are budgeted in the year authorized. The General Services Division of the County Administrative Office generally manages the projects.

Major Expenditures and Revenue in FY 2025-26 Recommended Budget

FY 2025-26 includes $155.7 million to fund a portion of the Regional Public Safety Communications Network and related subscriber equipment. The project cost is estimated at $177.1 million and includes the replacement of the existing system that is over 22 years old and becoming exceedingly difficult to source parts and maintain. The project also includes replacement of all first responders' radios as well as site remediation and post warranty support.

$9.5 million in Accumulated Capital Outlay funded with Measure K was set aside to relocate Station 11 from Keene to Hart flat to position Station 11 closer to the community area it serves. The recommended budget includes an additional $10 million in Accumulated Capital Outlay to complete the relocation project; the additional cost is funded with Measure K funds.

As part of the American Rescue Plan Coronavirus State Fiscal Recovery Fund, $24.9 million will be utilized for improvements in water infrastructure, and parks improvements. Most projects are in the design phase. The Supportive Services Village named Hope on Heart, includes 50 tiny home shelters and wraparound services for individuals experiencing homelessness. The project is in the close out phase.

SUMMARY OF EXPENDITURES AND REVENUE

			Cumulative Balances				FY 2025-26	
Fund Number	Budget Unit	Description	Budgeted Project Appropriations	Project Actual Accumulated Expenditures	Budgeted Project Revenue	Project Actual Accumulated Revenue	Total Estimated Revenue	Recommended Appropriations
General Government								
Plant Acquisition								
00004	1948	ACO - General						
		8154- Public Safety Communication Proj.	$155,757,601	$15,777,049	$155,757,601	$152,774,596	$1,000,000	$2,399,197
		8601-Subscriber Equipment	$3,200,000	$0	$3,200,000	$0	$0	$0
00012	1949	ACO - Structural Fire	$9,500,000	$0	$9,500,000	$9,500,000	$120,000	$10,120,000
Public Ways and Facilities								
00221	1966	Water Infrastructure						
		8112- Buena Vista Aquatic Rec. Area	$6,034,585	$3,030,189	$6,034,585	$3,030,189	$0	$0
		8113-Camp Condor Water System	$2,012,750	$475,538	$2,012,750	$475,538	$0	$0
		8114-Camp Okihi Portable Water	$2,095,000	$1,858,233	$2,095,000	$1,858,233	$0	$0
		8117 Park Investments	$10,002,809	$5,315,318	$10,002,809	$5,315,318	$0	$0
		8120-Supportive Services Village	$4,801,387	$4,745,697	$4,801,387	$4,745,697	$0	$0
Total Projects			$193,404,132	$31,202,024	$193,404,132	$177,699,571	$1,120,000	$12,519,197

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County Service Areas

Department Head: Joshua Champlin
Fund: Various
Budget Unit: Various

Function: Public Ways and Facilities, Health and Sanitation, Public Protection
Activity: Other Protection, Public Ways and Sanitation

Description of Major Services

The 107 active County Service Areas (CSAs) were established to provide services that include landscape maintenance, street sweeping, sewer service, and street lighting services. All assessments and fees charged to property owners are limited to covering the cost of providing a special benefit to the property being charged. California law does not permit the fees collected through CSAs to be used to benefit the general public residing outside a CSA. The Public Works Department administers all of the CSAs.

Summary of Expenditures and Revenue

			FY 2024-25	FY 2025-26					
Fund Number	Budget Unit	Description	Adopted Appropriations	Services & Supplies	Other Charges	Capital Assets	Other Financing Uses	Recommended Appropriations	Total Estimated Revenue
40515	9103	Edmondson Acres	$2,466	$2,550	$255	$0	$0	$2,805	$2,375
40520	9104	Northwest Ranchos	$7,731	$9,450	$255	$0	$0	$9,705	$9,705
40525	9105	Casa Loma Acres	$5,165	$4,800	$255	$0	$0	$5,055	$4,545
40530	9106	Highland Knolls	$17,415	$18,000	$285	$0	$0	$18,285	$15,695
40535	9107	Standard 14-C Taft	$1,180	$1,044	$305	$0	$0	$1,349	$1,115
40540	9108	LaCresta	$20,363	$20,500	$205	$0	$0	$20,705	$18,756
40545	9109	Hillcrest	$26,563	$26,500	$155	$0	$0	$26,655	$25,310
40550	9110	Sabaloni	$23,602	$32,000	$205	$0	$0	$32,205	$32,205
40555	9111	Lakeview	$34,885	$30,000	$205	$0	$0	$30,205	$31,500
40557	9130	Lakeview	$22,575	$17,500	$5	$0	$0	$17,505	$5,125
40595	9150	Bodfish	$2,852	$2,550	$255	$0	$0	$2,805	$1,960
40600	9151	Wofford Heights	$9,360	$2,500	$5	$0	$0	$2,505	$7,260
40605	9152	Oakhaven	$30,105	$27,300	$255	$0	$0	$27,555	$23,125
40607	9163	Oakhaven	$504	$300	$105	$0	$0	$405	$404
40609	9161	Oakhaven	$2,508	$1,680	$255	$0	$0	$1,935	$2,271
40610	9153	Mojave	$29,105	$32,500	$255	$0	$0	$32,755	$18,425
40615	9154	Orangewood	$97,105	$110,000	$255	$0	$0	$110,255	$93,851
40616	9156	Orangewood	$34,487	$50,287	$5	$0	$0	$50,292	$50,292
40617	9162	Orangewood	$123,505	$133,000	$1,005	$100,000	$0	$234,005	$234,005
40618	9165	Orangewood	$11,085	$7,418	$255	$0	$0	$7,673	$10,250
40620	9155	Virginia Colony	$81,300	$79,500	$355	$0	$0	$79,855	$72,000
40626	9264	Virginia Colony	$5,650	$4,064	$255	$0	$0	$4,319	$5,585
40627	9266	Virginia Colony	$16,505	$16,800	$5	$0	$0	$16,805	$9,455
40628	9267	Virginia Colony	$25,655	$21,900	$555	$0	$0	$22,455	$23,635
40630	9157	College Avenue	$49,668	$54,500	$350	$0	$0	$54,850	$45,690
40635	9158	Kern Citrus	$5,020	$5,300	$359	$0	$0	$5,659	$4,170
40640	9159	La Loma	$38,811	$39,000	$379	$0	$0	$39,379	$36,650
40645	9160	Mexican Colony	$42,515	$43,000	$60	$0	$0	$43,060	$27,284
40648	9164	Mexican Colony	$2,597	$2,800	$5	$0	$0	$2,805	$2,396
40650	9185	Fairfax	$2,336	$2,450	$255	$0	$0	$2,705	$1,980
40660	9187	Ford City	$21,219	$21,000	$255	$0	$0	$21,255	$19,820
40665	9188	Greenfield	$48,430	$51,000	$335	$0	$0	$51,335	$40,490
40675	9230	West Hi Ranchos	$1,883	$1,857	$253	$0	$0	$2,110	$1,319
40680	9231	Greenacres	$65,362	$69,500	$255	$0	$0	$69,755	$69,755
40685	9232	Amador	$3,595	$3,700	$255	$0	$0	$3,955	$3,250
40690	9233	Harris School	$2,580	$2,800	$255	$0	$0	$3,055	$2,041
40700	9235	Descanso Park	$25,737	$27,000	$303	$0	$0	$27,303	$20,537

Summary of Expenditures and Revenue

Fund Number	Budget Unit	Description	FY 2024-25 Adopted Appropriations	FY 2025-26 Services & Supplies	Other Charges	Capital Assets	Other Financing Uses	Recommended Appropriations	Total Estimated Revenue
40710	9237	Pioneer Drive	$67,098	$75,000	$361	$0	$0	$75,361	$59,398
40711	9364	Pioneer Drive	$3,320	$2,500	$255	$0	$0	$2,755	$3,295
40712	9365	Pioneer Drive	$3,700	$2,324	$5	$0	$0	$2,329	$1,695
40715	9238	Bel Aire Estates	$29,630	$31,000	$255	$0	$0	$31,255	$25,950
40720	9239	Countryside	$7,125	$7,000	$650	$0	$0	$7,650	$5,725
40722	9313	Kern Valley	$550	$550	$5	$0	$0	$555	$550
40723	9314	Kern Valley	$302	$300	$5	$0	$0	$305	$289
40724	9242	Pine Mountain Club	$479,237	$10,000	$2,237	$38,000	$200,000	$250,237	$244,345
40726	9297	Kern Valley Z/B	$13,775	$17,400	$505	$0	$0	$17,905	$15,375
40730	9241	Pine Mountain Club	$45,346	$22,880	$205	$0	$0	$23,085	$40,650
40733	9256	Kern Valley	$182,180	$230,750	$505	$0	$0	$231,255	$231,255
40737	9258	Countryside	$2,298	$2,500	$5	$0	$0	$2,505	$2,505
40745	9244	Lock Lomond	$23,691	$27,500	$318	$0	$0	$27,818	$32,931
40750	9245	Keith Addition	$15,156	$17,000	$283	$0	$0	$17,283	$31,719
40765	9249	Highland Terrace	$7,642	$8,000	$269	$0	$0	$8,269	$8,875
40785	9253	O'Neil Cyn	$27	$20	$7	$0	$0	$27	$1,310
40790	9259	Cedarcrest	$27,872	$27,800	$299	$0	$0	$28,099	$19,318
40796	9265	Southgate	$3,595	$3,800	$299	$0	$0	$4,099	$2,995
40800	9263	O'Grady	$15,123	$16,200	$255	$0	$0	$16,455	$14,400
40805	9272	Harvest Moon Ranch	$3,430	$3,750	$255	$0	$0	$4,005	$3,260
40810	9273	Mustang Ranch	$2,352	$2,900	$255	$0	$0	$3,155	$3,155
40820	9289	Stockdale Ranchos	$3,933	$4,200	$260	$0	$0	$4,460	$5,080
40830	9277	Oildale	$221,640	$230,000	$255	$0	$0	$230,255	$199,500
40831	9278	Oildale Z/B	$23,110	$20,377	$255	$0	$0	$20,632	$21,094
40832	9276	North Meadows	$181,325	$93,500	$475	$19,000	$0	$112,975	$125,635
40836	9279	West County Z/B	$8,070	$8,000	$270	$0	$0	$8,270	$12,610
40837	9280	West County Z/B	$1,548	$1,620	$255	$0	$0	$1,875	$2,085
40838	9281	West County Z/B	$6,325	$7,250	$255	$0	$0	$7,505	$9,550
40839	9282	West County Z/B	$2,428	$2,750	$255	$0	$0	$3,005	$3,249
40840	9283	Randsburg-Johannesburg	$8,805	$9,000	$255	$0	$0	$9,255	$7,865
40845	9284	Rosamond	$18,160	$18,000	$280	$0	$0	$18,280	$18,050
40846	9290	Rosamond	$119,450	$127,000	$600	$0	$0	$127,600	$109,900
40847	9291	Rosamond	$11,000	$13,500	$105	$0	$0	$13,605	$13,605
40848	9292	Rosamond	$40,710	$71,080	$355	$0	$0	$71,435	$58,000
40849	9293	Rosamond	$90,251	$92,000	$391	$0	$0	$92,391	$72,250
40851	9294	Westpark Rec. Center	$160,195	$160,000	$300	$0	$0	$160,300	$157,700
40852	9295	Westpark Landscaping	$43,955	$48,000	$455	$0	$0	$48,455	$78,550
40855	9286	South Taft	$27,140	$27,300	$140	$0	$0	$27,440	$19,200
40856	9298	South Taft	$3,657	$3,750	$257	$0	$0	$4,007	$4,950
40860	9287	Lazy Acres	$3,607	$6,500	$257	$0	$0	$6,757	$6,757
40862	9299	Lazy Acres	$1,715	$995	$260	$0	$0	$1,255	$2,570
40863	9301	Lazy Acres	$4,560	$6,500	$160	$0	$0	$6,660	$4,025
40864	9302	Lazy Acres	$6,700	$5,900	$305	$0	$0	$6,205	$7,600
40865	9288	Pumpkin Center	$2,315	$3,500	$255	$0	$0	$3,755	$3,680
40885	9309	West Bakersfield	$155,045	$155,000	$275	$0	$0	$155,275	$127,800
40886	9316	West Bakersfield	$63,000	$57,525	$325	$0	$0	$57,850	$44,040
40887	9317	West Bakersfield Z/B	$98,441	$82,700	$391	$0	$0	$83,091	$85,925
40888	9319	West Bakersfield	$776,247	$675,706	$950	$0	$0	$676,656	$672,075
40893	9321	West Bakersfield	$83,280	$79,302	$430	$0	$0	$79,732	$73,550
40894	9322	West Bakersfield	$940	$1,150	$255	$0	$0	$1,405	$1,405
40895	9323	West Bakersfield	$310,545	$305,000	$695	$48,459	$0	$354,154	$210,400
40896	9324	West Bakersfield	$366,130	$328,888	$1,780	$0	$0	$330,668	$309,225
40901	9328	West Bakersfield	$13,086	$12,900	$466	$0	$0	$13,366	$13,366
40904	9331	Knudson Drive	$2,243	$2,056	$355	$0	$0	$2,411	$2,411
40906	9333	Oswell Street	$28,430	$38,850	$580	$0	$0	$39,430	$39,430
40908	9344	Multi-use Trail	$87,825	$58,310	$171	$0	$0	$58,481	$71,825

