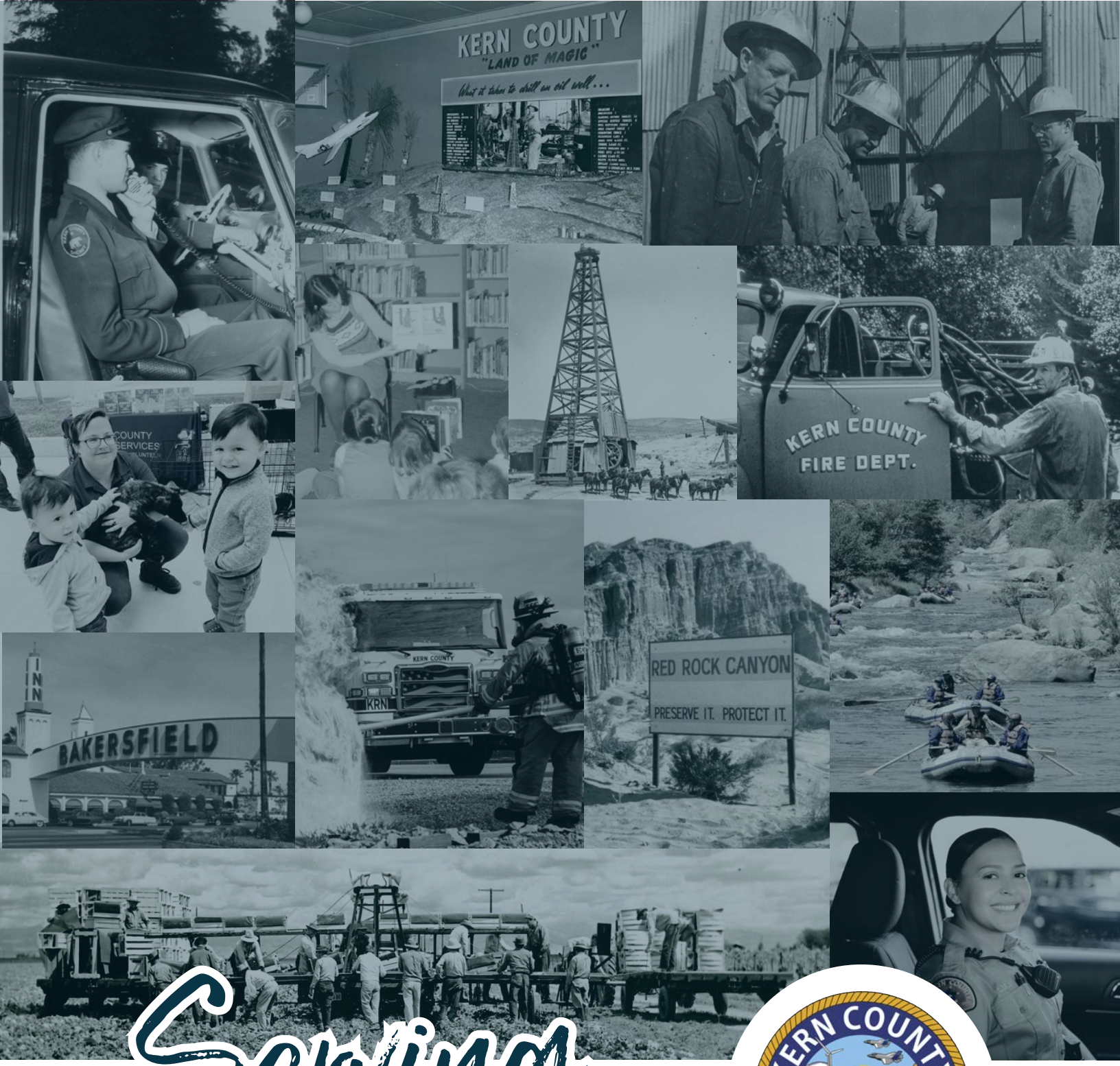


Serving KERN COUNTY FOR 160 YEARS

RECOMMENDED BUDGET

FISCAL YEAR 2026 - 2027

County of Kern
County Administrative Office
FY 2026-27 Recommended Budget

Submitted by
Nancy Anderson, County Administrative Officer

Kern County Board of Supervisors



Phillip Peters
Chair, First District
Supervisor



Chris Parlier
Second District
Supervisor



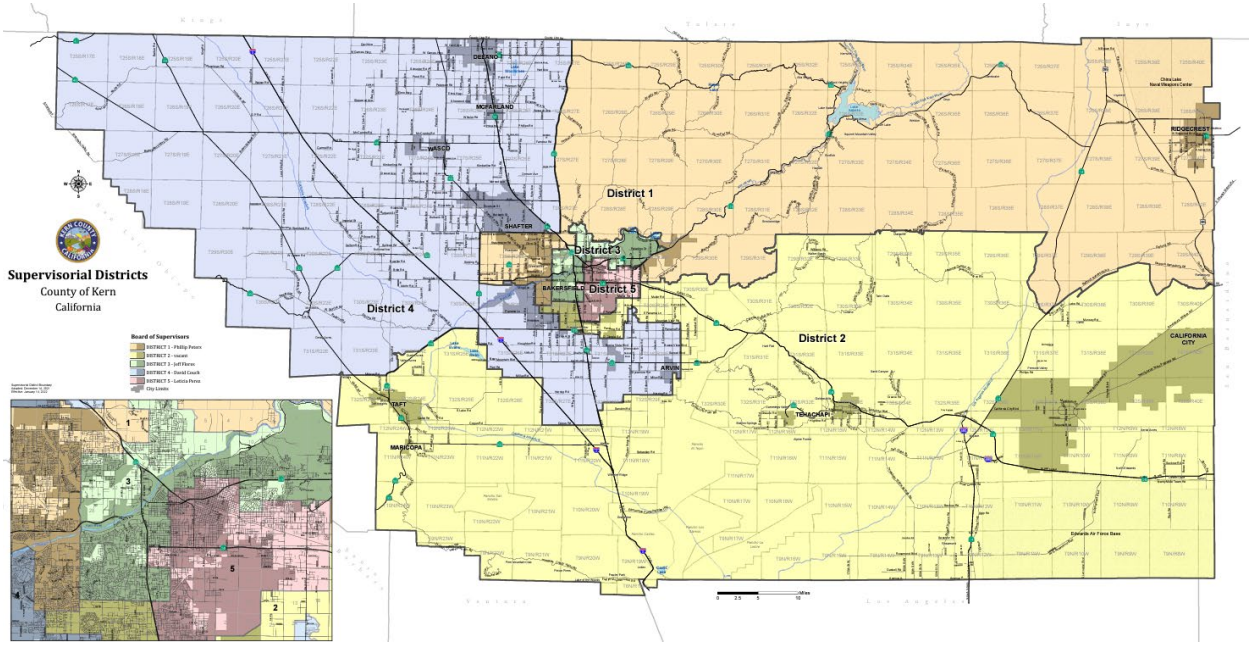
Jeff Flores
Third District
Supervisor



David Couch
Fourth District
Supervisor



Leticia Perez
Fifth District
Supervisor



KERN COUNTY

GROUNDED & BOUNDLESS

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June 19, 2026
Public Distribution

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

FISCAL YEAR 2026-27 RECOMMENDED BUDGET

I am pleased to submit the County of Kern's Fiscal Year (FY) 2026-27 Recommended Budget for your consideration and adoption. The Recommended Budget was prepared in accordance with your Board's approved guidelines and the statutory requirements of the County Budget Act (Government Code §29061), as well as a commitment to fulfilling our mission to promote a thriving community by delivering high-quality services, effective governance, and fiscal sustainability. The FY 2026-27 Recommended Budget totals $4.4 billion and supports a workforce of 8,559 authorized positions.

As discussed over the past several months, the County will enter the next fiscal year in a structurally constrained fiscal environment shaped by significant uncertainty at both the State and federal levels. Implementation of federal H.R. 1 policies related to Medi-Cal and other safety net programs, slow discretionary revenue growth and rising costs of doing business have required the County to pause and pivot on many operational and project plans to preserve service levels. The strategic use of $87.9 million in reserves across all funds was necessary to allow departments to maintain mandated core services while addressing ongoing fiscal pressures, including rising employee benefit costs, cost shifts from federal programs and reductions in federal and State funding. County departments analyzed operational needs, available revenues, and legal obligations to prioritize funding as follows:

- 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

The FY 2026-27 Recommended Budget reflects our continued commitment to responsible fiscal stewardship, maintaining essential public services, and addressing the priorities of our residents while preserving flexibility for the future. As federal and State policy decisions, budget pressures, and broader economic conditions continue to influence the County's fiscal outlook, we remain

focused on thoughtful, strategic planning that strengthens our organization and supports the communities we serve.

In a time of ongoing economic uncertainty and changing community needs, this year we are also celebrating the 160th anniversary of Kern County. As we reflect upon our heritage, growth, and community spirit it is evident that Kern County has made significant progress in enhancing its services and adapting to the evolving needs of its residents. Our budget theme, *Anchored Through Uncertainty, Committed to Our Future,* captures our resolve to remain steady in the face of challenges while continuing to invest in the programs, infrastructure, and services that will help keep Kern County thriving. We are anchored through responsible planning, disciplined decision-making, and a focus on long-term sustainability. Our commitment to the future guides our efforts to protect essential services, uphold the expectations of our residents, and make thoughtful investments that foster resiliency and progress to ensure that Kern County remains a thriving and supportive community for all.

Executive Summary

County departments carefully evaluated operational needs, available revenues, and legal obligations to prioritize funding for programs and services that directly support residents, protect public health and safety, and maintain critical infrastructure. The FY 2026-27 Recommended Budget for all funds totals $4.4 billion, a decrease of $56.6 million, or 1.26% from the FY 2025-26 Adopted Budget. The budget in total supports a workforce of 8,559 authorized positions.

Summary of Requirements by Function - All Funds

	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget
General Government	$755,313,490	$708,777,747	$632,681,613
Public Protection	1,246,524,549	1,268,271,409	1,283,290,951
Public Ways and Facilities	353,111,412	358,850,926	470,111,717
Health and Sanitation	881,557,660	955,414,311	864,297,462
Public Assistance	1,001,012,176	1,025,897,940	1,007,823,291
Education	13,939,375	15,053,021	14,721,620
Recreation and Culture	611,370	973,655	2,910,400
Debt Service	13,816,224	13,616,722	13,135,594
Contingencies	29,765,607	11,935,000	19,758,471
Total County Funds	**$4,295,651,863**	**$4,358,790,731**	**$4,308,731,119**
Special Districts	$42,545,794	$52,133,592	$50,404,678
Employment Grant Programs	30,466,648	34,847,811	33,783,963
Community Development Programs	33,010,608	31,555,926	27,793,347
Total All Funds	**$4,401,674,913**	**$4,477,328,059**	**$4,420,713,107**
Authorized Positions	8,860	8,669	8,559

Public Protection

Public Protection remains the County's largest area of expenditure. Appropriations for FY 2026–27 total $1.2 billion and support the delivery of public safety services to County residents.

The Sheriff-Coroner-Public Administrator, with a budget of $357.1 million, provides law enforcement services in the County's unincorporated areas. The recommended budget reflects continued investment in public safety, including a net increase of approximately $8.2 million in salaries and benefits. This increase supports higher employee health and retirement benefit costs, and funding for three additional positions compared to the FY 2025–26 Adopted Budget: two Senior Deputy positions and one Fiscal Support Specialist position. The budget also includes an additional $20.6 million in Net General Fund costs to sustain staffing levels, maintain patrol vehicle acquisition, replace equipment, and support special unit operations. Of this amount, $9.6 million is one-time funding and $11 million is ongoing.

Measure K continues to play an important role in supporting the Sheriff's Office in unincorporated areas, with approximately $24.7 million allocated to support recruitment and retention, reduce mandatory overtime, and reassign deputies from custodial settings to patrol assignments. The County also continues to invest in workforce development, including $3 million for academy costs and housing stipends for Deputy Sheriffs assigned to remote locations.

The Fire Department's recommended budget of $244.1 million remains structurally balanced and includes $40 million from the General Fund, supported by property tax revenues and supplemented by workforce retention funding through Measure K. Measure K funding also enhances emergency medical response capabilities in unincorporated areas by supporting Safety Squads and Medical Units equipped to provide advanced life support.

The FY 2026–27 budget marks the second year of enhanced funding under the CAL FIRE cooperative agreement, a key component of State-wide fire protection and emergency response. This increase is driven by CAL FIRE's transition to a 66-hour workweek, along with updated scheduling structures and salary scales for state personnel. These changes are intended to improve staffing efficiency and strengthen coverage during peak wildfire seasons. As a result, the Kern County Fire Department is expected to receive an additional $9 million, supporting a phased expansion of its workforce. This funding enabled the addition of 40 Wildland Firefighter positions in FY 2025-26, with further staffing increases planned for FY 2026-27 to enhance wildfire response, improve hazard mitigation, and ensure rapid deployment of critical resources during large-scale incidents.

The Probation Department, with a budget of $141.8 million, provides supervision services for adult and juvenile probationers and operates the County's juvenile detention facilities. The recommended budget for the Probation Department includes an additional $1 million to support staffing enhancement mandated through a settlement agreement. An additional $1 million was set in Appropriation for Contingencies in case the department is able to fill all positions needed to improve programing at the juvenile facilities. The District Attorney's Criminal Division ($50.2 million) prosecutes crimes within the County, while the Public Defender ($24.9 million) provides

legal representation for indigent defendants. Measure K continues to support the District Attorney's Office through $3.4 million in funding under the Justice for Kern Initiative, strengthening its ability to serve unincorporated communities and improve access to justice and public safety services in underserved areas. All these departments have absorbed cost increases through strategic efforts to fill vacancies or implement operational reductions.

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 $1 million in one-time General Fund contribution to support blight remediation efforts in unincorporated areas throughout the County. This investment reflects how important this work is to create cleaner, safer, and more livable neighborhoods for everyone.

Following last year's success in slowing the growth of stray cats and dogs entering County shelters, the Animal Services Department's recommended budget includes a renewed $500,000 Measure K allocation. Combined with a $500,000 General Fund contribution, total funding of $1 million will continue to support spay and neuter services, helping control animal population growth and reduce shelter intake.

Public Assistance

Public Assistance has an appropriation of $1 billion, representing the second-largest expenditure, and provides social service programs to County residents. Human Services – Administration, with a budget of ($293.4 million), provides child protective services and administers major public assistance programs, including CalWORKs, CalFresh, and Medi-Cal. Human Services – Direct Financial Aid ($381.2 million) provides direct assistance payments to eligible County residents for these programs, as well as General Assistance. The recommended budget includes an additional contribution of $2 million to cover County costs, primarily for foster care and adoptions. Aging and Adult Services ($32 million) delivers services such as abuse prevention, nutrition, homemaker support, conservatorship, disease prevention and health promotion, insurance counseling, and information and referral assistance, in addition to administering the In-Home Supportive Services program. The recommended budget maintains the $2 million contribution from the General Fund to offset cost increases for senior nutrition programs that exceeded available State and federal funding. Veterans' Services ($1.7 million) advocates on behalf of local veterans, assists with claims preparation and benefits counseling, and refers veterans to County, State, and federal programs. Employers' Training Resource ($19.5 million) administers federal and State grant funds to support employment assistance programs.

The upcoming implementation of the most significant impacts of H.R.1 in the second half of the fiscal year will bring substantial changes to core federal safety net programs administered by the Human Services Department. The recommended budget does not include potential funding reductions or cost increases associated with H.R.1, nor does it account for potential service-level impacts from additional administrative burdens that could increase workload and lead to slower response times and processing delays. The Governor's May Revision budget proposal does not provide significant State assistance to counties for these federally driven changes, and if additional funding to offset lost revenue or increased costs is not included in the final State budget, the County

may need to make significant budget revisions that could affect operations far beyond the Human Services Department.

The Aging and Adult Services Department continues to experience increased demand driven by an aging population. Older adults are facing increasingly complex needs, including healthcare, housing, long-term care, and social support. In response, the recommended budget includes targeted funding to sustain critical programs; however, additional pressures could still limit or reduce essential services. The Governor's May Revision includes a potential $2 million reduction in funding for Adult Protective Services (APS), which could significantly impact service levels at a time when APS referrals continue to rise.

Health and Sanitation

Health and Sanitation, with a budget of $864.4 million, provides health and medical service programs to County residents through several County departments. Health services are provided by Public Health ($39.7 million), and a contribution to the Kern County Hospital Authority ($40.7 million) supports medical services for County inmates and medically indigent residents. In addition, $492 million in appropriations supports behavioral health and substance use disorder services to County residents. Environmental Health Services ($10.8 million) provides State-mandated regulatory oversight, compliance assistance, and enforcement actions for community businesses and activities.

The Public Health Department's recommended budget reflects the ongoing impact of two financial pressures: rising operational costs and reductions in State and federal funding.

The recommended budget for Behavioral Health and Recovery Services includes funding for all authorized positions and accounts for increased costs associated with the second minimum wage adjustment for healthcare employees under Senate Bill 525. It also includes funding to support the first year of the phased implementation of Proposition 1, which restructures the Mental Health Services Act (MHSA) into the Behavioral Health Services Act (BHSA). The BHSA expands 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 contracted services to ensure service continuity and compliance with mandated requirements. The County is also preparing for upcoming Medi-Cal policy changes that may affect eligibility and reimbursement methodologies and is continuing to budget conservatively to maintain flexibility and responsiveness to these changes.

General Government

General Government has an appropriation of $632.6 million and includes County departments that provide administrative, general, and fiscal services to departments and County residents. It also includes the County's self-insured benefit programs, including Group Health, Workers' Compensation, Retiree Health, and the General Liability program. This category further supports the operation and maintenance of County parks, homelessness and housing programs, and the equipment and infrastructure necessary to sustain long-term service delivery.

Employee benefit costs continue to increase due to higher claim volumes and increased cost per claim, reflecting broader market pressures including increased utilization of medical services, rising prescription drug costs, and medical inflation that continues to exceed general inflation. Because the County's health plan is self-insured, the County directly bears these higher claim costs, which are allocated to departments through annual rate setting. Accordingly, employee health insurance rates increased by approximately 15% in FY 2026–27. Similarly, General Liability and Workers' Compensation programs increased by 8.3%, reflecting continued growth in claims experience and associated costs.

The County continues to identify homelessness as a major and complex strategic challenge requiring a coordinated County-wide response and collaboration with local, regional, and state partners. Increasing levels of both sheltered and unsheltered homelessness, combined with uncertain and fluctuating State funding, continue to drive the need for integrated planning, strengthened interagency coordination, and expanded interim and permanent housing capacity.

Funding is included for operation of the M Street Low Barrier Navigation Center, which expands transitional housing capacity through an agreement with Community Action Partnership of Kern. This program is supported by the Permanent Local Housing Allocation from the California Department of Housing and Community Development in FY 2025-26. Carryforward Homeless Housing, Assistance and Prevention (HHAP) grant funds will support youth outreach, mobile shower services, the Mojave Drop-In Clinic, and the Homeward Bound Program.

Programs previously funded with American Rescue Plan Act (ARPA) resources are now supported by a $1.1 million General Fund allocation and an anticipated $480,000 allocation from the Behavioral Health Bridge Housing State grant. Hope on Hart, operated with Hope the Mission, provides 50 tiny home units as part of the County's emergency shelter system. The Safe Camping Program, operated by Community Action Partnership of Kern, offers a structured, low-barrier outdoor environment with supportive services for individuals experiencing unsheltered homelessness. The recommended funding will sustain both programs through FY 2026-27; however, ongoing funding sources will need to be identified for future fiscal years.

Equipment and infrastructure are essential to the long-term quality of services provided to the people of Kern County. The County Administrative Office evaluates and prioritizes capital and equipment requests using the following criteria: legal mandates, health and safety needs, preventive maintenance, opportunities for 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. This approach ensures that one-time revenue is reserved for one-time purposes and is not relied upon to fund ongoing operations, thereby safeguarding the County's long-term structural stability. The FY 2026-27 Recommended Budget includes 157 County-wide projects with a total cost of $136.2 million. These projects will enhance the health and safety for our community, improve the useful life of facilities, and improve quality of life for our residents.

Public Ways and Facilities

Public Ways and Facilities has a budget of $97.3 million in the Roads Department, which plans, designs, constructs, and maintains public roads, bridges, streets, and traffic control devices throughout the County. The department will complete the $35 million ARPA road investments this fiscal year, providing road repairs and improvements to unincorporated communities. The Department of Public Works also includes appropriations to provide labor and support services across its divisions, including Roads, Development Services, and Waste Management.

Education

As ARPA funding phases out in late FY 2026-27, the County Library System will need to develop and implement a strategic plan to adjust operations in response to the reduction in ongoing funding. This planning effort will focus on aligning service levels with available resources while preserving access to the library services most heavily utilized by residents. In the upcoming fiscal year, the department will evaluate service usage patterns, community needs, and operational efficiencies to prioritize and maintain core services.

Remaining library infrastructure projects funded through the Building Forward Library Infrastructure Grant are expected to be completed and opened to the public in FY 2026–27. These projects have provided critical safety upgrades and facility improvements across multiple branches.

The County Library System continues to support service delivery in unincorporated areas through a $2.8 million allocation of Measure K funding. The department also continues operation of the Bookmobile, providing library services five days per week to communities without a neighborhood branch.

Contingencies and Reserves

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 $38.1 million in reserves and designations in the General Fund, 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.

Supporting our Workforce

The FY 2026-27 Recommended Budget reflects our continued commitment to stabilizing our workforce and retaining the skilled employees needed to deliver essential services to our diverse community. This year's budget is shaped by a challenging economic environment marked by persistent inflation, rising benefit costs, and ongoing labor market volatility. Overall, the

recommended budget reflects an increase in salary and benefits costs of $60 million or 4.4% from the prior year adopted budget. A significant contributor to increased costs is employee health benefits, which have been impacted by inflation and depleted reserves. Total salary and benefits costs of $1.41 billion supports our workforce of 8,559 authorized positions, a budgeted net decrease of 59 positions, primarily from deletion of long-term vacant positions in the Probation and Human Services departments. Despite these adjustments, we remain focused on stabilizing our workforce during a period of heightened uncertainty.

Acknowledgements

The FY 2026-27 Recommend Budget incorporates investments in numerous programs and projects throughout the entire Kern County community and I invite you to look through the published document. While the path ahead may require difficult decisions, we will continue making thoughtful investments that position our community for lasting success. Your Board, County leadership team and staff remain committed to identifying innovative solutions, improving operational efficiency, and ensuring that County services adapt to the evolving needs of our diverse community.

As we continue to navigate a period of significant fiscal challenges, I also want to acknowledge the very real impact that uncertainty can have on our employees and their families. Our workforce continues to demonstrate remarkable professionalism, adaptability and dedication to public service. Their commitment to serving the residents of Kern County, especially in challenging times, reflects the character and strength of this organization.

It takes a profound amount of expertise, time and dedication to compile and produce a budget of this size and complexity. I would like to take this opportunity to extend my sincere appreciation to 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. Their efforts embody our theme, *Anchored Through Uncertainty, Committed to Our Future* and ensure that Kern County continues to be grounded and boundless.

Sincerely,



Nancy Anderson
County Administrative Officer



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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County of Kern
California

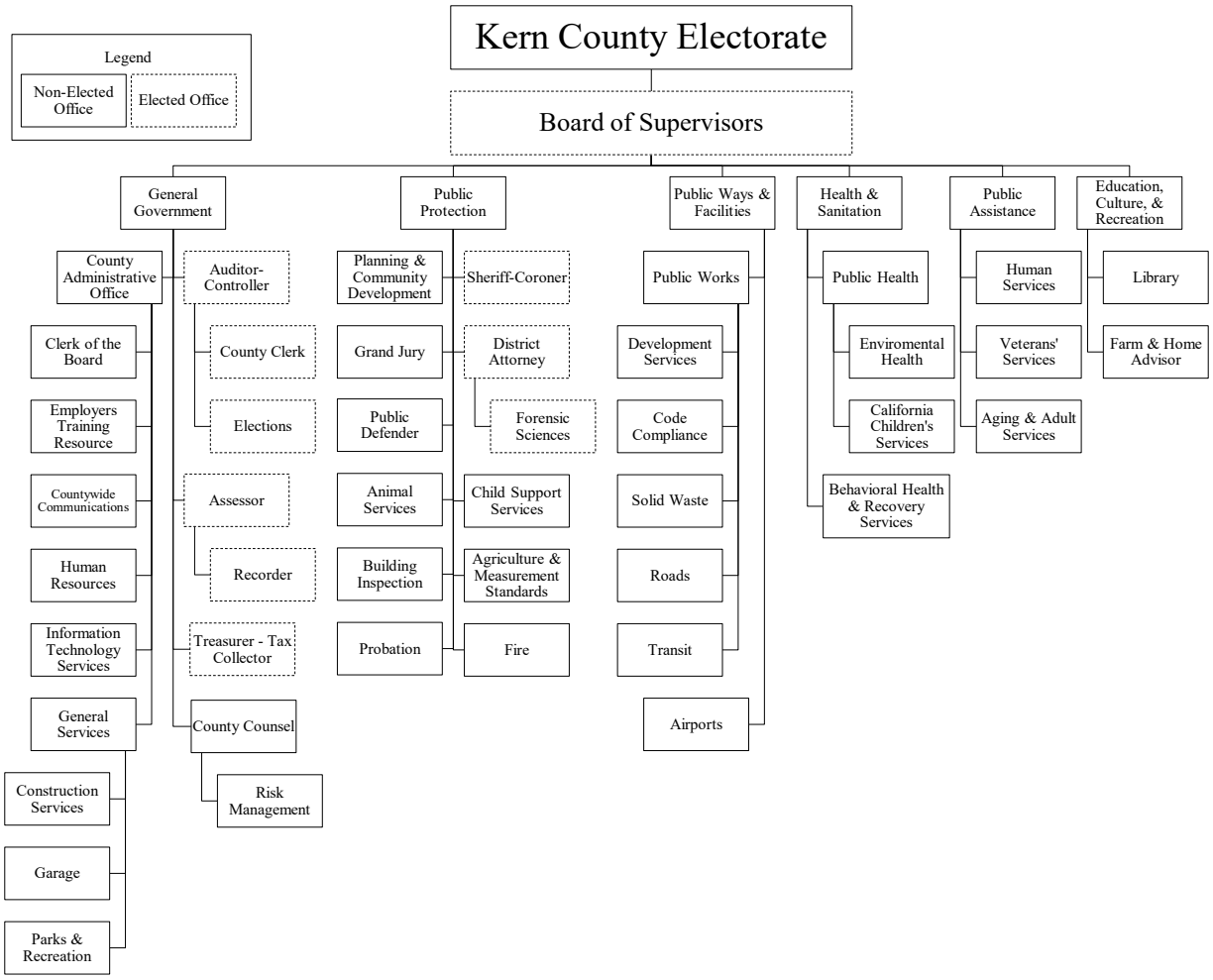
For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

Kern County Organizational Chart for Staffed Departments – by Function of Primary Department



COUNTY OF KERN
COUNTYWIDE FACTS AND FIGURES

Kern County is home to over 927,000 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	2026 population
Bakersfield	422,853
Delano	52,384
Ridgecrest	28,638
Wasco	25,806
Shafter	24,545
Arvin	19,795
McFarland	14,334
California City	13,141
Tehachapi	11,800
Taft	6,896
Maricopa	1,015
Total Incorporated	**621,207**
Total Unincorporated	**306,121**
Total County	**927,328**

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

Race/Ethnicity:

Hispanic or Latino	55.85%
White	30.21%
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 (May 2026)

Median Age: 31.91
Governor's Office of Business and Economic Development Community & Place Based Data Tool (May 2026)

Educational Attainment (Aged 25 Years+):

Less than 9th Grade	13.02%
9th to 12th grade, no diploma	9.85%
High school graduate	28.03%
Some college, no degree	21.26%
Associate's degree	8.02%
Bachelor's degree	12.20%
Graduate or professional degree	6.62%

Governor's Office of Business and Economic Development Community & Place Based Data Tool (May 2026)

Universities & Community Colleges:

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

Employment by Industry:

Agriculture, Forestry, Fishing	19.5%
Health Care and Social Services	15.6%
Retail	10.9%
Accommodation and Food Service	9.1%
Transportation and Warehousing	7. 1%
Construction	6.5%
Administrative and Support	5.2%
Other Services	4.9%
Manufacturing	4.5%
Professional & Scientific Services	4.1%
Other	12.6%

Governor's Office of Business and Economic Development Community & Place Based Data Tool (May 2026)

Labor Force Status:

Labor Force	430,908
Employed	390,246
Unemployed	38,505
In Armed Forces	2,157
Not In Labor Force	263,678

Governor's Office of Business and Economic Development Community & Place Based Data Tool (May 2026)

Unemployment (March 2026): 9.5%
State of California Employment Development Department, Report 400C Preliminary, Accessed May 2026

Poverty Rate: 11.8% (+/- 1.1%)
California Poverty Measure (CPM), averaged across 2021-2023

Median Household Income: $70,997
Governor's Office of Business and Economic Development Community & Place Based Data Tool (May 2026)

Median Home Value: $338,300
Jobs EQ, U.S. Census Bureau, American Community Survey 2020-2024

Assessed Taxable Value (2025-26): $129 billion
County of Kern Tax Rates & Assessed Valuations Assessed Taxable Value Net of Aircraft 2025-26

Civilian Noninstitutionalized Population with Health Insurance Coverage: 92.2%
US Census Bureau, 2020-2024 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	113
Kern Valley Hospital	98
Good Samaritan Hospital	64
Adventist Health Tehachapi	25

American Hospital Directory, Hospital Search date: 05/25/26

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
Los Padres National Forest
Sequoia National Forest
Wind Wolves Preserve

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 927,328 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.

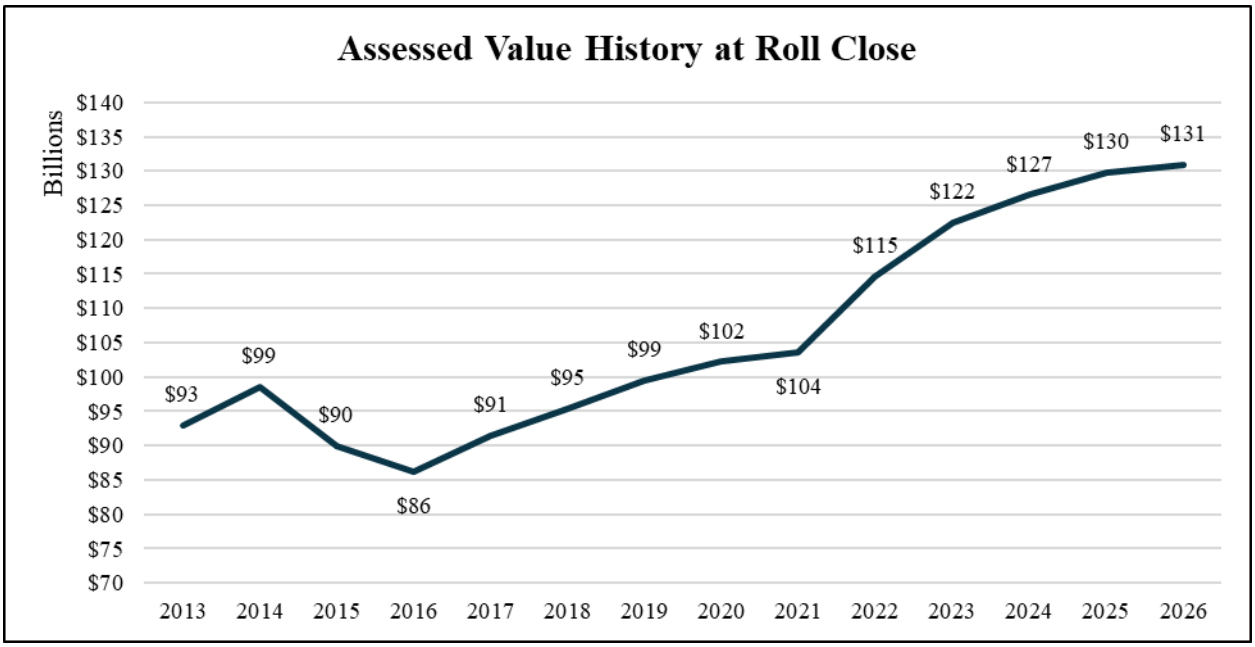
Kern County stands out as one of the youngest populations in California, with a median age of 32 – over six years younger than the statewide average, per the California Department of Finance. This youthful demographic supports a strong labor force, rising demand for housing, education, and services, 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, pioneering 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. Expanding its energy portfolio, Kern County is leading the nation in cutting-edge geothermal energy generation and storage. 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

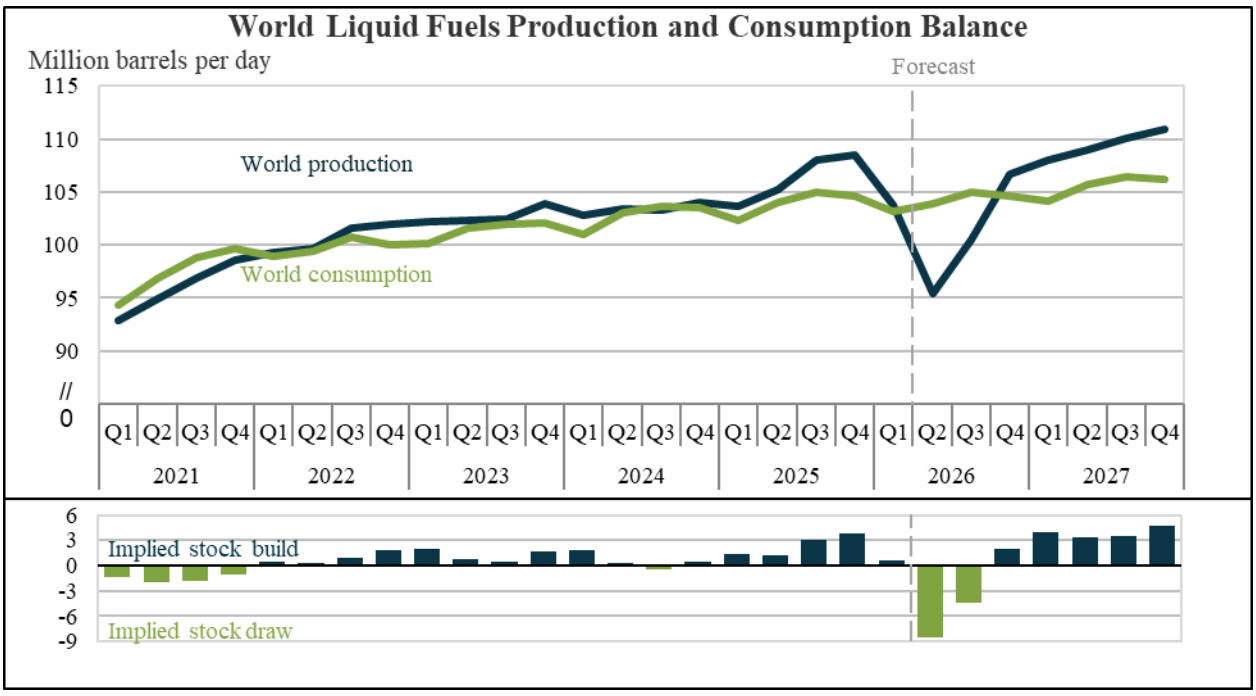
The County's FY 2026-27 estimated total net assessed value is $131 billion, an increase of $1.1 billion, or 0.9% from FY 2025-26. Since 2014, the County's total assessed valuation has increased 32.9% at an average of 2.8% per year.



Kern County Assessor's Office

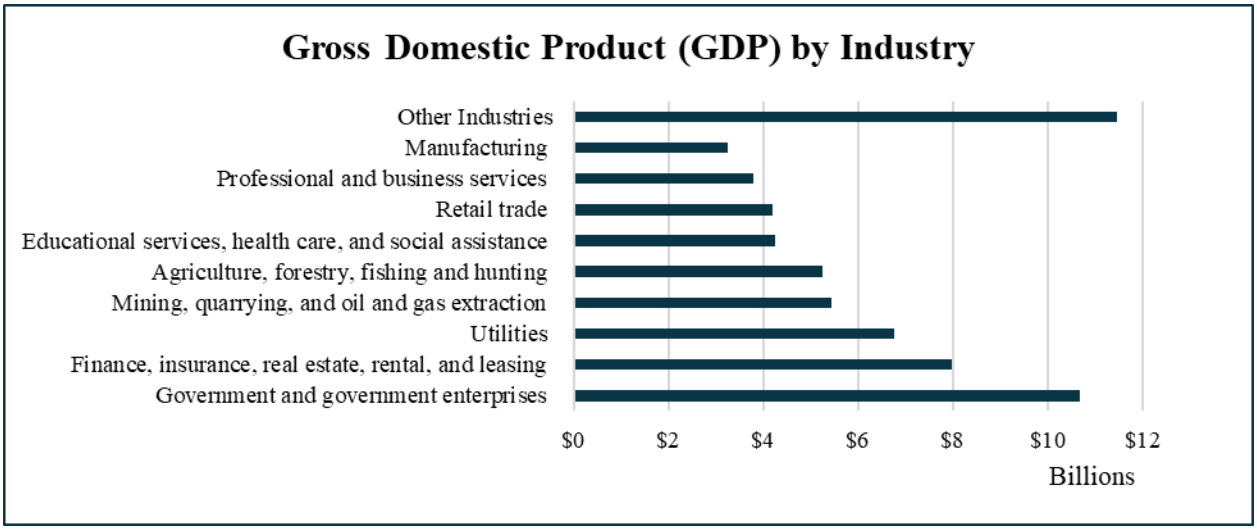
The most notable change in the County's assessed value over the past nine fiscal years is increasing economic diversification. In FY 2014-15, oil and gas property assessments made up 32% of the assessment roll. In FY 2026-27, the estimated oil and gas property assessments account for just 8% of the roll, a 67.9% 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.

Kern County's oil and gas extraction subsector is sensitive to commodity-price cycles, global supply-demand conditions, regulatory requirements, and geopolitical risk. Previous impacts to the Coutny's GDP were driven in significant part by weakness in oil and gas extraction, consistent with the broader global oil-market downturn caused by excess supply relative to demand. Since that period, California production has operated within a more constrained regulatory environment, including permitting limitations and additional compliance obligations. While recent permitting activity in Kern County may support renewed production, potential gains may be moderated by requirements related to idle and orphan well risks. The U.S. Energy Information Administration identifies the Strait of Hormuz as a major oil transit chokepoint and notes that supply disruptions can increase price volatility. Higher prices may support local extraction activity, but benefits may be offset by higher costs and the lag time required to restart or expand production.



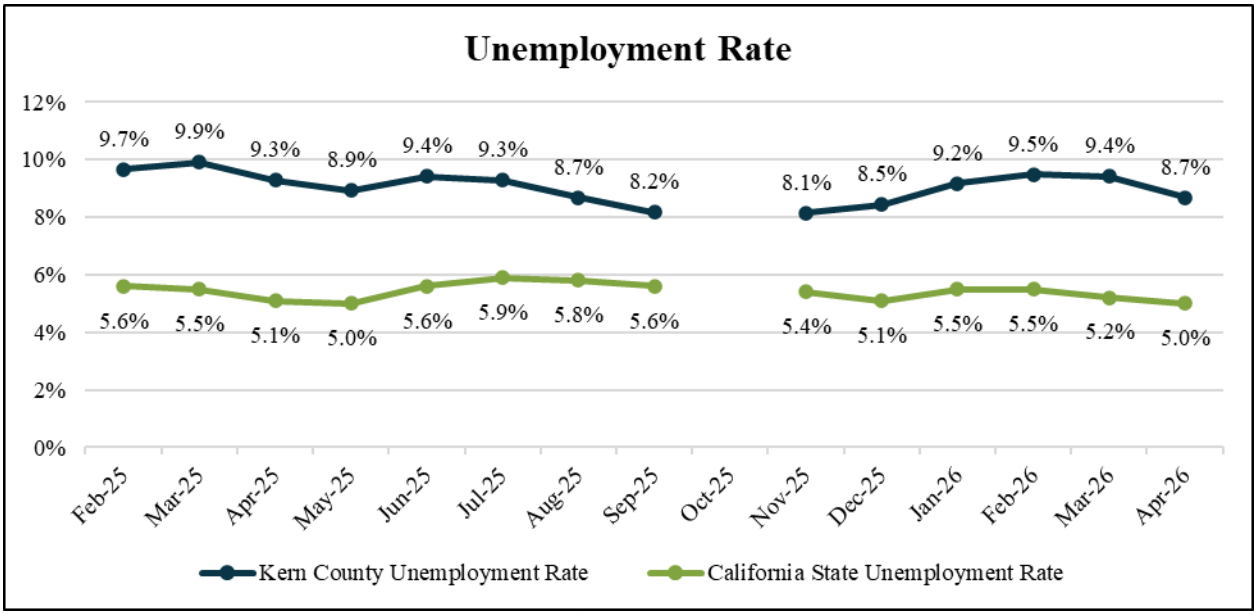
U.S. Energy Information Administration, Short-Term Energy Outlook, May 2026

Gross domestic product ("GDP") measures the total value of goods and services produced in the County. Kern County's 2024 GDP was $63.1 billion, a 4.8% increase compared to 2023. GDP growth of 2-3% is considered a healthy rate of growth to maintain the lowest "natural unemployment rate" without inflation. Kern County's average annual GDP growth from 2019 to 2024 of 5.7% can be explained by broad economic diversification and growth across nearly all industry groups. The Bureau of Economic Analysis 2024 estimates of GDP show declines in non-durable goods manufacturing and mining, quarrying, and oil & gas extraction, offset by growth in all other industrial areas. The most notable areas of growth occurred in construction (21.2%), durable goods manufacturing (13.0%), management (12.4%), educational services (10.5%), real estate (10.1%), health care & social services (9.9%), agriculture (9.1%), and government (7.0%).



U.S. Bureau of Economic Analysis, "CAGDP2 Gross domestic product (GDP) by county and metropolitan area 1" (accessed May 25, 2026)

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 2024 disconnected youth rate is 12.01%, according to the US Census Bureau five-year estimate. The measure, a percentage of 16-19 year olds neither enrolled in school, nor employed, is at its highest level since a 12.69% measure in 2013, increasing from a low of 9.7% in 2020, and is exceeded only by Kings County among peers.



State of California Employment Development Department, Bakersfield MSA Press Release May 2026

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	$30.48	$70.49	$51.58	$36.38
Kern Living Wage	$24.07	$53.12	$42.56	$28.46
Kern Poverty Wage	$7.67	$13.13	$15.87	$7.93
Kern Required Annual Income Before Taxes	$50,069	$110,491	$88,518	$118,407
California Required Annual Income Before Taxes	$63,402	$146,627	$107,297	$151,355

Living wage data sourced from the Living Wage Institute via https://livingwage.mit.edu / Kern County, California / 06029, 06. Accessed 05/26/26. Data as of February 15, 2026.

County of Kern

The County of Kern's FY 2026-27 Recommended Budget covers the period from July 1, 2026 through June 30, 2027. 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 and boundless, Kern County is a driving force for feeding, fueling, and defending California and the nation."*

Mission Statement – *"To foster a thriving community by delivering high-quality services, effective governance, and fiscal sustainability."*

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 2026-27 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.

Calendar for the FY 2026-27 Budget

February 10, 2026	First Public Budget Discussion and Adoption of FY 2026-27 Net General Fund Guideline
February 11, 2026	Budget Kick-off with Departments/Budget Preparation System Opening
February 17, 2026	Budget Preparation System (Sherpa) Training
March 26, 2026	Departments Submit Requested Budgets
May 19, 2026	Second Public Budget Discussion including Federal and State Impacts on County Budget
June 30, 2026	Budget Hearing and Adoption of FY 2026-27 Budget

December through February

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.

First Public Budget Discussion and Budget Development Guidelines – In February, 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 February and issues guidelines for the development of next fiscal year's budget, which includes procedural instructions and any relevant information.

February and March

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

Fees – Requests for new or increased fees are submitted to the County Administrative Office in late January or early February. 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-March.

May and June

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.

Second Public Budget Discussion including Fiscal Update with 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 2026-27 service delivery and budget development.

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 June. 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.

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).

Final Adjustments – The County Administrative Office presents final budget adjustments to the Board of Supervisors in August, based on the year-end assessment roll and available fund balances.

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 2026-27.

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.

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 2026-27 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.

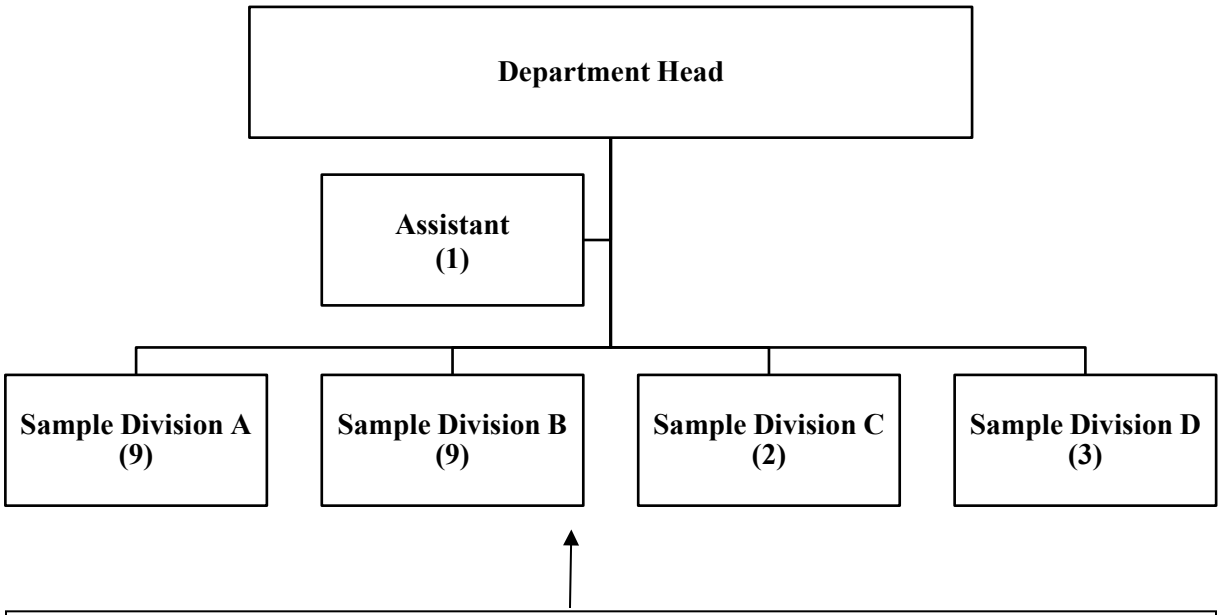
Budget Book Format

Cost centers 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 cost centers. 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 2024-25 and 2025-26 Accomplishments

Significant departmental accomplishments during the last two fiscal years.

Department Name

Department Head: Name
Fund:
Cost Center:

Function:
Activity:

The department name is listed at the top, and begins the section on specific cost center information. This section also lists the numerical cost centers(s) assigned to the department, fund type, function, and activity. The header shows which cost center(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 cost center.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$3,069,856	$2,909,267	$2,548,217	$2,951,262	$3,846,528
Services and Supplies	93,568	172,129	90,876	185,702	445,702
Other Financing Uses	0	1,165,633	0	0	850,743
TOTAL EXPENDITURES	**$3,163,424**	**$4,247,029**	**$2,649,596**	**$3,136,964**	**$5,142,973**
Expend. Reimb.	($279,973)	($290,000)	($217,608)	($282,000)	($282,000)
TOTAL NET EXPENDITURES	**$2,883,451**	**$3,957,029**	**$2,431,988**	**$2,854,964**	**$4,860,973**
REVENUE:					
Licenses and Permits	$8,500	$8,500	$8,500	$8,500	$8,500
Charges for Services	13,260	0	50,040	0	0
Other Financing Sources:					
Community Resilience Grant	29,429	0	0	0	0
Excessive Acronym Mgmt Initiative	0	0	0	0	103,031
Reconciliation Relief Act	131,638	186,430	161,365	250,000	357,588
TOTAL REVENUE	**$182,827**	**$194,930**	**$219,905**	**$258,500**	**$469,119**
Less Available BSI *	$0	$1,165,633	$0	$0	$850,743
NET GENERAL FUND COST	**$2,700,624**	**$2,596,466**	**$2,212,083**	**$2,596,464**	**$3,541,111**
BSI Ending Balance *	$1,165,633	N/A	$850,743	N/A	N/A

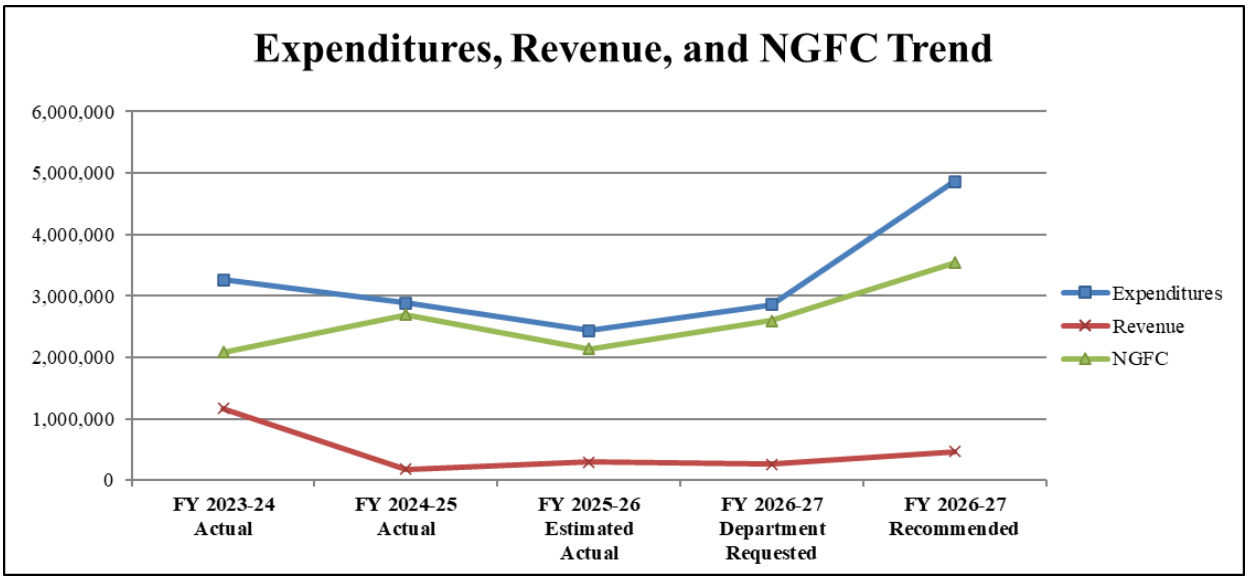
The above schedule displays the cost center's current requested and recommended expenditures, revenue and two prior fiscal years and, depending on fund type, net county cost, net fund cost or retained earnings.

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

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

Budget Changes and Operational Impact

This narrative section briefly describes any major cost center program impacts, and highlights the FY 2026-27 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 2026-27, including significant changes from the prior year budgeted staffing.

Summary of Authorized Positions

This narrative section briefly highlights the cost center'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 cost center, 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 cost center'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 2026-27 budgeted staffing.

Fiscal Year 2026-27 Goals, Objectives, and Performance Measures

County Initiative: Select an Initiative

County Goal: Select a Goal

Department Goal: Defined Goal

Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 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 2026-27 fiscal year, including any prior history or status updates if available.

Summary of Requirements and Sources

	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget
Requirements			
Staffing Expenses	$1,283,582,832	$1,352,456,297	$1,408,055,314
Operating Expenses	1,907,754,821	1,954,159,311	1,944,610,182
Capital Expenditures	139,674,581	143,821,558	123,631,385
Reimbursements	(20,766,870)	(19,949,132)	(55,445,702)
Contingencies	53,654,913	32,978,444	19,758,471
Subtotal Appropriation	**$3,363,900,277**	**$3,463,466,478**	**$3,440,609,650**
Operating Transfers-Out	$862,652,478	$866,323,931	$834,923,263
Contributions to Reserves	175,122,158	147,537,651	145,180,194
Total Requirements	**$4,401,674,913**	**$4,477,328,060**	**$4,420,713,107**
Sources			
Taxes	$739,450,966	$763,359,482	$778,088,126
1991 Realignment	138,628,411	143,821,081	144,052,626
2011 Realignment	248,171,175	248,682,318	250,189,596
Proposition 172	112,768,932	111,954,496	112,631,643
State, Federal, or Government Aid	1,037,378,835	1,051,640,308	1,050,857,625
Fee/Rate	666,187,986	711,571,652	746,280,886
Other Revenue	96,295,619	91,844,424	103,998,175
Operating Transfers In	865,610,747	876,399,543	834,923,263
Fund Balance/Use of Unrestricted Net Assets	314,547,697	304,851,990	194,195,360
General Fund Unassigned Fund Balance	166,215,674	134,674,944	118,063,997
Use of Reserves	16,418,871	38,527,822	87,431,810
Total Sources	**$4,401,674,913**	**$4,477,328,060**	**$4,420,713,107**
Budgeted Staffing	**8,860**	**8,669**	**8,559**

The schedule above represents the entire County Budget from the FY 2024-25 Adopted Budget through the FY 2026-27 Recommended Budget and includes special districts, employment grant programs, and community development grant programs under the authority of the County Board of Supervisors. The FY 2026-27 Recommended Budget for the County includes $4.4 billion in budgeted requirements and sources and 8,559 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 2026-27 Recommended Budget includes appropriation of $3.4 billion, which is a net decrease of $22.8 million or .7%, less than the FY 2025-26 Adopted 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 adopted budget.

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

	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change Between 2025-26 Adopted & 2026-27 Recommended	Percentage Change
County Operations					
General Government	$277,004,775	$289,222,914	$264,871,452	($24,351,462)	-8.4%
Public Protection	615,447,689	629,414,567	644,737,760	15,323,193	2.4%
Health and Sanitation	102,304,392	99,736,554	89,512,930	(10,223,624)	-10.3%
Public Assistance	22,637,174	23,181,523	22,796,662	(384,861)	-1.7%
Education	13,769,375	14,841,744	14,471,620	(370,124)	-2.5%
Debt Service	13,816,224	13,612,722	13,135,594	(477,128)	-3.5%
Contingencies	29,765,607	11,935,000	10,608,130	(1,326,870)	-11.1%
Total General Fund	$1,074,745,236	$1,081,945,024	$1,060,134,148	($21,810,876)	-2.0%
Special Revenue Funds	$1,657,054,894	$1,705,702,431	$1,653,002,300	($52,700,131)	-3.1%
Capital Project Funds	27,279,716	12,399,197	30,000,000	17,600,803	0.0%
Enterprise Funds	197,184,534	213,317,719	223,300,570	9,982,851	4.7%
Internal Service Funds	337,577,172	355,601,137	386,251,794	30,650,657	8.6%
Total County Operations	$3,293,841,552	$3,368,965,508	$3,352,688,812	($16,276,696)	-0.5%
Special Districts	$29,074,239	$50,429,932	$47,636,161	($2,793,771)	-5.5%
Employment Grant Programs	10,899,488	15,090,452	12,903,270	(2,187,182)	-14.5%
Community Development Programs	30,084,998	28,980,586	27,381,407	(1,599,179)	-5.5%
Total All Funds	**$3,363,900,277**	**$3,463,466,478**	**$3,440,609,650**	**($22,856,828)**	**-0.7%**

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 $3.4 billion of appropriations for the FY 2026-27 Recommended Budget. The following pages provide explanations of notable appropriation changes from the FY 2025-26 Adopted Budget to the FY 2026-27 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 2026-27:

General Government has appropriation of $264.8 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 ($5.7 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 ($15 million); employment and employee related services provided by Human Resources ($6.9 million); purchasing, property management, construction services, and park services and operations provided by General Services ($27.7 million); fiscal services such as payroll, claims payments, auditing by the Auditor-Controller ($8.9 million); tax collection and treasury oversight by the Treasurer Tax Collector ($8.6 million); and information technology support provided by the Information Technology Services Division ($36.4 million). Also included in this category are major maintenance and capital projects ($75.7 million) and utility payments ($26.1 million).

Public Protection has appropriation of ($644.7) million and provides public safety services to County residents. The Sheriff-Coroner-Public Administrator ($357.1 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 responsible for the Park Ranger Program and security services at County facilities. The Probation Department ($141.8 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 ($24.9 million) provides legal counsel for indigent defendants within the County.

Health and Sanitation has appropriation of $89.5 million and provides health and medical service programs to County residents through several County Departments. Health services are provided by Public Health ($39.7 million). A contribution to the Kern County Hospital Authority ($40.7) provides funding for medical services for County inmates and medically indigent residents.

Public Assistance has appropriation of $22.8 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 $14.4 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 $13.1 million and makes annual debt service payments for County projects and equipment financed on a long-term basis.

Contingencies of $10.6 million include: $5.9 million for unforeseen operational changes and legislative impacts, $667,000 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; and finally $1 million has been included to maintain the minimum staffing level at the Probation Department related to Disability Rights California.

Special Revenue Funds

Special Revenue Funds have appropriation totaling $1.6 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 $32 million and provides special purpose funding for the Development Services special revenue fund, in addition to $29.3 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 $309 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 ($244.1 million) responds to emergency fire, rescue, and medical aid requests. Building Inspection ($12.3 million) enforces building regulations and administers parcel map and zoning requirements for land use throughout the County. Code Compliance ($3.8 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 $97.4 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 $507.9 million and provides behavioral health and substance use disorder services to County residents primarily through the Behavioral Health and Recovery Services Department ($490 million). Environmental Health Services ($10.8 million) provides State-mandated regulatory oversight, compliance assistance, and enforcement actions for community businesses and activities.

Public Assistance has appropriation of $706.3 million and provides social service programs to County residents. One of the largest special revenue funds in the County is Human Services - Administration ($292.5 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 ($381.2 million) provides direct assistance payments to qualifying County residents for the above public assistance programs as well as General Assistance. Aging and Adult Services ($32 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 $30 million, to fund a portion of the South Shafter Sewer project.. For further detail on upcoming major capital projects, see the Countywide Capital Projects section.

Enterprise Funds

Enterprise funds have appropriation of $223.3 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 $103.9 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 $21.8 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 $386.2 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 $39.2 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 $201.7 million and administers the operation of the County employees' health, dental, and vision insurance plans.

Retiree Group Health has appropriation of $8 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 $2.4 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 $26.4 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 $103.9 million to provide labor and support for all its divisions including Roads, Development Services, and Waste Management.

Special Districts

Special Districts have appropriation of $47.6 million and provide services including landscape maintenance, street sweeping, sewer service, and street lighting services. County Service Areas ($4.9 million) are administered by the Public Works Department and provide the above-mentioned services to areas throughout the County. The Kern Sanitation Authority ($24.3 million) and Ford-City Taft Heights Sanitation District ($1.5 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 ($16.8 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 $12.9 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 $27.3 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 ($13.8 million), and the Community Development Home Investment Trust ($12.9 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 $21.8 million, or 2% under the prior year Adopted Budget. General Government, Health and Sanitation, Education, Public Assistance, Contingencies and Debt Service had a decrease of $37.1 million that is offset by increases in Public Protection.

General Government is decreasing budgeted appropriation by $24.3 million which is primarily due to the completion of several major maintenance projects in FY 2025-26, resulting in fewer projects requiring rebudgeting in the upcoming fiscal year. In addition, fewer new capital and maintenance projects are planned for FY 2026-27, further contributing to the overall decrease. 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 increasing by $15.3 million. This increase is primarily the result of increased costs associated with higher retirement and health benefit costs for safety employees, salary-step increases for all staff, improved retention within safety departments, rising general liability and workers' compensation insurance expenses, and one time vehicle purchase costs.

Health and Sanitation is decreasing budgeted appropriations by $10.2 million primarily due to the continued impact of a dual financial challenge: rising operational costs and continued loss of federal and state revenue. The decrease also reflects the prior year's final payment of the County's liability related to cost reports, which does not recur in the current year.

Public Assistance will see a decrease of $384,861 in appropriations primarily for the reduction in Funding for Employers' Training Resources and Community Development.

Education appropriation funding is decreasing by 2.5% or $370,124, driven primarily by the phase-out of ARPA resources. This reduction necessitates scaling back operating hours and decreasing the temporary workforce to minimize service impacts.

Debt Service appropriations will see a decrease of $477,128 driven primarily by the final payment to I-Bank for community development improvements.

Contingencies appropriation is established at $10.6 million for FY 2026-27. See further discussion in the section titled "Contingencies."

Other County Funds

The total net decrease in appropriation for other County funds is $16.2 million, which is a .5% net decrease. Changes are described below:

Special Revenue Funds are decreasing by $52.7 million primarily due to the net effect of the following:

- $72.7 million decrease for Roads, reflecting anticipated project workloads for FY 2026-27, 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 $44 million in Behavioral Health and Recovery Services. This increase reflects the implementation of expanded BHSA requirements for substance use treatment and housing supports. To ensure full compliance with these mandates and maintain continuity of care across the service network, the department has budgeted the total projected cost of all contracts for FY 2026-27, including anticipated growth in service demand and the addition of required housing-related interventions.

- $37.9 million decrease 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.

Capital Project Funds appropriation will see an increase of $17.6 million. FY 2025-26 includes $30 million for Phase 1 and Phase 2 of the South Shafter Sewer project.

Enterprise Funds anticipate an increase of $9.9 million, due primarily to capital projects included in FY 2026-27 for the Solid Waste Management System to improve the landfills and purchase of capital assets.

Internal Service Funds appropriation is increasing by $30.6 million due primarily to an increase in health insurance costs, 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 for FY 2026-27 is projected to decrease by $2.8 million (5.5%), primarily due to the completion of a one-time $6.6 million sewer improvement project funded by the American Rescue Plan Act in FY 2025-26. Offsetting this reduction, Kern Sanitation Authority appropriations will increase by $3.5 million to support structural repairs at wastewater treatment facilities and the purchase of wastewater processing and purification equipment.

Employment Grant Programs are decreasing by $2.1 million. The decrease is due to timing, several grants are still awaiting final approval and will be incorporated once agreements are completed.

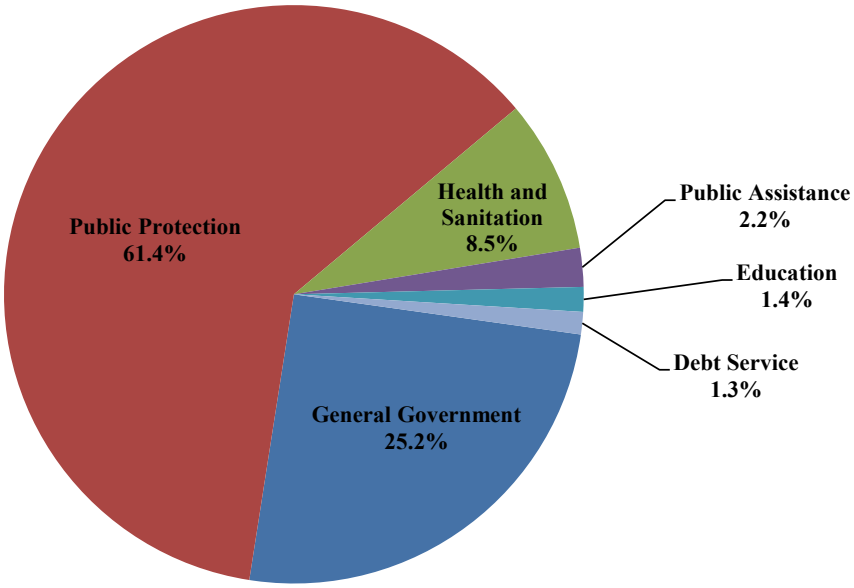
Community Development Programs funding will decrease by $1.6 million or 5.5% based on federal allocations.

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.

FY 2026-27 Recommended Budget
General Fund Spending Authority



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.

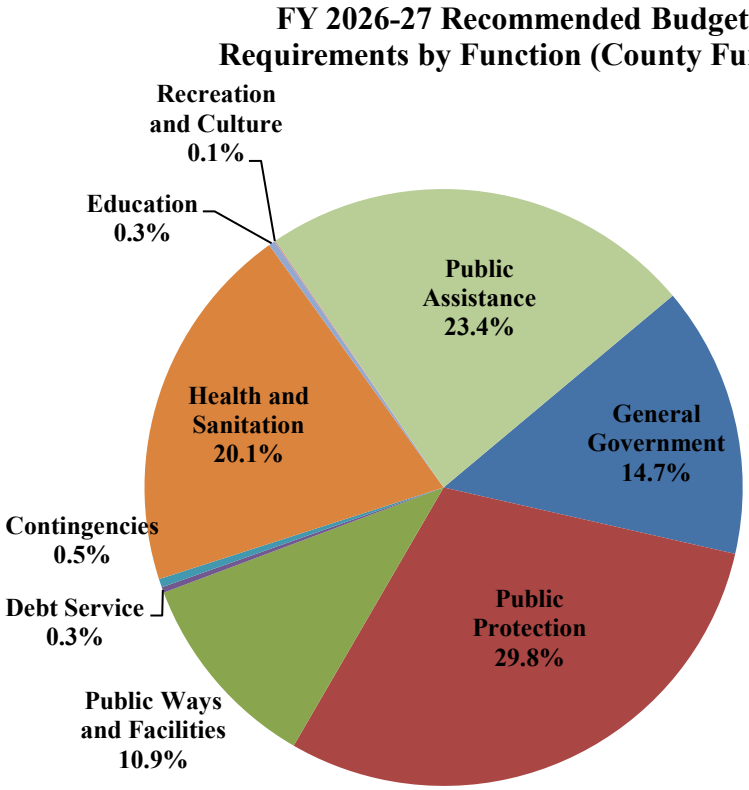
Summary of Requirements - All Funds

	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget
Requirements			
Staffing Expenses	$1,283,582,832	$1,352,456,297	$1,408,055,314
Operating Expenses	1,907,754,821	1,954,159,311	1,944,610,182
Capital Expenditures	139,674,581	143,821,558	123,631,385
Reimbursements	(20,766,870)	(19,949,132)	(55,445,702)
Contingencies	53,654,913	32,978,444	19,758,471
Total Appropriations	**$3,363,900,277**	**$3,463,466,478**	**$3,440,609,650**
Operating Transfers-Out	$862,652,478	$866,323,931	$834,923,263
Contributions to Reserves	175,122,158	147,537,651	145,180,194
Total Requirements	**$4,401,674,913**	**$4,477,328,060**	**$4,420,713,107**

Requirements by Function

Summary of Requirements by Function - All Funds

	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget
General Government	$755,313,490	$708,777,747	$632,681,613
Public Protection	1,246,524,549	1,268,271,409	1,283,290,951
Public Ways and Facilities	353,111,412	358,850,926	470,111,717
Health and Sanitation	881,557,660	955,414,311	864,297,462
Public Assistance	1,001,012,176	1,025,897,940	1,007,823,291
Education	13,939,375	15,053,021	14,721,620
Recreation and Culture	611,370	973,655	2,910,400
Debt Service	13,816,224	13,616,722	13,135,594
Contingencies	29,765,607	11,935,000	19,758,471
Total County Funds	**$4,295,651,863**	**$4,358,790,731**	**$4,308,731,119**
Special Districts	$42,545,794	$52,133,592	$50,404,678
Employment Grant Programs	30,466,648	34,847,811	33,783,963
Community Development Programs	33,010,608	31,555,926	27,793,347
Total All Funds	**$4,401,674,913**	**$4,477,328,059**	**$4,420,713,107**
Authorized Positions	8,860	8,669	8,559



Requirements by Fund Type

	FY 2024-25 Adopted Budget	FY 2025-26 Adjusted Budget	FY 2026-27 Recommended Budget
Major Fund			
General Fund	$1,372,226,157	$1,353,365,972	$1,325,535,993
Total Major Fund	1,372,226,157	1,353,365,972	1,325,535,993
Non-Major Funds			
Special Revenue Funds	$2,349,847,182	$2,408,083,290	$2,332,697,241
Capital Project Funds	29,714,684	22,001,397	30,441,935
Enterprise Funds	197,184,534	213,317,719	224,574,576
Internal Service Funds	346,679,306	362,022,353	393,981,033
Total Non-Major Funds	$2,923,425,706	$3,005,424,759	$2,981,694,785
Total County Funds	**$4,295,651,863**	**$4,358,790,731**	**$4,307,230,778**
Special Districts	$42,545,794	$52,133,592	$50,404,678
Employment Grant Programs	30,466,648	34,847,811	33,783,963
Community Development Programs	33,010,608	31,555,926	29,293,688
Total All Funds	**$4,401,674,913**	**$4,477,328,058**	**$4,420,713,107**

The County has one major fund. The County's General Fund is the only fund that exceeds 10% of the FY 2026-27 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.

County Budget Summary

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 2026-27

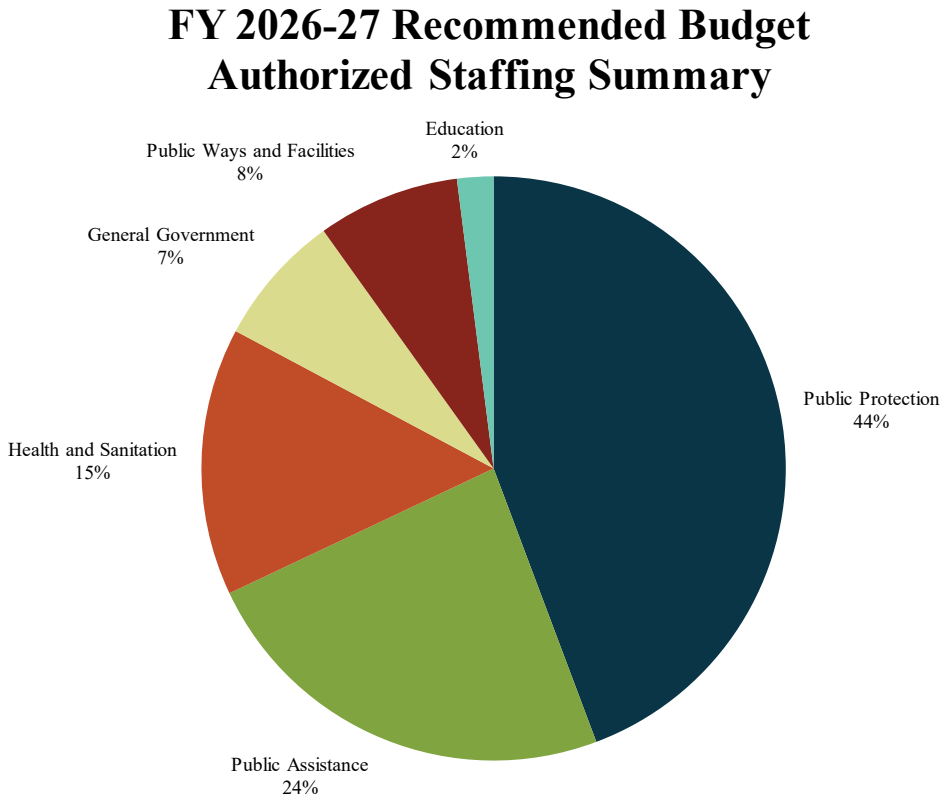
	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
General Government						
Board of Supervisors	$4,208,768					$4,208,768
County Administrative Office	24,273,616	30,767,060				55,040,676
Clerk of the Board	1,312,294					1,312,294
Information Technology Services	36,448,061					36,448,061
General Services	27,744,153				5,669,048	33,413,201
County Counsel	14,990,323				65,722,460	80,712,783
Countywide Communications	1,589,969	180,000				1,769,969
Assessor	13,569,535					13,569,535
Auditor-Controller-County Clerk	8,970,582					8,970,582
Elections	7,131,785					7,131,785
Treasurer-Tax Collector	8,636,651	886,703				9,523,354
Human Resources	6,911,278				212,047,270	218,958,548
Other General Government	147,638,857	13,983,200				161,622,057
Public Protection						
District Attorney	50,268,888	722,539				50,991,427
Sheriff-Coroner	357,087,717	5,548,882				362,636,599
Probation Department	141,807,644	20,803,793				162,611,437
Grand Jury	195,103					195,103
Fire Department	24,305,567	266,550,254				290,855,821
Public Defender	24,914,246					24,914,246
Agriculture and Measurement Standards	9,448,858	40,619				9,489,477
Planning and Natural Resources	13,521,244	2,092,540				15,613,784
Child Support Services		36,872,187				36,872,187
Animal Services	10,707,087	246,317				10,953,404
Recorder		8,335,236				8,335,236
Other Public Protection	37,311,973	272,510,257				309,822,230
Public Ways & Facilities						
Public Works	12,396,041	9,703,125		29,514,562	109,592,255	161,205,983
Roads	300,000	114,710,236				115,010,236
Waste Management				170,932,302		170,932,302
Airports	720,410	599,940		21,642,846		22,963,196
Health and Sanitation						
Behavioral Health and Recovery Services	14,189,459	713,430,554				727,620,013
Public Health Services	39,730,315	2,337,141				42,067,456
Environmental Health	136,585	10,927,125				11,063,710
Other Health and Sanitation	51,240,680	1,863,668	30,441,935			83,546,283
Public Assistance						
Human Services	153,745,986	778,790,168				932,536,154
Employers' Training Resource	19,450,046					19,450,046
Veterans Service	1,682,367	95,000				1,777,367
Aging and Adult Services	3,574,930	33,325,163				36,900,093
Other Public Assistance	17,159,631					17,159,631
Education						
Library	13,914,904	250,000				14,164,904
Farm and Home Advisor	556,716					556,716
Recreation and Cultural Services						
Parks and Recreation		625,534		2,284,866		2,910,400
Debt Service						
Debt Service	13,135,594					13,135,594
Contingencies						
Contingencies	10,608,130	6,500,000		200,000	950,000	18,258,130
Total:	$1,325,535,993	$2,332,697,241	$30,441,935	$224,574,576	$393,981,033	$4,307,230,778

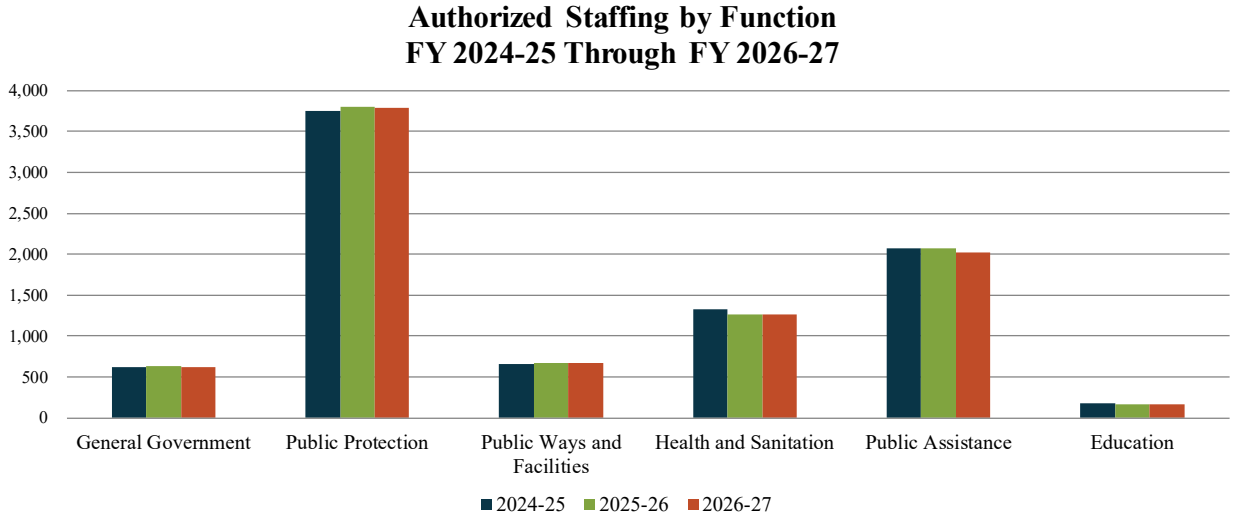
Note: Community Development Programs includes $1,500,341 Contingencies

Special Districts	50,404,678
Employment Grant Programs	33,783,963
Community Development Programs*	29,293,688
Grand Total	**$4,420,713,107**

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 2026-27. Following that, the bar graph illustrates historical budgeted staffing, showing FY 2026-27 as well as the two prior fiscal years.





Summary of Authorized Positions

	Year-End		Recommended	Change Between
	FY 2024-25	FY 2025-26	FY 2026-27	2025-26 and 2026-27
General Fund	3,870	3,862	3,851	(11)
Other Funds	4,742	4,756	4,708	(48)
Total Authorized Positions	**8,612**	**8,618**	**8,559**	**(59)**

Overall staffing is recommended to decrease by a net 59 positions in FY 2026-27, with the Department of Human Services deleting the greatest number of positions. Departments are primarily reducing staffing to achieve savings or to exchange one position for another that will better meet their current needs. Changes are outlined by fund and function below.

County – General Fund

The below provides additional detail by function for the net 11 positions deleted for General Fund departments.

- **General Government** departments in the General Fund will decrease staffing by a net of one position for the recommended budget. Assessor, County Counsel, and Elections are each deleting one position and adding one position for no net change. Information Technology Services is adding one position. Construction Services is deleting two vacant positions.
- **Public Protection** departments in the General Fund have a net reduction of 11 positions for the recommended budget. The Probation Department is deleting ten positions and Planning and Natural Resources is deleting two positions. Agriculture and Measurement Standards is adding one position.
- **Health and Sanitation** departments have no position changes for the recommended budget.
- **Public Assistance** departments in the General Fund have no position changes for the recommended budget.
- **Education** departments will have a net increase of one position in the Library department, which is deleting one position and adding two other positions in 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** departments in Other Funds have no position changes for the recommended budget.
- **Public Ways and Facilities** is proposed to increase by two positions in the Airports department for the recommended budget.

- **Health and Sanitation** departments in Other Funds have no position changes for the recommended budget.
- **Public Assistance** departments in Other Funds have a proposed net reduction of 50 positions for the recommended budget. The Human Services Department is deleting 48 positions and Aging and Adult Services is adding one position and deleting three other positions for a net reduction of two positions.

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.

Position Summary Schedule

Department	Year-End 2024-25	Year-End 2025-26	Recommended 2026-27	Change Between 2025-26 and 2026-27
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	18	17	17	0
Clerk of Board of Supervisors	7	7	7	0
Total Legislative and Administrative	50	49	49	0
Finance				
General Fund				
Auditor-Controller	46	48	48	0
Treasurer-Tax Collector	31	31	31	0
Assessor	85	86	86	0
Total Finance	162	165	165	0
Other General				
General Fund				
Information Technology Service	108	109	110	1
Risk Management	25	25	25	0
Subtotal General Fund	133	134	135	1
Other Funds				
Garage	14	10	10	0
Subtotal Other Funds	14	10	10	0
Total Other General	147	144	145	1
Counsel				
General Fund				
County Counsel	47	47	47	0
Total Counsel	47	47	47	0
Human Resources				
General Fund				
Human Resources	40	40	40	0
Total Human Resources	40	40	40	0
Elections				
General Fund				
Elections	18	19	19	0
Total Elections	18	19	19	0
Property Management				
General Fund				
General Services	135	136	136	0
Construction Services	21	23	21	(2)
Total Property Management	156	159	157	(2)
Promotion				
General Fund				
Countywide Communications	5	5	5	0
Total Promotion	5	5	5	0
Total General Government	**625**	**628**	**627**	**(1)**

Position Summary Schedule

Department	Year-End 2024-25	Year-End 2025-26	Recommended 2026-27	Change Between 2025-26 and 2026-27
Public Protection				
Judicial				
General Fund				
District Attorney	237	227	227	0
Public Defender	102	91	91	0
Subtotal General Fund	339	318	318	0
Other Funds				
County Clerk	7	7	7	0
Child Support Services	280	274	274	0
Subtotal Other Funds	287	281	281	0
Total Judicial	626	599	599	0
Police Protection				
General Fund				
Forensic Sciences Division of District Attorney	34	34	34	0
Sheriff	1,501	1,503	1,503	0
Total Police Protection	1,535	1,537	1,537	0
Detention and Correction				
General Fund				
Probation	675	675	665	(10)
Total Detention and Correction	675	675	665	(10)
Fire Protection				
Other Funds				
Fire Department	724	794	794	0
Total Fire Protection	724	794	794	0
Protective Inspection				
General Fund				
Agriculture and Measurement Standards	45	45	46	1
Total Protective Inspection	45	45	46	1
Other Protection				
General Fund				
Animal Services	62	62	62	0
Planning	56	66	64	(2)
Subtotal General Fund	118	128	126	(2)
Other Funds				
Recorder	23	23	23	0
Subtotal Other Funds	23	23	23	0
Total Other Protection	141	151	149	(2)
Total Public Protection	**3,746**	**3,801**	**3,790**	**(11)**
Public Ways and Facilities				
Public Works				
Other Funds				
Public Works	634	642	642	0
Total Public Works	634	642	642	0
Transportation Terminals				
Other Funds				
Airports	27	30	32	2
Total Transportation Terminals	27	30	32	2
Total Public Ways and Facilities	**661**	**672**	**674**	**2**

Position Summary Schedule

Department	Year-End 2024-25	Year-End 2025-26	Recommended 2026-27	Change Between 2025-26 and 2026-27
Health and Sanitation				
Health				
General Fund				
Public Health	197	194	194	0
Subtotal General Fund	197	194	194	0
Other Funds				
Behavioral Health	1037	984	984	0
Environmental Health	57	53	53	0
Subtotal Other Funds	1,094	1,037	1037	0
Total Health	1,291	1,231	1,231	0
California Children Services				
General Fund				
California Children Services	40	37	37	0
Total California Children Services	40	37	37	0
Total Health and Sanitation	**1,331**	**1,268**	**1,268**	**0**
Public Assistance				
Administration				
Other Funds				
Human Services	1,769	1,769	1,721	(48)
Total Administration	1,769	1,769	1,721	(48)
Veterans Service				
General Fund				
Veterans Service	12	12	12	0
Total Veterans Service	12	12	12	0
Other Assistance				
General Fund				
Employers' Training Resource	114	116	116	0
Community Development	11	11	11	0
Subtotal General Fund	125	127	127	0
Other Funds				
Aging and Adult Services	170	170	168	(2)
Subtotal Other Funds	170	170	168	(2)
Total Other Assistance	295	297	295	(2)
Total Public Assistance	**2,076**	**2,078**	**2,028**	**(50)**
Education				
Education				
General Fund				
Library	170	168	169	1
Farm and Home Advisor	3	3	3	0
Total Education	173	171	172	1
Total Education	**173**	**171**	**172**	**1**
Total County Department - General Fund	3,870	3,862	3,851	(11)
Total County Departments - Other Funds	4,742	4,756	4,708	(48)
County Departments - Grand Total	**8,612**	**8,618**	**8,559**	**(59)**

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 2026-27, 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 $1,250,000 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	$52,661,308	102
General Fund - Capital Projects	21,774,625	8
Solid Waste - Capital Projects	37,443,326	29
Public Works - Capital Projects	20,435,300	11
Airports - Capital Projects	3,909,397	7
Total	**$136,223,956**	**157**

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 2026-27 projects for each category listed above.

