

**ENGINEER'S REPORT - COST OF SERVICE CALCULATIONS**  
**COUNTY SERVICE AREA No. 71.3 - CITY**

**GENERAL BOUNDARIES:** County Service Area Zone of Benefit 3 (CSA No. 71.3) No. 71.3 includes the community of West Bakersfield, an area of the unincorporated County of Kern generally bound on the north by Seventh Standard Road, on the south by Stockdale Highway, on the east by Mohawk Street and on the west by Driver Road. Tracts 4874, 4900, 4926 – Phases A, B & C, 4963 – Phases A, B & C, 4980 – Magruder only, 4987, 5486, 6335, 6401, and Parcel Maps 7604, 10714, 11774, and 11815. The existing service area consists of 257 connected parcels.

**SERVICE PROVIDED: Sewer Service** including sewage collection & transportation, through 10.1 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 \$ 130,625.00

***County-Specific Costs of Service***

County Administration – Operations & Management \$ 22,362.00

Equipment & Tools – Operations & Management \$ 820.00

County Administration – Engineering/Admin. \$ 4,959.00

Equipment & Tools – Engineering/Admin. \$ 325.00

SWRCB Annual Fees \$ 1,256.00

Rents & Leases, Structures \$ 6,697.06

Capital Outlay \$ 5,000.00

Communication-Telephone \$ 293.00

Utility Charges – Water \$ 1,962.00

Publications and Legal Notices \$ 91.00

Other Expenses<sup>1</sup> \$ 305.00

Reserves \$ 10,443.44

Total \$ 185,138.50



***Annual Rate: Total Annual Expenses Divided by 321.98 ESFD*** **\$575.00**

**ESTIMATED ANNUAL REVENUES**

Existing Parcels with Service

257 parcels at 321.98 ESFDs at \$575.00 per ESFD \$ 185,138.50

**Total** \$ 185,138.50

<sup>1</sup> 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 71.3's City of Bakersfield (City) Sewer Service Area from \$295.00 per year in Fiscal Year (FY) 2025-2026 to **\$575.00 per year** in FY 2026-2027. The proposed sewer service fee amounts to approximately \$47.92 per month. If adopted, the CSA-71.3 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 \$10.00 for the next 4 years.

**EXHIBIT A**

| CSA 71.3 - COB Sewer Service Area                    | FY 26/27      | FY 27/28      | FY 28/29      | FY 29/30      | FY 30/31      |
|------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|
|                                                      | Estimated     | Estimated     | Estimated     | Estimated     | Estimated     |
| <b>REVENUE</b>                                       |               |               |               |               |               |
| City of Bakersfield Revenue Requirement              | \$ 130,625.00 | \$ 165,887.50 | \$ 202,837.50 | \$ 242,575.00 | \$ 284,375.00 |
| CSA 71 - Revenue Requirement                         | \$ 44,070.06  | \$ 44,216.63  | \$ 46,701.01  | \$ 46,980.36  | \$ 49,578.20  |
| Total Revenue Requirement                            | \$ 174,695.06 | \$ 210,104.13 | \$ 249,538.51 | \$ 289,555.36 | \$ 333,953.20 |
| <b>EXPENDITURES</b>                                  |               |               |               |               |               |
| O&M (Sewer Crew) Labor                               | \$ 22,362.00  | \$ 23,032.86  | \$ 23,723.85  | \$ 24,435.56  | \$ 25,168.63  |
| O&M (Sewer Crew) Equipment                           | \$ 820.00     | \$ 844.60     | \$ 869.94     | \$ 896.04     | \$ 922.92     |
| Engineering/Admin Labor                              | \$ 4,959.00   | \$ 5,107.77   | \$ 5,261.00   | \$ 5,418.83   | \$ 5,581.40   |
| Engineering/Admin Equipment                          | \$ 325.00     | \$ 334.75     | \$ 344.79     | \$ 355.14     | \$ 365.79     |
| Publication and Legal Notices                        | \$ 91.00      | \$ 91.00      | \$ 91.00      | \$ 91.00      | \$ 91.00      |
| SWRCB Annual Fees                                    | \$ 1,256.00   | \$ 1,296.04   | \$ 1,329.24   | \$ 1,460.32   | \$ 1,493.74   |
| Rents & Leases, Structures                           | \$ 6,697.06   | \$ 6,897.97   | \$ 7,104.91   | \$ 7,318.06   | \$ 7,537.60   |
| Capital Outlay (Projects, other Labor, etc.)         | \$ 5,000.00   | \$ 5,158.00   | \$ 5,320.99   | \$ 5,489.14   | \$ 5,662.59   |
| Communication-Telephone (Autodialer)                 | \$ 293.00     | \$ 301.79     | \$ 310.84     | \$ 320.17     | \$ 329.77     |
| Utility - Electrical Energy                          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| Utility - Water Charges/Maint.                       | \$ 1,962.00   | \$ 837.70     | \$ 2,020.86   | \$ 862.83     | \$ 2,081.49   |
| Professional & Specialist Services                   | \$ 224.00     | \$ 230.72     | \$ 237.64     | \$ 244.77     | \$ 252.11     |
| County Cost Allocation                               | \$ 81.00      | \$ 83.43      | \$ 85.93      | \$ 88.51      | \$ 91.17      |
| COB Sewer Charges*                                   | \$ 130,625.00 | \$ 165,887.50 | \$ 202,837.50 | \$ 242,575.00 | \$ 284,375.00 |
| <b>TOTAL EXPENDITURES</b>                            |               |               |               |               |               |
| CSA 71.3 - Total Sewer Expenses                      | \$ 174,695.06 | \$ 210,104.13 | \$ 249,538.51 | \$ 289,555.36 | \$ 333,953.20 |
| Net Costs to be Paid from General Fund               | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| Reserves                                             | \$ 10,443.44  | \$ 20,042.17  | \$ 27,105.59  | \$ 36,679.04  | \$ 44,114.00  |
| <b>COST PER PARCEL SUMMARY</b>                       |               |               |               |               |               |
| Total Cost of Service Per ESFD                       | \$575.00      | \$685.00      | \$795.00      | \$905.00      | \$1,015.00    |
| 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                 | \$100.00      | \$110.00      | \$120.00      | \$130.00      | \$140.00      |
| 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