Summary of Expenditures and Revenue

			FY 2024-25	FY 2025-26					
Fund Number	Budget Unit	Description	Adopted Appropriations	Services & Supplies	Other Charges	Capital Assets	Other Financing Uses	Recommended Appropriations	Total Estimated Revenue
40910	9338	Habecker	$2,337	$1,815	$457	$0	$0	$2,272	$4,190
40911	9337	Habecker	$12,007	$12,000	$107	$0	$0	$12,107	$10,205
40913	9339	Core Makr Court	$16,000	$16,000	$461	$0	$0	$16,461	$11,038
40914	9340	Lost Hills	$900	$1,200	$105	$0	$0	$1,305	$949
40915	9341	South Union	$9,004	$9,000	$104	$0	$0	$9,104	$9,104
40916	9342	South Union	$13,200	$15,430	$120	$0	$0	$15,550	$10,110
40917	9343	South Union	$1,500	$1,500	$105	$0	$0	$1,605	$400
40918	9345	Lebec	$41,500	$42,500	$105	$0	$0	$42,605	$2,700
40920	9347	Buena Vista	$50	$50	$105	$0	$0	$155	$760
40921	9348	Buena Vista	$300	$300	$105	$0	$0	$405	$300
40922	9349	Erro Ranch	$50	$50	$105	$0	$0	$155	$175
40923	9350	Erro Ranch	$200	$200	$105	$0	$0	$305	$900
40925	9352	Erro Ranch	$50	$50	$105	$0	$0	$155	$375
40943	9370	Brundage	$1,260	$889	$105	$0	$0	$994	$1,470
Total			**$4,949,042**	**$4,344,317**	**$32,024**	**$205,459**	**$200,000**	**$4,781,800**	**$4,370,859**

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SUMMARY OF FY 25-26 RECOMMENDED CAPITAL EQUIPMENT PURCHASES/LEASES

Budget Unit# Department	Acct	Equipment Description	Type (P) Purchase or (L) Lease	Quantity	Unit Price	Total
B.U. #2118						
COUNTY CLERK	8601	Passenger Van	P	1	$60,000	$60,000
				1		$60,000
B.U. #2180						
DISTRICT ATTORNEY	8601	Law Enforcement Vehicle	P	1	$60,000	$60,000
				1		$60,000
B.U. #2183						
CHILD SUPPORT SERVICES	8701	Network Switch	P	1	$112,000	$112,000
				1		$112,000
B.U. #2190						
PUBLIC DEFENDER	8601	Color Copiers	P	2	$7,000	$14,000
				2		$14,000
B.U. #2200						
FORENSIC SCIENCES-DIV OF D.A.	8601	Real Time PCR Instrument	P	1	$61,184	$61,184
	8602	High Volume Sample Tool	P	1	$6,582	$6,582
	8603	High Volume Sample Tool	P	1	$6,582	$6,582
	8604	High Volume Sample Tool	P	1	$6,582	$6,582
	8605	High Volume Sample Tool	P	1	$6,582	$6,582
	8606	Toxicology Workstation	P	1	$8,453	$8,453
	8607	Toxicology Workstation	P	1	$8,453	$8,453
	8608	Toxicology Workstation	P	1	$7,559	$7,559
	8609	Toxicology Workstation	P	1	$7,559	$7,559
	8610	Genetic Analyzer	P	1	$100,000	$100,000
	8611	Forensic Imaging Tool	P	1	$55,000	$55,000
	8612	Nitrogen Generator - 24 C	P	1	$29,329	$29,329
	8613	Automated Extraction Robot	P	1	$290,828	$290,828
				13		$594,693
B.U. #2210						
SHERIFF-CORONER	8601	Patrol Vehicles	P	37	$85,507	$3,163,750
	8602	Sedan	P	3	$45,638	$136,914
	8701	Patrol Vehicles	P	5	$89,447	$447,237
	8702	SAN Replacement	P	1	$110,000	$110,000
	8703	Servers	P	3	$15,000	$45,000
	8704	Patrol Truck PPV 4X4	P	3	$118,038	$354,114
	8705	Fit Test Machine	P	1	$10,000	$10,000
				53		$4,267,015
B.U. #2340						
PROBATION	8601	Mobile Restroom and Trailer	P	1	$45,000	$45,000
	8602	Forklift	P	1	$32,000	$32,000
	8603	Pallet Jack	P	1	$8,000	$8,000
	8701	Server Replacement	P	1	$15,000	$15,000
	8702	Backup Server	P	1	$10,000	$10,000
	8703	Kitchen Oven	P	2	$32,500	$65,000
				7		$175,000

Budget Unit# Department	Acct	Equipment Description	Type (P) Purchase or (L) Lease	Quantity	Unit Price	Total
B.U. #2415						
FIRE DEPARTMENT	8601	Dozer	P	2	$700,000	$1,400,000
	8602	Dozer Tender	P	1	$150,000	$150,000
	8603	Utility Terrain Vehicle	P	1	$42,500	$42,500
	8604	Engine Replacement	P	1	$1,100,000	$1,100,000
	8605	Patrol Chassis Replacement	P	11	$110,000	$1,210,000
	8606	Computer Aided Dispatch	P	1	$1,000,000	$1,000,000
	8607	Command Vehicle	P	3	$126,667	$380,001
	8608	Squad Vehicle	P	1	$225,000	$225,000
	8609	Radios	P	31	$7,097	$220,007
	8610	Engine Buildout	P	5	$300,000	$1,500,000
	8611	Truck Buildout	P	2	$350,000	$700,000
	8612	Type 3 Buildout	P	5	$125,000	$625,000
	8613	Aircraft Tow Tractor	P	1	$40,000	$40,000
	8614	Night Vision Goggles	P	4	$20,000	$80,000
	8615	Type 2 Helicopter Air Con Cart	P	1	$19,000	$19,000
	8616	Type 2 Helicopter Hydro Cart	P	1	$60,000	$60,000
	8617	Type 2 Helicopter Jack	P	1	$40,000	$40,000
	8618	Type 2 Helicopter Ladder	P	1	$12,000	$12,000
	8619	Type 2 Helicopter Balancing Tool	P	1	$6,000	$6,000
	8620	Type 1 Helicopter	P	2	$800,000	$1,600,000
	8621	Firehawk Maintenance Stand	P	1	$150,000	$150,000
	8622	Type 1 Helicopter Start Cart	P	1	$50,000	$50,000
	8623	Mask Fit Test Machine	P	1	$18,000	$18,000
	8624	Protective Equipment Washer	P	1	$40,000	$40,000
	8625	Turnout Testing Machine	P	1	$10,000	$10,000
	8626	Protective Equipment Cleaner	P	1	$47,500	$47,500
	8627	Station Extractors	P	3	$17,000	$51,000
	8628	Type 1 Helicopter Jack	P	1	$60,000	$60,000
	8629	Type 1 Helicopter Scale	P	1	$80,000	$80,000
	8630	Truck	P	1	$75,000	$75,000
	8631	Sports Utility Vehicle (SUV)	P	3	$33,333	$99,999
				91		$11,091,007
B.U. #2623						
ABATEMENT COST	8601	Half Ton Crew Cab Truck	P	1	$50,000	$50,000
	8602	Half Ton SUV	P	1	$50,000	$50,000
				2		$100,000
B.U. #2625						
BUILDING INSPECTION	8701	Full Size SUV	p	8	$50,000	$400,000
				8		$400,000
B.U. #2700						
RECORDER	8601	Scanner/Viewer	P	2	$8,500	$17,000
	8602	Map Scanner	P	1	$19,000	$19,000
				3		$36,000
B.U. #3000						
ROADS DEPARTMENT	8601	Motor Grader	P	2	$500,000	$1,000,000
	8602	PB Loader	P	3	$375,000	$1,125,000
	8603	Sign Truck One Ton Flatbed	P	2	$200,000	$400,000
	8604	Patch Trucks	P	2	$200,000	$400,000
	8605	10 CY Dump Truck	P	2	$250,000	$500,000
	8606	Snow Plow One Ton	P	1	$15,000	$15,000
	8607	Light Duty Full Cab Truck	P	6	$60,000	$360,000
	8608	Oil Truck	P	1	$450,000	$450,000
	8609	Street Sweeper	P	1	$500,000	$500,000
	8610	Skip Loader and trailer	P	1	$250,000	$250,000
				21		$5,000,000

Budget Unit# Department	Acct	Equipment Description	Type (P) Purchase or (L) Lease	Quantity	Unit Price	Total
B.U. #4120						
BEHAVIORAL HEALTH	8602	Contracts Software Package	P	1	$55,000	$55,000
	8701	Replacement Server	P	3	$20,000	$60,000
	8702	Wifi Replacement	P	1	$60,000	$60,000
	8703	Conference Room Equipment	P	1	$10,000	$10,000
				6		$185,000
B.U. #5120						
HUMAN SERVICES-	8601	SUV 3/4 Ton 4WD	P	1	$90,000	$90,000
ADMINISTRATION	8602	EV Electric Box Truck 600	P	1	$190,000	$190,000
	8603	EV Charging Station Upgrade	P	1	$60,000	$60,000
	8701	Box Truck One Ton	P	1	$150,000	$150,000
	8702	Pickup 3/4 Ton Regular Cab 2WD	P	2	$50,000	$100,000
	8703	Propane Forklift 5000 lb	P	1	$50,000	$50,000
				7		$640,000
B.U. #8950						
GARAGE INTERNAL SERV FUND	8601	Full Size Sedan	P	15	$25,500	$382,500
	8701	Half Ton Pickup	P	9	$42,223	$380,007
	8702	3/4 Ton Pickup	P	1	$40,000	$40,000
				25		$802,507
B.U. #8954						
PUBLIC WORKS ISF	8601	Tire Truck	P	1	$150,000	$150,000
	8602	Shop Welder	P	1	$20,000	$20,000
	8603	Column Lifts Set of Four	P	1	$55,000	$55,000
	8604	Mechanic Truck	P	1	$150,000	$150,000
	8605	Hydraulic Lift	P	1	$550,000	$550,000
				5		$925,000
B.U. #8995						
AIRPORTS ENTERPRISE FUND	8601	General Aviation Maintenance Vehicle	P	1	$100,000	$100,000
	8602	Law Enforcement Vehicle	P	1	$75,000	$75,000
	8603	Vehicle Radios	P	2	$10,000	$20,000
	8604	Scissor Lift	P	1	$30,000	$30,000
	8605	Tractor	P	1	$100,000	$100,000
	8606	All-in-One Steam Cleaner	P	1	$6,000	$6,000
	8607	Large Area Floor Scrubber	P	1	$30,000	$30,000
				8		$361,000
B.U. #8998						
PUB TRANSP ENT-DIV TRANSP	8601	Hydrogen Cutaway Bus	P	1	$1,099,227	$1,099,227
	8602	Mojave Transit Security Station	P	1	$350,000	$350,000
	8603	Mobile Bus Charger	P	1	$500,000	$500,000
	8606	Driver Barrier	P	1	$400,000	$400,000
	8607	Passenger Van	P	1	$200,000	$200,000
	8608	Computer-Aided Dispatch/AVL System	P	1	$1,200,000	$1,200,000
	8701	ADA passenger van	P	1	$120,000	$120,000
	8702	Diesel 40 Bus	P	4	$800,000	$3,200,000
	8703	Natural Gas Bus	P	5	$875,000	$4,375,000
				16		$11,444,227