FY 2026-27 Major Maintenance Improvement Projects
General Fund - Administered by General Services Division

Index No.	Dept.	Project Name/Description	Total FY 2026-27 Appropriations
001	Assessor-Recorder	Recorders Sewer Lift Station	$146,792
002	Behavioral Health	BHRS Community Care Expansion	1,600,334
003	Behavioral Health	BHRS 28th Street HVAC Replacement	20,000
004	Behavioral Health	Mary K Shell - HVAC Replacement	1,044,336
005	District Attorney	District Attorney Press Room Alteration	51,260
006	General Services	1415 Truxtun Floor Repairs	247,607
007	General Services	1415 Truxtun Transfer Switch	452,027
008	General Services	ADA Improvement-Various Facilities	340,000
009	General Services	Board Chamber Lighting	340,000
010	General Services	Boron Park Improvements	175,155
011	General Services	Buena Vista Aquatic Area Gas Pumps Replacement	312,802
012	General Services	Buena Vista Aquatic Recreation Area Improvements	1,768,096
013	General Services	Buena Vista Aquatic Recreation Area West Building Remediation	272,000
014	General Services	Buena Vista Boat Launch Repair	69,995
015	General Services	Buena Vista Aquatic Recreation Area Wastewater Treatment Plant	141,700
016	General Services	CAC - Flat Roof Replacement	502,974
017	General Services	CAC - Floating pavers Replacement	369,117
018	General Services	Communications Facility Generator Replacement	582,160
019	General Services	Countywide Energy Efficiency	250,000
020	General Services	Countywide HVAC Improvements	700,000
021	General Services	Countywide Paving Improvements	500,000
022	General Services	Countywide Tree Maintenance	400,000
023	General Services	Dam Maintenance Repairs	350,000
024	General Services	Ford City Restroom Improvements	71,573
025	General Services	Hart Park Kern River Embankment	1,020,707

FY 2026-27 Major Maintenance Improvement Projects
General Fund - Administered by General Services Division

Index No.	Dept.	Project Name/Description	Total FY 2026-27 Appropriations
026	General Services	Hart Park Nature Center	39,801
027	General Services	Hart Park Prop 68 Improvements	323,013
028	General Services	Heritage Park Revitalization	379,161
029	General Services	Jim Williford Park Improvements	709,192
030	General Services	Justice Building Exterior Basement Walls Reseal	1,494,000
031	General Services	Justice Building Air Handler Units Replacement	939,000
032	General Services	Justice Building Elevator	9,934
033	General Services	Justice Building Plumbing	1,679,000
034	General Services	Kern County Museum Roof	154,940
035	General Services	Kern River Valley Veterans/Senior Center Renovations	287,016
036	General Services	Lake Ming Electrical Repair	326,922
037	General Services	Lamont Park Revitalization	1,439,014
038	General Services	Leroy Jackson Park - Restroom Renovations	510,365
039	General Services	Mojave County Facility Generator Replacement	24,911
040	General Services	Mojave East Park Water Tank Replacement	139,747
041	General Services	Mojave East Revitalization	318,120
042	General Services	Panorama Erosion Control	209,636
043	General Services	Park Improvements All District	2,526,771
044	General Services	Park Monument Signs	84,718
045	General Services	Potomac Park Revitalization	5,854,928
046	General Services	Rand Community Center Renovations	298,224
047	General Services	Riverside Park	297,447
048	General Services	Riverside Park Kern River Embankment	1,604,705
049	General Services	Rosamond Baseball Field Renovations	29,878
050	General Services	Rosamond Park Community Building Rehabilitation	180,011

FY 2026-27 Major Maintenance Improvement Projects
General Fund - Administered by General Services Division

Index No.	Dept.	Project Name/Description	Total FY 2026-27 Appropriations
051	General Services	Rosamond Park Restroom Improvements	30,952
052	General Services	Sam Lynn Park Improvements	39,620
053	General Services	Solar Maintenance and Repairs	620,623
054	General Services	South East Center ADA Improvement	300,000
055	General Services	Uffert Park Kern River Embankment	99,439
056	General Services	Valley Acres Park Improvements	26,683
057	General Services	Vida Scott Center Facility Improvements	59,289
058	General Services	Viki Araujo Park Improvement	325,000
059	General Services	Viki Araujo Park Parking Lot Improvement	81,888
060	General Services	Wofford Heights Park Restroom Renovations	456,939
061	General Services	Wofford Heights Park Sport Court Reconstruction	331,955
062	Human Services	Department of Human Services Flower Street Improvements	123,658
063	Library	Baker Library	300,498
064	Library	Beale Library	149,844
065	Library	Beale Memorial Library - Elevators	2,807,557
066	Library	Beale Memorial Library - Flat Roof Replacement	220,024
067	Library	Beale Memorial Library - Fountain Demolition/Resurface	885,142
068	Library	California City Library	14,773
069	Library	Delano Library	44,117
070	Library	Holloway Gonzalez Library	456,593
071	Library	Ridgecrest Library	14,091
072	Library	Rosamond Library	5,863
073	Library	Wasco Library	35,337
074	Library	Water Conservation	269,362
075	Library	Wilson Library	288,028

FY 2026-27 Major Maintenance Improvement Projects
General Fund - Administered by General Services Division

Index No.	Dept.	Project Name/Description	Total FY 2026-27 Appropriations
076	Planning	Planning Renovations Project	55,769
077	Probation	Camp Owen Baumeister Barracks HVAC	41,054
078	Probation	Camp Owen Baumeister Barracks Improvements	151,944
079	Probation	Camp Owen-Mental Health Building	845,848
080	Probation	Camp Okihi Improvements	36,082
081	Probation	Camp Owen Green House	54,267
082	Probation	Camp Owen Water Well Replacement	139,358
083	Probation	Crossroads Cargo Containers	51,372
084	Probation	Crossroads HVAC Replacement	647,377
085	Probation	Camp Facility HVAC Repairs	185,682
086	Probation	Camp Owen Paving Improvements	283,291
087	Probation	Juvenile Hall Generator and Transfer Switch	1,116,946
088	Probation	Juvenile Hall Maintenance Repair	194,454
089	Probation	Probation Training Room Renovation	21,200
090	Probation	Probation WI-FI Project	435,960
091	Probation	Youth Detention Center Door Replacement	149,259
092	Probation	Youth Detention Center Water Pump Skid Replacement	16,395
093	Public Health	Public Health Deck Waterproofing	599,000
094	Public Health	Public Health Facility Floor and Cubicle Build-out	42,109
095	Public Services	Public Services Building - Elevators	1,260,698
096	Public Services	Public Services Building - Flat Roof Replacement	281,729
097	Public Services	Public Services Building - Roof and Translucent Wall Replacement	5,188,000
098	Sheriff	Lerdo Pretrial Generator Replacement	64,358
099	Sheriff	Lerdo Receiving Yard Enclosures	495,564
100	Sheriff	Lerdo Water Remediation	344,424

FY 2026-27 Major Maintenance Improvement Projects
General Fund - Administered by General Services Division

Index No.	Dept.	Project Name/Description	Total FY 2026-27 Appropriations
101	Sheriff	Max-Med Bathroom	9,833
102	Sheriff	Sheriff-Coroner Parking Area Security	372,971
		Total FY 2026-27	**$52,661,308**

FY 2026-27 Capital Improvement Projects
General Fund - Administered by General Services Division

Index No.	Dept.	Project Name/Description	Total FY 2026-27 Appropriations
001	General Services	Off-Highway Vehicle Site Planning	$80,056
002	General Services	District Attorney Victims Memorial	175,200
003	General Services	Animal Control Facility Design/Build	202,921
004	General Services	Camp Owens Security Cameras	1,794,616
005	General Services	Youth Detention Center Trailer Replacement	1,870,901
006	Probation	Probation Shooting Range	3,168,387
007	General Services	Youth Detention Center Multipurpose Building	5,463,502
008	General Services	Rosamond Substation	9,019,042
		Total FY 2026-27	**$21,774,625**

FY 2026-27 Capital Improvement Projects
Solid Waste Fees - Administered by Public Works

Index No.	Dept.	Project Name/Description	Total FY 2026-27 Appropriations
001	Solid Waste	Arvin Landfill - Decommision and Replace Monitoring Wells	$440,000
002	Solid Waste	Bena Diversion Pad Extension	910,000
003	Solid Waste	Bena Gatehouse 2 Scale Replacement	150,000
004	Solid Waste	Bena Landfill Module 5 Liner	4,500,000
005	Solid Waste	Bena Phase 2 Module 4 Lift 6 Gas Collector	485,000
006	Solid Waste	Bena Phase 2 Vertical Gas Wells	1,000,000
007	Solid Waste	Bena Ultra Low Nox Flare	400,000
008	Solid Waste	Bena Water Supply Well Service	170,000
009	Solid Waste	China Grade - Decommission and Replace Monitoring Wells	532,000
010	Solid Waste	Lebec Cement Asphalt	430,000
011	Solid Waste	McFarland-Delano Transfer Station Facility Update	600,000
012	Solid Waste	Mojave Phase 2 Diversion Area Infrastructure	500,000
013	Solid Waste	Mojave Regional - Acceleration/Deceleration Lanes on SR 14 at Purdy Ave	50,000
014	Solid Waste	Mojave Regional - Purdy Avenue Improvements	750,000
015	Solid Waste	Mojave Regional Improvements	2,000,000
016	Solid Waste	Mojave Sanitary Landfill Regional Phase 2 Mod 1	8,100,000
017	Solid Waste	Ridgecrest - Replacement Well for RD2-01	176,000
018	Solid Waste	Ridgecrest Master Plan Update	27,000
019	Solid Waste	Ridgecrest Sanitary Landfill Module 2 Liner	280,000
020	Solid Waste	Roberts Lane Improvements	1,500,000
021	Solid Waste	Shafter Wasco Ultra Low Nox Flare	800,000
022	Solid Waste	Shafter-Wasco Landfill Module 4	4,500,000
023	Solid Waste	Shafter-Wasco Landfill Self-Haul Facility	22,326
024	Solid Waste	Shafter-Wasco Scale Replacement	150,000

FY 2026-27 Capital Improvement Projects
Solid Waste Fees - Administered by Public Works

Index No.	Dept.	Project Name/Description	Total FY 2026-27 Appropriations
025	Solid Waste	Shafter-Wasco Water Supply Well Service	171,000
026	Solid Waste	Special Waste Facility	6,500,000
027	Solid Waste	Taft Southern Perimeter Road Reconstruction	200,000
028	Solid Waste	Tehachapi Landfill Closure	100,000
029	Solid Waste	Tehachapi Transfer Station	2,000,000
		Total FY 2026-27	**$37,443,326**

FY 2026-27 Capital Improvement Projects
Various Sources - Administered by Public Works

Index No.	Dept.	Project Name/Description	Total FY 2026-27 Appropriations
001	Public Works	Mojave Transit Center Phase 2	$430,000
002	Public Works	Mojave Transit Maintenance Facility	2,000,000
003	Public Works	Building Inspection	100,000
004	Public Works	Kern Sanitation Authority Aqua Guard	800,000
005	Public Works	Rexland Acres Sewer Expansion	11,310,000
006	Public Works	Secondary Clarifier and P-1 Distribution Box	435,000
007	Public Works	Sewer Segment Replacements	1,750,000
008	Public Works	Truck Barn Rehabilitation	700,000
009	Public Works	Digester Lid Sandblast Coating	500,000
010	Public Works	Sewer Line Replacements	2,360,300
011	Public Works	Cooler Replacements	50,000
		Total FY 2026-27	**$20,435,300**

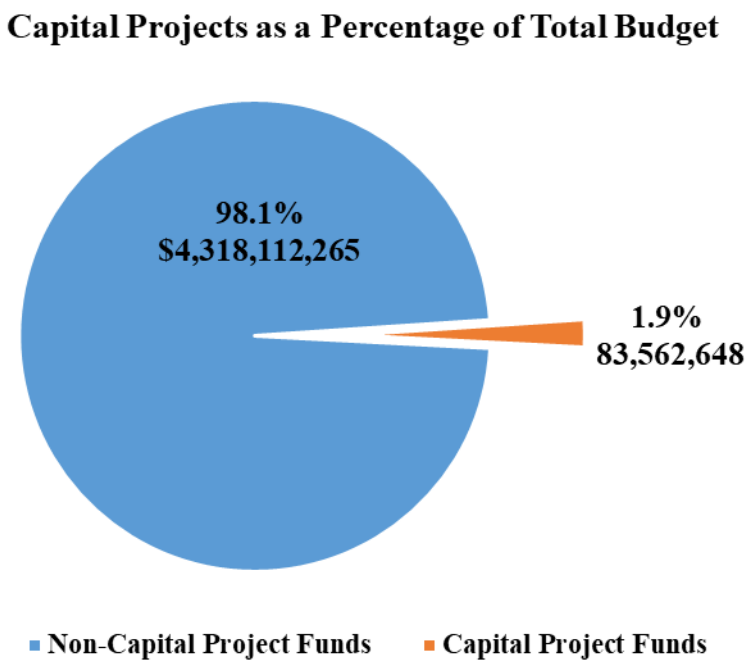
FY 2026-27 Capital Improvement Projects
Airport Enterprise Fund - Administered by Airports

Index No.	Dept.	Project Name/Description	Total FY 2026-27 Appropriations
001	Airports	BFL Terminal Parking Lot Extension	$1,000,000
002	Airports	General Aviation Access Gates & Security Upgrade	50,000
003	Airports	Taxiway G Rehabilitation Phase 2	383,203
004	Airports	BFL Terminal Loop Road Rehabilitation	1,395,500
005	Airports	Kern Valley Reseal Resurface Apron	226,937
006	Airports	Kern Valley Airport Reseal Resurface Runway	334,925
007	Airports	Taft Reseal Resurface Runway	518,832
		Total FY 2026-27	**$3,909,397**

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 1.9% 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 2025-26 for cost and funding through debt financing, along with other priority projects for the County or use of General Fund reserves. The FY 2026-27 Recommended Budget includes funding of $136.2 million for major maintenance and capital project needs; however, the County recognizes the importance of the long-term infrastructure needs outlined below, which will require additional fiscal planning and resource allocation.

Summary of Unmet Capital Needs

Project Name	Estimated Costs
Lerdo Water Remediation	$7,000,000
Countywide Facility Improvements	15,872,000
Lake Ming Asphalt Replacement	4,067,000
Replacement of Fire Station (each)	20,000,000
Total	**$46,939,000**

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.

	6/30/2026	Recommended FY 2026-27		6/30/2027
	Ending Balance	Contributions	Uses	Estimated Balance
Reserve - General Purpose	$53,500,000	$0	$0	$53,500,000
Reserve - Tax Litigation	8,819,509	-	-	8,819,509
Designation - Measure K Fiscal Stability	54,737,490	3,786,675	-	58,524,165
Designation - Working Capital	29,452,848	-	-	29,452,848
Designation - Recruitment and Retention	15,000,000		-	15,000,000
Designation - Retirement	68,529,022	-	-	68,529,022
Designation - Public Safety Recruitment/Retention	624,000	-	-	624,000
Designation - Budget Stabilization	31,171,292	-	-	31,171,292
Designation - CWCAP Stabilization	3,000,000	-	-	3,000,000
Designation - East Kern Revitalization Area	2,408,438	1,100,000	(6,000)	3,502,438
Designation - Arvin/Lamont (EOA)	2,656,072	500,000	-	3,156,072
Designation - Oildale (EOA)	2,738,097	400,000	-	3,138,097
Designation - Lost Hills (EOA)	1,841,659	500,000	-	2,341,659
Designation - WESTARZ (EOA)	1,554,088	500,000	-	2,054,088
Designation - Information Technology Projects	30,035,317	-	-	30,035,317
Designation - Sheriff's Aircraft	1,698,146	-	-	1,698,146
Designation - Jail Operations	2,962,803	-	-	2,962,803
Designation - Countywide Blight Remediation	550,000	1,000,000	-	1,550,000
Designation - Road Improvements	4,100,000	300,000	-	4,400,000
Designation - Fire Station 64 Replacement	355,000	-	-	355,000
Designation - Capital Improvements	30,730,793	-	-	30,730,793
Designation - Parks Capital Improvements	3,500,000	-	-	3,500,000
Designation - Infrastructure Replacement	48,783,944	-	-	48,783,944
Designation - Park Maintenance	3,500,000	-	-	3,500,000
Designation - Risk Mitigation	-	30,000,000		30,000,000
TOTAL	$402,248,518	$38,086,675	($6,000)	$440,329,193

FY 2026-27 Recommended Contributions and Uses

For FY 2026-27, 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, 2026, 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:

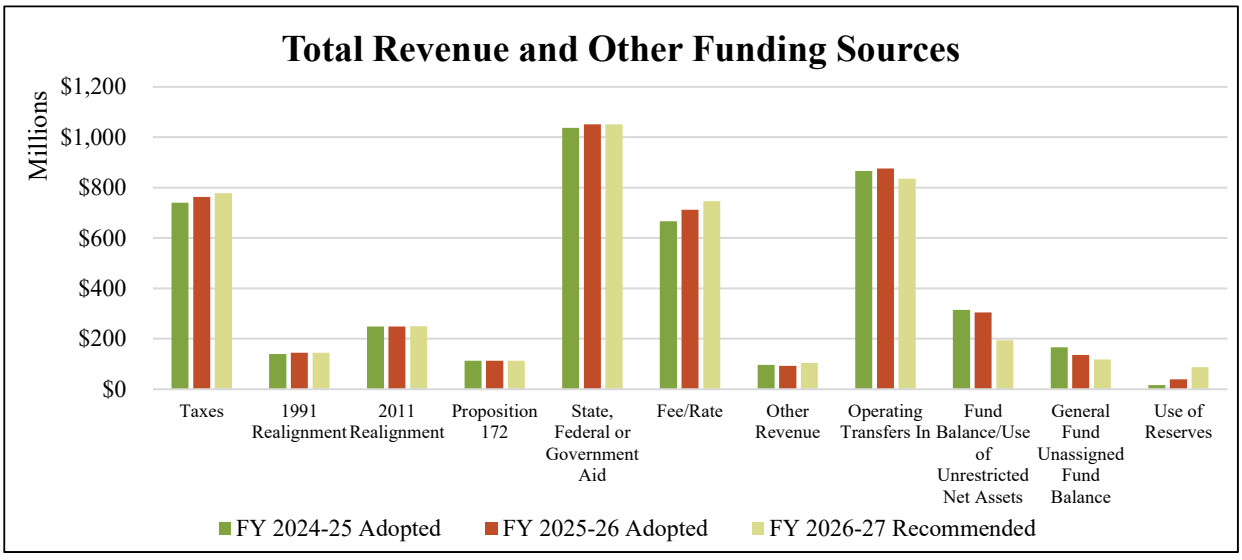
- $1,094,000 contribution of property tax increment revenue to the East Kern Revitalization Area (RENEWBIZ) designation.
- $500,000 contribution of property tax increment to the Arvin/Lamont Economic Opportunity Area.
- $500,000 contribution of property tax increment to the WESTARZ II Opportunity Area.
- $400,000 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.
- $30 million contribution for unanticipated costs associated with Insurance Liability, Health Benefits, and other operational uncertainties. The reserve provides financial protection against fluctuations in insurance premiums, unexpected liability claims, increases in employee health benefit expenses, and emerging risks that may arise.
- $6,000 use of the East Kern Revitalization Area for the Sheriff's Office in FY 2026-27 to support the acquisition of Flock safety cameras.

Total Funding by Source

Total resources available to support County services for FY 2026-27 are $4.4 billion, a decrease of $56.6 million or 1.3% from the FY 2025-26 Adopted 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 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget
Revenue			
Taxes	$739,450,966	$763,359,482	$778,088,126
1991 Realignment	138,628,411	143,821,081	144,052,626
2011 Realignment	248,171,175	248,682,318	250,189,596
Proposition 172	112,768,932	111,954,496	112,631,643
State, Federal or Government Aid	1,037,378,835	1,051,640,308	1,050,857,625
Fee/Rate	666,187,986	711,571,652	746,280,886
Other Revenue	96,295,619	91,844,424	103,998,175
Total Revenue	$3,038,881,924	$3,122,873,761	$3,186,098,677
Other Funding Sources			
Operating Transfers In	$865,610,747	$876,399,543	$834,923,263
Fund Balance/Use of Unrestricted Net Assets	314,547,697	304,851,990	194,195,360
General Fund Unassigned Fund Balance	166,215,674	134,674,944	118,063,997
Use of Reserves	16,418,871	38,527,822	87,431,810
Total Other Funding Sources	$1,362,792,989	$1,354,454,299	$1,234,614,430
Total Revenue and Other Funding Sources	$4,401,674,913	$4,477,328,060	$4,420,713,107



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 current year adopted budget.

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

	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change Between FY 2025-26 & FY 2026-27	Percentage Change
Taxes					
Property Related Revenue	$491,117,096	$504,862,417	$511,372,506	$6,510,089	1.29%
Other Taxes	159,537,801	163,576,282	167,053,625	3,477,343	2.13%
1991 Realignment	138,628,411	143,821,081	144,052,626	231,545	0.16%
2011 Realignment	248,171,175	248,682,318	250,189,596	1,507,278	0.61%
Proposition 172	112,768,932	111,954,496	112,631,643	677,147	0.60%
State, Federal or Government Aid	1,015,111,993	1,031,542,922	1,031,615,454	72,532	0.01%
Fee/Rate	329,229,569	357,754,377	351,093,663	(6,660,714)	-1.86%
Other Revenue	69,347,589	64,771,917	73,912,973	9,141,056	14.11%
Subtotal	$2,563,912,566	$2,626,965,810	$2,641,922,086	$14,956,276	0.57%
Enterprise Funds	$167,905,374	$178,787,178	$191,449,028	$12,661,850	7.08%
Internal Service Funds	307,063,984	317,120,773	352,727,563	35,606,790	11.23%
Subtotal	$474,969,358	$495,907,951	$544,176,591	$48,268,640	9.73%
Total County Budget	$3,038,881,924	$3,122,873,761	$3,186,098,677	$63,224,916	2.02%

Property Related Revenue

Property related revenue of $511.4 million primarily consists of funding from property taxes. The FY 2026-27 budget reflects an increase of $6.5 million, or 1.3% from the FY 2025-26 Adopted Budget. The growth is driven largely by continued strengthing in the residential real estate market and changes in property ownership, which together contributed to the increased in property related revenue. In contrast, oil and gas property values are estimated to decrease significantly by 15%, reducing their value to $9.5 billion. This decrease partially offsets the gains observed in the residential sector.

Other Taxes

Other taxes of $167 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 $3.5 million, or 2.1% from the FY 2025-26 Adopted Budget. This amount also includes the Measure K sales tax. The budgeted growth is largely driven by continued economic expansion and development activity in the County's unincorporated areas, which has resulted in a higher proportional share of sales and use tax revenue flowing to the County.

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 combined total for 1991 and 2011 Realignment revenue for FY 2026-27 is budgeted at $394.2 million. This amount is $1.7 million, or 0.4%, higher than the adopted budget of $392.5 million for FY 2025-26. This revenue is used for social services, mental health, and law enforcement.

Proposition 172 – Local Public Safety

FY 2026-27 Proposition 172, Local Public Safety revenues are budgeted at a countywide total of $112.6 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 less than 0.1% increase from the current year adopted budget.

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 $351.1 million is anticipated, which is $6.7 million, or 1.9% less than the current year adopted budget. The primary cause of the decrease is changes to anticipated cost recovery for behavioral health patient services.

Other Revenue

Other revenue of $73.9 million primarily includes interest earnings, fines, penalties, and other miscellaneous revenue. This revenue source is anticipated to increase by $9.1 million, or 14.1% from the current year adopted budget. The increase is primarily due to one-time revenue related to capital projects, and revenue for new medical services.

Enterprise Funds

Enterprise Funds revenue totaling $191.4 million is anticipated to increase by $12.7 million, or 7.1%. The budgeted change is primarily the result of increased fees charged to users of County waste disposal sites and increased rates for waste hauling services.

Internal Service Funds

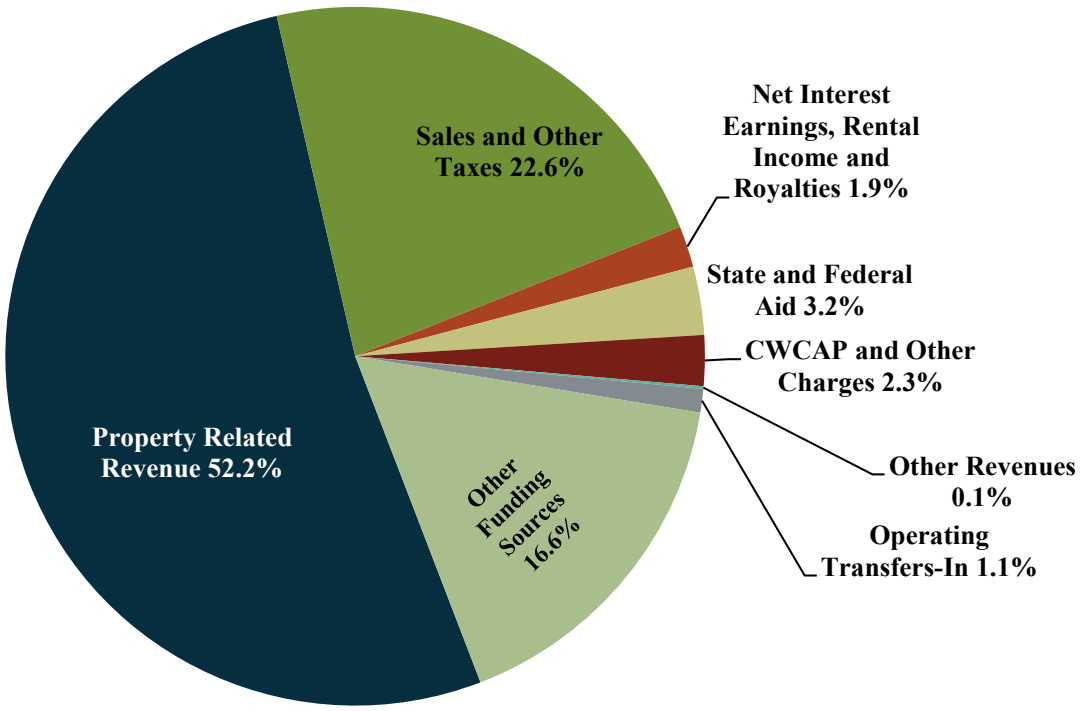
Internal Service Funds totaling $352.7 million are anticipated to increase by $35.6 million, or 11.2%. These funds charge other County departments for specific services, such as fleet, employee and retiree health and dental programs, general liability and worker's compensation insurance, and

unemployment benefits. The budgeted change is primarily due to increases in premiums charged to departments for worker's compensation, general liability, and employee health benefits.

General Fund Discretionary Revenue

General Fund Discretionary Revenue, including fund balance available and uses of reserves, total $712.2 million and represents approximately 59% 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 $156,760,535. 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 $712,167,006 for the FY 2026-27 Recommended Budget:

FY 2026-27 Recommended Budget Discretionary Sources by Category



GENERAL FUND DISCRETIONARY SOURCES THAT PAY FOR NET COUNTY COST

Discretionary Revenue	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	FY2026-27 Recommended
Property Related Revenue:			
Current Secured, Unsecured, Unitary	$215,857,919	$220,696,885	$222,918,628
Property Tax in Lieu (VLF)	129,898,641	136,778,916	137,944,176
Supplemental Property Tax	3,235,000	3,544,840	3,535,371
Property Transfer Tax	3,000,000	3,268,707	4,863,415
Penalty on Current Taxes	2,000,000	2,104,165	1,874,751
Prior Property Taxes, Penalties and Interest	542,000	630,871	804,661
Total Property Tax Related Revenue	$354,533,560	$367,024,384	$371,941,002
Sales and Other Taxes:			
Sales and Use Taxes	$80,091,912	$78,343,769	$79,991,765
Sales and Use Taxes - Measure K	58,187,410	63,816,048	64,808,505
Transient Occupancy Motel Tax	2,800,000	3,156,000	3,092,097
Hazardous Waste Facilities Tax	1,229,200	1,032,575	1,668,144
Franchise Fees	11,300,000	11,093,195	11,024,384
Other Taxes	9,000	174,513	149,255
Total Sales and Other Taxes	$153,617,522	$157,616,100	$160,734,150
Net Interest Earnings, Rental Income and Royalties	$13,570,484	$13,530,263	$13,581,691
Countywide Cost Allocation Plan (CWCAP)	14,417,289	15,795,084	16,711,231
State and Federal Aid	19,813,823	22,931,861	22,476,573
Other Revenue	863,416	1,270,954	852,362
Operating Transfers-In	7,000,000	7,000,000	7,800,000
Total Other Revenue	$55,665,012	$60,528,162	$61,421,857
Total Discretionary Revenue	**$563,816,094**	**$585,168,647**	**$594,097,009**
Other Funding Sources			
Available Fund Balance	$166,215,674	$134,674,944	$118,063,997
Use of Reserves/Designations	3,200,000	9,597,572	6,000
Total Other Funding Sources	**$169,415,674**	**$144,272,516**	**$118,069,997**
Total General Fund Discretionary Revenue and Other Funding Sources	**$733,231,768**	**$729,441,163**	**$712,167,006**

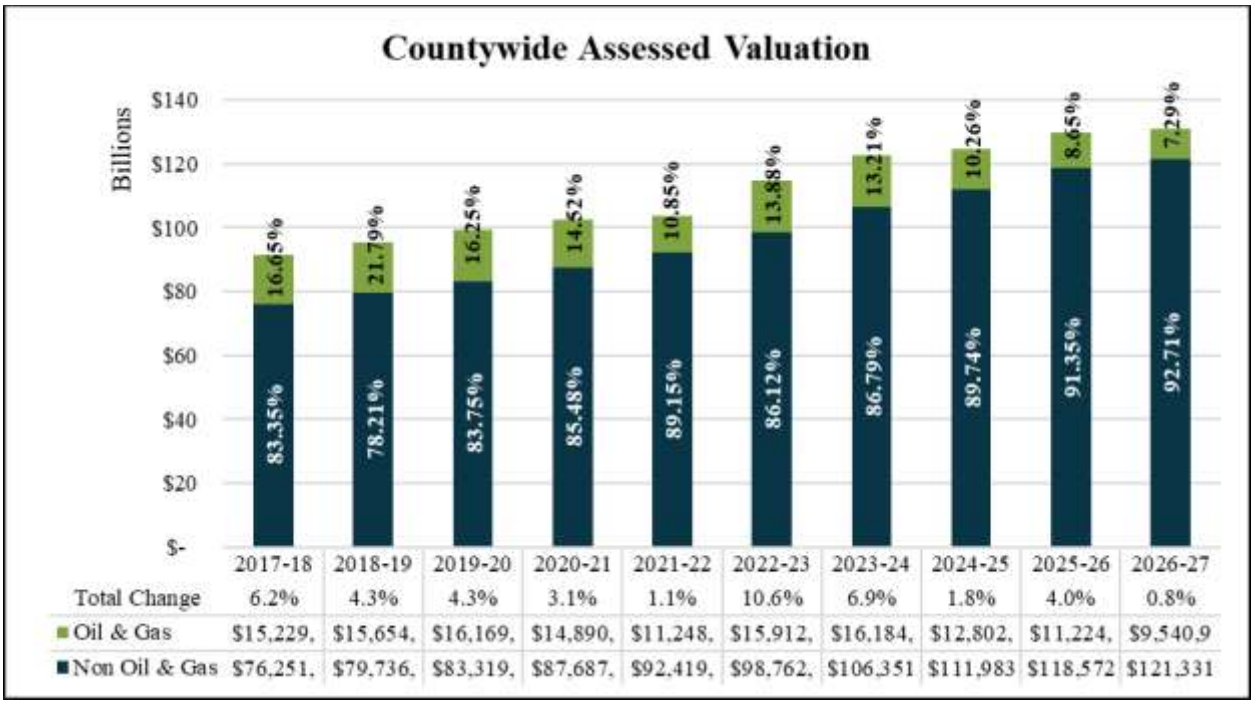
The FY 2026-27 General Fund Discretionary Sources of $712,167,006 includes Discretionary Revenue of $594.1 million and Other Funding Sources of $118.1 million.

Property Tax Related Revenue

Property Tax Related Revenue accounts for approximately 52.2% of General Fund Discretionary Revenue and Other Funding Sources. For FY 2026-27 Property Tax Related Revenue is budgeted to be $4.9 million or 1.3% higher than the Adopted Budget for FY 2025-26. The increase is mainly due to the .9% Assessed Value (AV) growth in FY 2026-27. 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 .9% in the combined taxable assessed value, revenues are anticipated to be $4.9 million or 1.34% higher than budgeted for FY 2025-26.

Improvements in the residential market and changes in ownership resulted in the increase of estimated 2.3% or $2.7 billion in the assessed value of real property. However, oil and gas property value is estimated to decrease by 15%, reducing their value to $9.5 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 7.3% of the total assessed valuation in the County compared to a high of 35.1% in FY 2012-13.



	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Total Change	6.2%	4.3%	4.3%	3.1%	1.1%	10.6%	6.9%	1.8%	4.0%	0.8%
Oil & Gas	$15,229,	$15,654,	$16,169,	$14,890,	$11,248,	$15,912,	$16,184,	$12,802,	$11,224,	$9,540,9
Non Oil & Gas	$76,251,	$79,736,	$83,319,	$87,687,	$92,419,	$98,762,	$106,351	$111,983	$118,572	$121,331

Sales and Other Taxes

Sales and Other Taxes, accounts for approximately 22.6% of General Fund Discretionary Revenue and Other Funding Sources. For FY 2026-27 Sales and Other Taxes Revenue is budgeted to be $3.1 million or 2% higher than the Adopted Budget for FY 2025-26.

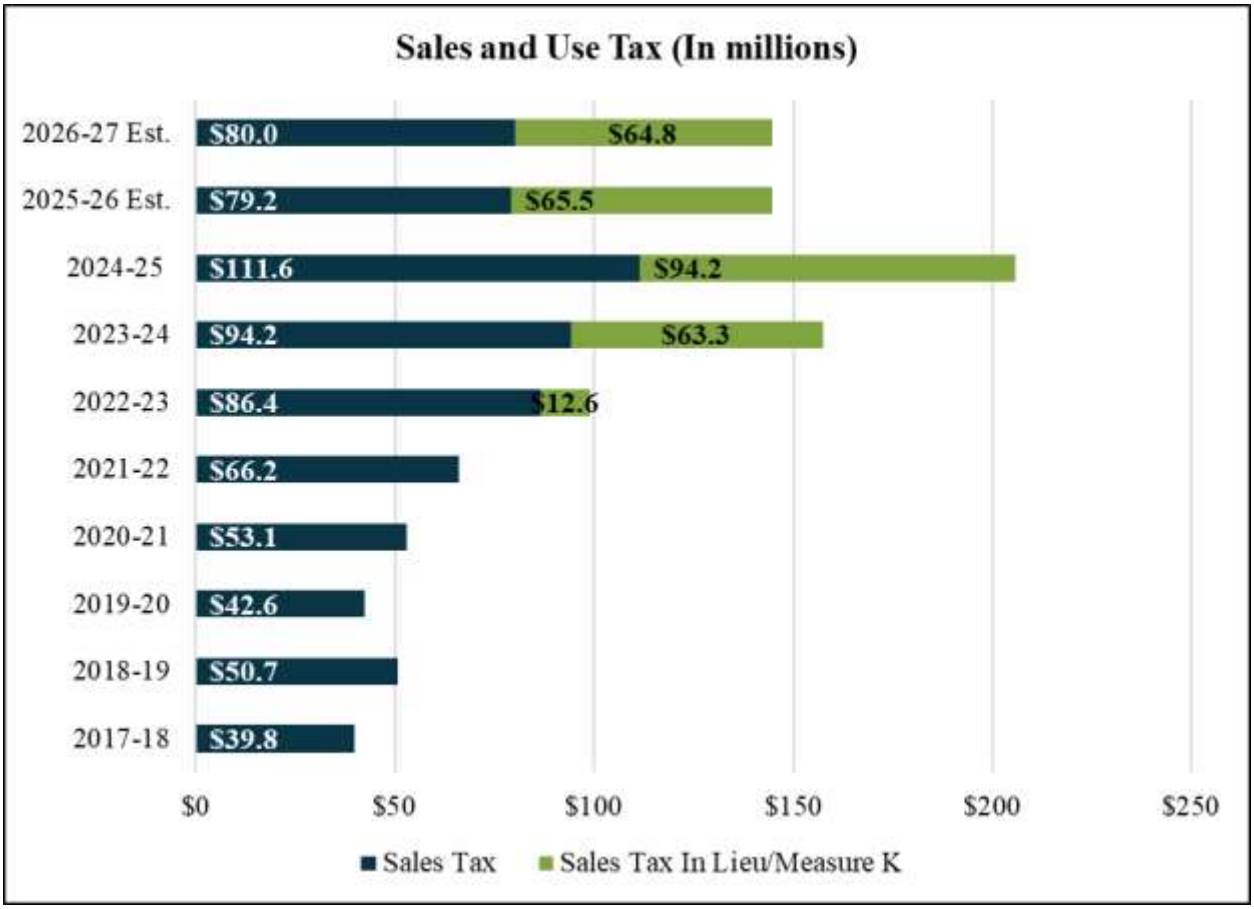
Sales and Use Taxes

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 $64.8 million for FY 2026-27 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 2026-27, Sales and Use Tax revenue is budgeted at $1.6 million more than FY 2025-26 Adopted Budget. Continued growth activities in Unincorporated Areas have increased the County's share of sale and use taxes.

FY 2026-27 ongoing sales tax revenue in the unincorporated area is projected to total $144.8 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. The FY 2026-27 budgeted amount is similar to the adopted FY 2025-26 Adopted Budget.

Other Revenue

Other Revenue, accounts for approximately 8.6% of General Fund Discretionary Revenue and Other Funding Sources. For FY 2026-27 Other Revenue is budgeted to be 893,695 or 1.48% higher than the Adopted Budget for FY 2025-26.

Net Interest Earnings, Rental Income and Royalties

Net interest earnings for FY 2026–27 are projected to total $13.6 million. This estimate reflects current monetary policy conditions and the County's conservative approach to forecasting investment income. The Federal Reserve has maintained the federal funds rate within the 3.50% - 3.75% target range, consistent with market expectations. While the Fed has indicated the potential for one rate reduction later this year and another in 2027, the timing and magnitude of these adjustments remain uncertain. Given this uncertainty, and in recognition of the volatility that can accompany shifts in national economic policy, the County has conservatively budgeted interest earnings at approximately $13.6 million.

Countywide Cost Allocation Plan Revenue

The budgeted Countywide Cost Allocation Plan (CWCAP) revenue amount reflects the recovered allowable costs included in the FY 2026-27 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 2026-27 CWCAP revenue is budgeted to be $916,147 higher than the Adopted Budget for FY 2025-26. 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 $11.8 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 $3.6 million in FY 2026-27, which is the same amount that budgeted in FY 2025-26.

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 $7.8 million.

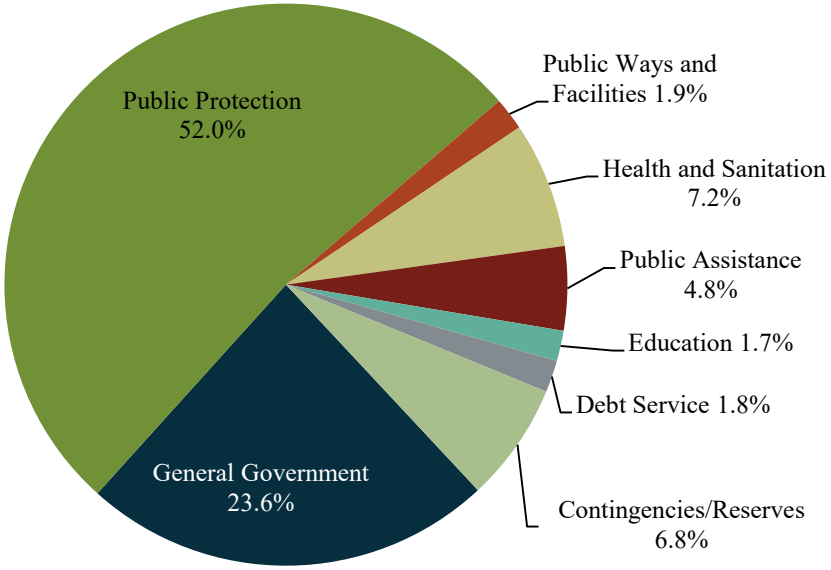
Other Funding Sources

The FY 2025-26 year-end fund balance for the General Fund is estimated at $118.1 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 $6,000 in the use of reserves/designations (Assigned Fund Balance) for the Sheriff's Office in FY 2026-27 to support the acquisition of Flock safety cameras. 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.

FY 2026-27 Recommended Budget
Net General Fund Cost by Function



The schedule on the following page shows a comparison of FY 2025-26 NGFC and FY 2026-27 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. The 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	$191.4	$168.2	(23.1)
Public Protection	356.4	$370.2	13.9
Public Ways and Facilities	13.8	$13.4	(0.4)
Health and Sanitation	60.6	$51.6	(9.0)
Public Assistance	31.7	$34.4	2.7
Education	12.7	$12.4	(0.3)
Debt Service	13.1	$13.1	0.0
Function Subtotal	**$679.6**	**$663.5**	**($16.1)**
Contingencies and Reserves	50.8	48.7	(2.2)
Total Countywide Costs	**$730.4**	**$712.2**	**($18.3)**

The Total Countywide Costs line shown above reflects a Net County Cost decrease overall of $18.3 million.

General Government is decreasing budgeted appropriation by $23.1 million which is primarily due to prior year appropriations included in the FY 2025-26 Adopted Budget for various major preventative maintenance and capital projects.

Public Protection appropriation is increasing by $13.9 million driven largely by higher retirement and health benefit costs for safety employees, salary step advancements, improved retention within safety departments, rising general liability and workers' compensation insurance expenses, and one time vehicle purchases.

Health and Sanitation is decreasing budgeted appropriations by $9 million, reflecting continued operational cost pressures combined with declining federal and state revenues. The reduction also incorporates the prior year's final payment of the County's cost report liability, which does not recur in the current year.

Public Assistance appropriations is increasing by $2.7 million primarily due to the increased County Share of CalFresh Administration costs and an increase in the In-Home Supportive Services Maintenance of Effort requirement.

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 2026-27 THROUGH 2030-31

	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Staffing Expenses	$652.8	$669.1	$664.7	$681.3	$698.3
Operating Expenses	312.3	328.8	335.3	345.6	352.5
Major Maintenance and Capital Expenditures	82.1	10.0	10.2	10.4	10.6
Reimbursements	(20.4)	(21.0)	(21.6)	(22.2)	(22.9)
Contingencies	10.6	6.0	6.1	6.3	6.4
Subtotal Expenditures	$1,037.4	$992.9	$994.7	$1,021.3	$1,044.9
Operating Transfers-Out	250.0	255.0	260.1	265.3	270.6
Contributions to Reserves	38.1	0	0	0	0
Total Requirements	$1,325.5	$1,247.9	$1,254.9	$1,286.6	$1,315.5
Property Tax Related Revenue	$371.9	$379.4	$387.0	$394.7	$402.6
Sales and Use Taxes	144.8	150.6	153.6	161.3	169.3
1991 Realignment Revenue	83.1	84.7	86.4	88.1	89.9
Other Taxes	15.9	16.1	16.3	16.4	16.6
State/Federal or Governmental Aid	169.9	169.9	169.9	169.9	169.9
Fee/Rates	118.8	121.2	123.6	126.1	128.6
Other Revenue	27.3	28.4	29.8	31.3	32.9
Operating Transfers-In	275.8	281.3	286.9	292.6	298.5
Total Revenue	$1,207.5	$1,231.5	$1,253.4	$1,280.4	$1,308.3
Fund Balance	$118.1	$0.0	($16.4)	($17.9)	($24.0)
Use of Reserves	0.000	0	0	0	0
Surplus (Deficit)	$0.0	($16.4)	($17.9)	($24.0)	($31.3)

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 2026-27 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. Over the next five years, the cost of providing services is expected to rise due to inflationary pressures, labor market conditions, and statewide policy changes. While recent economic strength has boosted property and sales tax revenues, the State's long-term plan to phase out oil extraction continues to pose risks to future assessed valuation. 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 2027-28; therefore, no additional revenue has been included in the forecast.

Expenditures

Staffing Expenses are generally the single largest expenditure category, accounting for approximately 62% 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. Implementation of SB 525, the Healthcare Minimum Wage law, has increased salaries for employees working in healthcare settings, resulting in higher costs for departments such as Public Health and Behavioral Health and Recovery Services. Healthcare benefit costs are also projected to rise over the forecast period. A decline in retirement costs is anticipated in FY 2028-29, when all existing pension obligation bonds are fully paid off.

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 continue to increase the County's pension contribution requirements. 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, to mitigate for potential increases, the County has established a retirement designation to help offset future cost spikes and protect service levels.

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. An average growth rate of 3% is included. Utility expenses, in particular, have continued to rise despite the County's significant investments in solar installations across most facilities. Statewide environmental policies, wildfire related cost recovery by utility providers, and the growing statewide demand for electricity driven by efforts to reduce reliance on oil and gas have all contributed to higher utility rates. Additionally, the opening of new facilities, including the Animal Services facility and the Taft and Rosamond substations, is expected to increase utility and janitorial costs as these sites become fully operational. These expenses will continue to be monitored carefully as changes in the economy will further influence cost trends.

Workers' Compensation and General Liability are also expected to increase. Medical cost is the primary driver as well as the number of cases and complexity of the injuries have increased Workers' Compensation costs. General Liability continues to be challenging, as the County is self insured. The elevated level of claims reflects increased risk exposure, particularly within public safety operations. This heightened risk environment will require ongoing adjustments to premiums or coverage limits to ensure adequate protection against potential legal and financial liabilities. In addition, increases in central service department charges are anticipated, driven primarily by rising salary and benefit costs within key support functions such as County Counsel, General Services, and Information Technology Services. These departments are experiencing higher personnel expenses due to wage adjustments, competitive contracted service costs have also escalated. As a result, internal service rates allocated to departments are expected to rise, contributing to the overall growth in projected expenditures.

Supported by federal and State funding, the County continues to invest in major maintenance and capital improvements, including library renovations, park enhancements, and infrastructure repairs. The forecast does not include any new major projects and only includes routine replacement of equipment at approximately $10 million annually for routine maintenance.

Approximately 70.7% of the total $250 million of Operating Transfers-Out in FY 2026-27 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, the forecast only includes the SNAP Administrative Cost Shift from 15% to 22.5%. Other H.R. 1 impacts are not included in forecast. While the most significant effects of this legislation are scheduled to take effect in Fiscal Year 2027-28, 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 .9% in the combined taxable assessed value, revenues are anticipated to be $4.9 million or 1.34% higher than budgeted for FY 2025-26. Improvements in the residential market and changes in ownership resulted in the increase of estimated 2.3% or $2.7 billion in the assessed value of real property. However, oil and gas property value is estimated to decrease significantly by 15%, reducing their value to $9.5 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 7.3% 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 12 % of General Fund revenue in FY 2026-27. 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% 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. The forecast does not include sales and use tax to transactions involving digital products transferred on tangible media, transferred electronically, or accessed remotely, including prewritten computer software and software as a service (SaaS), which proposes to go into effect January 1, 2027.

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 2025-26 Adopted Budget included $45.7 million of discretionary General Fund resources for major maintenance projects and $14.7 million for capital projects. The FY 2026-27 Recommended Budget includes $30.5 million of discretionary General Fund resources for major maintenance projects and $11.1 million for capital projects.

Significant FY 2025-26 Debt Related Actions

No significant debt related actions occurred during FY 2025-26.

Anticipated FY 2026-27 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.

Long-Term Debt

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, 2026, 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
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	$132,926	$4,785,000	$1,467,550	$1,228,757	$506,314	$46,235,547			$46,235,547
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	$56,488,836	$18,517,396	$47,840,000	$8,447,869	$23,087,943	$4,673,191	$159,055,235	$622,074	$10,658	$159,687,967

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 51.4% 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		
2027	$6,488,836	$16,747,909	$11,885,000	$1,636,562	$36,758,306	2027
2028			$38,115,000	$132,926	$38,247,926	2028
Totals	$6,488,836	$16,747,909	$50,000,000	$1,769,488	$75,006,232	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		
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	$47,840,000	$8,447,869	$56,287,869	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		
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	$23,087,943	$4,673,191	$27,761,134	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		
2027	$622,074	$10,658	$632,732	2027
Totals	$622,074	$10,658	$632,732	Totals

Other Long-Term Debt

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, 2026 the outstanding principal on the loan was $3,095,000. The budgeted payment for FY 2026-27 is $662,781, 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, 2026, the County had three outstanding lease obligations for equipment. The outstanding principal balance as of June 30, 2026 of those lease obligations was $13,081,873. 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
2025-26	$129,704,772	$6,485,239	$0	$6,485,239

Source: Kern County Auditor-Controller

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 2026-27 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. The final budget is adopted on June 30. Any revisions resulting from final property tax assessment outcome and final closing fund balances is presented to the Board typically 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 2026-27 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 cost center(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 cost center 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 cost center or work program is determined by subtracting any program revenue and/or special-purpose fund balances, which are received for that cost center or work program, from the net total expenditures for that cost center 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 cost center 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 cost center'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 ledger account level in each cost center. Expenditures are controlled at the appropriation unit level (i.e., Salaries and Benefits, Services and Supplies, Fixed Assets, etc.) within individual cost centers. 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 ledger account, 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 ledger accounts in a cost center or between cost centers in the same operating fund. The transfer of appropriations between cost centers 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 spend categories within the same ledger account in a cost center 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 spend categories 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 Workday 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 quarterly fiscal outlook reports to the Board of Supervisors. Departments must submit quarterly projections of their budgetary outcomes for the current fiscal year to the County Administrative Office, using actual expenditure and revenue data through September 30, December 31, and March 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
Cost Center: 1000CC
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

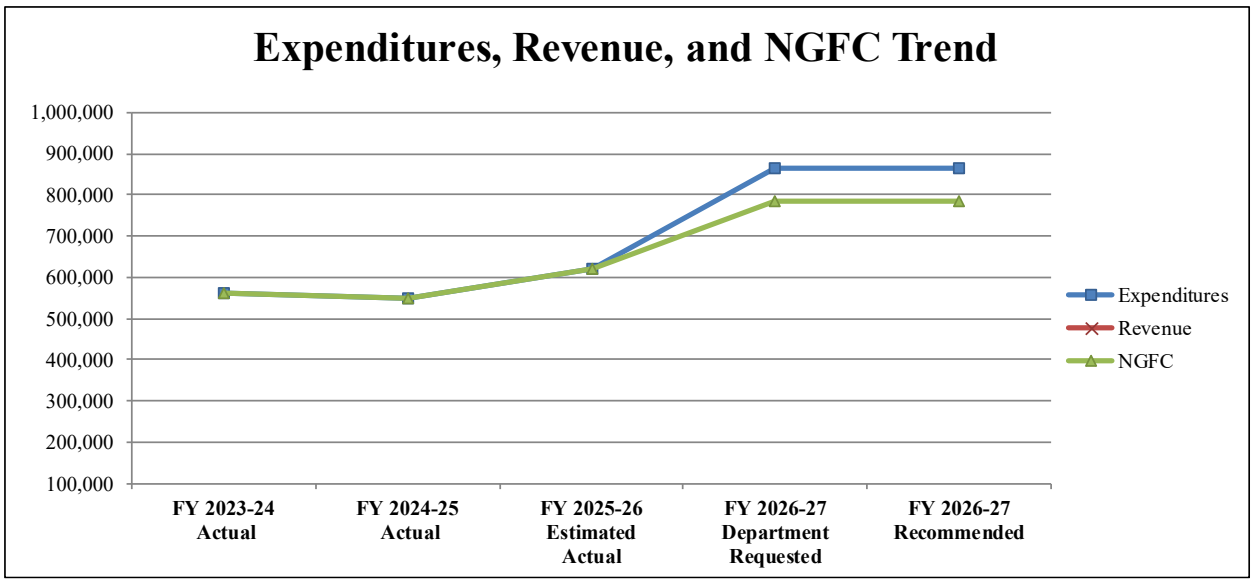
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$524,015	$732,119	$582,228	$711,618	$711,618
Services and Supplies	23,013	50,535	37,885	71,036	71,036
Other Financing Uses	0	70,775	0	82,653	82,653
TOTAL EXPENDITURES	**$547,028**	**$853,429**	**$620,113**	**$865,307**	**$865,307**
Less Available BSI *	$0	$70,775	$0	$82,653	$82,653
NET GENERAL FUND COST	**$547,028**	**$782,654**	**$620,113**	**$782,654**	**$782,654**
BSI Ending Balance *	$70,775	N/A	$70,775	N/A	N/A

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

Most of the expenditures for this budget are associated with salaries and benefits. This department is primarily funded by general purpose revenue of the General Fund through an allocation of Net General Fund Cost.

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 employee benefits.



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 2026-27, 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**

Board of Supervisors – Second District

Supervisor: Chris Parlier, Elected
Fund: General
Cost Center: 1001CC
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

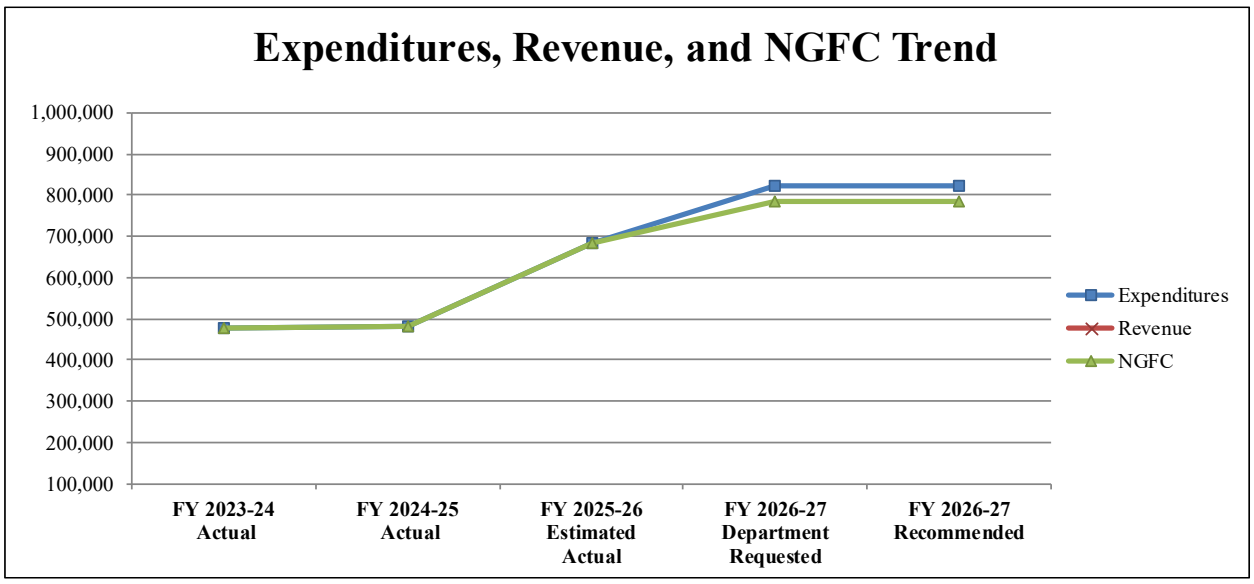
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$449,128	$698,171	$616,369	$674,476	$674,476
Services and Supplies	31,939	84,483	68,345	108,178	108,178
Other Financing Uses	0	26,759	0	38,300	38,300
TOTAL EXPENDITURES	**$481,067**	**$809,413**	**$684,714**	**$820,954**	**$820,954**
Less Available BSI *	$0	$26,759	$0	$38,300	$38,300
NET GENERAL FUND COST	**$481,067**	**$782,654**	**$684,714**	**$782,654**	**$782,654**
BSI Ending Balance *	$26,759	N/A	$26,759	N/A	N/A

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

A majority of the expenditures for this budget are associated with salaries and benefits. This department is primarily funded by general purpose revenue of the General Fund through an allocation of Net General Fund Cost.

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 employee benefits.



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 2026-27, 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**

Board of Supervisors – Third District

Supervisor: Jeff Flores, Elected
Fund: General
Cost Center: 1002CC
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

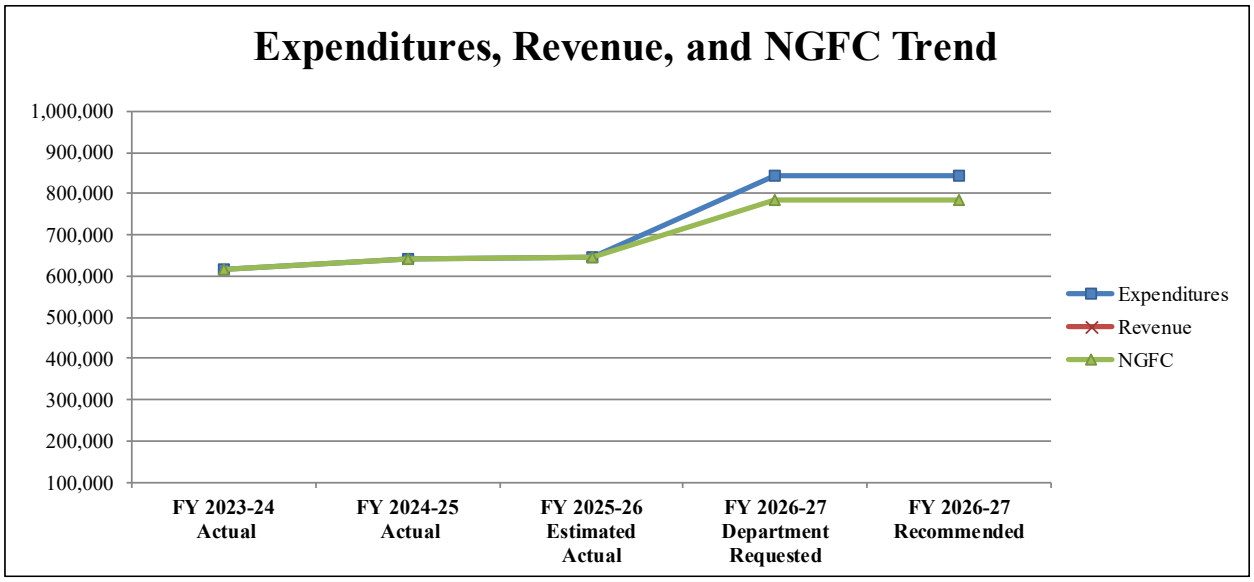
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$605,125	$736,087	$612,614	$719,601	$719,601
Services and Supplies	35,150	46,567	32,157	63,053	63,053
Other Financing Uses	0	54,549	0	59,057	59,057
TOTAL EXPENDITURES	**$640,275**	**$837,203**	**$644,771**	**$841,711**	**$841,711**
Less Available BSI *	$0	$54,549	$0	$59,057	$59,057
NET GENERAL FUND COST	**$640,275**	**$782,654**	**$644,771**	**$782,654**	**$782,654**
BSI Ending Balance *	$54,549	N/A	$54,549	N/A	N/A

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

A majority of the expenditures for this budget are associated with salaries and benefits. This department is primarily funded by general purpose revenue of the General Fund through an allocation of Net General Fund Cost.

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 employee benefits.



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 2026-27, 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**

Board of Supervisors – Fourth District

Supervisor: David Couch, Elected
Fund: General
Cost Center: 1003CC
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

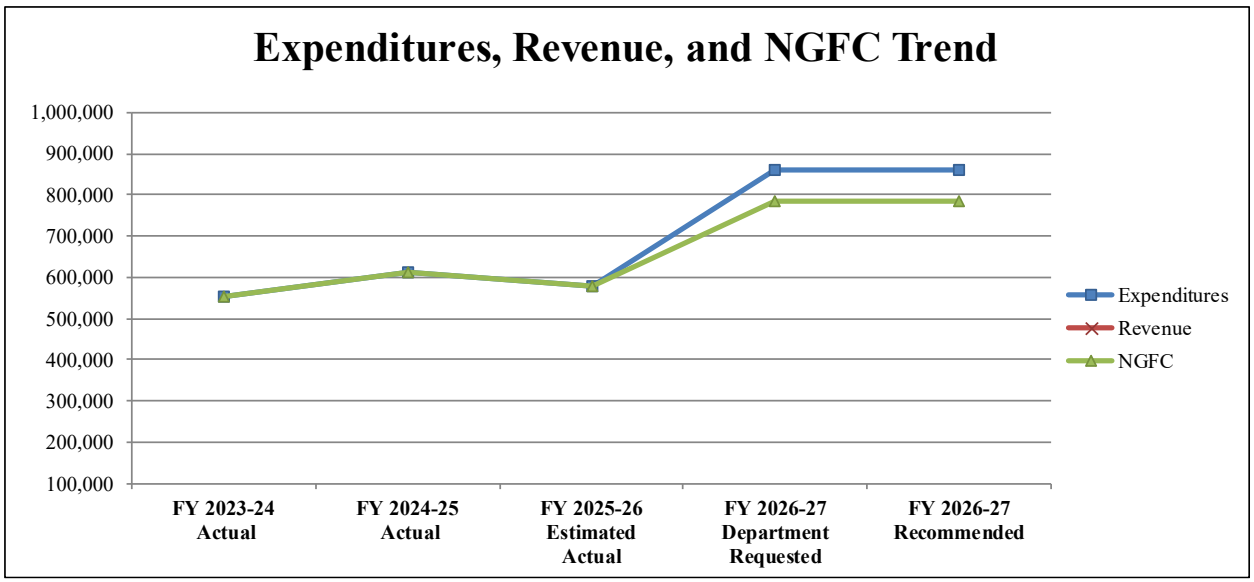
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$585,467	$711,871	$543,168	$709,186	$709,186
Services and Supplies	27,000	70,783	36,186	73,469	73,469
Other Financing Uses	0	69,124	0	79,403	79,403
TOTAL EXPENDITURES	**$612,467**	**$851,778**	**$579,354**	**$862,058**	**$862,058**
Less Available BSI *	$0	$69,124	$0	$79,403	$79,403
NET GENERAL FUND COST	**$612,467**	**$782,654**	**$579,729**	**$782,655**	**$782,655**
BSI Ending Balance *	$69,124	N/A	$69,124	N/A	N/A

Major Expenditures and Revenue in 2026-27 Recommended Budget

Most of the expenditures for this budget are associated with salaries and benefits. This department is primarily funded by general purpose revenue of the General Fund through the allocation of Net General Fund Cost.

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 employee benefits.



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 2026-27, 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**

Board of Supervisors – Fifth District

Supervisor: Leticia Perez, Elected
Fund: General
Cost Center: 1004CC
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

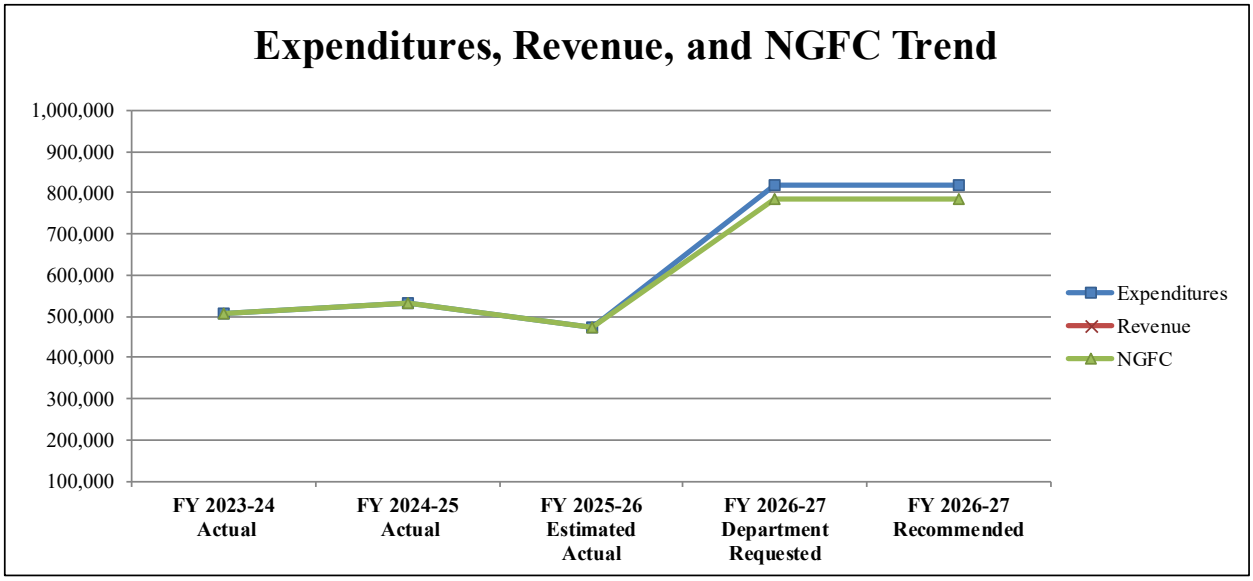
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$496,746	$722,471	$450,569	$717,767	$717,767
Services and Supplies	36,760	60,183	21,082	64,887	64,887
Other Financing Uses	0	34,615	0	36,084	36,084
TOTAL EXPENDITURES	**$533,506**	**$817,269**	**$471,651**	**$818,738**	**$818,738**
Less Available BSI *	$0	$34,615	$0	$36,084	$36,084
NET GENERAL FUND COST	**$533,506**	**$782,654**	**$471,651**	**$782,654**	**$782,654**
BSI Ending Balance *	$34,615	N/A	$34,615	N/A	N/A

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

A majority of the expenditures for this budget are associated with salaries and benefits. This department is primarily funded by general purpose revenue of the General Fund through an allocation of Net General Fund Cost.

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 four full-time positions and includes sufficient appropriations to accommodate the increased costs associated with employee benefits.



Staffing Changes and Operational Impacts

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

Summary of Authorized Positions

The department has four authorized permanent positions, all of which have been budgeted to be filled during FY 2026-27, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	4	0	0	4	4	0	4
Total	4	0	0	4	4	0	4

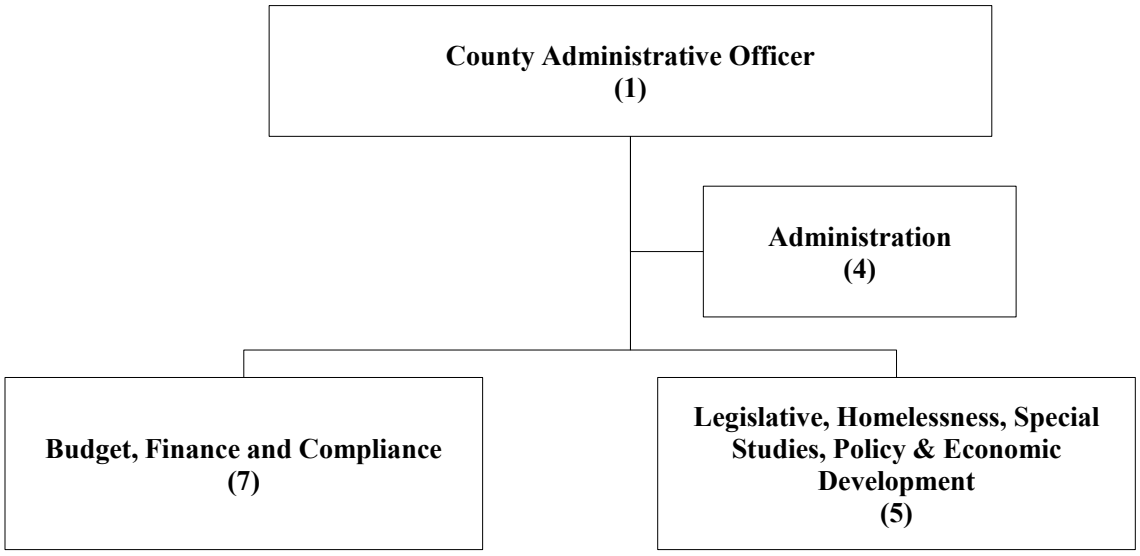
Administration

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

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 2024-25 and 2025-26 Accomplishments

- Coordinated with Human Resources Division to create new classifications to improve efficiency and customer service in the Public Works permitting process.
- Completed the Neighbor-to Neighbor grant program, a $500,000 grant to build neighborhood resiliency and economic development in the Kern River Valley. The grant program delivered 305 community events focused on wellness, disaster preparedness, and social connection to approximately 2,600 attendees.
- Implemented the Pathways to Prosperity Program, a $250,000 entrepreneurship program that resulted in 18 business start-ups.
- Implemented the Kern Biz small business façade improvement grant program to support reinvestment in commercial corridors and neighborhood businesses.
- Actively engaged and lobbied for 36 State bills in the 2025 legislative session achieving a 53% success rate, including passage of SB 858 which established a standalone Registrar of Voters in Kern. Lobbied nine federal bills in the 2025 session including passage of H.R. 3944, the Military Construction and Veterans Affairs Appropriations Act, which secured $8.9 million to plan and design a new child development center at Naval Air Weapons Station China Lake.

County Administrative Office

Department Head: Nancy Anderson
Fund: General
Cost Center: 1124CC

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. The Countywide efforts for Economic Development and Homelessness are also housed within the department.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$3,861,497	$4,283,042	$3,972,438	$4,239,242	$4,239,243
Services and Supplies	182,458	591,808	354,530	454,307	454,307
Other Financing Uses	0	850,743	0	1,020,166	1,020,166
TOTAL EXPENDITURES	**$4,043,955**	**$5,725,593**	**$4,326,968**	**$5,713,715**	**$5,713,716**
Expend. Reimb.	($158,365)	($46,500)	($114,688)	($13,200)	($13,200)
TOTAL NET EXPENDITURES	**$3,885,589**	**$5,679,093**	**$4,212,280**	**$5,700,515**	**$5,700,516**
REVENUE:					
Licenses and Permits	$8,500	$8,500	$8,500	$8,500	$8,500
Miscellaneous	37,902	0	0	0	0
Other Financing Sources:					
American Rescue Plan Act	564,706	351,000	346,787	203,000	203,000
TOTAL REVENUE	**$611,108**	**$359,500**	**$355,287**	**$211,500**	**$211,500**
Less Available BSI *	$0	$850,743	$0	$1,020,166	$1,020,166
NET GENERAL FUND COST	**$3,274,482**	**$4,468,850**	**$3,856,993**	**$4,468,849**	**$4,468,850**
BSI Ending Balance *	$34,615	N/A	$850,743	N/A	N/A

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

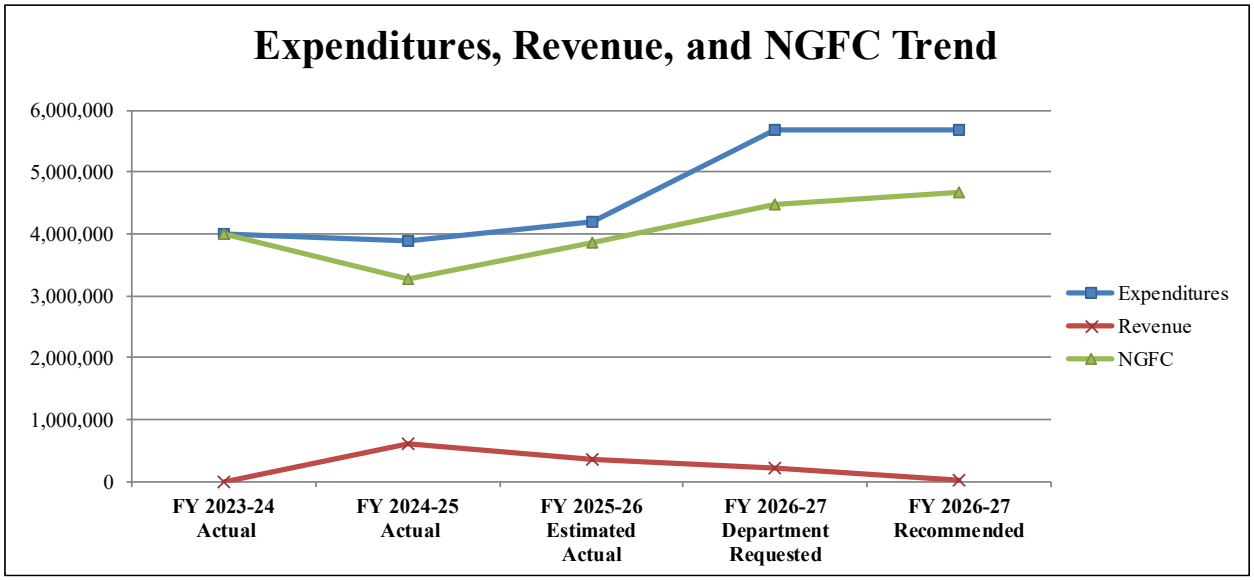
The majority of expenditures for the department are associated with staff costs and supplies necessary to perform the functions of the office. The budget unit is funded primarily by an allocation of Net General Fund Cost. Additionally, the department receives reimbursement of staff costs for eligible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

Budget Changes and Operational Impacts

In FY 2026-27, the County will fully expend the $174.8 million in funding received from the U.S. Department of the Treasury through the American Rescue Plan Act (ARPA). As a result, reimbursement for staff assigned to administer ARPA-funded programs will end. The recommended budget includes a final allocation of $203,000 to cover the salaries and benefits of staff responsible for implementing these programs.

The department also administers Measure K funds, and the recommended budget includes an $80,000 allocation for administrative costs. In addition, economic development staff funded through a $799,444 allocation of Measure K have been tasked with implementing countywide economic development initiatives. These efforts include coordinating with regional partners to support business growth, streamlining permitting processes, identifying zoning needs, and reducing barriers to long-term economic development and investment.

The recommended budget provides sufficient appropriations to accommodate the increased costs associated with employee benefits.



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 2026-27 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
1	Deputy Budget and Finance Director
5	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 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of unserved/underserved locations in Kern County receiving access to high-speed broadband internet	1,238	2,000	2,814	2,500
Number of public/private partnership projects that provide communities/neighborhoods with high-speed broadband internet.	4	4	4	5

Providing high-speed internet or broadband services in certain parts of the County is an ongoing challenge, particularly those in sparsely populated areas or with rugged terrain. 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 the County. To assist in bridging the digital divide, the County has actively partnered with four Internet Service Providers (unWired, AT&T, Frontier, Ripple) to help facilitate high-speed broadband projects in the following areas: Buttonwillow, Rosamond, Lost Hills, Inyokern/Ridgecrest, Boron, and other unserved neighborhoods west of Bakersfield and in unincorporated areas of metropolitan Bakersfield. The County will continue to forge additional public-private partnerships with ISPs to facilitate additional projects in FY 2026-27 and support applications to secure funding through State and federal grants and other resources where available. The goal for FY 2026-27 is to engage in a minimum of five public-private partnerships, leading to high-speed broadband internet access to a minimum of 2,500 new households or businesses.

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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of Kern County shelter residents to acquire employment	129	140	104	140
Number of exits to permanent housing from Kern County shelters	121	139	117	139
Reduce the number of residents that are self-exists/involuntary exits from County shelters	309	550	549	550
Number of positive exits to all housing placements from Kern County Shelters	N/A	175	153	175

FY 2025-26 Estimated Actual reflects data through April 2026; therefore, the numbers are lower than the target. 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. Successful exits to permanent housing are evaluated for 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. This measure was changed during FY 2025-26 to reflect the number of self-exits and involuntary exists only, removing qualifications of not receiving case management services. This new data point generally measures how many people are leaving shelter to return to the street versus a positive exit.

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will strengthen and diversify our regional economy.

Department Goal: Help make Kern County the State leader in key industry clusters (carbon management, renewable energy and fuel production, aerospace, business services, advanced manufacturing) and create jobs with sustainable wages.

Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of jobs created through Advance Kern	428	500	428	450
Number of jobs created through Econ. Development Partners	200	225	51	225
Small business capital infusion dollars secured	$7,112,620	$7,000,000	$4,674,605	$7,000,000
Kern County unemployment compared to the State of California	Kern County 8.5% (+73%) State of CA 4.9%	Kern County TBD (+70%) State of CA TBD	Kern County 8.9% (+64%) State of CA 5.4%	Kern County TBD (+65%) State of CA TBD

These measures bolster and support the County's strategic objective to establish Kern as the best place to start and grow a business in the State of California by 2030. The County seeks to elevate and align workforce development to key industry clusters, attract and support new businesses in key industry clusters, and sustain our efforts that incentivize business and job growth through Advance Kern. The number of jobs created through Advance Kern fell short of the FY 2025-26 target of 500; However, the workforce development objective has remained consistent and represents a sustained commitment to our workforce development in key industry clusters. Advance Kern, which provides tax incentives for job growth, demonstrates successful outcomes and maintains several projects in pipeline. Additional job creation is anticipated in the coming year(s) through continued outreach and future agreements under the incentive program, as more businesses consider locating in Kern County.

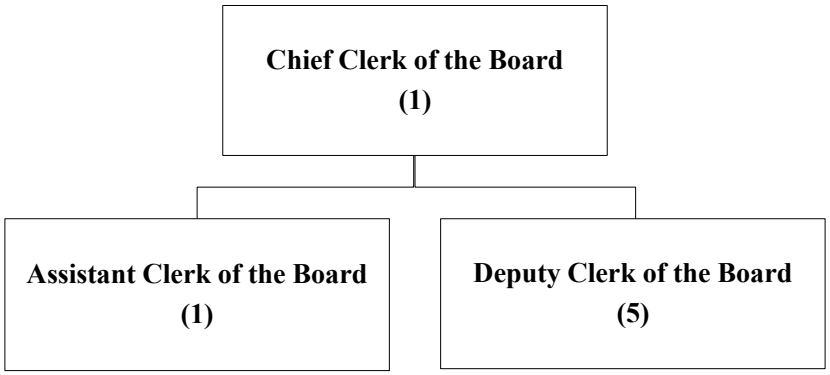
These measures serve as key indicators of the effectiveness of its economic development partners, ensuring that the County's investments are yielding measurable outcomes aligned with broader economic goals. The primary objective is to elevate workforce development by aligning it with Kern County's core industries and attracting new businesses, supporting entrepreneurship, and encouraging growth in key sectors. These metrics will guide improvements to incentive programs that foster job creation and capital investment. Ultimately, this data-driven approach ensures strategic decision-making and long-term economic resilience across the region.

The annual unemployment rate for the State of California was 5.4% in the most recent 12-month period from May 2025 through April 2026. During the same period, Kern County's unemployment rate of 8.9% was 64% higher than the State's rate. Though this represents outperformance compared to the FY 2025-26 benchmark – 70% greater than the State of California, the Kern County annual rate has increased 4.7% compared to the prior year actual of 8.5%. The goal for FY 2026-27 is to improve Kern County's unemployment rate to +65% higher than the State's unemployment rate.

