

ENGINEER'S REPORT - COST OF SERVICE CALCULATIONS
COUNTY SERVICE AREA No. 71.2 - CITY

GENERAL BOUNDARIES: County Service Area Zone of Benefit 2 (CSA No. 71.2) No. 71.2 includes the community of Laborde Ranchos, an area of the unincorporated County of Kern generally bound on the north by Olive Drive, on the south by Hageman Round, on the east by Fruitvale Avenue and on the west by Patton Way. Tracts 4006, 4554, 4555 and 4832. The existing service area consists of 238 connected residential parcels.

SERVICE PROVIDED: Sewer Service including sewage collection & transportation through 2.3 miles of sewer main, discharged for treatment to the City of Bakersfield wastewater treatment Plant #3.

EXPLANATION OF BENEFIT: Each parcel of real property receiving sewer service from the CSA will be charged a sewer service fee in an amount based on the parcel's burden on the sewer system per Equivalent Single Family Dwelling (ESFD).

COST CALCULATIONS: Parcels within this county service area are charged based on the sum of the costs to provide local collection, regional transmission, and treatment and disposal of wastewater. Exhibit A indicates the projected costs for the 5-year sewer rate increase time period. Exhibit B includes the City of Bakersfield sewer rate increase supporting documentation.

ESTIMATED ANNUAL EXPENSES

Pass-Through Expenses

City of Bakersfield's Sewer Charge \$ 113,050.00

County-Specific Costs of Service

County Administration – Operations & Management \$ 2,142.00

Equipment & Tools – Operations & Management \$ 441.00

County Administration – Engineering/Admin. \$ 657.00

Equipment & Tools – Engineering/Admin. \$ 80.00

SWRCB Annual Fees \$ 4,245.00

Capital Outlay \$ 5,489.14

Publications and Legal Notices \$ 91.00

Other Expenses¹ \$ 304.00

Reserves \$ 830.86

Total \$ 127,330.00



Annual Rate: Total Annual Expenses Divided by 238 ESFD **\$535.00**

ESTIMATED ANNUAL REVENUES

Existing Parcels with Service

238 parcels at 238 ESFDs at \$535.00 per ESFD \$ 127,330.00

Total \$ 127,330.00

¹ Other expenses include professional & specialist services and County cost allocations.

The CSA is proposing an increase to sewer service fees for each Equivalent Single-Family Dwelling within CSA 71.2's City of Bakersfield (City) Sewer Service Area from \$295.00 per year in Fiscal Year (FY) 2025-2026 to **\$535.00 per year** in FY 2026-2027. The proposed sewer service fee amounts to approximately \$44.58 per month. If adopted, the CSA-71.2 annual rates would continue to be collected at the same time and manner as the general County property taxes and would begin on July 1, 2026.

Rates would increase annually at the rate of \$5.00 for the next 4 years.

EXHIBIT A

CSA 71.2 - COB Sewer Service Area	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
	Estimated	Estimated	Estimated	Estimated	Estimated
REVENUE					
City of Bakersfield Revenue Requirement	\$ 113,050.00	\$ 137,137.50	\$ 160,987.50	\$ 185,225.00	\$ 209,125.00
CSA 71 - Revenue Requirement	\$ 13,449.14	\$ 13,731.31	\$ 14,022.23	\$ 14,622.17	\$ 14,931.39
Total Revenue Requirement	\$ 126,499.14	\$ 150,868.81	\$ 175,009.73	\$ 199,847.17	\$ 224,056.39
EXPENDITURES					
O&M (Sewer Crew) Labor	\$ 2,142.00	\$ 2,206.26	\$ 2,272.45	\$ 2,340.62	\$ 2,410.84
O&M (Sewer Crew) Equipment	\$ 441.00	\$ 454.23	\$ 467.86	\$ 481.89	\$ 496.35
Engineering/Admin Labor	\$ 657.00	\$ 676.71	\$ 697.01	\$ 717.92	\$ 739.46
Engineering/Admin Equipment	\$ 80.00	\$ 82.40	\$ 84.87	\$ 87.42	\$ 90.04
Publication and Legal Notices	\$ 91.00	\$ 91.00	\$ 91.00	\$ 91.00	\$ 91.00
SWRCB Annual Fees	\$ 4,245.00	\$ 4,245.00	\$ 4,245.00	\$ 4,545.00	\$ 4,545.00
Rents & Leases, Structures	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay (Projects, other Labor, etc.)	\$ 5,489.14	\$ 5,662.59	\$ 5,841.53	\$ 6,026.12	\$ 6,216.55
Communication-Telephone (Autodialer)	\$ -	\$ -	\$ -	\$ -	\$ -
Utility - Electrical Energy	\$ -	\$ -	\$ -	\$ -	\$ -
Utility - Water Charges/Maint.	\$ -	\$ -	\$ -	\$ -	\$ -
Professional & Specialist Services	\$ 269.00	\$ 277.07	\$ 285.38	\$ 293.94	\$ 302.76
County Cost Allocation	\$ 35.00	\$ 36.05	\$ 37.13	\$ 38.25	\$ 39.39
COB Sewer Charges*	\$ 113,050.00	\$ 137,137.50	\$ 160,987.50	\$ 185,225.00	\$ 209,125.00
TOTAL EXPENDITURES					
CSA 71.2 - Total Sewer Expenses	\$ 126,499.14	\$ 150,868.81	\$ 175,009.73	\$ 199,847.17	\$ 224,056.39
Net Costs to be Paid from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ 830.86	\$ 1,771.19	\$ 2,672.77	\$ 3,302.83	\$ 4,188.61
COST PER PARCEL SUMMARY					
Total Cost of Service Per ESFD	\$535.00	\$640.00	\$745.00	\$850.00	\$955.00
City of Bakersfield Pass-Through Sewer Rate Per ESFD	\$475.00	\$575.00	\$675.00	\$775.00	\$875.00
County Only Cost of Service Per ESFD	\$60.00	\$65.00	\$70.00	\$75.00	\$80.00
Net Impact on General Fund Per ESFD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

*Charges estimated based on 2026 City of Bakersfield Sewer Rate schedule increase and CSA Estimated ESFDs