Budget Unit# Department	Acct	Equipment Description	Type (P) Purchase or (L) Lease	Quantity	Unit Price	Total
B.U. #8999						
SOLID WASTE MGMT	8601	Broom Spry Rig & Tank	P	1	$7,500	$7,500
	8602	Generator	P	1	$40,000	$40,000
	8603	SUV	P	2	$35,000	$70,000
	8604	5000 Gal Water Truck	P	2	$260,000	$520,000
	8605	Excavator	P	1	$360,000	$360,000
	8606	Fuel Trailers	P	2	$10,000	$20,000
	8607	Conveyor	P	2	$125,000	$250,000
	8608	Snow Blower	P	1	$15,000	$15,000
	8609	Tree Stump Shearer	P	1	$180,000	$180,000
	8610	Optical Belt Scales	P	3	$35,000	$105,000
	8611	Diesel Storage Tank	P	1	$100,000	$100,000
	8612	Gasoline Storage Tank	P	1	$100,000	$100,000
	8613	Fuel Master System	P	1	$50,000	$50,000
	8614	Ice Maker	P	1	$15,000	$15,000
	8615	Rizzly Wash Out Tray	P	3	$23,333	$69,999
	8618	Propane Forklifts	P	2	$100,000	$200,000
	8701	One Ton Truck 4Wd	P	1	$110,000	$110,000
	8702	Trailer	P	1	$45,000	$45,000
	8703	300 Ft Seesnake	P	1	$15,000	$15,000
	8704	Forklift	P	1	$60,000	$60,000
	8705	One Ton Truck Crew Cab	P	1	$80,000	$80,000
	8706	Armored Loaders	P	6	$333,333	$1,999,999
	8707	Roll Off Bin	P	10	$8,500	$85,000
	8708	Armored D4 Dozer	P	1	$400,000	$400,000
	8709	Roll Off Trucks	P	2	$250,000	$500,000
	8710	4X4 3/4 Ton Pickup Truck	P	6	$60,000	$360,000
	8711	Wheeled Skid Steers	P	6	$108,333	$649,999
	8712	Tracked Skid Steers	P	4	$112,500	$450,000
	8713	Service Trucks W/Crane	P	2	$275,000	$550,000
				67		$7,407,497
B.U. #9144						
KERN SANITATION AUTHORITY	8701	Forklift	P	1	$50,000	$50,000
	8702	Half Ton 4WD Vehicle	P	2	$50,000	$100,000
				3		$150,000
GRAND TOTAL						$43,824,946

Summary of Position Additions/Deletions

Department	Item	Classification	Full-Time	Part-Time	Position Cost	Total Cost	Effective Date
Public Protection							
Fire Protection							
Other Funds							
Fire Department	4646	Wildland Firefighters	40	0	$185,064	$7,402,560	9/6/2025
(B.U. #2415)	4471	Helicopter Pilots	4	0	$257,496	$1,029,984	9/6/2025
	4587	Captains	6	0	$227,956	$1,367,736	9/6/2025
	4636	Firefighters	6	0	$183,373	$1,100,238	9/6/2025
	5188	Aircraft Mechanic	1	0	$153,395	$153,395	9/6/2025
	2436	Network Systems Administrator	1	0	$182,357	$182,357	9/6/2025
	2440	Technician Support Engineer II	(1)	0	$152,018	($152,018)	9/6/2025
	4617	Fire Heavy Equipment Specialist I/II	3	0	$257,496	$772,488	9/6/2025
	2345	Accountant	1	0	$150,653	$150,653	9/6/2025
	5060	Light Vehicle Driver	1	0	$86,460	$86,460	9/6/2025
	2610	Stock Clerk	1	0	$89,012	$89,012	9/6/2025
	2605	Fire Equipment Technician	(2)	0	$97,641	($195,282)	9/6/2025
Subtotal Fire			61	0		$11,987,583	
Total Fire Protection			61	0		$11,987,583	
Public Protection (continued)							
Other Protection							
Other Funds							
Recorder	3155	Legal Process Technician	1	0	$88,000	$88,000	9/6/2025
(B.U. #2700)	3150	Senior Legal Process Technician	(1)	0	$94,000	($94,000)	9/6/2025
Subtotal Recorder			0	0		($6,000)	
Total Other Protection			0	0		($6,000)	
Total Public Protection			**61**	**0**		**$11,981,583**	
Public Ways and Facilities							
Public Works							
Other Funds							
Public Works	5014	Public Works Maintenance Supervisor	1	0	$140,000	$140,000	9/6/2025
	4851	Highway Painter I/Senior	5	0	$122,000	$610,000	9/6/2025
Subtotal Public Works			6	0		$750,000	
Total Public Works			6	0		$750,000	
Total Public Ways and Facilities			**6**	**0**		**$750,000**	
Public Assistance							
Other Assistance							
General Fund							
Community Development							
(B.U.#5940)	2845	Fiscal Support Specialist	(1)	0	$110,000	($110,000)	9/6/2025
Subtotal Community Development			(1)	0		($110,000)	
Total Other Assistance			(1)	0		($110,000)	
Total Public Assistance			**(1)**	**0**		**($110,000)**	
County Departments - Grand Total			**66**	**0**		**$12,621,583**	

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Summary of Available Financing
Governmental Funds

		Fund Balance June 30, 2025 Unreserved/ Undesignated	Cancellation of Prior Year Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing
General Fund					
00001	General	$134,674,944	$9,597,572	$1,209,093,456	$1,353,365,972
Total General Fund		**$134,674,944**	**$9,597,572**	**$1,209,093,456**	**$1,353,365,972**
Special Revenue Funds					
Operating Special Revenue Funds					
00007	Road	$12,714,455	$0	$167,014,781	$179,729,236
00011	Structural Fire	15,419,159	0	242,042,855	257,462,014
00120	Building Inspection	4,327,120	499,643	8,783,884	13,610,647
00130	Human Services-Administration	-1,430,542	1,430,542	307,726,604	307,726,604
00140	Human Services-Direct Financial Aid	2,306,522	0	394,184,950	396,491,472
00141	Behavioral Health & Recovery Services	12,279,035	0	453,918,213	466,197,248
00145	Aging And Adult Services	813,121	0	33,272,136	34,085,257
00150	County Clerk	318,373	137,809	765,500	1,221,682
00183	Kern County Department of Child Support	113,344	0	34,233,929	34,347,273
00192	Recorder	2,824,908	0	5,081,961	7,906,869
00270	Code Compliance	454,215	70,259	4,226,670	4,751,144
22066	Environmental Health Services	1,061,561	0	9,725,524	10,787,085
24101	Development Services	1,120,190	0	2,218,180	3,338,370
Operating Special Revenue Funds Subtotal		**$52,321,461**	**$2,138,253**	**$1,663,195,187**	**$1,717,654,901**
Non-Operating Special Revenue Funds					
00160	Wildlife Resources	$6,320	$0	$5,500	$11,820
00161	Timber Harvest	0	3,329	0	3,329
00163	Probation DJJ Realignment	1,684,241	0	7,603,846	9,288,087
00164	Real Estate Fraud	1,032,849	0	703,734	1,736,583
00166	Sb 823 Djj 2021 Realignment	323,934	9,245,722	0	9,569,656
00170	Off Highway Motor Vehicle License	54,433	0	120,000	174,433
00175	Range Improvement Section 15	73,418	0	7,383	80,801
00177	Range Improvement Section 3	18,863	187	1,492	20,542
00179	Probation Training	121,747	0	359,415	481,162
00180	DNA Identification	49,312	0	130,000	179,312
00181	Local Public Safety	2,767,321	0	111,954,496	114,721,817
00182	Sheriff's Facility Training	51,777	0	220,000	271,777
00184	Automated Fingerprint Fund	21,123	583,204	120,000	724,327
00187	Emergency Medical Services	258,496	0	2,055,000	2,313,496
00190	Domestic Violence Program	14,918	8,156	96,926	120,000
00191	Criminal Justice Facilities Construction	336,852	0	1,227,613	1,564,465
00194	Recorder's Social Security Number Truncation	10,792	10,496	0	21,288
00195	Alcoholism Program	8,193	15,894	35,913	60,000
00196	Alcohol Abuse Education/Prevention	5,624	10,817	35,559	52,000
00197	Drug Program	-692	5,004	15,688	20,000
00198	Recorders Modernization	867,557	707,709	640,008	2,215,274
00199	Opioid Settlement Funds	11,771,202	0	7,486,779	19,257,981
00264	Tax Loss Reserve	0	0	7,000,000	7,000,000
00266	Redemption Systems	665,505	0	200,000	865,505
22010	County Local Revenue Fund 2011	32,001,310	0	271,340,216	303,341,526
22013	American Rescue Plan	66,190,173	0	1,100,000	67,290,173
22027	Sterilization Fund	11,317	4,739	15,000	31,056
22036	Board of Trade-Advertising	184,258	0	2,800	187,058
22042	General Plan Administration Surcharge	1,421,506	0	457,998	1,879,504
22045	Countywide Crime Prevention P.C. 1202.5	1,264	0	0	1,264
22046	Sheriff's Electronic Monitoring	-608	408	200	0
22064	District Attorney Local Forfeiture	-22,775	0	45,000	22,225
22073	Health-MAA/TCM	-2,147	0	2,400	253
22076	Child Restraint Loaner Program	18,469	0	8,000	26,469
22079	District Attorney Equipment/Automation	-2,597	0	5,600	3,003
22083	Officer Wellness Mental Health	12,527	67,976	0	80,503
22085	Mental Health Services Act	27,312,298	0	67,758,373	95,070,671
22086	MHSA Prudent Reserve	-2,900	0	5,000,000	4,997,100
22087	Criminalistics Laboratories	15,259	0	12,000	27,259
22097	Asset Forfeiture 15 Percent	246	0	320	566
22098	Probation Asset Forfeiture	3,836	0	1,800	5,636

Summary of Available Financing
Governmental Funds

		Fund Balance June 30, 2025 Unreserved/ Undesignated	Cancellation of Prior Year Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing
Non-Operating Special Revenue Funds Cont.					
22107	Asset Forfeiture Federal	$9,168	$0	$6,200	$15,368
22123	Vehicle Apparatus	4,967,965	0	0	4,967,965
22124	Oil And Gas Program	82,988	251,427	72,000	406,415
22125	Hazardous Waste Settlements	437,938	0	42,937	480,875
22126	Sheriff's Rural Crime	4,026	4,474	1,500	10,000
22127	Sheriff's CAL-ID	217,792	721,317	1,530,000	2,469,109
22128	Sheriff's Civil Subpoenas	6,000	2,000	7,000	15,000
22129	KNET-Special Asset Forfeiture	-1,171	58,671	2,500	60,000
22131	Sheriff's Drug Abuse Gangs	9,202	0	2,000	11,202
22132	Sheriff's Training	9,267	63,733	92,000	165,000
22133	Sheriff-Work Release	-28,182	125,182	153,000	250,000
22134	Seizure of Gaming Device	-4,658	77,276	0	72,618
22137	Sheriff-State Forfeiture	12,000	0	0	12,000
22138	Sheriff's Civil Automated	2,664	0	170,900	173,564
22140	Sheriffs Firearms	56,865	7,735	5,400	70,000
22141	Sheriff-Judgement Debtors Fee	15,118	295,996	90,000	401,114
22142	Sheriff's Community Resources	-984	934	50	0
22143	Sheriff's Volunteer Service Group	-1	20,001	0	20,000
22144	Sheriff-Controlled Substance	24,707	0	6,000	30,707
22156	Divca Local Franchise Fee	-120,907	0	355,000	234,093
22160	Sheriff's CAL-MMET	-81	0	325	244
22161	HIDTA State Asset Forfeiture	-17,869	0	89,000	71,131
22162	CAL-MMET State Asset Forfeiture	-7,450	4,950	2,500	0
22163	High Tech Equipment	33	0	100	133
22175	Airport Reserve Capital Match	819,418	0	70,000	889,418
22185	Wraparound Savings	-692,296	8,836,296	0	8,144,000
22187	Recorders Electronic Recording	72,873	0	124,200	197,073
22190	Community Corrections Performance Incentive	-4,567	0	10,000	5,433
22194	Veterans Grant Fund	0	0	5,000	5,000
22195	Parks Donation Fund	0	0	6,000	6,000
22198	Oil & Gas Road Maintenance	205,000	0	0	205,000
24026	Victim Services	33,902	0	29,000	62,902
24028	District Attorney - Federal Forfeiture	-3,285	0	9,000	5,715
24038	District Attorney-Court Ordered Penalties	191,355	0	78,876	270,231
24042	Fire Department Donations	205,562	0	2,000	207,562
24043	State Fire	176,724	516,347	0	693,071
24044	Fire - Hazard Reduction	325,400	674,600	0	1,000,000
24057	Inmate Welfare-Sheriff Correction Facility	93,704	623,415	1,740,000	2,457,119
24059	TCM/MAA Program	-666,222	556,222	110,000	0
24060	Juvenile Inmate Welfare	-3,155	0	5,000	1,845
24063	CCP Community Recidivism	3,535,898	974,109	1,948,501	6,458,508
24066	Kern County Children	297,817	330,151	272,032	900,000
24067	Kern County Library Donations	-4,280	86,780	127,500	210,000
24089	Metro Bakersfield Transportation Impact Fee	11,201,451	0	1,436,099	12,637,550
24105	Jamison Center	78,167	21,833	0	100,000
24126	Tobacco Education Control Program	-106,764	342,356	158,600	394,192
24137	Vital & Health Statistics-Health Department	7,799	0	116,000	123,799
24138	Vital & Health Statistics-Recorder	37,556	25,146	95,500	158,202
24139	Vital & Health Statistics-County Clerk	0	0	3,000	3,000
24140	Tobacco Control Grant	61,109	1,084	332,000	394,193
25120	Parcel Map In-Lieu Fees	167,435	151,565	52,000	371,000
29090	Public Defense Pilot Program	873,117	0	0	873,117
Non-Operating Special Revenue Funds Subtotal		**$169,863,369**	**$25,437,241**	**$495,127,779**	**$690,428,389**
Total Special Revenue Funds		**$222,184,830**	**$27,575,494**	**$2,158,322,966**	**$2,408,083,290**