Mission Statement

To provide exceptional customer service to the County and its residents while preserving the past, documenting the present, and ensuring access to official County records and information.

Organizational Chart



Fiscal Year 2024-25 and 2025-26 Accomplishments

- Successfully transitioned to a new Chief Clerk of the Board following the retirement of the former Clerk.
- Implemented an Assessment Appeals application fee, generating approximately $74,000 in additional revenue.
- Implemented county-wide electronic filing of Form 700 – Statement of Economic Interests, resulting in process improvements and streamlined filing.
- Established a program enabling remote participation in Board of Supervisors meetings in compliance with SB 707.
- Achieved disposition or obtained two-year waivers for all 1,705 property tax assessment appeal applications filed in 2023, which met the statutory deadline of November 30, 2025.

Clerk of the Board

Department Head: Nancy Anderson
Fund: General
Cost Center: 1006CC

Function: General Government
Activity: Legislative and Administrative

Description of Major Services

The Clerk of the Board Division within the County Administrative Office prepares and publishes Board of Supervisors agendas, attends Board meetings, records official Board actions, and prepares 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 division also records the actions of the Assessment Appeals Board and other designated entities as required.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$846,764	$1,083,296	$1,095,355	$975,484	$975,484
Services and Supplies	239,375	318,339	322,516	337,501	337,501
Other Charges	0	0	125	200	200
Other Financing Uses	0	79,109	0	0	79,109
TOTAL EXPENDITURES	**$1,086,139**	**$1,480,744**	**$1,417,996**	**$1,313,185**	**$1,392,294**
Expend. Reimb.	($25,942)	($80,000)	($115,379)	($80,000)	($80,000)
TOTAL NET EXPENDITURES	**$1,060,197**	**$1,400,744**	**$1,302,617**	**$1,233,185**	**$1,312,294**
REVENUE:					
Charges for Services	$142,522	$177,500	$231,825	$225,360	$225,360
TOTAL REVENUE	**$142,522**	**$177,500**	**$231,825**	**$225,360**	**$225,360**
Less Available BSI *	$0	$79,109	$0	$0	$79,109
NET GENERAL FUND COST	**$917,675**	**$1,144,135**	**$1,070,792**	**$1,007,825**	**$1,007,825**
BSI Ending Balance *	$162,180	N/A	$79,109	N/A	N/A

* BSI = Budget Savings Incentives

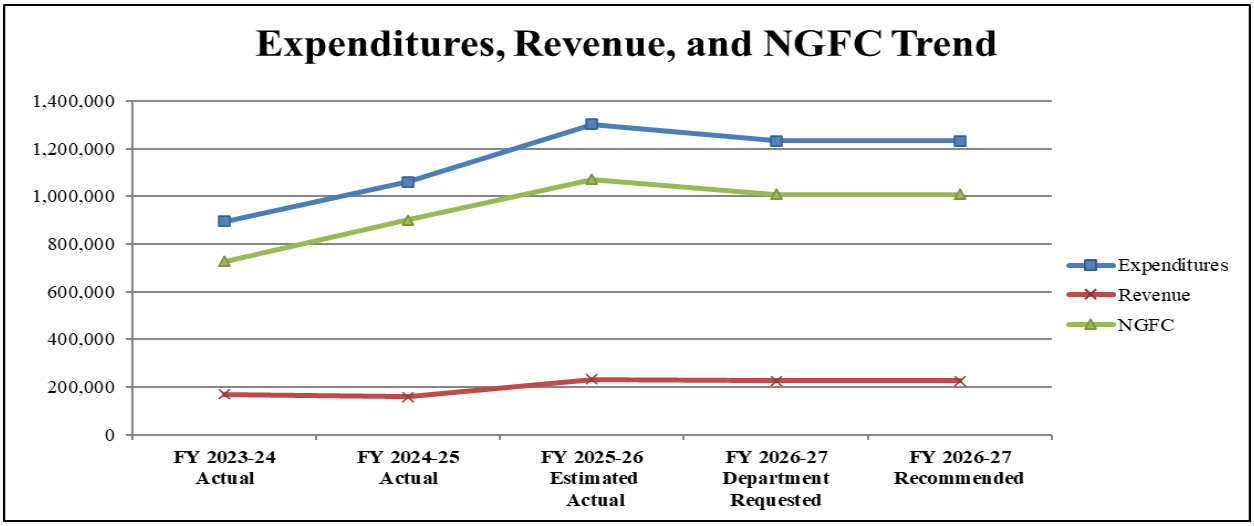
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of 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. The recommended budget includes a decrease of approximately $107,000 in salaries and benefits from FY 2025-26 due to the prior year's one time NGFC allocation used to cover costs related to the retirement of the previous Clerk of the Board. 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 September 2025, the Clerk of the Board instituted an Assessment Appeals filing fee of $75 per

application that brought in $74,325 in revenue. The department projects FY 2026-27 revenue for the filing fee to be similar. In FY 2026-27, 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 sufficient appropriations to maintain current levels of service.



Staffing Changes and Operational Impacts

The recommended budget includes funding for all seven authorized positions. This maintains existing 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 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Total Number of Ordinances enacted	N/A	N/A	46	50
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	6,476	7,000	6,476	7,000
Total number of views on Board meeting video/agenda/summary website page	39,890	40,000	39,890	40,000

The department's primary goal to promote responsible and efficient government by improving customer service to county departments and constituents and promoting citizen participation and transparency in County government. This is measured using various performance indicators.

The department continually strives to provide County departments with timely processing of Agreements, Resolutions, and Ordinances in an effort to consistently support the efficiency of County business and responsible practices.

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 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
Cost Center: 1007CC

Function: General Government
Activity: Legislative and Administrative

Description of Major Services

Appropriations in this budget support 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.

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. Software licenses and implementation costs associated with several new software systems are also included.

The operating costs of the Low Barrier Navigation Center and other efforts to address homelessness are also being included in this budget.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$647,084	$848,000	$671,079	$857,123	$857,123
Services and Supplies	18,229,468	25,395,130	17,761,074	13,070,997	16,519,168
Other Charges	1,155,433	2,611,000	0	1,171,000	1,171,000
Other Financing Uses	25,243	25,810	25,545	25,810	25,810
TOTAL EXPENDITURES	**$20,057,228**	**$28,879,940**	**$18,457,698**	**$15,124,930**	**$18,573,101**
REVENUE:					
Intergovernmental	$1,867,032	$2,900,000	$7,429,107	$480,000	$480,000
Charges for Services	70,559	52,000	21,561	21,000	21,000
Miscellaneous	0	0	19,749	0	0
Other Financing Sources:					
Opioid Settlement	1,404,621	109,708	0	0	0
TOTAL REVENUE	**$3,342,211**	**$3,061,708**	**$7,470,417**	**$501,000**	**$501,000**
NET GENERAL FUND COST	**$16,715,017**	**$25,818,232**	**$10,987,281**	**$14,623,930**	**$18,072,101**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

Expenditures 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. Operating costs associated with the County's efforts to address homelessness are also included. This budget is primarily funded by an allocation of Net General Fund Cost.

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. $984,000 in consultant fees for legislative reviews, sales tax, rebate payments and expert fees necessary for assessment appeals litigation is included. An additional $1 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. 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. New software license costs associated with the new constituent relations management system as well as the cost related to implementation of Senate Bill 707 Open Meetings, requiring the County to take additional steps to encourage participation in public meetings, are included.

The County continues to identify homelessness as one of its most significant and complex strategic challenges, requiring a coordinated countywide response and close collaboration with local, regional, and state partners to effectively support vulnerable residents. Increasing rates of both sheltered and unsheltered homelessness, coupled with uncertain and fluctuating state funding, have intensified the need for integrated, data-driven planning, stronger interagency coordination, and expanded interim and permanent housing solutions. Costs associated with several County homelessness initiatives are included in the recommended budget.

Funding is included for operation of the M Street Low Barrier Navigation Center (LBNC), which expands transitional housing capacity for individuals experiencing homelessness through an agreement with Community Action Partnership of Kern. This program is funded through the Permanent Local Housing Allocation provided by the California Department of Housing and Community Development in FY 2025-26. In addition, carryforward Homeless Housing, Assistance and Prevention (HHAP) grant funding will support youth outreach services, mobile shower services, the Mojave Drop-In Clinic, and the Homeward Bound Program.

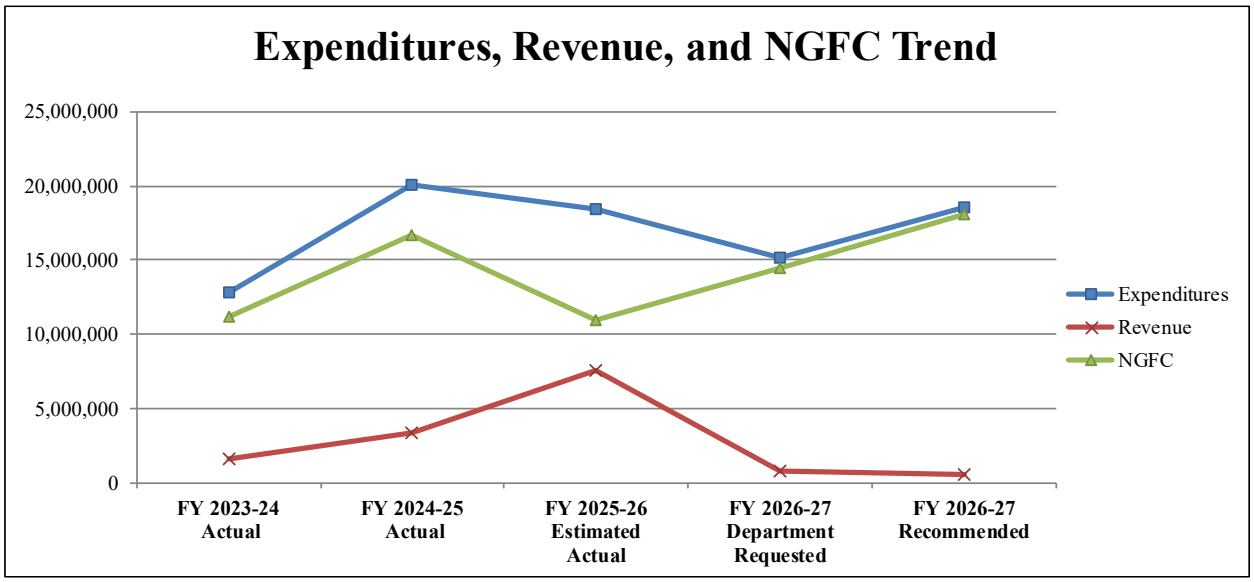
Two programs previously funded through American Rescue Plan Act (ARPA) revenues are now supported by a $1.1 million General Fund allocation and an anticipated $480,000 allocation from the Behavioral Health Bridge Housing State grant. Hope on Hart, operated in partnership with Hope the Mission, is a tiny home emergency shelter program consisting of 50 individual units and is part of the County's expanding shelter portfolio. The program provides a safe, low-barrier environment where individuals experiencing homelessness can stabilize, receive individualized

case management services, and work toward permanent housing solutions. The Safe Camping Program, operated by Community Action Partnership of Kern, provides a structured, low-barrier outdoor living environment designed to offer stability, safety, and supportive services for individuals experiencing unsheltered homelessness. The program offers designated tent spaces, on-site security, hygiene facilities, meals, and individualized case management as an alternative to unmanaged encampments. The additional funding included in the recommended budget will allow both programs to continue through FY 2026-27; however, an ongoing funding source will need to be identified for subsequent fiscal years.

FY 2025-26 estimated actual expenditures include several one-time costs that are not anticipated in FY 2026-27. These include payments to agencies participating in the Fentanyl Misuse and Overdose Task Force; a one-time $650,000 allocation to the Lost Hills Utility District for improvements to the water distribution system; $300,000 allocation to the Lamont Public Utility District; $5.5 million to support construction of the Hard Rock Fire Station and Sheriff Substation; and $1 million allocated in FY 2024-25 to support construction of the Open Door Network's new family shelter.

The recommended budget also includes contributions to the Local Agency Formation Commission, the Kern County Museum to support operations of the County-owned facility, and $291,000 for cultural, educational, and humanitarian services that benefit the public countywide. A General Fund contribution to Child Support Services is included under Other Financing Sources to cover association dues.

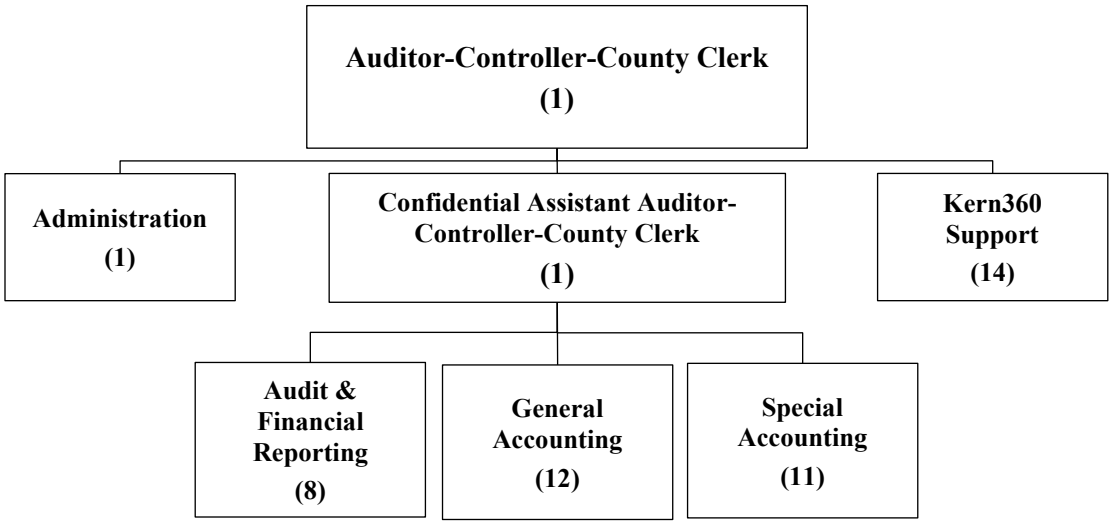
Other revenue sources are limited to supplemental roll assessment fees and property tax administration charges that reimburse the cost of activities performed by the AAB. No additional opioid settlement funds are included as the underlying agreement for emergency room navigation services ended.



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 2024-25 and 2025-26 Accomplishments

- Issued the Adopted County Budget book and the Tax Rate book.
- Earned the GFOA award for the County's Annual Comprehensive Financial Report for FY 2023-24.
- 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 and in the process of implementing human resources and payroll functionality.

Auditor-Controller

Department Head: Aimee X. Espinoza, Elected
Fund: General
Cost Center: 1134CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$4,592,159	$7,336,215	$6,261,946	$7,439,199	$7,439,199
Services and Supplies	852,530	733,332	747,997	718,742	718,742
Other Financing Uses	0	1,240,416	0	1,368,927	1,368,927
TOTAL EXPENDITURES	**$5,444,689**	**$9,309,963**	**$7,009,943**	**$9,526,868**	**$9,526,868**
Expend. Reimb.	($417,657)	($475,000)	($363,200)	($556,286)	($556,286)
TOTAL NET EXPENDITURES	**$5,027,031**	**$8,834,963**	**$6,646,743**	**$8,970,582**	**$8,970,582**
REVENUE:					
Charges for Services	$1,327,747	$1,097,200	$1,269,134	$1,144,000	$1,144,000
Miscellaneous	(5,231)	5,000	3,078	5,000	5,000
TOTAL REVENUE	**$1,322,515**	**$1,102,200**	**$1,272,212**	**$1,149,000**	**$1,149,000**
Less Available BSI *	$0	$1,240,416	$0	$1,368,927	$1,368,927
NET GENERAL FUND COST	**$3,704,516**	**$6,492,347**	**$5,374,531**	**$6,452,655**	**$6,452,655**
BSI Ending Balance *	$1,240,416	N/A	$1,240,416	N/A	N/A

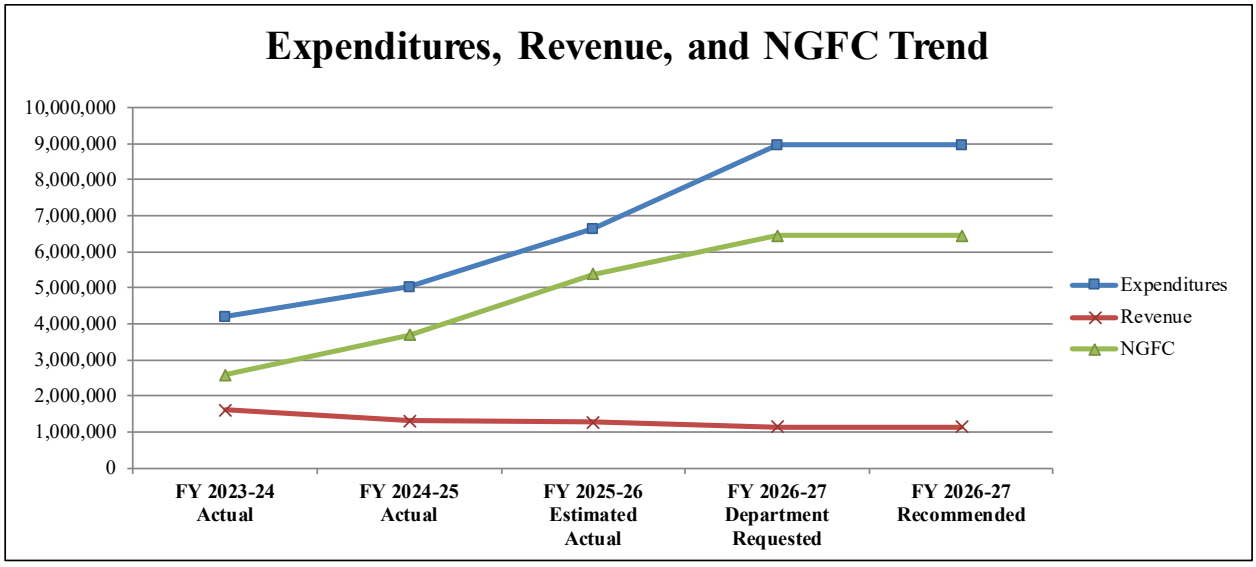
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

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). Budgeted expenditures are relatively flat compared to FY 2025-26. In FY 2025-26, the department added a number of staff for the "Kern360" Enterprise Resource Planning (ERP) financial system, increasing the department's budget over FY 2024-25.

Budget Changes and Operational Impacts

The recommended budget is essentially status quo, compared FY 2025-26. The department implemented the financial/general ledger portion of the new ERP system at the end of FY 2024-25 and will continue to work on implementing the Human Capital Management (HCM) portion for human resources and payroll functions in FY 2026-27. Expenditure reimbursements of $373,000 will also offset some operating costs, which include reimbursements from other departments for audit services and staff time for election administration.

The department has Budget Savings Incentive (BSI) credits of $1.4 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; however, the budget also includes an attrition adjustment of $183,000 in Expenditure Reimbursements to account for use of Extra Help staff and anticipated delays in filling vacant positions.

Summary of Authorized Positions

The recommended budget includes 48 authorized permanent positions, all of which have been budgeted to be filled during FY 2025-26, as indicated below.

Auditor-Controller

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	3	0	0	3	3	0	3
Audit & Reporting	8	0	0	8	8	0	8
General Accounting	12	0	0	12	12	0	12
Special Accounting	11	0	0	11	11	0	11
Kern360 Support	14	0	0	14	14	0	14
Total	48	0	0	48	48	0	48

Administration

	Classification
1	Auditor-Controller-County Clerk
1	Confidential Asst. Auditor
1	Confidential Admin. Assistant
3	**Requested Total**

Audit & Financial Reporting

	Classification
1	Auditor-Controller Division Chief
2	Auditor-Controller Senior Accountant
5	Senior/Accountant
8	**Requested Total**

Kern360 Support

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

General Accounting - Payroll & Accounts Payable

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

Special Accounting - Financial Management & Property Taxes

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

Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of completed audits as prioritized in approved audit plan	35.3%	100%	76.0%	100%
Percentage of on-time property tax payment allocations	100%	100%	100%	100%

In FY 2025-26 the department realigned the audit division with a new Audit Chief, an Auditor-Controller Senior Accountant, a Senior Accountant, and an Accountant, all of whom continue to build their audit skills and improve the quality and quantity of internal audits. With a primary focus on risk and uniformity, the internal audit division has been working to improve how risk is evaluated and how audits are determined each year. Staff continue to attend trainings, research best practices, and reassess audit techniques. The internal audit plan for FY 2026-27 will align with current resources and further 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of years the GFOA Certificate of Excellence in Financial Reporting is received	28	29	29	30
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%

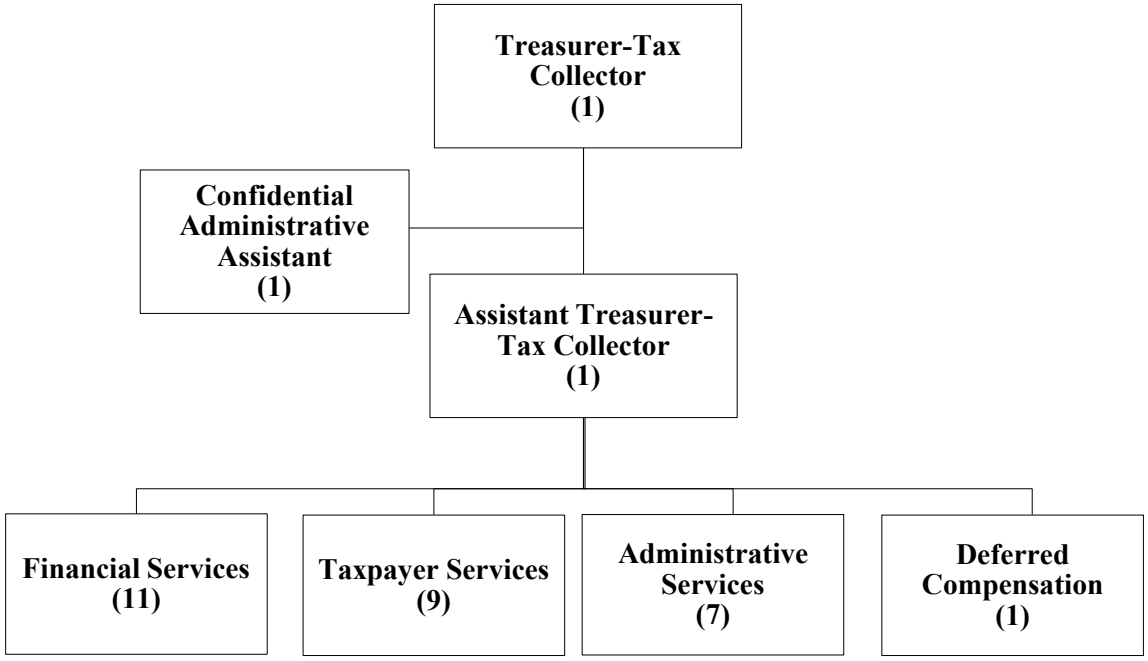
These measured objectives directly relate to accuracy across various areas of the office. The GFOA Certificate of Excellence in Financial Reporting is an enormous project that consolidates Countywide fiscal results and produces the County's Annual Comprehensive Financial Report (ACFR). The ACFR is critical 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 timely services to the community. 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.

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 to provide enhanced retirement benefits.

Organizational Chart



Fiscal Year 2024-25 and 2025-26 Accomplishments

- Collected over $1.6 billion in secured property taxes and nearly $139.2 million in unsecured property taxes in FY 2024-25.
- Grew the Treasury Investment Pool to more than $7.3 billion at the end of FY 2024-25, providing liquidity for over 200 public agency pool participants and earning more than $242 million in earnings for all Treasury Pool participants.
- Managed more than 19,000 participant accounts in the Deferred Compensation Plan 1 and Plan 2 programs with assets of over $940 million.

Treasurer-Tax Collector

Department Head: Jordan Kaufman, Elected
Fund: General
Cost Center: 1009CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$3,728,409	$4,349,399	$3,403,109	$4,475,004	$4,475,004
Services and Supplies	3,186,230	3,304,827	2,638,305	3,174,969	3,174,969
Other Financing Uses	0	862,710	0	0	986,678
TOTAL EXPENDITURES	**$6,914,639**	**$8,516,936**	**$6,041,414**	**$7,649,973**	**$8,636,651**
REVENUE:					
Fines and Forfeitures	$278,579	$310,000	$361,223	$305,000	$305,000
Charges for Services	5,289,377	5,446,259	4,247,645	5,465,158	5,465,158
Miscellaneous	864,618	37,000	53,501	37,000	37,000
Other Financing Sources:					
Redemption Systems	60,000	861,934	383,961	886,703	886,703
TOTAL REVENUE	**$6,492,574**	**$6,655,193**	**$5,046,330**	**$6,693,861**	**$6,693,861**
Less Available BSI *	$0	$862,710	$0	$0	$986,678
NET GENERAL FUND COST	**$422,065**	**$999,033**	**$995,084**	**$956,112**	**$956,112**
BSI Ending Balance *	$862,710	N/A	$862,710	N/A	N/A

* BSI = Budget Savings Incentives

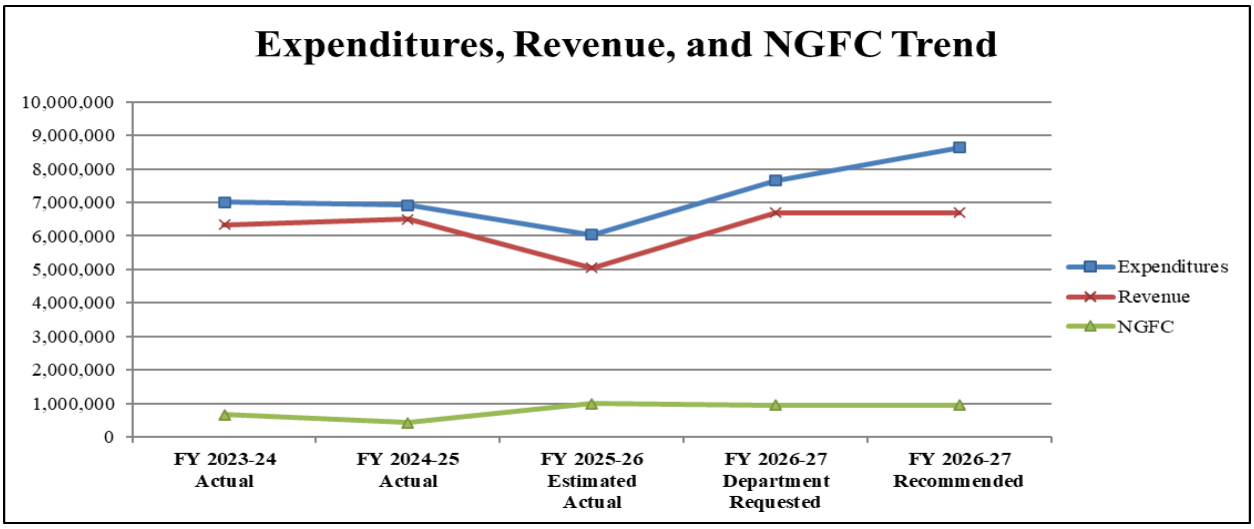
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of expenditures for this cost center 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 maintains current levels of service. Salaries and Benefits costs are increasing compared to FY 2025-26 adopted as the department is expecting to fill currently vacant positions. Services and Supplies costs 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 $886,703 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.



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.

Summary of Authorized Positions

The recommended budget includes 31 authorized permanent positions, all of which are budgeted to be filled.

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 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of Secured Taxes Collected	97.25%	100%	97.50%	100%
Percentage of Unsecured Taxes Collected	96.99%	100%	97.00%	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 2025-26, both secured and unsecured collection rates were in line with annual averages.

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: Maximize the level of customer service to the taxpayer.

Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Average wait time for incoming taxpayer telephone calls	13 sec.	20 sec.	14 sec.	18 sec.

This indicator measures the average time a taxpayer waits in 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 2026-27 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.

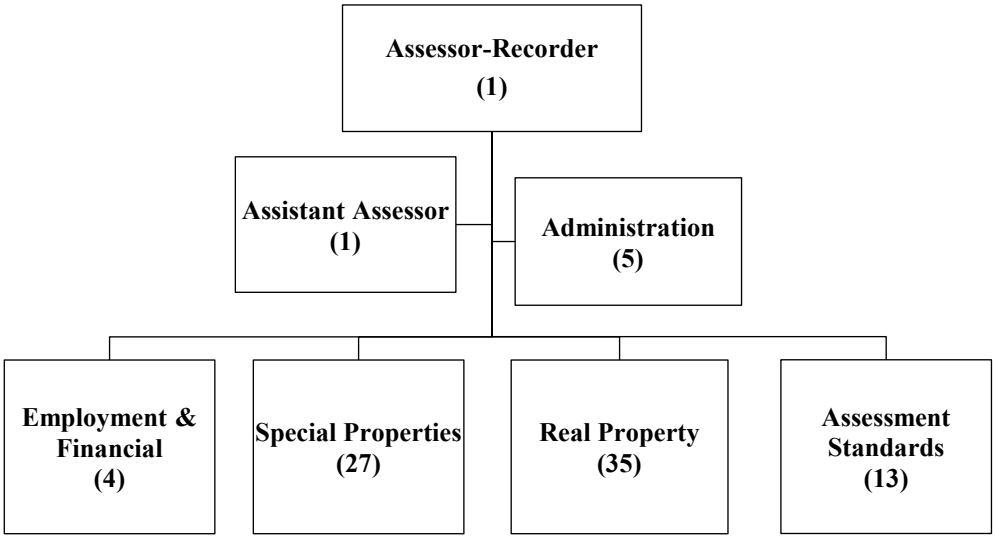
Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of deferred compensation participants in Plan 1	12,722	13,000	13,050	13,200
Number of deferred compensation participants in Plan 2	5,932	5,800	6,100	6,200
Percentage of new employees taking advantage of the deferred compensation employer match	54.9%	100%	57.7%	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 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 greater participation from those represented employees is encouraged.

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 2024-25 and 2025-26 Accomplishments

- Completed four special hearing assessment appeals where the Assessor prevailed.
- In FY 2024-25, reviewed approximately 6,500 single family, multi-family, and mobile home properties and 23,000 residential and rural zoned vacant land in Section 51 status. Currently reviewing approximately 6,000 commercial, industrial, single family, multi-family, and mobile home properties and approximately 22,000 residential and rural zoned vacant land in Section 51 status.
- Completed the 2025 assessment roll on time and is on track to timely complete the 2026 assessment roll, remaining in full compliance with the Revenue and Taxation code.
- Resolved nearly 849 assessment appeals in current year.
- Completed the valuation of Valley Beverages, bottling facility which is estimated to add $100 million to the tax roll; Valued 711,000 square foot Nestle distribution warehouse which estimated to add approximately $160 million to the tax roll.
- Enhanced the Direct Enrollment Software System to significantly reduce production man-hours and strengthen overall customer service.
- Continued the development on a paperless work-flow project that is expected to improve customer service, reduce labor costs and increase operational efficiency.

Assessor

Department Head: Laura Avila, Elected
Fund: General
Cost Center: 1010CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$9,393,662	$11,038,204	$9,994,245	$11,292,235	$11,292,235
Services and Supplies	774,372	895,392	884,331	950,730	950,730
Other Financing Uses	0	1,639,699	0	0	1,853,011
TOTAL EXPENDITURES	**$10,168,034**	**$13,573,295**	**$10,878,576**	**$12,242,965**	**$14,095,976**
Expend. Reimb.	$0	$0	$0	$0	($526,445)
TOTAL NET EXPENDITURES	**$10,168,034**	**$13,573,295**	**$10,878,576**	**$12,242,965**	**$13,569,531**
REVENUE:					
Use of Money/Property	$40,873	$35,000	$44,000	$40,000	$40,000
Charges for Services	3,240,453	3,206,975	3,024,725	3,108,150	3,108,150
Miscellaneous	41	25	0	0	0
Other Financing Sources:					
Recorder	66,150	69,500	69,500	73,000	73,000
TOTAL REVENUE	**$3,347,518**	**$3,311,500**	**$3,138,225**	**$3,221,150**	**$3,221,150**
Less Available BSI *	$0	$1,639,699	$0	$0	$1,853,011
NET GENERAL FUND COST	**$6,820,517**	**$8,622,096**	**$7,740,351**	**$9,021,815**	**$8,495,370**
BSI Ending Balance *	$1,639,699	N/A	$1,639,699	N/A	N/A

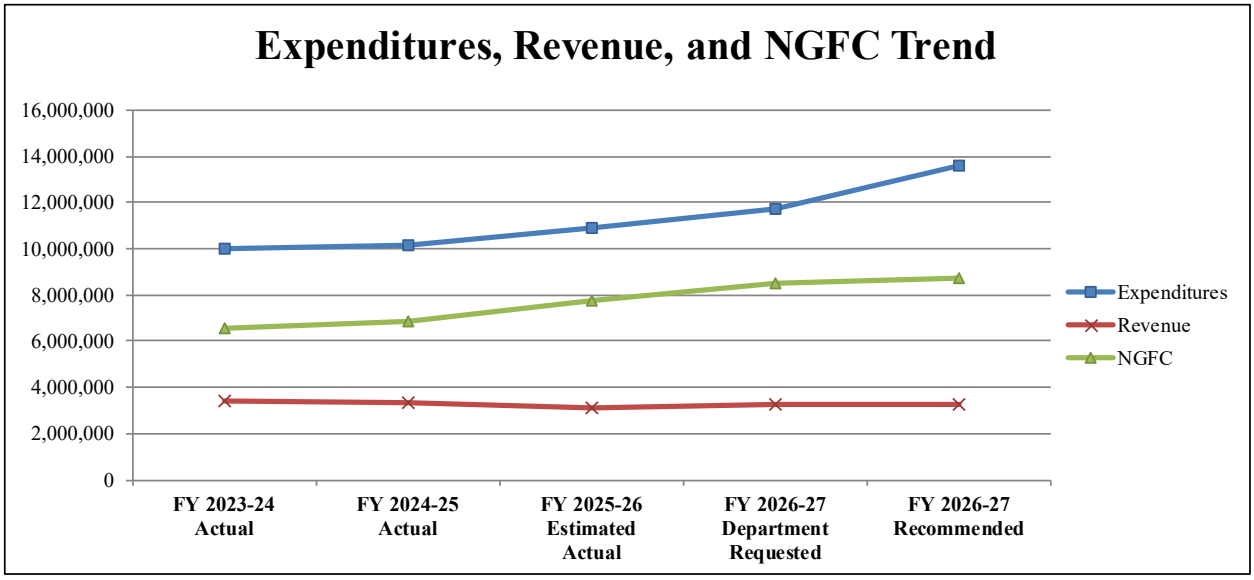
* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of expenditures for this cost center 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 includes an NGFC amount that allows the department to maintain operations. The department plans to use $526,445 in Budget Savings Incentive credits in order to maintain services and meet the NGFC guidelines. Salaries and Benefits reflect an increase of $204,031 compared to the prior year adopted. This slight increase is due to funding one additional position and increases in health benefits costs. The projected actual Salaries and Benefits cost is lower than budget due to vacancies, which the department is anticipating filling in FY 2026-27. Services and Supplies reflect an increase of $55,338 compared to prior year adopted due to anticipated increase in data processing costs.



Staffing Changes and Operational Impacts

No service level impacts are anticipated as a result of budget changes. The recommended budget includes 86 authorized positions, after the addition of one (1) Supervising Appraiser and the deletion of one (1) Senior Appraiser positions.

Summary of Authorized Positions

The recommended budget includes 86 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
Employment & Financial	4	0	0	4	4	0	4
Special Properties Support	27	0	0	27	27	0	27
Real Property	35	1	(1)	35	35	0	35
Assessment Standards	13	0	0	13	13	0	13
Total	86	1	(1)	86	86	0	86

Administration

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

Real Property

	Classification
1	Fiscal Support Supervisor
2	Fiscal Support Specialist
1	Appraisal Assistant
5	Assessment Technician
3	Supervising Appraiser
6	Senior Appraiser
17	Appraiser I/II/III
35	**Current Total**
	Additions/Deletions
(1)	Senior Appraiser
1	Supervising Appraiser
35	**Requested Total**

Employment & Financial

	Classification
1	Administrative Coordinator
2	Fiscal Support Specialist
1	Fiscal Support Technician
4	**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
6	Appraiser I/II/III
1	Fiscal Support Supervisor
1	Fiscal Support Specialist
1	Fiscal Support Technician
4	Assessment Technician
27	**Requested Total**

Assessment Standards

	Classification
4	GIS Technician I/II
1	Engineering Technician I/II/III
1	Fiscal Support Supervisor
2	Fiscal Support Specialist
5	Assessment Technician
13	**Requested Total**

Fiscal Year 2026-27 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: Work efficiently and effectively through close of the roll year to ensure timely revenue to the General Fund.

Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 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.

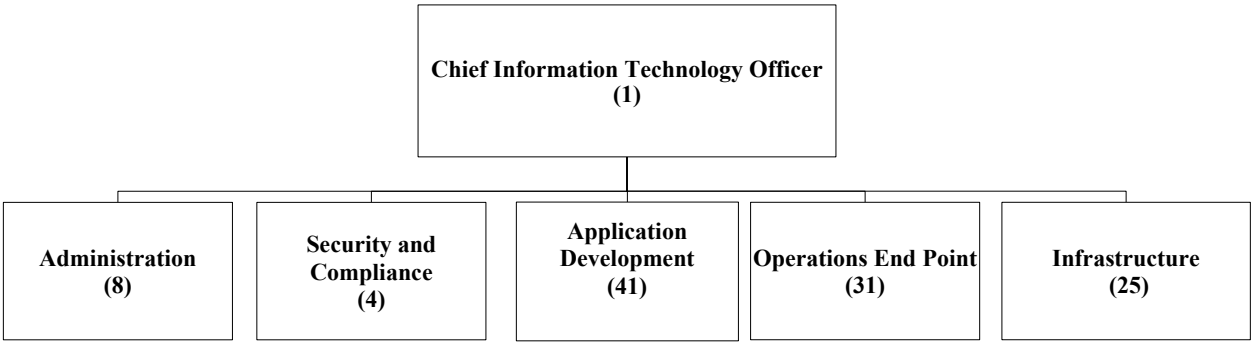
Department Goal: Utilize technology to improve and align business capabilities with resources, and customer demands and expectation

Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Average number of days to process title transfers	40	30	40	30
Number of appraisals done through direct enrollment processes	2,000	3,500	2,900	3,500
Average number of months to process regularly scheduled appeals	9.63	7	9.16	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.				

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 2024-25 and 2025-26 Accomplishments

- The division centralized Wi-Fi to improve wireless consistency, security, and supportability across County facilities.
- The division implemented Starlink and SD-WAN to provide reliable connectivity to remote landfills, road yard locations and Buena Vista Water Park lacking traditional ISP access.
- Since July 1, 2025, the division monitored/triaged 414,217 alerts, blocked approximately 300,000 phishing emails (including 104,882 in the last 90 days), delivered 20,167 Security Awareness Trainings (with 56% completion), and executed 20,669 phishing simulations (with a 5% phish rate).
- The division implemented CyberLab to strengthen penetration testing capabilities and enhance forensic analysis workflows.
- The division replaced nearly 700 Windows 10 devices with new Windows 11 hardware and executed 1,300 in place upgrades.
- The division delivered key infrastructure upgrades, including the County Counsel iVOS modernization, the Recorder's AS400 OS upgrade (V7R3 → V7R4), and SIM card management for 250 iPads supporting the 2025 special election.
- The division successfully migrated Accela to a SaaS environment, reducing downtime and eliminating on premises maintenance, which allows ITS staff to focus on higher value development and enables integrations such as OpenCounter and KernTOPS.

Information Technology Services

Department Head: Nancy Anderson
Fund: General
Cost Center : 1011CC

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

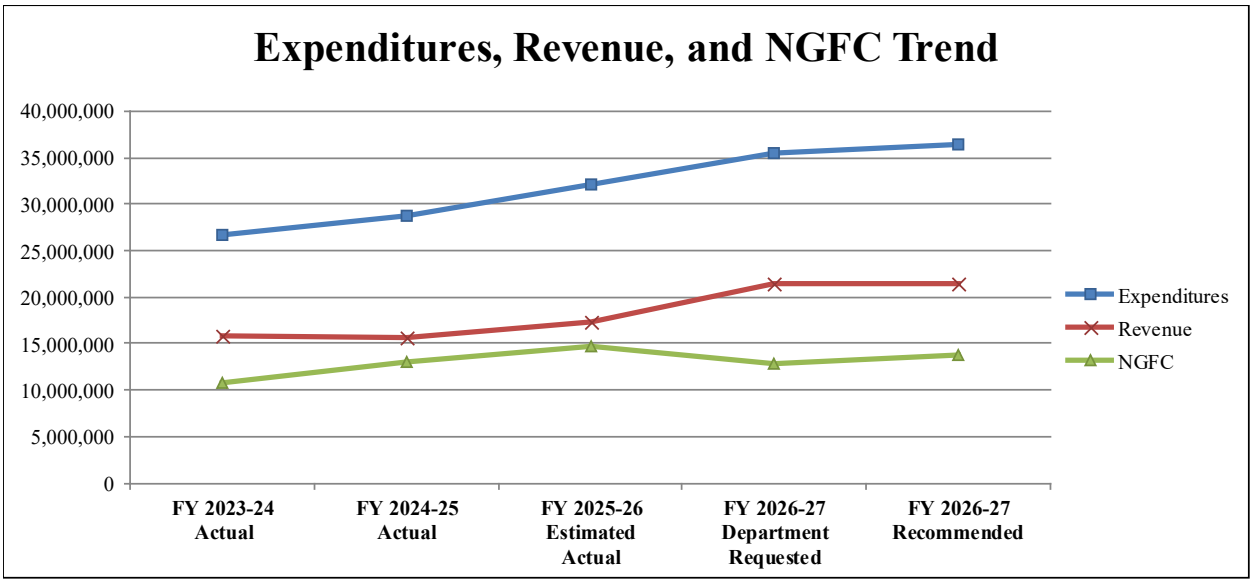
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$15,362,703	$18,050,637	$16,563,191	$19,096,634	$19,096,632
Services and Supplies	21,707,583	25,160,124	25,217,654	25,618,107	26,573,067
Other Charges	(16,790)	0	0	0	0
Capital Assets	201,662	0	0	0	0
Other Financing Uses	45,357	1,216,925	0	1,216,925	1,216,925
TOTAL EXPENDITURES	**$37,300,515**	**$44,427,686**	**$41,780,845**	**$45,931,666**	**$46,886,624**
Expend. Reimb.	($8,592,916)	($9,271,317)	($9,655,423)	($10,438,563)	($10,438,563)
TOTAL NET EXPENDITURES	**$28,707,600**	**$35,156,369**	**$32,125,422**	**$35,493,103**	**$36,448,061**
REVENUE:					
Charges for Services	$15,598,709	$17,559,674	$17,342,884	$18,962,684	$18,962,684
Miscellaneous	0	1,500,000	105	2,500,000	2,500,000
Automated County Warrant System	50,000	0	0	0	0
TOTAL REVENUE	**$15,648,709**	**$19,059,674**	**$17,342,989**	**$21,462,684**	**$21,462,684**
Less Available BSI *	$0	$1,216,925	$0	$1,216,925	$1,216,925
NET GENERAL FUND COST	**$13,058,891**	**$14,879,770**	**$14,782,433**	**$12,813,494**	**$13,768,452**
BSI Ending Balance *	$1,216,925	N/A	$1,216,925	N/A	N/A

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of expenditures for this cost center 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 $1 million in Salaries and Benefits, primarily due to recent compensation increases and rising health benefit costs. Additionally, the increase results from shifting the attrition offset previously budgeted in Salaries and Benefits in FY 2025-26 to expenditure reimbursements in FY 2026-27. Overall, the recommended budget provides sufficient appropriations to accommodate the increased costs. The increase in budgeted expenditures for Services and Supplies is largely attributable to the costs associated with the continued phased implementation of the new Enterprise Resource Planning (ERP) system, higher passthrough costs associated with increased department demand for services and supplies 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.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Technology Services Supervisor position to maintain consistent oversight and support for technology services throughout the County.

Summary of Authorized Positions

The recommended budget includes 110 authorized permanent positions, of which 109 positions are budgeted to be filled during FY 2026-27 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Office of the CIO	1	0	0	1	1	0	1
Administration	8	0	0	8	8	0	8
Application Development	40	1	0	41	40	1	41
Infrastructure	25	0	0	25	25	0	25
Operations End Point	31	0	0	31	31	0	31
Security and Compliance	4	0	0	4	4	0	4
Total	109	1	0	110	109	1	110

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	HR Specialist I/II
1	Sr. Accountant
9	**Requested Total**

Infrastructure

	Classification
3	Telecom Network Administrator
1	Deputy Chief Info. Tech. Manager
1	Tech. Support Specialist I/II/III
4	Tech. Support Engineer I/II
4	ITS Manager
9	LAN Systems Administrator
3	Network System Administrator
25	**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**

Security and Compliance

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

Application Development

	Classification
1	Deputy Chief Info. Tech. Manager
3	ITS Manager
2	Technology Services Supervisor
6	Sr. System Analyst
19	Sys Analyst I/II
1	GIS Manager
1	GIS Programmer
1	Geographic Information Specialist
2	Database Analyst I/II
1	Technology Support Engineer I/II
3	Tech. Support Specialist I/II/III
40	**Current Total**
	Additions/Deletions
1	Technology Services Supervisor
41	**Requested Total**

Fiscal Year 2026-27 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: Make the County government accessible to citizens.

Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Application Development/Modernization	1	3	2	3
County pages monitored for Accessibility Compliance	N/A	100	4,952	4,952

In FY 2025-26, modernization efforts focused on updating the Legacy HR and Payroll mainframe systems, the Tyler Eagle Recorder System, and the CJIS Case Management System for the Public Defender. However, these specific projects were not completed by June 30, 2026, due to project schedules and vendor-related delays. Despite this, two other applications were successfully modernized: the migration of Accela from on premises to a SaaS platform, which supports Kern TOPS improvement initiatives, and the conversion of the Delphi Boats Assessment, advancing KIPS modernization. Moving into FY 2026-27, work will continue to finalize the modernization of the legacy HR and payroll mainframe, and the CJIS Case Management System.

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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Service Level Objectives (SLO) Compliance (Incidents)	83%	90%	97 %	92%
Infrastructure Hardware Refresh	95%	98%	53%	78%
Percentage of time that the County's Internet Service is fully available/redundant (Excludes planned outages/maintenance)	94%	99.99%	99.99%	99.99%
Percentage of Network Uptime	94%	99.99%	99.99%	99.99%
Average time to assign incident ticket to appropriate technician	1 HR	1 HR	1 HR	1 HR
Participation of eligible County staff in Countywide Security Awareness Training	68%	90%	68%%	90%

In FY 2025-26, while the department made progress, several target goals were not fully achieved. The FY 2026-27 revised targets reflect the department's commitment to continuous improvement, accountability, and measurable impact. As part of this effort, ITS enhanced its new platform to improve the delivery of Countywide Security Awareness Training. While participation did not meet the FY 2025-26 goal, the platform transition is expected to increase engagement and raise participation rates in upcoming training cycles addressing a previously identified area 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.

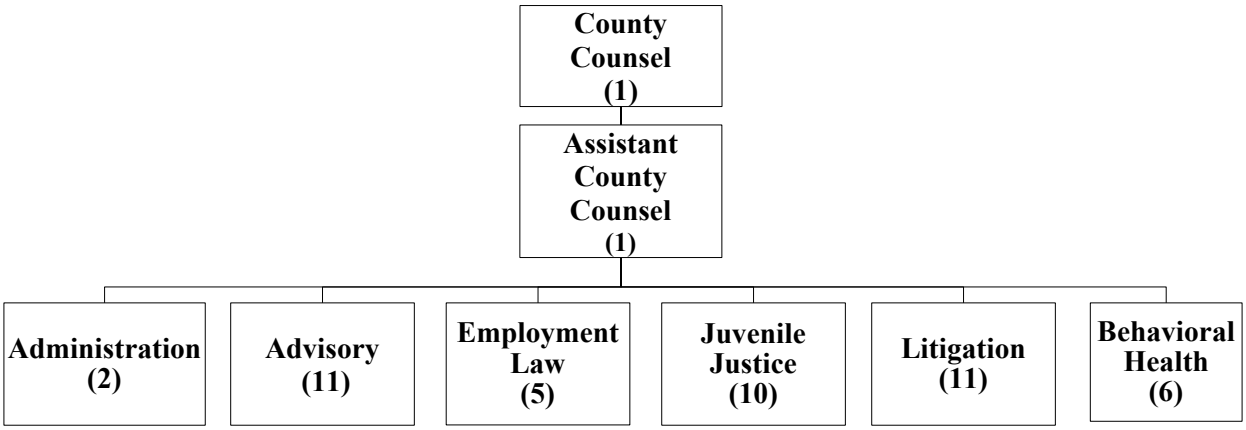
Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Customer Service Satisfaction	98%	97%	99%	98%
Service Level Objectives (SLO) Compliance (Incidents)	83%	90%	97%	90%
Infrastructure Hardware Refresh:				
• Network Equipment	81%	90%	51%	70%
• Server Operating System	95%	90%	96%	90%
• Server Hardware	58%	90%	60 %	80%
Percentage of Countywide Patch Compliance	92%	90%	96%	92%

These metrics are used to assess and ensure quality of service delivery to customers, focusing on feedback, timely resolution, infrastructure reliability, and system security. All goals for FY 25-26 are expected to be achieved except those related to network equipment and server hardware. The main reasons for this are Countywide budget limitations and an insufficient number of staff dedicated to hardware deployment or refresh activities, as resources have been redirected to other, higher-priority projects.

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 2024-25 and 2025-26 Accomplishments

- The Juvenile Section continued to represent the Department of Human Services and appeared in court 5,400 times on juvenile dependency cases filed to protect children who are at immediate risk of injury, harm and neglect and helped achieve permanency for 227 children.
- The Employment Section continues to participate in the County's New Supervisor's Academy by providing training on mandated regulations and policies.
- The Litigation section continued strategic and successful litigation practices which resulted in 71 cases dismissed without cost to the County and two civil jury trial verdicts in favor of the County. The section also established a robust and reliable process through which CARE petitions are filed on a weekly basis, successfully identifying and connecting some of the community's most vulnerable individuals with critical mental health and housing services. During a 2025 site visit, senior leadership from California's Health and Human Services Agency commended the County's implementation of the CARE Act, noting its effectiveness and forward momentum.
- The Advisory Section worked with the prison advocacy groups Disability Rights of California and Prison Law Group to make necessary changes in the provision of mental health services to inmates at Lerdo jail, in order to successfully avoid a lawsuit by these groups.
- The Administrative section has fostered a relationship with the local law school, established intern and law clerk programs and successfully hired an attorney who went through the law clerk program.

County Counsel

Department Head: Kendra L. Graham
Fund: General
Cost Center: 1012CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$10,241,897	$11,302,106	$10,579,680	$11,158,063	$11,158,065
Services and Supplies	1,175,356	1,337,021	1,162,180	1,440,837	1,440,837
Other Charges	606,268	1,140,000	455,246	1,141,920	1,141,921
Other Financing Uses	0	1,422,705	0	0	1,573,264
TOTAL EXPENDITURES	**$12,023,521**	**$15,201,832**	**$12,197,106**	**$13,740,820**	**$15,314,087**
Expend. Reimb.	($304,204)	($301,878)	($237,884)	($323,764)	($323,764)
TOTAL NET EXPENDITURES	**$11,719,318**	**$14,899,954**	**$11,959,222**	**$13,417,056**	**$14,990,323**
REVENUE:					
Charges for Services	$8,615,732	$9,273,838	$8,910,587	$9,260,581	$9,260,581
Miscellaneous	251,374	92,935	64,400	46,002	46,002
TOTAL REVENUE	**$8,867,107**	**$9,366,773**	**$8,974,987**	**$9,306,583**	**$9,306,583**
Less Available BSI *	$0	$1,422,705	$0	$0	$1,573,264
NET GENERAL FUND COST	**$2,852,211**	**$4,110,476**	**$2,984,235**	**$4,110,473**	**$4,110,476**
BSI Ending Balance *	$1,422,705	N/A	$1,422,705	N/A	N/A

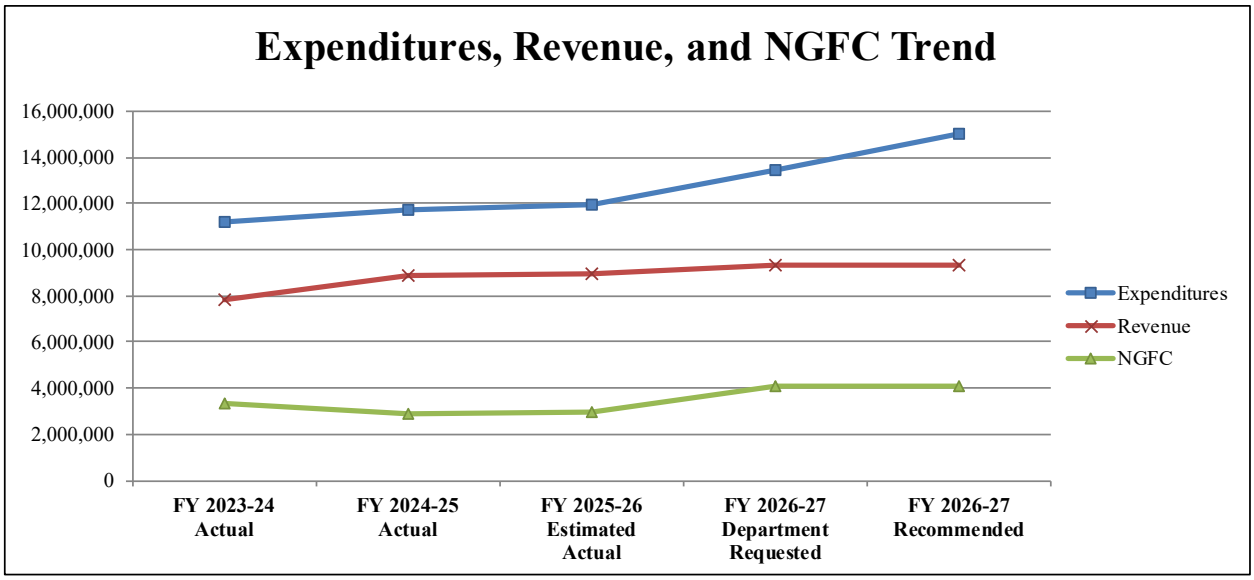
* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2026-27 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 cost center 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.

Budget Changes and Operational Impacts

The recommended budget provides sufficient appropriations to maintain adequate service levels. Overall, there are no significant changes in Salaries and Benefits cost. Substantial increase in health benefits cost was offset by slightly higher decrease in salaries cost. The prior year Adopted budget included retirement payout costs which are not anticipated in the current budget. Services and Supplies are budgeted to increase primarily due to a plan to upgrade legal case management system. The department established a new division to address significant increases in workload associated with Proposition 36 requirements, Senate Bill 43 implementation, and CARE Court and other mandates. The new division, Behavioral Health, is essential to ensure the department has specialized legal capacity required to meet expanding statutory obligations and to support other behavioral health initiatives. A new chief position is requested to head this section. Revenue is projected to increase slightly due to changes in billable rates and hours.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Chief Deputy County Counsel and the deletion of one (1) Deputy County Counsel position.

Summary of Authorized Positions

The recommended budget includes 47 authorized positions, of which all have been budgeted to be filled during FY 2026-27, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	4	0	0	4	4	0	4
Advisory	11	0	0	11	11	0	11
Employment Law	6	0	(1)	5	5	0	5
Juvenile Justice	10	0	0	10	10	0	10
Litigation	11	0	0	11	11	0	11
Behavioral Health	5	0	1	6	6	0	6
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/V
2	Paralegal I/Sr.
1	Legal Secretary
11	**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	**Current Total**
	Additions/Deletions
(1)	Deputy County Counsel I/II/III/IV/V
5	**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
5	Deputy County Counsel I/II/III/IV/V
3	Paralegal I/Sr.
2	Legal Secretary
11	**Requested Total**

Behavioral Health

	Classification
2	Deputy County Counsel I/II/III/IV/V
2	Paralegal I/Sr.
1	Legal Secretary
5	**Current Total**
	Additions/(Deletions)
1	Chief Deputy County Counsel
6	**Requested Total**

Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Total cost of legal services as a percentage of total County expenditures	.36%	.38%	.38%	.37%
Percent of lawsuits resolved with a payout to plaintiffs of $10,000 or less	79%	79%	66%	72%

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 accessibility and satisfaction across all business functions.

Department Goal: Provide effective services to County departments

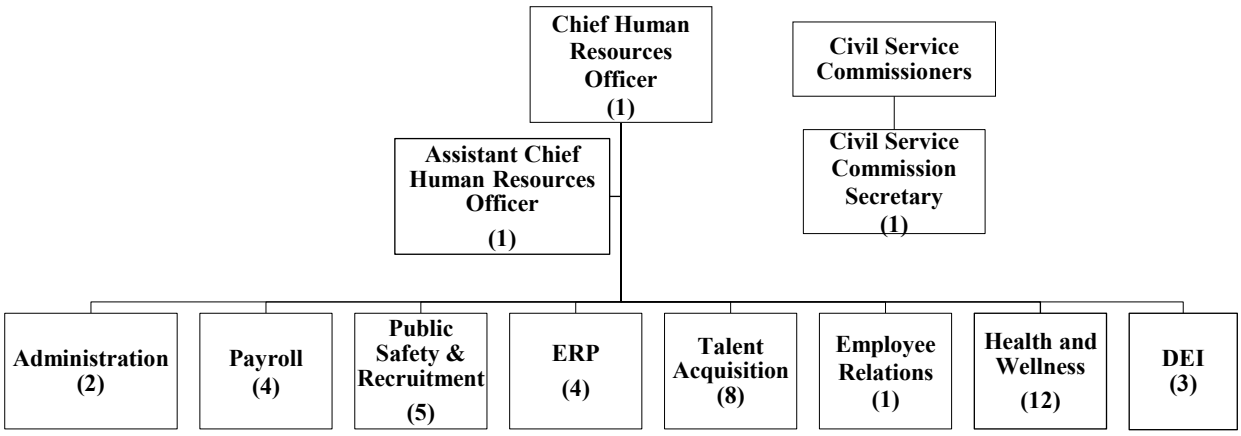
Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of clients rating legal services as effective	98%	100%	96%	100%
Percentage of contracts reviewed within ten business days	99%	100%	100%	100%

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 reflect a slight decrease from prior fiscal year's actuals. This decrease can largely be attributed to staff and assignment changes as attorneys become familiar with their new assignments. 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.

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 2024-25 and 2025-26 Accomplishments

- Conducted 158 workplace investigations into complaints of alleged harassment and discrimination in FY 2025-26.
- Conducted 11 New Employee Orientations with 803 attendees and five New Supervisors Academy training courses with 124 attendees.
- Provided employees with online professional development opportunities with 2,163 courses completed.
- Received and screened 6,387 applications for Measure K funded, safety-related positions.
- Participated in 27 recruitment outreach events including safety micro-recruitment events and Public Safety Career Expos targeting open positions within the Sheriff's Office.
- Planned and held the fourth 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 third annual Health Fair, sponsoring vaccines to over 500 employees.

Human Resources Division

Department Head: Nancy Anderson
Fund: General
Cost Center: 1013CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$5,691,577	$6,082,168	$5,264,170	$6,422,982	$6,422,982
Services and Supplies	722,057	625,653	655,567	569,326	569,326
Other Financing Uses	0	104,598	0	119,790	119,790
TOTAL EXPENDITURES	**$6,413,634**	**$6,812,419**	**$5,919,737**	**$7,112,098**	**$7,112,098**
Expend. Reimb.	($131,097)	($26,008)	$0	($200,820)	($200,820)
TOTAL NET EXPENDITURES	**$6,282,536**	**$6,786,411**	**$5,919,737**	**$6,911,278**	**$6,911,278**
REVENUE:					
Charges for Services	$1,919,882	$2,184,210	$2,120,800	$2,295,500	$2,295,500
TOTAL REVENUE	**$1,919,882**	**$2,184,210**	**$2,120,800**	**$2,295,500**	**$2,295,500**
Less Available BSI *	$0	$104,598	$0	$119,790	$119,790
NET GENERAL FUND COST	**$4,362,654**	**$4,497,603**	**$3,798,937**	**$4,495,988**	**$4,495,988**
BSI Ending Balance *	$104,598	N/A	$119,790	N/A	N/A

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

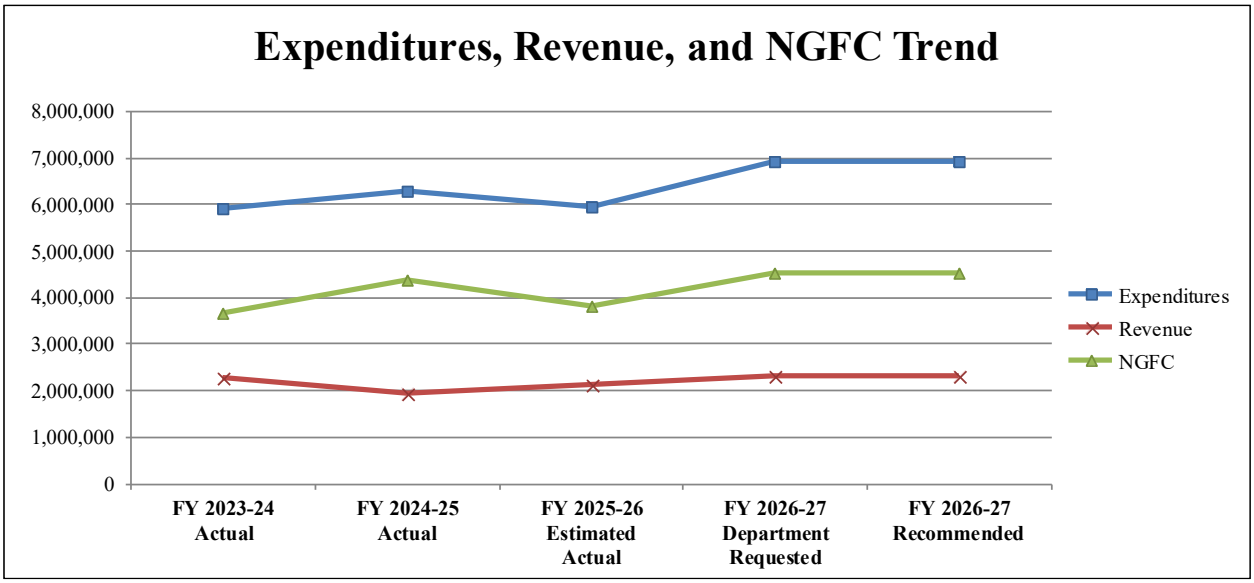
The majority of expenditures for this budget are associated with staffing costs for positions required to perform the functions of the division. The division is funded by an allocation of Net

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 $8,000, travel expenses in the amount of $3,000, Hearing Officer services fee in the amount of $20,000, and salaries and benefits for the Civil Service Commission Officer in the amount of $174,365. 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. Over the past year, the team has advanced several major recruitment initiatives designed to expand candidate pipelines and accelerate hiring. They played a central role in the County's Career Expo, offering on site testing for the Sheriff's Deputy and Detention Trainee classifications to streamline the hiring process. In collaboration with the Sheriff's Office and the Human Services Job Fest, the team supported a targeted recruitment event aimed at both sworn and professional positions, helping broaden outreach to diverse applicant groups. To reach candidates in remote and underserved communities, the team also organized hiring events in Lake Isabella and Mojave, providing same day applications and testing for KCSO sworn positions. These efforts have strengthened the County's visibility as an employer of choice and improved access to public safety career opportunities across the region. 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 39 have been budgeted to be filled during FY 2026-27 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	4	0	0	4	4	0	4
Talent Acquisition	6	0	0	6	6	1	5
Public Safety & Recruitment	5	0	0	5	5	0	5
Payroll	4	0	0	4	4	0	4
Enterprise Resource Planning	1	0	0	1	1	0	1
Employee Relations	3	0	0	3	3	0	3
Health and Wellness	13	0	0	13	13	0	13
Div. Equity and Inc.	3	0	0	3	3	0	3
Civil Service Commission	1	0	0	1	1	0	1
Total	40	0	0	40	40	1	39

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 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Conduct New Supervisors Academy for all new supervisors within 60 days of new role	5	6	7	6
Provide employees with online professional development opportunities	2,097 courses completed	2150	2,163 courses completed	2150
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.				

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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 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	48	35	27	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.

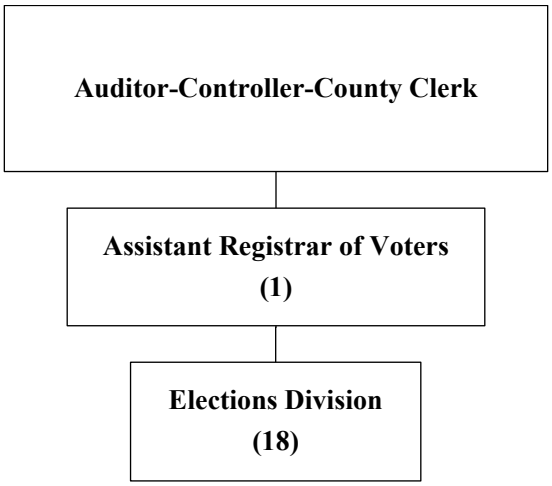
Department Goal: Enhance recruiting and retaining efforts for safety departments.

Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of applicants for safety classifications	6,004	6,000	6,387	6,000
Number of vacant public safety positions	325	300	275	270
Number of voluntary separations in all public safety positions	125	150	120	140
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 2026-27 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 2024-25 and 2025-26 Accomplishments

- Successfully conducted the Presidential General Election on November 5, 2024 and the Special Primary Election for the 32nd District on February 25, 2025.
- Successfully conducted the Statewide Special Election on November 4, 2025.
- Successfully conducted the Gubernatorial Direct Primary on June 2, 2026.

Elections

Department Head: Aimee X. Espinoza, Elected
Fund: General
Cost Center: 1015CC

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 a change in State law that would allow creation of a separate appointed Registrar of Voters position, which was subsequently enacted by the State.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$2,227,086	$2,337,447	$2,258,296	$2,907,768	$2,617,768
Services and Supplies	4,944,335	3,978,379	5,375,885	4,224,017	4,514,017
Other Charges	865	0	540	0	0
TOTAL EXPENDITURES	**$7,172,287**	**$6,315,826**	**$7,634,721**	**$7,131,785**	**$7,131,785**
REVENUE:					
Intergovernmental	$56,856	$50,000	$3,362,958	$125,000	$125,000
Charges for Services	2,053,217	163,100	(424,520)	1,038,880	1,038,880
Miscellaneous	10,134	9,000	8,200	8,996	8,996
TOTAL REVENUE	**$2,120,206**	**$222,100**	**$2,946,638**	**$1,172,876**	**$1,172,876**
NET GENERAL FUND COST	**$5,052,081**	**$6,093,726**	**$4,688,083**	**$5,958,909**	**$5,958,909**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of the expenditures for this cost center 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).

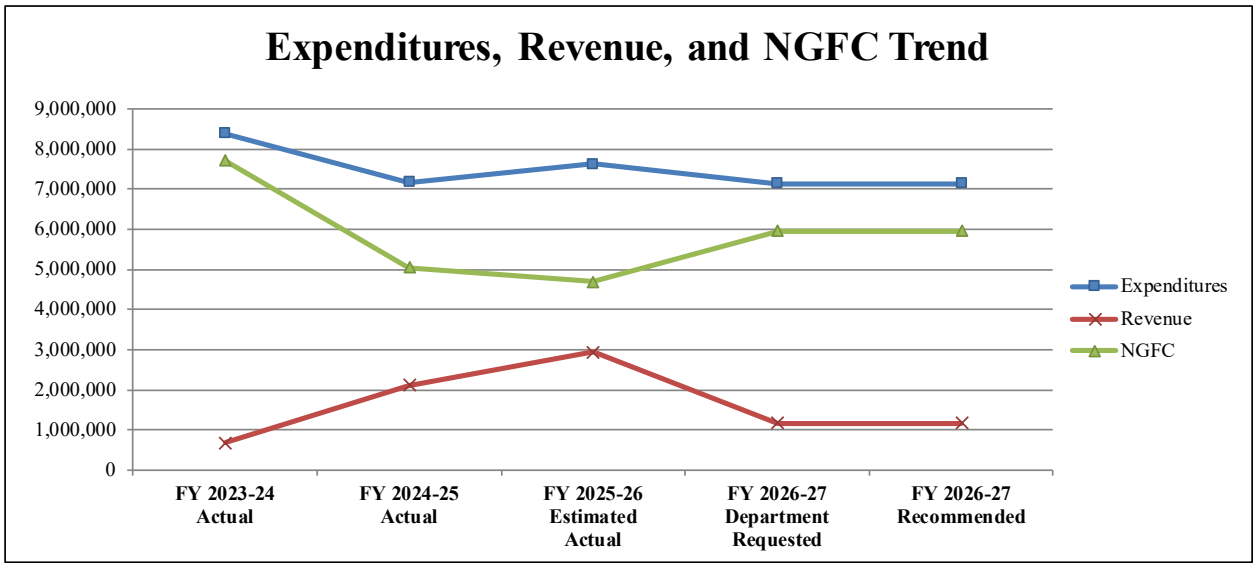
Budget Changes and Operational Impacts

In FY 2026-27, the division anticipates conducting one election, the November 2026 General 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 Per Diem temporary employees. Compared to the

estimated actual for FY 2025-26, total expenditures in the recommended budget are reduced by approximately $503,000, due to expected reduction in costs from conducting fewer elections. The recommended budget does not include budgetary and staffing changes related to the appointment of a new Registrar of Voters, who will report to the Board of Supervisors, effective in January 2027. Reorganization of the division and additional changes will be made later in the fiscal year.

Salaries and Benefits reflect an increase of $280,000 compared to the prior year's budget, due to higher benefits costs and additional funding for Per Diem temporary staffing. Services and Supplies are reduced by $862,000 from the FY 2025-26 estimated actual, assuming fewer elections will be conducted, which lowers volume for expenses such as printing, mailing, and space and equipment rentals.

Revenue is decreased by $1.8 million compared to FY 2025-26 estimated actual amounts, primarily because of delayed, one-time reimbursement of election expenses from a prior year that will not be available in FY 2026-27.



Staffing Changes and Operational Impacts

The recommended budget includes the deletion of one (1) Administrative Coordinator position and the addition of one (1) Elections Process Supervisor position to more appropriately align staffing for the upcoming November 2026 General Election. All authorized positions are funded.

Summary of Authorized Positions

The recommended budget includes 19 authorized positions, all of which are funded, as indicated below.

Elections

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	4	0	0	4	4	0	4
Voter Registration	4	0	0	4	4	0	4
Warehouse	3	0	0	3	3	0	3
Election Technology	2	1	(1)	2	2	0	2
Candidate Filing/VBM	3	0	0	3	3	0	3
Pollworkers	3	0	0	3	3	0	3
Total	19	1	(1)	19	19	0	19

Administration

	Classification
1	Assistant Registrar of Voters
1	Accountant/Senior Accountant
1	Elections Division Manager
1	Elections Process Clerk I/II/III
4	**Requested Total**

Voter Registration/Mapping

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

Pollworkers/Training/Outreach

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

Warehouse

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

Candidate Filing/Vote by Mail

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

Election Technology

	Classification
1	Administrative Coordinator
1	Elections Process Clerk I/II/III
2	**Current Total**
	Additions/Deletions
(1)	Administrative Coordinator
1	Elections Process Supervisor
2	**Requested Total**

Fiscal Year 2026-27 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.

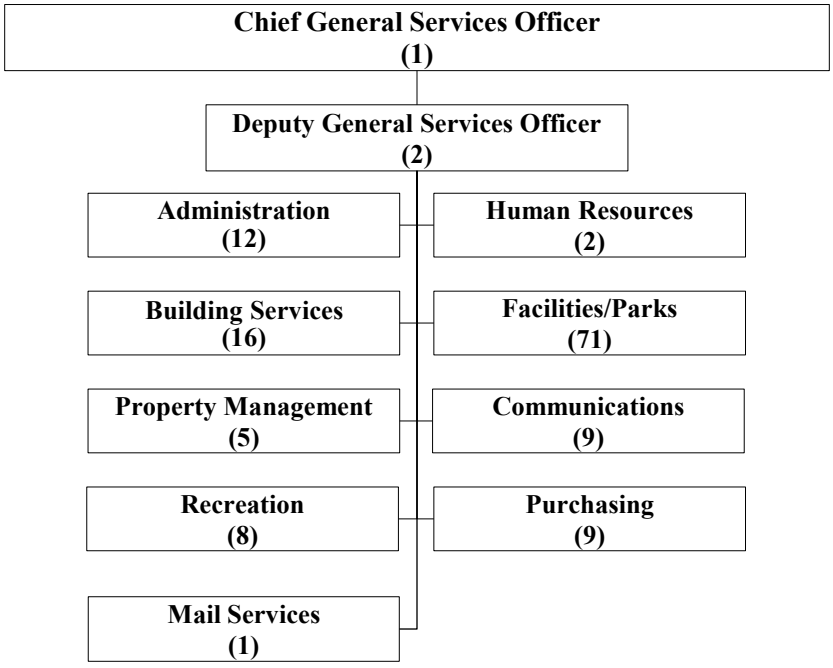
Department Goal: Conduct Primary, General, and Special Elections in an open, accessible, and transparent way for the community we serve.

Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of elections certified within 30 days.	100%	100%	100%	100%
Number of outreach presentations to community organizations, business, and schools.	7	15	10	12
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.				

Mission Statement

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

Organizational Chart



Fiscal Year 2024-25 and 2025-26 Accomplishments

- The Purchasing Division issued over $142.6 million worth of purchase orders in FY 2025-26.
- The Property Management Division negotiated and completed 53 new, amended, and/or assigned lease agreements, eight property transfers, 19 lease amendments, and 11 new or renewed franchise agreements.
- The Maintenance Division completed over 4,986 maintenance and repair work orders; assisted in the countywide facility condition assessment project.
- The Parks Division maintained approximately 700 acres of County parks, from Frazier Park to Ridgecrest. The division completed upgrades at Rosamond and Boran Ball Fields, enhancing safety, usability, and long-term community value.
- The Communications Division completed 259 work orders and 261 radio repairs. The division made significant progress on the County's Regional Public Safety Communications Network (RPSCN), continued full lifecycle maintenance and operational support of the County's Land Mobile Radio system and maintained the Lerdo video teleconferencing system.

General Services

Department Head: Nancy Anderson
Fund: General
Cost Center: 1148CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$16,033,753	$18,858,075	$18,149,973	$19,864,186	$19,864,186
Services and Supplies	8,641,951	8,353,392	9,490,026	9,547,873	9,693,433
Other Charges	0	350	40,350	40,350	40,350
Capital Assets	172,728	0	0	0	0
Other Financing Uses	1,885	295,219	0	558,731	558,731
TOTAL EXPENDITURES	**$24,850,317**	**$27,507,036**	**$27,680,349**	**$30,011,140**	**$30,156,700**
Expend. Reimb.	($1,913,501)	($1,638,651)	($1,862,342)	($4,663,747)	($2,412,547)
TOTAL NET EXPENDITURES	**$22,936,815**	**$25,868,385**	**$25,818,007**	**$25,347,393**	**$27,744,153**
REVENUE:					
Fines and Forfeitures	($2,988)	$0	$1,807	$392	$392
Use of Money/Property	328,576	322,829	293,107	244,981	244,981
Intergovernmental	0	0	0	0	0
Charges for Services	4,906,100	4,885,947	4,670,445	4,728,258	4,728,258
Miscellaneous	115,583	11,110	167,631	167,631	167,631
Other Financing Sources:					
Off Highway Vehicle License Fee	823	0	0	0	0
Timber Harvest Fund	0	3,329	0	3,500	3,500
Parcel Map In-Lieu Fee	50,000	371,000	7,982	280,000	280,000
Garage Internal Service Fund	500	0	0	0	0
TOTAL REVENUE	**$5,398,594**	**$5,594,215**	**$5,140,972**	**$5,424,762**	**$5,424,762**
Less Available BSI *	$0	$295,219	$0	$558,731	$558,731
NET GENERAL FUND COST	**$17,538,221**	**$19,978,951**	**$20,677,035**	**$19,363,900**	**$21,760,660**
BSI Ending Balance *	$295,219	N/A	$558,731	N/A	N/A

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

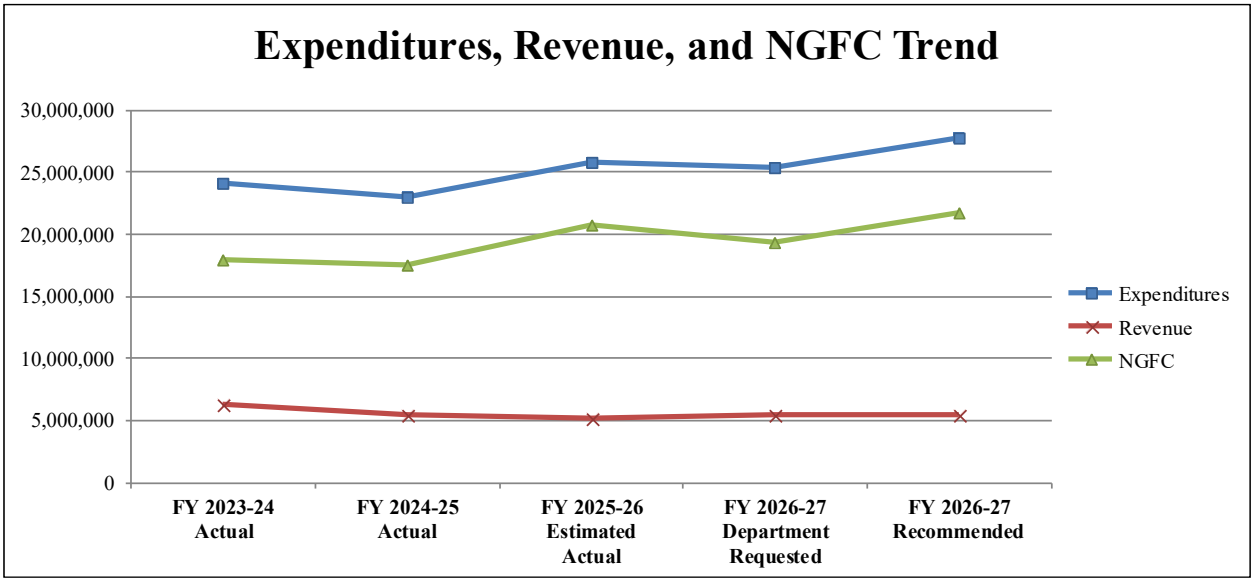
The majority of the expenditures for this cost center are associated with staffing and supplies costs for the positions and materials required to perform the assigned functions. The division receives some reimbursement for services but is primarily funded by an allocation of Net General Fund Cost (NGFC).

Budget Changes and Operational Impacts

The recommended budget includes $21.7 million in NGFC, which includes an increase in Salaries and Benefits. The increase in Salaries and Benefits is primarily due to scheduled salary step advancements, rising employee health benefits and workers' compensation costs, and the planned filling of currently vacant positions. Additionally, the increase results from shifting the attrition offset previously budgeted in Salaries and Benefits in FY 2025-26 to expenditure reimbursements in FY 2026-27. These adjustments aim to strengthen service delivery and ensure the department can function efficiently and meet service demands.

The recommended budget includes an additional $2.2 million in General Fund support to cover rising costs driven by persistent inflation particularly in contract services, utilities, construction materials, and essential supplies. At the same time, the County's expanding operational footprint, including newly developed parks, larger facilities, and additional service sites, has increased ongoing demands for maintenance, custodial services, and day-to-day operations.

In prior fiscal years, the department successfully secured grants to fund the planning, design, and execution of capital and maintenance projects that enhance existing park facilities and introduce new amenities such as playgrounds and sports courts. Significant progress has been achieved; however, several projects remain in progress and are scheduled to continue through FY 2026-27.