Summary of Available Financing
Governmental Funds

	Fund Balance June 30, 2025 Unreserved/ Undesignated	Cancellation of Prior Year Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing
Capital Projects				
00004 ACO-General	$1,399,197	$0	$1,000,000	$2,399,197
00012 ACO - Structural Fire	9,482,200	0	10,120,000	19,602,200
Total Capital Projects	**$10,881,397**	**$0**	**$11,120,000**	**$22,001,397**
Total Governmental Funds	**$367,741,171**	**$37,173,066**	**$3,378,536,422**	**$3,783,450,659**

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Summary of Financing Requirements
Governmental Funds

		Estimated Financing Uses	Provisions for Reserves and/or Designations	Total Financing Requirements
County Operating Funds				
General Fund				
00001	General	$1,314,461,569	$38,904,403	$1,353,365,972
Total General Fund		**$1,314,461,569**	**$38,904,403**	**$1,353,365,972**
Special Revenue Funds				
Operating Special Revenue Funds				
00007	Road	$169,987,683	$9,741,553	$179,729,236
00011	Structural Fire	243,856,122	13,605,892	257,462,014
00120	Building Inspection	13,610,647	0	13,610,647
00130	Human Services-Administration	307,726,604	0	307,726,604
00140	Human Services-Direct Financial Aid	394,184,950	2,306,522	396,491,472
00141	Behavioral Health & Recovery Services	$453,177,959	13,019,289	466,197,248
00145	Aging And Adult Services	33,272,136	813,121	34,085,257
00150	County Clerk	1,221,682	0	1,221,682
00183	Kern County Department of Child Support	34,233,929	113,344	34,347,273
00192	Recorder	7,000,497	906,372	7,906,869
00270	Code Compliance	4,751,144	0	4,751,144
22066	Environmental Health Services	10,509,991	277,094	10,787,085
24101	Development Services	2,799,852	538,518	3,338,370
Operating Special Revenue Funds Subtotal		**$1,676,333,196**	**$41,321,705**	**$1,717,654,901**
Non-Operating Special Revenue Funds				
00160	Wildlife Resources	$7,300	$4,520	$11,820
00161	Timber Harvest Fund	3,329	0	3,329
00163	Probation DJJ Realignment	7,528,846	1,759,241	9,288,087
00164	Real Estate Fraud	752,240	984,343	1,736,583
00166	SB 823 DJJ 2021 Realignment	9,569,656	0	9,569,656
00170	Off Highway Motor Vehicle License	100,000	74,433	174,433
00175	Range Improvement Section 15	75,524	5,277	80,801
00177	Range Improvement Section 3	20,542	0	20,542
00179	Probation Training	359,415	121,747	481,162
00180	DNA Identification	146,157	33,155	179,312
00181	Local Public Safety	113,674,681	1,047,135	114,721,816
00182	Sheriff Facility Training	225,000	46,777	271,777
00184	Automated Fingerprint	724,327	0	724,327
00187	Emergency Medical Services	1,748,987	564,509	2,313,496
00190	Domestic Violence Program	120,000	0	120,000
00191	Criminal Justice Facilities Construction	1,400,000	164,465	1,564,465
00194	Recorder`s Social Security Number Truncation	21,288	0	21,288
00195	Alcoholism Program	60,000	0	60,000
00196	Alcohol Abuse Education/Prevention	52,000	0	52,000
00197	Drug Program	20,000	0	20,000
00198	Recorders Modernization	2,215,274	0	2,215,274
00199	Opioid Settlement Fund	11,347,863	7,910,118	19,257,981
00264	Tax Loss Reserve	7,000,000	0	7,000,000
00266	Redemption Systems	861,934	3,571	865,505
22010	County Local Revenue Fund 2011	298,301,147	5,040,379	303,341,526
22013	American Rescue Plan	67,290,173	0	67,290,173

Summary of Financing Requirements
Governmental Funds

		Estimated Financing Uses	Provisions for Reserves and/or Designations	Total Financing Requirements
Non-Operating Special Revenue Funds Cont.				
22027	Sterilization Fund	31,056	0	31,056
22036	Board of Trade-Advertising	30,000	157,058	187,058
22042	General Plan Administration Surcharge	750,000	1,129,504	1,879,504
22045	Countywide Crime Prevention P.C. 1202.5	0	1,264	1,264
22064	D.A.-Local Forfeiture	0	22,225	22,225
22073	Health-MAA/TCM	0	253	253
22076	Child Restraint Loaner Program	9,000	17,469	26,469
22079	D. A. Equipment/Automation	0	3,003	3,003
22083	Officer Wellness Mental Health	80,503	0	80,503
22085	Mental Health Services Act	71,293,055	23,777,616	95,070,671
22086	MHSA Prudent Reserve	0	4,997,100	4,997,100
22087	Criminalistics Laboratories	25,000	2,259	27,259
22097	Asset Forfeiture 15 percent	0	566	566
22098	Probation Asset Forfeiture	5,000	636	5,636
22107	Asset Forfeiture Federal	0	15,368	15,368
22123	Vehicle Apparatus	4,757,748	210,217	4,967,965
22124	Oil And Gas Program	406,415	0	406,415
22125	Hazardous Waste Settlements	100,000	380,875	480,875
22126	Sheriff's Rural Crime	10,000	0	10,000
22127	Sherriff's California Identification	2,469,109	0	2,469,109
22128	Sheriff's Civil Subpoenas	15,000	0	15,000
22129	KNET Special Asset Forfeiture	60,000	0	60,000
22131	Sheriff's Drug Abuse Gang Diversion	10,000	1,202	11,202
22132	Sheriff's Training	165,000	0	165,000
22133	Sheriff-Work Release	250,000	0	250,000
22134	Seizure of Gaming Device	72,618	0	72,618
22137	Sheriff-State Forfeiture	12,000	0	12,000
22138	Sheriff's Civil Automated	99,600	73,964	173,564
22140	Sheriff's Firearms	70,000	0	70,000
22141	Sheriff-Judgement Debtors Fee	401,114	0	401,114
22143	Sheriff's Volunteer Services Group	20,000	0	20,000
22144	Sherriff's-Controlled Substance	0	30,707	30,707
22156	Divca Local Franchise Fee	150,000	84,093	234,093
22160	Sheriff's CAL-MMET	0	244	244
22161	HIDTA- State Asset Forfeiture	70,000	1,131	71,131
22163	High Tech Equipment	0	133	133
22175	Airport Reserve Capital Match	0	889,418	889,418
22185	Wraparound Savings	8,144,000	0	8,144,000
22187	Recorders Electronic Recording	194,860	2,213	197,073
22190	Community Correction Performance Incentive	0	5,433	5,433
22194	Veterans Grant Fund	5,000	0	5,000
22195	Park Donations	$6,000	$0	$6,000
22198	Oil & Gas Road Maintenance	0	205,000	$205,000
24026	Victim Services	0	62,902	62,902
24028	District Attorney Court Ordered Penalties	0	5,715	5,715

Summary of Financing Requirements
Governmental Funds

		Estimated Financing Uses	Provisions for Reserves and/or Designations	Total Financing Requirements
Non-Operating Special Revenue Funds Cont.				
24038	D.A.-Court Ordered Penalties	$0	$270,231	270,231
24042	Fire Dept Donations	158,500	49,062	207,562
24043	State Fire	693,071	0	693,071
24044	Fire-Hazard Reduction	1,000,000	0	1,000,000
24057	Inmate Welfare-Sheriff Correction Facility	2,457,119	0	2,457,119
24060	Juvenile Inmate Welfare	0	1,845	1,845
24063	CCP Community Recidivism	6,458,508	0	6,458,508
24066	Kern County Children	900,000	0	900,000
24067	Kern County Library Donations	210,000	0	210,000
24089	Metro Bakersfield Transportation Impact Fee	7,500,000	5,137,550	12,637,550
24105	Jamison Center	100,000	0	100,000
24126	Tobacco Education Control Program	394,193	0	394,193
24137	Vital & Health Statistics -Health	54,458	69,341	123,799
24138	Vital & Health Statistics-Recorder	158,202	0	158,202
24139	Vital & Health Statistics-County Clerk	3,000	0	3,000
24140	Tobacco Control Grant	394,193	0	394,193
25120	Parcel Map In-Lieu Fees	371,000	0	371,000
29090	Public Defender Pilot Program	406,914	466,203	873,117
Non-Operating Special Revenue Funds Subtotal		**$634,596,919**	**$55,831,470**	**$690,428,389**
Total Special Revenue Funds		**$2,310,930,115**	**$97,153,175**	**$2,408,083,290**
Capital Projects				
00004	ACO-General	2,399,197	0	$2,399,197
00012	ACO-Structural Fire	10,000,000	9,602,200	19,602,200
Total Capital Project Funds		**$12,399,197**	**$9,602,200**	**$22,001,397**
Total Governmental Funds		**$3,637,790,881**	**$145,659,778**	**$3,783,450,659**

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Summary of Recommended Net General Fund Cost

	Budget Unit and Department	FY 2024-25 Adopted Net General Fund Cost	FY 2024-25 Adopted Net General Fund Cost (excluding BSI)	FY 2025-26 Recommended Net General Fund Cost (excluding BSI)	Increase / (Decrease) in Net General Fund Cost (excluding BSI)	% Change From FY 2024-25
1011	Board of Supervisors-District 1	$741,375	$670,600	$782,654	$112,054	16.71%
1012	Board of Supervisors-District 2	697,359	670,600	782,654	112,054	16.71%
1013	Board of Supervisors-District 3	725,149	670,600	782,654	112,054	16.71%
1014	Board of Supervisors-District 4	739,724	670,600	782,654	112,054	16.71%
1015	Board of Supervisors-District 5	705,215	670,600	782,654	112,054	16.71%
1020	Administrative Office	4,710,239	3,859,496	4,468,850	609,354	15.79%
1030	Clerk of the Board	940,375	801,266	1,144,135	342,869	42.79%
1040	Special Services	25,515,630	25,515,630	25,818,232	302,602	1.19%
1110	Auditor-Controller	5,565,571	4,160,155	6,492,347	2,332,192	56.06%
1120	Treasurer-Tax Collector	1,587,889	725,179	999,033	273,854	37.76%
1130	Assessor	9,299,448	7,659,749	8,622,096	962,347	12.56%
1160	Information Technology Services Division	13,655,184	12,078,684	14,879,770	2,801,086	23.19%
1210	County Counsel	5,341,034	3,805,982	4,110,476	304,494	8.00%
1310	Human Resources Division	4,461,682	4,357,084	4,497,603	140,519	3.23%
1420	Elections	5,784,941	5,784,941	6,093,726	308,785	5.34%
1610	General Services Division	18,212,100	17,916,881	19,978,951	2,062,070	11.51%
1615	Utility Payments-Division of General Services	16,454,960	16,454,960	19,954,960	3,500,000	21.27%
1640	Construction Services - General Services	624,937	624,937	674,745	49,808	7.97%
1650	Major Maintenance Projects	40,491,040	40,491,040	45,740,980	5,249,940	12.97%
1812	Countywide Communications Division	1,237,840	987,054	1,024,763	37,709	3.82%
1960	Capital Projects	24,731,194	24,731,194	14,735,125	(9,996,069)	-40.42%
General Government Subtotal		$182,222,886	$173,307,232	$183,149,062	$9,841,830	5.68%
2110	Contribution to Trial Court Funding	$12,341,567	$12,341,567	$12,480,197	$138,630	1.12%
2120	Local Emergency Relief	100,000	100,000	100,000	0	0.00%
2160	Grand Jury	187,486	187,486	195,103	7,617	4.06%
2170	Indigent Defense Services	7,961,909	7,961,909	8,261,909	300,000	3.77%
2180	District Attorney	24,363,562	22,376,525	24,872,583	2,496,058	11.15%
2190	Public Defender	11,979,541	8,792,146	10,356,933	1,564,787	17.80%
2200	District Attorney - Forensic Science Division	6,734,061	5,697,857	5,655,782	(42,075)	-0.74%
2210	Sheriff-Coroner	193,863,858	193,863,858	201,301,350	7,437,492	3.84%
2340	Probation	43,543,357	38,511,547	39,894,975	1,383,428	3.59%
2416	Contribution to Fire	26,297,567	26,297,567	25,933,684	(363,883)	-1.38%
2610	Agriculture and Measurement Standards	2,493,552	1,743,235	2,099,781	356,546	20.45%
2705	Contribution to Recorder	17,585	17,585	0	(17,585)	-100.00%
2750	Planning and Natural Resources	3,041,778	2,627,372	3,876,575	1,249,203	47.55%
2760	Animal Services	7,881,052	7,766,631	8,274,153	507,522	6.53%
Public Protection Subtotal		$340,806,875	$328,285,285	$343,303,025	$15,017,740	4.57%
3016	Contribution to Public Works	$10,914,640	$10,914,640	$13,072,268	$2,157,628	19.77%
3201	Contribution to Airports	858,836	858,836	720,410	(138,426)	-16.12%
Public Ways and Facilities Subtotal		$11,773,476	$11,773,476	$13,792,678	$2,019,202	17.15%
4110	Public Health Services	$3,474,233	$3,474,233	$5,555,975	$2,081,742	59.92%
4127	Contribution to Behavioral Health	2,655,015	2,655,015	2,655,015	0	0.00%
4202	Contribution to Kern Medical	42,535,095	42,535,095	51,535,095	9,000,000	21.16%
4300	California Children Services	429,025	429,025	864,391	435,366	101.48%
Health and Sanitation Subtotal		$49,093,368	$49,093,368	$60,610,476	$11,517,108	23.46%
5121	Contribution to Human Services Administration	$14,185,796	$14,185,796	$15,065,592	$879,796	6.20%
5125	Contribution to Human Services-Direct Aid	9,683,348	9,683,348	9,683,348	0	0.00%
5510	Veterans Service	1,051,798	802,149	938,188	136,039	16.96%
5611	Contribution to Aging and Adult Services	626,898	626,898	2,737,787	2,110,889	336.72%
5810	Contribution to In Home Support Services	2,226,003	2,226,003	2,995,313	769,310	34.56%
Public Assistance Subtotal		$27,773,843	$27,524,194	$31,420,228	$3,896,034	14.15%
6210	Library	$10,860,589	$10,069,594	$11,340,237	$1,270,643	12.62%
6310	Farm and Home Advisor	520,464	520,464	550,631	30,167	5.80%
Education Subtotal		$11,381,053	$10,590,058	$11,890,868	$1,300,810	12.28%
8120	Debt Service - General Fund	$13,333,594	$13,333,594	$13,135,594	($198,000)	-1.48%
Debt Service Subtotal		$13,333,594	$13,333,594	$13,135,594	($198,000)	-1.48%
Subtotal Department Allocations		$636,385,095	$613,907,207	$657,301,931	$43,394,724	7.07%