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 136 authorized permanent positions, all which have been budgeted to be filled during FY 2026-27 as indicated below. To ensure continuity of park maintenance, custodial coverage, and daily operational support, the division will also use extra-help staffing as needed. These supplemental positions provide flexibility to address workload fluctuations, seasonal demands, vacancies, and unplanned service needs without compromising service standards.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	15	0	0	15	15	0	15
Human Resources	2	0	0	2	2	0	2
Communications	9	0	0	9	9	0	9
Facilities/Parks	71	0	0	71	71	0	71
Recreation	8	0	0	8	8	0	8
Mail Services	1	0	0	1	1	0	1
Property Management	5	0	0	5	5	0	5
Building Services	16	0	0	16	16	0	16
Purchasing	9	0	0	9	9	0	9
Total	136	0	0	136	136	0	136

Administration

	Classification
1	Chief General Services Officer
2	Deputy Chief General Services Officer
1	Accountant I/Sr. Accountant
1	Administrative Services Officer
1	Energy Coordinator
6	Fiscal Support Specialist
1	Fiscal Support Technician
2	Administrative Coordinator
15	**Requested Total**

Human Resources

	Classification
1	Human Resources Manager
1	Fiscal Support Supervisor
2	**Requested Total**

Property Management

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

Building Services

	Classification
1	Supervising Building Services Worker
4	Senior Building Services Worker
11	Building Services Worker
16	**Requested Total**

Recreation

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

Facilities/Parks

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

Mail Services

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

Purchasing

	Classification
1	General Services Manager
5	Buyer I/II/III
1	Contract Administrator
1	Fiscal Support Specialist
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 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of fiscal savings from competitive process	14.83%	19.00%	18.37%	19.00%
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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Total transactions processed in reservations system.	8,000	8,000	8,012	8,000
County-owned acres of parkland available per 1,000 residents	5 Acres	5 Acres	6 Acers	6 Acers
Amount invested in Parks Improvements from all funding source	5,572,599	5,000,000	6,000,000	5,000,000
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.				

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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Average number of days to complete a non-emergency request for maintenance or repair services within County facilities	51	40	52	40
Average number of days to complete a request for communication services within County facilities	3	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 300 facilities County-wide, as well as six regional Parks and 45 plus neighborhood parks. While also maintaining the grounds of over thirty facilities.				

Utility Payments

Department Head: Nancy Anderson
Fund: General
Cost Center: 1017CC

Function: General Government
Activity: Property Management

Description of Major Services

This cost center 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 cost center. Some utility costs for Fire and Roads are not included in this cost center.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$22,270,562	$23,395,347	$22,279,883	$25,136,480	$25,685,020
Other Charges	1,174,653	1,160,803	361,697	797,658	797,658
TOTAL EXPENDITURES	**$23,445,215**	**$24,556,150**	**$22,641,580**	**$25,934,138**	**$26,482,678**
Expend. Reimb.	($329,877)	($425,000)	($295,567)	($326,000)	($326,000)
TOTAL NET EXPENDITURES	**$23,115,338**	**$24,131,150**	**$22,346,013**	**$25,608,138**	**$26,156,678**
REVENUE:					
Intergovernmental	$15,378	$9,834	$3,145	$0	$0
Charges for Services	2,887,641	2,700,000	2,558,594	3,164,040	3,164,040
Miscellaneous	20,635	66,356	40,307	19,357	19,357
Non-Revenue Receipts	2,942	0	3,090	0	0
Other Financing Sources:					
Criminal Justice Facilities	1,701,393	1,400,000	1,050,000	900,000	900,000
TOTAL REVENUE	**$4,627,991**	**$4,176,190**	**$3,655,135**	**$4,083,397**	**$4,083,397**
NET GENERAL FUND COST	**$18,487,347**	**$19,954,960**	**$18,690,878**	**$21,524,741**	**$22,073,281**

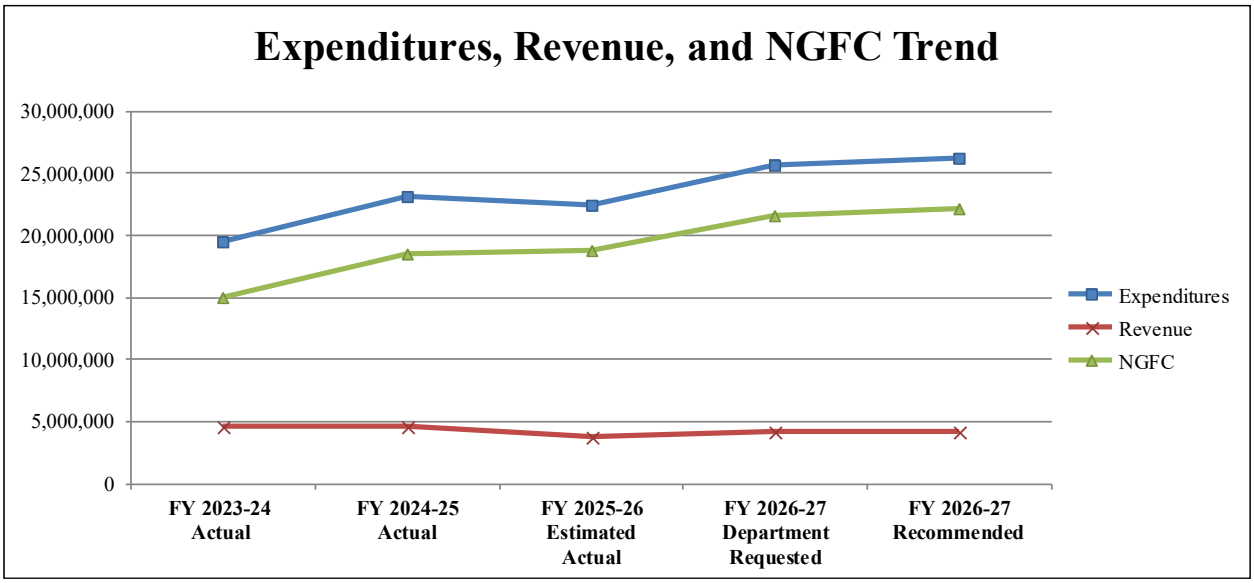
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

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 2026-27 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

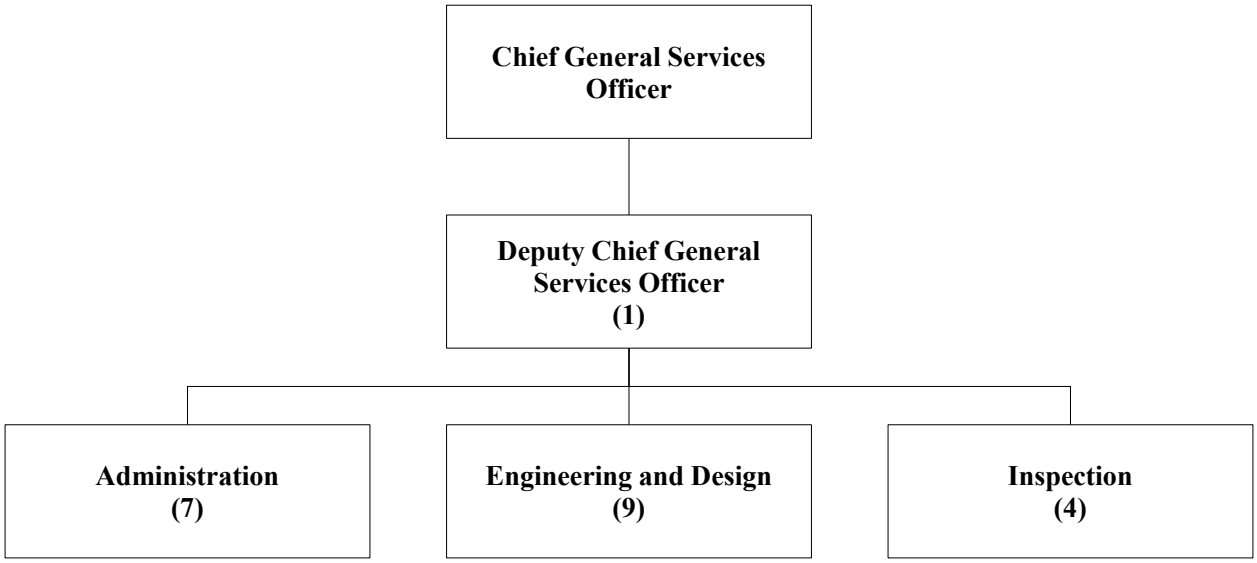
and overall costs, the division remains committed to implementing efficiencies, promoting conservation and leveraging renewable energy sources to mitigate fiscal impacts. As part of its ongoing efforts to manage rising expenses, the division collaborated with Pacific Gas and Electric Company during its annual review and analysis of rates to determine rate reduction opportunities that have the potential to generate 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 are selected. In addition, the division executed an agreement for alternative renewable energy credit (REC) registration, compliance, marketing, and sales services to facilitate the sale of RECs generated by County solar photovoltaic systems. Revenue from these REC sales is anticipated to provide an ongoing annual funding source for the County, helping to offset cost increases.



Mission Statement

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

Organizational Chart



Fiscal Year 2024-25 and 2025-26 Accomplishments

- The Construction Services Division completed 75 projects $130,874,638 including: Ridgecrest Justice Facility Generator Replacement; Holloway Gonzalez Library-BF Grant; District 4 Delano Park Solar Lights; Frazier Park Library; Mojave County Facility Generator Replacement; East Bakersfield Veterans Center Generator; Boron Park Skate Park & Splash Pad; County Counsel 4th Floor Risk Management; Crossroads Maintenance Repair; Civil Service Commission Off Buildout; Fuller Acres Park Development; and other various parks and libraries improvements.
- The division work on projects and design include: Potomac Park Revitalization; Camp Owen Baumeister Barracks remodel; Department of Human Services Flower Street Improvements; Hart Memorial Park Adventure Play Area; Sheriff-Coroner Parking Area Security, Communications Facility Generator Replacement; Lerdo Recreation Yard Enclosures; Panorama Erosion Control; Camp Owen Water Well Replacement; Hart Park Kern River Embankment, Youth Detention Center Juvenile Probation Psychiatric Services Trailer Replacement; Camp Owen-Mental Health Building; Behavioral Health and Recovery Services Crisis Stabilization Unit; Jim Williford Park Improvements, Rosamond Substation; Animal Control Facility various parks and libraries improvements, solar maintenance repairs and ADA improvements at various sites

Construction Services

Department Head: Nancy Anderson
Fund: General
Cost Center: 3273CC

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

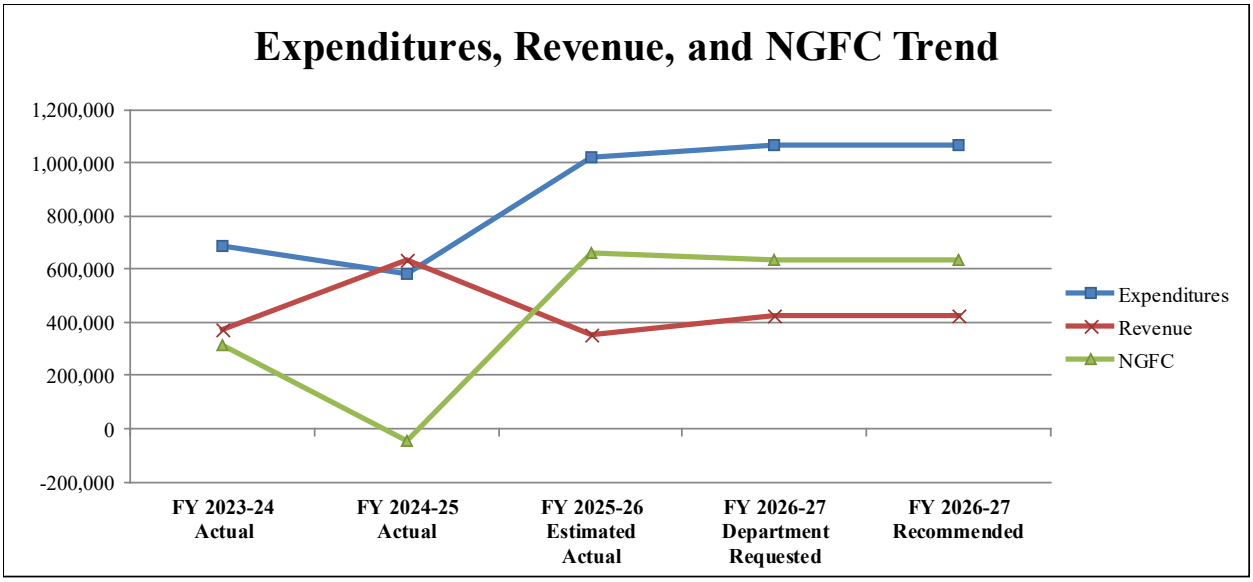
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$3,237,275	$3,862,761	$3,059,115	$3,559,895	$3,559,895
Services and Supplies	329,916	341,435	323,817	369,544	369,544
TOTAL EXPENDITURES	**$3,567,191**	**$4,204,196**	**$3,382,932**	**$3,929,439**	**$3,929,439**
Expend. Reimb.	($2,981,631)	($2,775,086)	($2,363,658)	($2,862,631)	($2,862,631)
TOTAL NET EXPENDITURES	**$585,561**	**$1,429,110**	**$1,019,274**	**$1,066,808**	**$1,066,808**
REVENUE:					
Charges for Services	$633,603	$754,365	$354,323	$429,121	$429,121
TOTAL REVENUE	**$633,603**	**$754,365**	**$354,323**	**$429,121**	**$429,121**
NET GENERAL FUND COST	**($48,043)**	**$674,745**	**$664,951**	**$637,687**	**$637,687**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of the expenditures for this cost center 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 the planned filling of currently vacant positions. The decrease in Charges for Services is due to anticipated reduction in reimbursements for staffing expenses associated with projects funded by grants and other non-general fund sources.



Staffing Changes and Operational Impacts

The recommended budget includes the deletion of one (1) Planner III position and one (1) Accountant position. In total, the recommended budget includes 21 positions, all of which are budgeted to be filled.

Summary of Authorized Positions

The recommended budget includes 21 authorized positions, all of which have been budgeted to be filled during FY 2026-27 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	9	0	(1)	8	8	0	8
Engineering and Design	10	0	(1)	9	9	0	9
Inspection	4	0	0	4	4	0	4
Total	23	0	(2)	21	21	0	21

Administration

	Classification
1	Deputy Chief GS Officer
1	Business Manager
2	Contract Specialist
2	Accountant/Senior Accountant
1	Fiscal Support Specialist
1	Fiscal Support Supervisor
1	Contract Administration Assistant
9	**Current Total**
	Additions/Deletions
(1)	Accountant/Senior Accountant
8	**Requested Total**

Engineering and Design

	Classification
2	Supervising Engineer
1	Senior Engineer
1	Engineer I/II/III-C
5	Engineering/Draft Tech I/II/III-C
1	Planner III
10	**Current Total**
	Additions/Deletions
(1)	Planner III
9	**Requested Total**

Inspection

	Classification
1	Supervising Project Inspector
3	Construct Project Inspector I/II/III
4	**Requested Total**

Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of administrative cost to total construction cost	1.1%	2%	1.13%	2%
Percentage of design and engineering costs to total construction cost	11.2%	15%	11.29%	15%
Percentage of project management and inspection costs to total construction cost	2.2%	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
Cost Center: 3274CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$46,591,528	$0	$0	$0	0
Major Maintenance	0	80,175,008	24,253,784	93,125,134	53,911,308
TOTAL EXPENDITURES	**$46,591,528**	**$80,175,008**	**$24,253,784**	**$93,125,134**	**$53,911,308**
Expend. Reimb.	($780,999)	$0	$0	$0	0
TOTAL NET EXPENDITURES	**$45,810,529**	**$80,175,008**	**$24,253,784**	**$93,125,134**	**$53,911,308**
REVENUE:					
Intergovernmental	$13,393,193	$23,098,258	$5,023,265	$14,367,335	$14,367,335
Charges for Services	851,630	975,914	678,855	447,841	447,841
Miscellaneous	1,113,292	55,024	(1,052,038)	2,102,000	2,102,000
Non-Revenue Receipts	0	0	4,949,098	0	0
Other Financing Sources:					
Operating Transfer In	3,766,284	5,111,892	2,286,962	0	2,559,947
County Local Revenue Fund 2011	1,533,015	5,192,931	2,013,201	900,000	3,896,335
TOTAL REVENUE	**$20,657,414**	**$34,434,019**	**$13,899,343**	**$17,817,176**	**$23,373,458**
NET GENERAL FUND COST	**$25,153,115**	**$45,740,989**	**$10,354,441**	**$75,307,958**	**$30,537,850**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The following table contains a list of the recommended projects for FY 2026-27. 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 15 new projects and 89 rebudgets with a combined NGFC of $30.5 million. Revenue for this budget includes $23.3 million for projects next fiscal year. 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.

Major Maintenance Projects

Description	Recommended Appropriation	Estimated Revenue	Net County Cost
New Projects			
Parks Improvements			
BVARA West Building Remediation	$272,000	$0	$272,000
Parks Improvements Subtotal	**$272,000**	**$0**	**$272,000**
Legally Mandated			
Americans with Disabilities Act Improvements	$340,000	$0	$340,000
South East Center ADA Improvement	300,000	0	300,000
Legally Mandated Subtotal	**$640,000**	**$0**	**$640,000**
Preventative Maintenance & Reconstruction			
Board Chamber Lighting	$340,000	$0	$340,000
Public Health Deck Waterproofing	599,000	0	599,000
Public Services Building - Roof and Translucent Wall Replaceme	5,188,000	0	5,188,000
Countywide Paving Improvements	500,000	0	500,000
Countywide Tree Maintenance	400,000	0	400,000
Project Contingency	1,250,000	0	1,250,000
Preventative Maintenance & Reconstruction Subtotal	**$8,277,000**	**$0**	**$8,277,000**
Utility & Major Systems Repair/Replacement			
Countywide HVAC Improvements	$700,000	$0	$700,000
Justice Building Air Handler Units Replacement	939,000	480,000	459,000
Justice Building Exterior Basement Walls Reseal	1,494,000	764,000	730,000
Justice Building Plumbing	1,679,000	858,000	821,000
Countywide Energy Efficiency	250,000	0	250,000
Water Conservation	269,362	0	269,362
Utility & Major Systems Repair/Replacement Subtotal	**$5,331,362**	**$2,102,000**	**$3,229,362**
Sub-Total	**$14,520,362**	**$2,102,000**	**$12,418,362**

Description	Recommended Appropriation	Estimated Revenue	Net General Fund Cost
Rebudgets			
Parks Improvements			
Rosamond Park Community Building Rehabilitation	$180,011	$0	$180,011
Rosamond Park Restroom Improvements	30,952	0	30,952
Viki Araujo Park Improvement	325,000	0	325,000
Buena Vista Boat Launch Repair	69,995	0	69,995
Lamont Park Revitalization	1,439,014	1,439,014	0
Hart Park Prop 68 Improvements	323,013	0	323,013
Heritage Park Revitalization	379,161	379,161	0
Mojave East Revitalization	318,120	0	318,120
Mojave East Park Water Tank Replacement	139,747	0	139,747
Sam Lynn Park Improvements	39,620	39,620	0
Potomac Park Revitalization	5,854,928	5,854,928	0
Hart Park Nature Center	39,801	0	39,801
Buena Vista Aquatic Recreation Area Improvements	1,768,096	0	1,768,096
Riverside Park 2023 FEMA	297,447	0	297,447
Riverside Park Embankment FEMA	1,604,705	0	1,604,705
Hart Park Embankment 2023 FEMA	1,020,707	0	1,020,707
Park Improvements All District	2,526,771	0	2,526,771
Uffert Park 2023 FEMA	99,439	0	99,439
Wofford Heights Park Restroom Renovations	456,939	0	456,939
Wofford Heights Park Sport Court Reconstruction	331,955	0	331,955
Ford City Restroom Improvements	71,573	0	71,573
Jim Williford Park Improvements	709,192	0	709,192
Leroy Jackson Park - Restroom Renovations	510,365	0	510,365
Valley Acres Park Improvements	26,683	0	26,683
Rosamond Baseball Field Renovations	29,878	0	29,878
Boron Park Improvements	175,155	0	175,155
Viki Araujo Park Parking Lot Improvement	81,888	0	81,888
Park Monument Signs	84,718	0	84,718
Parks Improvements Subtotal	**$18,934,873**	**$7,712,723**	**$11,222,150**
Legally Mandated			
Dam Maintenance Repairs	$350,000	$0	$350,000
Solar Maintenance and Repairs	620,623	0	620,623
Buena Vista Aquatic Area Gas Pumps Replacement	312,802	0	312,802
Legally Mandated Subtotal	**$1,283,425**	**$0**	**$1,283,425**
Utility & Major Systems Repair/Replacement			
Justice Building Elevator	$9,934	$0	$9,934
Camp Okihi Improvements	36,082	31,081	5,001
Mary K Shell - HVAC Replacement	1,044,336	0	1,044,336
Max-Med Bathroom	9,833	0	9,833
Camp Owen Water Well Replacement	139,358	0	139,358
BHRS 28th Street HVAC Replacement	20,000	0	20,000
Beale Memorial Library - Elevators	2,807,557	0	2,807,557
Erwin Owen Facility HVAC Repairs	185,682	0	185,682
Lerdo Water Remediation	344,424	0	344,424
Lake Ming Electrical Repair	326,922	0	326,922
BVARA - Wastewater Treatment Plant	141,700	0	141,700
Beale Memorial Library - Fountain Demolition/Resurface	885,142	0	885,142
Public Services Building - Elevators	1,260,698	0	1,260,698
Crossroads HVAC Replacement	647,377	647,377	0
Mojave County Facility Generator Replacement	24,911	0	24,911
Utility & Major Systems Repair/Replacement Subtotal	**$7,883,956**	**$678,458**	**$7,205,498**

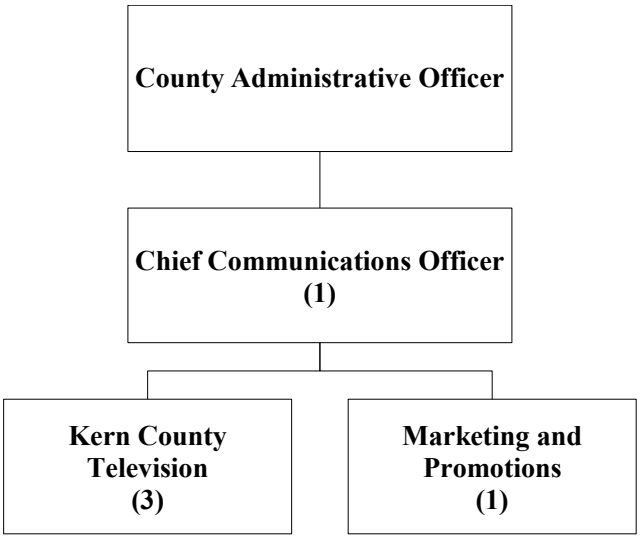
Major Maintenance Projects

Description	Recommended Appropriation	Estimated Revenue	Net General Fund Cost
Preventative Maintenance & Reconstruction			
Juvenile Hall Generator and Transfer Switch	$1,116,946	$1,116,946	$0
Planning Renovations Project	$55,769	0	55,769
1415 Truxtun Floor Repairs	247,607	0	247,607
Kern River Valley Veterans/Senior Center Renovations	287,016	0	287,016
Rand Community Center Renovations	298,224	0	298,224
Sheriff-Coroner Parking Area Security	372,971	0	372,971
Erwin Owen Paving Improvements	283,291	0	283,291
Kern County Museum Roof	154,940	0	154,940
1415 Truxtun Transfer Switch	452,027	0	452,027
Communications Facility Generator Replacement	582,160	0	582,160
CAC - Flat Roof Replacement	502,974	0	502,974
Public Services Building - Flat Roof Replacement	281,729	0	281,729
CAC - Floating pavers replacement	369,117	0	369,117
Beale Memorial Library - Flat Roof Replacement	220,024	0	220,024
Crossroads Cargo Containers	51,372	51,372	0
Vida Scott Center Facility Improvements	59,289	59,289	0
BHRS Community Care Expansion	1,600,334	1,600,334	0
Camp Owen Green House	54,267	54,267	0
Juvenile Hall Maintenance Repair	194,454	0	194,454
Panorama Erosion Control	209,636	0	209,636
Camp Erwin Owen Baumeister Barracks HVAC	41,054	41,054	0
Camp Erwin Owen Baumeister Barracks Improvements	151,944	0	151,944
Recorders Sewer Lift Station	146,792	146,792	0
Camp Erwin Owen-Mental Health Building	845,848	845,848	0
Youth Detention Center Water Pump Skid Replacement	16,395	0	16,395
Lerdo Pretrial Generator Replacement	64,358	64,358	0
Probation Training Room Renovation	21,200	21,200	0
Probation WI-FI Project	435,960	0	435,960
Youth Detention Center Door Replacement	149,259	0	149,259
Public Health Facility Floor and Cubicle Build-out	42,109	0	42,109
Department of Human Services Flower Street Improvements	123,658	123,658	0
District Attorney Press Room Alteration	51,260	0	51,260
Lerdo Receiving Yard Enclosures	495,564	495,564	0
Baker Library - BF Grant	300,498	300,498	0
Beale Library - BF Grant	149,844	149,844	0
Cal City Library - BF Grant	14,773	14,773	0
Delano Library - BF Grant	44,117	44,117	0
Holloway Gonzalez Lbry-BF Grant	456,593	456,593	0
Ridgecrest Library - BF Grant	14,091	14,091	0
Rosamond Library - BF Grant	5,863	5,863	0
WilsonLibrary - BF Grant	288,028	288,028	0
Wasco Library - BF Grant	35,337	35,337	0
Preventative Maintenance & Reconstruction Subtotal	**$11,288,692**	**$5,929,826**	**$5,358,866**
Prior Year Project Revenue	**$0**	**$6,950,451**	**($6,950,451)**
Grand Total	**$53,911,308**	**$23,373,458**	**$30,537,850**

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 2024-25 and 2025-26 Accomplishments

- The division initiated the Visit Kern County tourism project. It encompasses developing a new website to promote tourism throughout the County, implementing a social media presence, and producing a video series highlighting our diverse regions. The project is on track to be completed by December 2026

- The division successfully organized and livestreamed the State of the County address, and produced a commemorative video aligned with the theme, "Celebrating 160 Years of Feeding and Fueling California.

- The division scripted, filmed, edited, and produced a video highlighting the recommended $4.5 billion budget for the 2025-2026 Fiscal Year. The video visually communicated the County's commitment to prudent planning and a long-term vision to meet residents' needs and was showcased at the Board of Supervisors meeting where the budget was adopted.

- The division successfully organized and promoted seven ribbon-cutting events for park openings and re-openings across the County, directly supporting the County's goals of expanding access to safe, healthy, and inclusive public spaces.

Board of Trade

Department Head: Nancy Anderson
Fund: General
Cost Center: 1018CC

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

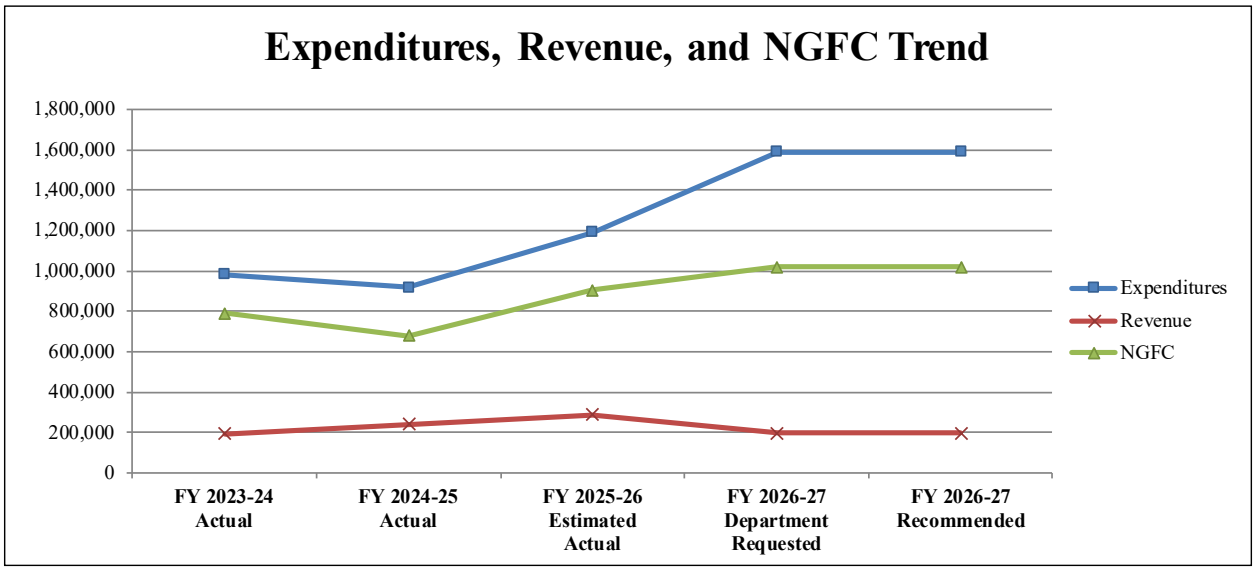
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$741,399	$896,797	$865,393	$908,843	$908,843
Services and Supplies	192,421	332,966	311,630	317,885	317,885
Capital Assets	0	0	28,223	0	0
Other Financing Uses	0	250,786	0	376,241	376,241
TOTAL EXPENDITURES	**$933,820**	**$1,480,549**	**$1,205,246**	**$1,602,969**	**$1,602,969**
Expend. Reimb.	($16,450)	($13,000)	($12,850)	($13,000)	($13,000)
TOTAL NET EXPENDITURES	**$917,370**	**$1,467,549**	**$1,192,396**	**$1,589,969**	**$1,589,969**
REVENUE:					
Charges for Services	$30,571	$12,000	$78,298	$15,000	$15,000
Other Financing Sources:					
Board of Trade Advertising	30,000	30,000	30,000	30,000	30,000
DIVCA	178,136	150,000	180,000	150,000	150,000
TOTAL REVENUE	**$238,707**	**$192,000**	**$288,298**	**$195,000**	**$195,000**
Less Available BSI *	$0	$250,786	$0	$376,241	$376,241
NET GENERAL FUND COST	**$678,662**	**$1,024,763**	**$904,098**	**$1,018,728**	**$1,018,728**
BSI Ending Balance *	$231,980	N/A	$250,786	N/A	N/A

Major Expenditures and Revenue in FY 2026-27 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.



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 2026-27 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 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of Kern County employees that feel they are adequately informed of County news, information, programs, etc.	59%	62%	62%	65%
Total number of earned media mentions promoting Kern County across print, broadcast, and digital news outlets.	New Measure	60	56	65
Average number of YouTube views per *Around Kern County* episode during the fiscal year	659	360	360	400

These measures reflect the County's ongoing efforts to strengthen and enhance its image through internal and external communications, media outreach, and multimedia storytelling. Based on internal survey data, 62% of respondents reported feeling adequately informed of County news, information, programs, and services, an increase from 59% in FY 2024-25, reflecting continued progress in employee communication and outreach efforts. Through May 2026, the division recorded 56 media mentions promoting Kern County across print, broadcast, and digital news outlets, positioning the department to meet or exceed its FY 2025-26 target before the close of the fiscal year. Average YouTube viewership for Around Kern County episodes remained consistent with established performance benchmarks, supporting continued investment in community-focused video content and public information efforts.

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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Total number of followers on social media accounts	52,344	57,000	61,899	70,000
Average monthly engagement rate (%) across all social media platforms	New Measure	5%	4%	5%

These metrics reflect how residents interact with County messaging across social media platforms, including news, events, programs, and public services. Through May 2026, the division increased its total social media following, exceeding the FY 2025-26 target of 57,000 by 8.6%, prior to the close of the fiscal year. While engagement rates fluctuated throughout the year due to platform trends and seasonal activity, the County maintained strong community interaction through consistent, visually engaging, and locally focused content. Moving into FY 2026-27, the division will continue strengthening public connection through integrated communication strategies that align messaging, platform performance, and community interests.

Development Services

Department Head: Joshua Champlin
Fund: Development Services
Cost Center: 1770CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$1,776,811	$2,517,700	$2,182,084	$2,762,442	$2,564,702
Other Charges	33,489	36,373	23,433	57,605	57,605
Capital Assets	41,897	0	0	130,000	130,000
Other Financing Uses	85,044	245,779	245,779	250,000	423,773
TOTAL EXPENDITURES	**$1,937,241**	**$2,799,852**	**$2,451,296**	**$3,200,047**	**$3,176,080**
REVENUE:					
Licenses and Permits	$1,248	$0	$0	$1,500	$1,500
Use of Money/Property	56,997	52,500	52,500	54,748	54,748
Charges for Services	1,086,573	690,350	1,029,593	860,613	860,613
Miscellaneous	8,812	0	10	51	51
Other Financing Sources:					
General Fund Contribution	1,475,330	1,475,330	1,475,330	1,649,103	1,649,103
TOTAL REVENUE	**$2,628,960**	**$2,218,180**	**$2,557,433**	**$2,566,016**	**$2,566,016**
NET FUND COST	**($691,719)**	**$581,672**	**($106,137)**	**$634,031**	**$610,064**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

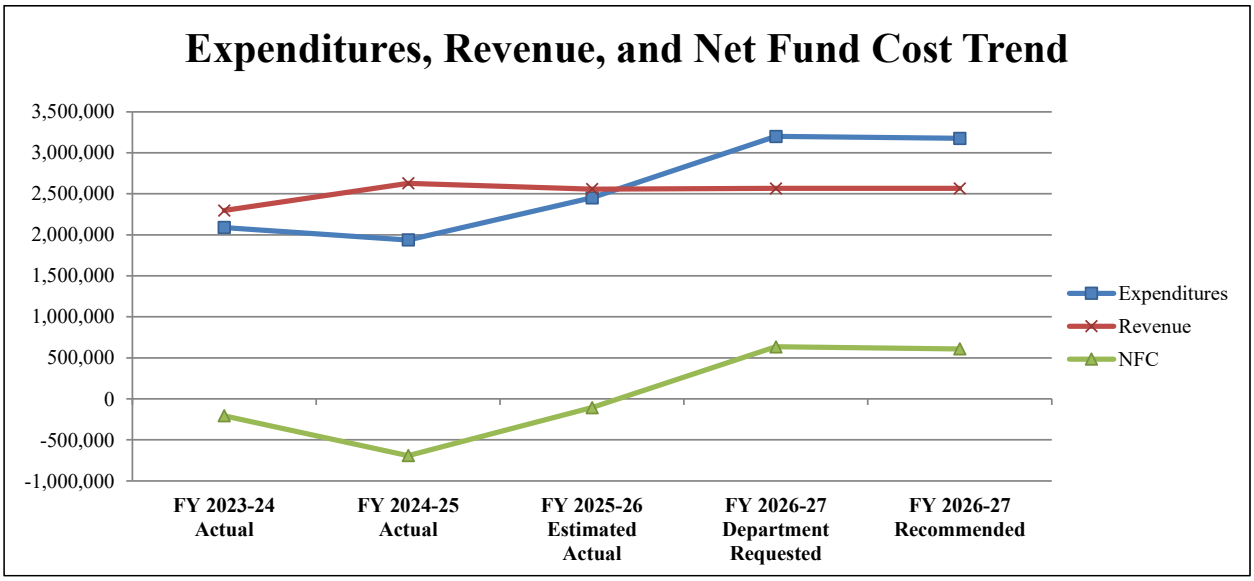
The recommended budget includes $2.6 million for services and supplies, of which $2.2 million is budgeted to reimburse the Public Works Department for staffing the operations of the division. Major revenue sources include charges for services provided to other County departments and the public. The remainder 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 $1.6 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 with minimal change from FY 2025-26. 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. Budgeted capital assets includes $130,000 for new surveying instruments.

The estimated fund balance available as of June 30, 2026 is $1.6 million, of which $610,064 is budgeted for use in FY 2026-27 with the remainder budgeted for placement in designation for future needs.



Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 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.

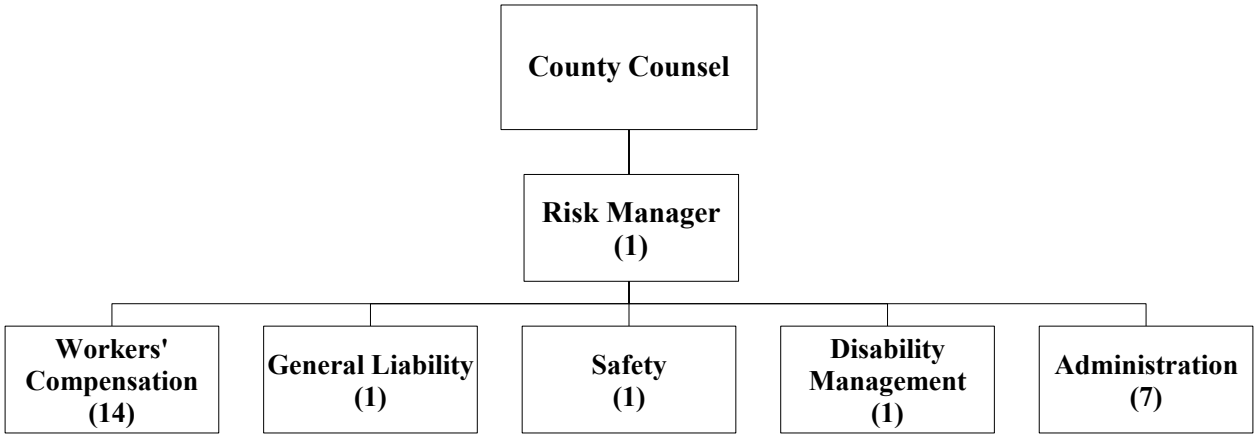
Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of flood hazard evaluations completed within one day	88%	95%	84%	95%
Percentage of flood hazard evaluations completed within one week	99%	100%	98%	100%

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.

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 2024-25 and 2025-26 Accomplishments

- Secured $10 million Pollution Liability Policy. This policy protects County assets and taxpayer funds by closing critical coverage gaps within the standard liability insurance program against unforeseen environmental risks.
- Loss Prevention Specialist updated Injury & Illness Prevention Plans (IIPP) and Emergency Preparedness Plans. Completed more than 440 ergonomic evaluations to mitigate workplace injuries. Assisted three departments to respond to OSHA inspections by providing the necessary documentation to demonstrate safety compliance.
- The Workers' Compensation Division in collaboration with the Employment Law section of County Counsel settled and closed more than 150 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.
- Through proactive, early-stage negotiation strategy, internal liability adjuster resolved 74 non-litigated claims at a 26% savings against initial demands. This strategy ensures merit-based settlements while shielding the County from the potential of high litigation costs.

Risk Management

Department Head: Kendra L. Graham
Fund: General
Cost Center: 1019CC

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

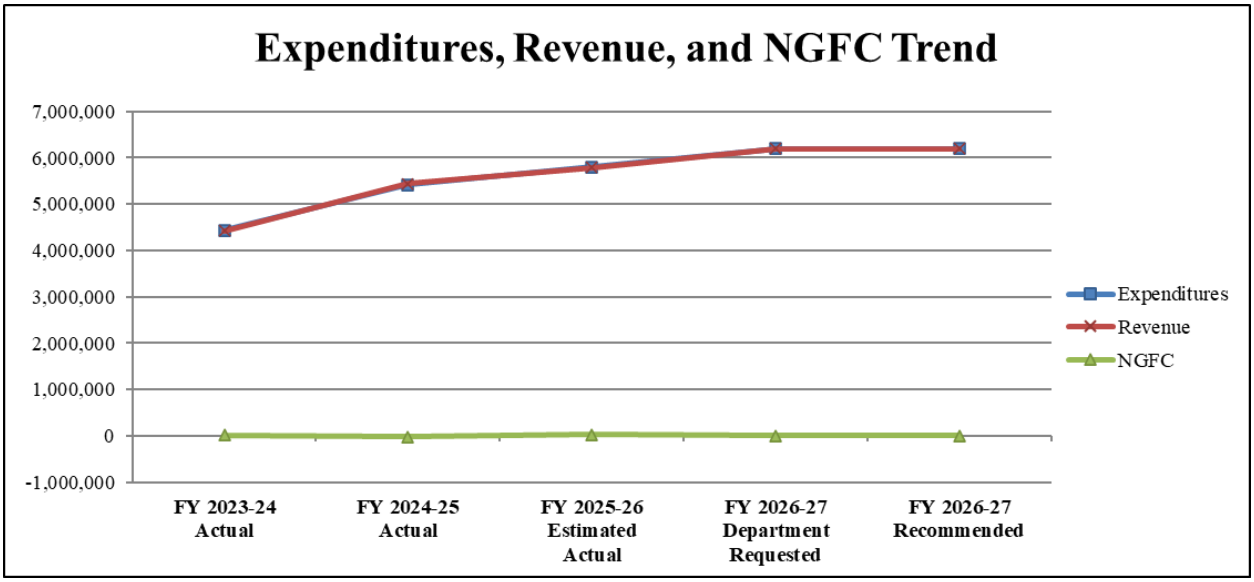
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$3,145,435	$3,536,394	$3,316,753	$3,511,422	$3,511,422
Services and Supplies	4,423,083	4,921,638	4,743,426	5,272,997	5,272,997
Other Charges	18,636	1,500	332	1,500	1,500
TOTAL EXPENDITURES	**$7,587,154**	**$8,459,532**	**$8,060,510**	**$8,785,919**	**$8,785,919**
Expend. Reimb.	($2,162,778)	($2,844,494)	($2,252,352)	($2,585,091)	($2,585,091)
TOTAL NET EXPENDITURES	**$5,424,377**	**$5,615,038**	**$5,808,158**	**$6,200,828**	**$6,200,828**
REVENUE:					
Charges for Services	$5,438,949	$5,615,038	$5,786,146	$6,200,825	$6,200,828
Miscellaneous	6,875	0	0	0	0
TOTAL REVENUE	**$5,445,824**	**$5,615,038**	**$5,786,146**	**$6,200,825**	**$6,200,828**
NET GENERAL FUND COST	**($21,447)**	**$0**	**$22,013**	**$3**	**$0**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of expenditures for this cost center 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

No significant changes in Salaries and Benefits Cost are anticipated. Services and Supplies costs are expected to increase primarily due to higher insurance premiums. Revenue is also increasing to reflect the passthrough of the increased risk management costs to Workers' Compensation, General Liability Self-insurance funds and other departments.



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, all of which have been budgeted to be filled during FY 2026-27 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 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of workdays lost per Worker's Compensation claim on paid benefits for general employees	87.8	80	61.9	74.8
Number of workdays lost per Worker's Compensation claim on paid benefits for safety employees	51.5	56	57.2	54.4
Rate of accidents and incidents per 100 full time equivalent employees	8.1	6.8	6.9	7.0
Percentage of lien-to-value settlements	75.6%	58.9%	71.5%	73.6%

The first indicator calculates the lost workdays for general employees from worker's compensation claims. The results for FY 2025-26 indicate that lost days have decreased by approximately 29.5% 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 5.7% higher 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.

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 2024-25 Actual	FY 2025-26 Target	FY 2026-27 Estimated	FY 202-27 Target
General liability cost as percentage of County expenditures	.52%	.43%	.40%	.40%
Worker's Compensation costs as a percentage of County expenditures	.59%	.67%	.61%	.60%

The first indicator measures the portion of costs the County incurs because of general liability claims, lawsuits, and insurance. The results reflect a decrease compared to the prior fiscal year. 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 slightly higher than prior fiscal year actuals but still meet the current fiscal year target.

Capital Projects

Department Head: Nancy Anderson
Fund: General
Cost Center: 1147CC

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 cost center is administered by the General Services Division.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$0	$0	$2,018,546	$0	0
Structures & Improvements	0	16,349,861	0	24,356,090	21,774,625
Fixed Assets	31,571,708	0	0	0	0
Other Financing Uses	17,328,489	10,000,000	0	0	0
TOTAL EXPENDITURES	**$48,900,197**	**$26,349,861**	**$2,018,546**	**$24,356,090**	**$21,774,625**
REVENUE:					
Charges for Services	($79,372)	$0	$139,346	$0	0
Miscellaneous	187,345	0	356,842	0	0
Other Financing Sources:					
County Local Revenue Fund 2011	1,091,477	11,614,736	0	900,000	10,720,758
TOTAL REVENUE	**$1,199,451**	**$11,614,736**	**$496,188**	**$900,000**	**$10,720,758**
NET GENERAL FUND COST	**$47,700,746**	**$14,735,125**	**$1,522,358**	**$23,456,090**	**$11,053,867**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The table below contains a list of the recommended projects for FY 2026-27. 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 eight rebudgets for continuing projects at an NGFC of $21.7 million. Revenue for this cost center includes $10.7 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 needs.

Description	Recommended Appropriation	Estimated Revenue	Net Cost
Rebudgets			
Youth Detention Center Multipurpose Building	$ 5,463,502	$ 5,463,502	$ -
Camp Owens Security Cameras	1,794,616	1,794,616	-
Youth Detention Center Trailer Replacement	1,870,901	-	1,870,901
District Attorney Victims Memorial	175,200	-	175,200
Animal Control Design	202,921	-	202,921
Rosamond Substation	9,019,042	-	9,019,042
Off-Highway Vehicle Site Planning	80,056	-	80,056
Probation Shooting Range	3,168,387	3,168,387	-
PY Revenue		294,253	(294,253)
Grand Total	**$ 21,774,625**	**$ 10,720,758**	**$ 11,348,120**

Trial Court Funding

Department Head: Nancy Anderson
Function: Public Protection
Fund: General
Activity: Judicial
Cost Centers: 1123CC, 1055CC, 1056CC, 1057CC and 1058CC

Description of Major Services

The Trial Court Funding budget 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 this budget. The County Administrative Office administers this budget.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$17,249,046	$18,860,254	$18,322,691	$18,566,195	$18,566,195
TOTAL EXPENDITURES	**$17,249,046**	**$18,860,254**	**$18,322,691**	**$18,566,195**	**$18,566,195**
REVENUE:					
Fines and Forfeitures	$2,236,439	$2,898,836	$2,003,431	$2,003,540	$2,003,540
Charges for Services	2,915,589	2,833,285	2,922,881	3,000,935	3,000,935
Miscellaneous	1,032,942	647,936	1,220,153	1,220,153	1,220,153
TOTAL REVENUE	**$6,184,970**	**$6,380,057**	**$6,146,465**	**$6,224,628**	**$6,224,628**
NET GENERAL FUND COST	**$11,064,076**	**$12,480,197**	**$12,176,226**	**$12,341,567**	**$12,341,567**

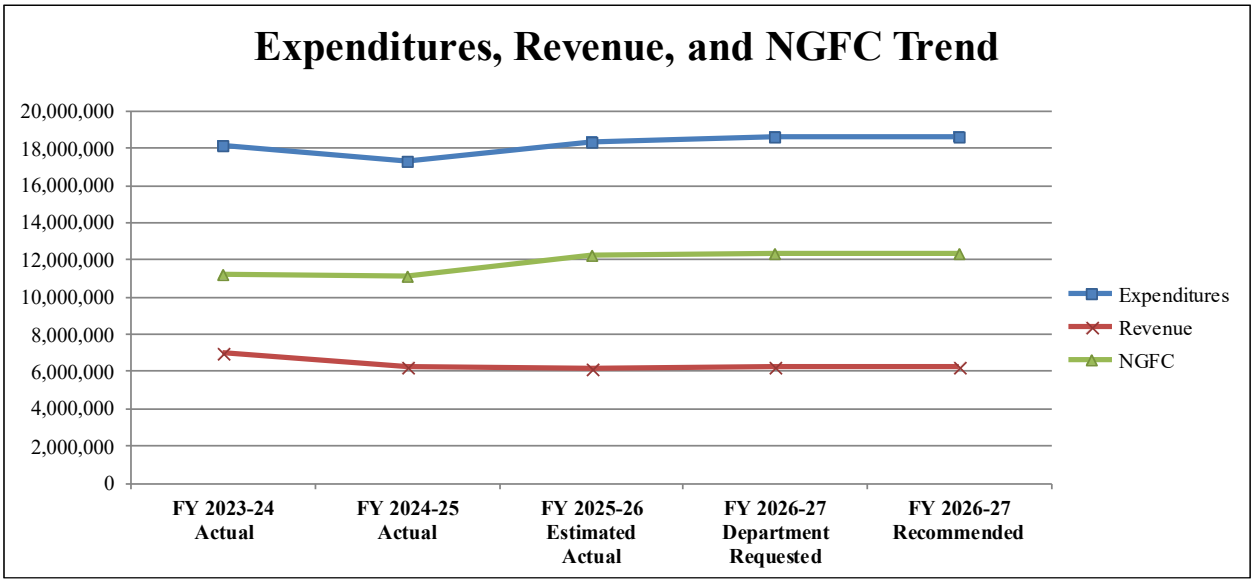
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of expenditures for this budget 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 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 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.

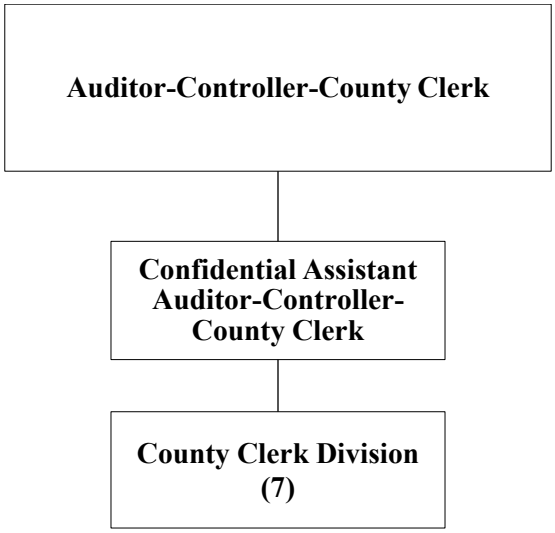
The unpaid balance of any court-imposed costs for these fines and fees sections are also unenforceable and uncollectable. $502,000 in contingency funds is reserved within Services and Supplies for unexpected or emergency maintenance projects on court facilities.



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 2024-25 and 2025-26 Accomplishments

- Partnered with the Secretary of State to host an Apostille Pop-Up Event for the last two years, which allowed the 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
Cost Center: 1677CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$440,691	$808,968	$635,069	$744,596	$744,596
Services and Supplies	95,910	133,332	129,190	138,141	138,141
Other Charges	165,109	219,382	182,495	169,422	169,422
Capital Assets	0	60,000	0	0	0
TOTAL EXPENDITURES	**$701,710**	**$1,221,682**	**$946,754**	**$1,052,159**	**$1,052,159**
REVENUE:					
Licenses and Permits	$349,561	$360,000	$304,000	$305,000	$305,000
Use of Money/Property	20,333	18,000	18,000	20,000	20,000
Charges for Services	410,006	384,500	384,500	390,000	390,000
Other Financing Sources:					
Vital & Health Statistics Fund	3,000	3,000	3,000	3,000	3,000
TOTAL REVENUE	**$782,975**	**$765,500**	**$709,500**	**$718,000**	**$718,000**
NET FUND COST	**($81,265)**	**$456,182**	**$237,254**	**$334,159**	**$334,159**

Major Expenditures and Revenue in 2026-27 Recommended Budget

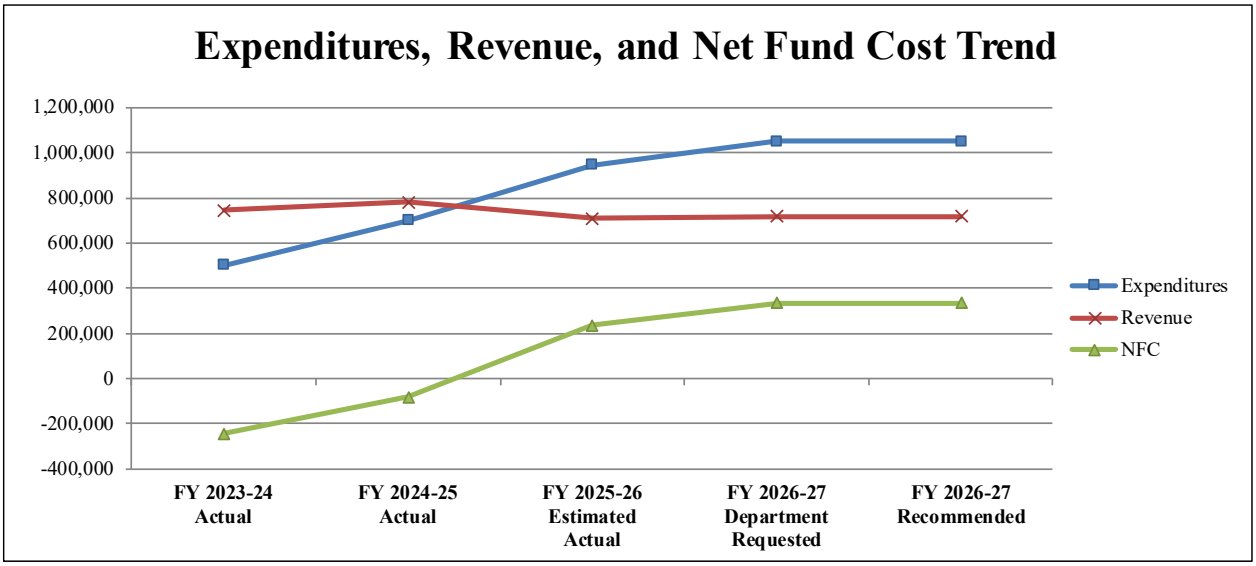
The primary expenditures of the division are for staffing necessary to complete all assigned functions. The estimated revenue from licenses, permits and fictitious business name filings is anticipated to offset the majority of expenditures.

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 decrease by $64,000 compared to the prior year budget, the net result of position cost increases and eliminating expenses for Extra Help positions that had been budgeted in FY 2026-27. Other Charges are budgeted at approximately $50,000 less than the prior year, as anticipated increases in salary reimbursement charges for work performed by other divisions in FY 2025-26 did not materialize. Also, the recommended budget does not include appropriations for Capital Assets—the purchase

of a passenger van for the planned implementation of a mobile services program for outlying areas in FY 2025-26 has been delayed and is not included in the FY 2026-27 recommended budget. Revenue is budgeted mostly flat for the recommended budget, with the exception of a reduction of $55,000 in revenue from marriage license fees, due to a lower volume of transactions.

The fund balance as of June 30, 2026 is estimated at $127,188. The division is budgeting to use the entire fund balance amount, as well as $206,971 from designations, for FY 2026-27 operations.



Staffing Changes and Operational Impacts

There are no position changes in the recommended budget and all positions are funded.

Summary of Authorized Positions

The division has seven authorized permanent positions, all of which are funded in the recommended budget, as indicated below.

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 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 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
Cost Center : 1021CC

Function: Public Protection
Activity: Other Protection

Description of Major Services

This cost center 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.

Summary of Expenditures and Revenue

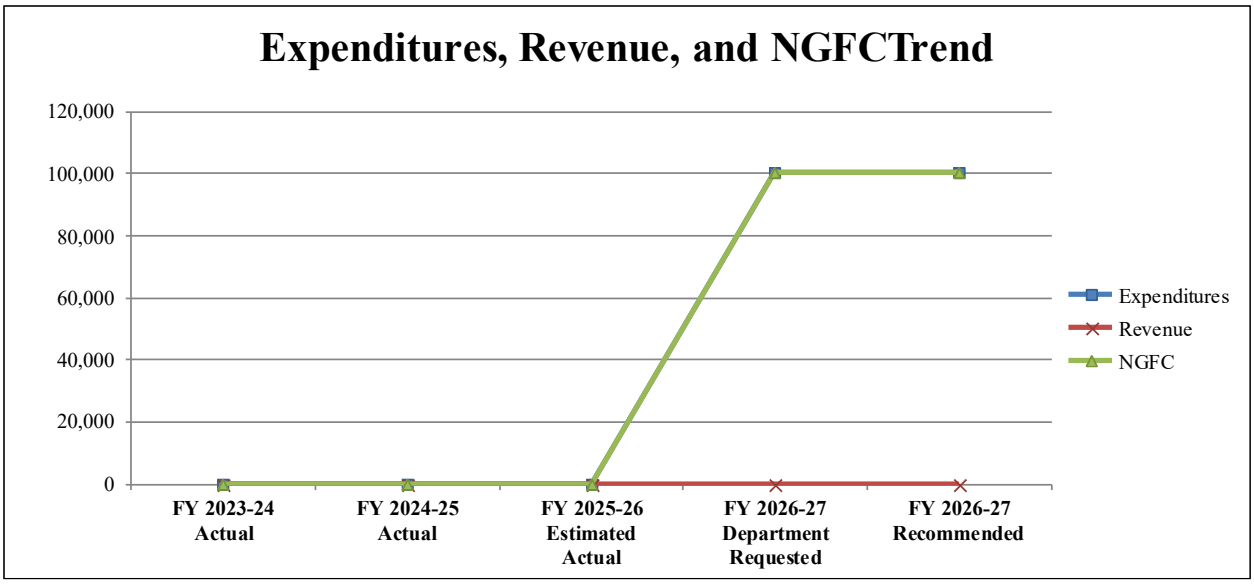
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	0	50,000	0	50,000	50,000
Other Charges	0	50,000	0	50,000	50,000
TOTAL EXPENDITURES	**$0**	**$100,000**	**$0**	**$100,000**	**$100,000**
NET GENERAL FUND COST	**$0**	**$100,000**	**$0**	**$100,000**	**$100,000**

Major Expenditures and Revenue in FY 2026-27 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 cost center is entirely funded by the General Fund through an allocation of Net General Fund Cost.

Budget Changes and Operational Impacts

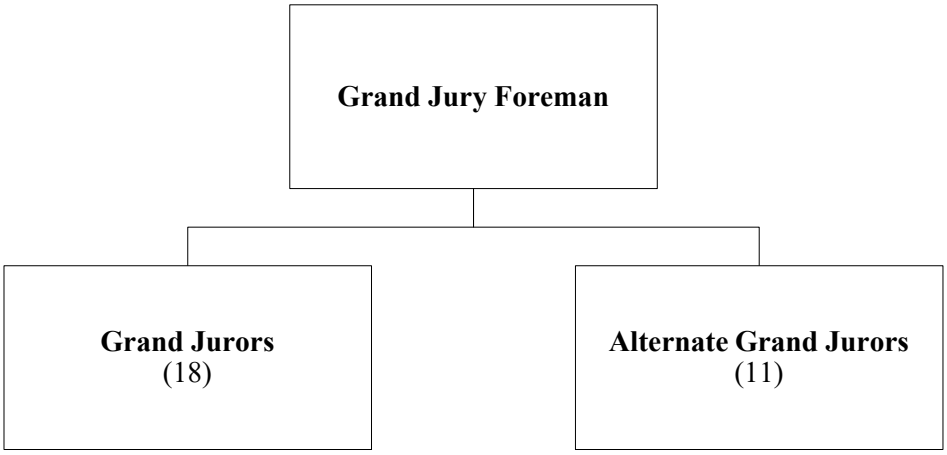
The Board of Supervisors established this cost center in FY 2015-16 in anticipation of future extraordinary costs resulting from response efforts for locally declared emergencies. Funding for FY 2026-27 is established to cover eligible unanticipated costs for locally declared emergencies.


Expenditures, Revenue, and NGFCTrend
120,000
100,000
80,000
60,000
40,000
20,000
0
FY 2023-24 Actual
FY 2024-25 Actual
FY 2025-26 Estimated Actual
FY 2026-27 Department Requested
FY 2026-27 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 2024-25 and 2025-26 Accomplishments

- In FY 2024-25, the Grand Jury responded to 26 complaints, issued 9 reports and had two indictments.
- In FY 2025-26, the Grand Jury responded to 19 complaints, issued 6 reports and two indictments.
- The Grand Jury is expecting to issue at least eight more reports before the end of the fiscal year.

Grand Jury

Department Head: Grand Jury Foreman
Fund: General
Cost Center: 1022CC

Function: Public Protection
Activity: Judicial

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

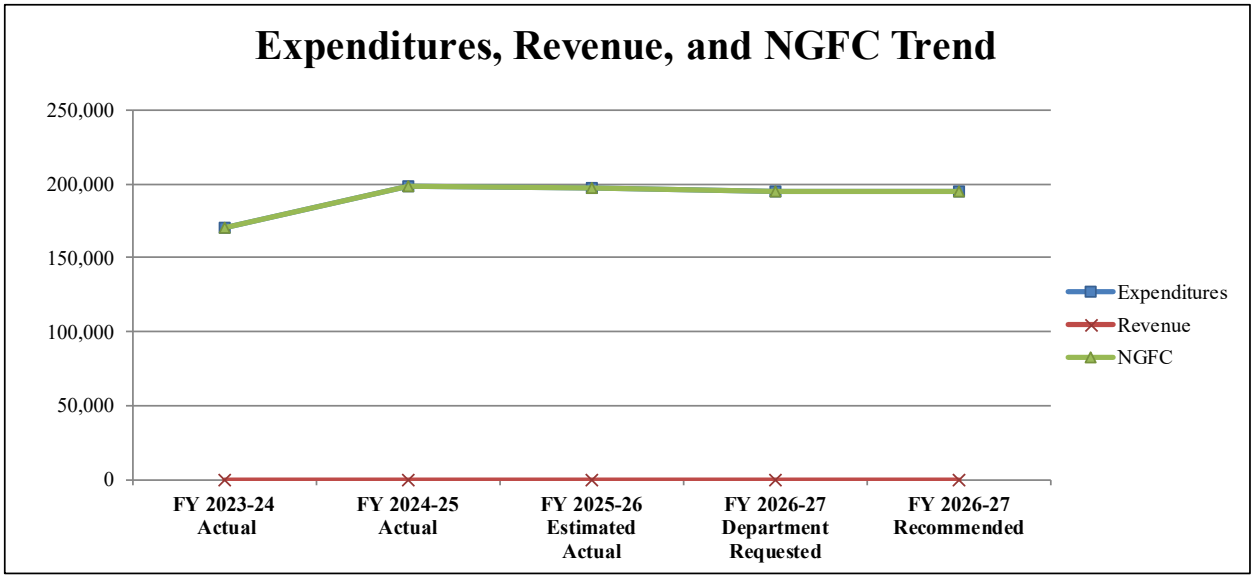
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$198,106	$195,103	$196,673	$195,102	$195,103
TOTAL EXPENDITURES	**$198,106**	**$195,103**	**$196,673**	**$195,102**	**$195,103**
NET GENERAL FUND COST	**$198,106**	**$195,103**	**$196,673**	**$195,102**	**$195,103**

Major Expenditures and Revenue in FY 2026-27 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 $146,768. $48,335 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 2023-24 Actual
FY 2024-25 Actual
FY 2025-26 Estimated Actual
FY 2026-27 Department Requested
FY 2026-27 Recommended
Expenditures
Revenue
NGFC

Indigent Defense Program

Department Head: Nancy Anderson
Fund: General
Cost Center: 1023CC

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 is used to process payments for these services. The County Administrative Office administers this cost center.

Summary of Expenditures and Revenue

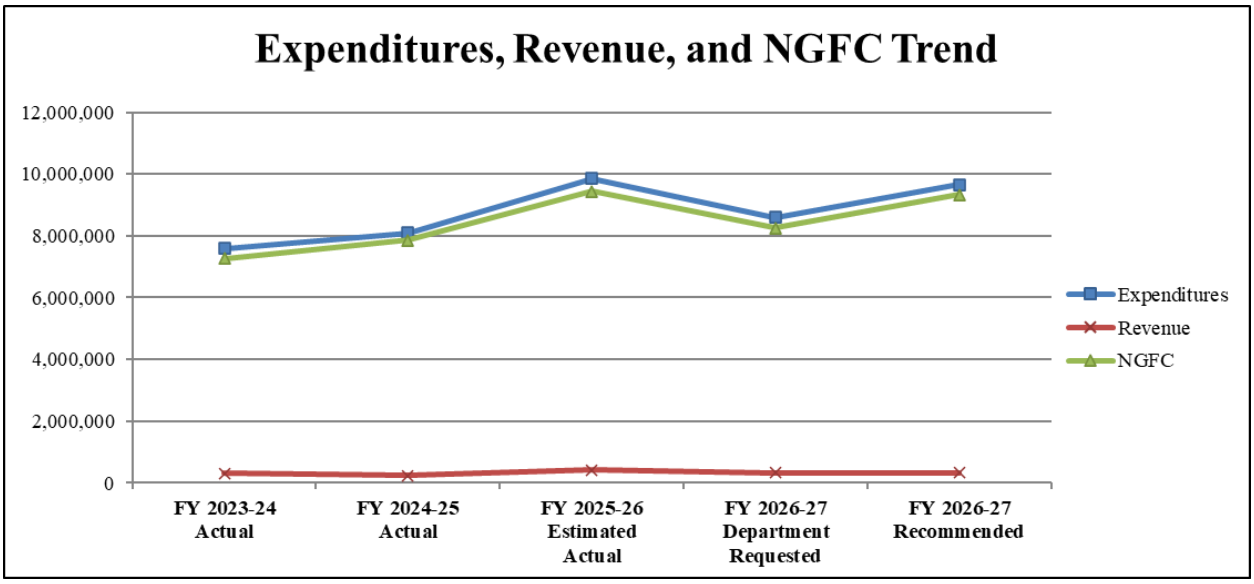
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$8,100,824	$8,505,795	$9,862,791	$8,598,379	$9,664,989
TOTAL EXPENDITURES	**$8,100,824**	**$8,505,795**	**$9,862,791**	**$8,598,379**	**$9,664,989**
REVENUE:					
Charges for Services	244,620	243,886	420,589	336,470	336,570
TOTAL REVENUE	**$244,620**	**$243,886**	**$420,589**	**$336,470**	**$336,570**
NET GENERAL FUND COST	**$7,856,204**	**$8,261,909**	**$9,442,202**	**$8,261,909**	**$9,328,419**

Major Expenditures and Revenue in FY 2026-27 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 cost center is primarily funded by an allocation of Net General Fund Cost. This cost center receives revenue on a reimbursement basis for expenses related to providing legal representation to State prisoners for alleged crimes committed within State Prison facilities.

Budget Changes and Operational Impacts

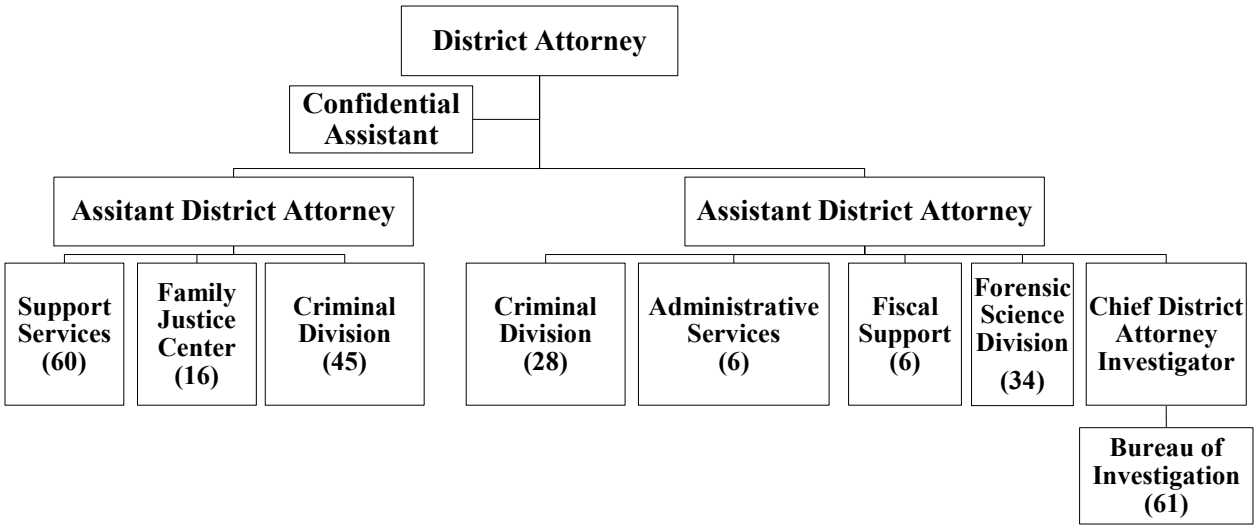
Expenditures in this cost center are dependent on the number of cases referred to the Indigent Defense Program, which fluctuates annually. The recommended budget includes $1.2 million more than the prior year adopted budget due to the rising trend of conflict cases referred to the Indigent Defense Program and growth in felony filings resulting from the implementation of Proposition 36, the Drug and Theft Crime Penalties and Treatment-Mandated Felonies Initiative. The department will be exploring options to reduce the cost in the coming fiscal year. 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 volume of cases.


Expenditures, Revenue, and NGFC Trend
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
FY 2023-24 Actual
FY 2024-25 Actual
FY 2025-26 Estimated Actual
FY 2026-27 Department Requested
FY 2026-27 Recommended
Expenditures
Revenue
NGFC

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 2024-25 and 2025-26 Accomplishments

- The Victim Services Unit and Family Justice Center continued to provide critical support and advocacy services to victims of crime throughout the County, including victims of domestic violence, sexual assault, and human trafficking. During FY 2024-25 and FY 2025-26, victim advocacy staff conducted approximately 4,631 victim outreach contacts and supported approximately 1,321 referred cases, continuing the department's efforts to connect victims with advocacy, resources, and support services throughout the criminal justice process.
- The department continued prosecution efforts throughout FY 2024-25 and FY 2025-26, maintaining an approximately 87% felony trial conviction rate, filing more than 38,000 misdemeanor cases, and taking approximately 254 felony cases to trial.
- The District Attorney's Office continued implementation of the Measure K funded Justice for Kern Initiative, reinforcing investigative and victim advocacy resources within unincorporated communities throughout the County. During FY 2024-25 and FY 2025-26, the initiative supported approximately 6,342 follow-up investigations, 4,226 subpoenas served, 60 search warrants served, and more than 4,600 investigative contacts with the public, businesses, and community organizations.
- The department continued implementation efforts associated with Proposition 36, Drug and Theft Crime Penalties and Treatment-Mandated Felonies Initiative, including coordination and training efforts with law enforcement agencies regarding new felony charging provisions and treatment-mandated offenses.

District Attorney – Criminal Division

Department Head: Cynthia Zimmer, Elected
Fund: General
Cost Center: 1140CC

Function: Public Protection
Activity: Judicial

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$38,073,531	$43,108,044	$38,813,481	$43,654,186	$43,654,186
Services and Supplies	4,066,504	5,409,997	6,106,333	6,180,843	6,180,843
Capital Assets	0	60,000	76,822	0	0
Other Financing Uses	0	1,987,037	0	2,332,363	2,332,363
TOTAL EXPENDITURES	**$42,140,036**	**$50,565,078**	**$44,996,636**	**$52,167,393**	**$52,167,393**
Expend. Reimb.	($241,595)	($331,000)	($228,810)	($1,898,505)	($1,898,505)
TOTAL NET EXPENDITURES	**$41,898,440**	**$50,234,078**	**$44,767,826**	**$50,268,888**	**$50,268,888**
REVENUE:					
Fines and Forfeitures	$0	$0	$1,000	$1,000	$1,000
Use of Money/Property	15	15	0	15	15
Intergovernmental	6,101,778	7,158,411	6,563,595	7,053,975	7,053,975
Charges for Services	3,224,632	3,361,694	3,502,447	3,365,194	3,365,194
Miscellaneous	16,985	0	114,870	105,000	105,000
Non-revenue Receipts	3,018	0	0	0	0
Other Financing Sources:					
American Rescue Plan Act	1,288,401	0	0	0	0
2011 Realignment	4,389,032	4,233,797	4,766,752	4,268,015	4,268,015
Local Public Safety	8,326,584	8,198,301	8,198,301	8,198,301	8,198,301
Real Estate Fund	348,462	422,240	422,240	432,859	432,859
TOTAL REVENUE	**$23,698,908**	**$23,374,458**	**$23,569,205**	**$23,424,359**	**$23,424,359**
Less Available BSI *	$0	$1,987,037	$0	$2,332,363	$2,332,363
NET GENERAL FUND COST	**$18,199,532**	**$24,872,583**	**$21,198,621**	**$24,512,166**	**$24,512,166**
BSI Ending Balance *	$1,766,737	N/A	$1,987,037	N/A	N/A

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in 2026-27 Recommended Budget

The District Attorney's Office expenditures are comprised primarily of staffing costs necessary to investigate and prosecute criminal cases. The recommended budget reflects total net expenditures of approximately $50.2 million, a slight increase from the FY 2025-26 Adopted Budget, driven largely by growth in Salaries and Benefits costs associated with maintaining departmental operations and service levels. Services and Supplies expenditures also increased slightly to support operational and investigative needs.

Major sources of revenue continue to include State and Federal funding for special prosecutions, investigations, and victim services programs. The recommended budget includes approximately $8.2 million in Local Public Safety Funds (Proposition 172) and approximately $4.2 million in 2011 Realignment funding to help offset the impact of State prison realignment under Assembly Bill 109 (AB 109). Intergovernmental revenue remains a significant funding source for specialized programs and operations within the department. The recommended budget results in a Net General Fund Cost of approximately $24.6 million, reflecting increased operational and staffing costs partially offset by departmental revenues and realignment funding.

Budget Changes and Operational Impacts

The recommended budget reflects continued investment in staffing and operational support necessary for the investigation and prosecution of criminal cases throughout the County. Salaries and Benefits are recommended at approximately $43.7 million, an increase from the FY 2025-26 Adopted Budget primarily attributable to increases in employee benefits cost and the continued funding of authorized positions. Services and Supplies are recommended at approximately $6.2 million to support ongoing operational and investigative needs.

During the FY 2026-27 budget development process, the District Attorney's Office submitted a supplemental request for additional Services and Supplies funding. Due to significant countywide fiscal constraints and limited discretionary funding available in the recommended budget, the request was not funded. However, the County Administrative Office and the department collaborated to create operational flexibility within the recommended budget to allow the department to maintain its current position allocation while continuing to support necessary Services and Supplies expenditures critical to operational efficiency. The department will utilize salary savings and vacancy management strategies to maintain this flexibility throughout the fiscal year.

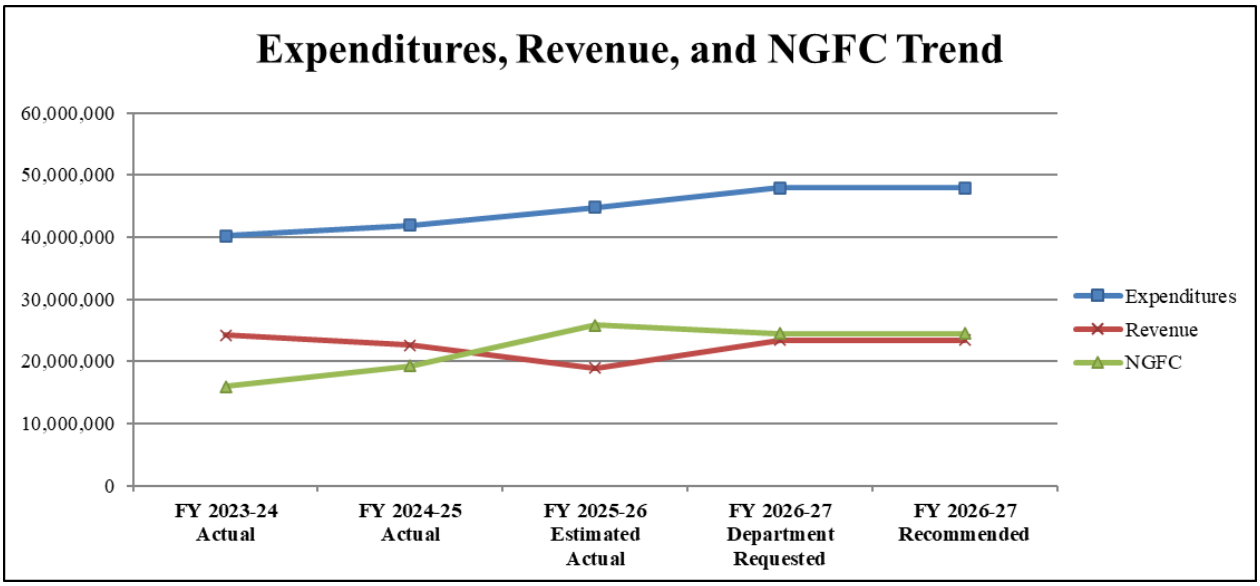
As part of the department's recruitment and retention strategy for hard-to-fill Deputy District Attorney positions, six (6) Deputy District Attorney vacancies will be held vacant in FY 2026-27 to fund twelve (12) Extra Help Law Clerk positions. The Law Clerk program serves as a recruitment pipeline for future Deputy District Attorneys by allowing candidates awaiting bar examination results to gain prosecutorial experience prior to becoming eligible for permanent appointment.

Intergovernmental revenue continues to represent a significant portion of the department's revenue and provides reimbursement for the investigation and prosecution of prison crimes, auto theft,

workers' compensation fraud, disability insurance fraud, and DUI offenses. These revenues are largely grant and program dependent and remain subject to annual State and Federal funding determinations.

The recommended budget continues funding for the District Attorney Justice for Kern Initiative through Measure K. Funding levels remain consistent with the prior fiscal year and continue to support investigative, prosecutorial, victim advocacy, and administrative resources focused on improving public safety and access to justice services within unincorporated communities throughout Kern County.

Funding previously allocated for Fentanyl Task Force activities has sunset and is not included in the recommended budget.



Staffing Changes and Operational Impacts

During FY 2025-26, the department deleted ten (10) longstanding vacant unfunded Deputy District Attorney positions as part of the department's efforts to position itself for a balanced and sustainable budget. Additionally, the recommended budget includes a $1.3 million dollar attrition adjustment which allows the department to maintain twenty (20) Deputy District Attorney vacancies while providing flexibility to redirect salary savings toward necessary services and supplies.

To support long-term staffing stability, the department will continue utilizing Extra Help Law Clerk positions as a recruitment pathway for future Deputy District Attorneys. This strategy allows candidates awaiting bar examination results to gain prosecutorial experience and transition into permanent Deputy District Attorney positions upon successful licensure.

Summary of Authorized Positions

The department currently has 227 authorized positions, all of which are funded, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	11	0	0	11	11	0	11
Criminal Division	73	0	0	73	73	0	73
Bureau of Investigation	61	0	0	61	61	0	61
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	227	0	0	227	227	0	227

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
1	Marketing/Promotions Coordinator
11	**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
73	Deputy District Attorney
73	**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
7	Investigative Specialist
16	Investigative Aide
1	Forensic Interviewer
2	Investigative Technician
61	**Requested Total**

Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of Felony Trials	127	175	127	175
Percentage of Felony Complaint Requests Filed as Felony	40.17%	50%	40.17%	50%
Felony Trial Conviction Percentage	87.4%	100%	87.4%	100%
Number of Misdemeanor Filings	19,191	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.

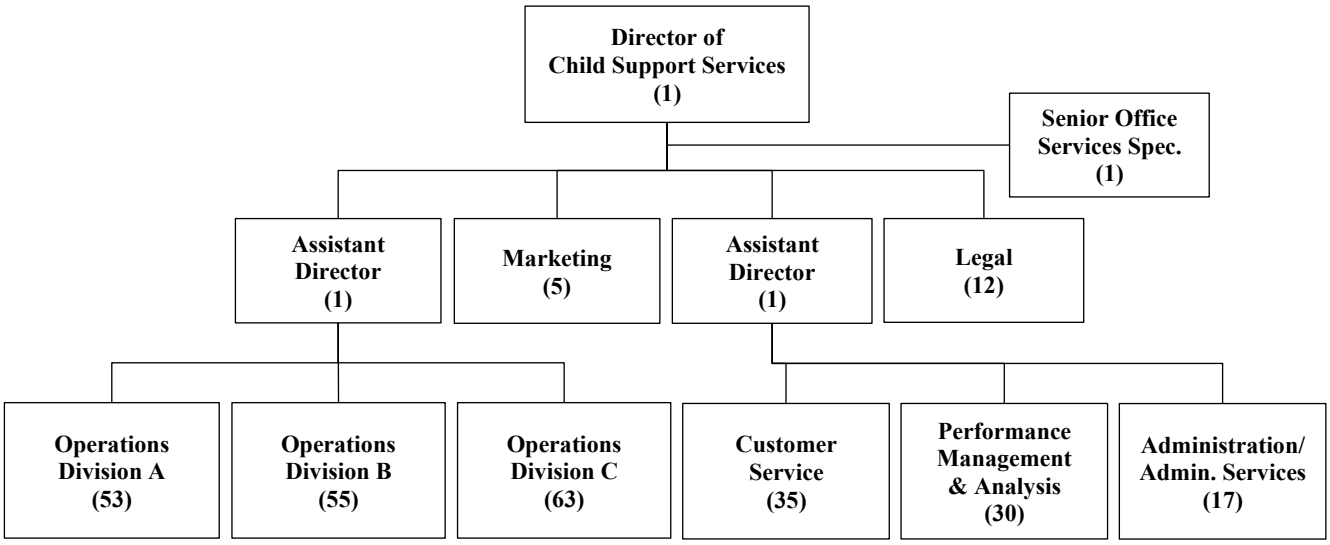
Department Goal: Reinforcing the rule of law in unincorporated communities and providing better access to law enforcement services including effective victim advocacy.

Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of Victim Outreach/Contacts within the Program	580	500	4,051	500
Percent of felony cases in which victim advocate had at least one contact with the victim after referral	89%	100%	57%	100%
Number of cases assigned to Victim Advocates within the program	383	300	938	300
Number of follow-up investigations conducted for crimes in unincorporated Kern by region	3,152	2,500	3,190	2,500
Number of subpoenas served through the program	2,939	2,500	1,287	2,500
Number of arrest warrants served through the program	40	45	22	45
Investigative contacts with the public	2,808	1,500	1,497	1,500
Investigative contacts with businesses/organizations	171	125	140	125
Search warrants served	29	25	31	25
New criminal cases originating with KCDA Investigators	48	25	10	25
Open arrests	15	15	7	15
The Justice for Kern Measure K Initiative established the District Attorney's Office as a 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.				

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 2024-25 and 2025-26 Accomplishments

- Served approximately 49,176 children and distributed $88,000,000 in collections to local families.

- Successfully partnered with the Kern County Bar Association – Charitable Foundation to host the 2025 Ready-Set Back 2 School Health & Wellness Fair at the Kern County Museum, featuring 93 vendors and additional drive-thru events in communities including Ridgecrest. The department also collaborated with the City of Delano and the Greater Lamont Chamber of Commerce, distributing over 1,797 school supply packets and 3,455 backpacks to families.

- Updated driver's license rules under AB 1055, removing license suspension for individuals earning at or below 70% of the country's average median income. This removal helps people maintain employment and continue to support their families.

- Significantly expanded public engagement and community collaboration over the past year. Department launched a successful Child Support Awareness Month campaign built around the "We've Changed" theme, producing new videos, and delivering a coordinated social media strategy that resonated with the community.

- Held annual Socktober's sock, undergarment and duffle bag drive in October 2025 and collected 659 items for the Jamison Center.

Child Support Services

Department Head: Toni Kendrick
Fund: Child Support Services
Cost Center: 1254CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$26,495,683	$29,363,118	$28,745,270	$32,383,693	$32,383,693
Services and Supplies	2,824,937	3,376,245	3,202,458	3,548,223	3,548,223
Other Charges	677,798	1,382,566	1,002,239	1,582,766	1,582,766
Capital Assets	9,463	112,000	129,500	50,000	50,000
TOTAL EXPENDITURES	**$30,007,882**	**$34,233,929**	**$33,079,467**	**$37,564,682**	**$37,564,682**
Expend. Reimb.	$0	$0	$0	($1,794,837)	($1,794,837)
TOTAL NET EXPENDITURES	**$30,007,882**	**$34,233,929**	**$33,079,467**	**$35,769,845**	**$35,769,845**
REVENUE:					
Use of Money/Property	$63,468	$62,445	$62,445	$60,000	$60,000
Intergovernmental	30,020,178	34,144,427	32,921,802	35,682,055	35,682,055
Miscellaneous	21,754	1,247	69,675	1,980	1,980
Other Financing Sources:					
General Fund Contribution	25,243	25,810	25,545	25,810	25,810
TOTAL REVENUE	**$30,130,643**	**$34,233,929**	**$33,079,467**	**$35,769,845**	**$35,769,845**
NET FUND COST	**($122,761)**	**$0**	**$0**	**$0**	**$0**

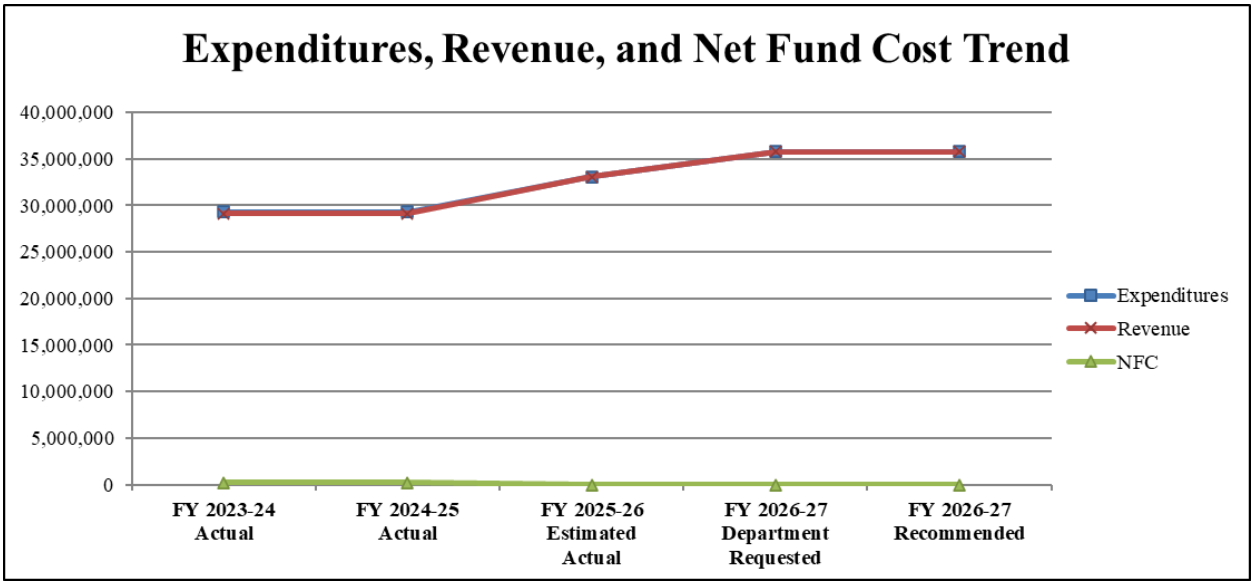
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

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 $3.5 million include rents and leases, utilities, and office expenses. The department's State allocated revenue for FY 2026-27 is expected to increase by $1.5 million compared to the FY 2025-26 adopted budget.

Budget Changes and Operational Impacts

The recommended budget provides sufficient revenue for the department to maintain its current level of services and meet State program goals and objectives. Salaries and Benefits are anticipated to increase by $1.2 million due to rising salary and health benefit costs. As in FY 2025-26 adopted budget, the FY 2026-27 recommended budget includes an attrition adjustment to accurately align salary and benefit appropriations with true expenditure levels. The $1.8 million attrition adjustment is based on the department's average vacancy rate. Services and Supplies costs are expected to increase moderately due to the need for new software and equipment, including a document management system, replacement of kiosk hardware, and project management and tracking tools required for State reporting.

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 274 authorized positions, all of which have been budgeted to be filled during FY 2026-27 as indicated below.

Child Support Services

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	18	0	0	18	18	0	18
Operations Division A	53	0	0	53	53	0	53
Operations Division B	55	0	0	55	55	0	55
Operations Division C	63	0	0	63	63	0	63
Customer Service	35	0	0	35	35	0	35
Performance Management and Analysis	30	0	0	30	30	0	30
Administrative Services	8	0	0	8	8	0	8
Legal	12	0	0	12	12	0	12
Total	274	0	0	274	274	0	274

Administration

	Classification
1	Director
2	Assistant Director
2	Senior Human Resources Specialist
1	Senior Office Services Specialist
1	Human Resources 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
2	Program Specialist I/II
18	**Requested Total**

Operations Division A

	Classification
1	DCSS Program Manager
4	Supervising Child Support Specialist
4	Senior Child Support Specialist
44	Child Support Specialist I/II
53	**Requested Total**

Operations Division B

	Classification
1	DCSS Program Manager
4	Supervising Child Support Specialist
4	Senior Child Support Specialist
44	Child Support Specialist I/II
2	Investigative Aide
55	**Requested Total**

Operations Division C

	Classification
1	DCSS Program Manager
5	Supervising Child Support Specialist
5	Senior Child Support Specialist
52	Child Support Specialist I/II
63	**Requested Total**

Legal

	Classification
1	Chief Child Support Attorney
7	Child Support Attorney I/II/III/IV/V
4	Senior Paralegal/Paralegal
12	**Requested Total**

Performance Management

	Classification
1	DCSS Program Manager
2	Supervising Child Support Specialist
6	Senior Child Support Specialist
1	Supervising Departmental Analyst
2	Legal Secretary
1	Senior Legal Secretary
2	Departmental Analyst
4	Child Support Specialist I/II
1	Fiscal Support Specialist
1	Sup. CS Staff Development Specialist
2	Office Services Specialist
7	Office Services Assistant
30	**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
2	Supervising CS Customer Service Rep.
3	Senior CS Customer Service Rep.
24	CS Customer Service Representative
4	Staff Development Specialist
1	Supervising Child Support Specialist
35	**Requested Total**

Fiscal Year 2026-27 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.

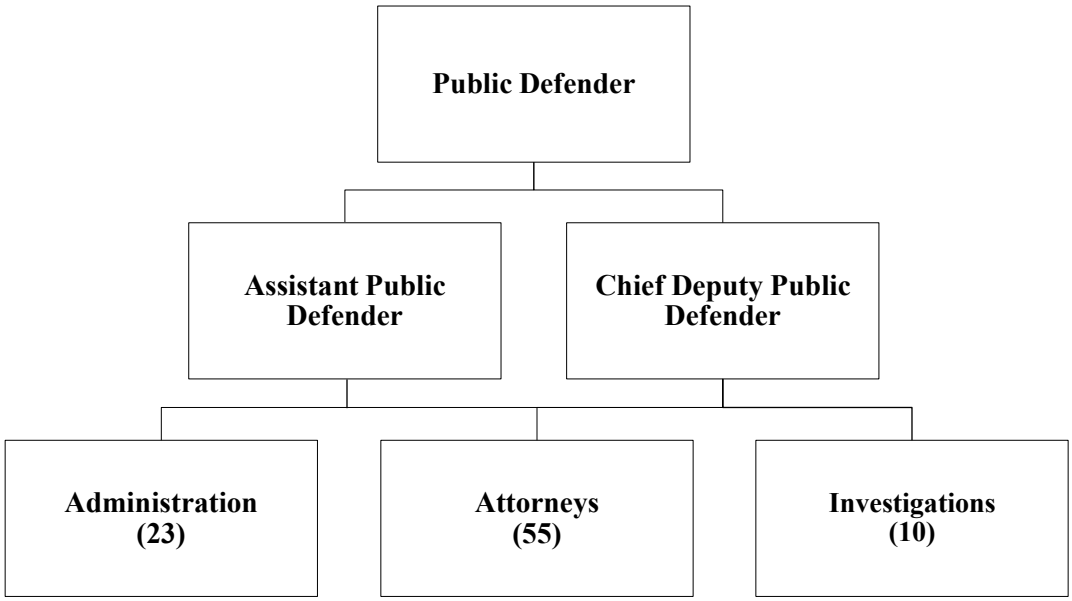
Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Increase the number of never assisted child support cases by 2%	10.4%	2.00%	N/A	0%
Increase distributed collections per case	N/A	N/A	N/A	2%
Increase parental engagement in order establishment through stipulation	32.80%	33.0%	26.10%	30.0%
Average number of days between order establishment and first payment to the family	34 Days	23 Days	40 Days	35 Days
Total distributed child support collections	$86,800,000	$85,500,000	$88,000,000	$86,000,000

The above figures are key practice indicators or Federal fiscal performance measures used to determine the State's funding and measure program success. These measures demonstrate the department's ability to establish new child support cases and collect and distribute child support obligations on newly established and existing cases. 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. The department experienced unanticipated technological changes with a new court system and new Statewide guideline calculation tool. Both changes adversely impacted several performance measures, ultimately preventing the department from being able to report on one measure. Due to this impact, the Department has introduced an additional measure to track the increase in distributed collections per case.

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 2024-25 and 2025-26 Accomplishments

- During FY 2024-25 and 2025-26, KCPD clients continued to represent the majority of Kern County residents who have benefited from Mental Health Diversion. This ongoing leadership in diversion based advocacy expanded treatment access, reduced incarceration, improved case outcomes, and connected vulnerable clients with long term support and stability.
- KCPD serves as Kern County's designated Qualified Legal Services Project for CARE Court, providing representation and advocacy for eligible respondents in one of the County's most significant collaborative court programs. This designation reflects the department's trusted leadership, its commitment to vulnerable clients, and its essential role in ensuring CARE Court participants receive skilled representation, due process, and meaningful access to services.
- In FY 2025-26, secured a $715,292 Expanded Public Defense Grant to strengthen holistic defense services, improving client outcomes and reducing pressure on County General Fund resources.

Public Defender

Department Head: Peter Kang
Fund: General
Cost Center: 1158CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$18,531,960	$21,243,191	$20,502,081	$20,272,735	$20,272,735
Services and Supplies	1,169,890	2,187,885	1,597,271	1,623,618	1,836,616
Capital Assets	20,244	14,000	95,500	0	0
Other Financing Uses	0	2,804,895	0	0	2,804,895
TOTAL EXPENDITURES	**$19,722,094**	**$26,249,971**	**$22,194,852**	**$21,896,353**	**$24,914,246**
REVENUE:					
Intergovernmental	$4,855	$512,964	$324,199	$892,911	$892,911
Charges for Services	1,675,193	2,088,656	1,799,481	1,656,713	1,656,713
Miscellaneous	0	87,328	87,328	0	0
Other Financing Sources:					
Public Defense Pilot Program	782,572	406,914	537,106	0	0
American Rescue Plan Act	0	500,000	95,500	0	0
2011 Realignment	2,602,099	2,602,099	2,627,874	2,627,874	2,627,874
Local Public Safety	6,890,182	6,890,182	6,890,182	6,890,182	6,890,182
TOTAL REVENUE	**$11,954,901**	**$13,088,143**	**$12,361,670**	**$12,067,680**	**$12,067,680**
Less Available BSI *	$0	$2,804,895	$0	$0	$2,804,895
NET GENERAL FUND COST	**$7,767,193**	**$10,356,933**	**$9,833,182**	**$9,828,673**	**$10,041,671**
BSI Ending Balance *	$2,804,895	N/A	$2,804,895	N/A	N/A

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

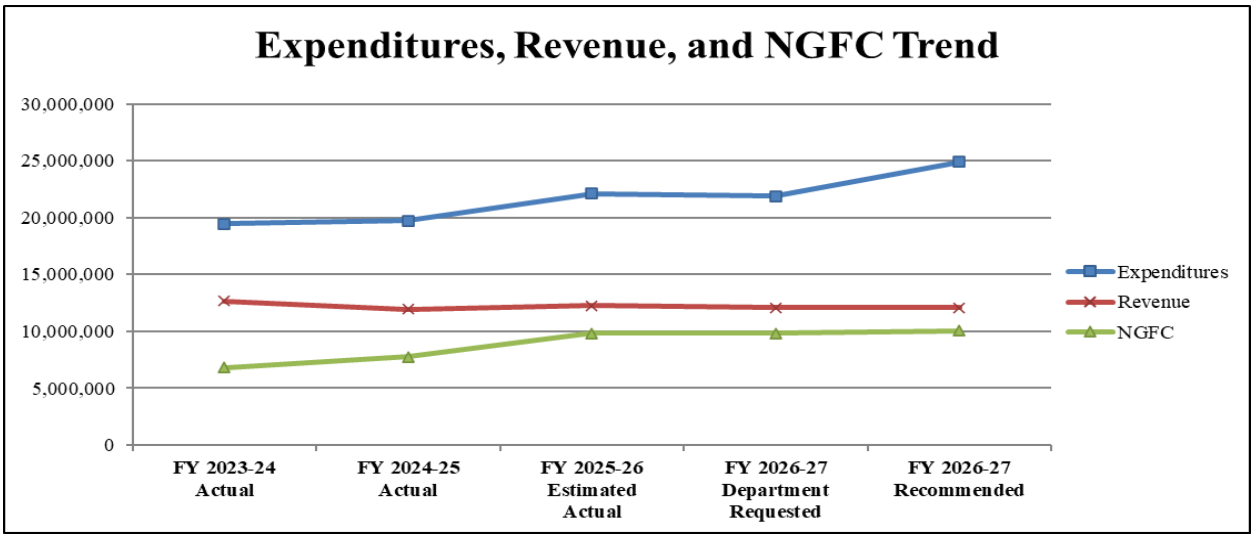
The majority of the department's expenditures are for staffing and operating costs essential for delivering high quality legal representation. These costs are funded primarily through Net General Fund Cost (NGFC). Additional revenue sources include $6.9 million in Local Public Safety Funds (Proposition 172) and $2.6 million from 2011 Realignment to mitigate the impacts of the State prison realignment under Assembly Bill 109.

Budget Changes and Operational Impacts

Budgeted revenue in FY 2026-27 is approximately $12.1 million, a decrease of $1 million from FY 2025-26. This decrease is largely due to the Public Defense Pilot Program grant funds being fully expended by June 30, 2026 along with the end of AB1869 backfill in FY 2025-26. The department will absorb the revenue reduction through strategic reductions in personnel related costs.

The recommended budget provides an adequate level of funding to provide legal representation for defendants accused of criminal offenses. This includes representation for individuals charged with new crimes while incarcerated in state prisons located within Kern County. All time spent on prison court representation is tracked and reimbursed by the State, fully offsetting County costs. Projected prison court reimbursements total $1,100,099 in FY 2025-26, with similar reimbursement levels expected in FY 2026-27. Overall, caseloads remain high but stable, and no changes to the prison unit are needed.

In 2025, the department was awarded the highly competitive Expanded Public Defense Grant, securing approximately $715,292 over two years to expand holistic defense. This funding supports a dedicated Mental Health Diversion and Immigration Unit, adding supervision, investigator support, evaluations, expert testimony, immigration consultation, training, and reporting capacity.



Staffing Changes and Operational Impacts

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

Summary of Authorized Positions

The recommended budget includes 91 authorized positions, all of which have been budgeted to be filled during FY 2026-27.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Attorneys	58	0	0	58	58	0	58
Administrative Services	23	0	0	23	23	0	23
Investigations	10	0	0	10	10	0	10
Total	91	0	0	91	91	0	91

Attorneys

	Classification
1	Public Defender
1	Assistant Public Defender
1	Chief Deputy Public Defender
55	Deputy Public Defender I-V
58	**Requested Total**

Administrative Services

	Classification
1	Business Manager
2	Senior Legal Secretary
8	Legal Secretary
2	Office Services Assistant
6	Office Services Technician
4	Office Services Specialist
23	**Requested Total**

Investigations

	Classification
8	Sr. Public Defender's Investigator
2	Public Defender Investigator I/II
10	**Requested Total**

Fiscal Year 2026-27 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	2024-25 Actual	2025-26 Target	2025-26 Estimated	2026-27 Target
Percentage of Felony and Misdemeanor Trials Not Guilty as Charged	68%	68%	70%	70%
Total Number of Cases Appointed to the Public Defender's Office by the Judicial System, Plus Accepted Indigent Requests	36,254	36,000	36,300	36,400
Number of Felony Trials	77	80	80	80

The Kern County Public Defender's Office (KCPD) is recognized as one of California's leading public defense agencies, demonstrating high-volume, high-quality indigent defense services. The department's constitutionally mandated mission is to protect the rights of people accused of crimes who cannot afford counsel, to provide exceptional public defense representation, and to do so with respect for the taxpayers who fund our work. The department also continues in its unique role representing conserved individuals who are unable to manage their own affairs.

In FY 2025-26, KCPD handled more than 36,000 matters, making it one of the busiest public defender offices in California. According to the Legislative Analyst's Office's findings on indigent defense, KCPD consistently ranks among the top public defender offices in the state for arrests handled per attorney, reflecting an extraordinary caseload, unmatched productivity, and an exceptional commitment to client advocacy. Also, the Office of the State Public Defender has recognized KCPD for its positive and respectful workplace culture, low attorney attrition, supportive leadership, professional development, and holistic defense model.

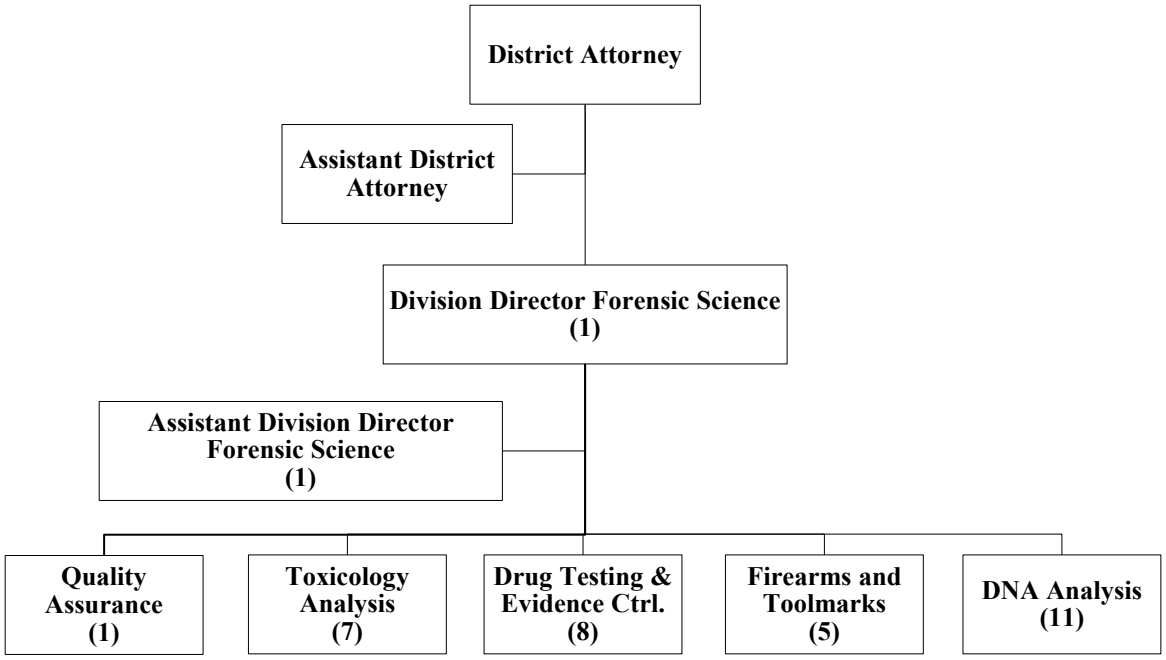
KCPD is not only a high performing trial office, but also a leader in client centered representation and innovative public defense services. The post-conviction and specialty programs, including the Veteran's Diversion Program, Clean Slate Program, and Public Defense Pilot Program, expand access to justice, enhance public safety, reduce recidivism, and support individuals in successfully reentering their communities. These programs strengthen trust in the justice system and demonstrate how effective public defense can meaningfully change lives.

While public defender offices across California continue to face attorney shortages, excessive workloads, staff attrition, strikes, and unavailability to take cases, KCPD has consistently met its constitutional obligations without ever declaring unavailability. That record reflects the exceptional work ethic, expertise, and dedication of the department's attorneys and staff, who provide high quality indigent defense services under demanding conditions while also protecting the County from the significant costs associated with appointing outside counsel.

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 2024-25 and 2025-26 Accomplishments

- During FY 2024-25 and FY 2025-26, the department completed approximately 3,640 testing requests and processed approximately 2,488 DNA examinations and samples in support of local law enforcement investigations and criminal prosecutions throughout Kern County.
- The Crime Laboratory continued supporting the Measure K funded Justice for Kern Initiative by completing approximately 4,128 forensic testing requests tied to investigations within unincorporated areas of the County during FY 2024-25 and FY 2025-26.
- During FY 2024-25 and FY 2025-26, the firearm and toolmark unit provided approximately 194 investigative leads to law enforcement agencies through firearm database searches, while the DNA database program provided approximately 54 investigative leads through DNA database searches.
- The department maintained efficient turnaround times in several key forensic disciplines during FY 2024-25 and FY 2025-26, including average completion times ranging from 16 to 23 days for crime scene examinations, 21 to 34 days for firearms examinations, and 24 to 33 days for toxicology examinations.

District Attorney – Forensic Science

Department Head: Cynthia Zimmer, Elected
Fund: General
Cost Center: 1026CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$4,766,414	$5,497,902	$5,095,577	$5,502,806	$5,502,806
Services and Supplies	1,458,171	2,410,489	2,137,823	1,565,936	1,565,936
Capital Assets	0	594,693	519,279	303,668	303,668
Other Financing Uses	0	944,056	0	1,083,379	1,083,379
TOTAL EXPENDITURES	**$6,224,585**	**$9,447,140**	**$7,752,679**	**$8,455,789**	**$8,455,789**
REVENUE:					
Fines and Forfeitures	$113,502	$103,604	$97,739	$89,060	$89,060
Intergovernmental	773,782	1,743,643	1,610,734	659,596	659,596
Charges for Services	344,401	340,000	413,780	390,000	390,000
Miscellaneous	1,123	50	14	50	50
Other Financing Sources:					
American Rescue Plan Act	101,760	0	0	0	0
2011 Realignment	282,621	281,810	283,995	283,995	283,995
DNA Identificaiton	86,402	48,719	48,719	50,000	50,000
Local Public Safety	329,393	304,476	304,476	304,476	304,476
Criminalist Laboratories	0	25,000	25,000	0	0
TOTAL REVENUE	**$2,032,984**	**$2,847,302**	**$2,784,457**	**$1,777,177**	**$1,777,177**
Less Available BSI *	$0	($944,056)	$0	($1,083,379)	($1,083,379)
NET GENERAL FUND COST	**$4,191,600**	**$5,655,782**	**$4,968,222**	**$5,595,233**	**$5,595,233**
BSI Ending Balance *	$628,544	$944,056	$944,056	N/A	N/A

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of the department's expenditures are for staffing and operating costs necessary to provide local law enforcement agencies with scientific analysis and forensic testing services funded primarily by Net General Fund Cost (NGFC). The recommended budget reflects a decrease from the FY 2025-26 Adopted Budget primarily due to reduced grant-funded expenditures, one-time equipment purchases, and lower maintenance and laboratory supply costs associated with prior-year grant activity. On-going sources of revenue include approximately $304,476 in Local Public Safety Funds (Proposition 172), $283,995 in 2011 Realignment funding, State Aid-DNA Database revenue, and revenue derived from fines and forfeitures, laboratory fees, and other intergovernmental sources. The recommended budget reflects a decrease in intergovernmental revenue primarily due to reduced DNA grant reimbursements and the conclusion of the California Highway Patrol grant cycle supporting laboratory operations and maintenance activities.

Budget Changes and Operational Impacts

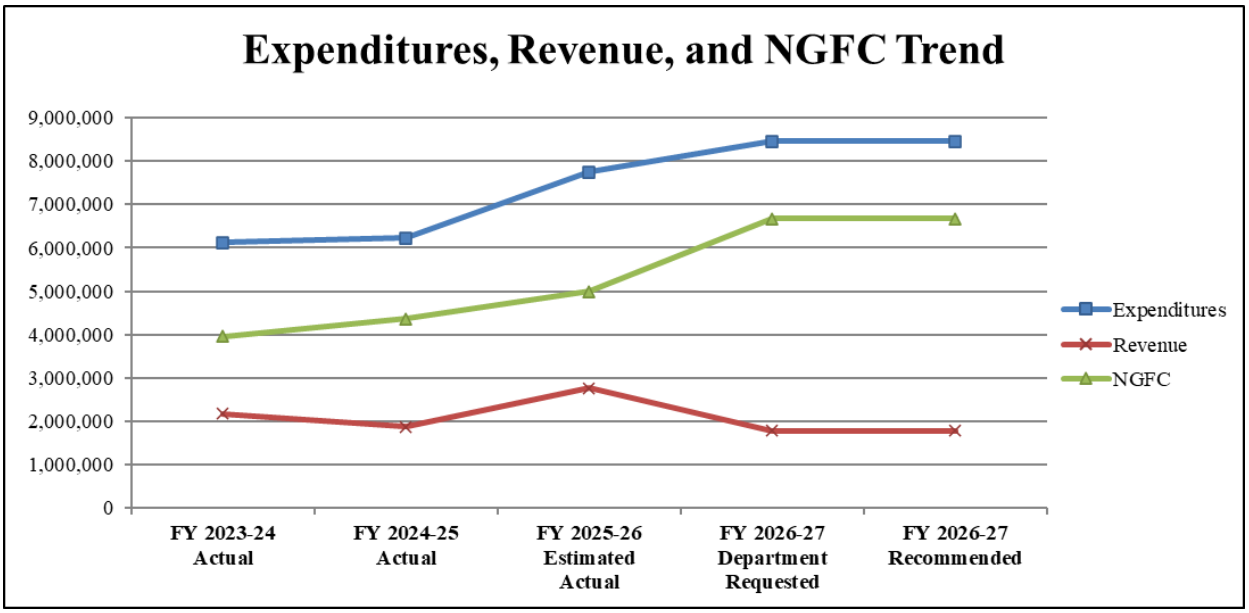
Salaries and Benefits within the recommended budget are increased compared to the FY 2025-26 Adopted Budget primarily due to employee benefit cost, and the continued staffing necessary to support forensic laboratory operations and testing services.

The recommended budget includes $583,555 in Measure K funding for the Justice for Kern District Attorney Initiative to support enhanced forensic laboratory staffing, investigative response, and testing capacity serving unincorporated areas of Kern County. Measure K funding continues to support three (3) Criminalist I/II/III positions and two (2) Forensic Laboratory Technician positions dedicated to supporting the initiative.

Services and Supplies appropriations decreased compared to the FY 2025-26 Adopted Budget primarily due to the expiration of certain grant-funded purchases and reduced equipment maintenance and supply costs associated with prior-year grant activity. The FY 2025-26 budget included significant costs associated with a California Highway Patrol grant-funded instrument maintenance contract and other one-time DNA grant funded purchases, including computer replacements and laboratory testing supplies, which are not anticipated to recur at the same level in FY 2026-27.

The recommended budget includes $303,668 in Capital Assets for grant-funded laboratory equipment and technology necessary to support forensic analysis and maintain operational efficiency. Included within this amount is the delayed purchase of a Crime Lite forensic imaging system originally planned in FY 2025-26.

Intergovernmental revenue within the recommended budget decreased significantly compared to the FY 2025-26 Adopted Budget primarily due to reduced grant reimbursements associated with DNA testing programs and the conclusion of the California Highway Patrol grant cycle supporting laboratory operations and maintenance activities. The department also reduced budgeted Criminalist Laboratories transfer revenue after determining the additional draw against these funds was not necessary to support FY 2026-27 operations.



Staffing Changes and Operational Impacts

No position additions 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 & Evid Ctrl 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 2026-27 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.

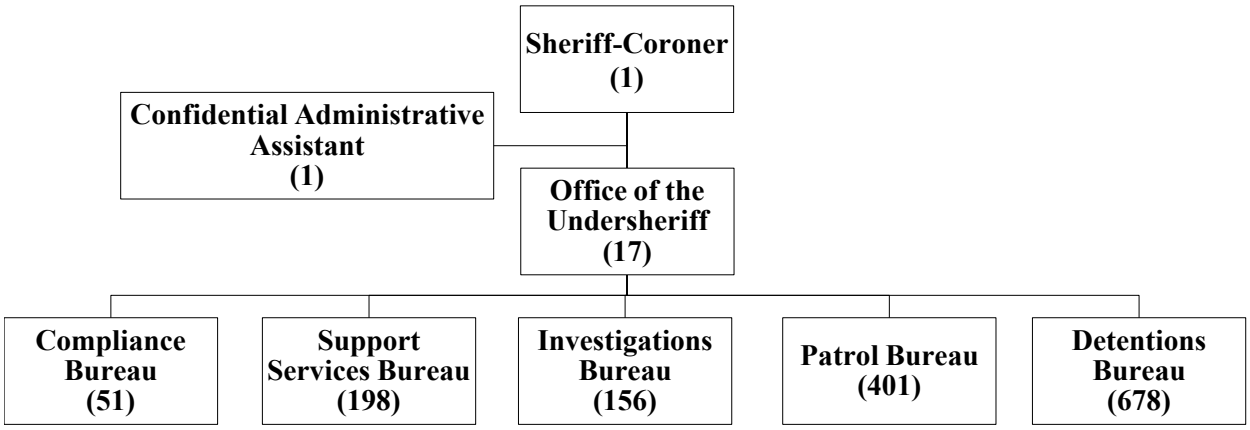
Department Goal: Provide Exceptional Crime Prevention and Law Enforcement Services and an Effective System of Justice.

Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Turn-around time for solid dosage drug cases in days	59	100	85	100
Number of toxicology cases/exams outsourced	2	0	0	0
Number of DNA examinations/samples processed	874	2,200	1,614	2,200
Average number of days between the submission of a DNA request and the delivery of a report of examination	180	100	220	100
Number of backlogged DNA cases	313	150	340	150
Average number of days between the submission of a request for toxicological service and the delivery of a report of examination	24	30	33	30
Number of backlogged toxicological cases	103	0	1	0
Number of testing requests submitted to the Crime Lab on cases originating in unincorporated Kern County	2,421	1,600	1,707	1,600
Number of testing requests completed by the Crime Lab	1,946	1,600	1,694	1,600
Average days to complete crime scene examination	23	30	16	30
Average days to complete seized drugs examination	59	100	85	100
Average days to complete toxicology examination	24	30	33	30
Average days to complete firearms examination	21	60	34	60
Average days to complete DNA examination	180	100	220	100
Number of investigative leads provided from firearm database search	70	150	124	150
Number of investigative leads provided from DNA database search	22	50	32	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.				

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 2024-25 and 2025-26 Accomplishments

- The Gang Suppression Unit made 169 arrests, seized 78 firearms, and seized 212 pounds of illegal drugs including 13 pounds of fentanyl and 212 pounds of methamphetamine.
- The High Intensity Drug Trafficking Area Task Force conducted 121 specialized operations, made 192 arrests, and dismantled five methamphetamine laboratories. Over $556,699 in currency, 53 firearms, and 23,751 pounds of illegal narcotics, including 33 pounds of fentanyl and 61,001 fentanyl pills, were seized during FY 2025-26.
- The Sheriff's Office secured 30,797 hours of volunteer services, valued at over $1.2 million based on the State volunteer rate.
- The Sheriff's Office received over 15,000 post-contact survey responses from individuals who contacted 9-1-1 in which the respondent rated the interaction with the department as positive.
- The new Taft substation has opened and the Tejon substation is anticipated to open by the end of FY 2025-26. The new Rosamond substation has entered the design phase.
- In FY 2025-26, two POST academies were held, graduating a total of 49 Deputy Sheriff Trainees. An additional 55 trainees are anticipated to graduate from two additional academies that are in progress. Two STC academies were completed, resulting in a total of 24 Detentions Deputy Trainees being hired and 14 Park Ranger Trainees being hired.

Sheriff-Coroner

Department Head: Donny Youngblood, Elected
Fund: General
Cost Center: 1173CC

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.

In FY 2024-25, 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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$272,008,898	$275,545,991	$279,338,097	$284,819,083	$288,971,919
Services and Supplies	58,366,042	64,940,954	65,961,369	66,677,153	68,848,448
Other Charges	347,993	604,000	416,403	564,000	564,000
Capital Assets	12,309,303	4,267,015	15,544,908	283,400	5,898,538
TOTAL EXPENDITURES	**$343,032,236**	**$345,357,960**	**$361,260,777**	**$352,343,636**	**$364,282,905**
Expend. Reimb.	($207,189)	($251,884)	($251,884)	($15,721,889)	($7,195,188)
TOTAL NET EXPENDITURES	**$342,825,047**	**$345,106,076**	**$361,008,893**	**$336,621,747**	**$357,087,717**
REVENUE:					
Licenses and Permits	$700,804	$746,800	$667,900	$717,000	$717,000
Fines and Forfeitures	46,930	72,700	30,400	40,800	40,800
Intergovernmental	3,056,225	7,018,938	2,831,256	3,905,958	4,018,358
Charges for Services	16,159,076	18,116,223	18,261,245	18,438,383	18,438,383
Miscellaneous	399,110	330,275	471,300	1,500,400	300,401
Non-revenue Receipts	42,929	0	0	0	0
Other Financing Sources:					
American Rescue Plan Act	2,578,879	0	0	0	0
2011 Realignment	43,323,041	42,205,937	44,020,979	40,949,913	41,949,913
Local Public Safety	67,717,744	67,717,744	67,717,744	67,717,744	67,717,744
BSCC Officer Wellness Grant	218,473	80,503	80,503	0	0
Real Estate Fraud	400,000	330,000	330,000	288,573	288,573
DNA Identification	57,569	48,719	48,719	50,000	50,000
Sheriff Facility Training Fund	186,270	225,000	372,540	400,000	400,000
Automated Fingerprint Fund	71,750	724,327	724,327	376,547	376,547
Electronic Monitoring	164,000	0	0	7,700	7,700
Sheriff's Cal-ID	1,547,073	2,469,109	2,469,109	2,074,809	2,074,809
Sheriff's Training	125,000	165,000	165,000	60,000	60,000
Sheriff's Work Release	100,000	250,000	250,000	175,000	175,000
Sheriff's Civil Automated	317,056	99,600	99,600	150,000	150,000
Sheriff's Firearms	0	70,000	70,000	70,000	70,000
Sheriff's Judgement Debtors Fee	10,467	401,114	401,114	120,000	120,000
Sheriff's Volunteer Services	15,000	20,000	500	20,000	20,000
Sheriff's Controlled Substances	0	0	0	25,000	25,000
Sheriff's State Forfeiture	0	12,000	0	12,000	12,000
HIDTA State Asset Forfeiture	60,725	70,000	70,000	70,000	70,000
Sheriff's Drug Abuse Gang Divr.	0	10,000	40,000	10,000	10,000
Inmate Welfare Fund	2,264,567	2,457,119	2,066,889	1,700,000	1,700,000
Rural Crimes Fund	5,000	10,000	5,000	10,000	10,000
Cal-MMET State Asset Forfeiture	0	0	100,000	100,000	100,000
Cal-MMET	0	0	0	15,000	15,000
High Tech Equipment	0	0	0	4,800	4,800
Community Resources	0	0	0	2,500	2,500
Civil Subpoena	15,000	15,000	15,000	15,000	15,000
KNET	162,000	60,000	60,000	45,000	45,000
Seizure of Gaming Devices	141,468	72,618	72,618	18,000	18,000
Off-Highway Motor Vehicle Licence	0	6,000	0	0	0
TOTAL REVENUE	**$139,886,157**	**$143,804,726**	**$141,441,743**	**$139,090,127**	**$139,002,528**
NET GENERAL FUND COST	**$202,938,890**	**$201,301,350**	**$219,567,150**	**$197,531,620**	**$218,085,189**

Major Expenditures and Revenue in FY 2026-27 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 $41.9 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 net increase of $8.2 million in salaries and benefits after accounting for a $1.2 million adjustment for workers' compensation abatements and a $3.7 million adjustment to reflect 27 positions that continue to be left vacant and unfunded. The proposed salaries and benefits budget includes increased costs associated with retirement and health benefits and continued improvements to the Office's attrition rate. The recommended budget also includes the restoration of funding for two Senior Deputy positions that were unfunded in recent years, and the recent addition of one Fiscal Support Specialist. An attrition adjustment of $2 million is included in expenditure reimbursements in the FY 2026-27 Recommended Budget, to reflect anticipated average hiring timelines. The transfer of these adjustments that were previously budgeted in salaries and benefits and now in expenditure reimbursements is due to technical requirements related to the implementation of new financial and budgeting systems.

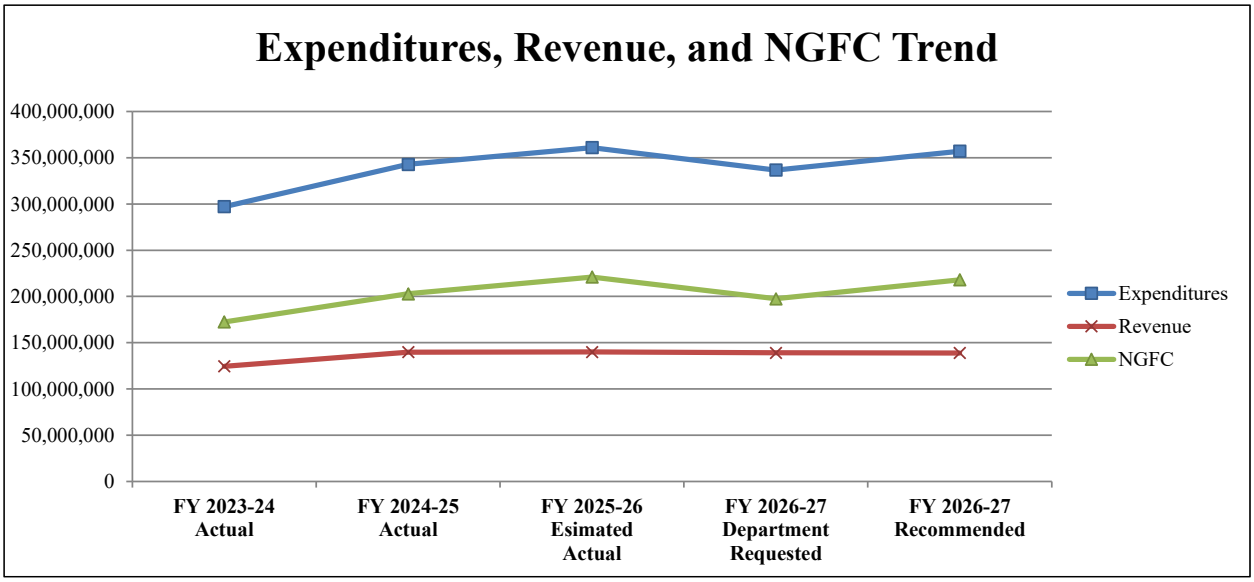
The FY 2026-27 Recommended Budget includes an additional $20.6 million in NGFC allocation above the amount included in the budget guideline, as well as an additional one-time allocation of $1 million in 2011 Realignment funding. These sources are allocated in response to supplemental funding requests submitted by the department that are necessary to maintain staffing and patrol vehicle acquisition levels, as well as to replace some equipment and to support special unit operations. The additional $20.6 million consists of $9.6 million in one-time funds and $11 million in ongoing funds intended for the following:

- Ongoing funds include $9.7 million to support staffing cost increases discussed above, $420,000 to support the restoration of two Senior Deputy positions, $100,000 to support costs related to ongoing hiring of new deputies, and $748,667 to support cost increases for fleet operations. These costs are primarily reflected in salaries and benefits and services and supplies.
- The one-time funds include $2.7 million to support General Liability insurance costs, $3.7 million for the acquisition of 23 patrol vehicles and three specialty vehicles, $652,000 for equipment and supplies for the SWAT unit, $515,000 for the paramedic teams, $26,000 for the search and rescue unit, $163,828 for air support training programs, $147,000 for a new electronic warrant management system that is needed to interface with new court systems, $245,000 for specialty equipment for detentions staff, $629,124 for a new Rook specialty vehicle, $527,414 for a new BearCat specialty vehicle, and $250,000 to expand flight time for patrol helicopters.

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.

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, which is equal to the current budgeted amount.

In the Summary of Expenditures and Revenue table above, the FY 2025-26 Estimated NGFC exceeds the FY 2025-26 Adopted NGFC allocation by approximately $18.3 million. This is in part due to revenue that is estimated to be lower than budgeted by $2.4 million. The remaining difference is primarily comprised of $12.4 million related to roll forward expenditures from prior year activities, and budget adjustments that will result in an estimated $3.5 million in additional NGFC allocation by the end of this fiscal year. The department has budgeted for a lower level of intergovernmental revenue that is consistent with actual recent receipts in order to help prevent revenue shortfalls in FY 2026-27.



Staffing Changes and Operational Impacts

The recommended budget includes funding for 1,476 permanent positions, three more than the FY 2025-26 Adopted Budget. The three additional funded positions include two Senior Deputy positions and one Fiscal Support Specialist position. No additional position additions or deletions are included in the recommended budget.

Summary of Authorized Positions

The recommended budget includes 1,503 authorized positions, of which 1,476 are budgeted to be filled. 18 Sheriff's Deputy positions, 2 Sheriff's Sergeant positions, and 7 Detentions Senior Deputy positions remain unfunded in the FY 2026-27 recommended budget.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Office of the Sheriff	2	0	0	2	2	0	2
Office of the Undersheriff	17	0	0	17	17	0	17
Compliance Bureau	51	0	0	51	51	0	51
Support Services Bureau	198	0	0	198	185	13	198
Investigations Bureau	156	0	0	156	154	2	156
Patrol Bureau	401	0	0	401	396	5	401
Detentions Bureau	678	0	0	678	671	7	678
Total	1,503	0	0	1,503	1,476	27	1,503

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
226	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
2	Sheriff's Records Supervisor
13	Sheriff's Records Specialist
25	Community Services Technician
1	Sheriff's Support Specialist
401	**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
7	Fiscal Support Specialist
1	Business Manager
17	**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
61	Sheriff's Aide
1	Sheriff's Records Unit Supervisor
6	Sheriff's Records Supervisor
31	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
15	Sheriff's Support Technician
3	Sheriff's Program Technician
8	Sheriff's Program Specialist
1	Park Ranger Sergeant
13	Park Ranger/Trainee
5	Security Attendant
678	**Requested Total**

Support Services

	Classification
1	Sheriff's Chief Deputy
2	Sheriff's Commander
2	Sheriff's Lieutenant
4	Sheriff's Sergeant
9	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	Litigation & Public Records Coord.
6	Sheriff's Background Invest. I/II
1	Sheriff's Fleet Manager
16	Sheriff's Aide
1	Supv. Legal Process Technician
2	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
4	Sheriff's Records Supervisor
22	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 I/II
1	Accountant/Sr.
198	**Requested Total**

Compliance Bureau

	Classification
1	Sheriff's Chief Deputy
2	Sheriff's Commander
2	Sheriff's Lieutenant
5	Sheriff's Sergeant
7	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
51	**Requested Total**

Investigations Bureau

	Classification
1	Sheriff's Chief Deputy
2	Sheriff's Commander
3	Sheriff's Lieutenant
18	Sheriff's Sergeant
39	Sheriff's Senior Deputy
34	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
26	Park Ranger/Trainee/Senior
156	**Requested Total**

Fiscal Year 2026-27 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	2024-25 Actual	2025-26 Target	2025-26 Estimated	2026-27 Target
Sheriff's Deputy overtime shifts in detentions facilities	1,093	278	595	278
Detentions Deputy applicants	1,706	1,500	2,062	1,600
Detentions Deputy attrition rate (all classifications)	1.09%	1.2%	1 %	1%
Vacancy rate for Detentions Deputy positions	15.57%	13%	12.59%	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	2024-25 Actual	2025-26 Target	2025-26 Estimated	2026-27 Target
Average response time	14 min 17 sec	14 min	13 min 28 sec	14 min
Average non-emergency response time	15 min 20 sec	15 min	14 min 33 sec	15 min
Average emergency response time	13 min 14 sec	13 min	12 min 22 sec	13 min
Number of investigations and/or reports completed by Community Service Technicians	4,491	5,000	4,430	5,000
Number of community contacts through community policing	241	275	284	275
Percentage of violent crimes investigations cleared	60%	60%	56%	50%

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

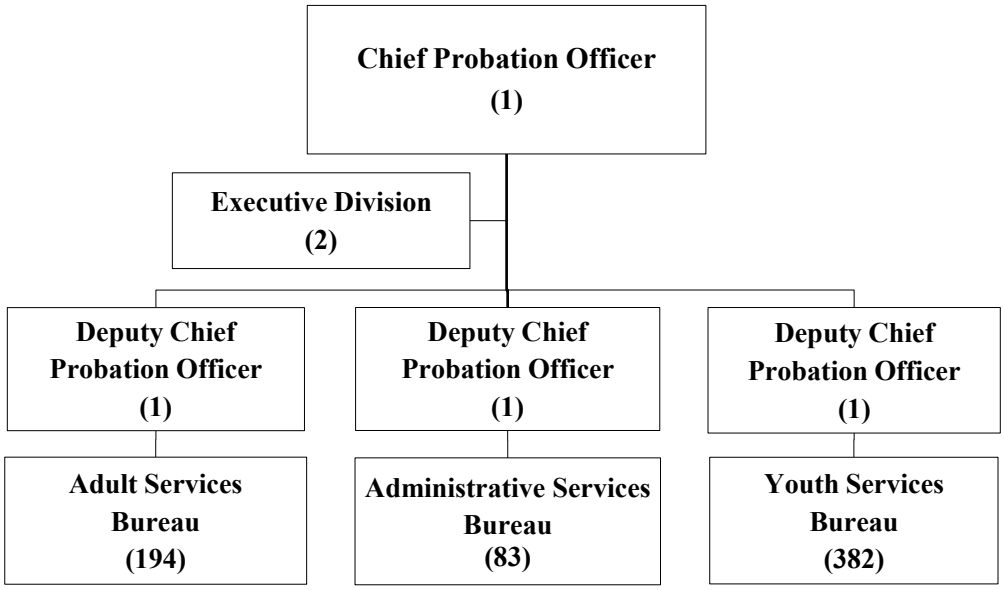
Department Objectives Measured	2024-25 Actual	2025-26 Target	2025-26 Estimated	2026-27 Target
Number of sworn vacancies	104	90	99	90
Number of non-sworn vacancies	118	110	84	110
Attrition rate	.91%	1.00%	.74%	1.00%

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.

Mission Statement

To reduce the incidence and impact of criminal behavior of youths and adults.

Organizational Chart



Fiscal Year 2024-25 and 2025-26 Accomplishments

- 71 youth completed the Bridges Career Development Academy; 50 youth completed evidence-based curriculum through Youth Programs and Supports; and youth earned Forklift Safety, OSHA-10 Construction Safety, Guest Service Gold, CPR/First Aid and ServSafe certifications.
- Youth in the Recover Inspire Succeed Empower (RISE) Academy received Best in Class, Best in Division, and Best in Show in a wood building contest at the Kern County Fair.
- 54 youth from the Youth Detention Center enrolled in the Rising Scholars Program, which offered six different college courses.
- 85 youth took part in the Prison Education Project, enrolling in 17 offered courses.
- Developed an MOU with Cerro Coso College to offer Forestry classes to youth to encourage careers in firefighting and forestry services.
- Awarded grant funding through the Office of Traffic Safety to provide intensive supervision services to DUI offenders.
- The Adult Programs Center held a graduation ceremony for 28 participants. Participants completed various evidence-based cognitive behavior intervention programs that assisted many of them to maintain sobriety, find employment, enter vocational programs and enroll in higher education.

Probation

Department Head: William Dickinson
Fund: General
Cost Center: 1157CC

Function: Public Protection
Activity: Detention and Correction

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$105,156,049	$109,284,857	$112,147,147	$115,312,693	$117,592,126
Services and Supplies	15,936,377	22,144,338	20,373,185	19,090,710	19,690,710
Other Charges	1,216,429	2,468,698	2,468,698	2,526,353	2,526,353
Capital Assets	5,268,025	175,000	340,248	140,000	140,000
Other Financing Uses	0	5,031,810	0	5,031,810	5,031,810
TOTAL EXPENDITURES	**$127,576,881**	**$139,104,703**	**$135,329,278**	**$142,101,566**	**$144,980,999**
Expend. Reimb.	($400)	($500)	$0	($893,922)	($3,173,355)
TOTAL NET EXPENDITURES	**$127,576,481**	**$139,104,203**	**$135,329,278**	**$141,207,644**	**$141,807,644**
REVENUE:					
Fines and Forfeitures	$4,870	$4,425	$6,354	$4,650	$4,650
Use of Money/Property	41,479	40,440	45,061	45,440	45,440
Intergovernmental	9,051,564	6,351,849	7,846,103	9,452,092	10,052,092
Charges for Services	10,733,740	7,592,005	10,278,416	2,654,444	2,654,444
Miscellaneous	34,755	20,045	26,005	22,090	22,090
Non-revenue Receipts	1,011	0	0	0	0
Other Financing Sources:					
2011 Realignment	36,409,675	44,230,159	44,839,899	47,203,387	47,203,387
Probation DJJ Realignment	5,639,201	7,528,846	7,528,846	7,420,857	7,420,857
SB 823 DJJ 2021 Realignment	7,350,760	9,066,657	9,066,656	10,057,791	10,057,791
Probation Training Fund	367,308	359,415	359,415	359,415	359,415
Local Public Safety	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
DNA Identification	57,569	48,719	48,719	50,000	50,000
Probation Asset Forfeiture	0	5,000	0	0	0
TCM/MAA Programs Fund	0	0	0	1,500,000	500,000
TOTAL REVENUE	**$88,621,789**	**$94,177,418**	**$98,975,332**	**$97,700,024**	**$97,300,024**
Less Available BSI *	$0	$5,031,810	$0	$5,031,810	$5,031,810
NET GENERAL FUND COST	**$38,954,692**	**$39,894,975**	**$36,353,946**	**$38,475,810**	**$39,475,810**
BSI Ending Balance *	$5,031,810	N/A	$5,031,810	N/A	N/A

Major Expenditures and Revenue in FY 2026-27 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 State and federal funding which offsets a portion of its expenditures.

Budget Changes and Operational Impacts

The recommended budget includes $117.6 million for Salaries and Benefits, with an offsetting attrition adjustment in Expenditure Transfers and Reimbursements of $3.2 million (to account for current vacancies, normal delays in the hiring process, and use of Extra Help employees), for a net amount of $114.4 million. This represents a $5.1 million increase in budgeted salaries and benefits compared to FY 2025-26. The recommended funding allows filling current vacancies, use of Extra Help employees to meet staffing requirements, and covers increases in employee health benefit rates. The recommended budget includes an additional $1 million in General Fund support for facility staffing requirements related to a previous Disability Rights California settlement, with another $1 million reserved in Appropriation for Contingencies, to be released if needed.

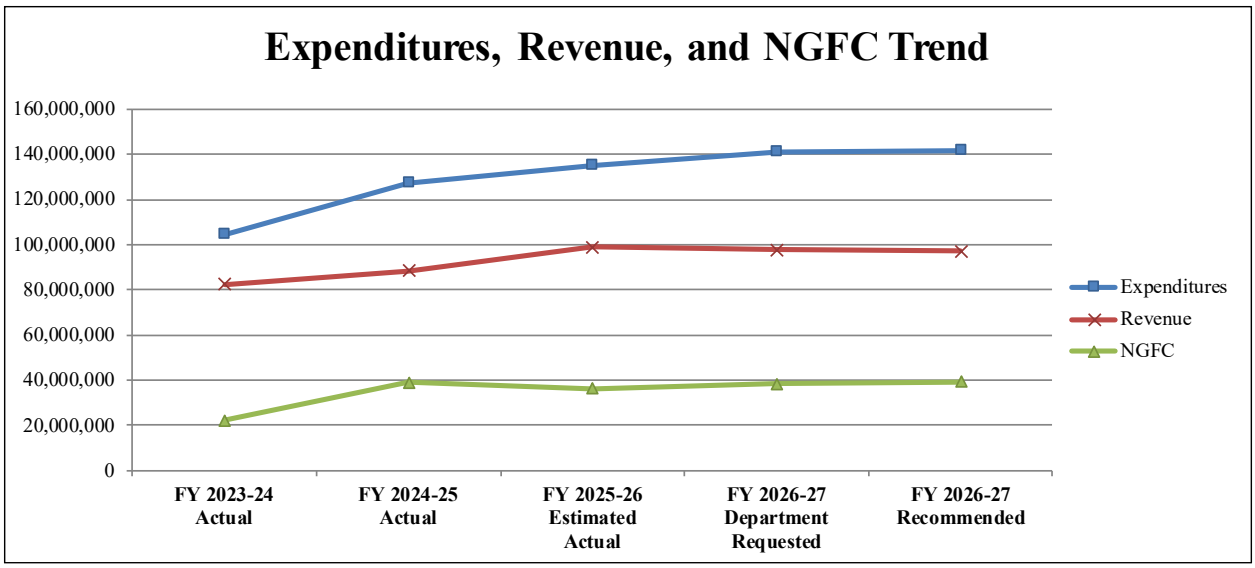
Services and Supplies are budgeted at $19.7 million, a reduction of approximately $682,000 compared to the estimated actual for FY 2025-26, due largely to one-time purchases in the prior year and a reduction in costs for FY 2026-27 in some contracted services and for insurance charges. However, this decrease does not reflect additional cost impacts the department is managing to absorb, including higher food expenses—budgeted for an increase of almost $300,000, or 20%—due both to general price inflation and a significant increase in population at youth facilities.

Capital Assets expenditures of $140,000 are included in the recommended budget for purchase or replacement of: two trailers and portable toilets for the work program, as well as one network server, and three commercial-grade kitchen ovens/ranges for the Camp Erwin Owen youth facility.

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 2026-27 within the General Services – Capital Project budget. The project is expected to conclude within FY 2026-27 and will provide a new space to host group and individual sessions for effective, confidential, and secure treatment of youth at the Youth Detention Center.

In FY 2026-27, the Probation Department will see some revenue sources reduced or eliminated compared to prior years. Under Charges for Services, the recommended budget includes only $2.6 million, approximately $5 million lower than budgeted in FY 2025-26. A large portion of the difference in this revenue category is due to one-time revenue in FY 2025-26 for reimbursement of one-time expenses—approximately $1.2 million—but also includes reductions from previously ongoing sources. Revenue from the State to backfill for fines and fees eliminated under AB 1869 is reduced by $730,000 in the recommended budget, compared to FY 2025-26 (historically funding has been $1.3 million); likewise, previous revenue for Targeted Case Management has been replaced with other funding methodologies, reducing that revenue by $3.1 million. The estimated additional revenue for claiming Medi-Cal Administrative Activities, replacing Targeted Case Management, is increased by only $1.6 million, budgeted under Intergovernmental Revenue.

The recommended budget includes the department's use of one-time carryforward funds from various Realignment revenue, totaling approximately $12 million under Other Financing Sources. These funds will be used for one-time costs and projects, as well as to cover operating expenses. While the department has additional funds available, these sources are limited, particularly if the sales tax-based Realignment revenue does not experience continued growth to replenish reserves.



Staffing Changes and Operational Impacts

The recommended budget includes the deletion of 10 vacant positions: five (5) Deputy Probation Officer I/II positions, one (1) Probation Supervisor position, one (1) Probation Program Specialist position, two (2) Youth Services Officer positions, and one (1) Senior Youth Services Officer positions. All authorized positions are funded; however, the budget includes an attrition adjustment of $3.2 million, or 3%, reflected in Expenditure Reimbursements, to account for regular turnover and resulting vacancies while filling positions.

Summary of Authorized Positions

The recommended budget includes 665 authorized positions, all of which are funded, as indicated below.

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	(1)	54	54	0	54
Adult Court Services Division	71	0	(1)	70	70	0	70
Adult Probation Services Division	60	0	(1)	59	59	0	59
AB 109 Services Division	66	0	(1)	65	65	0	65
Youth Court and Programs Division	58	0	(2)	56	56	0	56
Youth Supervision Division	66	0	(1)	65	65	0	65
Camp Erwin Owen	56	0	(1)	55	55	0	55
Kern Crossroads	99	0	(1)	98	98	0	98
Youth Detention Center	109	0	(1)	108	108	0	108
Total	675	0	(10)	665	665	0	665

Executive

	Classification
1	Chief Probation Officer
3	Deputy Chief Probation Officer
1	Administrative Coordinator
1	Office Services Coordinator
6	**Requested Total**

Adult Court Services

	Classification
1	Probation Division Director
5	Probation Supervisor
11	Senior Deputy Probation Officer
35	Deputy Probation Officer I/II
1	Senior Office Services Specialist
1	Office Services Specialist
7	Office Services Technician
10	Probation Technician/Sr.
71	**Current Total**
	Additions/Deletions
(1)	Deputy Probation Officer I/II
70	**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**

Adult Probation Services

	Classification
1	Probation Division Director
4	Probation Supervisor
9	Senior Deputy Probation Officer
38	Deputy Probation Officer I/II
3	Probation Technician/Sr.
1	Senior Office Services Specialist
1	Office Services Specialist
3	Office Services Technician
60	**Current Total**
	Additions/Deletions
(1)	Deputy Probation Officer I/II
59	**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 I/II
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	**Current Total**
	Additions/Deletions
(1)	Deputy Probation Officer I/II
54	**Requested Total**

Youth Court and Programs

	Classification
1	Probation Division Director
4	Probation Supervisor
10	Senior Deputy Probation Officer
18	Deputy Probation Officer I/II
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	**Current Total**
	Additions/Deletions
(1)	Probation Supervisor
(1)	Probation Program Specialist
56	**Requested Total**

Youth Supervision

	Classification
1	Probation Division Director
4	Probation Supervisor
7	Senior Deputy Probation Officer
39	Deputy Probation Officer I/II
1	Senior Office Services Specialist
2	Office Services Specialist
11	Office Services Technician
1	Probation Technician
66	**Current Total**
	Additions/Deletions
(1)	Deputy Probation Officer I/II
65	**Requested Total**

AB 109 Services

	Classification
1	Probation Division Director
4	Probation Supervisor
8	Senior Deputy Probation Officer
35	Deputy Probation Officer I/II
1	Senior Office Services Specialist
1	Office Services Specialist
3	Office Services Technician
10	Probation Program Specialist
3	Probation Technician/Sr.
66	**Current Total**
	Additions/Deletions
(1)	Deputy Probation Officer I/II
65	**Requested Total**

Kern Crossroads

	Classification
1	Probation Division Director
1	Assistant Probation Division Dir.
6	Senior Deputy Probation Officer
2	Deputy Probation Officer I/II
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	**Current Total**
	Additions/Deletions
(1)	Senior Youth Services Officer
98	**Requested Total**

Youth Detention Center

	Classification
1	Probation Division Director
2	Assistant Probation Division Dir.
7	Senior Deputy Probation Officer
6	Deputy Probation Officer I/II
20	Senior Youth Services Officer
63	Youth Services Officer
1	Youth Services Officer Warehouse Su
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	**Current Total**
	Additions/Deletions
(1)	Youth Services Officer
108	**Requested Total**

Camp Erwin Owen

	Classification
1	Probation Division Director
1	Assistant Probation Division Dir.
5	Senior Deputy Probation Officer
1	Deputy Probation Officer I/II
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	**Current Total**
	Additions/Deletions
(1)	Youth Services Officer
55	**Requested Total**

Fiscal Year 2026-27 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 24-25 Actual	FY 25-26 Target	FY 25-26 Estimated	FY 26-27 Target
Percentage of Adult Probationers successfully completing probation	18%	15%	16%	15%
Percentage of Adult Probationers who have new law violations (recidivism rate)	13%	10%	13%	10%
Number of offenders on felony probation	5,934	6,400	5,976	6,100
Number of offenders on post release community supervision	2,195	2,200	2,389	2,400
Number of offenders on mandatory supervision	641	710	626	700
Number of pre-sentence investigation reports submitted to Superior Court	4,353	4,600	4,421	4,500
Number of home calls/field contacts/attempts	12,473	13,000	11,714	12,000
Number of arrests	4,671	4,400	4,122	4,000

These are a number of the department's primary objectives, which can be accomplished through providing investigation and enforcement services to 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 department is still committed to reducing this ratio when staffing is available. Through ongoing collaboration with community-based organizations and a positive relationship with staff operating the Day Reporting Center (DRC) and Adult Programs Center (APC), the department strives to positively impact the recidivism rate and 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.

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 24-25 Actual	FY 25-26 Target	FY 25-26 Estimated	FY 26-27 Target
Percentage of youth offenders successfully completing probation	23%	20%	21%	22%
Percentage of youth probationers who have new law violations (recidivism rate)	12%	15%	16%	15%
Number of youth on supervised probation	1,075	1,000	1,159	800
Number of probation violation petitions filed	216	200	272	250
Number of referrals to the Probation Department	2,938	3,000	3,185	3,000
Number of investigations for youth Report	2,474	2,000	2,186	2,000
Number of new law violation petitions filed	1,801	1,500	1,351	1,600
Number of home call/field contacts	7,857	8,000	8,187	8,000
Number of arrests	343	250	471	400

These are a number of the department's primary objectives, which can be accomplished through providing investigation and enforcement services to the Superior Court and by holding youthful offenders accountable for their criminal conduct. Although the department had seen a recent increase in referrals, the impact of AB1376, which limits juvenile probation to 12 months with certain exceptions, will likely affect the total youth on supervised probation and the number of violation petitions filed in lieu of new law violation petitions in the next fiscal year. 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 would normally result in youth reoffending, and to refer youth to evidence-based modalities which address their criminogenic needs. The department's risk assessment tool continues to aid the community by allowing staff to 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 24-25 Actual	FY 25-26 Target	FY 25-26 Estimated	FY 26-27 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 evidence-based behavioral treatment programs	99%	80%	99%	80%
Percentage of youth on probation receiving evidence-based services	100%	100%	100%	100%

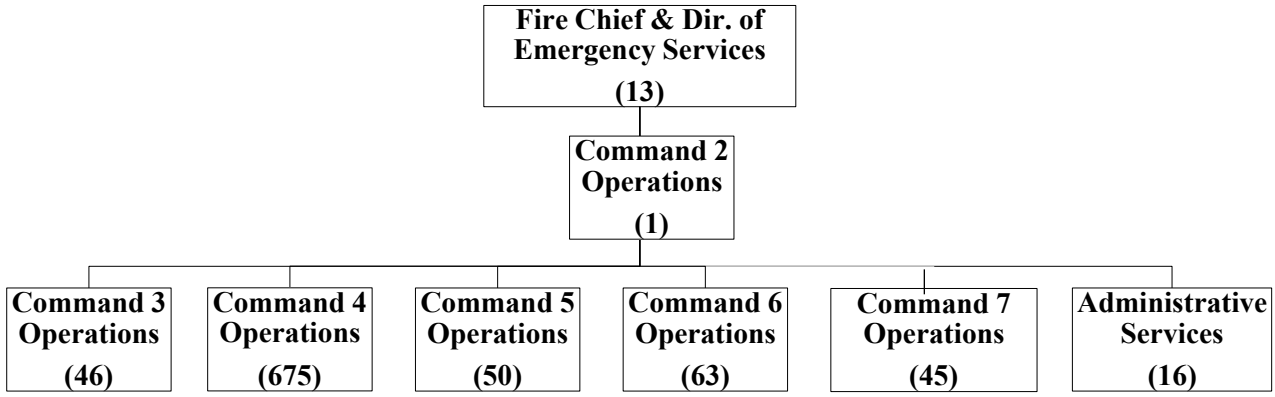
The department provides a number of evidence-based programs and services to youth and adults. For adults, the programming provided to high-risk offenders through the Day Reporting Center (DRC) continues to be successful. The department conducted a study and found that the felony recidivism rate for DRC 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. The improved recidivism rate shows that Probation programs and services are effective in providing public protection while changing lives. In addition, the Adult Programs Center (APC) provides specialized programming for adult offenders. By using Evidenced-Based practices, APC targets high and moderate risk offenders and addresses negative attitudes, thoughts, beliefs, identity, and rationalizations (criminal thinking), develops self-control, anger control, and problem-solving skills (antisocial personality), identifies high risk situations and develops new skills to improve outcomes (antisocial behavior), and helps identify and reduce connection with negative influences, while teaching the skills needed to develop positive relationships (criminal/antisocial associates). Services offered to adult offenders include Thinking for a Change (T4C), Aggression Replacement Training (ART), Motivational Interviewing (MI), Moral Reconation Therapy (MRT), Cognitive Behavioral Interventions for Substance Use Adult (CBI-SUA) and Effective Practices in Community Supervision (EPICS).

The Youth Programs and Supports Unit (YPS) is designed to empower youth by providing encouragement and intensive skill training through evidence-based practices to reduce criminal behavior for a safer community. The unit is designed to offer youth a respectful and safe environment for individualized treatment of criminogenic needs by using 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 practice 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 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 the newly renamed RISE (Recover, Inspire, Succeed, Empower). Services begin while youth are still in custody. Case managers from the YDRC begin building rapport with clients 90 days before their expected release, and 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 offenders 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

Mission Statement

To enhance the quality of life in Kern County by protecting and serving our citizens.

Organizational Chart



Fiscal Year 2024-25 and 2025-26 Accomplishments

- Launched fire protection services for California City and welcomed their firefighters into our department.
- Trained 86 personnel in the FY 2024–25 academies and are currently training an additional 69 recruits in the FY 2025–26 academies, strengthening staffing levels and operational readiness across the department.
- Placed one new squad, six new medical units, and two paramedic supervisors 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.
- Took delivery of a new Bell 412EPX helicopter to replace one of the department's Vietnam era Bell UH-1 Huey helicopters.
- Deployed evacuation and pre-plans software which increased public notification speed by at least 50%.
- Secured a grant from the Office of Traffic Safety to equip two engines with new extrication tools.
- Awarded a contract for the construction of the department's new Hart Flat Fire Station.

Fire

Department Head: Aaron Duncan
Fund: Fire
Cost Center: 1686CC

Function: Public Protection
Activity: Fire 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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$200,002,785	$195,372,525	$204,287,298	$206,506,471	$206,506,471
Services and Supplies	18,489,378	23,954,346	22,862,863	23,568,904	23,568,904
Other Charges	14,600,969	13,438,244	14,147,202	15,364,109	15,364,109
Capital Assets	29,973,989	11,091,007	8,223,450	0	0
TOTAL EXPENDITURES	**$263,067,121**	**$243,856,122**	**$249,520,813**	**$245,439,484**	**$245,439,484**
Expend. Reimb.	$0	$0	$0	($1,299,999)	($1,299,999)
TOTAL NET EXPENDITURES	**$263,067,121**	**$243,856,122**	**$249,520,813**	**$244,139,485**	**$244,139,485**
REVENUE:					
Taxes	$131,514,230	$128,218,772	$131,471,555	$128,981,938	$128,981,938
Licenses and Permits	3,530,091	3,000,000	3,200,000	3,500,000	3,500,000
Fines and Forfeitures	28,305	10,000	70,000	10,000	10,000
Use of Money/Property	881,209	500,000	1,200,000	1,000,000	1,000,000
Intergovernmental	2,629,278	1,128,000	4,900,000	700,000	700,000
Charges for Services	75,728,152	63,663,960	75,660,427	73,357,733	73,357,733
Miscellaneous	(970,241)	1,025,000	393,100	305,001	305,001
Other Financing Sources:					
General Fund Contribution	25,360,263	25,933,684	20,607,534	24,305,567	24,305,567
Local Public Safety	10,142,621	11,754,120	11,754,120	10,848,371	10,848,371
Fire-Helicopter Operations	0	0	0	526,160	526,160
State Fire	0	693,071	0	262,863	262,863
County Service Area #40.1 EMS	0	200,000	200,000	200,000	200,000
Fire Dept. Donations	0	158,500	158,500	0	0
Fire-Hazard Reduction	0	1,000,000	0	0	0
Sales - Fixed Asset	264,045	0	36,620	0	0
Vehicle/Apparatus Trust	0	4,757,748	0	0	0
TOTAL REVENUE	**$249,107,953**	**$242,042,855**	**$249,651,856**	**$243,997,633**	**$243,997,633**
NET FUND COST	**$13,959,168**	**$1,813,267**	**($131,043)**	**$141,852**	**$141,852**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of the department's expenditures are allocated for staffing and operating costs necessary to achieve the department's mission. Expenditures in this budget are partially offset by property tax revenues deposited into the Fire Fund, which total approximately $128.9 million.

FY 2026-27 General Fund contribution includes $8.4 million to sustain the enhanced level of medical care within the unincorporated area, ensuring the continued deployment of safety squads and medical units capable of providing advanced life support. Additionally, $15.9 million is included 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 $73.3 million and a $10.8 million allocation of Local Public Safety Funds (Proposition 172).

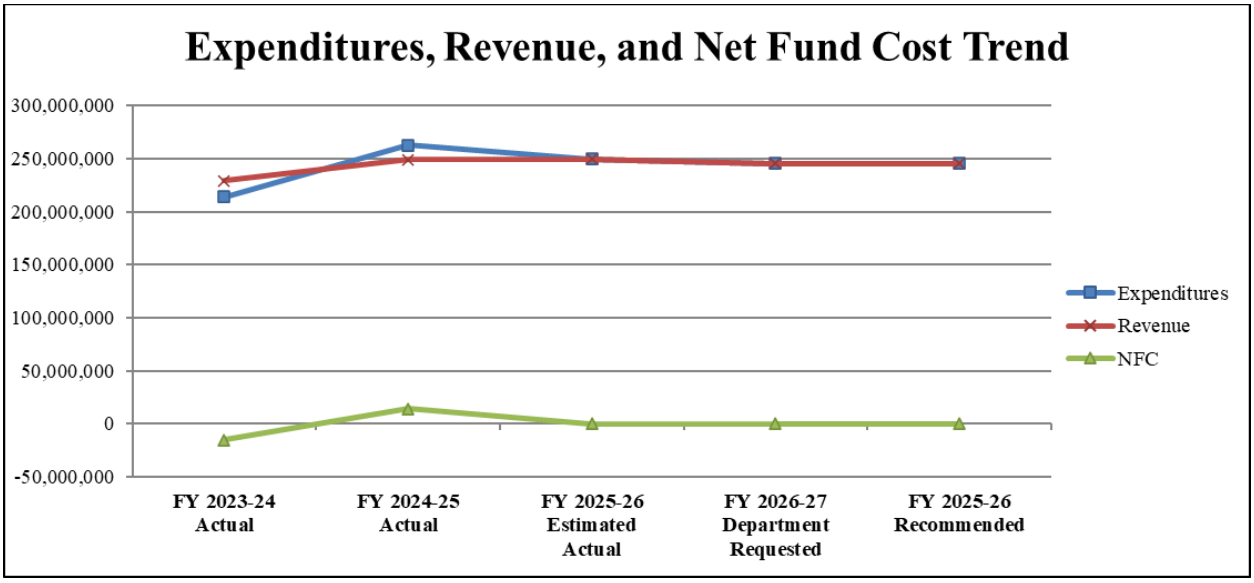
Budget Changes and Operational Impacts

The recommended budget includes $206 million in salaries and benefits for all the department permanent authorized positions. The heightened demands of fire season continue to impact the department's overtime; however, the department anticipates that increased staffing levels will reduce the need for overtime. FY 2026-27 will mark the second year of full implementation of the Measure K-funded Safety Squads and Medical Units providing Advanced Life Support services. With three safety squads and medical units, this model has enhanced service delivery in unincorporated areas while allowing front-line fire engines to remain available for other emergencies. To date, these units have cared for over 3,500 individuals and saved over 22 lives. Additionally, the department has integrated California City firefighters through a cooperative effort to strengthen fire service delivery in the region. FY 2026-27 recommended budget includes resources to begin staffing the new Tejon/Hard Rock fire station, Station 54. An $11 million increase over the FY 2025-26 adopted budget is anticipated, driven by additional staffing and increased retirement and health benefit obligations. The overall impact is reduced by a $1.3 million workers' compensation abatement.

The recommended budget includes $5 million in reimbursement revenue for fire suppression services provided to other agencies. This amount remains conservative reflecting the variable nature of reimbursements, which depends on the frequency and severity of wildland fires each year. In addition, the recommended budget includes an increase in funding from the CAL FIRE cooperative agreement, which plays a critical role in statewide fire protection and emergency response. The department will receive a $9.6 million increase to support additional staffing required for CAL FIRE's implementation of the 66-hour workweek. The recommended budget includes forty-five (45) positions added during FY 2025-26 as part of the State's first-year implementation of the 66-hour workweek. The department anticipates adding additional firefighter positions for Year 2; however, these positions will be phased in as CAL FIRE revenue is received. The department plans to submit the request for the remaining positions during FY 2026-27.

Overall, revenue for FY 2026-27 reflects an estimated $2 million increase compared to the FY 2025-26 adopted budget, attributable to enhanced CalFire funding and offset in part by the conclusion of State grants and planned vehicle acquisitions.

The department has sufficient fund balance available to cover the anticipated $142,000 deficit, ensuring continuity of services and stability throughout the fiscal year. As final year-end carryforward amounts are confirmed, the department will assess the potential need for capital asset purchases related to fire equipment; however, no capital asset purchases are included in the recommended budget.



Staffing Changes and Operational Impacts

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

Summary of Authorized Positions

The recommended budget includes 794 authorized positions and 115 temporary positions, all which have been budgeted to be filled during FY 2026-27. This total reflects the addition of 45 positions added during FY 2025-26 to support 4:0 staffing at certain fire stations.

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	16	0	0	16	16	0	16
Technology Services	9	0	0	9	9	0	9
Fleet Services	22	0	0	22	22	0	22
Facilities	7	0	0	7	7	0	7
Emergency Medical Services	34	0	0	34	34	0	34
Logistics	13	0	0	13	13	0	13
Arson	8	0	0	8	8	0	8
Training	7	0	0	7	7	0	7
Fire Heavy Equipment Facility	10	0	0	10	10	0	10
Fire Plan/Air Operations	35	0	0	35	35	0	35
Fire Prevention	22	0	0	22	22	0	22
Operations	561	0	0	561	561	0	561
Subtotal	794	0	0	794	794	0	794
Firefighter-Overhire	55	0	0	55	55	0	55
Wildland Firefighter	60	0	0	60	60	0	60
Subtotal	115	0	0	115	115	0	115
Authorized Total	909	0	0	909	909	0	909

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
2	Accountant/Sr. Accountant
2	Fiscal Support Supervisor
7	Fiscal Support Specialist
2	Fiscal Support Technician
1	Human Resources Manager
16	**Requested Total**

Training

	Classification
1	Fire Division Chief
3	Fire Captain
1	Marketing & Promotions Coordinator
2	Office Services Specialist
7	**Requested Total**

Facilities

	Classification
2	Structural Maintenance Superintendent
4	Maintenance Worker
1	Building Services Worker
7	**Requested Total**

Technology Services

	Classification
1	Technology Services Manager
1	Local Area Network Systems Administ
2	Network Systems Administrator
2	Technical Support Engineer
2	Systems Analyst II
1	Geographic Info. Systems Spec.
9	**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	Fire Division Chief
1	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
34	**Requested Total**

Logistics

	Classification
1	Fire Division Chief
1	Administrative Coordinator
1	Fire Captain
1	Facilities and Services Specialist
1	Federal Excess Property Coordinator
1	Fiscal Support Specialist
1	Fiscal Support Technician
1	Light Vehicle Driver
5	Fire Equipment Technician
13	**Requested Total**

Operations

	Classification
3	Fire Division Chief
24	Fire Battalion Chief
169	Fire Captain
155	Fire Engineer
210	Firefighter
55	Firefighter-Overhire
60	Wildland Firefighter
676	**Requested Total**

Fire Prevention

	Classification
1	Fire Battalion Chief
1	Fire Division Chief
2	Assistant Fire Marshall
12	Fire Prevention Inspector I/II
3	Fire Plans Examiner
1	Departmental Public Information Officer
1	Fiscal Support Specialist
1	Fiscal Support Technician
22	**Requested Total**

Arson

	Classification
1	Supervising Fire Investigator
6	Fire Captain
1	Senior Office Services Specialist
8	**Requested Total**

Fire Plan/Air Operations

	Classification
1	Supv Fire Aviation Specialist
1	Supv Fire Handcrew Specialist
1	Fire Division Chief
11	Fire Captain
6	Fire Engineer
4	Firefighter
1	Supervising Helicopter Pilot
6	Fire Helicopter Pilot
1	Supervising Aircraft Mechanic
3	Aircraft Mechanic
35	**Requested Total**

Fire Heavy Equipment Facility

	Classification
1	Supervising Fire Heavy Equipment Spec.
9	Fire Heavy Equipment Specialist
10	**Requested Total**

Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-25 Target	FY 2025-26 Estimated	FY 2026-27 Target
Average response time (in minutes) for urban areas	N/A	8:00	7:30	8:00
Average response time (in minutes) for suburban areas	6:14	10:00	8:00	10:00
Average response time (in minutes) for rural areas	8:39	12:00	11:00	12:00
Rapid deployment and concentration of resources at the decisive time and place is essential to successful performance of fire and lifesaving operations. Incidents related to 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.				

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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Protected population per on-duty firefighters	3,402	3,402	3,335	3,402
The nationally recognized standard is to provide one on-duty firefighter per 2.500 population protected. The department has 182 on-duty firefighters and protects a population of 606,943. The protected population in FY 2025-26 increased slightly and the department added the Tejon Fire Station and Safety Squad.				

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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of miles of fire roads and fuel breaks created or maintained	600	600	600	600
Percentage of wildfires controlled to 10 acres or less	90.8%	95%	95%	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.				