Summary of Recommended Net General Fund Cost

	Budget Unit and Department	FY 2024-25 Adopted Net General Fund Cost	FY 2024-25 Adopted Net General Fund Cost (excluding BSI)	FY 2025-26 Recommended Net General Fund Cost (excluding BSI)	Increase / (Decrease) in Net General Fund Cost (excluding BSI)	% Change From FY 2024-25
1970	Appropriations for Contingencies					
	General Purpose Contingencies	$29,765,607	$29,765,607	$11,935,000	($17,830,607)	-59.90%
	Designation-Recruitment/Retention	3,257,543	3,257,543	0	(3,257,543)	-100.00%
	Designation-Working Capital	3,000,000	3,000,000	0	(3,000,000)	-100.00%
	Designation-Information Technology Projects	3,000,000	3,000,000	0	(3,000,000)	-100.00%
	Designation-Measure K Fiscal Stability	29,017,252	29,017,252	18,647,212	(10,370,040)	-35.74%
	Designation-Roads Improvements	300,000	300,000	300,000	0	0.00%
	Designation-Renewbiz	1,162,543	1,162,543	1,276,707	114,164	9.82%
	Designation-Blight Remediation	1,000,000	1,000,000	0	(1,000,000)	-100.00%
	Designation-Oildale Economic Area	403,770	403,770	680,484	276,714	68.53%
	Designation-Lost Hills	500,000	500,000	500,000	0	0.00%
	Designation-Arvin/Lamont Economic Area	908,954	908,954	500,000	(408,954)	-44.99%
	Designation-Insurance Liability	0	0	17,000,000	17,000,000	N/A
	Designation-Budget Stabilization	9,314,000	9,314,000	0	(9,314,000)	-100.00%
	Designation-Park Maintenance	3,500,000	3,500,000	0	(3,500,000)	-100.00%
	Designation-Property Room	3,200,000	3,200,000	0	(3,200,000)	-100.00%
	Designation-CWCAP Stabilization	3,000,000	3,000,000	0	(3,000,000)	-100.00%
	Designation-Capital Projects	2,195,449	2,195,449	0	(2,195,449)	-100.00%
	Designation-Public Safety Recuitment/Retention	1,000,000	1,000,000	0	(1,000,000)	-100.00%
	Designation-WESTARZ	321,555	321,555	0	(321,555)	-100.00%
	Designation-Jail Operations	2,000,000	2,000,000	0	(2,000,000)	-100.00%
Contingencies & Reserves/Designations Subtotal		$96,846,673	$96,846,673	$50,839,403	($46,007,270)	-47.51%
TOTAL - NET GENERAL FUND COST		**$733,231,768**	**$710,753,880**	**$708,141,334**	**($2,612,546)**	**-0.37%**

Summary of Appropriations

Budget Unit and Department	FY 24-25 Adopted Appropriations	FY 25-26 Recommended Appropriations	% Change From FY 24-25
GOVERNMENTAL FUNDS			
General Fund			
General Government			
1011 Board of Supervisors-District 1	$741,375	$853,429	15.11%
1012 Board of Supervisors-District 2	697,359	809,413	16.07%
1013 Board of Supervisors-District 3	725,149	837,203	15.45%
1014 Board of Supervisors-District 4	739,724	851,778	15.15%
1015 Board of Supervisors-District 5	705,215	817,269	15.89%
1020 Administrative Office	5,075,064	5,679,093	11.90%
1030 Clerk of the Board	1,131,375	1,400,744	23.81%
1040 Special Services	28,467,630	28,879,940	1.45%
1110 Auditor-Controller	6,624,416	8,834,963	33.37%
1120 Treasurer-Tax Collector	9,076,879	8,516,936	-6.17%
1130 Assessor	12,351,373	13,573,295	9.89%
1160 Information Technology Services Division	31,280,739	35,156,369	12.39%
1210 County Counsel	13,936,777	14,899,954	6.91%
1310 Human Resources Division	6,812,635	6,786,411	-0.38%
1420 Elections	7,298,348	6,315,826	-13.46%
1610 General Services Division	23,555,609	25,868,385	9.82%
1615 Utility Payments-Division of General Services	21,110,248	24,131,150	14.31%
1640 Construction Services-Division of General Services	954,937	1,429,110	49.65%
1650 Major Maintenance Projects	80,232,855	80,175,008	-0.07%
1812 Countywide Communications Division	1,429,840	1,467,549	2.64%
1910 Risk Management	5,462,179	5,615,038	2.80%
1960 Capital Projects	38,159,371	26,349,861	-30.95%
General Government Subtotal	**$296,569,097**	**$299,248,724**	**0.90%**
Public Protection			
2110 Trial Court Funding	$18,491,475	$18,860,254	1.99%
2120 Local Emergency Relief	100,000	100,000	0.00%
2160 Grand Jury	187,486	195,103	4.06%
2170 Indigent Defense Services	8,171,909	8,505,795	4.09%
2180 District Attorney	46,995,080	50,234,078	6.89%
2190 Public Defender	23,797,650	26,249,971	10.30%
2200 District Attorney-Forensic Sciences Division	8,731,767	9,447,140	8.19%
2210 Sheriff-Coroner	342,793,426	345,106,076	0.67%
2340 Probation	133,654,604	139,104,203	4.08%
2416 Contribution to Fire	26,297,567	25,933,684	-1.38%
2610 Agriculture and Measurement Standards	8,773,453	8,935,671	1.85%
2705 Contribution to Recorder	432,585	453,737	4.89%
2750 Planning and Natural Resources	13,568,290	12,028,486	-11.35%
2760 Animal Services	10,182,549	10,647,790	4.57%
Public Protection Subtotal	**$642,177,841**	**$655,801,988**	**2.12%**
Public Ways and Facilities			
3016 Contribution to Public Works	$10,914,640	$13,072,268	19.77%
3201 Contribution to Airports	858,836	720,410	-16.12%
Public Ways and Facilities Subtotal	**$11,773,476**	**$13,792,678**	**17.15%**

Summary of Appropriations

Budget Unit and Department	FY 24-25 Adopted Appropriations	FY 25-26 Recommended Appropriations	% Change From FY 24-25
Health and Sanitation			
4110 Public Health	$51,141,701	$40,287,591	-21.22%
4127 Contribution to Behavioral Health	12,251,967	13,449,411	9.77%
4134 Contribution to Environmental Health	136,150	137,680	1.12%
4202 Kern Medical-County Contribution	42,835,095	51,643,095	20.56%
4300 California Children Services	10,227,596	9,705,868	-5.10%
Health and Sanitation Subtotal	**$116,592,509**	**$115,223,645**	**-1.17%**
Public Assistance			
5121 Contribution to Human Services-Administration	$15,895,900	$16,775,557	5.53%
5125 Contribution to Human Services-Direct Aid	126,377,459	131,204,555	3.82%
5510 Veterans Services	1,594,947	1,724,165	8.10%
5611 Contribution to Aging and Adult Services	1,494,379	3,605,197	141.25%
5810 Contribution to In-Home Supportive Services	14,276,050	15,238,236	6.74%
5923 Employers Training Resource-Administration	19,087,160	19,517,299	2.25%
5940 Community Development Program Agency	1,955,067	1,940,059	-0.77%
Public Assistance Subtotal	**$180,680,962**	**$190,005,068**	**5.16%**
Education			
6210 Library	$13,248,847	$14,287,013	7.84%
6310 Farm and Home Advisor	520,528	550,731	5.80%
Education Subtotal	**$13,769,375**	**$14,837,744**	**7.76%**
Debt Service			
8120 Debt Service - General Fund	$13,816,224	$13,616,722	-1.44%
Debt Service Subtotal	**$13,816,224**	**$13,616,722**	**-1.44%**
Contingencies			
1970 Appropriations for Contingencies			
General Purpose Contingencies	$29,765,607	$11,935,000	-59.90%
Contingencies Subtotal	**$29,765,607**	**$11,935,000**	**-59.90%**
General Fund Subtotal	**$1,305,145,091**	**$1,314,461,569**	**0.71%**
SPECIAL REVENUE FUNDS			
Operating Special Revenue Funds			
General Government			
1905 Development Services	$2,860,544	$2,799,852	-2.12%
General Government Subtotal	**$2,860,544**	**$2,799,852**	**-2.12%**
Public Protection			
2118 County Clerk	$942,122	$1,221,682	29.67%
2183 Child Support Services	34,185,562	34,233,929	0.14%
2414 Appropriations for Contingencies-Fire Department	5,500,000	0	-100.00%
2415 Fire Department	217,772,643	243,856,122	11.98%
2623 Code Compliance	4,269,848	4,751,144	11.27%
2625 Building Inspection	11,964,712	13,610,647	13.76%
2700 Recorder	5,485,709	5,500,497	0.27%
2701 Appropriations for Contingencies-Recorder	2,000,000	1,500,000	-25.00%
Public Protection Subtotal	**$282,120,596**	**$304,674,021**	**7.99%**

Summary of Appropriations

Budget Unit and Department	FY 24-25 Adopted Appropriations	FY 25-26 Recommended Appropriations	% Change From FY 24-25
Public Ways and Facilities			
3000 Roads Department	$173,538,123	$169,987,683	-2.05%
Public Ways and Facilities Subtotal	**$173,538,123**	**$169,987,683**	**-2.05%**
Health and Sanitation			
4120 Behavioral Health and Recovery Services	$421,545,682	$446,617,959	5.95%
4121 Approp for Cont-Behavioral Health and Recov Svcs	1,018,988	6,560,000	543.78%
4122 Environmental Health Services	11,584,209	10,509,991	-9.27%
Health and Sanitation Subtotal	**$434,148,879**	**$463,687,950**	**6.80%**
Public Assistance			
5120 Human Services-Administration	$294,621,560	$307,726,604	4.45%
5220 Human Services-Direct Financial Aid	382,071,858	394,184,950	3.17%
5610 Aging and Adult Services	33,813,600	33,272,136	-1.60%
Public Assistance Subtotal	**$710,507,018**	**$735,183,690**	**3.47%**
Operating Special Revenue Funds Subtotal	**$1,603,175,160**	**$1,676,333,196**	**4.56%**
Non-Operating Special Revenue Funds			
General Government			
1113 Tax Loss Reserve	$7,000,000	$7,000,000	0.00%
1118 Relief Miscellaneous Fund	2,859	0	-100.00%
1119 American Rescue Plan	98,690,348	67,290,173	-31.82%
1121 Redemption Systems	677,540	861,934	27.22%
1611 DIVCA Local Franchise Fee	150,000	150,000	0.00%
1814 Board of Trade-Advertising	30,000	30,000	0.00%
1968 Criminal Justice Facilities	2,400,000	1,400,000	-41.67%
General Government Subtotal	**$108,950,747**	**$76,732,107**	**-29.57%**
Public Protection			
2111 DNA Indentification	$165,825	$146,157	-11.86%
2112 Local Public Safety	112,768,932	113,674,681	0.80%
2113 Automated County Warrant System	50,000	0	-100.00%
2114 Domestic Violence	120,000	120,000	0.00%
2115 Real Estate Fraud	1,000,000	752,240	-24.78%
2119 Sheriff's Electronic Monitoring	164,000	0	-100.00%
2185 Criminalistics Laboratories	25,000	25,000	0.00%
2193 CCP Community Recidivism	7,409,036	6,458,508	-12.83%
2195 PD Pilot Program	861,688	406,914	-52.78%

Summary of Appropriations

Budget Unit and Department	FY 24-25 Adopted Appropriations	FY 25-26 Recommended Appropriations	% Change From FY 24-25
2211 Sheriff Facility Trainig	$186,270	$225,000	20.79%
2212 Automated Fingerprint	145,000	724,327	399.54%
2213 Sheriff's Rural Crime Trust	5,000	10,000	100.00%
2214 Sheriff's California Identification	1,728,475	2,469,109	42.85%
2215 Sheriff's Civil Subpoenas	15,000	15,000	0.00%
2216 Sheriff's Drug Abuse Gang Diversion	10,000	10,000	0.00%
2217 Sheriff's Training	125,000	165,000	32.00%
2218 Sheriff-Work Release	100,000	250,000	150.00%
2219 Sheriff-State Forfeiture	12,000	12,000	0.00%
2220 Sheriff's Civil Automated	317,057	99,600	-68.59%
2221 Sheriffs Firearms	0	70,000	N/A
2222 Sheriff-Judgement Debtors	20,000	401,114	1905.57%
2224 Sheriff's Volunteer Service Group	15,000	20,000	33.33%
2227 HIDTA State Asset Forfeiture Trust	60,725	70,000	15.27%
2230 Inmate Welfare-Sheriff's Correction Facility	2,434,847	2,457,119	0.91%
2231 Asset Forfeiture Fund	162,000	60,000	-62.96%
2232 Seizure of Gaming Device	150,000	72,618	-51.59%
2300 2011 Public Safety Realignment	129,657,847	125,267,586	-3.39%
2341 Probation Training	367,308	359,415	-2.15%
2342 Probation Juvenile Justice Realignment	7,528,846	7,528,846	0.00%
2343 Probation Asset Forfeiture	5,000	5,000	0.00%
2350 Realignment Senate Bill 823	7,235,760	9,569,656	32.26%
2419 Vehicle Apparatus Trust	0	4,757,748	N/A
2421 Fire Donations	0	158,500	N/A
2422 State Fire Trust Fund	500,000	693,071	38.61%
2423 Fire-Hazard Reduction	0	1,000,000	N/A
2425 Fire-Helicopter Operations	1,100,000	0	-100.00%
2626 Strong Motion Instrumentation	30,000	0	-100.00%
2706 Recorders Fee	1,832,550	2,215,274	20.88%
2708 Recorder's Modernization	165,650	194,860	17.63%
2709 Recorder's Social Security Numbers Truncation	18,000	21,288	18.27%
2740 Wildlife Resources	6,500	7,300	12.31%
2751 General Plan Administration Surcharge	2,249,176	750,000	-66.65%
2753 Oil And Gas Program	259,591	406,415	56.56%
2764 Sterilization Fund	0	31,056	N/A
2780 Range Improvement-Section 15	75,035	75,524	0.65%
2781 Range Improvement-Section 3	22,017	20,542	-6.70%
Public Protection Subtotal	**$279,104,135**	**$281,776,468**	**0.96%**
Public Ways and Facilities			
3003 Metro Bakersfield Transportation Impact Fee	$7,000,000	$7,500,000	7.14%
8747 Airport Reserve Capital Match	280,000	0	-100.00%
Public Ways and Facilities Subtotal	**$7,280,000**	**$7,500,000**	**3.02%**

Summary of Appropriations

Budget Unit and Department	FY 24-25 Adopted Appropriations	FY 25-26 Recommended Appropriations	% Change From FY 24-25
Health and Sanitation			
4116 Hazardous Waste Settlemnts	$470,000	$100,000	-78.72%
4118 Vital and Health Statistics-County Clerk	3,000	3,000	0.00%
4119 Vital and Health Statistics-Recorder	133,000	158,202	18.95%
4124 Alcoholism Program	60,000	60,000	0.00%
4125 Alcohol Abuse Education/Prevention	52,000	52,000	0.00%
4126 Drug Program	24,000	20,000	-16.67%
4130 Mental Health Services Act	80,681,665	71,293,055	-11.64%
4137 Child Restraint Loaner Program	18,000	9,000	-50.00%
4138 Officer Wellness Grant	331,000	80,503	-75.68%
4140 Tobacco Education Control Program	359,800	394,193	9.56%
4141 Vital and Health Statistics-Health	61,695	54,458	-11.73%
4142 2011 Behavioral Health Realignment	79,593,022	84,593,022	6.28%
4143 Tobacco Control Proposition 56	359,800	394,193	9.56%
4147 Opiod Settlement Funds	500,000	11,347,863	2169.57%
4201 Emergency Medical Payments	1,739,000	1,748,987	0.57%
Health and Sanitation Subtotal	**$164,385,982**	**$170,308,476**	**3.60%**
Public Assistance			
5122 Wraparound Savings	$8,791,800	$8,144,000	-7.37%
5123 Kern County Children's	600,000	900,000	50.00%
5124 Shelter Care	100,000	100,000	0.00%
5300 2011 Protective Services Realignment	88,440,539	88,440,539	0.00%
5511 Veterans Grant	0	5,000	N/A
Public Assistance Subtotal	**$97,932,339**	**$97,589,539**	**-0.35%**
Education			
6211 Kern County Library Donations	$170,000	$210,000	23.53%
Education Subtotal	**$170,000**	**$210,000**	**23.53%**
Recreation and Cultural Services			
7101 Tehachapi Mountain Forest Timber Harvest	$66	$3,329	4943.94%
7103 Off Highway Motor Vehicle License	50,000	100,000	100.00%
7104 Parks Donation	43,000	6,000	-86.05%
7105 Parcel Map In-Lieu Fees	50,000	371,000	642.00%
Recreation and Cultural Services Sub-Total	**$143,066**	**$480,329**	**235.74%**
Non-Operating Special Revenue Funds Subtotal	**$657,966,269**	**$634,596,919**	**-3.55%**
Special Revenue Funds Subtotal	**$2,261,141,429**	**$2,310,930,115**	**2.20%**
Capital Projects Funds			
1948 ACO General Fund	$19,394,570	$2,399,197	-87.63%
1949 ACO Fire Fund	0	10,000,000	N/A
1966 Water Infrastructure	7,885,146	0	-100.00%
Total Capital Project Funds	**$27,279,716**	**$12,399,197**	**-54.55%**
TOTAL GOVERNMENTAL FUNDS	**$3,593,566,236**	**$3,637,790,881**	**1.23%**

Summary of Appropriations

Budget Unit and Department	FY 24-25 Adopted Appropriations	FY 25-26 Recommended Appropriations	% Change From FY 24-25
OTHER FUNDS			
Public Employment Grant Programs			
8907 Employers Training Resource-WIOA	$29,879,148	$34,482,751	15.41%
8916 Employers Training Resource-Non-WIOA	127,500	145,000	13.73%
Public Employment Grant Programs Subtotal	**$30,006,648**	**$34,627,751**	**15.40%**
Community Development Grant Programs			
8920 Community Development Program	$16,043,510	$16,108,247	0.40%
8932 CD-Emergency Shelter Grant	747,029	726,944	-2.69%
8936 CD-Home Investment Trust	15,237,494	14,496,843	-4.86%
8937 CD-Emergency Shelter Grant	494,677	69,739	-85.90%
Community Development Grant Programs Subtotal	**$32,522,710**	**$31,401,773**	**-3.45%**
Internal Service Funds			
8950 General Services Garage-ISF	$3,903,471	$4,315,307	10.55%
8954 Public Works-ISF	100,736,555	102,452,763	1.70%
8960 Group Health Self Insurance Program-ISF	176,665,579	188,412,829	6.65%
8965 Retiree Group Health Program-ISF	10,743,552	9,214,304	-14.23%
8970 General Liability Insurance-ISF	26,887,105	30,212,887	12.37%
8980 Unemployment Compensation Insurance-ISF	919,673	2,010,547	118.62%
8990 Workers Compensation Insurance-ISF	24,142,453	25,403,716	5.22%
Internal Service Funds Subtotal	**$343,998,388**	**$362,022,353**	**5.24%**
Enterprise Funds			
8991 Golf Course Enterprise Fund	$468,304	$493,326	5.34%
8992 Universal Collection Enterprise Fund	25,200,734	28,250,554	12.10%
8993 Solid Waste Enterprise-Capital Projects	41,409,027	39,185,885	-5.37%
8994 Airport Enterprise-Capital Projects	9,901,995	7,581,420	-23.44%
8995 Airports Enterprise Fund	14,233,464	14,373,458	0.98%
8998 Public Transportation Enterprise	19,449,697	27,778,821	42.82%
8999 Solid Waste Management Enterprise	86,521,313	95,654,255	10.56%
Enterprise Funds Subtotal	**$197,184,534**	**$213,317,719**	**8.18%**
Special Districts			
County Service Areas Subtotal	**$4,949,042**	**$4,781,800**	**-3.38%**
Other Agencies	**$24,325,197**	**$45,848,132**	**88.48%**
Special Districts Subtotal	**$29,274,239**	**$50,629,932**	**72.95%**
TOTAL OTHER FUNDS	**$632,986,519**	**$691,999,528**	**9.32%**
TOTAL COUNTY APPROPRIATIONS-ALL FUNDS	**$4,226,552,755**	**$4,329,790,409**	**2.44%**

In accordance with Section 29009 of the California Government Code, the recommended budget must be submitted and approved with funding sources equal to financing uses. As such, the County budgets for a zero Projected Ending Budgetary Fund Balance. Total ending balances of Reserves and Designations for the General Fund, Special Revenue Funds, and Capital Project Funds is $370.2 million, $739.6 million, and $39.9 million, respectively, as detailed in the Reserves and Designations section of this book.

Projected Changes in Budgetary Fund Balance – Governmental Funds

	General Fund	Special Revenue Funds	Capital Project Funds
2025-26 Beginning Budgetary Fund Balance[1]	$134,674,944	$222,184,830	$10,881,397
Add:			
Revenues	929,875,016	1,571,141,863	$1,120,000
Other Financing Sources	279,218,440	587,181,103	10,000,000
Use of Reserves	9,597,572	27,575,494	0
Total Available Financing	$1,353,365,972	$2,408,083,290	$22,001,397
Less:			
Expenditures	1,060,645,206	1,677,122,728	$12,399,197
Other Financing Uses	253,816,363	633,807,386	0
Increase in Reserves	38,904,403	97,153,175	9,602,200
Total Requirements	1,353,365,972	2,408,083,290	$22,001,397
2025-26 Projected Ending Budgetary Fund Balance[1]	$0	$0	$0

[1] Budgetary Fund Balance does not include reserves and designations.

General Fund

Of the $134.7 million FY 2025-26 Beginning Budgetary Fund Balance, $21.3 million is recommended to re-establish appropriation for Budget Savings Incentive Credits. The remaining nearly $143.2 million balance is recommended to be allocated as follows: $18 million in one-time salary adjustments; $60.4 million to various major maintenance and capital projects; $3.1 million for Sheriff vehicles and substation expansion; $4.6 million for Health Benefits and Payroll Software updated; $2.5 million for prevention and education of fentanyl misuse; and for additional partnerships to assist individuals experiencing a housing crisis or homelessness and $17 million for $18.6 million for General Liability and increase insurance premiums.

Special Revenue Funds

Of the $222.2 million FY 2025-26 Beginning Budgetary Fund Balance, $97.1 million is recommended to be placed in designations or reserves. Material increases to reserves/designations include $13 million for Behavioral Health and Recovery Services, $9.7 million for Roads, $13.6 million for Fire, $5 million for 2011 Realignment Fund, $7.9 million of Opioid Settlement Funds, $23.8 million in Mental Health Services Act. The remaining is recommended to be appropriated in various special revenue funds as detailed in Appendix D.

Capital Project Funds

Of the $10.8 million $9.6 million in FY 2025-26 Budgetary Fund Balance is recommended to be placed in designations for future capital projects.