County Contribution - Fire

Department Head: Aaron Duncan
Fund: General
Cost Center: 1120CC

Function: Public Protection
Activity: Fire Protection

Description of Major Services

This budget facilitates the County Net General Fund Cost contribution to the Fire Department.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Other Financing Uses	$25,360,263	$25,933,684	$20,607,534	$24,305,567	$24,305,567
TOTAL EXPENDITURES	**$25,360,263**	**$25,933,684**	**$20,607,534**	**$24,305,567**	**$24,305,567**
NET GENERAL FUND COST	**$25,360,263**	**$25,933,684**	**$20,607,534**	**$24,305,567**	**$24,305,567**

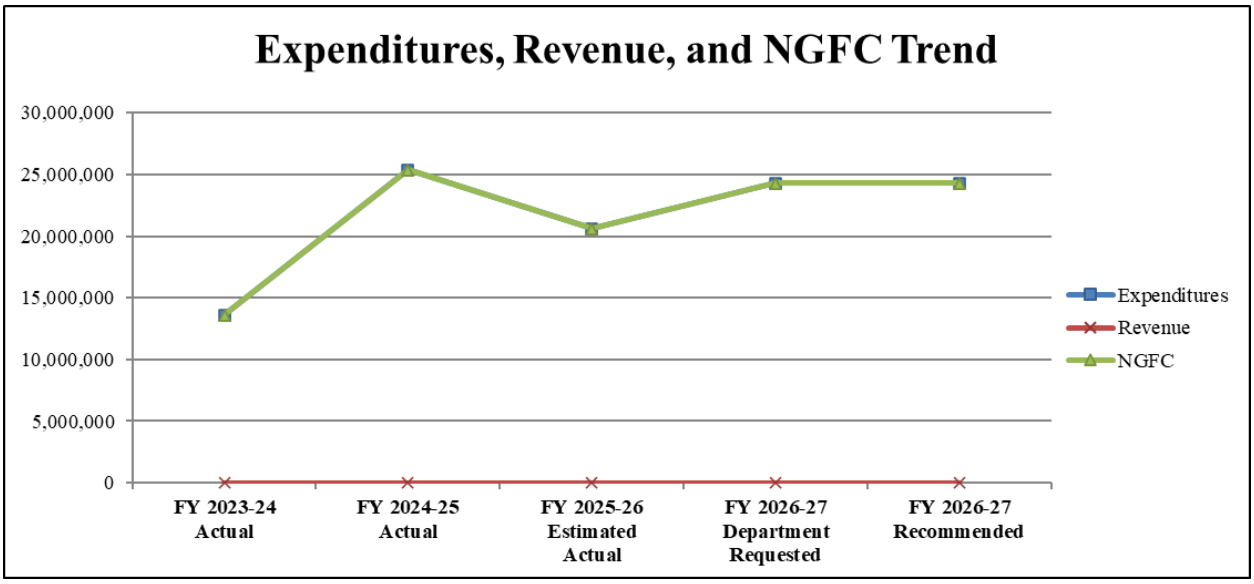
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The County Contribution – Fire budget provides supplemental General Fund support to the Fire Fund for general operating expenses. Appropriations within this budget are transferred to the Fire Department's operating budget and recorded there as Other Financing Sources.

Budget Changes and Operational Impacts

The FY 2026-27 General Fund contribution includes $8.4 million to support the safety squads and medical units, which provide Advance Life Support care in unincorporated areas of the County. 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.

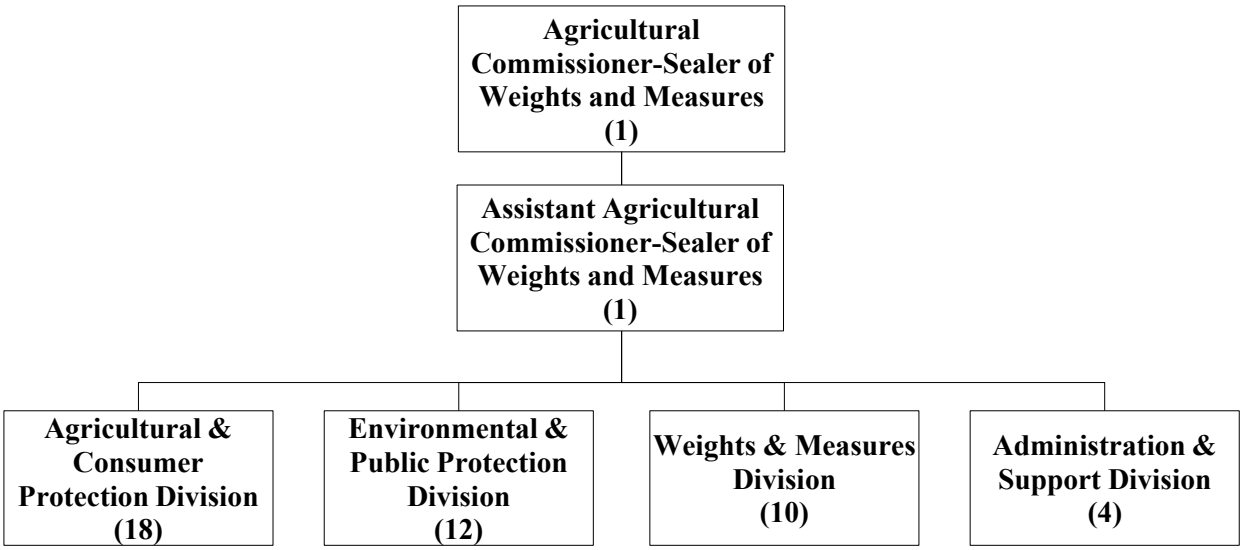
County Contribution - Fire



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 2024-25 and 2025-26 Accomplishments

- The Weights and Measures Division conducted 13,383 total inspections in FY 2024-25 and issued 544 violations. As of March 30, 2026, the division conducted 12,928 total inspections with 448 violations issued in FY 2025-26.

- Continued diligence in conducting commodity inspections has helped facilitate the trade and shipment of the County's agricultural commodities and helped maintain its 2024 ranking as the third highest county in California in total agricultural value, exceeding $7.9 billion.

- In 2024, the Consumer and Agricultural Protection Division issued more than 32,000 phytosanitary export documents for commodity shipments domestically and to foreign trade partners in more than 100 countries.

- The department has been proactive in building awareness of the department by participating in 15 community events, career expos, and outreach programs.

Agriculture and Measurement Standards

Department Head: Glenn Fankhauser
Fund: General
Cost Center: 1029CC
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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$5,876,595	$6,764,491	$6,139,247	$7,237,785	$7,237,785
Services and Supplies	1,386,326	1,420,863	1,384,968	1,392,840	1,392,840
Other Financing Uses	0	750,317	0	0	818,233
TOTAL EXPENDITURES	**$7,262,921**	**$8,935,671**	**$7,524,215**	**$8,630,625**	**$9,448,858**
REVENUE:					
Licenses and Permits	$31,915	$31,220	$31,600	$31,220	$31,220
Fines and Forfeitures	59,238	64,228	31,550	45,200	45,200
Intergovernmental	3,833,979	3,878,649	3,353,393	3,362,847	3,362,847
Charges for Services	2,562,293	2,121,266	2,639,858	3,150,080	3,150,080
Miscellaneous	21,277	(9,790)	8,840	1,161	1,161
TOTAL REVENUE	**$6,508,701**	**$6,085,573**	**$6,065,241**	**$6,590,508**	**$6,590,508**
Less Available BSI *	$0	$750,317	$0	$0	$818,233
NET GENERAL FUND COST	**$754,220**	**$2,099,781**	**$1,458,974**	**$2,040,117**	**$2,040,117**
BSI Ending Balance *	$736,953	N/A	$618,853	N/A	N/A

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

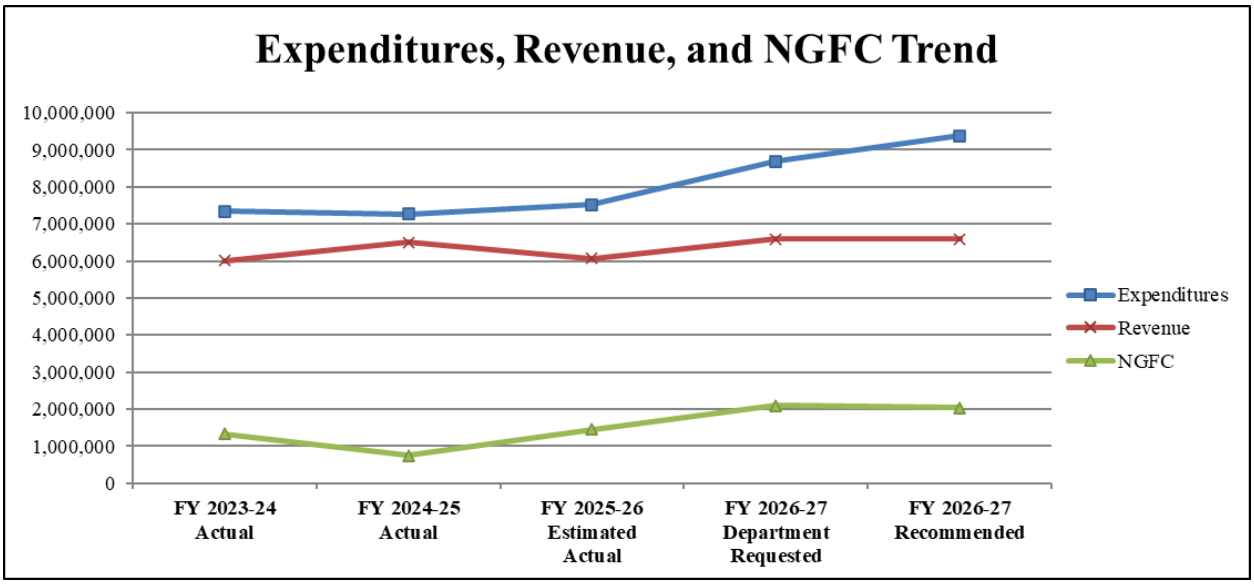
The majority of the department's expenditures are for staff costs and provide mandated inspection services of agriculture and weights and measures. Vehicle and fuel charges comprise a majority of the operating expenses.

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 provides sufficient appropriations to fill all authorized positions needed to support the increased demand for agricultural inspection services. In June 2026, the department is expected to update its Schedule of Fees, revising the Phytosanitary Certification fee as well as the time and mileage rate, both of which had remained unchanged since 2005. As a result, revenue from inspection-related services is projected to increase by $420,000, reflected under Charges for Services

The recommended budget includes estimates for State contracts that may be awarded throughout the year and is based on historical averages. Intergovernmental revenue is projected to decline in FY 2026-27 compared to the FY 2025-26 adopted budget due to a reduction in Unclaimed Gas Tax funds. 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 the addition of one (1) Agricultural Biologist/Weights and Measure Inspector I/II/III/Senior position to support the increasing demand of the agricultural inspection services.

Summary of Authorized Positions

The recommended budget includes 46 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	1	0	18	18	0	18
Environmental and Public Protection	12	0	0	12	12	0	12
Administrative Services	6	0	0	6	6	0	6
Total	45	1	0	46	46	0	46

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	**Current Total**
	Additions/(Deletions)
1	Ag. Bio./Wts. & Meas. Insp I-Sr.
18	**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 2026-27 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	2024-25 Actual	2025-26 Target	2025-26 Estimated	2026-27 Target
Number of individuals reached through department presentations	1,396	1,400	1,340	1,500
English speaking attendees to continuing education presentations	732	1,000	840	900
Spanish speaking attendees to continuing education presentations	664	700	500	600
Increased awareness of pesticide regulations is gained through the department's public outreach and continuing education presentations and saw a negligible drop in total number of individuals receiving outreach. Following FY 2024-25, the department had significantly increased its FY 2025-26 Target goal for number of Spanish speaking attendees. The FY 2025-26 estimated actuals are expected to be lower than originally projected, likely due to the seasonal nature of attendees' employment. FY 2026-27 targets are expected to increase as the department continues to receive requests for Continuing Education presentations to the community.				

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	2024-25 Actual	2025-26 Target	2025-26 Estimated	2026-27 Target
Number of pesticide inspections performed	1,614	1,400	1,375	1,400
Number of pesticide inspections with violations	54	80	60	80
Percentage of pesticide users complying with governmental standards	97%	90%	96%	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 2025-26 estimated actuals are expected to slightly decrease due to year-to-year variations. Through education and outreach, the department would like to see zero violations; however, the FY 2026-27 target remains the same.				

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will continuously improve customer accessibility 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	2024-25 Actual	2025-26 Target	2025-26 Estimated	2026-27 Target
Percentage of consumers rating the department's responsiveness to Weights and Measures complaints as "outstanding" or "good"	80%	90%	20%	90%
Percentage of consumers rating the department's responsiveness to Weights and Measures complaints as "average" or "fair"	20%	10%	75%	10%
Percentage of consumers rating the department's responsiveness to Weights and Measures complaints as "poor"	0%	0%	5%	0%

These measures are tabulated from the department's Consumer Service Satisfaction Survey sent to all consumers. 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 completed Consumer Service Satisfaction Survey returned back from complainants has been declining over the years and has impacted the rating for FY 2025-26. 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	2024-25 Actual	2025-26 Target	2025-26 Estimated	2026-27 Target
Number of commodity shipments of agricultural products inspected and certified	30,717	31,000	32,490	32,500
Number of commodity shipments of agricultural products rejected	3	3	2	2
Number of foreign countries where Kern County agricultural commodities were exported	104	105	105	105
Number of domestic states where Kern County agricultural commodities were exported	5	7	6	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 2025-26, Kern County exports increased 6% from the previous year likely due to policy impacts and market conditions. In FY 2026-27, 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
Cost Center: 1774CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$3,573,236	$4,624,084	$4,741,124	$3,810,639	$3,767,777
Other Charges	(11,204)	27,060	(55,565)	29,296	29,296
Non-Operating Expenses	0	0	0	0	0
Capital Assets	174,966	100,000	55,000	100,000	100,000
TOTAL EXPENDITURES	**$3,736,998**	**$4,751,144**	**$4,740,559**	**$3,939,935**	**$3,897,073**
REVENUE:					
Taxes	$468,339	$330,950	$330,950	$385,784	$385,784
Fines and Forfeitures	144,462	92,500	92,500	118,481	118,481
Use of Money/Property	31,684	22,000	34,000	26,842	26,842
Intergovernmental	0	0	0	0	0
Charges for Services	566,650	377,725	360,383	558,102	515,240
Miscellaneous	6,431	8,100	7,434	5,331	5,331
Other Financing Sources:					
General Fund Contribution	2,350,395	3,395,395	3,395,395	2,845,395	2,845,395
TOTAL REVENUE	**$3,567,961**	**$4,226,670**	**$4,220,662**	**$3,939,935**	**$3,897,073**
NET FUND COST	**$169,037**	**$524,474**	**$519,897**	**$0**	**$0**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of the expenditures for this budget 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 $1.5 million within services and supplies to reimburse the Public Works Department for staffing 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 assignments may vary as need arises and

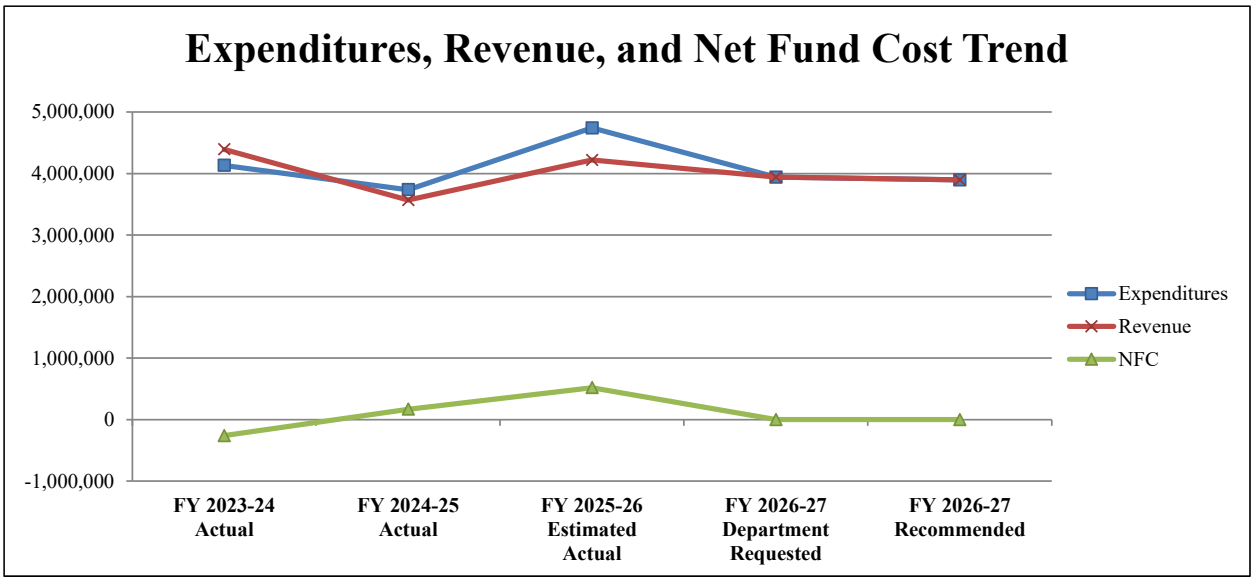
available resources allow. While Code Compliance Officer and Supervisor positions are assigned specific duties and some are assigned to specific geographic areas, like many other Public Works staff they respond on a countywide basis as need arises.

Budget Changes and Operational Impacts

The budgeted transfer in from General Fund Contribution reflects the ongoing $1.8 million in support and an additional $1 million in one-time support. This one-time funding is not intended to support any permanent program expansions. Budgeted services and supplies expenditures reflect the anticipated amount of internal staffing allocation and external abatement contractor services that can be supported by budgeted revenue.

Budgeted expenditures in other charges primarily reflect charges to the fund from the Countywide Cost Allocation Plan, which was a reimbursement in FY 2025-26. Capital assets appropriations in the amount of $100,000 are budgeted for the planned acquisition of two new vehicles to be used for code compliance activities.

The estimated fund balance as of June 30, 2026 is $700,077, all of which is budgeted for placement in designation for future needs.



Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of cases related to illegal dumping, property maintenance, and zoning violations that have been resolved	77%	80%	85%	85%
Number of cases related to illegal dumping, property maintenance, and zoning violations that have been resolved	2,925	3,050	3,000	3,050
Percentage of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 30 days	36%	35%	38%	40%
Number of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 30 days	1,040	1,175	1,100	1,200
Percentage of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 90 days	69%	65%	65%	65%
Number of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 90 days	1,956	2,050	2,100	2,150

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.

Building Inspection

Department Head: Joshua Champlin
Fund: Building Inspection
Cost Center: 1772CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$8,439,999	$12,743,375	$9,595,855	$12,421,075	$11,302,192
Other Charges	244,239	467,272	346,218	583,097	583,097
Capital Assets	371,528	400,000	316,994	450,000	450,000
TOTAL EXPENDITURES	**$9,055,766**	**$13,610,647**	**$10,259,067**	**$13,454,172**	**$12,335,289**
REVENUE:					
Licenses and Permits	$8,972,317	$8,336,030	$10,400,000	$9,889,882	$9,889,882
Use of Money/Property	424,754	376,049	376,049	405,000	405,000
Charges for Services	76,716	63,511	32,920	55,616	55,616
Miscellaneous	40,055	8,294	7,812	7,548	7,548
TOTAL REVENUE	**$9,513,842**	**$8,783,884**	**$10,816,781**	**$10,358,046**	**$10,358,046**
NET FUND COST	**($458,076)**	**$4,826,763**	**($557,714)**	**$3,096,126**	**$1,977,243**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

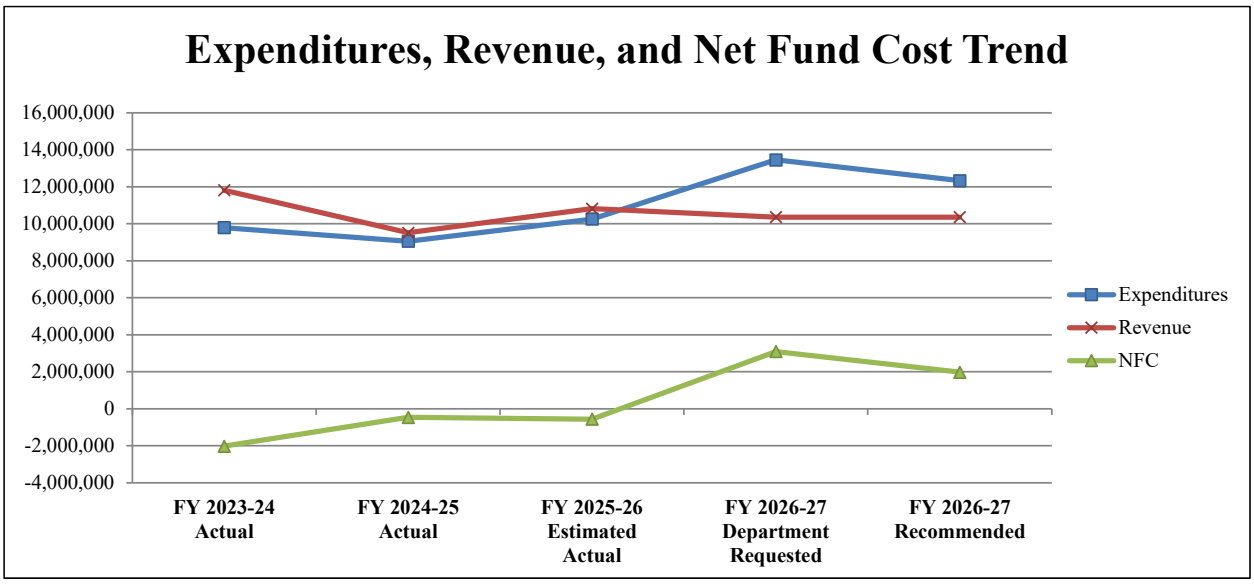
The majority of the expenditures of the division are associated with labor reimbursement costs and engineering consultant services. The recommended budget includes $8.8 million within services and supplies to reimburse the Public Works Department for staffing the operations of the division. The primary source of revenue for the division is building permit fees, which is budgeted at $9.9 million for FY 2026-27.

Budget Changes and Operational Impacts

Services and supplies appropriations are budgeted to decrease to reflect anticipated staffing assignments and external consultant contracts for FY 2026-27.

The recommended budget includes $450,000 in capital assets for six (6) ½ ton SUVs, new furniture, and lobby remodel costs.

The estimated fund balance as of June 30, 2026 is $4.5 million, of which $1.9 million is budgeted for use in FY 2026-27 with the remainder budgeted for placement in designation for future needs.



Fiscal Year 2026-27 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.

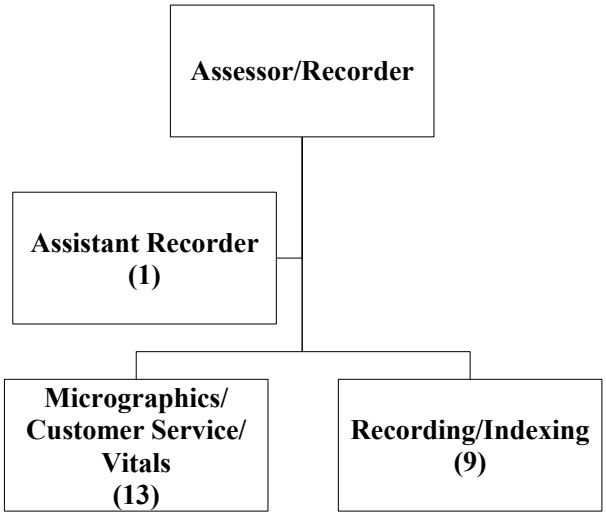
Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of first plan reviews performed within 30 days	99%	100%	99%	100%

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 the coming fiscal year 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 2024-25 and 2025-26 Accomplishments

- The division is projecting recordings of 174,400 documents in FY 2025-26, with 80% of filings delivered electronically. In FY 2024-25, 174,264 documents were recorded, with 70% of filings delivered electronically. Electronic filers receive confirmations in less than an hour during normal business hours.
- The division has successfully maintained a turnaround time of three minutes for vital and other official records. The division saw a 17% increase in vital record requests in FY 2025-26.

Recorder

Department Head: Laura Avila, Elected
Fund: Recorder
Cost Center: 1919CC and 3282CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Contingencies	$0	$1,500,000	$0	$1,500,000	$1,500,000
Salaries and Benefits	1,884,249	2,412,598	2,146,084	2,385,289	2,385,289
Services and Supplies	1,191,709	1,701,287	1,346,002	1,789,216	1,789,216
Other Charges	1,237,718	1,157,892	1,047,363	1,485,501	1,340,072
Capital Assets	0	36,000	0	38,000	38,000
Other Financing Uses	66,150	192,720	69,500	73,000	73,000
TOTAL EXPENDITURES	**$4,379,825**	**$7,000,497**	**$4,608,949**	**$7,271,006**	**$7,125,577**
REVENUE:					
Licenses and Permits	$3,794	$3,000	$3,400	$3,200	$3,200
Use of Money/Property	117,116	35,000	55,000	40,000	40,000
Charges for Services	2,388,135	2,070,000	2,548,000	2,370,000	2,370,000
Miscellaneous	1,127	600	700	610	610
Other Financing Sources:					
General Fund Contribution	393,152	453,737	550,000	470,000	525,000
Recorder's Modernization Fund	966,123	2,145,274	1,296,699	1,708,717	1,708,717
Recorder's Electronic Recording	101,078	194,860	159,312	172,650	172,650
Recorder's SSN Truncation	7,208	21,288	16,000	19,000	19,000
Vital & Health Stat Recorder	107,146	158,202	125,000	138,000	138,000
TOTAL REVENUE	**$4,084,879**	**$5,081,961**	**$4,754,111**	**$4,922,177**	**$4,977,177**
NET FUND COST	**$294,946**	**$1,918,536**	**($145,162)**	**$2,348,829**	**$2,148,400**

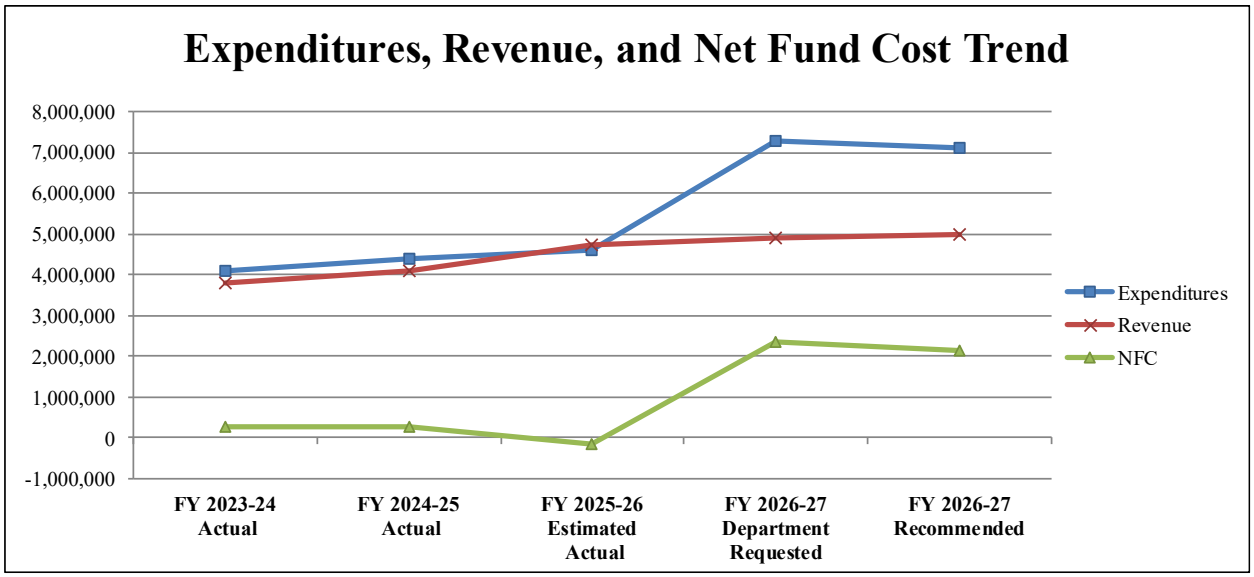
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of expenditures in the recommended budget are associated with staffing costs and services and supplies required to perform the functions of the division. The revenue for the division is primarily derived from customers for recording and providing copies of documents. In addition, transfers from other special revenue funds support the functions of the department. The division receives a contribution from General Fund, 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 adequate service levels. Salaries and Benefits are budgeted at slightly lower than the prior year adopted budget. The notable increase in health benefits cost was offset by equally significant decrease in unemployment insurance cost. Services and Supplies reflects an overall increase in data processing costs, primarily due to budgeting for the cost of implementing a new recording system. The increase in Other Charges is due to an increase in countywide cost allocation plan cost, which was partially offset by office maintenance and custodial charges. The recommended budget includes also the purchase of three map scanners. The division is using $1.5 million of its $1.7 million General Designation to set up an appropriation for contingencies that could be used in case of unanticipated operational costs.

Revenue is projected to slightly increase compared to prior year actual due to reimbursements from special revenue funds to cover higher anticipated data processing costs.



Staffing Changes and Operational Impacts

The recommended budget includes no additions or deletions. The recommended budget maintains current levels of service.

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	0	0	13	13	0	13
Total	23	0	0	23	23	0	23

Administration

	Classification
1	Assistant Recorder
1	**Requested Total**

Micrographics/Customer Service/Vitals

	Classification
1	Senior Office Services Specialist
2	Office Services Specialist
6	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	**Requested Total**

Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 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	4,976	5,500	6,678	6,000
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 2026-27.				

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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Official records electronically recorded by City Governmental entities	317	400	326	400

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. Smaller outlying cities have shown interest but have yet to start utilizing resources due to low volumes.

County Contribution-Recorder

Department Head: Laura Avila, Elected
Fund: General
Cost Center: 1126CC

Function: Public Protection
Activity: Other Protection

Description of Major Services

This budget was established to facilitate the appropriation of a General Fund contribution to the Recorder.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Other Financing Uses	$393,152	$453,737	$550,000	$470,000	$525,000
TOTAL EXPENDITURES	**$393,152**	**$453,737**	**$550,000**	**$470,000**	**$525,000**
REVENUE:					
Charges for Services	$436,322	$453,737	$550,000	$470,000	$525,000
TOTAL REVENUE	**$436,322**	**$453,737**	**$550,000**	**$470,000**	**$525,000**
NET GENERAL FUND COST	**($43,170)**	**$0**	**$0**	**$0**	**$0**

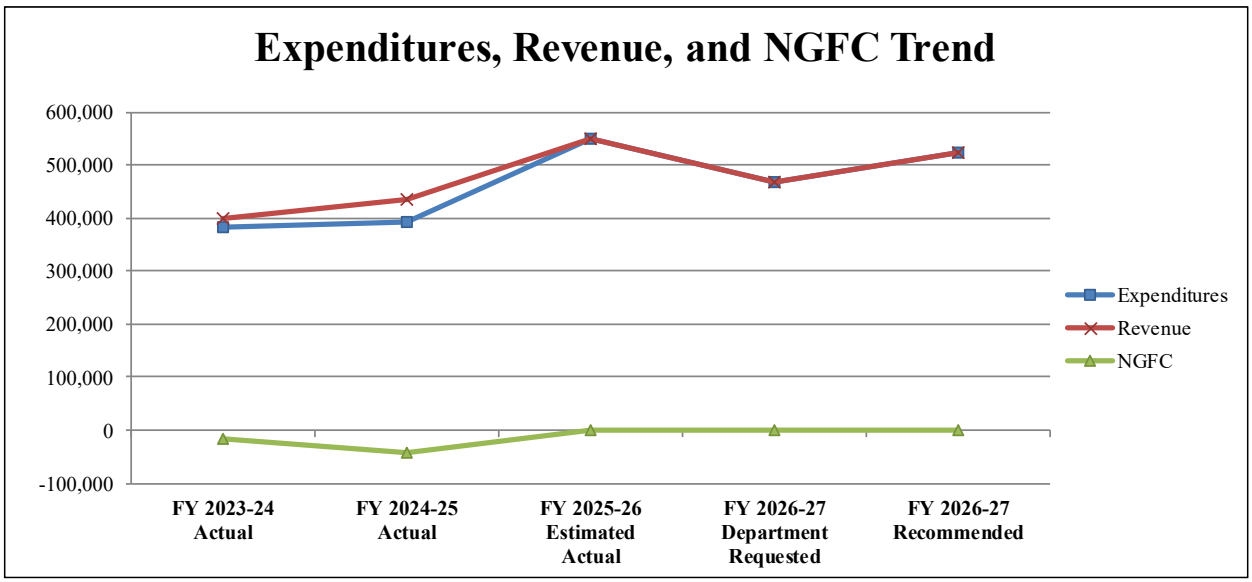
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

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 higher revenue than FY 2025-26 Adopted Budget due to anticipated increase in collections. Appropriations include the amount to be transferred to the Recorder's operating cost center 1919CC to offset costs associated to the department's recording responsibilities.

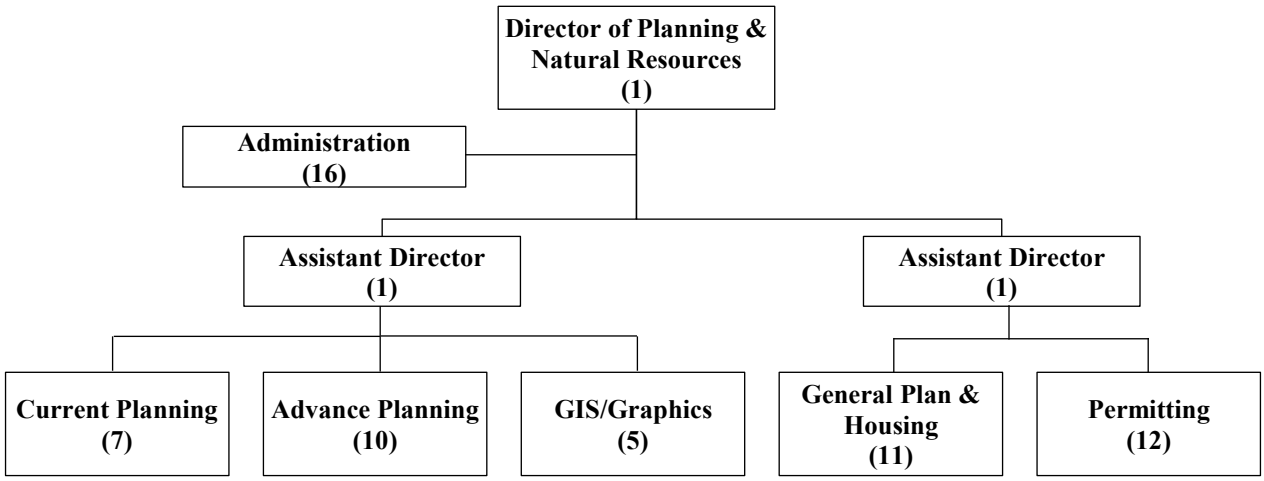
County Contribution-Recorder



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 2024-25 and 2025-26 Accomplishments

- Participated in the reestablishment of local oil and gas permitting, which took effect in January of 2026. In the first quarter of resumed operations the department received over 575 permit applications, of which 322 have been fully approved.
- The County's Housing Element was found by the State to be in substantial compliance with State law.
- Completed environmental impact reports for permitting of 2,050 MW of new commercial scale solar and over 16,000 MW of new battery storage. Also permitted the first carbon capture and storage project in the State of California.

Planning and Natural Resources

Department Head: Craig M. Murphy
Fund: General
Cost Center: 1155CC

Function: Public Protection
Activity: Other 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, 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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$6,789,315	$8,667,915	$7,894,238	$9,090,576	$9,090,580
Services and Supplies	4,016,017	3,184,332	3,186,451	4,711,258	4,461,258
Other Charges	541	0	0	10,000	10,000
Other Financing Uses	0	414,406	0	14,406	14,406
TOTAL EXPENDITURES	**$10,805,873**	**$12,266,653**	**$11,080,689**	**$13,826,240**	**$13,576,244**
Expend. Reimb.	($191,156)	($238,167)	($205,000)	($55,000)	($55,000)
TOTAL NET EXPENDITURES	**$10,614,717**	**$12,028,486**	**$10,875,689**	**$13,771,240**	**$13,521,244**
REVENUE:					
Licenses and Permits	$671,707	$546,551	$791,369	$636,638	$636,638
Fines and Forfeitures	9,036	7,000	9,300	8,050	8,050
Charges for Services	5,648,508	6,019,549	5,131,518	7,385,930	7,385,930
Miscellaneous	12,423	7,990	11,468	9,631	9,631
Other Financing Sources:					
General Plan Surcharge	484,665	750,000	750,000	1,446,979	1,196,979
Oil and Gas Program	259,541	406,415	406,415	758,407	758,407
TOTAL REVENUE	**$7,085,880**	**$7,737,505**	**$7,100,070**	**$10,245,635**	**$9,995,635**
Less Available BSI *	$0	$414,406	$0	$0	$14,406
NET GENERAL FUND COST	**$3,528,837**	**$3,876,575**	**$3,775,619**	**$3,525,605**	**$3,511,203**
BSI Ending Balance *	$414,406	N/A	$14,406	N/A	N/A

* BSI = Budget Savings Incentives

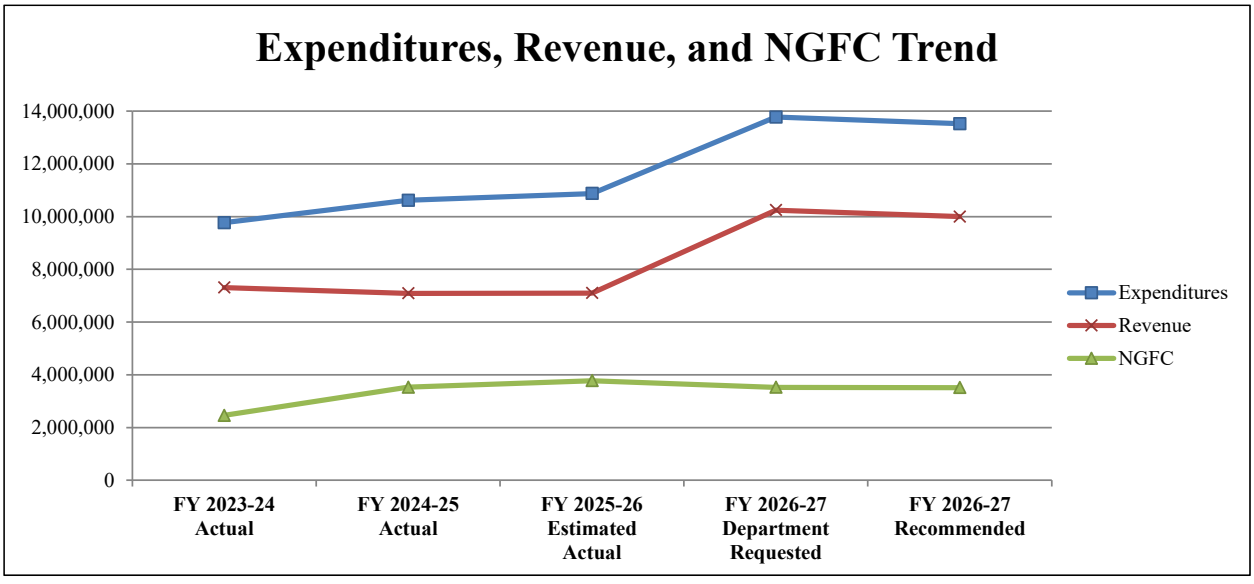
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of the expenditures for this department 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 increased employee benefit costs and the recent mid-year addition of positions. The budgeted decrease in Net General Fund Cost allocation is primarily due to the FY 2025-26 Adopted Budget including one-time general fund support in salaries and benefits to cover costs related to the retirement of the former department head and the transition to the new department head. The budgeted increase in services and supplies and charges for services reflects the department's anticipated project workload and related billings.

Included in the recommended budget is $1.5 million 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 budgeted decrease in expenditure reimbursements reflects the reassignment of a staff member that was previously providing billable services to the Community Development Division of the Planning and Natural Resources Department. The budgeted increase in oil and gas program revenue reflects the reestablishment of local oil and gas permitting and the Department's estimated number of permits that applicants will submit for.



Staffing Changes and Operational Impacts

The recommended budget includes the deletion of one (1) Fiscal Support Technician position and one (1) Office Services Specialist position.

Summary of Authorized Positions

The recommended budget includes 64 positions, all of which have been budgeted to be filled in FY 2026-27 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Current Planning	7	0	0	7	7	0	7
Advanced Planning	10	0	0	10	10	0	10
General Plan & Housing	11	0	0	11	11	0	11
Administration	21	0	(2)	19	19	0	19
Permitting	12	0	0	12	12	0	12
GIS/Graphics	5	0	0	5	5	0	5
Total	66	0	(2)	64	64	0	64

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

	Classification
1	Planning Division Chief
3	Supervising Planner
6	Planner I/II/III
1	Planning Technician
11	**Requested Total**

Administration

	Classification
1	Director
2	Assistant Director
1	Planning Division Chief
1	Administrative Coordinator
2	Office Services Coordinator
1	Sr. Office Services Specialist
5	Office Services Specialist
1	Office Services Technician
1	Office Services Assistant
3	Accountant I/Sr.
1	Fiscal Support Supervisor
1	Fiscal Support Specialist
1	Fiscal Support Technician
21	**Current Total**
	Additions/Deletions
(1)	Fiscal Support Technician
(1)	Office Services Specialist
19	**Requested Total**

Permitting

	Classification
1	Planning Division Chief
1	Supervising Planner
9	Planner I/II/III
1	Planning Technician
12	**Requested Total**

GIS/Graphics

	Classification
1	Supervising Planner
2	GIS Specialist
2	GIS Technician
5	**Requested Total**

Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 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	10.8	<12
Average number of days for a ministerial land use permit to be reviewed and acted upon.	25	<15	16	<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 accessibility and satisfaction across all business functions.

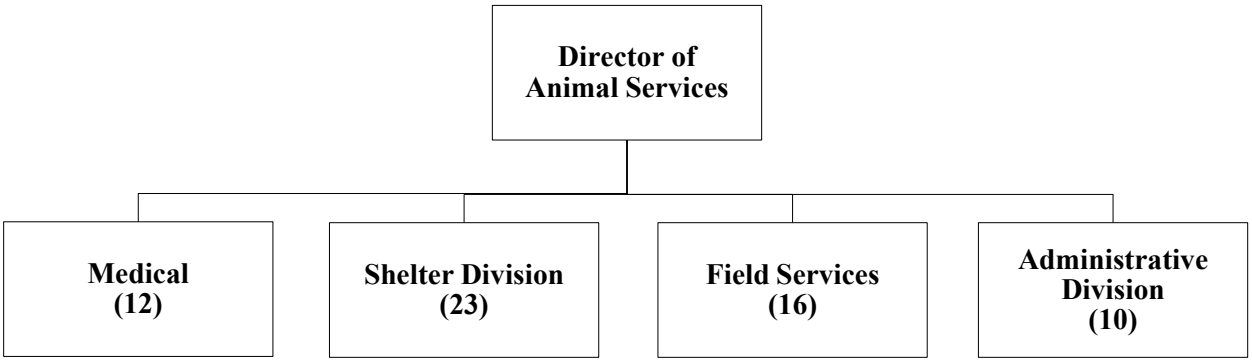
Department Goal: Improve fiscal efficiency/responsibility of County.

Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Average number of days to provide a written response to preliminary reviews of all land use/land division applications	35	<30	29	<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.	33	<15	34	<15
Average wait time of customers who seek service at the public counter.	27 min	<6 min	22 min	<6 min
Average number of days to pay invoices the department receives from a vendor.	1	<30	1	<30
Average number of days to process billings to customers who are charged on a time and materials basis	4	<30	4	<30
These are core functions for several of the department's 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 2024-25 and 2025-26 Accomplishments

- With $500,000 in General Fund funding and an additional $500,000 in Measure K for spay/neuter services in Fiscal Year 2024-25, the department completed 9,078 spay/neuter surgeries. This funding continued in FY 2025-26, and as of February 2026, the department has completed 5,142 surgeries and anticipates reaching 8,500 altered animals by the end of the fiscal year.
- The Trap/Neuter/Release program for feral and free-roaming has resulted in more than 23,000 cats spayed or neutered since 2013.
- In coordination with multiple rescue organizations, 3,468 animals were rescued in 2024 and 3,971 animals in 2025.
- Department volunteers contributed 9,858 hours of service in FY 2024-25 and 6,940 in FY 2025-26.
- Through a donation of vaccinations from the Petco Love Foundation, the department has been able to provide vaccines at no cost to community pets. In Fiscal Year 2024-25, the department issued 2,474 parvo/distemper vaccines and 434 feline vaccines. As of March 2026, staff have administered 1,715 parvo/distemper vaccines and 429 feline vaccines.
- On November 8, 2025, the department hosted the 6th Annual Mega Adoption Event at the Park at Riverwalk. In collaboration with more than 50 organizations and businesses in support of animal welfare. Services included spay/neuter procedures for 113 animals and a vaccination clinic. By the end of the event, over 100 animals found new homes, including 33 from Kern County Animal Services.
- The department hosted a World Spay Day event on February 24, 2026, to provide spay and neuter services. The department successfully completed over 229 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
Cost Center: 1132CC

Function: Public Protection
Activity: Other 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 2024-25	FY 2024-25		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$6,316,324	$6,898,837	$6,972,870	$7,196,280	$7,196,280
Services and Supplies	3,848,691	3,634,532	3,650,516	3,135,040	3,385,040
Other Financing Uses	0	114,421	0	125,767	125,767
TOTAL EXPENDITURES	**$10,165,015**	**$10,647,790**	**$10,623,386**	**$10,457,087**	**$10,707,087**
Expend. Reimb.	($1,000)	$0	$0	($314,007)	$0
TOTAL NET EXPENDITURES	**$10,164,015**	**$10,647,790**	**$10,623,386**	**$10,143,080**	**$10,707,087**
REVENUE:					
Licenses and Permits	$180,104	$215,000	$160,000	$230,000	$230,000
Fines and Forfeitures	15	100	450	100	100
Intergovernmental	1,317,459	1,246,856	1,246,856	1,260,975	1,260,975
Charges for Services	380,514	387,210	295,248	648,050	398,050
Miscellaneous	662,417	410,050	178,845	198,376	198,376
TOTAL REVENUE	**$2,542,888**	**$2,259,216**	**$1,881,399**	**$2,337,501**	**$2,087,501**
Less Available BSI *	$0	$114,421	$0	$0	$125,767
NET GENERAL FUND COST	**$7,621,127**	**$8,274,153**	**$8,741,987**	**$7,805,579**	**$8,493,819**
BSI Ending Balance *	$95,318	N/A	$114,421	N/A	N/A

Major Expenditures and Revenue in FY 2026-27 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

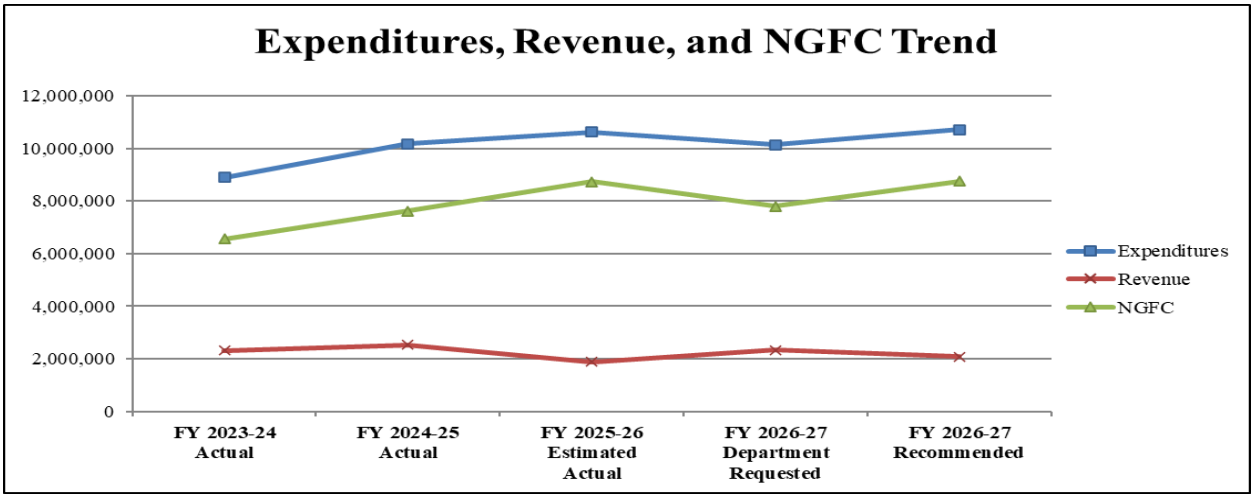
enforcement activities. The department receives a portion of the 1991 Health Realignment revenue.

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 FY 2021-22. 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 2025-26 adopted budget included $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 2,472 spay and neuter surgeries through 80 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 FY 2026-27 recommended budget includes a renewed $500,000 Measure K allocation within Services and Supplies to continue expanded spay and neuter access in the County. This funding will support approximately 52 mobile clinics in FY 2026-27, 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 2026-27.

Salaries and Benefits within the recommended budget reflect an increase of $297,443 compared to the FY 2025-26 Adopted Budget, primarily due to rising employee health benefit and retirement costs. In addition, the department's general liability costs have increased by $179,294 over the prior year's adopted amount. To help offset these rising expenses, the department has been allocated approximately $314,007 in supplemental one time funding.



Staffing Changes and Operational Impacts

No position additions 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	12	0	0	12	12	0	12
Shelter	23	0	0	23	23	0	23
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 Assistant
3	Animal Care Worker
2	Veterinarian-CT
12	**Requested 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
17	Animal Care Worker
2	Office Service Technician
23	**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 2026-27 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	2024-25 Actual	2025-26 Target	2025-26 Estimated	2025-26 Target
Number of animals spayed and neutered through community programs (year to year % change)	69 % increase	8% increase	6% decrease	8% increase
Number of animals received at the shelter (year to year % change)	2% decrease	8% decrease	4% increase	3% decrease
Number of impounded animals euthanized (year to year % change)	17% decrease	2% decrease	1% increase	2% decrease
Number of impounded animals that are reunited, adopted, rescued, released, or transferred (year to year % change)	3% increase	2% increase	2% decrease	2% Increase
Number of licensed pets	11,463	12,000	11,077	12,000
Number of dogs under 5 months entering the shelter system	3,674	3,600	3,471	3,400

The department does not anticipate meeting its targeted intake reduction goal. It is continuing to provide low cost spay/neuter surgeries to the community to help prevent unwanted litters of kittens and puppies The department also continues to provide low-cost vaccinations throughout the county to assist pet owners in keeping their pets healthy.

The department remains committed to increasing live outcomes through initiatives such as fostering, adoption, and TNR. In addition to these efforts, a dedicated behavior evaluation team provides valuable insights into shelter animals to help potential adopters make informed decisions. To reduce barriers preventing pet owners from reclaiming their animals, the department actively collaborates with them to find supportive solutions. Adoptable animals are regularly showcased on social media to promote adoption and community engagement. The department also utilizes two transport vehicles to facilitate weekly off-site adoptions and expand rescue operations by transferring animals to organizations outside the County.

As of March 2026, the department achieved a 81% live outcome rate for cats and dogs entering the shelter. This success was driven by adoption events and promotions, resulting in 3,915 animals finding new homes. Additionally, 1,503 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 2,944 animals to partner agencies committed to securing live outcomes. The TNR program also made significant strides, with 1,720 cats spayed or neutered during the fiscal year.

During FY24-25, the department experienced a rise in the number of puppies under five months entering the shelter system, a trend that continued into FY25-26. To help curb this increase, the department promoted spay/neuter programs through local advertising efforts and collaborations. 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.

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 FY25-26, these clinics provided over 2,000 rabies vaccines to animals. As part of efforts to improve compliance, the department now requires a license to be purchased concurrently with a rabies vaccination at its clinics. Through the DocuPet program, the department began issuing free identification tags to pets in the community. Licensing education from this program has converted over 20% of these free tags to licenses.

The Board of Supervisors allocated $500,000 to support the departments spay/neuter efforts, supplemented by an additional $500,000 in Measure K funding to expand these services within the community. With this funding, the department completed over 8,500 spay/neuter surgeries for owned pets. To ensure continued 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. Based on community response and operational efficiency, 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.

Roads Division

Department Head: Joshua Champlin
Fund: Road
Cost Center: 1786CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$75,976,851	$163,908,520	$83,397,136	$98,831,326	$92,096,165
Other Charges	408,521	379,163	445,834	191,670	191,670
Capital Assets	2,187,438	5,700,000	9,457,017	5,000,000	5,000,000
TOTAL EXPENDITURES	**$78,572,810**	**$169,987,683**	**$93,299,987**	**$104,022,996**	**$97,287,835**
REVENUE:					
Taxes	$16,239	$0	$59,000	$0	$0
Use of Money/Property	738,874	450,000	750,750	701,000	701,000
Intergovernmental	60,805,836	123,570,731	59,619,765	88,740,761	83,596,101
Charges for Services	2,184,550	356,969	363,685	451,000	451,000
Miscellaneous	210,614	12,100	1,670,869	119,002	104,002
Non-Revenue Receipts	304	0	0	2	2
Other Financing Sources:					
Sale of Capital Assets	39,096	5,000	40,000	6,000	6,000
Transport Impact Fees	0	7,500,000	1,000,000	6,000,000	6,000,000
General Fund Contribution	10,388,915	6,421,216	6,421,216	8,201,543	6,421,216
American Recovery Plan Act	5,510,738	28,698,765	13,245,327	0	0
Solid Waste Enterprise Fund	0	0	520,000	0	0
TOTAL REVENUE	**$79,895,166**	**$167,014,781**	**$83,690,612**	**$104,219,308**	**$97,279,321**
NET FUND COST	**($1,322,356)**	**$2,972,902**	**$9,609,375**	**($196,312)**	**$8,514**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

Activities for the Roads Division are funded primarily by highway-user sources. Funding consists of State and federal fuel taxes, and local sales taxes. The majority of expenditures for the division 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 $35.3 million of budgeted expenditures, which is an increase of $1.4 million from the FY 2025-26 Adopted Budget. Capital assets appropriations in the amount of $5 million have been budgeted for the purchase of 33 assets, primarily replacements for vehicles, specialty equipment, and heavy equipment.

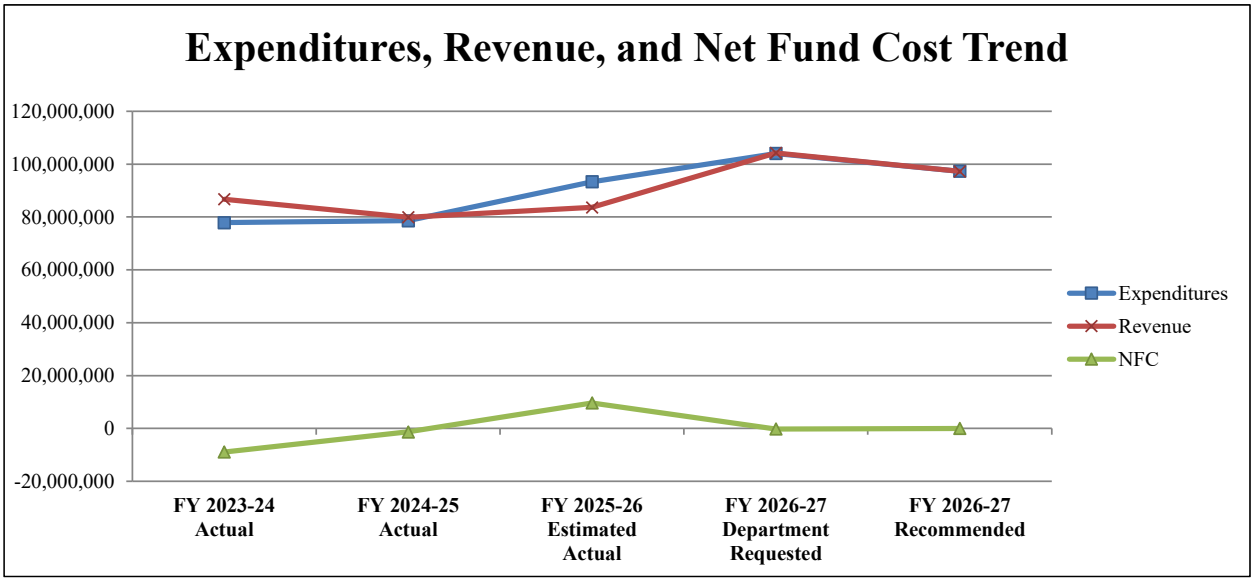
The recommended budget includes approximately $72.7 million less appropriations than the FY 2025-26 Adopted Budget, reflecting completion of some one-time funded projects, and the anticipated project workload for FY 2026-27.

Budget Changes and Operational Impacts

The recommended budget includes State and federal aid revenue, including allocation of the County's share of transportation tax revenue, of $83.6 million to support budgeted expenditures. Some of the budgeted projects may take place over more than one fiscal year, and it is anticipated that not all expenditures and revenue will be realized in the first fiscal year.

The recommended budget includes $28.1 million in anticipated SB1 funding. A list of specific recommendations for SB1 funded projects for safety improvements, rehabilitation, and construction of complete street components and multi-modal facilities on streets and roads will be presented separately to the Board of Supervisors for consideration.

The estimated fund balance available as of June 30, 2026 is $17.4 million, of which $8,514 is budgeted for use in FY 2026-27 with the remaining balance budgeted for addition to designations for future needs.



Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of vehicle-involved accidents on County roadways	1,567	1,600	1,143	1,575
Number of pedestrian-involved accidents on County roadways	89	75	55	70
Number of bicycle-involved accidents on County roadways	36	35	31	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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of key intersections where traffic flows meet the Level of Service (LOS) rating as specified in the General Plan.	95.0%	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.				

County Contribution – Public Works

Department Head: Joshua Champlin
Fund: General
Cost Center: 1165CC
Function: Public Ways & Facilities
Activity: Public Ways

Description of Major Services

This budget unit facilitates the transfer of the Net General Fund Cost (NGFC) contribution to the Public Works Internal Service Fund and to three divisions of Public Works: Development Services, Code Compliance: Abatement Cost, and Roads.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Other Financing Uses	$14,514,640	$13,072,268	$13,072,268	$12,696,041	$12,696,041
TOTAL EXPENDITURES	**$14,514,640**	**$13,072,268**	**$13,072,268**	**$12,696,041**	**$12,696,041**
NET GENERAL FUND COST	**$14,514,640**	**$13,072,268**	**$13,072,268**	**$12,696,041**	**$12,696,041**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The County Contribution – Public Works budget is used to appropriate supplemental funding from the General Fund to the Public Works Internal Service Fund for transfer to the Roads Division 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 financially support various County Service Areas, and to the Code Compliance: Abatement Division to support the enforcement and correction of violations that threaten public safety in County areas.

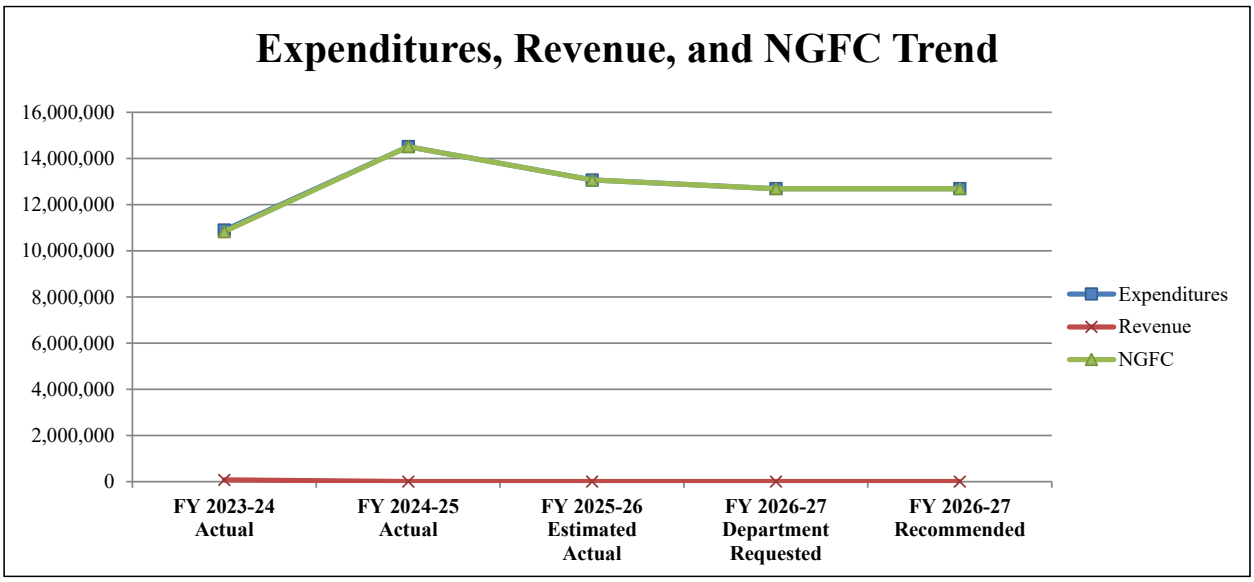
Budget Changes and Operational Impacts

The NGFC contribution to the Public Works Internal Service Fund is $8.2 million, of which $300,000 is to support sump maintenance efforts, $1.5 million is to support the County operated graffiti abatement programs, and $6.4 million that is transferred to the Roads Division consistent with the requirements of the Road Repair and Accountability Act of 2017 Local Streets and Roads Funding.

The NGFC contribution for the Development Services Division is recommended in the amount of $1.6 million.

The NGFC contribution for the Code Compliance Division is $2.8 million, which includes $1.1 million to support ongoing operations, $758,407 to support for four additional full-time code compliance officers to improve response times for dealing with encampments and unsafe and/or

blighted properties, and $1 million in one-time General Fund allocation to help address existing blight remediation needs.



County Contribution - Airports

Department Head: Bill LaManque
Fund: General
Cost Center: 1128CC

Function: Public Ways and Facilities
Activity: Transportation Terminals

Description of Major Services

The purpose of this budget 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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Other Financing Uses	$858,836	$720,410	$720,410	$720,410	$720,410
TOTAL EXPENDITURES	**$858,836**	**$720,410**	**$720,410**	**$720,410**	**$720,410**
NET GENERAL FUND COST	**$858,836**	**$720,410**	**$720,410**	**$720,410**	**$720,410**

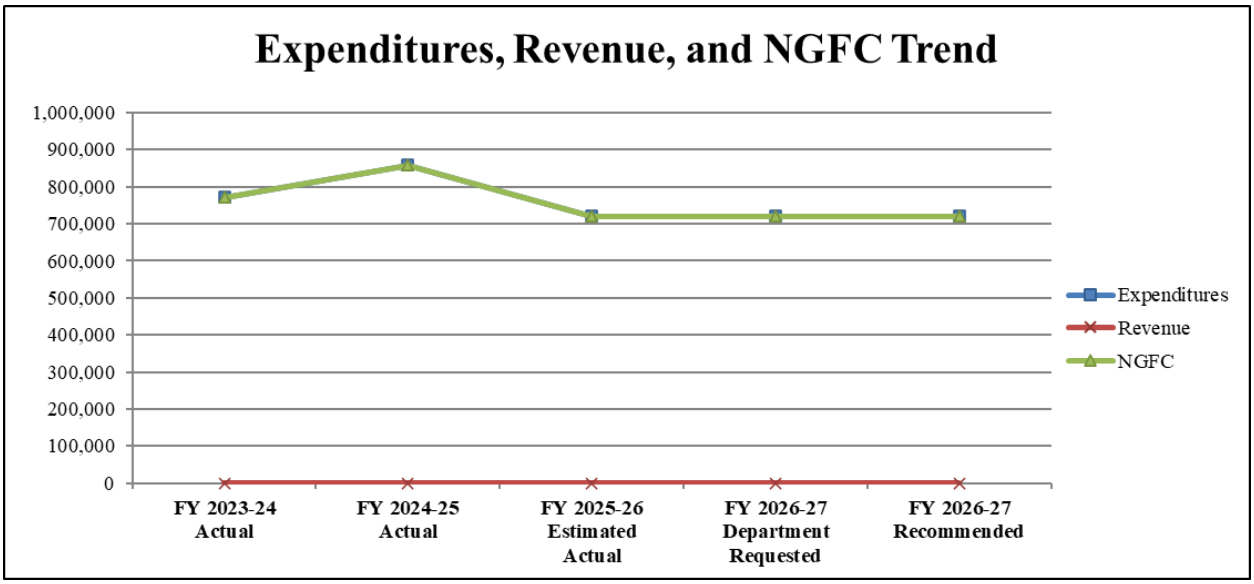
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

Other Financing Uses totaling $720,410 are projected to be transferred to the Airports Enterprise Fund to support planned capital facility expenditures, including related debt service. This budget contains no revenue as the AEOA revenue is collected within General 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.

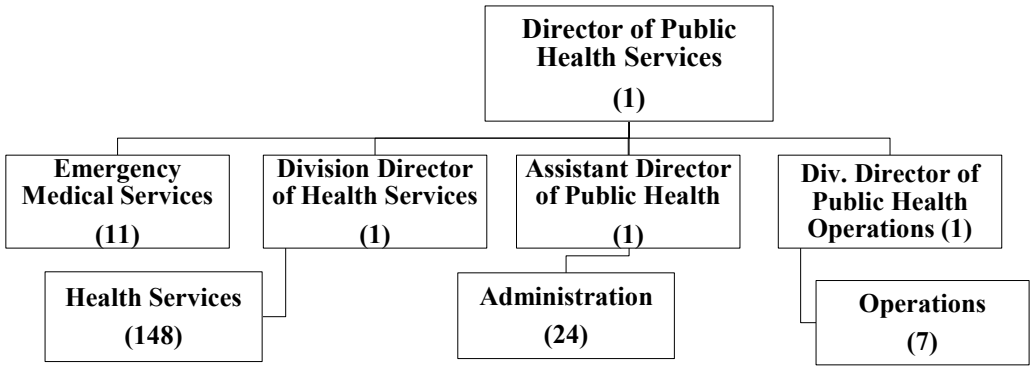
County Contribution - Airports



Mission Statement

To protect and safeguard the health and safety of the community.

Organizational Chart



Fiscal Year 2024-25 and 2025-26 Accomplishments

- APOT Taskforce and Strategic Plan – The Ambulance Patient Offload Time (APOT) Taskforce developed a strategic plan identifying key factors contributing to excessive APOT and outlines objectives designed to drive systemic change and achieve measurable improvements in APOT performance.
- California Medical Association Accreditation – The department earned California Medical Association (CMA) accreditation to provide continuing medical education (CME) units to physicians, creating a strong incentive for healthcare providers to attend departmental educational events.
- Disease Fighter Campaign – The department conducted its annual Disease Fighter Campaign, highlighting infectious diseases and ways residents can protect themselves. Featured diseases included tuberculosis, valley fever, measles, vector-borne illnesses such as lyme disease and west nile virus, rabies, salmonella, influenza, pertussis, and HIV.
- Thrive Like a Poppy Campaign – The year-long campaign uses the life cycle of the California poppy as a symbol of growth, resilience, and community well-being. The campaign highlights public health programs, shares practical wellness tips, and connects residents with services that support health at every stage of life.
- Valley Fever – The department announced the largest number of valley fever cases, and the largest number of deaths due to valley fever in a single year in 2024. In response, the department launched the Faces of Valley Fever Campaign, highlighting real stories of Kern County residents battling the disease, and launched the Valley Fever Ambassadors Program, training trainers throughout Kern County to educate our residents on valley fever.

Public Health Services

Department Head: Brynn Carrigan
Fund: General
Cost Center: 1033CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$32,441,343	$31,429,101	$30,241,908	$31,764,073	$31,764,073
Services and Supplies	8,863,788	8,712,370	7,856,954	7,200,328	7,623,846
Other Charges	1,210,791	1,340,704	1,340,704	1,588,346	1,588,346
Capital Assets	50,747	0	0	0	0
TOTAL EXPENDITURES	**$42,566,669**	**$41,482,175**	**$39,439,566**	**$40,552,747**	**$40,976,265**
Expend. Reimb.	($1,327,181)	($1,194,584)	($1,194,584)	($1,245,950)	($1,245,950)
TOTAL NET EXPENDITURES	**$41,239,488**	**$40,287,591**	**$38,244,982**	**$39,306,797**	**$39,730,315**
REVENUE:					
Licenses and Permits	$853,149	$827,642	$853,149	$823,642	$823,642
Fines and Forfeitures	88,859	62,377	88,859	65,477	65,477
Intergovernmental	28,036,173	29,044,880	28,036,173	28,531,360	28,531,359
Charges for Services	4,980,320	3,963,662	4,980,330	4,030,154	4,030,154
Miscellaneous	29,052	75,403	29,052	25,402	25,402
Other Financing Sources:					
Child Restraint Loaner Program	0	9,000	9,000	9,000	9,000
Tobacco Education Control	506,153	394,193	174,851	150,000	150,000
Tobacco Control Grant	0	0	187,168	190,000	190,000
Vital and Health Statistics	40,889	54,458	0	54,458	54,458
Emergency Medical Services Fund	146,900	300,000	640,980	216,219	216,219
TOTAL REVENUE	**$34,681,495**	**$34,731,615**	**$34,999,562**	**$34,095,712**	**$34,095,711**
NET GENERAL FUND COST	**$6,557,993**	**$5,555,976**	**$3,245,420**	**$5,211,085**	**$5,634,604**
BSI Ending Balance *	$3,241,692	N/A	$0	N/A	N/A

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

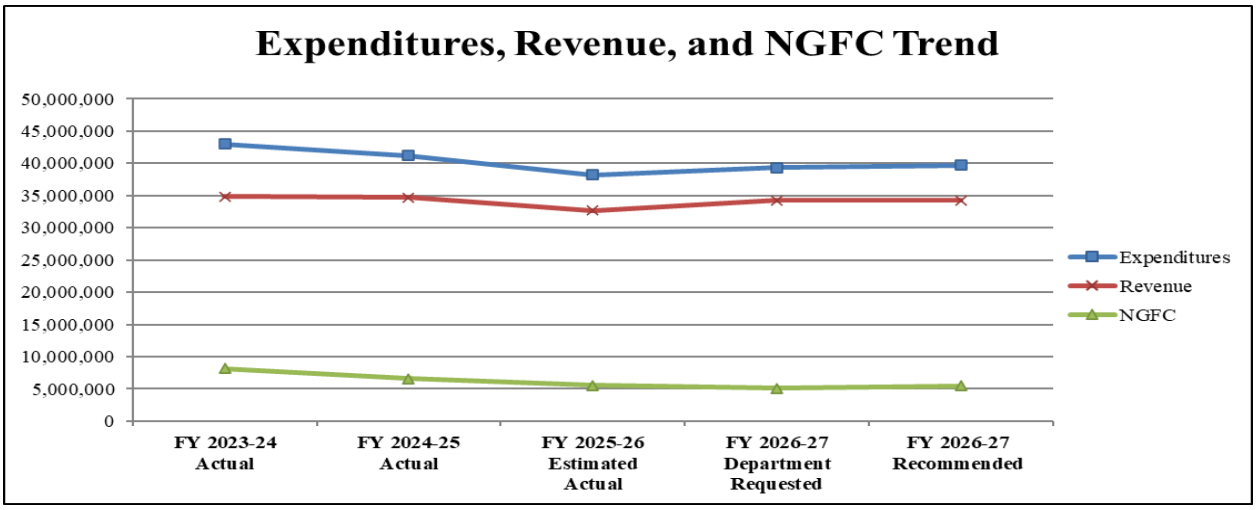
The majority of expenditures for this department are associated with staffing costs necessary to provide services and perform the essential functions of the department. The largest revenue category for the department is intergovernmental, which is comprised of revenue received from the State and Federal 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 revenue reduction of $635,904 compared to FY 2025-26 Adopted Budget. Intergovernmental Revenue accounts for majority of the decrease, reflecting a decline in federal and state funding allocations. The budget was developed with the most recent information available, and currently the department does not anticipate any material impacts to service levels. However, potential federal policy changes may require budgetary adjustments to be incorporated in the first quarter update.

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. This increase is not supported by additional revenue, placing further pressure on the department's financial position. Phase two will require affected positions to receive a minimum hourly wage of $23, going into effect July 1st, 2026, with an approximate impact of $75,000 in Salaries and Benefits. Phase three goes into effect on July 1st, 2027, which will raise the minimum wage to $25 per hour. These mandated wage increases will continue to affect the department's operations in future fiscal years, requiring ongoing budget adjustments and proactive financial planning to address the resulting fiscal pressures.

The recommended budget includes a $557,627 reduction in appropriations compared to the prior fiscal year's adopted budget. This decrease is mainly attributable to Service and Supplies, which includes the reduction of five fleet vehicles, laboratory and medical supplies, education and training costs, and other non-critical expenses to offset the impact of the federal and state funding declines. These actions maintain fiscal stability and ensure the department can continue delivering essential public health initiatives, especially 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 194 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	26	0	0	26	26	0	26
Health Services	149	0	0	149	149	0	149
Operations	8	0	0	8	8	0	8
Emergency Medical Services	11	0	0	11	11	0	11
Total	194	0	0	194	194	0	194

Health Services

	Classification
1	Administrative Coordinator
1	Program Coordinator
4	Public Health Program Manager
12	Public Health Project Specialist
4	Public Health Program Specialist
1	Public Health Laboratory Director
1	Assist. Public Health Laboratory Director
2	Supervising Microbiologist
3	Microbiologist
1	Microbiology Specialist
4	Public Health Laboratory Assistant I/II
1	Director of Public Health Nursing
1	Division Director of Health Services
2	Assist. Division Director of Health Services
8	Supervising Public Health Nurse
33	Public Health Nurse Jr./I/II
1	County Health Officer
6	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
13	Health Education Assistant I/II
15	Communicable Disease Investigator
1	Medical Assistant I/II
1	Public Health Aide I/II
2	Nurse Practitioner
1	Fiscal Support Specialist
0	Social Service Worker I/II/III/IV/V
149	**Requested Total**

Administration

	Classification
1	Director of Public Health Services
3	Administrative Coordinator
1	Program Coordinator
1	Marketing & Promotions Coordinator
2	Marketing & Promotions Associate
1	Assistant Director of Public Health
4	Public Health Program Manager
2	Accountant/ Sr. Accountant
1	Contract Administrator
1	Graphic Artist
2	Fiscal Support Supervisor
5	Fiscal Support Specialist
1	Public Health Program Specialist
1	Sr. Human Resource Specialist
26	**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
7	Emergency Medical Services Coordinator
1	Contract Administrator
11	**Requested Total**

Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Age-adjusted mortality rate attributable to heart disease, per 100,000 population	147.8	90.0	131.6	125.0
Age-adjusted mortality rate attributable to diabetes, per 100,000 population	48.5	25.0	47.3	45.0
Age-adjusted mortality rate attributable to stroke, per 100,000 population	48.5	30.0	47.1	45.0
Proportion of adults who are overweight or obese	76%	70%	77%	70%
Number of worksite wellness activities provided	299	350	42	12
Number of attendees of worksite wellness activities	2,346	3,500	370	180
Pounds of healthy, wholesome food rescued and redistributed free to residents	951,922	1,000,000	702,915	1,000,000
Number of Know Your Numbers fitness and nutrition sessions launched	45	56	1	0
Number of attendees of Know Your Numbers fitness and nutrition sessions	432	450	9	0
The County has some of the highest rates of obesity and mortality due to chronic diseases in the State. In response, the department launches an annual campaign every year to help motivate and encourage our residents to live a healthier lifestyle. Unfortunately, the department experienced substantial funding reductions that impacted our service delivery. Specifically, the Know Your Numbers program was sunsetted and our Worksite Wellness program was significantly reduced.				

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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Incidence rate of chlamydia, per 100,000 population	468.0	450.0	535.6	500.0
Incidence rate of gonorrhea, per 100,000 population	102.0	90.0	136.2	125.0
Number of cases identified of disseminated gonorrhea	1	0	4	N/A
Incidence rate of syphilis, per 100,000 population	178.1	170.0	157.9	150.0
Incidence rate of congenital syphilis, per 100,000 births	248.9	225.0	274.7	250.0
Incidence rate of HIV, per 100,000 population	19.6	15.0	19.0	15.0
Incidence rate of Hepatitis C, per 100,000 population	150.4	142.5	108.6	100.0
Teen birth rate	13.0	10.0	12.3	10.0
Incidence rate of black infant deaths, per 1,000 births	6.3	5.0	8.7	5.0
Incidence rate of Valley Fever, per 100,000 population	346.5	200.0	335.4	300.0
Number of Valley Fever awareness presentations	9	20	12	20
Age-adjusted mortality rate attributable to cancer, per 100,000 population	103.6	100.0	153.4	150.0
Age-adjusted mortality rate attributable to COVID-19, per 100,000 population	4.1	0.0	2.9	N/A
Immunization rate for children entering Kindergarten	87.4%	90%	0.9%	0.9%
Immunization rate for children entering 7th grade	91.5%	90%	0.9%	0.9%
Number of car seat safety trainings provided	265	300	256	450
Due to substantial funding reductions experienced by the department, we did not hold a back-to-school immunization clinic in 2025 and our availability of immunization appointments in our clinic have been reduced. The department coordinates a Kern County Sexual Health and Harm Reduction Collaborative, working with community partners to provide sexual health education and expanding sexually transmitted disease testing and treatment resources. 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. During 2025, the department launched the Faces of Valley Fever campaign, highlighting real people impacted by Valley Fever and launched the Valley Fever Ambassadors program, which is designed to essentially train community members to accurately and confidently educate on Valley Fever.				

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.

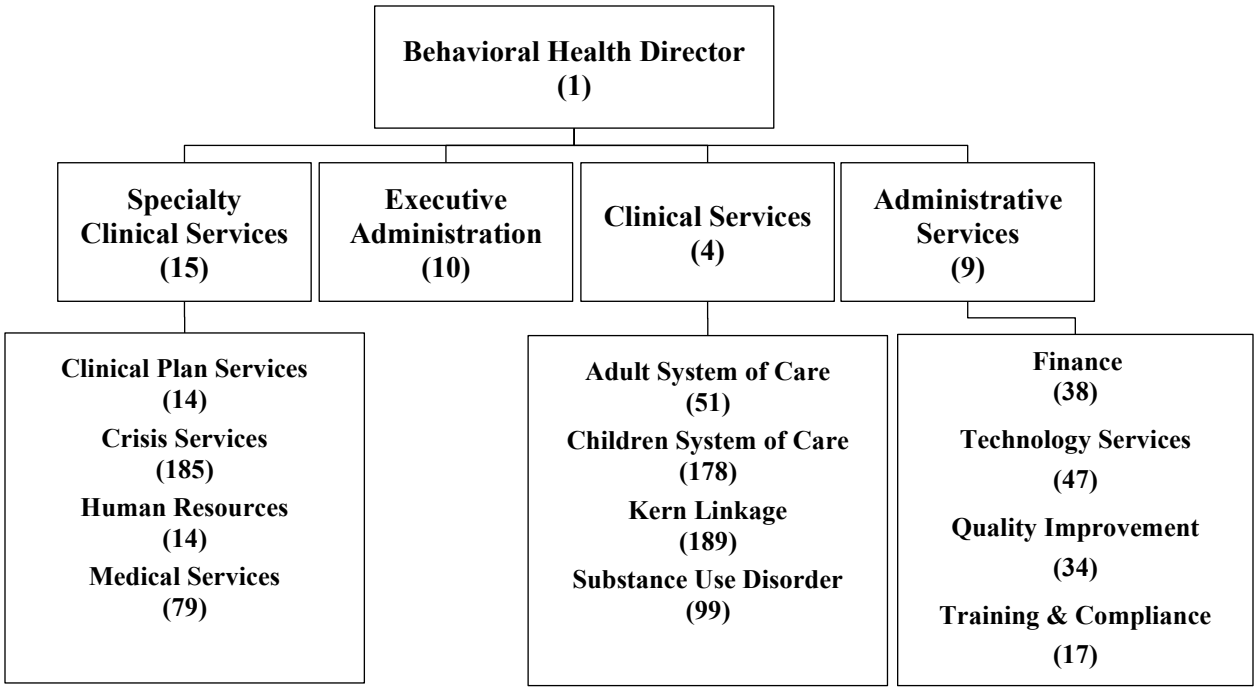
Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of trauma patients transported to a trauma center	96%	90%	89%	90%
Percentage of ambulance patient offloads completed within 20 minutes	42%	90%	22%	90%
Percentage of ambulance patients appropriately receiving Hypoglycemia treatment	51%	95%	76%	95%
Percentage of ambulance patients appropriately receiving prehospital stroke screening	60%	95%	85%	95%
Percentage of pediatric ambulance patients appropriately receiving respiratory assessment	82%	95%	92%	95%
Number of ground ambulance exclusive operating area zones compliant with response times	502	528	N/A	N/A
Number of people trained in hands only CPR	600	1,500	125	500

More Kern County residents are using emergency medical services than ever before, placing significant strain on the system. At the same time, staffing shortages in several key healthcare positions have further impacted service delivery. In response, the department has implemented innovative strategies to strengthen emergency medical response within a system experiencing unprecedented call and transport volumes. Through initiatives such as fly cars, Tele911, direct-to-triage protocols, and policies addressing repeated misuse of 911, the department has successfully reduced ambulance transport volumes even as overall call volumes continue to rise. The department has also introduced new lifesaving tools in basic life support units countywide to better equip responders at every level to quickly identify and respond to life-threatening conditions. In addition, the Ambulance Patient Offload Time Taskforce was relaunched to identify and address systemic issues that delay ambulances from transferring patients at hospitals and returning to service. The taskforce has developed a strategic plan focused on reducing offload times and has studied hospitals that have successfully implemented significant improvements in this area. The department continues to promote and provide free hands-only CPR training to the community, empowering residents with a simple but critical lifesaving skill. Ground ambulance Exclusive Operating Area (EOA) zones was phased out as a performance metric and have shifted focus to evaluating providers based on patient care, treatment quality, and outcomes.

Mission Statement

Working together to achieve hope, healing, and a meaningful life in the community.

Organizational Chart



Fiscal Year 2024-25 and 2025-26 Accomplishments

- Awarded $8 million Proposition 47 Cohort 5 grant to provide treatment, recovery housing and other supports for individuals referred through the Proposition 36 Treatment Court process.
- Partnered with the City of Bakersfield to successfully support application for a Bond Behavioral Health Continuum Infrastructure Program (BHCIP) award which will fund a 65 bed Substance Use Disorder Residential Facility in Bakersfield.
- Received a Department of Healthcare Services (DHCS) Flexible Housing Subsidy Pool (Flex Pool) award, allowing the department to participate in the Flex Pool Academy and assist in developing a Flex Pool in Kern County.
- Utilizing 5th Round BHCIP grant funds, began construction on a 16 bed youth Crisis stabilization Unit and Family Resource Center to be completed in December of 2026.
- Awarded a Providing Access and Transforming Health (PATH) Capacity and Infrastructure, Transition, Expansion, and Development (CITED) Round 4 award to support the transition, expansion, and development of Community Supports capacity and infrastructure under CalAIM.

Behavioral Health and Recovery Services

Department Head: Alison Burrowes
Fund: Behavioral Health & Recovery
Cost Center: 1670CC
Function: Health and Sanitation
Activity: Health Services

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. With the enactment of Proposition 1, MHSA has transitioned into the Behavioral Health Services Act (BHSA). BHSA funded programs continue to support the department's consumer-driven services to previously underserved populations, while expanding access to substance use treatment and housing supports. 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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Contingencies	$0	$6,560,000	$0	$5,000,000	$5,000,000
Salaries and Benefits	124,153,977	144,599,771	128,065,720	145,330,191	145,330,191
Services and Supplies	122,330,095	172,921,544	150,781,062	228,103,264	228,103,264
Other Charges	89,788,319	124,728,554	127,225,358	117,155,339	117,155,339
Capital Assets	257,466	185,000	185,000	102,838	102,838
Other Financing Uses	920,622	4,183,090	686,962	0	1,659,947
TOTAL EXPENDITURES	**$337,450,479**	**$453,177,959**	**$406,944,102**	**$495,691,632**	**$497,351,579**
REVENUE:					
Use of Money/Property	$1,590,801	$1,350,500	$2,674,718	$2,500,000	$2,500,000
Intergovernmental	78,702,095	105,857,299	90,954,140	131,600,386	131,600,386
Charges for Services	99,283,196	157,745,756	126,009,530	139,168,650	139,168,650
Miscellaneous	1,358,548	656,201	2,210,351	2,019,000	2,019,000
Other Financing Sources:					
General Fund Contribution	2,880,649	4,555,015	2,880,649	4,555,015	4,555,015
2011 Realignment	88,625,554	95,300,836	89,797,801	89,297,267	89,277,267
1991 Realignment	9,596,952	10,794,396	10,794,396	11,534,444	11,534,444
Behavioral Health Services Act	74,317,471	66,293,055	81,026,826	91,945,500	91,945,500
Alcoholism Program	60,000	60,000	45,000	68,000	68,000
Alcohol Abuse Education/Prev.	52,000	52,000	30,000	65,000	65,000
Drug Program Fund	24,000	20,000	10,000	16,000	16,000
Opioid Remediation Settlement	953,257	11,233,155	1,910,625	10,566,645	10,566,645
TOTAL REVENUE	**$357,444,523**	**$453,918,213**	**$408,344,036**	**$483,335,907**	**$483,315,907**
NET FUND COST	**($19,994,044)**	**($740,254)**	**($1,399,934)**	**$12,355,725**	**$14,035,672**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

Services and Supplies are the largest expenditure in this budget, totaling $228 million and consisting primarily of contracted and specialized professional services. Contracted services have been expanded to meet new BHSA requirements, particularly the increased need for housing resources under the new BHSA housing component. Salaries and Benefits budget expenditures of $145 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 department is provided by sources outside the General Fund. The department's primary sources of revenue in FY 2026-27 are Medi-Cal fee revenue, Realignment, and BHSA funding. To be eligible for certain State funding, a County General Fund contribution in the amount of $980,649 is required and is appropriated in the Behavioral Health - County Contribution Cost Center 1121CC. 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

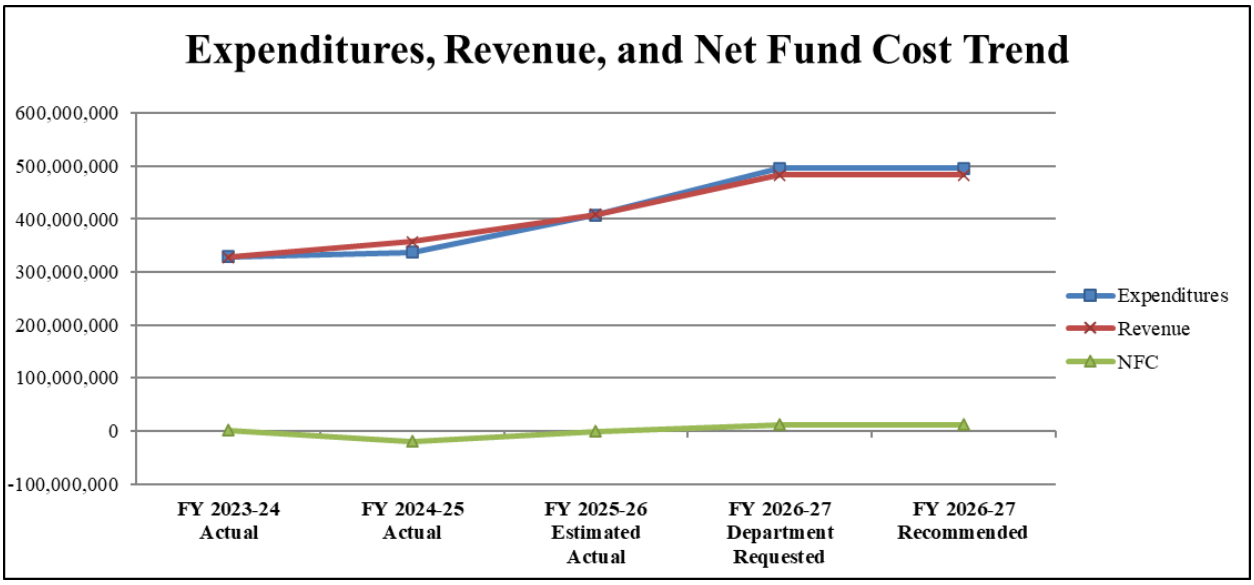
The recommended budget funds 984 authorized positions and includes sufficient appropriations to cover the increased costs associated with the second minimum-wage adjustment for healthcare employees under Senate Bill 525. The recommended budget includes a $55 million increase in services and supplies over FY 2025-26 adopted budget, primarily due to expanded BHSA requirements for substance use treatment and housing supports. The department has budgeted the full anticipated costs for all contracts in FY 2026-27.

Effective July 1, 2026, the Mental Health Service Act (MHSA) transitions into the Behavioral Health Services Act (BHSA). It 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. In the recommended budget, $91.9 million of BHSA funding is allocated to support compliance with new requirements and the shift from the former five funding categories to three. During the third quarter of FY 25-26, the department deleted 54 vacant positions as part of its effort to realign staffing to meet the requirements of BHSA. Additionally, the department’s BHSA budget and implementation plan is subject to review by the California Department of Healthcare Services to ensure compliance. As the initial year of implementation moves forward, it is anticipated that modifications will be necessary.

The recommended budget includes $11.5 million in 1991 Mental Health Realignment and $89.3 million in 2011 Realignment revenue to support specific behavioral health safety-net services. The budgeted 2011 Realignment revenue includes $8.7 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. Opioid settlement funds in the amount of $10.5 million help expand opioid treatment and prevention services, including residential treatment options that are not eligible for Medi-Cal reimbursement.

In addition, an allocation of $1.7 million for the East Kern MET team, funded through Measure K, is included in the recommended budget. The team is expected to become operational at the start of FY 2026-27. Similar to the FY 2025-26 Adopted Budget, appropriations for contingencies in the amount of $5 million are included to offset cost settlement charges from the California Department of Health Care Services, which reconcile Medi-Cal cost-based services from prior years. The department's Medi-Cal services have since transitioned from cost-based to a rate-based system.

The department has sufficient fund balance available to cover the anticipated $14 million deficit, ensuring continuity of services and stability throughout the fiscal year. This will be closely monitored in collaboration with the department throughout the year.



Staffing Changes and Operational Impacts

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

Summary of Authorized Positions

The recommended budget includes 984 authorized positions, all of which are budgeted to be filled as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Executive Administration	11	0	0	11	11	0	11
Kern Linkage	189	0	0	189	189	0	189
Crisis Services	185	0	0	185	185	0	185
Quality Improvement Division	34	0	0	34	34	0	34
Substance Use Disorder Division	99	0	0	99	99	0	99
Specialty Clinical Services	15	0	0	15	15	0	15
Human Resources	14	0	0	14	14	0	14
Finance	38	0	0	38	38	0	38
Medical Services	79	0	0	79	79	0	79
Clinical Plan Services	14	0	0	14	14	0	14
Adult System of Care	51	0	0	51	51	0	51
Children System of Care	178	0	0	178	178	0	178
Technology Services	47	0	0	47	47	0	47
Clinical Services	4	0	0	4	4	0	4
Administration Services	9	0	0	9	9	0	9
Training and Compliance	17	0	0	17	17	0	17
Total	984	0	0	984	984	0	984

Executive Administration

	Classification
1	Director of BHRS
2	Sr. Office Services Specialist
1	Administrative Coordinator
1	Departmental Analyst I/II
1	Dept. Public Information Officer
2	Marketing and Promotions Assoc. I/II
1	BH Program Supervisor
1	BH Planning Analyst
1	Health Care Office Services Technician
11	**Requested Total**

Kern Linkage

	Classification
1	BHRS System Administrator
2	Administrative Coordinator
1	Departmental Analyst
1	Program Support Supervisor
2	Health Care Program Technician
1	Health Care Office Services Specialist
20	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
7	Vocational Nurse I/II
10	BH Unit Supervisor I/II
40	BH Therapist I/II
64	BH Recovery Specialist I/II/III
5	Psychology Intern-Contract
8	Clinical Psychologist I/II
189	**Requested Total**

Crisis Services

	Classification
1	BHRS System Administrator
1	Administrative Coordinator
2	Clinical Supervisor
1	BH Program Supervisor
1	Health Care Office Services Specialist
13	Health Care Office Services Technician
2	BH Recovery Specialist Aide
90	BH Recovery Specialist I/II/III
3	Program Specialist I/II
10	SUD Specialist I/II
1	Program Support Supervisor
13	BH Nurse I/II/III
17	Vocational Nurse I/II
8	BH Unit Supervisor I/II
22	BH Therapist I/II
185	**Requested Total**

Quality Improvement

	Classification
1	BHRS System Administrator
2	Program Support Supervisor
2	Health Care Program Technician
1	Administrative Coordinator
3	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
3	Program Specialist I/II
1	Health Care Office Services Specialist
4	Health Care Office Services Technician
34	**Requested Total**

Substance Use Disorder Division

	Classification
1	BHRS System Administrator
2	Administrative Coordinator
3	Departmental Analyst I/II
5	SUD Prevention Specialist I/II
3	Program Specialist I/II
2	Program Coordinator
2	Health Care Program Technician
2	Health Care Office Services Specialist
13	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
7	BH Unit Supervisor I/II
21	BH Therapist I/II
4	BH Recovery Specialist
99	**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
2	Health Care Program Technician
1	Health Care Office Services Technician
1	Sr. Office Services Specialist
15	**Requested Total**

Human Resources

	Classification
1	Senior Human Resources Manager
4	BH Human Resources Specialist
1	Human Resources Analyst
1	BH Workforce Development Coordinator
5	Senior Human Resources Specialist
1	Senior Human Resources Specialist-Conf.
1	Health Care Office Services Technician
14	**Requested Total**

Finance

	Classification
1	BHRS Finance Director
1	Senior Admin. and Fiscal Svcs. Officer
2	Departmental Analyst I/II
1	Program Support Supervisor
2	Fiscal Support Supervisor
1	Health Care Office Services Specialist
6	Accountant I/II/Sr
15	Fiscal Support Specialist
9	Health Care Fiscal Support Technician
38	**Requested Total**

Medical Services

	Classification
1	BHRS System Administrator
3	Administrative Coordinator
3	Health Care Program Technician
1	Psychiatrist III
1	Physician Asst./Nurse Practitioner
2	Health Care Office Services Specialist
6	Health Care Office Services Technician
15	Medical Assistant I/II
11	Psychiatrist-Contract
2	Program Specialist I/II
1	Clinical Supervisor
15	BH Nurse I/II/III
1	Vocational Nurse I/II
3	BH Unit Supervisor I/II
9	BH Therapist I/II
5	BH Recovery Specialist I/II/II
79	**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 Unit Supervisor I/II
1	BH Program Supervisor
1	Health Care Program Technician
14	**Requested Total**

Adult System of Care

	Classification
1	BHRS System Administrator
1	Health Care Office Services Specialist
3	BH Unit Supervisor I/II
14	BH Therapist I/II
15	BH Recovery Specialist I/II/III
2	Health Care Program Technician
9	Health Care Office Services Technician
1	SUD Specialist I/II
4	BH Recovery Specialist Aide
1	Administrative Coordinator
51	**Requested Total**

Children System of Care

	Classification
1	BHRS System Administrator
1	Administrative Coordinator
62	BH Recovery Specialist I/II/III
1	Health Care Office Services Specialist
13	BH Unit Supervisor I/II
59	BH Therapist I/II
3	BH Recovery Specialist Aide
24	Health Care Office Services Technician
3	Program Specialist I/II
6	SUD Specialist I/II
5	BH Peer Specialist
178	**Requested Total**

Technology Services

	Classification
1	BHRS Resource Operations Manager
1	Administrative Coordinator
1	Facilities & Services Manager
1	Database Analyst II
3	Technical Services Supervisor
1	Local Area Network Administrator
1	Network System Administrator
1	Sr. System Analyst
1	Health Care Office Services Specialist
7	Technical Support Engineer I/II
6	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	Coordinator of Admin/Leg Affairs
1	Departmental Analyst I/II
2	Staff Development Specialist
1	Health Care Office Services Specialist
4	Health Care Office Services Technician
2	Accountant I/Sr.
1	Sr. BH Credentialing Specialist
2	BH Credentialing Specialist
1	BH Program Supervisor
17	**Requested Total**

Administration Services

	Classification
1	Deputy Director of BHRS
1	Administrative Coordinator
1	Health Care Office Services Technician
1	BH Program Supervisor
4	Program Specialist I/II
1	Departmental Analyst
9	**Requested Total**

Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of clients receiving mental health treatment who report being satisfied or very satisfied with the services they receive.	92%	90%	91%	90%
Percentage of clients receiving substance use treatment who report being satisfied or very satisfied with the services they receive.	93%	90%	94%	90%
Percent of mental health clients who are offered an appointment within 10 business days of initial request.	97.8%	80%	95.9%	80%
Percent of substance use clients who are offered an appointment within 10 business days of initial request.	97.4%	80%	99%	80%
Kern Behavioral Health and Recovery Services will maintain a 90% target goal through FY 2026-27 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 2025-26 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 2026-27 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.

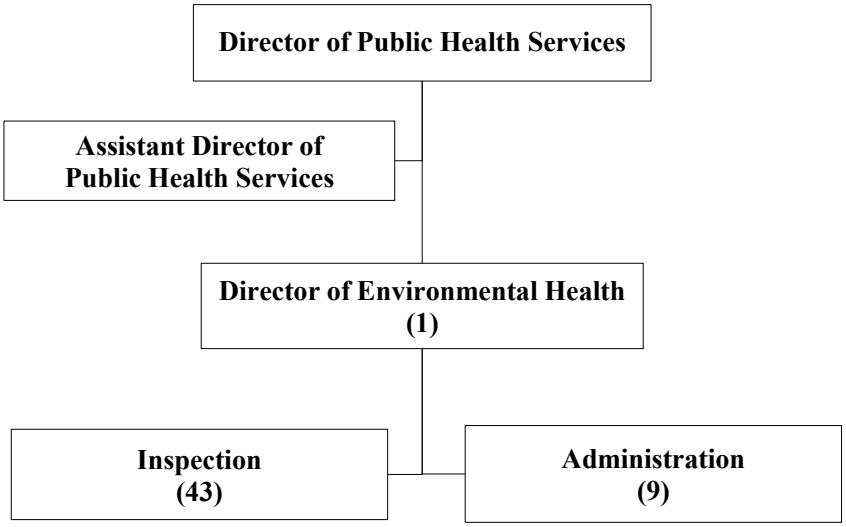
Department Goal: : We will engage with the homeless, mentally impaired and the addicted in an effort to connect them to treatment.

Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of unique homeless clients who are engaged through mental health outreach.	1,310	1,439	1,098	1,439
Percent of homeless engaged clients who accept mental health or substance use disorder treatment.	69%	48.7%	66.5%	55%
Percent of change in number of clients with homelessness in their first year of mental health treatment compared to year prior to treatment.	21.7% Reduction	45.3% reduction	25.65% reduction	45.3% reduction
The target goals for metrics one and three were not met in FY 2025-26, 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 2026-27. 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.				

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 2025-26 and 2026-27 Accomplishments

- Completion of the Borel Fire Recovery – In partnership with the California Office of Emergency Services, the department provided watershed protection and conducted debris and ash removal in areas impacted by the Borel Fire. This year-long effort protected the watershed and fully remediated public health threats at no cost to residents. The project required coordination with property owners, community meetings, public advisories, and securing right of entry forms or warrants to complete remediation.

- Dedicated Unpermitted Food Vending Team – The department implemented a full-time team dedicated to enforcing unpermitted food vending regulations.
- Mobile Permitting Enhancements – Moved the location of the annual permitted event to the Kern County Fairgrounds and offered inspections during the week, in addition to weekends, in response to requests from mobile food facility operators.
- Simplified Permit Payment Process – The division transitioned to a cashless payment system at its 2700 M Street location in Bakersfield, accepting only electronic payments. This change enhances customer service and improves security.

Environmental Health Services

Department Head: Brynn Carrigan
Fund: Environmental Health Services
Cost Center: 1744CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$7,581,059	$7,407,586	$7,525,900	$7,663,751	$7,663,751
Services and Supplies	1,270,069	1,127,146	1,130,585	1,366,250	1,366,250
Other Charges	1,751,717	1,975,259	1,756,918	1,797,124	1,797,124
TOTAL EXPENDITURES	**$10,602,845**	**$10,509,991**	**$10,413,403**	**$10,827,125**	**$10,827,125**
REVENUE:					
Licenses and Permits	$5,238,220	$5,233,691	$5,248,406	$5,360,027	$5,360,027
Fines and Forfeitures	307,782	214,590	208,335	268,564	268,564
Use of Money/Property	189,971	60,000	60,000	90,000	90,000
Intergovernmental	3,574	34,828	35,740	35,740	35,740
Charges for Services	4,224,176	3,939,483	3,883,174	4,172,209	4,172,209
Miscellaneous	22,795	5,252	23,292	5,252	5,252
Other Financing Sources:					
Hazardous Waste Settlements	1,864	100,000	391,000	100,000	100,000
Contributions to Environ. Health	119,857	137,680	137,680	136,585	136,585
TOTAL REVENUE	**$10,108,239**	**$9,725,524**	**$9,987,628**	**$10,168,378**	**$10,168,378**
NET FUND COST	**$494,606**	**$784,467**	**$425,775**	**$658,747**	**$658,747**

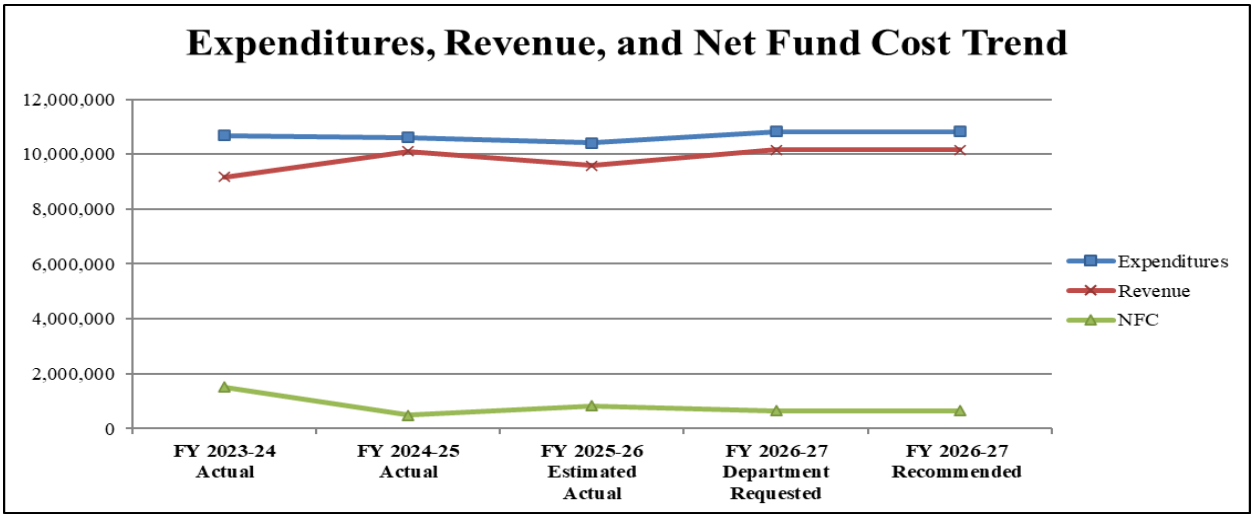
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

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 division are associated with staffing costs for positions required to perform mandatory functions of the department.

Budget Changes and Operational Impacts

The recommended budget includes an increase in Salaries and Benefits of approximately $256,165 due to the rise of personnel costs. The division is budgeting to receive $136,585 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, 2026, is $2.3 million, of which $658,747 is budgeted for use in FY 2026-27.



Staffing Changes and Operational Impacts

The recommended budget does not include any position changes.

Summary of Authorized Positions

The recommended budget includes 53 authorized positions, all of which are budgeted to be filled as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	10	0	0	10	10	0	10
Inspection	43	0	0	43	43	0	43
Total	53	0	0	53	53	0	53

Administration

	Classification
1	Director of Environmental Health
1	Administrative Coordinator
1	Senior Systems Analyst
3	Fiscal Support Specialist
1	Office Services Specialist
3	Office Services Technician
10	**Requested Total**

Inspection

	Classification
2	Chief Environmental Health Specialist
5	Environmental Health Specialist IV
28	Environmental Health Specialist In-Training/I/II/III
8	Environmental Health Technician I/II/Sr.
43	**Current Total**

Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Average number of critical risk-factor violations, per facility inspected, associated with foodborne illness	.13	.10	.10	.10
Average number of critical risk factor violations, per facility inspected, associated with handling of hazardous materials or waste	.41	.30	.29	.30
Average number of critical risk factor violations, per facility inspected, associated with handling of solid waste	.01	0.0	.01	0.0
Average number of critical risk factor violations, per facility inspected, associated with hotels and motels	1.25	<1.0	.64	1.0
Average number of critical risk factor violations, per facility inspected, associated with public swimming pools	.85	<1.0	.51	1.0
Number of citations issued to vendors operating without a health permit	417	300	393	400
Number of citations issued to tobacco retailers for underage sales	68	0	73	0
The division provides State mandated regulatory and enforcement actions for community businesses and activities to ensure the appropriate application of local and state laws, regulations, and ordinances. The division conducts inspections and investigations throughout the County to help maintain environmental and public health standards.				

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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of people trained on food safety	799	800	830	800
Number of people trained on handling hazardous materials and waste	1,074	1,000	1,133	1,000
Number of food industry roundtable sessions held	3	4	4	4
Number of people trained on hotel/motel safety	16	50	2	50
Number of contractors and operators trained in underground storage tank (UST) regulation updates	28	30	28	30
Number of drought taskforce meetings held	5	6	3	1
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. Roundtable forums on hotel/motel safety were reduced in FY 2025-26 due to changes in housing ordinances; these changes have now been incorporated, and additional roundtable forums are anticipated in the next fiscal year.				

County Contribution – Behavioral Health and Recovery Services

Department Head: Alison Burrowes
Fund: General
Cost Center: 1121CC
Function: Health and Sanitation
Activity: Health

Description of Major Services

This budget has been established to facilitate the appropriation of the General Fund contribution to the Kern Behavioral Health and Recovery Services Department. Appropriations within this cost center will be transferred to the Kern Behavioral Health and Recovery Services operating cost center 1670CC.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Other Financing Uses	$10,577,601	$13,449,411	$11,775,045	$14,189,459	$14,189,459
TOTAL EXPENDITURES	**$10,577,601**	**$13,449,411**	**$11,775,045**	**$14,189,459**	**$14,189,459**
REVENUE:					
Intergovernmental	$9,596,953	$10,794,396	$10,794,396	$11,534,444	$11,534,444
TOTAL REVENUE	**$9,596,953**	**$10,794,396**	**$10,794,396**	**$11,534,444**	**$11,534,444**
NET GENERAL FUND COST	**$980,648**	**$2,655,015**	**$980,649**	**$2,655,015**	**$2,655,015**

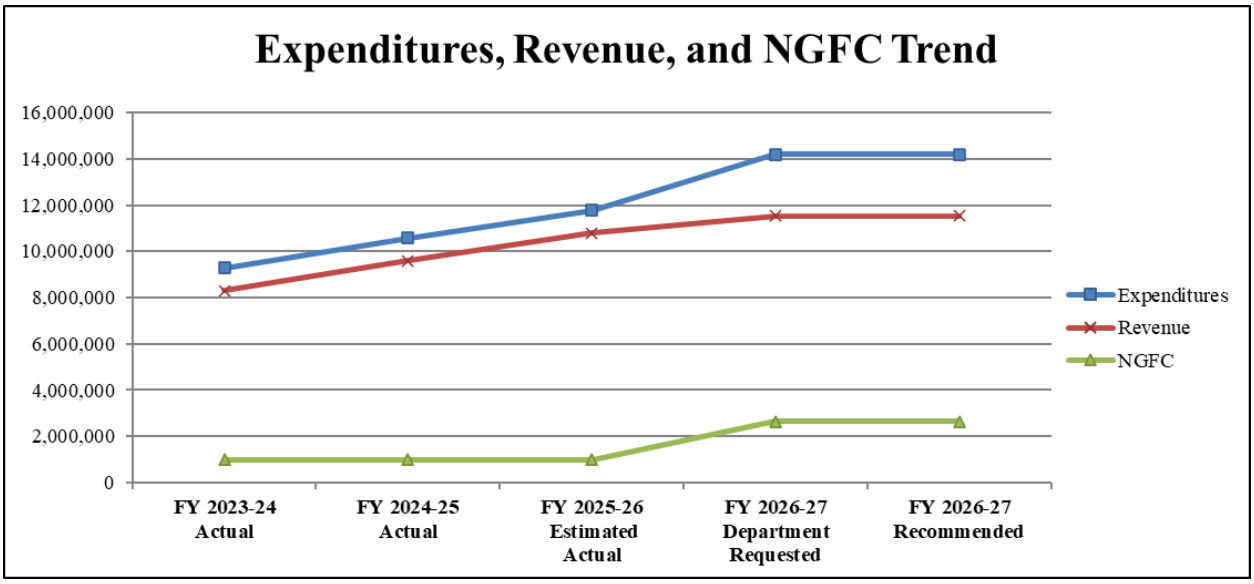
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

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, approximately $11.5 million in 1991 Realignment revenue 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.

Budget Changes and Operational Impacts

The recommended budget provides the mandated funding in accordance with MOE requirements. Measure K funds have been allocated to launch the East Kern Mobile Evaluation Team, with implementation beginning at the start of the fiscal year.


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 2023-24 Actual
FY 2024-25 Actual
FY 2025-26 Estimated Actual
FY 2026-27 Department Requested
FY 2026-27 Recommended
Expenditures
Revenue
NGFC

County Contribution – Environmental Health

Department Head: Brynn Carrigan
Fund: General
Cost Center: 3275CC

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

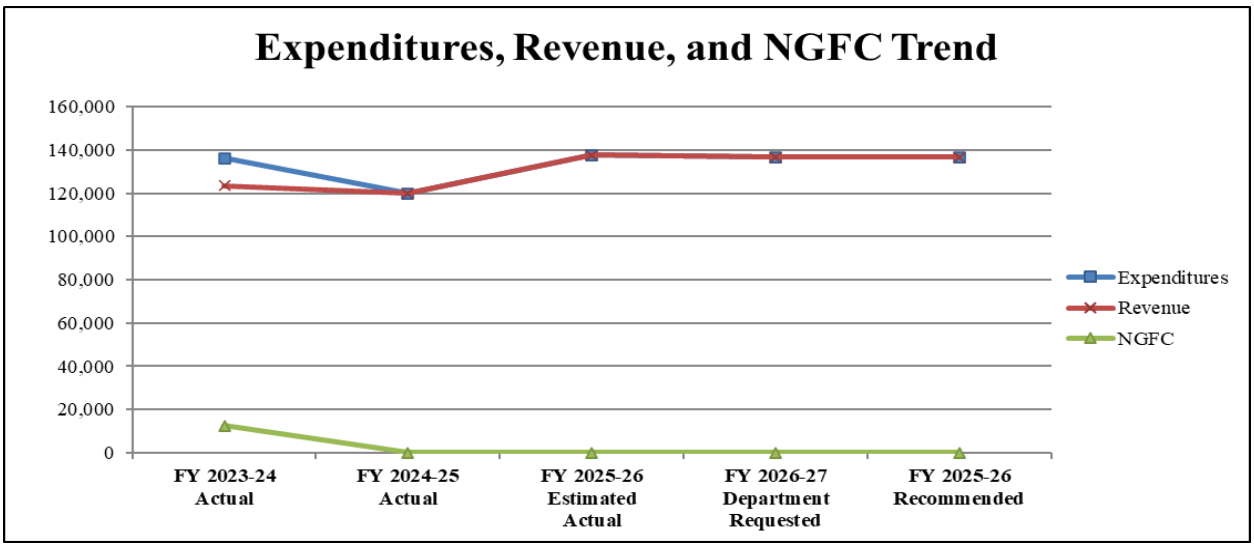
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Other Financing Uses	$119,857	$137,680	$137,680	$136,585	$136,585
TOTAL EXPENDITURES	**$119,857**	**$137,680**	**$137,680**	**$136,585**	**$136,585**
REVENUE:					
Intergovernmental	$119,857	$137,680	$137,680	$136,585	$136,585
TOTAL REVENUE	**$119,857**	**$137,680**	**$137,680**	**$136,585**	**$136,585**
NET GENERAL FUND COST	**$0**	**$0**	**$0**	**$0**	**$0**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The recommended budget includes a contribution of $136,585 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
FY 2023-24 Actual
FY 2024-25 Actual
FY 2025-26 Estimated Actual
FY 2026-27 Department Requested
FY 2025-26 Recommended
Expenditures
Revenue
NGFC

County Contribution – Kern Medical Center

Department Head: Nancy Anderson
Fund: General
Cost Center: 1122CC
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 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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$0	$9,000,000	$9,000,000	$0	0
Other Charges	45,803,903	40,743,095	40,615,095	40,713,095	40,713,095
Other Financing Uses	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
TOTAL EXPENDITURES	**$47,703,903**	**$51,643,095**	**$51,515,095**	**$42,613,095**	**$42,613,095**
REVENUE:					
Charges for Services	$107,459	$108,000	$78,000	$78,000	$78,000
TOTAL REVENUE	**$107,459**	**$108,000**	**$78,000**	**$78,000**	**$78,000**
NET GENERAL FUND COST	**$47,596,444**	**$51,535,095**	**$51,437,095**	**$42,535,095**	**$42,535,095**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

This budget 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 $118,000 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 $78,000 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

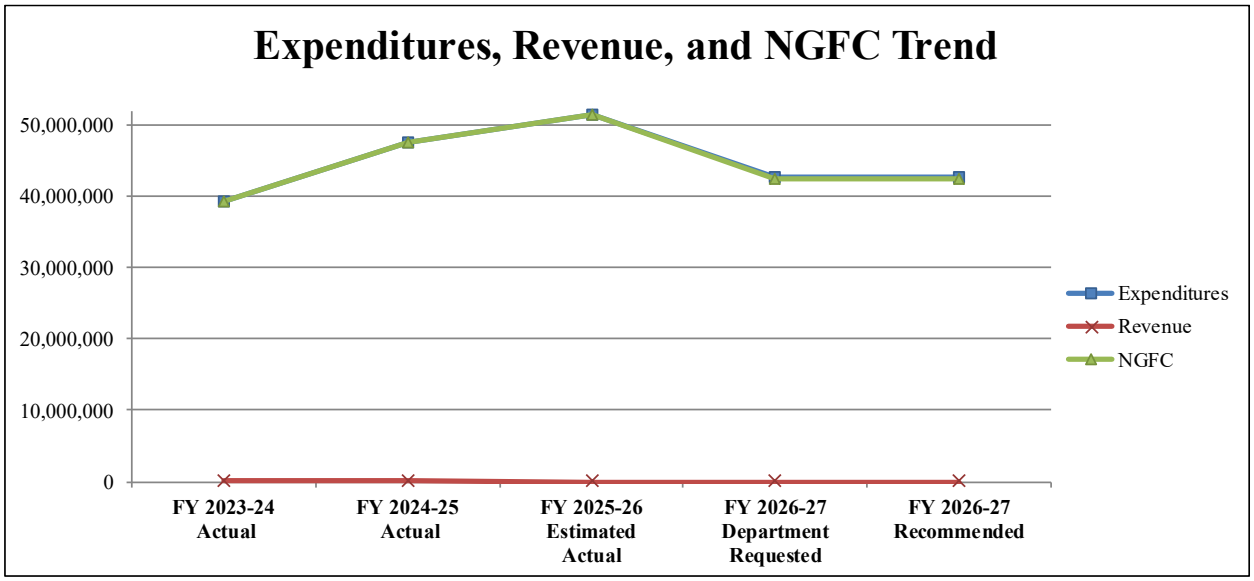
In FY 2025–26, the County made a final payment of $9 million related to cost report liabilities for reporting periods ending in 2011 or earlier. These liabilities were associated with the transfer of

Kern Medical Center to the Kern County Hospital Authority pursuant to Chapter 2.170 of Title 2 of the Kern County Ordinance Code.

The recommended budget does not include the cost of negotiated salary increases between Kern Medical and SEIU Local 521 covering most healthcare employees, including those working in correctional healthcare settings. Budget adjustments will be made in the future if necessary.

House Resolution 1 (H.R. 1) modifies Medi-Cal eligibility and coverage retention requirements. Beginning in 2027, certain adults will be required to meet work or community engagement requirements and renew their coverage every six months. Beginning in 2028, some adults will also be subject to new out-of-pocket costs. Collectively, these changes are expected to increase administrative complexity through more frequent renewals and stricter compliance requirements.

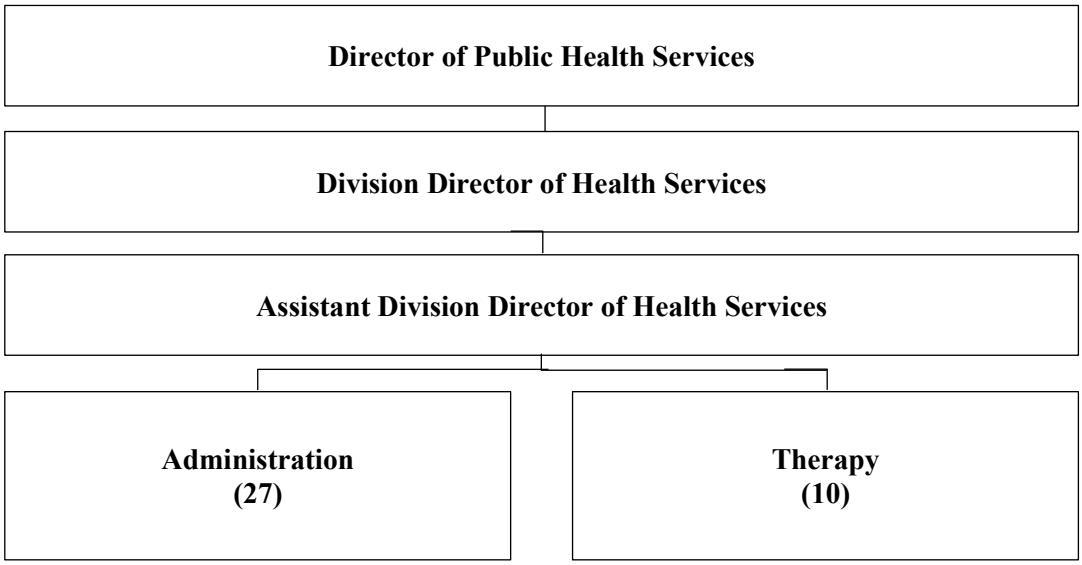
A significant concern is ensuring that eligible individuals do not lose Medi-Cal coverage due to these increased administrative burdens. Individuals who lose coverage may still require healthcare services, many of which could shift to County-supported programs serving uninsured residents. This may increase demand for uncompensated care, particularly at Kern Medical, and expose the County to additional financial risk because it remains responsible for costs associated with medically indigent individuals. As a result, the proposed $3.4 million County contribution to reimburse Kern Medical for medically indigent care costs will need to be closely evaluated in the coming months.



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 2024-25 and 2025-26 Accomplishments

- Provided intensive case management for 7,313 children under age 21 during FY 2024-25 and 7,422 children in FY 2025-26 to help them achieve their maximum physical and social potential.
- Provided medical therapy services to 737 children with severely disabling medical conditions in FY 2024-25 and 771 children in FY 2025-26.
- Provided transition services for 1,755 children in FY 2024-25 and 615 children in FY 2025-26, ensuring families have resources that help young adults maximize their independence.
- Shifted transportation costs for eligible patients to Medi-Cal Managed Care plans, resulting in annual savings of more than $120,000.

California Children's Services

Department Head: Brynn Carrigan
Fund: General
Cost Center: 1034CC

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, provides diagnostic and treatment services, medical case management and physical and occupational therapy to qualifying children.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$6,404,060	$7,027,749	$6,686,156	$6,777,254	$6,777,254
Services and Supplies	2,727,064	2,714,182	$2,131,454	2,524,594	2,524,594
TOTAL EXPENDITURES	**$9,131,124**	**$9,741,931**	**$8,817,610**	**$9,301,848**	**$9,301,848**
Expend. Reimb.	($302,635)	($36,063)	($360,017)	($232,328)	($232,328)
TOTAL NET EXPENDITURES	**$8,828,489**	**$9,705,868**	**$8,457,593**	**$9,069,520**	**$9,069,520**
REVENUE:					
Intergovernmental	$7,297,688	$8,683,091	$6,511,108	$8,134,067	$8,134,067
Charges for Services	167,063	158,384	155,387	141,777	141,777
TOTAL REVENUE	**$7,464,751**	**$8,841,477**	**$6,666,495**	**$8,275,844**	**$8,275,844**
NET GENERAL FUND COST	**$1,363,738**	**$864,391**	**$1,791,098**	**$793,676**	**$793,676**

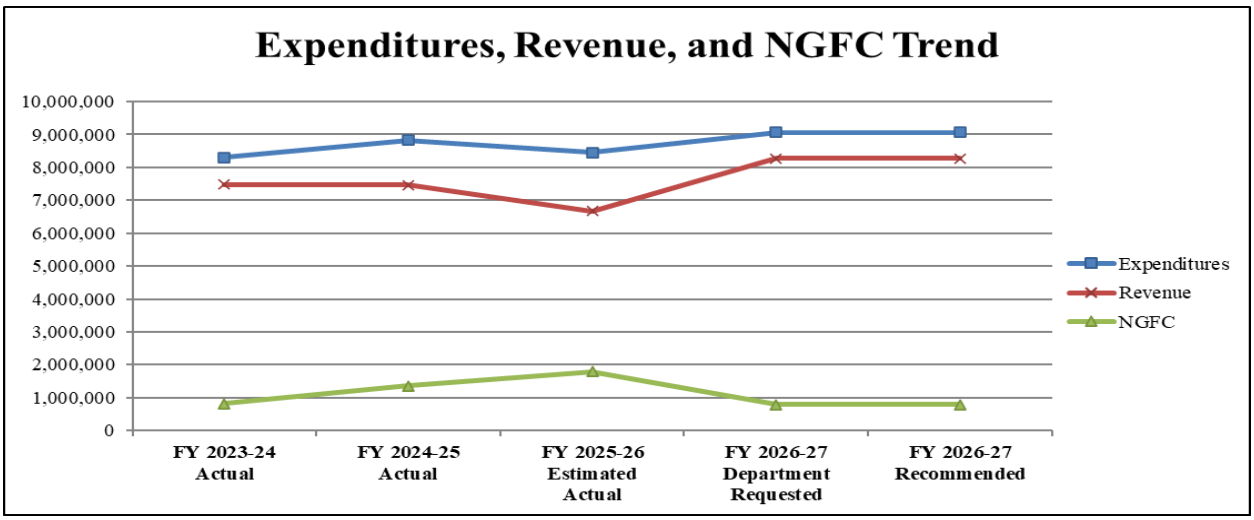
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

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 a decrease of approximately $549,024 in Intergovernmental revenues to reflect a reduction in federal and state allocations. The department has absorbed a portion of this reduction by deleting three vacant positions in FY 2025-26, producing annual cost savings of approximately $250,495 in Salaries and Benefits. Additionally, contracted security services were terminated, resulting in lower Service and Supplies expenditures in the recommended budget.



Staffing Changes and Operational Impacts

The recommended budget contains no position changes. All authorized positions are budgeted to be filled.

Summary of Authorized Positions

The recommended budget contains 37 authorized positions, all of which are funded in FY 2026-27 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	27	0	0	27	27	0	27
Therapy	10	0	0	10	10	0	10
Total	37	0	0	37	37	0	37

Administration

	Classification
2	Program Support Supervisor
2	Program Support Specialist I/II
7	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	Billing Office Specialist I/II
3	Health Care Office Services Technician
27	**Requested Total**

Therapy

	Classification
1	Supervising Therapist - PT
8	Occupational/Physical Therapist
1	Occupational/Physical Therapist -PT
	Therapy Aide
10	**Requested Total**

Fiscal Year 2026-27 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.

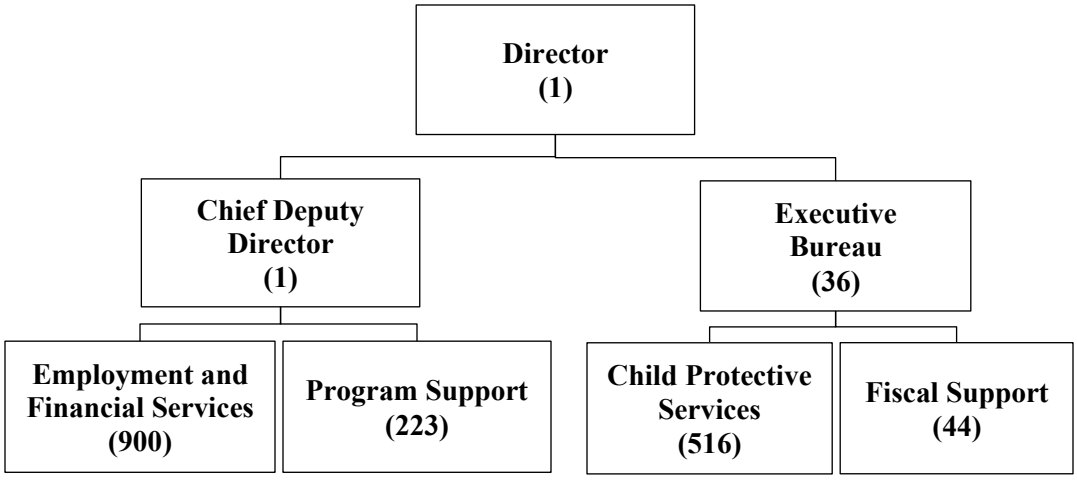
Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Average number of days to determine medical eligibility of referrals	2.3	<5	2	5
Hours of physical and occupational therapy provided	24,414	25,000	13,968	12,500
Number of children aged 14-20 receiving program transition information	1,416	1,600	796	800

Reducing the number of days required to determine medical eligibility and providing transition information to patients who are aging out of the program can positively impact the management and recovery of their health conditions. The department continues to meet — and often exceed — the State's five-day standard for determining medical eligibility of referrals. The department also has a dedicated Medical Social Services Worker to support transition activities. Previously, transition services were provided to children aged 14–20; however, the Department of Health Care Services revised the requirement to include only those aged 17 and 20. Therefore, target for FY 2026-27 is lower reflecting the revised requirement. The department has undertaken extensive recruitment efforts for Physical Therapists and Occupational Therapists over the past five years and has worked to fill all authorized positions. However, current funding levels limit the number of authorized positions and overall service capacity. As a result, a waitlist remains for children requiring occupational and physical therapy services.

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 2024-25 and 2025-26 Accomplishments

- Sponsored and coordinated eight Job Fest events throughout Kern County in an effort to help Kern County residents secure employment.
- Emergency Placement requests—allowing children to be quickly placed with relatives—increased from 83 in 2024 to 195 in 2025, or 135%.
- Received Management Evaluation performance award from California Department of Social Services (CDSS) for a large county having zero errors in the area of CalFresh Program access.
- Ranked fourth Statewide for lowest Payment Error Rate (5.34%) among the 19 Performance Measurement Counties in California in federal fiscal year 2024.
- Partnered with Hop, Skip, Drive transportation services to help foster children remain in their school of origin, supporting stability and stronger academic outcomes, benefiting 190 children.
- During the Federal shutdown in November 2025, collaborated with community partners for local food distribution, with over 300 employees volunteering to assist Community Action Partnership of Kern (CAPK) at their distribution centers.
- Strengthened ongoing collaboration with Kern Health Systems (KHS), including expanded data-sharing efforts and the installation of an in-office kiosk to support service delivery for Medi-Cal customers.
- Successfully implemented the new Electronic Benefits Transfer (EBT) Cards with chip and tap technology to combat EBT fraud.

Human Services - Administration

Department Head: Lito Morillo
Fund: Human Services – Administration
Cost Center: 1034CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$191,444,456	$215,350,366	$198,730,206	$216,090,003	$218,114,087
Services and Supplies	65,809,283	69,966,638	66,410,979	64,356,705	63,740,705
Other Charges	18,367,980	20,964,018	23,168,784	21,859,174	21,859,174
Capital Assets	2,416,771	640,000	0	100,000	100,000
Other Financing Uses	0	805,582	1,600,000	900,000	900,000
TOTAL EXPENDITURES	**$278,038,490**	**$307,726,604**	**$289,909,969**	**$303,305,882**	**$304,713,966**
Expend. Reimb.	$0	$0	$0	($11,904,514)	($11,312,598)
TOTAL NET EXPENDITURES	**$278,038,490**	**$307,726,604**	**$289,909,969**	**$291,401,368**	**$293,401,368**
REVENUE:					
Use of Money/Property	($303,836)	$200,050	$200,050	$200,050	$200,050
Intergovernmental	200,929,591	246,013,734	207,850,445	222,054,591	222,054,591
Charges for Services	620,326	410,345	410,345	576,345	576,345
Miscellaneous	329,001	14,550	247,052	294,059	294,059
Other Financing Sources:					
County Contribution	14,185,796	15,065,592	15,065,592	14,896,674	16,896,674
2011 Realignment	35,236,356	34,123,854	50,495,468	49,312,798	49,312,798
Social Services Realignment	1,707,758	1,709,965	6,709,965	1,693,319	1,693,319
Family Support Realignment	16,258,058	2,188,514	0	0	0
Wraparound Services	8,000,000	8,000,000	8,000,000	2,373,532	2,373,532
TOTAL REVENUE	**$276,963,050**	**$307,726,604**	**$288,978,917**	**$291,401,368**	**$293,401,368**
NET FUND COST	**$1,075,441**	**$0**	**$931,052**	**$0**	**$0**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

Salaries and Benefits of $218 million are the largest expenditure in this cost center, 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 $63.7 million and includes the cost associated with community providers for services required under several programs. Other Charges are budgeted at $21.9 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 has also budgeted to transfer $900,000 for an ongoing facility improvement project under Other Financing Sources and plans to purchase two network servers for a total of $100,000 in Capital Assets purchases.

The largest revenue sources for the department are federal and State reimbursements, budgeted at $222 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 $49.3 million in 2011 Realignment revenue, which includes $12 million in one-time carryforward funding, $1.7 million in 1991 Realignment revenue, and $16.9 million in General Fund contribution, an increase of $2 million in General Fund contribution from the approved budget development guideline. 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. The recommended budget also includes use of $2.4 million in remaining

balance from the Wraparound Savings special revenue fund, which will now be fully exhausted moving forward.

Budget Changes and Operational Impacts

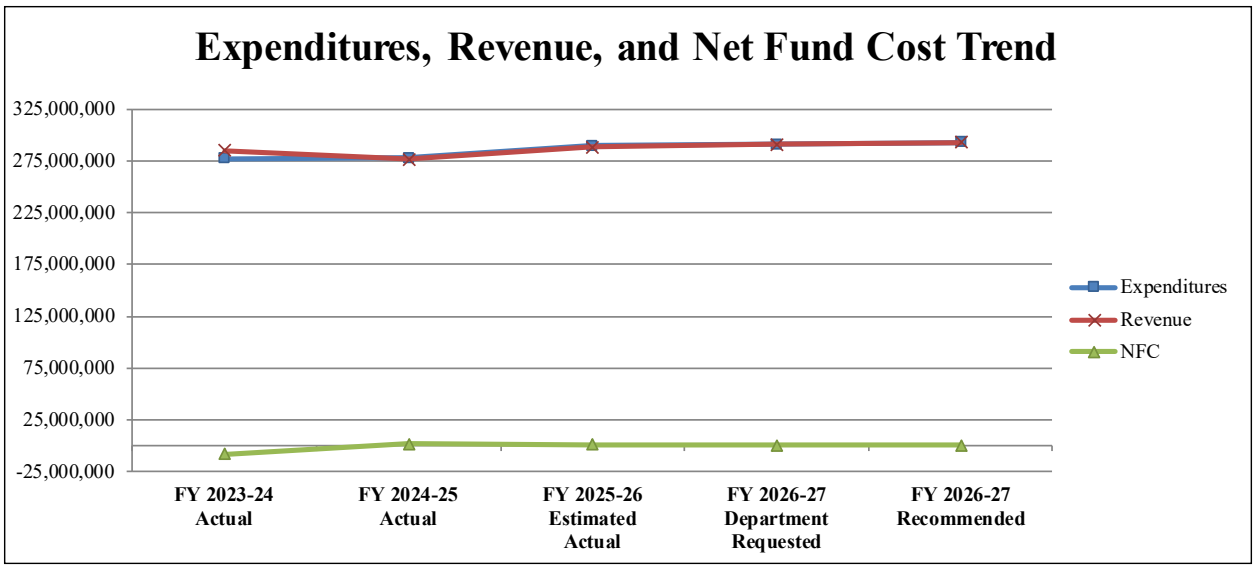
The recommended budget will allow the department to maintain current services, although increasing costs and complications with shifting regulation, funding reductions, and increasing penalties will make providing the same level of service much more difficult in the coming years. Core federal safety net programs administered by the department will be impacted by the implementation of H.R.1, with the most significant impacts starting FY 2026-27. The recommended budget does not include potential reductions in funding or cost increases from H.R.1 or address potential service level impacts from additional administrative burden that could increase workload and lead to slower response times and processing delays. The Governor's May Revise budget proposal did not provide significant State assistance to counties for changes from the federal government and, if additional State funding is not provided in the final budget to backfill loss of revenue or cover increased costs at the federal level, there will potentially be a need for drastic budget revisions that could impact the County far beyond the Human Services Department.

In the recommended budget, the department is having to largely absorb increased salary and benefit expenses over prior years, with federal and State revenue budgeted at $24 million less than in FY 2025-26. The department is deleting positions and attempting to reduce other expenses, which could limit or eliminate services that were provided in prior years. The recommended budget includes 1,721 authorized positions, a decrease of 81 positions over the past two years, from 1,802 authorized positions in FY 2024-25. Budgeted expenditures for Services and Supplies are $6.3 million lower than in FY 2025-26, as the department anticipates reducing contracts and other expenses to remain within available funding levels. Other Charges are increasing by approximately $1 million overall, primarily driven by increased legal charges. Other Financing Uses includes $900,000 in transfers out for continued work on improvements to convert the former Coroner's facility into additional office space. The department is also currently undergoing a voluntary independent review of Child Protective Services to ensure best practices, which could result in recommendations with potential cost increases.

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 local impacts and make necessary adjustments.

The fund balance in the Human Services – Administration fund is estimated at negative $2.9 million at June 30, 2026, which will require releasing that amount from general designation.



Staffing Changes and Operational Impacts

The recommended budget includes the deletion of 48 vacant positions: one (1) Assistant Program Director position, one (1) Accountant/Senior Accountant position, one (1) Fiscal Support Specialist position, four (4) Fiscal Support Technician positions, eleven (11) Office Services Technician positions, five (5) Office Services Assistant positions, one (1) Human Services Program Director position, twenty-one (21) Human Service Technician I/II/III positions, one (1) Investigative Aide position, and two (2) Youth Care Associate/Specialist positions.

All authorized positions are funded; however, the budget includes an attrition adjustment of $11.3 million, or 5%, reflected in Expenditure Reimbursements, to account for regular turnover and resulting vacancies while filling positions.

Position Summary

The department currently has 1,769 authorized permanent positions and is deleting 48 vacant positions for a new recommended total of 1,721 authorized positions. The recommended budget includes funding for all positions, with an attrition adjustment of approximately $11.3 million to account for vacancies due to standard turnover while positions are filled.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Executive Bureau	39	0	(1)	38	38	0	38
Program Support	223	0	0	223	223	0	223
Fiscal Support	50	0	(6)	44	44	0	44
Child Protective Services	521	0	(5)	516	516	0	516
Employment and Financial Svcs	936	0	(36)	900	900	0	900
Total	1,769	0	(48)	1,721	1,721	0	1,721

Executive Bureau

	Classification
1	Director of Human Services
1	Chief Deputy Director
3	Administrative Coordinator
1	Marketing and Promotions Coord.
2	Marketing and Promotions Assoc.
4	Graphic Artist
1	DHS Human Resources Manager
1	Senior/HR Specialist - Confidential
1	Senior/HR Analyst
2	Senior HR Specialist
1	Office Services Coordinator
1	Senior Office Services Specialist
1	Office Services Specialist
5	Office Services Technician
2	Human Services Program Director
1	Human Services Program Specialist
2	Assistant Program Director
2	Human Services Internal Investigator
2	Paralegal/Senior Paralegal
1	Fiscal Support Supervisor
3	Fiscal Support Specialist
1	Safety Specialist
39	**Current Total**
	Additions/Deletions
(1)	Assistant Program Director
38	**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
15	Office Services Specialist
73	Office Services Technician
29	Office Services Assistant
17	Job Developer I/II
1	Program Support Supervisor
21	Social Services Supervisor I/II
99	Social Services Worker I/II/III/IV/V
936	**Current Total**
	Additions/Deletions
(20)	Human Services Technician I/II/III
(11)	Office Services Technician
(5)	Office Services Assistant
900	**Requested Total**

Program Support Bureau

	Classification
1	Assistant Director
3	Administrative Coordinator
1	Facilities and Services Manager
1	Facilities and Services Specialist
1	Telecom Network Administrator
1	Contracts System Supervisor
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
1	Fiscal Support Supervisor
1	Supervising Mail Clerk
5	Mail Clerk
9	Fiscal Support Specialist
6	Fiscal Support Technician
1	Senior Office Services Specialist
8	Office Services Specialist
29	Office Services Technician
2	Office Services Assistant
2	Human Services Program Director
6	Social Service Supervisor I/II
2	Human Services Program Specialist
10	Social Service Worker I/II/III/IV/V
10	Assistant Program Director
17	Human Services Supervisor
42	Human Services Technician I/II/III
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
223	**Requested Total**

Child Protective Services

	Classification
1	Assistant Director
7	Administrative Coordinator
6	Human Services 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
49	Youth Care Associate/Specialist
54	Social Services Supervisor I/II
298	Social Services Worker I/II/III/IV/V
2	Human Services Supervisor
14	Human Services Technician I/II/III
1	Cook
1	Senior Cook
1	Food Service Worker
2	Housekeeper
1	HS Resource Family Specialist
2	Investigative Aide
521	**Current Total**
	Additions/Deletions
(1)	Human Services Technician I/II/III
(1)	Investigative Aide
(1)	Human Services Program Director
(2)	Youth Care Associate/Specialist
516	**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	Administrative Coordinator
1	Senior Office Services Specialist
1	Office Services Specialist
1	Office Services Assistant
50	**Current Total**
	Additions/Deletions
(1)	Accountant/Senior Accountant
(1)	Fiscal Support Specialist
(4)	Fiscal Support Technician
44	**Requested Total**

Fiscal Year 2026-27 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	2024-25 Actual	2025-26 Target*	2025-26 Estimated	2026-27 Target*
Percent of all children with a substantiated allegation during the 12-month period, whom had another substantiated allegation within 12 months.	9.3%	9.7%	11.7%	9.7%
Rate of victimization per day of all children in care during the 12-month period.	10.2%	9.07%	11.80%	9.07%
Timely response compliance - Immediate	97.5%	90%	93%	90%
Timely response compliance – 10-day	94.0%	90%	93%	90%
Children in child welfare service programs that receive regular face-to-face visits by social workers	95.7%	95%	96%	95%

The department continues to implement the 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 has seen a slight uptick in percentage of children with a substantiated allegation during the 12-month period, whom had another substantiated allegation within 12 months; and of children with rate of victimization per day of all children in care during 12-month period. The department is making concerted efforts towards reducing these rates by increasing our referrals to home visiting programs including Differential Response, Parents as Teachers and to the CalWORKs Head Start Home Visiting program. In addition, to address and increase child stability and wellbeing, the department has increased "Kin First" efforts by increasing child placements with relatives and increasing efforts to maintain familial connections for children in care. Compliance with 10-day response timeliness and children receiving regular face-to-face contacts with social workers continue to remain steady. The department remains above state compliance requirements with Immediate response timelines. The department remains focused on continuing to expand intervention and family stability services, as well as strengthening system accountability through data-informed decision-making, and continuous quality improvement.

*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	2024-25 Actual	2025-26 Target	2025-26 Estimated	2026-27 Target
Percent of children who entered care in the 12-month period; discharged within 12 months to reunification or guardianship; and re-entered care.	13.7%	5.6%	13.1%	5.6%
Rate of Placement moves per day of all children who entered care.	8.2%	4.48%	7.31%	4.48%
Percent of all children who entered care in the 12-month period and discharged to permanency within 12 months.	38.6%	35.2%	38.7%	35.2%
Permanency in care for 24 months or more	24.8%	37.3%	28.4%	37.3%

The department has made modest improvements over the past year in these measures. In 2025-26, Kern County increased the permanency rate for children in care for 24 months by 3.6% and reduced daily placement moves of a child. This success is largely due to the "Kin First" efforts to strengthen familial connections for at-risk of coming into care and children in foster care. For children who entered care within a 12-month period, the rates of re-entry into care and discharge to permanency remained steady. Overall, these trends are positive. With our continued kinship efforts and an increase in child family team meetings planned for next year, we expect continued improvements in permanency, stability, and child well-being.

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	2024-25 Actual	2025-26 Target	2025-26 Estimated	2026-27 Target
Adults who are working in paid employment that receives CalWORKs	32.0%	33.7%	33.1%	34.0%
Adults who are still working three months after their CalWORKs is discontinued	49.8%	51.4%	51%	52%
CalFresh benefits accurately administered	89%	95%	95.0%	95.0%
Medi-Cal intake cases processed within State mandates	90%	90%	92%	90%
Adults who attend their first assigned program activity (New Measure)	N/A	N/A	54%	54%

Effective October 1, 2025, counties no longer face passthrough penalties for not meeting the Work Participation Rate (WPR), and the State has ceased using WPR to evaluate county performance. Instead, the State will assess performance using the CalWORKs Outcomes and Accountability Review (Cal-OAR) measures. As a result, the department has updated objectives to reflect this change, focusing on measuring parents' engagement in the program and improving the first assigned activity attendance rate. The department is committed to increasing the number of individuals participating in Welfare to Work (WTW) within the Cal-OAR framework, ultimately leading to employment and self-sufficiency. The department continues to implement innovative strategies to engage and encourage WTW clients to take part in the program, with several pilot projects underway. In the upcoming year, the department will maintain focus on enhancing WTW service delivery model to better meet the needs of the families we serve.

County Contribution - Human Services Administration

Department Head: Lito Morillo
Fund: General
Cost Center: 1117CC

Function: Public Assistance
Activity: Administration

Description of Major Services

This budget appropriates supplemental funding from the General Fund to Human Services – Administration. 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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Other Financing Uses	$15,887,813	$16,775,557	$21,775,557	$16,589,993	$18,589,993
TOTAL EXPENDITURES	**$15,887,813**	**$16,775,557**	**$21,775,557**	**$16,589,993**	**$18,589,993**
REVENUE:					
Intergovernmental	$1,587,382	$1,709,965	$6,709,965	$1,693,319	$1,693,319
TOTAL REVENUE	**$1,587,382**	**$1,709,965**	**$6,709,965**	**$1,693,319**	**$1,693,319**
NET GENERAL FUND COST	**$14,300,432**	**$15,065,592**	**$15,065,592**	**$14,896,674**	**$16,896,674**

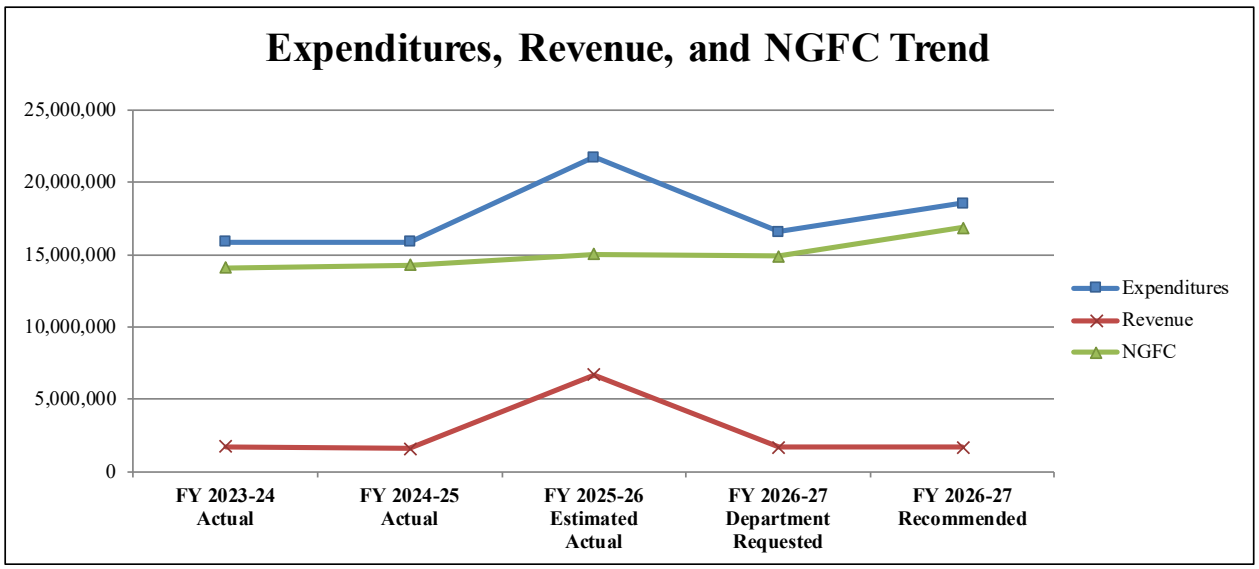
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The recommended budget provides $18.6 million to Human Services – Administration. This contribution is funded by Social Services Program Realignment revenues of $1.7 million and a General Fund contribution of $16.9 million.

Budget Changes and Operational Impacts

The recommended budget includes roughly the same amount in Social Services Program Realignment in FY 2026-27 as in recent years; however, during FY 2025-26, this contribution amount was increased by $5 million, using a one-time transfer of prior year Realignment carryforward funds, to cover increased costs not covered by State and federal revenue. The recommended budget also includes an increased $2 million in General Fund support to cover higher County costs, primarily for foster care and adoptions. The contribution provides sufficient resources to Human Services – Administration to administer social service and financial assistance programs to eligible recipients in the community at the current service level; however, additional changes in eligibility, benefit levels, or cost-sharing from State or federal sources could further increase County costs and will be addressed as more information becomes available.

County Contribution - Human Services Administration



County Contribution - Human Services Direct Financial Aid

Department Head: Lito Morillo
Fund: General
Cost Center: 1118CC
Function: Public Assistance
Activity: Administration

Description of Major Services

This budget appropriates supplemental funding from the General Fund to Human Services – Direct Financial Aid. These funds provide 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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Other Financing Uses	$138,019,520	$131,204,555	$131,204,555	$135,155,993	$135,155,993
TOTAL EXPENDITURES	**$138,019,520**	**$131,204,555**	**$131,204,555**	**$135,155,993**	**$135,155,993**
REVENUE:					
Intergovernmental	$128,417,155	$121,521,207	$121,521,207	$125,472,645	$125,472,645
TOTAL REVENUE	**$128,417,155**	**$121,521,207**	**$121,521,207**	**$125,472,645**	**$125,472,645**
NET GENERAL FUND COST	**$9,602,366**	**$9,683,348**	**$9,683,348**	**$9,683,348**	**$9,683,348**

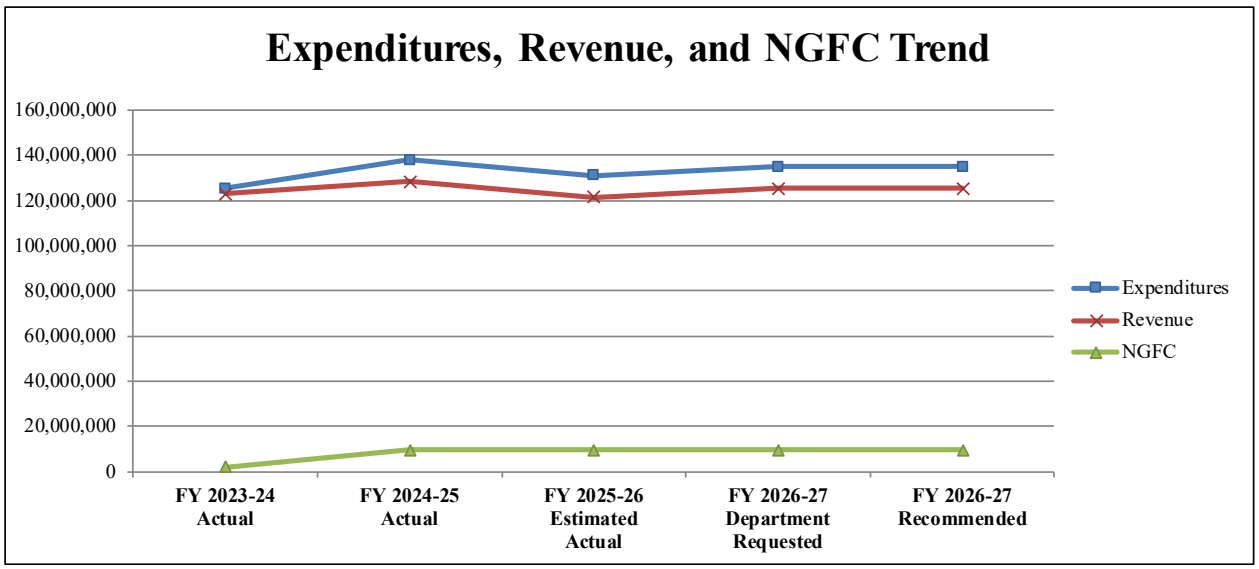
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The recommended budget provides $135 million Human Services – Direct Financial Aid. This contribution is funded by Social Services Program Realignment revenue of $23.2 million, redirected 1991 Health Services Program Realignment for Child Poverty and Family Support revenue of $83.5 million, $18.7 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 are sufficient to cover the County’s currently anticipated financial responsibility of providing financial assistance and social services programs to eligible recipients in the community; however, additional changes in eligibility, benefit levels, or cost-sharing from State or federal sources could further increase County costs and will be addressed as more information becomes available.

County Contribution - Human Services Direct Aid



Human Services – Direct Financial Aid

Department Head: Lito Morillo
Fund: Human Services – Direct Financial Aid
Cost Center: 1152CC
Function: Public Assistance
Activity: Direct Financial Aid

Description of Major Services

The Department of Human Services Direct Financial Aid budget 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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Other Charges	$380,910,581	$394,184,950	$371,638,367	$381,248,080	$381,248,080
TOTAL EXPENDITURES	**$380,910,581**	**$394,184,950**	**$371,638,367**	**$381,248,080**	**$381,248,080**
REVENUE:					
Intergovernmental	$196,951,584	$207,409,173	$179,581,191	$194,502,559	$194,502,559
Miscellaneous	2,772,748	2,878,817	2,878,817	2,878,817	2,878,817
Other Financing Sources:					
County Contribution	9,683,348	9,683,348	9,683,348	9,683,348	9,683,348
2011 Realignment	50,638,807	51,425,962	52,001,789	48,710,711	48,710,711
Social Services Realignment	23,433,451	23,472,480	23,472,480	23,243,985	23,243,985
Family Support Realignment	10,741,683	32,426,349	32,426,349	34,112,940	34,112,940
Child Poverty Realignment	58,767,261	46,640,018	46,640,018	49,393,986	49,393,986
CalWORKs VLF Realignment	19,214,490	20,248,803	18,982,360	18,721,734	18,721,734
TOTAL REVENUE	**$372,203,374**	**$394,184,950**	**$365,666,352**	**$381,248,080**	**$381,248,080**
NET FUND COST	**$8,707,208**	**$0**	**$5,972,015**	**$0**	**$0**

Major Expenditures and Revenue in FY2026-27 Recommended Budget

The Human Services – Direct Financial Aid budget provides direct financial assistance to qualifying persons throughout the County. CalWORKs is the greatest expenditure within this budget unit at approximately $234 million. Adoptions Assistance and Foster Care Assistance are budgeted at $61 million and $60 million, respectively. In addition, $13 million is included for General Assistance.

Revenue sources include Intergovernmental Transfers of $109 million in federal funds and $85 million in State funds, as well as Other Financing Sources that include $174 million in 1991 Realignment and 2011 Realignment funding.

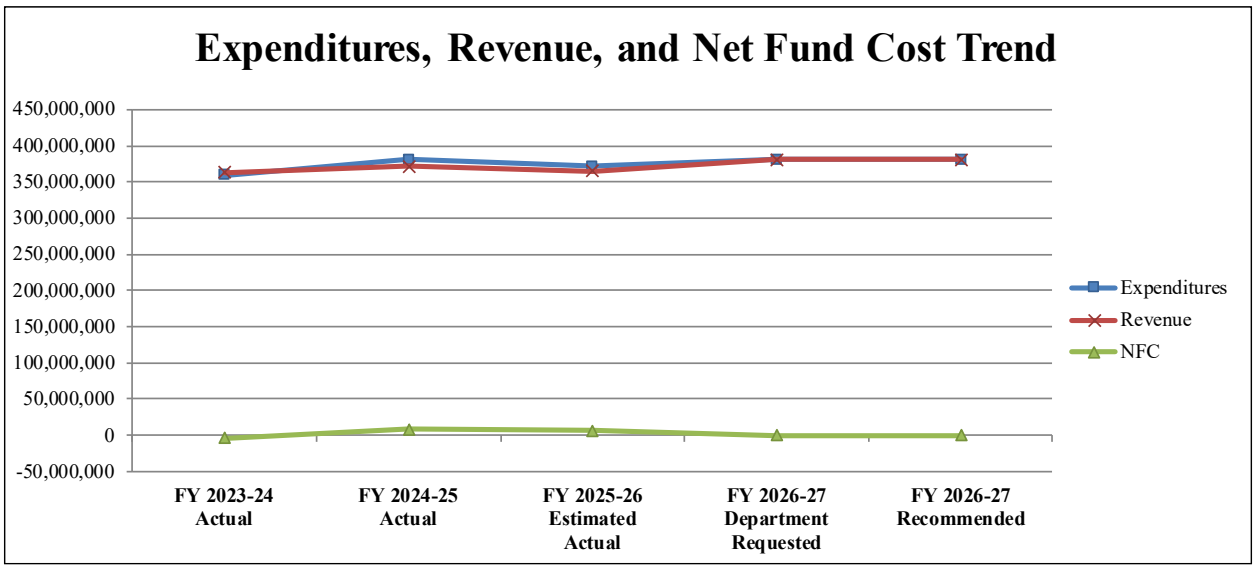
Budget Changes and Operational Impacts

The recommended budget reflects an increase of approximately $9.6 million overall compared to FY 2025-26 estimated actual, or 2.6%. 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.

Also, the Governor's May Revise budget proposal includes a 1.8% increase to the FY 2026-27 CalWORKs Maximum Aid Payment (MAP) levels, effective October 1, 2026. General Assistance MAP levels are tied to CalWORKs benefit adjustments; therefore, any increase to CalWORKs MAP levels results in a corresponding increase to General Assistance benefits. This change has an unavoidable impact on the General Fund. While CalWORKs is supported through a combination of federal, State, and Realignment resources, General Assistance is funded exclusively by the General Fund, with no alternative revenue sources available to offset rising costs. As a result, the 1.8% benefit increase directly translates into higher County expenditures and intensifies the structural pressure on the General Fund. Maintaining alignment between CalWORKs and General Assistance ensures compliance and preserves consistent benefit standards for low-income individuals. However, this alignment also reinforces the County's ongoing fiscal obligation to absorb the full cost of General Assistance benefit increases.

Although expected to have increased, estimated actual expenses for FY 2025-26 are slightly lower than FY 2024-25, by $9.3 million or 2%. 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 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 only begin to be implemented during FY 2026-27. The recommended budget does not address potential impacts from H.R.1, as the costs are not currently known. The County Administrative Office will continue to work with the department to monitor the impacts.

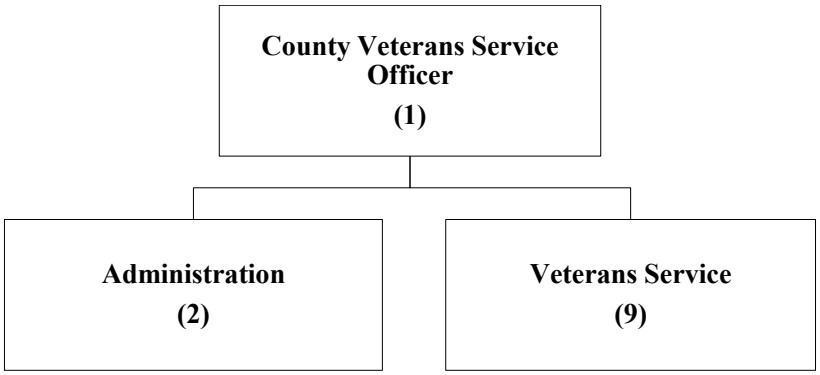
At June 30, 2026, the fund balance in the Human Services Direct Financial Aid fund is estimated at negative $11 million, which will require cancellation of designation in the same amount.


Expenditures, Revenue, and Net Fund Cost Trend
450,000,000
400,000,000
350,000,000
300,000,000
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
0
-50,000,000
FY 2023-24 Actual
FY 2024-25 Actual
FY 2025-26 Estimated Actual
FY 2026-27 Department Requested
FY 2026-27 Recommended
Expenditures
Revenue
NFC

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 2024-25 and 2025-26 Accomplishments

- Obtained new and increased cash benefits for veterans and their dependents from the U.S. Department of Veterans Affairs in the amount of $16,091,648.
- Filed benefit claims that resulted in $6,269,328 in one-time payments in FY 2024-25 for veterans and their dependents consisting of single and retroactive payments.
- Successfully processed 609 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 93 clients daily in FY 2024-25 and 98 clients daily in FY 2025-26.
- Collaborated with the Department of Human Services by verifying entitlement to United States Department of Veterans Affairs with approximately 603 annual public assistance referrals.
- In FY 2024-25, 76 outreach events were attended and 62 events in FY 2025-26 bringing additional services to various locations across the County.

Veterans Service Department

Department Head: Jose Lopez
Fund: General
Cost Center: 1035CC

Function: Public Assistance
Activity: Veterans Service

Description of Major Services

The Veterans Service Department is responsible for advocating on behalf of local veterans, assisting 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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$1,267,091	$1,385,826	$1,302,455	$1,275,234	$1,275,234
Services and Supplies	139,523	95,190	110,667	163,658	163,658
Other Financing Uses	0	243,149	0	0	243,475
TOTAL EXPENDITURES	**$1,406,614**	**$1,724,165**	**$1,413,122**	**$1,438,892**	**$1,682,367**
REVENUE:					
Intergovernmental	$356,122	$309,899	$304,398	$305,899	$305,899
Miscellaneous	0	5,000	0	0	0
Other Financing Sources:					
Veterans Grant Fund	0	0	0	95,000	95,000
2011 Realignment	233,429	227,929	229,270	174,270	174,270
TOTAL REVENUE	**$589,551**	**$542,828**	**$533,668**	**$575,169**	**$575,169**
Less Available BSI *	$0	$243,149	$0	$0	$243,475
NET GENERAL FUND COST	**$817,063**	**$938,188**	**$879,454**	**$863,723**	**$863,723**
BSI Ending Balance *	$249,649	N/A	$243,149	N/A	N/A

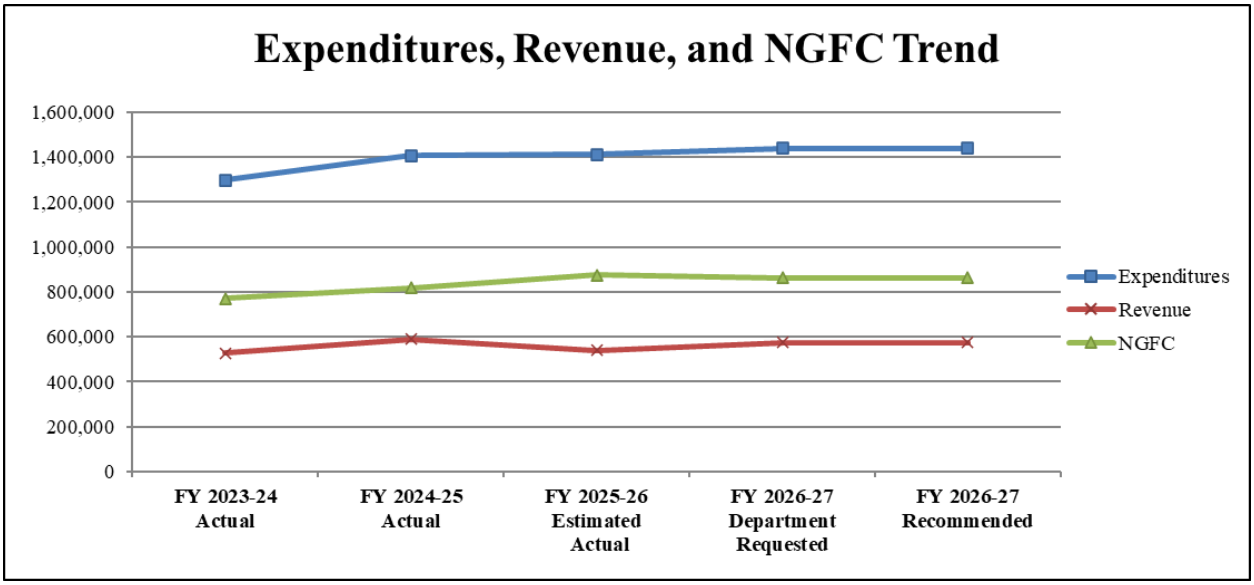
* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of expenditures in this budget 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 department will meet the recommended NGFC by keeping one (1) Office Service Technician position vacant longer than planned and transferring $95,000 from the Veterans Grant fund to offset increased operational costs. The department is also utilizing the work-study program to help process additional benefit claims without adding full-time staff. Additionally, $174,270 in 2011 Realignment funding from the Community Corrections Partnership is included to support requirements under Assembly Bill 109. The majority of intergovernmental revenue consists of subvention funding from CalVet.



Staffing Changes and Operational Impacts

The recommended budget includes funding for eleven of the twelve authorized positions. One (1) Office Services Technician Position remains unfunded in FY 2026-27 recommended budget. The department plans to utilize Extra Help and work study positions as needed.

Summary of Authorized Positions

The recommended budget includes (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 Services Technician
3	**Requested Total**

Veterans Service

Classification	
2	Supervising Veterans Service Representative
7	Veterans Service Representative Assistant/I/II
9	**Requested Total**

Fiscal Year 2026-27 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.