Kern County Strategic Framework										
Department	We will make Kern County among the safest communities in the Central Valley	We will move homeless, mentally impaired and the addicted off the streets and into help and housing.	We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.	We will continuously improve customer accessibility and satisfaction across all business functions.	We will be among the very best fiscally managed counties in the State of California.	We will attract, develop and retain top talent across all business areas of the County.	We will continuously foster a countywide culture of innovation and evolution.	We will be the best place to start and grow a business in the State of California.	We will strengthen and diversify our regional economy.	We will promote and support the County's position as a national energy and agriculture leader.
County Administrative Office		✓							✓	
Clerk of the Board				✓						
Auditor-Controller				✓	✓					
Treasurer-Tax Collector				✓	✓		✓			
Assessor				✓	✓					
Information Technology Services				✓			✓✓			
County Counsel				✓	✓					
Human Resources						✓✓✓				
Elections				✓						
General Services			✓✓	✓						
Construction Services					✓					
Countywide Communications				✓			✓			
Development Services	✓		✓							
Risk Management					✓✓					
County Clerk				✓						
District Attorney	✓✓									
Child Support Services			✓							
Public Defender	✓									

Department	We will make Kern County among the safest communities in the Central Valley	We will move homeless, mentally impaired and the addicted off the streets and into help and housing.	We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.	We will continuously improve customer accessibility and satisfaction across all business functions.	We will be among the very best fiscally managed counties in the State of California.	We will attract, develop and retain top talent across all business areas of the County.	We will continuously foster a countywide culture of innovation and evolution.	We will be the best place to start and grow a business in the State of California.	We will strengthen and diversify our regional economy.	We will promote and support the County's position as a national energy and agriculture leader.
District Attorney-Forensic Science	✓									
Sheriff - Coroner	✓✓✓									
Probation	✓✓✓									
Fire	✓✓✓✓									
Agriculture & Measurement Standards	✓✓			✓						✓
Code Compliance			✓							
Building Inspection			✓							
Recorder				✓	✓					
Planning and Natural Resources				✓				✓		
Animal Services				✓						
Roads	✓		✓							
Airports				✓					✓	
Public Health	✓		✓✓							
Behavioral Health		✓		✓						
Environmental Health	✓✓									
California Children's Services			✓							
Human Services	✓✓		✓✓							
Veterans Services				✓						

Kern County Strategic Framework										
Department	We will make Kern County among the safest communities in the Central Valley	We will move homeless, mentally impaired and the addicted off the streets and into help and housing.	We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.	We will continuously improve customer accessibility and satisfaction across all business functions.	We will be among the very best fiscally managed counties in the State of California.	We will attract, develop and retain top talent across all business areas of the County.	We will continuously foster a countywide culture of innovation and evolution.	We will be the best place to start and grow a business in the State of California.	We will strengthen and diversify our regional economy.	We will promote and support the County's position as a national energy and agriculture leader.
Aging & Adult Services	✓✓			✓✓						
Employers' Training Resource									✓✓	
Community Development			✓							
Library			✓	✓						
Farm & Home Advisor			✓							✓
Garage					✓✓					
Kern Regional Transit	✓		✓							
Waste Management			✓		✓					
Kern Sanitation Authority	✓		✓							
Ford City-Taft Heights Sanitation District	✓		✓							



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1991 REALIGNMENT
In 1991-92, the State approved the Health and Welfare Realignment Program that involves a shift of program responsibilities from the State to the counties. This shift is funded through a corresponding shift of dedicated sales tax and vehicle license fee revenue.

2011 REALIGNMENT
In 2011-12, the State approved AB 109, the Public Safety Realignment Act, which shifted custodial responsibility of non-serious, non-violent, and non-sexual offense ('Triple-Nons') offenders to local jails. In addition, the parole function of the State was delegated to County Probation departments. In conjunction with Public Safety Realignment, the State also shifted full financial burden of many social service and mental health programs to the County. While the State no longer shares in the cost, it has dedicated a portion of the State sales tax (1.0625%) revenue along with a portion of vehicle license fees for these realigned programs.

AB 109
Assembly Bill 109, the Public Safety Realignment Act, signed April 4, 2011, transfers responsibility for housing and supervising inmate and parolee populations classified as "low-level" offenders from the California Department of Corrections and Rehabilitation (CDCR) to counties effective October 1, 2011.

ABX1 26
Assembly Bill X1 26, the Dissolution Act, signed June 29, 2011, mandates the elimination of every redevelopment agency in California effective February 1, 2012, and mandates all unobligated funds be distributed to the appropriate taxing entities.

ACCRUAL
An accrual is an accounting entry that recognizes revenue when earned and expenses when incurred. An accrual is made at the end of the fiscal year to ensure revenue and expenses are recorded in the appropriate fiscal year.

ACCRUAL BASIS OF ACCOUNTING
The accrual basis of accounting matches revenues to the time period in which they are earned (and measurable) and matches expenses to the time period in which they are incurred as set forth by generally accepted accounting principles (GAAP). Accrual accounting is also referred to as "full-accrual" accounting.

ACTIVITY
A component within a fund; usually a specific line of work performed to accomplish a function for which a governmental unit is responsible.

ACCOUNT
A record of a monetary transaction maintained in the accounting ledger. An account may be a classification of expenditure or revenue. Example: "Office Expense" is an account in the Services and Supplies object of expenditure.

ADJUSTED BUDGET
The budget as recorded at year-end, including all adjustments made subsequent to the Adopted Budget.

ADOPTED BUDGET
The budget document formally approved by the Board of Supervisors after the required public hearing and deliberations on the Recommended Budget, which sets forth authorized expenditures and the means of financing those expenditures.

AD VALOREM
"In proportion to value", it is commonly applied to a tax imposed on the value of property.

AMERICAN RESCUE PLAN ACT (ARPA)
The American Rescue Plan Act, enacted on March 11, 2021, was designed to provide additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses.

AMERICANS WITH DISABILITIES ACT
Americans with Disabilities Act, Public Law 336 of the 101st Congress, enacted July 26, 1990. The ADA prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, state and local government services, public accommodations, commercial facilities, and transportation. It also mandates the establishment of telecommunications device for the deaf (TDD)/telephone relay services.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)
A report prepared by Auditor Controller- County Clerk office that summarizes financial data from the previous fiscal year in a standardized format. The annual comprehensive financial report is prepared using generally accepted accounting principles (GAAP) and is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance, and an operating statement that compares revenues with expenditures.

APPROPRIATION
A legal authorization, granted by the Board of Supervisors, to make expenditures and to incur obligations for specific purposes. An appropriation expires at the end of the fiscal year. This term is used interchangeably with "Expenditure Appropriation."

ASSESSED VALUATION
A valuation set upon real estate or other property by the Assessor or State Board of Equalization which serves as a basis for levying taxes.

ASSESSMENT ROLL
The official list prepared by the Assessor, which contains the legal description of each parcel or item of property and its assessed valuation. This term is used to denote the total valuation of all taxable property in the County.

AUDIT
An official inspection of County financials and compliance done by either the office of the Kern County Auditor-Controller or an independent outside organization.

AUTHORIZED POSITIONS
Positions approved by the Board of Supervisors, which may or may not be funded (see Budgeted Positions).

AVAILABLE FINANCING
All the means of financing available to meet expenditure and reserve requirements for the fiscal year.

BALANCED BUDGET
A budget in which funding sources are equal to funding uses.

BOARD OF SUPERVISORS
The five-member Kern County Board of Supervisors.

BUDGET
The planning and controlling document for financial operation that sets forth estimates of proposed expenditures and revenue for the fiscal year.

BUDGET UNIT
An accounting and financial control unit for which a separate appropriation is approved by the Board of Supervisors. A fund may be divided into one or more budget units. Each budget unit has a collection of expenditure and revenue accounts necessary to fund a certain organizational unit, division, or program(s).

BUDGETARY CONTROL
Controlling and monitoring financial transactions through the establishment of a formalized budget in order to keep expenditures within the limitations of available appropriations and available revenues.

BUDGETED POSITIONS
The number of full and part-time regular positions to be funded in the budget. Budgeted positions should not be confused with "authorized" positions, which are positions that may or may not be funded in the budget.

CAPITAL ASSET
Items of tangible and intangible property of significant value that have usefulness that extends beyond the year in which they are acquired. Capital assets include land, structures and improvements, infrastructure, and works of art or historical significance. Assets are capitalized as follows:

- Land is capitalized regardless of cost.
- New construction, improvements, additions, extensions, and betterments are capitalized when the cost is $50,000 or more.
- Equipment which is moveable, or readily detachable without loss of value, having a useful life of more than one year and a value of $5,000 or more.
- Works of art or historical treasures with a value of $5,000 or more.
- Intangible assets with an initial useful life exceeding one year and value of $50,000 or more.

CAPITAL PROJECT
New construction, addition or betterment of an existing asset where the project cost is greater than $50,000. Land acquisition is also included in the definition of Capital Projects.

CARES ACT
The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and signed into law on March 27, 2020. The act provided over $2 trillion to protect the American people from the public health and economic impacts of COVID-19.

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS
Funds established to account for revenues from the federal government and expenditures as prescribed under the Community Development Block Grant Program.

CONSUMER PRICE INDEX
An inflationary indicator that measures the change in the cost of a fixed basket of products and services, including housing, electricity, food, and transportation. CPI is an index of the cost of all goods and services to a typical consumer.

CORONAVIRUS DISEASE 2019 (COVID-19)
Coronavirus disease 2019 (COVID-19) is a respiratory illness that can spread from person to person. COVID-19 is a new disease, caused by a novel (or new) coronavirus that has not previously been seen in humans. COVID-19 was characterized as a pandemic by the World Health Organization on March 11, 2020.

CONTINGENCY
An amount appropriated for emergencies or unforeseen expenditure requirements. This term is used interchangeably with "Appropriation for Contingencies."

COUNTY SERVICE AREA (CSA) FUNDS
Funds established to finance and account to provide to an assessment district comprised of property owners in the unincorporated area who pay for special services, such as street lighting, sewer systems and road maintenance, through special assessments on their property tax bills.

CWCAP
CWCAP is an acronym for County Wide Cost Allocation Plan. It is the method by which indirect support costs for services such as Human Resources, Payroll, Purchasing, etc. are allocated to departments. It is prepared annually by the County Auditor-Controller in accordance with Code of Federal Regulations (2 CFR Part 200), which is the guideline for state and federal reimbursements for indirect costs.

DEFICIT
Insufficient sources to fully fund expenditures and other disbursements during a fiscal year.

DEPARTMENT
An organizational unit used by the County to group services, programs, or functions, which are usually similar in nature. Each department is managed by either an elected or appointed department head.

DEPARTMENT HEAD
A County official either appointed by the Board of Supervisors or elected by Kern County voters who is responsible for managing a County department.

DEPRECIATION
The recording of expiration in the service life of tangible capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

DESIGNATION
Funds not appropriated for expenditure that are set aside in an account for future use, similar to a reserve. Use of these funds requires the approval of the Board of Supervisors and can be accessed at any time.

DISCRETIONARY GENERAL FUNDING
Revenue received by the County, which can be used for any legal purpose determined by the Board of Supervisors, General Fund net carryover balance from the preceding fiscal year, and any use of General Fund reserves or designations as a means to finance the General Fund budget. The Board of Supervisors has discretion in deciding how these funds are used.

EMPLOYEE BENEFITS
Amounts paid on behalf of employees that are not included in the gross salary. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the cost of staff. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

ENCUMBRANCE
An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation. Available appropriations are reduced by the amount of outstanding encumbrances. Encumbrances are not expenditures or liabilities.

ENTERPRISE FUND
A fund established to finance and account for the operation and maintenance of facilities and services, which are predominately self-supporting by user charges. Airports, Kern Regional Transit, Kern Medical Center, Golf Course, Universal Collection, and Solid Waste Management are Kern County's only Enterprise Funds.

ERAF-Education Revenue Augmentation Fund
Property tax allocated from cities, counties, and special districts to fund school districts.

EXPENDITURE
A payment of funds resulting in a decrease in current assets.

EXPENDITURE APPROPRIATION
A legal authorization, granted by the Board of Supervisors, to make expenditures and to incur obligations for specific purposes. An appropriation expires at the end of the fiscal year. This term is used interchangeably with "Appropriation."

EXPENDITURE REIMBURSEMENTS FROM OTHER BUDGET UNITS
Charges (intrafund transfers) to other budget units within the same fund (such as General Fund) which show as an expenditure offset or reduction in the charging department's budget. This term is used interchangeably with "Intrafund Transfer."

EXTRA HELP
Personnel employed on a temporary, limited-term basis, usually for the purpose of performing work during peak workload periods, or for covering absences of regular employees. Extra help employment does not require an authorized position, and extra help employees do not have Civil Service status.

FICA CONTRIBUTION
The amount contributed by the County as the employer's share of Social Security taxes (Federal Insurance Contributions Act).

FIRE FUND
A special revenue fund used to account for property taxes and other revenue that are designated for use for structural fire protection. The Fire Fund is used to finance the operations of the Kern County Fire Department.

FISCAL YEAR
The 12-month period for which a budget is prepared and adopted. The fiscal year for Kern County is July 1 to June 30. The term fiscal year is abbreviated as "FY".

FULL TIME EQUIVALENT (FTE)
For all positions and employee types, FTE equals the number of total hours worked divided by the maximum number of compensable hours in a work year as defined by law. An FTE equates to 2,080 hours of employment, where 1.0 FTE means that the position is equivalent to a full-time worker, while an FTE of 0.5 signals that the position is half-time.

FUNCTION
A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. These designations are specified by the State Controller. The County Budget is divided into nine functions: General Government, Public Protection, Public Ways/Facilities, Health and Sanitation, Public Assistance, Education, Recreation and Culture, Debt Service, and Reserves/ Contingencies.

FUND
A separate fiscal and accounting entity used to control and account for the receipt of specified types of revenue, and for the use or expenditure of that revenue.

FUND BALANCE
The excess of assets of a fund over its liabilities. This balance may be available to finance the succeeding year's budget.

FUND BALANCE CLASSIFICATIONS
• Nonspendable fund balance – assets that will never convert to cash, or will not convert soon enough to affect the current period, or resources that must be maintained intact pursuant to legal or contractual requirements;
• Restricted fund balance – resources that are subject to externally enforceable limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments, constitutional provision, or enabling legislation;
• Committed fund balance – resources that are constrained by self-imposed limitations set in place prior to the end of the period by the highest level of decision making, and remain binding unless removed in the same manner;
• Assigned fund balance – resources that are limited resulting from an intended use established by either the highest level of decision making, or the official or body designated for that purpose;
• Unassigned fund balance – residual net resources that cannot be classified in one of the other four categories.

GANN LIMIT
An absolute dollar limit on the amount of funds derived from taxes that the County can legally appropriate and expend each fiscal year, which is specified by Article 13-B of the State Constitution. Any proceeds of taxes revenue in excess of the Gann Limit must be returned to taxpayers. The base-year used on computing the Gann Limit is FY 1978-79, with adjustments to the appropriations limit allowed in succeeding fiscal years for (a) changes in population; and (b) changes in the cost of living.

GENERAL PURPOSE RESERVE
Funds not appropriated for expenditure that are set aside in an account for future use. Release of funds in a general-purpose reserve requires the approval of the Board of Supervisors during a declared fiscal

emergency. Funds can also be released during the budget adoption process.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)
The uniform minimum standards used by State and local governments for financial recording and reporting that have been established by the accounting profession through the Governmental Accounting Standards Board (GASB).

GENERAL FUND
The main operations fund used to account for revenue and expenditures except those required to be accounted for in special-purpose funds.

GENERAL OBLIGATION BONDS
A limited tax bond which is secured by the County's property tax.

GOVERNMENTAL FUND
The funds that are generally used to account for tax-supported activities; it accounts for the majority of funds, except for those categorized as proprietary or fiduciary funds.

GRANT
A contribution from one governmental unit to another usually made for a specific purpose and time period. Most of the grants received by the County are from the State and federal governments.

INTERNAL SERVICE FUND
A fund used to account for expenses and revenue related to providing services to other County departments on a cost-reimbursement basis.

INTRAFUND TRANSFER
Intrafund Transfer amounts (shown in Expense Account 9000) represent expenditure reimbursements derived from charges to other departments within the same fund only. These Intrafund Transfers reflect as an expenditure offset or reduction in the charging department's budget. Intrafund Transfers replace the previous Cost Applied designation in departmental operating budgets.

INTER-FUND ACCOUNT (I/F designation)
An account that can accept a charge from another department in a different fund. For example, a charge from the General Services-Communications budget to the Fire Department would show in the Fire Department budget under the expenditure account Radio and Microwave Expense-I/F.

LIABILITY
A financial obligation caused by past transactions or events.

MAINTENANCE OF EFFORT (MOE)
A Federal and/or State requirement that the County provide a certain level of financial support for a program from the County's own discretionary revenues. The amount of support is referred to as the Maintenance of Effort level.

MANDATE (Mandated Service)
This term is used to refer to County services which are provided to comply with State or federal laws.

MAJOR FUND
A fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

MAJOR MAINTENANCE PROJECT
All new construction, additions, and betterments with total costs in excess of $10,000 that do not qualify for capitalization.

MEASURE K
A ballot measure passed by Kern County voters on November 8, 2022. The measure authorizes a one-cent sales tax for transactions in unincorporated areas of the County. The Measure became effective April 1, 2023.

MODIFIED ACCRUAL BASIS
The modified accrual bases of accounting is a mixture of the cash and accrual bases. Under the modified accrual basis, in order for revenue to be recognized, it has to meet accrual criteria of being earned and measurable, plus actually be "available". Expenditures are still recognized when the liability is incurred (the same as the accrual basis).

NET APPROPRIATION
Gross appropriations minus intrafund reimburse-ments. This is the amount actually appropriated for each budget unit.

NET COUNTY COST
Net appropriation less program revenue (or special-purpose funds allocated). This figure represents the part of a budget unit's appropriation that is financed by the County's discretionary revenue. This term is used interchangeably with "Net General Fund Cost."

NET GENERAL FUND COST
Net appropriation less program revenue (or special-purpose funds allocated). This figure represents the part of a budget unit's appropriation that is financed by the County's discretionary revenue. This term is used interchangeably with "Net County Cost."

NET FUND COST
Net appropriation less program revenue (or special-purpose funds allocated). This term applies to non-General Fund governmental funds.

NON-GENERAL FUND
A fund that is not supported by General Fund dollars.

NON-OPERATING EXPENSES
This term applies to enterprise fund and internal service fund budgets and refers to special expenses not directly resulting from day-to-day operations (such as capital investment and lawsuit settlements).

NON-OPERATING REVENUE
This term applies to enterprise fund and internal service fund budgets and refers to revenue that is not derived from day-to-day operations (such as sale of fixed assets and interest earnings).

NON-PROCEEDS OF TAXES
Revenue generated from non-tax sources, such as user fees. Non-proceeds of taxes are not subject to the Gann Appropriations Limit.

OBJECT OF EXPENDITURE
A major category of appropriation (such as Salaries and Employee Benefits, Services and Supplies, and Capital Assets).

OPERATING EXPENSES
This term applies to enterprise fund and internal service fund budgets and refers to the expenses incurred as a result of day-to-day operations.

OPERATING INCOME
Revenue derived from the operations or services of an enterprise fund or internal service fund activity. This term is used interchangeably with "Operating Revenue."

OPERATING REVENUE
Revenue derived from the operations or services of an enterprise fund or internal service fund activity. This term is used interchangeably with "Operating Income."

OPERATING TRANSFERS
Operating transfers result when one fund provides a service on behalf of another fund. The providing fund budgets the amount required by the other fund in the "Operating Transfer Out" expenditure account. The receiving fund budgets the amount in one of the "Operating Transfer In" revenue accounts.

OTHER CHARGES
A budget category that may include miscellaneous non-operational expenses (such as lease payments, amortization, depreciation, inter-fund charges, or taxes and assessments).

OTHER FINANCING USES
A budget category that includes the transfer of operating funds from one budget unit to another and also includes budgeted savings incentives.

OTHER POST EMPLOYMENT BENEFITS (OPEB)
Post-employment benefits that a retired employee earns after retirement such as: medical insurance, dental, vision, and other health benefits.

PENSION OBLIGATION BONDS
Taxable bonds that have been issued as part of an overall strategy to fund the unfunded portion of pension liabilities by creating debt.

PERFORMANCE MEASURE
A particular value or characteristic designed to measure input, output, outcome, efficiency, or effectiveness. Performance measures are composed of a number and a unit of measure. The number provides the magnitude, and the unit is what gives the number its meaning.

PERSONNEL COSTS
Costs related to employee compensation, including wages and salaries, fringe benefits, retirement benefits and special pays.

PRELIMINARY RECOMMENDED BUDGET
Document provided to the Board for approval prior to June 30 in compliance with Government Code Section 29064. Changes to the County Budget Act in January 2010 no longer allowed counties to use prior year appropriations as spending authority after June 30th and prior to adoption of the budget. The numbers are preliminary and are adjusted to recommended numbers prior to budget hearings.

PROCEEDS OF TAXES
Revenue received from "tax" sources, such as property taxes, sales and use taxes, and other types of taxes. Proceeds of taxes are subject to the Gann Limit.

PROGRAM REVENUE
Revenue received by a County department as a result of the services or operations of that department (such as user fees), which are used to finance the related services or programs. Program Revenue is not discretionary (general purpose) revenue.

PROPERTY TAX LEVY
Amount of tax dollars raised by the imposition of the property tax rate on the assessed valuation.

PROPERTY TAX RATE
The rate per one hundred dollars of the assessed valuation base necessary to produce the tax levy.

PROPOSITION 172
Proposition 172 (Prop 172), which became effective January 1, 1994, placed a one-half percent sales tax rate in the State's Constitution and required revenue from the additional one-half percent sales tax be used only for local public safety activities, including but not limited to sheriff, police, fire protection, county district attorney, and county corrections. Funding from Prop 172 enabled counties and cities to substantially offset the public safety impacts of property tax losses resulting from the State property tax shift to the Educational Revenue Augmentation Fund (ERAF).

RECOMMENDED BUDGET
The Recommended Budget document is provided by the County Administrative Office and serves as the basis for public hearings prior to the determination of the adopted budget.

RESERVE
Funds not appropriated for expenditure that are set aside in an account for future use that require Board of Supervisors approval to use and are often more restrictive than designations.

RETAINED EARNINGS
This term refers to the accumulated net earnings of an Enterprise Fund or Internal Service Fund.

RESTRICTED-USE FUNDS
Funds which are designated for use for a specific purpose.

REVENUE
Funds received from various sources and treated as income to finance expenditures.

SB 1383
Senate Bill 1383- a bill that sets goals to reduce disposal of organic waste in landfills and edible food by establishing methane reduction targets.

SPECIAL DISTRICTS
Unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes.

SPECIAL-PURPOSE FUND
A fund which is used to account for revenue which are designated (usually by State law) for use for a specific purpose. Examples are the Road Fund and Fire Fund. This term is used interchangeably with “Special Revenue Funds.”

SPECIAL REVENUE FUND
A fund which is used to account for revenue which are designated (usually by State law) for use for a specific purpose. This term is used interchangeably with “Special-Purpose Fund.”

STRATEGIC GOALS
Broad, multi-year areas of priority and focus.

STRATEGIC OBJECTIVES
Attainable, mid-term achievements that help to accomplish strategic goals.

STRATEGIC PLAN
Proposed goals, strategies and outcomes of the County derived from input by County departments and the public. These strategic goals adopted by the Board of Supervisors in June 2006 and updated annually serve as a tool to use when policy decisions must be made to allocate financial resources.

SUBVENTION
Payments by an outside agency (usually a State or federal agency) for reimbursement of costs incurred by the County.

SUPPLEMENTAL ASSESSMENT
An assessment of real property occurring after the regular assessment roll is filed on June 30th of each year as a result of new construction or a change in ownership.

UNFUNDED ACCRUED ACTUARIAL LIABILITY

A liability generally representing the difference between the present value of all benefits estimated to be payable to plan members as a result of their service through the valuation date and the actuarial value of plan assets available to pay those benefits. This amount changes over time as a result of changes in accrued benefits, pay levels, rates of return on investments, changes in actuarial assumptions, and changes in the demographics of the employee base.

YEAR-END

This term means as of June 30th (the end of the fiscal year).

Investment Disclaimer

The County Administrative Officer proposes, and the Board of Supervisors is responsible for enacting, an annual budget. The annual budget consists of appropriations based on estimated revenues and expenditures developed during the six-month period preceding the start of each fiscal year. Those estimated revenues and expenditures rely on economic and financial assumptions that the County develops for budgetary purposes based on then-available information. The County updates its estimated revenues and expenditures over the course of the fiscal year as economic and financial conditions develop, which often differ from those estimated at the time that the annual budget is originally adopted. These differences are sometimes material. As such, the annual budget may be modified by the Board of Supervisors throughout the fiscal year. The annual budget is not prepared, nor is it suitable, for the purpose of an investor understanding the forward-looking financial condition of the County or for making any investment decision on any bonds issued by the County or secured by any County revenues. Further, the economic and financial assumptions that the County presents in the annual budget have been prepared for budgetary purposes, which assumptions may differ materially from those that the County would use to communicate financial projections to investors. The County files official statements for bond offerings, audited financial statements, annual comprehensive financial reports, annual financial information, material event notices, and voluntary disclosures with the Municipal Securities Rulemaking Board (MSRB) and posts such information on the County's investor information webpage. The annual budget will not be filed separately with the MSRB.

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