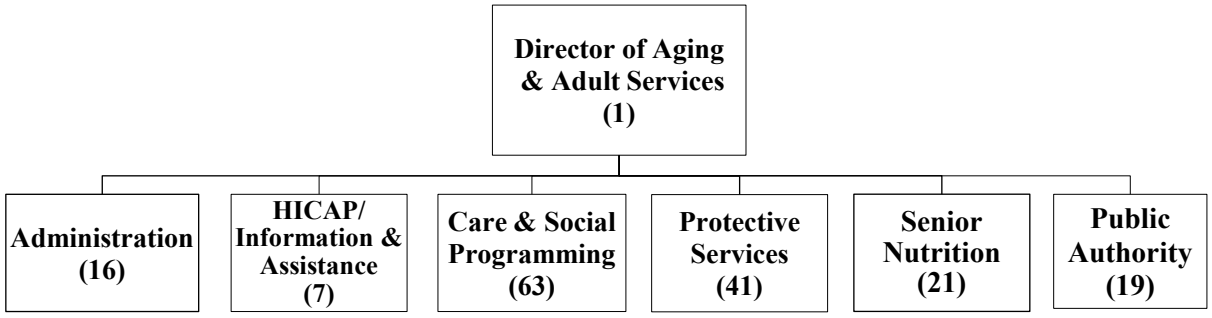
Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of outreach (in-person and virtual) events	76	65	62	70
Number of clients assisted	23,461	24,000	16,988	27,000
Claims electronically submitted	10,046	10,000	7569	10,000

The department conducts outreach to explain benefits earned through honorable service and to encourage veterans, dependents, and caregivers to make contact via email, phone, or in person. The number of outreach events was increased for 2026 because, in addition to veteran-focused events, the department will participate in a wider range of community events to broaden its reach. These efforts will help ensure the department can assist more clients as they learn about the services offered and the ease of obtaining them. With the continued development and integration of a virtual service model, clients are no longer limited to accessing services in person, which further supports an increase in the number of clients served. The department's ongoing internal training ensures that representatives remain current on the practices and procedures needed to effectively assist the community. This use of technology, combined with continued staff development, enhances accessibility by removing physical barriers and reducing the time required for claims to be prepared and submitted 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 2024-25 and 2025-26 Accomplishments

- Coordinated and held the 27th Elder Abuse Prevention Conference to increase community awareness, promote agency collaboration, and provide training.
- Made contact with clients during severe weather events including flooding, inclement weather conditions and power outages to provide outreach and resources to safeguard the most vulnerable. The department continues to be the lead for the Access and Functional Needs (AFN) coordinator for the Office of Emergency Services during emergency events.
- Handled over 7,000 adult protective services referrals alleging abuse or neglect of elder and dependent adults.
- Home Safe program funds allowed Adult Protective Services to assist over 350 clients suffering from, or at risk of, homelessness.
- The Health Insurance Counseling and Advocacy Program assisted 505 seniors during Medicare open enrollment, saving seniors an estimated $1.29 million in medical costs.
- Implemented new billboard advertising to promote the Health Insurance Counseling and Advocacy Program, estimated to have been seen by 715,123 people.
- Quality Assurance audit from California Department of Social Services recognized the department's thorough documentation and 90% compliance for timely assessments and Inter-County Transfers of In-Home Supportive Services (IHSS) cases.
- 10% increase in IHSS referrals for new services to assist seniors and dependent adults remain safely in their own home.
- Continued providing education to seniors on healthy living and exercise classes.

Aging and Adult Services

Department Head: Jeremy Oliver
Fund: Aging and Adult Services
Cost Center: 1631CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$20,170,140	$22,132,405	$20,701,585	$23,353,231	$23,353,231
Services and Supplies	9,155,714	8,542,362	8,877,906	7,648,692	7,648,692
Other Charges	2,192,453	2,597,369	2,447,896	2,488,638	2,488,638
Capital Assets	37,932	0	0	0	0
TOTAL EXPENDITURES	**$31,556,238**	**$33,272,136**	**$32,027,387**	**$33,490,561**	**$33,490,561**
Expend. Reimb.	$0	$0	$0	($1,412,540)	($1,412,540)
TOTAL NET EXPENDITURES	**$31,556,238**	**$33,272,136**	**$32,027,387**	**$32,078,021**	**$32,078,021**
REVENUE:					
Use of Money/Property	($126,257)	$2,000	$2,098	$2,000	$2,000
Intergovernmental	25,752,831	24,147,795	22,440,565	22,561,736	22,561,736
Charges for Services	2,742,296	3,091,048	3,508,096	3,460,397	3,460,397
Miscellaneous	326,254	268,147	301,533	309,060	309,060
Other Financing Sources:					
General Fund Contribution	626,898	2,737,787	2,737,787	2,715,964	2,715,964
Social Services Realignment	870,398	867,410	867,410	858,966	858,966
2011 Realignment	2,157,949	2,157,949	2,181,311	2,169,898	2,169,898
TOTAL REVENUE	**$32,352,432**	**$33,272,136**	**$32,038,800**	**$32,078,021**	**$32,078,021**
NET FUND COST	**($796,194)**	**$0**	**($11,413)**	**$0**	**$0**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

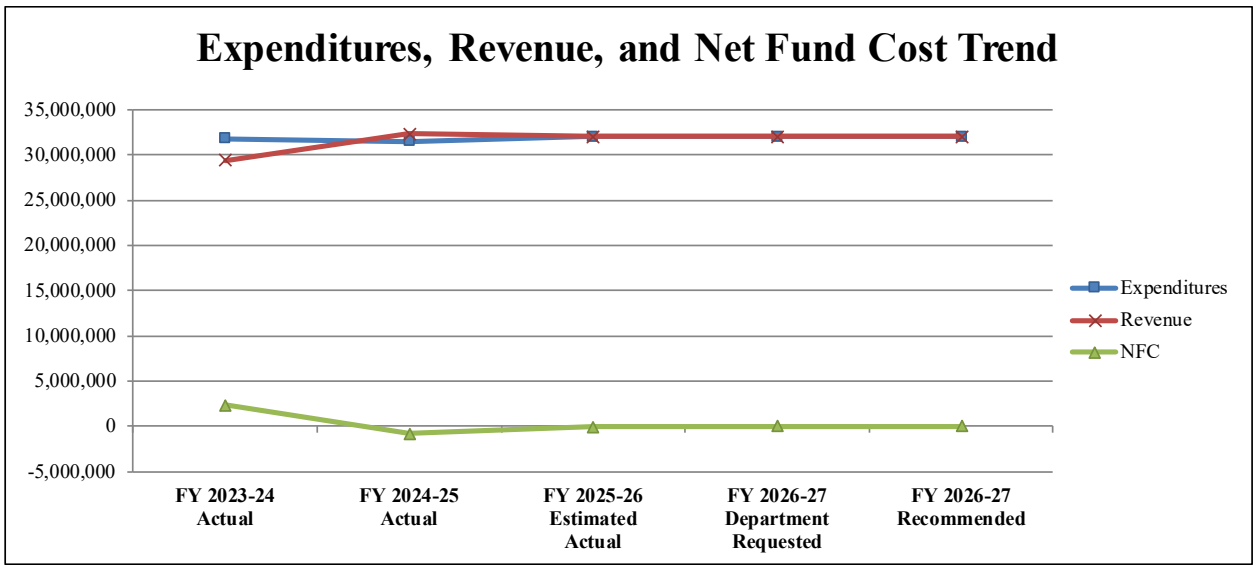
The recommended budget includes Salaries and Benefits costs of $23.4 million to fund 222 budgeted positions, of which 168 are permanent positions, 29 are Extra Help, and 24 are Per Diem temporary positions. Services and Supplies expenditures of approximately $7.6 million consist of costs for contracted 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 $22.6 million that include revenue for senior nutrition, protective services, and supportive services. Additionally, the department receives approximately $2.2 million in 2011 Realignment revenue, $859,000 in 1991 Social Services Realignment, and $2.7 million in General Fund contribution.

Budget Changes and Operational Impacts

The recommended budget will require the department to reduce the number of shelf-stable meals delivered to seniors. Expansion of senior nutrition programs in prior years had exceeded available funding, creating an operating deficit for the department. The department has instituted a waiting list for these services and is not taking on additional clients that would exceed available funding. Salaries and Benefits costs include an attrition adjustment of $1.4 million, or 7% of salary costs, under Expenditure Reimbursements, to account for regular turnover of positions and use of Extra Help staffing, which is a net decrease of $192,000 from the FY 2025-26 budget.

Safety net programs administered by the department are impacted by the passage of H.R.1 by Congress, eliminating some programs and leading to increased administrative burden and higher financial penalties for non-compliance. At the State level, the Governor's May Revise budget proposal includes a potential funding reduction of $2 million for Adult Protective Services (APS), related to prior service expansion to seniors age 60 years and above (previously age 65 years and above)—the proposed funding reduction is not included in the recommended budget. This potential loss of revenue would greatly impact current APS service levels, even beyond the age 60-64 years age group targeted for expanded services, as the funding is also currently offsetting costs for a growing number of APS cases involving seniors and disabled adults age 65 years and above. It is also important to note that the department relies on sales tax in the form of Realignment funding and negative trends in macroeconomic conditions could simultaneously increase the need for services while potentially impacting available resources. It is likely that the recommended budget will need to be revised after adoption, if the department is unable to absorb significant funding impacts.

The fund balance at June 30, 2026 is estimated at $1.2 million which will be added to general designation.



Staffing Changes and Operational Impacts

The recommended budget includes deletion of one (1) Cook position, one (1) Cook – Part-Time position, and one (1) Senior Nutrition Coordinator – Part-Time position, and the addition of one Accountant/Senior Accountant position. Positions being deleted are currently vacant, which should have minimal operational impact.

Summary of Authorized Positions

The recommended budget includes 168 authorized positions for FY 2026-27. All authorized positions are funded; however, the budget includes an attrition adjustment of $1.4 million, or 7%, to account for regular turnover and use of Extra Help staffing.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	16	1	0	17	17	0	17
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	24	0	(3)	21	21	0	21
Total	170	1	(3)	168	168	0	168

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
2	Administrative Coordinator
1	Health Education Assistant I/II
1	Fiscal Support Supervisor
2	Fiscal Support Specialist
1	Office Services Coordinator
1	Human Resources Specialist I/II
16	**Current Total**
	Additions/Deletions
1	Accountant/Senior Accountant
17	**Requested Total**

Senior Nutrition

	Classification
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
24	**Current Total**
	Additions/Deletions
(1)	Cook
(1)	Cook - Part-time
(1)	Senior Nutrition Site Coordinator-PT
21	**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**

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**

Public Authority

	Classification
1	Program Support Supervisor
1	Assistant Program Director
4	Social Service Worker I/II/III
3	Program Technician
9	Office Services Technician
1	Office Services Specialist
19	**Requested Total**

HICAP/Information & Assistance/Cal-Fresh

	Classification
1	Program Support Supervisor
1	Program Specialist I/II
5	Program Technician
7	**Requested Total**

Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of community education presentations	179	160	222	230

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 Objective Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 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	6,801	7,200	7,074	7,200
Total number of adult protective services referrals	7,167	8,000	7,654	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 Objective Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of information and assistance contacts	38,063	27,000	770,000	28,000
Dollars saved for clients of the Health Insurance Counseling and Advocacy Programs (HICAP)	$5,130,027	$3,800,000	$3,900,000	$4,000,000
Number of HICAP contracts	34,510	25,000	765,403	26,000

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. FY 2025-26 estimates include contacts from new billboard advertising outreach.

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 Objective Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of senior meals served	560,051	450,000	400,000	410,000
Percentage of annual reassessments for In Home Supportive Services completed within 30 days or less	81%	80%	78%	80%
Percentage of applications for In Home Supportive Services completed within 90days or less	84%	80%	51%	80%
Number of initial case reviews for In Home Supportive Services Quality Assurance	408	406	408	522
Number of ongoing cases per worker for In Home Supportive Services	335	350	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. Community First Choice Option (CFCO) penalties have impacted the administration of the IHSS program. The urgent need to prioritize CFCO cases to prevent significant financial penalties has forced the department to divert resources, resulting in substantial delays in processing applications and non-CFCO reassessments. CFCO cases represent 50% of the current IHSS caseload and the program has experienced an increase in applications for services. The department continues to work on managing these cases and will review effective ways to address productivity. Quality assurance (QA) is a top priority and the department continues to promote quality case management.

County Contribution – Aging and Adult Services

Department Head: Jeremy Oliver
Fund: General
Cost Center: 1125CC

Function: Public Assistance
Activity: Other Assistance

Description of Major Services

This budget 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

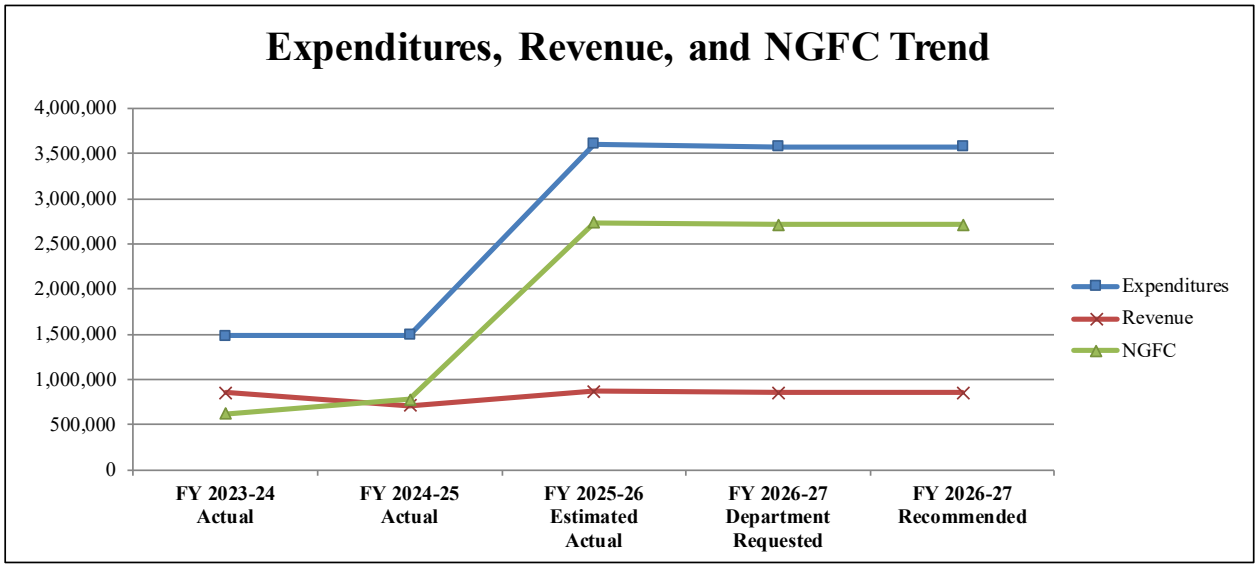
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Other Financing Uses	$1,494,379	$3,605,197	$3,605,197	$3,574,930	$3,574,930
TOTAL EXPENDITURES	**$1,494,379**	**$3,605,197**	**$3,605,197**	**$3,574,930**	**$3,574,930**
REVENUE:					
Intergovernmental	$710,963	$867,410	$867,410	$858,966	$858,966
TOTAL REVENUE	**$710,963**	**$867,410**	**$867,410**	**$858,966**	**$858,966**
NET GENERAL FUND COST	**$783,416**	**$2,737,787**	**$2,737,787**	**$2,715,964**	**$2,715,964**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The recommended budget includes an allocation to the Aging and Adult Services Department in the amount of approximately $3.6 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 $858,966, in addition to the $2.7 million General Fund contribution. The General Fund contribution was increased by $2 million for FY 2025-26, 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 will provide sufficient resources to Aging and Adult Services to administer abuse prevention, insurance counseling, nutrition assistance 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 2023-24 Actual
FY 2024-25 Actual
FY 2025-26 Estimated Actual
FY 2026-27 Department Requested
FY 2026-27 Recommended
Expenditures
Revenue
NGFC

County Contribution – In-Home Supportive Services

Department Head: Jeremy Oliver
Fund: General
Cost Center: 3276CC
Function: Public Assistance
Activity: Other Assistance

Description of Major Services

This budget 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, blind, or disabled persons in order for them to remain in their homes and avoid being institutionalized.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Other Financing Uses	$12,747,404	$15,238,236	$15,961,777	$15,495,382	$15,495,382
TOTAL EXPENDITURES	**$12,747,404**	**$15,238,236**	**$15,961,777**	**$15,495,382**	**$15,495,382**
REVENUE:					
Intergovernmental	$10,689,740	$12,242,923	$12,242,923	$11,490,238	$11,490,238
TOTAL REVENUE	**$10,689,740**	**$12,242,923**	**$12,242,923**	**$11,490,238**	**$11,490,238**
NET GENERAL FUND COST	**$2,057,665**	**$2,995,313**	**$3,718,854**	**$4,005,144**	**$4,005,144**

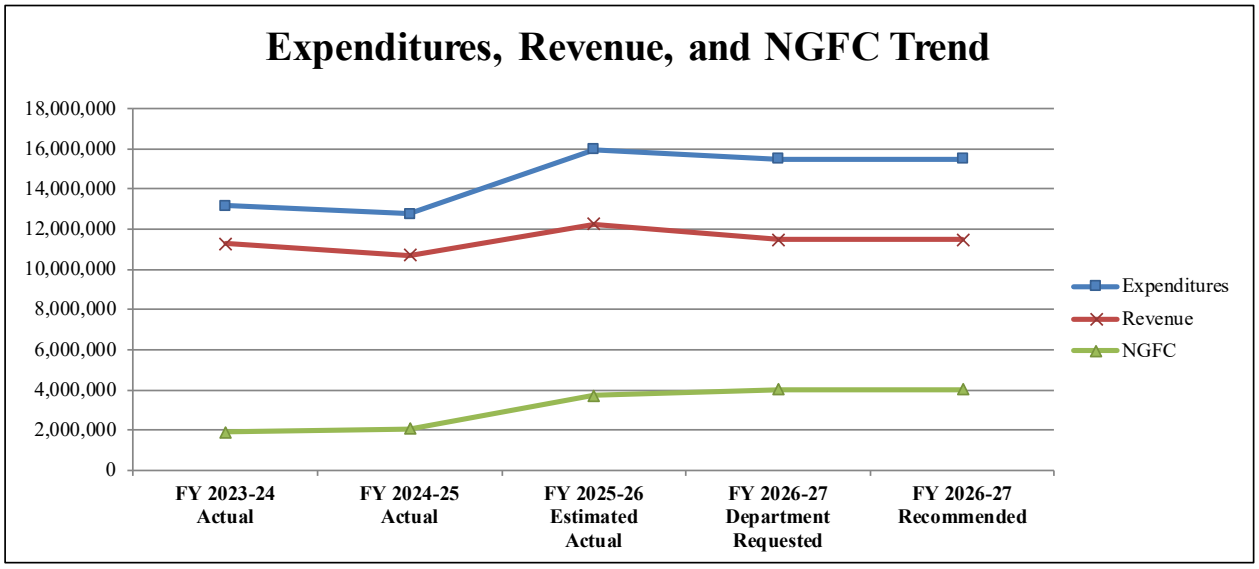
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The recommended budget includes $15.5 million in Other Financing Uses for the current FY 2026-27 IHSS Maintenance of Effort (MOE), which is the County's local share for service providers' salaries. The recommended budget does not include an additional estimated increase to the MOE of $385,000 for a second-year increase of $0.20 to the negotiated provider wage supplement, since the State had delayed previous billing for wage supplement adjustments. Additional MOE payments due to the State will be made after appropriate budget adjustments during the fiscal year. Social services program realignment revenue in the amount of $11.5 million and approximately $4 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 current mandated IHSS MOE; however, other potential budgetary impacts will be addressed as more information becomes available. One potential impact is the estimated increase to the MOE of $385,000 for a negotiated provider wage supplement of $0.20 for the second year of the current IHSS provider labor agreement. Another significant potential impact is a proposed change in State cost-sharing included in the Governor's May Revise budget proposal, which could increase County costs for

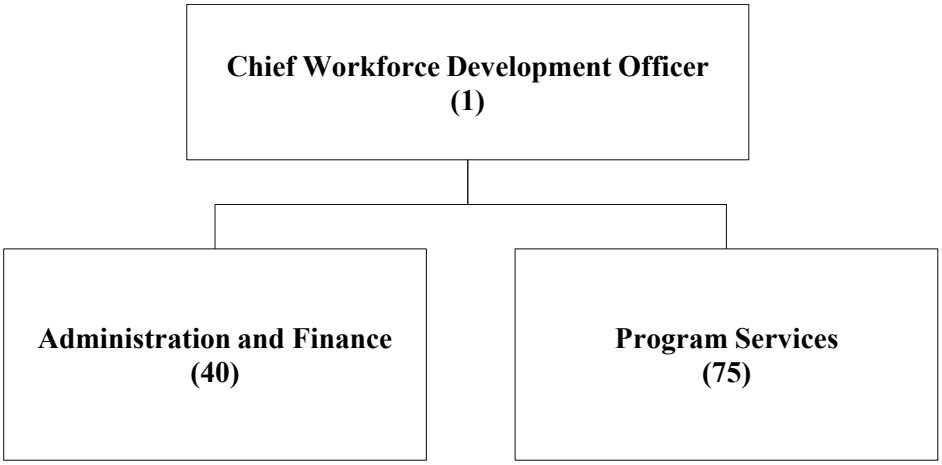
the IHSS program by an estimated $4.6 million. The County Administrative Office will continue to work with the department to monitor for and address local impacts.



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 2024-25 and 2025-26 Accomplishments

- EPIC Out-of-School program enrolled 199 new participants and helped 294 unique young adults, including connecting 59 individuals with paid work experience opportunities.
- Enrolled 196 individuals in vocational training programs, including healthcare, transportation, utility line work, and aviation technician pathways.
- Implemented new Employer of Record, expanding access to Paid Work Experience opportunities for youth and justice-involved individuals.
- Executed 277 On-the-Job Training (OJT) contracts, investing nearly $1.7 million into Kern County employers to support workforce development and job creation.
- Launched new “Job Hub” and “Hire Road” initiatives to connect job seekers with employers while promoting local businesses through targeted outreach and social media engagement.
- Hosted industry- and population-specific job and career fairs, with a focus on youth and healthcare.
- Completed and implemented the Local Board Determination policy, ensuring continued support for local training providers impacted by State-level actions.

Employers' Training Resource

Department Head: Nancy Anderson
Fund: General
Cost Center: 1141CC

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

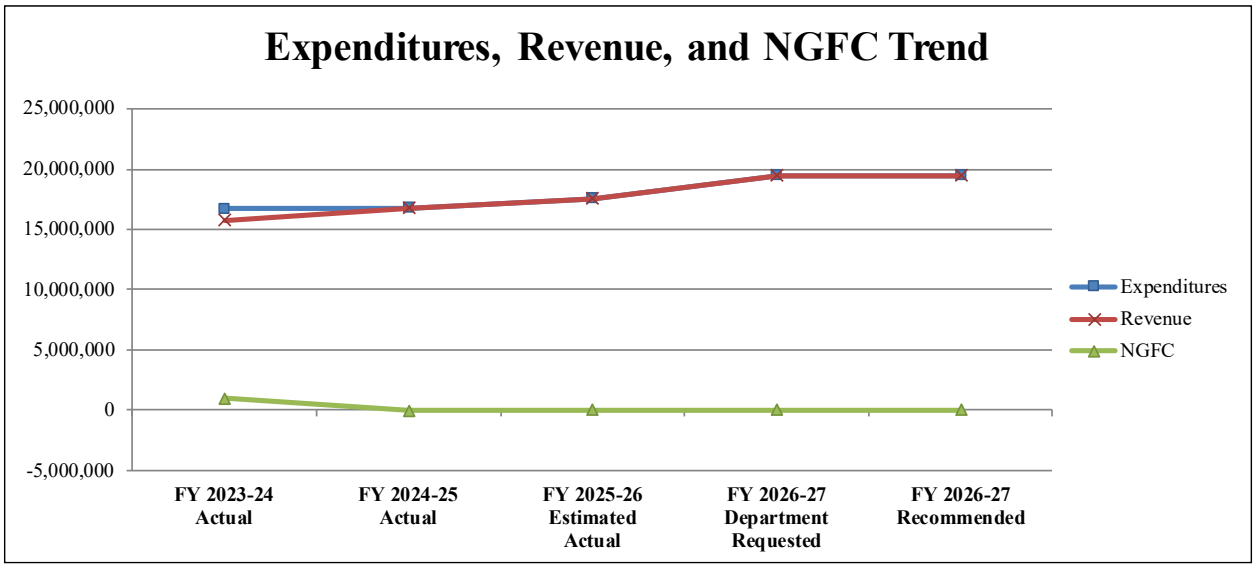
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$13,389,963	$15,116,801	$13,753,814	$15,330,830	$15,330,830
Services and Supplies	3,300,991	4,400,498	3,793,759	4,119,216	4,119,216
Capital Assets	75,178	0	0	0	0
TOTAL EXPENDITURES	**$16,766,131**	**$19,517,299**	**$17,547,573**	**$19,450,046**	**$19,450,046**
Expend. Reimb.	($13,647)	$0	$0	$0	0
TOTAL NET EXPENDITURES	**$16,752,484**	**$19,517,299**	**$17,547,573**	**$19,450,046**	**$19,450,046**
REVENUE:					
Other Financing Sources:					
ETR WIOA Fund	16,799,724	19,517,299	17,547,573	19,450,046	19,450,046
TOTAL REVENUE	**$16,799,724**	**$19,517,299**	**$17,547,573**	**$19,450,046**	**$19,450,046**
NET FUND COST	**($47,240)**	**$0**	**$0**	**$0**	**$0**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of expenditures are Salaries and Benefits of $15.3 million to fund 124 budgeted positions, of which 116 are permanent positions and eight 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 for this budget are funded primarily by operating transfers in from cost center 1236, Employers' Training Resource – WIOA, in the amount of $19.4 million.

Budget Changes and Operational Impacts

Salaries and Benefits for FY 2025-26 are budgeted $214,000 higher than in FY 2025-26, reflecting the net result of mid-year positions additions and deletions and annual "step" compensation increases. The department currently has 11 vacancies and plans to fill all positions. Services and Supplies are budgeted $281,000 lower compared to FY 2025-26, primarily due to reductions in budgeted amounts for office expense, memberships, maintenance, and travel accounts, which offset anticipated increased salary and benefit costs.



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 116 total authorized positions, all of which are budgeted to be filled during FY 2026-27, as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration and Finance	41	0	0	41	41	0	41
Program Services	75	0	0	75	75	0	75
Total	116	0	0	116	116	0	116

Employers' Training Resource

Administration and Finance

	Classification
1	Chief Workforce Development Officer
1	Assistant Director of Workforce Dev.
1	Administrative Services Officer
1	Administrative Coordinator
6	Accountant/Senior Accountant
2	Contract Administrator
1	Contract Administrator - Part-time
1	Contracts Administration Assistant
7	Departmental Analyst I/II
1	Sr. Systems Analyst
1	Fiscal Support Supervisor
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
4	Sr. Workforce Development Analyst
41	**Requested Total**

Program Services

	Classification
1	Assistant Director of Workforce Dev.
3	Workforce Dev. Program Manager
21	Job Developer I/II
8	Program Support Supervisor
26	Program Specialist I/II
9	Program Technician
7	Office Services Technician
75	**Requested Total**

Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of On-the-Job Training (OJT) agreements written	215	250	294	250
Amount employers saved by using OJT's	$1,189,606	$1,250,000	$2,524,491	$2,000,000
Number of people attending orientation	1,050	1,150	2,599	2,500
WIOA adult enrolled clients employed 2nd quarter after program exit	79%	77%	78%	78%
Percent of WIOA youth employment 2nd quarter after exit	50%	50%	68%	68%
CalWorks recipients employed upon program completion	33%	30%	N/A	N/A
Total paid work experience participants across all programs (New Measure)	N/A	N/A	545	550

Increased demand for services and training continued in FY 2025-26. Prior funding was restored, and additional grant dollars were procured to meet increased demand. 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.

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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of employers utilizing America's Job Center of California (AJCC) for recruitment and job fairs*	252	250	N/A	N/A
Number of employers utilizing AJCC (New Measure)*	N/A	N/A	623	650
Percent of surveyed employers who would use AJCC again for potential hires	90%	95%	95%	95%
Number of job orders	1,962	2,000	1,911	1,750
Number of employers who utilize OJT's	49	50	45	50
Participant median hourly wages upon entering the workforce	$30	$30	$25	$25

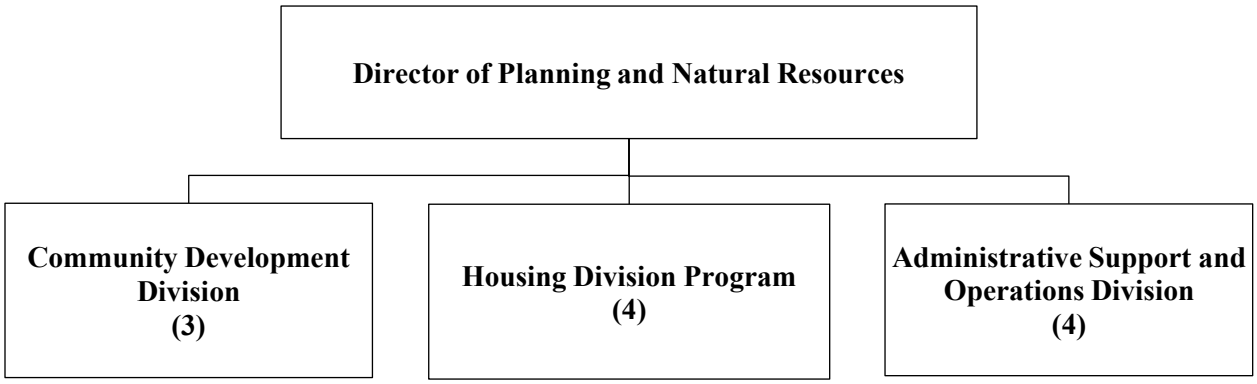
The department continued to work successfully with employers during the last fiscal year. Job Developers continued to establish new employer relationships that created cost savings for employers and additional job opportunities for job seekers. Additionally, department staff worked closely with employers and trade union partners to host on-site recruitments, job fairs, and promote available job opportunities. This successful approach has led to an over 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.

* The second measure above, "Number of employers utilizing AJCC," is replacing the 1st measure, "Number of employers utilizing AJCC for recruitment and job fairs," as the new measure is more inclusive and captures additional employer participation beyond recruitment and job fairs.

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 2024-25 and 2025-26 Accomplishments

- Over the two year span the division processed over $1 million in Emergency Solutions Grant funds, $4.6 million in Home Investment Partnership Act funds, and $8 million in Community Development Block Grant funds for projects and programs located throughout Kern County.
- Completed low-income housing developments with a total of 13 units over the last year.
- Projects completed over the last year that were supported by the division include the M Street Navigation Center facility improvements, Lost Hills Utility District water system improvements, and the historic Hart Park house landscaping and blight improvements.

Community Development

Department Head: Craig M. Murphy
Fund: General
Cost Center: 1037CC

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, and the HOME Investment Partnership.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$1,396,310	$1,505,665	$1,367,434	$1,503,012	$1,503,012
Services and Supplies	362,074	434,394	393,626	265,044	265,044
TOTAL EXPENDITURES	**$1,758,384**	**$1,940,059**	**$1,761,060**	**$1,768,056**	**$1,768,056**
Expend. Reimb.	$0	$0	$0	($103,807)	($103,807)
TOTAL NET EXPENDITURES	**$1,758,384**	**$1,940,059**	**$1,761,060**	**$1,664,249**	**$1,664,249**
REVENUE:					
Other Financing Sources:					
Community Development Program	$1,270,446	$1,520,465	$1,369,628	$1,168,584	$1,168,584
Emergency Solutions Grant Program	29,289	29,900	15,000	29,302	29,302
Home Investment Trust	450,120	389,694	389,694	347,309	347,309
Emergency Solutions Program	7,793	0	0	0	0
Oil and Gas Program	0	0	0	119,054	119,054
TOTAL REVENUE	**$1,757,648**	**$1,940,059**	**$1,774,322**	**$1,664,249**	**$1,664,249**
NET GENERAL FUND COST	**$736**	**$0**	**($13,262)**	**$0**	**$0**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

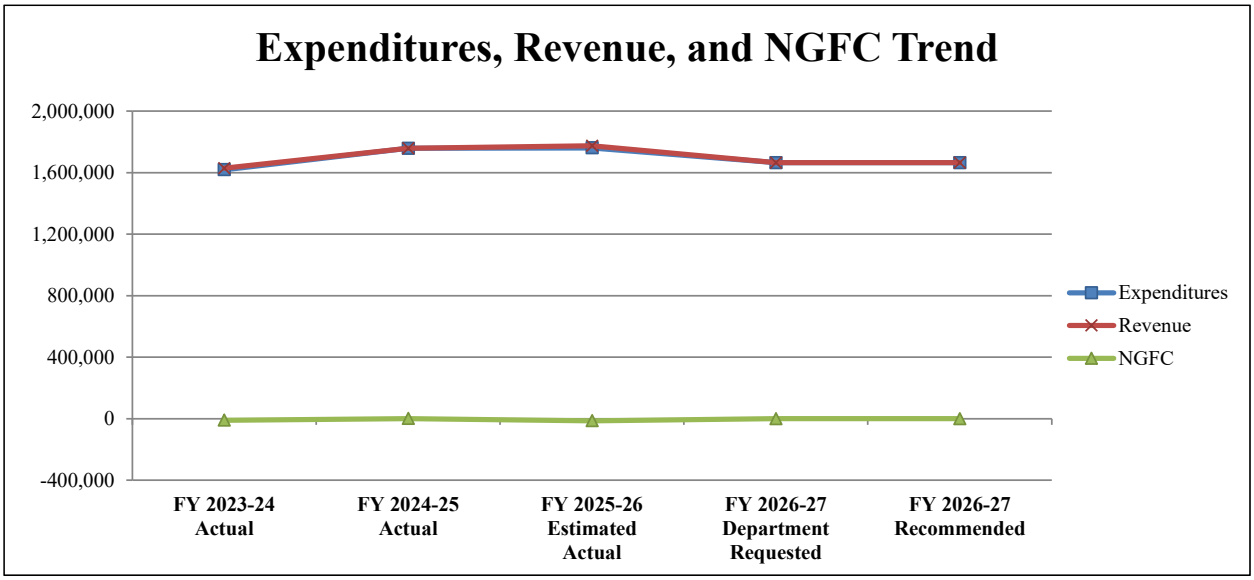
The major expenditure for the division is staffing costs for the administration of the grant programs. The expenditures are funded with an allocation of the grants. There is no ongoing General Fund contribution to this budget.

Budget Changes and Operational Impacts

The recommended budget includes $1.7 million in other financing sources for projects that receive reimbursement funding. In order to match expenditures to a reduction in available funding, the division will be holding one permanent position vacant, and will be reducing the amount of billable

services requested from the Planning and Natural Resources Department. These changes account for the addition of expenditure reimbursements and the budgeted decline in services and supplies, respectively.

The budget was prepared with the most recent information available, and currently the division does not anticipate any material service level impacts. However, due to potential federal policy changes, it may be necessary for budgetary adjustments to be incorporated in the first quarter update.



Staffing Changes and Operational Impacts

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

Summary of Authorized Positions

The recommend budget includes 11 authorized permanent positions, of which 10 have been budgeted to be filled during FY 2026-27 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	3	1	4
Administrative and Fiscal Operations	4	0	0	4	4	0	4
Total	11	0	0	11	10	1	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	4	**Requested Total**	3	**Requested Total**
1	Fair Housing Coordinator				
4	**Requested Total**				

Fiscal Year 2026-27 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.

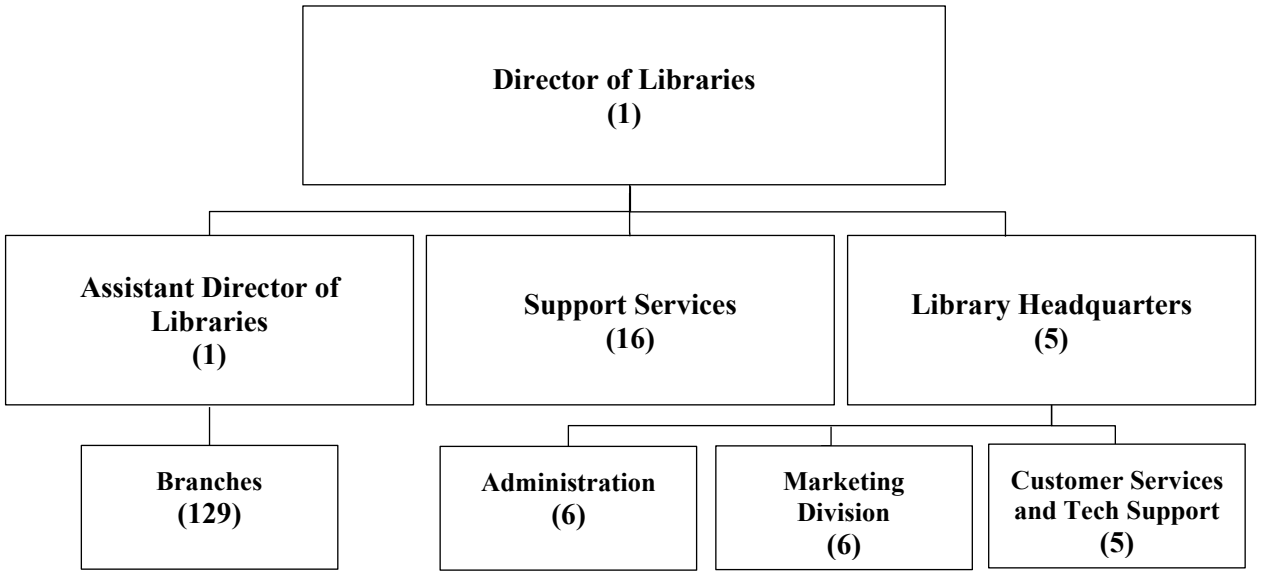
Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Average percent of grant funds expended on activities that benefit residents having low/moderate income, by exceeding the HUD requirement that not less than 70% of the funds are expended for activities that principally benefit this population group.	99.95%	>80%	93%	>80%
Dollar amount of grant funds expended on activities that benefit residents having low/moderate income.	$3,993,578	$3,557,489	$2,217,163	$3,486,339

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 2024-25 and 2025-26 Accomplishments

- Completed the majority of the 17 Building Forward Library Infrastructure projects, with the remaining to be completed for FY 2026-27. Upgrades include improved facilities, enhanced ADA accessibility, strengthened security, and refreshed, welcoming environments for all.
- Bookmobile became operational in FY 2024-25 and visits 14 different sites in unincorporated areas of the County, made possible through Measure K funding.
- Boosted public engagement through 967,126 items checked out, 1,114,003 in-person visits, and 352,491 program participants.
- More than 10,150 residents joined the 2025 Summer Reading Challenge. Across 22 branches, participants enjoyed 5,476 programs that brought learning to life—ranging from storytimes, STEM workshops, cultural performances, and educational presentations.
- Provided nutritious meals throughout the summer and school year, supporting 57,634 children and strengthening our role as a trusted community resource beyond the classroom.

Library

Department Head: Andie Sullivan
Fund: General
Cost Center: 1038CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$9,143,881	$10,427,860	$10,201,514	$10,675,761	$10,675,761
Services and Supplies	2,768,272	3,068,158	3,048,583	2,845,247	2,845,247
Capital Assets	(339)	0	0	40,000	40,000
Other Financing Uses	0	790,995	0	0	790,995
TOTAL EXPENDITURES	**$11,911,814**	**$14,287,013**	**$13,250,097**	**$13,561,008**	**$14,352,003**
Expend. Reimb.	$0	$0	$0	($437,099)	($437,099)
TOTAL NET EXPENDITURES	**$11,911,814**	**$14,287,013**	**$13,250,097**	**$13,123,909**	**$13,914,904**
REVENUE:					
Use of Money/Property	$55,285	$70,632	$74,632	$78,632	$78,632
Charges for Services	60,000	60,000	58,500	65,000	65,000
Miscellaneous	998,036	755,202	814,122	702,796	702,796
Other Financing Sources:					
Kern County Library Donations	85,611	210,000	210,000	250,000	250,000
American Rescue Plan Act	1,393,437	1,059,947	1,059,947	948,842	948,842
TOTAL REVENUE	**$2,592,369**	**$2,155,781**	**$2,217,201**	**$2,045,270**	**$2,045,270**
Less Available BSI *	$0	$790,995	$0	$0	$790,995
NET GENERAL FUND COST	**$9,319,445**	**$11,340,237**	**$11,032,896**	**$11,078,639**	**$11,078,639**
BSI Ending Balance *	$461,722	N/A	$790,995	N/A	N/A

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

Major expenditures for the department continue to be driven primarily by Salaries and Benefits, which represent the largest portion of the recommended budget at approximately $10.7 million. 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 include 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. Capital assets totaling $40,000 are allocated for the replacement of aging and damaged book drops.

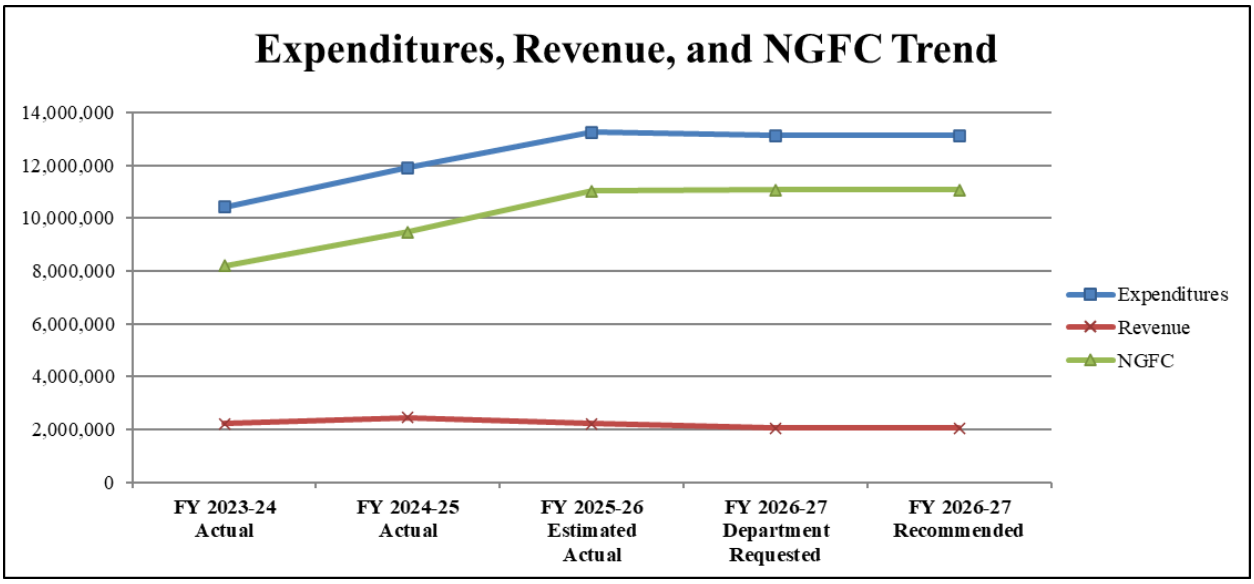
The largest revenue sources for the department are provided through an agreement with the City of Bakersfield, various grants, and donations. The recommended budget incorporates American Rescue Plan Act (ARPA) funding to support the continued provision of governmental services and maintain staffing levels restored to their pre-pandemic capacity, with this funding anticipated to conclude in December 2026. Measure K funding continues into FY 2026-27 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).

Budget Changes and Operational Impacts

The recommended budget includes the remaining ARPA funds to support department operations through December 2026. In anticipation of the funding's expiration, the department will implement reductions in operating hours, and the recommended budget reflects a decreased reliance on extra-help staffing to mitigate the impact. These adjustments have been applied strategically to minimize significant service disruptions within individual communities. As in FY 2025-26, the recommended budget includes an attrition adjustment to accurately align salary and benefit appropriations with true expenditure levels. The $438,000 attrition adjustment is based on the department's average vacancy rate.

The continued support provided through Measure K funding for unincorporated branches and bookmobile operations is fully incorporated into the recommended budget, ensuring the resources needed to sustain these essential services throughout the fiscal year. This funding allows the department to maintain library services at eight unincorporated branches, including Boron, Buttonwillow, Frazier Park, Kern River Valley, Lamont, Mojave, Rathbun, and Rosamond. In addition to these physical locations, bookmobile services expand access to multiple communities without 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.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Departmental Analyst, one (1) Office Services Technician position, and deletion of one (1) Librarian position.

Summary of Authorized Positions

The recommended budget includes 169 authorized positions, all of which have been budgeted to be filled.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration	8	1	(1)	8	8	0	8
Cust. Service/ Tech Support	5	0	0	5	5	0	5
Library Headquarters Staff	5	0	0	5	5	0	5
Branch Staff	128	1	0	129	129	0	129
Support Services	16	0	0	16	16	0	16
Marketing	6	0	0	6	6	0	6
Total	168	2	(1)	169	169	0	169

Administration

	Classification
1	Director of Libraries
1	Assistant Director of Libraries
1	Business Manager
2	Librarian
1	Office Services Coordinator
1	Office Services Technician
1	Departmental Analyst
8	**Current Total**
	Additions/Deletions
1	Departmental Analyst
(1)	Librarian
8	**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
17	Office Services Technician
6	Office Services Technician PT
5	Office Services Assistant
5	Office Services Assistant PT
63	Departmental Aide PT
128	**Current Total**
	Additions/Deletions
1	Office Services Technician
129	**Requested Total**

Support Services

	Classification
1	Senior Librarian
1	Librarian
2	Library Associate
2	Office Services Technician
1	Office Services Assistant
2	Light Vehicle Driver
7	Departmental Aide PT
16	**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 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Total operating hours of library facilities	35,655	30,000	39,073	35,000
Number of annual library visitors	821,693	700,000	1,114,004	850,000
Number of events offered	18,384	13,000	14,828	15,000
Number of attendees at library events	303,091	250,000	352,491	300,000
Number of registered library card holders	102,514	90,000	109,000	100,000
Number of physical materials available to the public	702,311	700,000	705,000	700,000
Number of physical items checked out annually	634,860	650,000	638,746	650,000
Number of digital items offered	1,820,805	1,000,000	75,000	70,000
Number of digital items checked out annually	330,893	250,000	328,380	275,000
Number of website visits	2,723,129	1,000,000	1,618,257	1,500,000

With Measure K and General Fund allocations, along with funding from the City of Bakersfield, the department continued to build on growth from FY 2025-26 to maintain expanded hours and services. Despite various closures due to infrastructure upgrades during this time, there was an increase in the number of events offered and attendees at library events, all exceeding the FY 2025-26 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. 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.

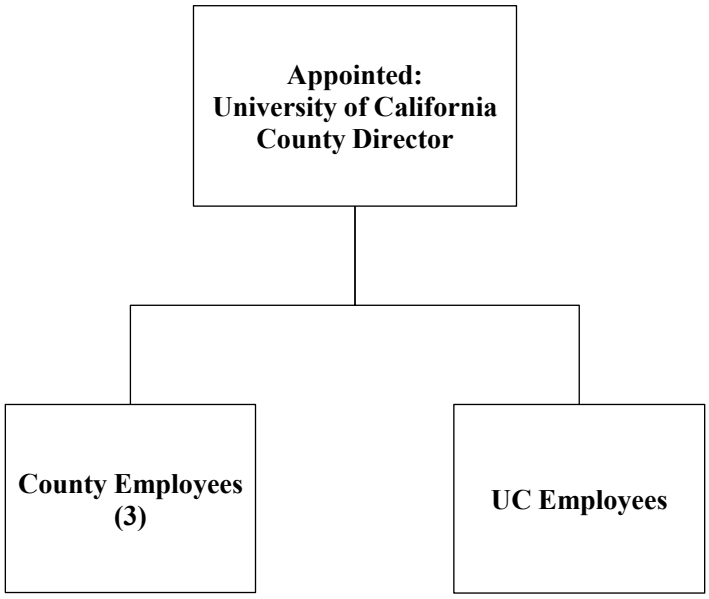
Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of reading challenge participants	34,406	30,000	59,724	30,000
Number of books read for reading challenges, for ages 0-17	810,549	600,000	301,876	250,000
Number of books read for reading challenges, for ages 18+	692,067	500,000	10,642	12,000
Number of literacy-focused events	4,669	4,000	4,071	4,000
Number of meals served	57,325	50,000	57,634	50,000
Number of public computer users	95,512	80,000	95,412	80,000
Number of Wi-Fi users	274,910	200,000	298,714	200,000
Number of people reached by social media	5,253,671	4,500,000	7,684,596	4,500,000
Number of inquiries answered	38,868	40,000	36,686	35,000
Number of unique partners/number of partnered programs held	351/4,062	150/1,500	141/1,090	145/1,000
Total amount of monetary donations received	$115,178	$100,000	$122,854	$100,000

The department maintained its focus on offering a variety of reading challenges and offering more literacy-focused events for all ages. The number of books read for adult reading challenges declined significantly as fewer adults registered for each challenge, prompting an adjustment to the FY 2026-27 target to reflect this trend. Total number of meals continues to surpass expectations as the success of Lunch at the Library continues. Public computer use within libraries and Wi-Fi users increased most likely due to the completion of infrastructure projects and return to regular operating 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 2024-25 and 2025-26 Accomplishments

- Advisors initiated new research, conducted dozens of seminars, made hundreds of farm visits assisting local growers, and published 47 articles.
- The Weed Management program evaluated new herbicide chemistry providing effective control of herbicide-resistant weeds, which will give growers new options in their crop production and management plans.
- The Community Water Systems program expanded its role in local systems, drinking water access, and groundwater sustainability outreach.
- The 4-H Juntos program partnered with the Kern High School District to help high school seniors, especially first-generation students, prepare for college. The curriculum was delivered at multiple schools across the district and supported students and their parents with the help of more than 13,000 volunteer hours.
- The Master Gardener Program recruited 22 volunteers with expected graduation in May 2026 and is actively collaborating with 17 Library and Aging and Adult service sites to provide horticulture education to adults and youth across Kern County.

Farm and Home Advisor

Farm Advisor: Leonel Jimenez
Fund: General
Cost Center: 1039CC

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 cost center 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.

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

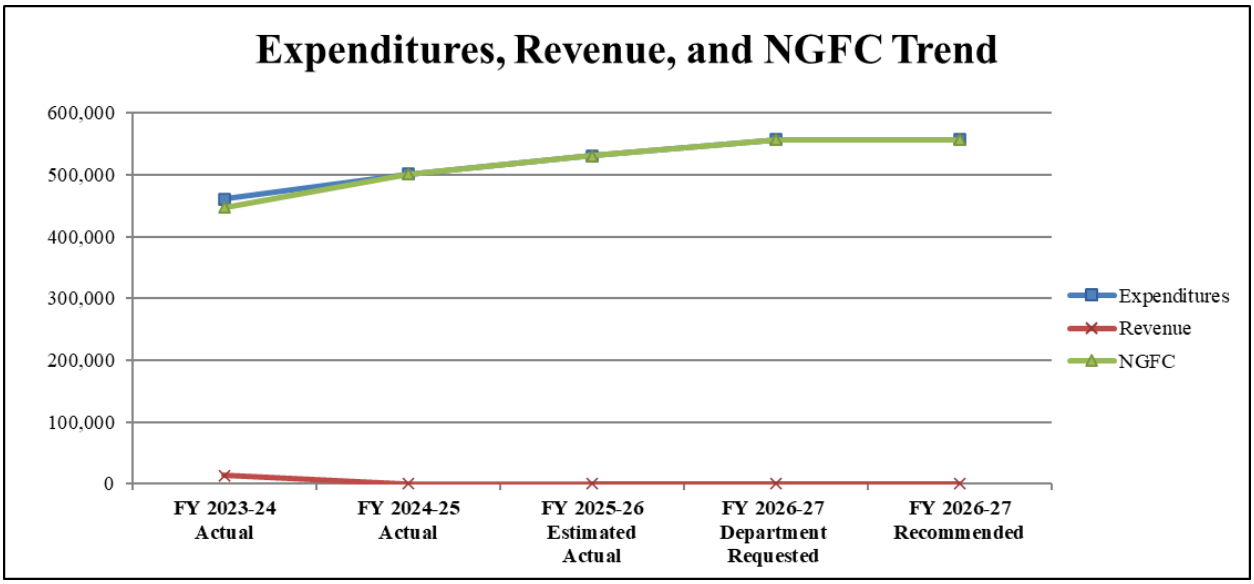
Expenditures for this budget are split between "in-kind" support and a direct financial contribution for the UC Cooperative Extension program in Kern County. The primary cost of in-kind support in this budget is for staffing to perform the business office functions of the Farm and Home Advisor. The direct 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.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$281,958	$316,865	$298,872	$314,828	$314,828
Services and Supplies	219,075	233,866	227,207	241,838	241,838
TOTAL EXPENDITURES	**$501,033**	**$550,731**	**$526,079**	**$556,666**	**$556,666**
REVENUE:					
Miscellaneous	$105	$100	$25	$50	$50
TOTAL REVENUE	**$105**	**$100**	**$25**	**$50**	**$50**
NET GENERAL FUND COST	**$500,927**	**$550,631**	**$526,054**	**$556,616**	**$556,616**

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 three (3) authorized permanent positions, of which all have been budgeted to be filled during FY 2026-27 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 Specialist
3	**Requested Total**

Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of surveyed participants report a gain in useful knowledge from nutrition education sessions.	90%	100%	91.3%	100%
Percentage of 4-H Youth members that re-enroll	84.6%	85%	79.7%	85%
Number of Certified Master Gardener Volunteers participating in Kern County.	0	30	22	20
Percentage of 4-H Adult volunteers that re-enroll	85.8%	85%	79.1%	85%
Number of collaborating community entities engaged as partners for delivery of CalFresh and Expanded Food & Nutrition Education Program (EFNEP) for youth.	96	130	22	15

The department provides educational resources such as seminars and workshops on food safety, healthy eating habits, and the benefits of physical activity. The Master Gardener Volunteer Program and the Youth Development Program support community well-being by promoting citizenship and strengthening life skills for youth and adult volunteers. This year, a reduction in federal funding significantly scaled back the Expanded Food and Nutrition Education Program (EFNEP), yet staff still collaborated with 22 schools and reached more than 3,800 youth and adults. As a result, the target for collaborating partners has been adjusted to match available resources. Participants' feedback showed a slight increase in reported benefits, while 4-H reenrollment slightly decreased. The targets for FY 2026-27 were set to ensure the department continues to increase awareness of healthy behaviors and provide personal enrichment strategies to enhance the quality of life for Kern County residents.

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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of participants that report a gain in useful knowledge from Agriculture trainings.	96.5%	100%	91.3%	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.	662	650	572	650
Number of new agricultural research projects initiated during the past year.	20	15	16	20

Farm advisors present research findings that address priority issues in Kern County agriculture and provide growers with practical, science-based information. The performance measures used capture both reported benefits and the volume of educational materials delivered, allowing for a balanced assessment of program effectiveness. Stakeholder feedback indicates that advisors are meeting the needs of the agricultural community, and that participants are beginning to incorporate recommended practices into their operations. Advisors continue to expand outreach through publications and seminars offered to commercial and community audiences across Kern and neighboring counties. The number of research projects initiated has exceed expectations; therefore, the target goal has been increased for the upcoming fiscal year. Ongoing agricultural research supports industry growth by contributing new knowledge and improving production efficiency across the region.

Debt Service

Department Head: Nancy Anderson
Fund: General
Cost Center: 1040CC

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.

Summary of Expenditures and Revenue

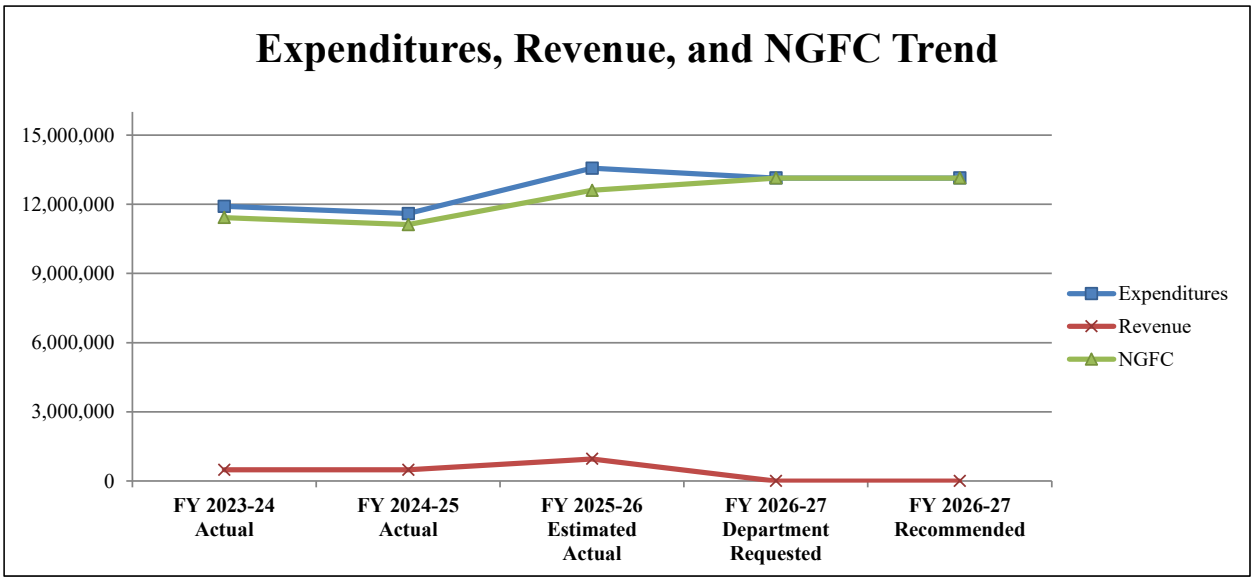
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$273,759	$856,250	$654,400	$813,100	$813,100
Other Charges	11,323,074	12,760,472	12,907,528	12,322,494	12,322,494
TOTAL EXPENDITURES	**$11,596,833**	**$13,616,722**	**$13,561,928**	**$13,135,594**	**$13,135,594**
REVENUE:					
Other Financing Sources:					
Community Development Program	$482,630	$481,128	$960,984	$0	$0
TOTAL REVENUE	**$482,630**	**$481,128**	**$960,984**	**$0**	**$0**
NET GENERAL FUND COST	**$11,114,203**	**$13,135,594**	**$12,600,944**	**$13,135,594**	**$13,135,594**

Major Expenditures and Revenue in FY 2026-27 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, and the 2022 public safety helicopter equipment lease for the Sheriff's Office. The recommended budget also includes appropriations intended to be used for estimated costs related to upcoming financing transactions. 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 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 2023-24 Actual
FY 2024-25 Actual
FY 2025-26 Estimated Actual
FY 2026-27 Department Requested
FY 2026-27 Recommended
Expenditures
Revenue
NGFC

COUNTY OF KERN
TOTAL OUTSTANDING DEBT
As of June 30, 2026

Description of Issue	Source of Payment	Principal Outstanding	Final Maturity	2026-27 Payment Obligation
Certificates of Participation				
2016 Certificates of Participation (Capital Improvement Projects)	General Fund	$47,840,000	November 1, 2034	$6,254,325
Subtotal Certificates of Participation		**$47,840,000**		**$6,254,325**
Privately Placed and Other Obligations				
2017 Airport Terminal Refunding Lease/Leaseback	Airport Enterprise Fund	$622,073	February 1, 2027	$632,731
2019 Solar Equipment Capital Lease	General Fund	8,380,000	June 1, 2039	797,657
2019 Kern Public Services Financing Authority Facility Refunding[1]	Various Funds	3,095,000	March 1, 2031	662,781
2020 Public Safety Vehicles Capital Lease	General Fund	1,856,901	May 17, 2030	477,603
2021 Psychiatric Health Facilities Financing	Behavioral Health & Recovery Dept	23,087,943	November 1, 2041	1,735,071
2022 Public Safety Helicopter Capital Lease	General Fund	2,844,972	May 18, 2029	919,514
Subtotal Privately Placed and Other Obligations		**$39,886,889**		**$5,225,357**
Pension Obligation Bonds[2]				
2003 Taxable Pension Obligation Bonds	Various Funds	$6,488,836	August 15, 2026	$23,236,745
2008 Taxable Pension Obligation Refunding Bonds Series 2008A	Various Funds	50,000,000	August 15, 2027	13,521,562
Subtotal Pension Obligation Bonds		**$56,488,836**		**$36,758,306**
Total Long-Term Debt		**$144,215,725**		**$48,237,988**

[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.

Appropriations for Contingencies

Department Head: Nancy Anderson
Fund: General
Cost Center : 1020CC

Function: General Government
Activity: Appropriation for Contingencies

Description of Major Services

The Appropriations for Contingencies budget 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.

Summary of Expenditures and Revenue

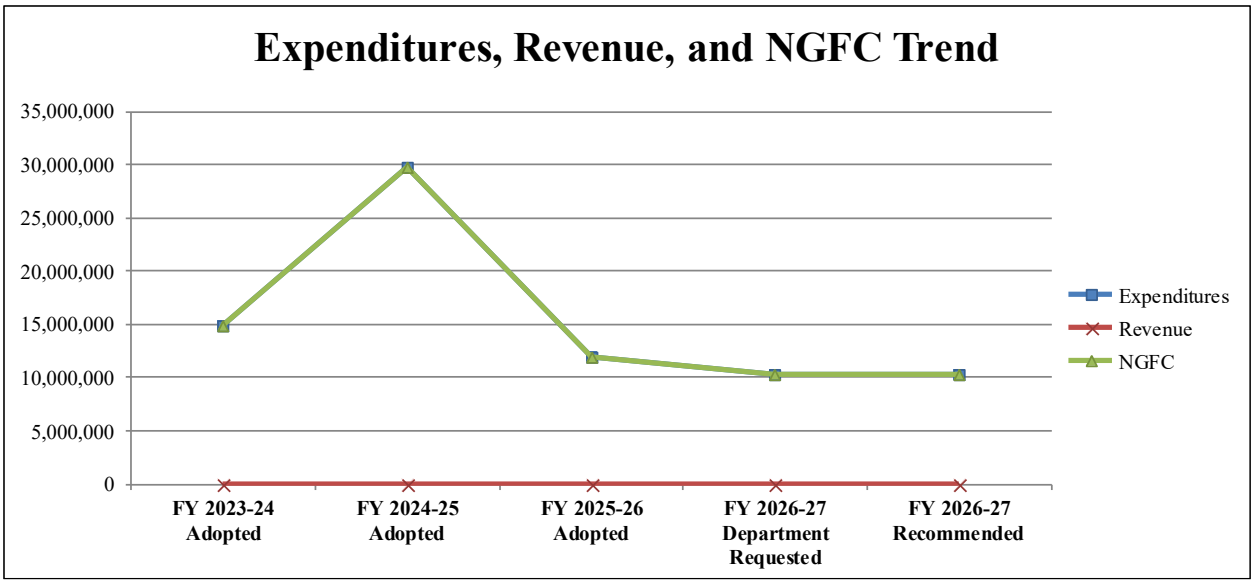
	FY 2024-25	FY 2025-26	FY 2026-27	
	Adopted	Adopted Budget	Department Requested	Recommended
APPROPRIATIONS:				
Contingencies	$29,765,607	$11,935,000	$10,300,000	$10,300,000
TOTAL EXPENDITURES	**$29,765,607**	**$11,935,000**	**$10,300,000**	**$10,300,000**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

Expenditures are not incurred in this budget but rather appropriations are transferred to other General Fund cost centers 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 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 has been included to maintain the minimum staffing level at the Probation Department related to Disability Rights California.


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 2023-24 Adopted
FY 2024-25 Adopted
FY 2025-26 Adopted
FY 2026-27 Department Requested
FY 2026-27 Recommended
Expenditures
Revenue
NGFC

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2026	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2026-27	Total Reserves/ Designations for FY 2026-27
Governmental Funds					
1000FD	General				
	Reserve - General Purpose	$53,500,000	$0	$0	$53,500,000
	Reserve - Tax Litigation	$8,819,509	0	0	8,819,509
	Designation - Measure K Fiscal Stability	$54,737,490	0	3,786,675	58,524,165
	Designation - Working Capital	$29,452,848	0	0	29,452,848
	Designation - Recruitment/Workforce Stability	$15,000,000	0	0	15,000,000
	Designation - Retirement	$68,529,022	0	0	68,529,022
	Designation - Public Safety Recruitment/Retention	$624,000	0	0	624,000
	Designation - Budget Stabilization	$31,171,292	0	0	31,171,292
	Designation - CWCAP Stabilization	$3,000,000	0	0	3,000,000
	Designation - East Kern Revitalization Area	$2,408,438	6,000	1,100,000	3,502,438
	Designation - Arvin/Lamont (EOA)	$2,656,072	0	500,000	3,156,072
	Designation - Oildale (EOA)	$2,738,097	0	400,000	3,138,097
	Designation - Lost Hills (EOA)	$1,841,659	0	500,000	2,341,659
	Designation - WESTARZ (EOA)	$1,554,088	0	500,000	2,054,088
	Designation - Information Technology Modernization	$30,035,317	0	0	30,035,317
	Designation - Sheriff's Aircraft	$1,698,146	0	0	1,698,146
	Designation - Jail Operations	$2,962,803	0	0	2,962,803
	Designation - Countywide Blight Remediation	$550,000	0	1,000,000	1,550,000
	Designation - Road Improvements	$4,100,000	0	300,000	4,400,000
	Designation - Fire Station 64 Replacement	$355,000	0	0	355,000
	Designation - Capital Improvements	$30,730,793	0	0	30,730,793
	Designation - Parks Capital Improvements	$3,500,000	0	0	3,500,000
	Designation - Infrastructure Replacement	$48,783,944	0	0	48,783,944
	Designation - Park Maintenance	$3,500,000	0	0	3,500,000
	Designation - Risk Mitigation	$0	0	30,000,000	30,000,000
	General Fund Subtotal	**$402,248,518**	**6,000**	**$38,086,675**	**$440,329,193**
	Special Revenue Funds				
	Operating Special Revenue Funds				
1348FD	**Road**				
	Designation-General	**$8,445,919**	**$0**	**$17,422,401**	**$25,868,320**
1017FD	**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	13,752,886	$0	$13,865,374	27,618,260
	Shafter Operational Area	1,716,848	0	0	1,716,848
	Total Structural Fire	**$35,197,927**	**$0**	**$13,865,374**	**$49,063,301**
1160FD	**Building Inspection**				
	Designation-General	**$12,523,899**	**$0**	**$2,540,382**	**$15,064,281**
1013FD	**Dept Of Human Services-Admin.**				
	Designation-General	**$12,126,307**	**$2,885,999**	**$0**	**$9,240,308**
1014FD	**Human Services-Direct Fin Aid**				
	Designation-General	**$29,662,045**	**$11,102,921**	**$0**	**$18,559,124**
1002FD	**Behavioral Health & Recovery Services**				
	Reserve-General	$13,019,289	$0	$9,297,365	$22,316,654
	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	**$93,928,067**	**$0**	**$9,297,365**	**$103,225,432**
1076FD	**Aging And Adult Services**				
	Designation-General	**$1,648,895**	**$0**	**$1,247,142**	**$2,896,037**
1080FD	**County Clerk**				
	Designation-General	**$488,047**	**$206,971**	**$0**	**$281,076**

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2026	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2026-27	Total Reserves/ Designations for FY 2026-27
1079FD	**Kern County Dept Of Child Support**				
	Designation-General	**$113,344**	**$0**	**$1,102,342**	**$1,215,686**
1339FD	**Recorder**				
	Designation-General	**$2,644,239**	**$0**	**$727,292**	**$3,371,531**
1172FD	**Code Compliance**				
	Designation-General	**$736,177**	**$0**	**$700,077**	**$1,436,254**
1094FD	**Environmental Health Services**				
	Designation-Cost Settlement	$556,545	$0	$0	$556,545
	Designation-EH - Displaced Tenants	45,000	0	0	45,000
	Designation-General	1,912,362	$0	$6,928	1,919,290
	Total Environmental Health Services	**$2,513,907**	**$0**	**$6,928**	**$2,520,835**
1224FD	**Development Services**				
	Designation-General	**$2,192,686**	**$0**	**$1,008,974**	**$3,201,660**
	Operating Special Revenue Funds Subtotal	**$202,221,459**	**$14,195,891**	**$47,918,277**	**$235,943,845**
	Non-Operating Special Revenue Funds				
1010FD	**Relief Miscellaneous Fund**				
	Designation-General	**$0**	**$0**	**$0**	**$0**
1164FD	**Wildlife Resources**				
	Designation-General	**$18,599**	**$2,735**	**$0**	**$15,864**
1343FD	**Timber Harvest Fund**				
	Designation-General	**$3,349**	**$3,243**	**$0**	**$106**
1092FD	**Probation Juvenile Justice Realignment Fund**				
	Designation-General	**$4,291,088**	**$0**	**$2,241,229**	**$6,532,317**
1144FD	**Real Estate Fraud**				
	Designation-General	**$1,996,381**	**$26,321**	**$0**	**$1,970,060**
1093FD	**SB 823 Juvenile Justice 2021 Realignment**				
	Designation-General	**$3,352,998**	**$562,088**	**$0**	**$2,790,910**
1344FD	**Off Highway Motor Vehicle License**				
	Designation-General	**$1,348,222**	**$0**	**$217,133**	**$1,565,355**
1180FD	**Planned Local Drainage-Shalimar**				
	Designation-Infrastructure Replacement	$11,725	$0	$0	$11,725
	Designation-General	1,008	$0	$552	1,560
	Total Planned Local Drainage-Shalimar	**$12,733**	**$0**	**$552**	**$13,285**
1181FD	**Planned Local Drainage-Brundage**				
	Designation-Infrastructure Replacement	**$151,473**	**$0**	**$7,262**	**$158,735**
1185FD	**Planned Local Drainage-Orangewood**				
	Designation-Infrastructure Replacement	**$1,054,731**	**$0**	**$106,162**	**$1,160,893**
1182FD	**Planned Local Drainage-Breckenridge**				
	Designation-Infrastructure Replacement	**$41,410**	**$0**	**$2,016**	**$43,426**
1165FD	**Range Improvement Section 15**				
	Designation-General	**$14,973**	**$0**	**$71,934**	**$86,907**
1184FD	**Planned Local Drainage-Oildale**				
	Designation-Infrastructure Replacement	**$222,672**	**$0**	**$10,782**	**$233,454**
1168FD	**Range Improvement Section 3**				
	Designation-General	**$1,563**	**$0**	**$15,466**	**$17,029**
1084FD	**Probation Training**				
	Designation-General	**$312,921**	**$0**	**$126,562**	**$439,483**
1146FD	**DNA Identification**				
	Designation-General	**$40,402**	**$0**	**$28,155**	**$68,557**
1147FD	**Local Public Safety**				
	Designation-General	**$33,219,505**	**$0**	**$1,149,277**	**$34,368,782**
1193FD	**Sheriff Facility Training**				
	Designation-General	**$364,081**	**$270,763**	**$0**	**$93,318**
1194FD	**Automated Fingerprint Fund**				
	Designation-General	**$1,152,965**	**$796,804**	**$0**	**$356,161**

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2026	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2026-27	Total Reserves/ Designations for FY 2026-27
1085FD	**Juvenile Justice Facility Temporary Construction**				
	Designation-General	**$11,582**	**$0**	**$0**	**$11,582**
1143FD	**Emergency Medical Services Fund**				
	Designation-General	**$5,639,020**	**$0**	**$709,596**	**$6,348,616**
1149FD	**Automated County Warrant System**				
	Designation-General	**$33,700**	**$0**	**$0**	**$33,700**
1151FD	**Domestic Violence**				
	Designation-General	**$230,742**	**$0**	**$14,917**	**$245,659**
1086FD	**Criminal Justice Facilities Construction**				
	Designation-General	**$276,321**	**$0**	**$660,352**	**$936,673**
1169FD	**Recorder- Social Security Truncation**				
	Designation-General	**$229,541**	**$24,208**	**$0**	**$205,333**
1116FD	**Alcoholism Program**				
	Designation-General	**$32,023**	**$31,613**	**$0**	**$410**
1117FD	**Alcohol Abuse Education/Prevention**				
	Designation-General	**$29,313**	**$17,520**	**$0**	**$11,793**
1118FD	**Drug Program Fund**				
	Designation-General	**$8,621**	**$3,387**	**$0**	**$5,234**
1170FD	**Recorders Modernization Fund**				
	Designation-General	**$1,315,990**	**$861,859**	**$0**	**$454,131**
1097FD	**Opioid Settlement Funds**				
	Designation-General	**$17,676,956**	**$0**	**$12,418,435**	**$30,095,391**
1027FD	**Tax Loss Reserve**				
	Reserve-1% Teeter Plan	$10,463,507	$0	$0	$10,463,507
	Designation-General	48,207,500	$0	$872,467	49,079,967
	Total Tax Loss Reserve	**$58,671,007**	**$0**	**$872,467**	**$59,543,474**
1096FD	**Redemption Systems**				
	Designation-General	**$2,130,943**	**$485,701**	**$0**	**$1,645,242**
1012FD	**County Local Revenue Fund 2011**				
	Designation-AB109	$17,238,518	$0	$0	$17,238,518
	Designation-General	156,555,479	$39,077,339	$0	117,478,140
	Support Services Reserve	5,185,314	0	0	5,185,314
	Total County Local Revenue Fund 2011	**$179,583,311**	**$39,077,339**	**$0**	**$139,901,972**
1158FD	**In Hemp Cultivation Fee**				
	Designation-General	**$24,871**	**$0**	**$8,532**	**$33,403**
1157FD	**Ind Hemp Cultivation Depo**				
	Designation-General	**$78,267**	**$0**	**$32,087**	**$110,354**
1159FD	**Sterilization Fund**				
	Designation-General	**$102,849**	**$0**	**$206,317**	**$309,166**
1223FD	**Board Of Trade-Advertising**				
	Designation-General	**$269,204**	**$53,237**	**$0**	**$215,967**
1161FD	**General Plan Admin Surcharge**				
	Designation-General	**$1,033,686**	**$0**	**$18,100**	**$1,051,786**
1192FD	**Co-Wide Crime Prev. P.C.1202.5**				
	Designation-General	**$19,150**	**$3,245**	**$0**	**$15,905**
1145FD	**Sheriff-Electronic Monitoring**				
	Designation-General	**$5,788**	**$0**	**$60,514**	**$66,302**
1108FD	**D.A.-Local Forfeiture Trust**				
	Designation-General	**$465,871**	**$0**	**$8,976**	**$474,847**
1109FD	**Public Health Miscellaneous**				
	Designation-General	**$43,122**	**$0**	**$4,155**	**$47,277**
8473FD	**Health-MAA/TCM**				
	Designation-General	**$158,408**	**$0**	**$0**	**$158,408**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2026	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2026-27	Total Reserves/ Designations for FY 2026-27
8473FD	**Debris/Ash Removal Installment Payments**				
	Designation-General	**$1,093,949**	**$0**	**$0**	**$1,093,949**
1110FD	**Child Restraint Loaner Program**				
	Designation-General	**$40,619**	**$0**	**$14,604**	**$55,223**
1148FD	**District Attorney Equipment/Automation**				
	Designation-General	**$161,691**	**$0**	**$9,607**	**$171,298**
1187FD	**Officer Wellness Mental Health Grant**				
	Designation-General	**$67,976**	**$67,976**	**$0**	**$0**
1003FD	**Mental Health Services Act**				
	Designation-General	**$105,457,960**	**$0**	**$16,144,861**	**$121,602,821**
1004FD	**MHSA Prudent Reserve**				
	Designation-General	**$14,196,062**	**$543,608**	**$0**	**$13,652,454**
1150FD	**Criminalistics Laboratories**				
	Designation-General	**$245,263**	**$0**	**$46,526**	**$291,789**
1087FD	**Asset Forfeiture 15 Percent**				
	Designation-General	**$18,825**	**$0**	**$559**	**$19,384**
1088FD	**Probation Asset Forfeiture**				
	Designation-General	**$70,515**	**$0**	**$7,351**	**$77,866**
1089FD	**Asset Forfeiture Federal**				
	Designation-General	**$380,776**	**$0**	**$46,276**	**$427,052**
1024FD	**Vehicle/Apparatus**				
	Designation-General	**$5,072,147**	**$0**	**$5,164,280**	**$10,236,427**
1173FD	**Oil And Gas Program**				
	Designation-General	**$820,887**	**$254,837**	**$0**	**$566,050**
1120FD	**Hazardous Waste Settlements**				
	Designation-General	**$1,886,739**	**$10,125**	**$0**	**$1,876,614**
1211FD	**Sheriff-Rural Crime**				
	Designation-General	**$37,038**	**$590**	**$0**	**$36,448**
1196FD	**Sheriff Cal-Id**				
	Designation-General	**$1,708,192**	**$1,200,112**	**$0**	**508,080**
1197FD	**Sheriff Civil Subpoenas**				
	Designation-General	**$32,186**	**$2,000**	**$0**	**30,186**
1198FD	**KNET- Asset Forfeiture**				
	Designation-General	**$98,270**	**$95,509**	**$0**	**2,761**
1199FD	**Sheriff Drug Abuse Gang Diversion**				
	Designation-General	**$115,070**	**$33,325**	**$0**	**81,745**
1200FD	**Sheriff Training**				
	Designation-General	**$109,647**	**$97,839**	**$0**	**11,808**
1201FD	**Sheriff-Work Release**				
	Designation-General	**$292,271**	**$235,837**	**$0**	**56,434**
1202FD	**Sheriff- Seizure Of Gaming Device**				
	Designation-General	**$87,876**	**$87,876**	**$0**	**$0**
1203FD	**Sheriff-State Forfeiture**				
	Designation-General	**$53,240**	**$0**	**$0**	**53,240**
1205FD	**Sheriff Civil Automated**				
	Designation-General	**$73,964**	**$0**	**$41,577**	**$115,541**
1206FD	**Sheriffs Firearms**				
	Designation-General	**$23,489**	**$9,229**	**$0**	**$14,260**
1207FD	**Sheriff-Judgement Debtors Fee**				
	Designation-General	**$71,067**	**$0**	**$25,949**	**$97,016**
1208FD	**Sheriff Comm Resources**				
	Designation-General	**$3,400**	**$3,354**	**$0**	**$46**
1209FD	**Sheriff Volunteer Serv Grp**				
	Designation-General	**$48,120**	**$20,501**	**$0**	**$27,619**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2026	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2026-27	Total Reserves/ Designations for FY 2026-27
1210FD	**Sher-Controlled Substance**				
	Designation-General	**$111,016**	**$79,149**	**$0**	**$31,867**
1175FD	**Bakersfield Planned Sewer #1**				
	Designation-Infrastructure Replacement	$2,833,277	$0	$0	$2,833,277
	Designation-General	255,644	$0	$281,357	537,001
	Total Bakersfield Planned Sewer #1	**$3,088,921**	**$0**	**$281,357**	**$3,370,278**
1225FD	**DIVCA Local Franchise Fee**				
	Designation-General	**$3,014,244**	**$0**	**$307,785**	**$3,322,029**
1176FD	**Bakersfield Planned Sewer #2**				
	Designation-Infrastructure Replacement	**$433,843**	**$0**	**$62,029**	**$495,872**
1188FD	**Sheriff Cal-MMET**				
	Designation-General	**$15,757**	**$14,323**	**$0**	**$1,434**
1189FD	**HIDTA-State Asset Forfeit**				
	Designation-General	**$638,787**	**$9,540**	**$0**	**$629,247**
1190FD	**Cal-MMET-State Asset Forfeit**				
	Designation-General	**$224,947**	**$196,765**	**$0**	**$28,182**
1191FD	**High Tech Equipment**				
	Designation-General	**$4,770**	**$4,537**	**$0**	**$233**
1186FD	**Bakersfield Planned Sewer #3**				
	Designation-Infrastructure Replacement	**$70,221**	**$42,360**	**$0**	**$27,861**
1174FD	**Bakersfield Planned Sewer #4**				
	Designation-General	**$192,359**	**$0**	**$15,511**	**$207,870**
1177FD	**Bakersfield Planned Sewer #5**				
	Designation-Infrastructure Replacement	**$192,566**	**$0**	**$34,471**	**$227,037**
1178FD	**Co Planned Sewer Area A**				
	Designation-Infrastructure Replacement	**$318,108**	**$0**	**$22,173**	**$340,281**
5004FD	**Airport Reserve-Ga Cap/Match**				
	Designation-Infrastructure Replacement	**$4,713,107**	**$0**	**$599,940**	**$5,313,047**
1179FD	**Co Planned Sewer Area B**				
	Designation-General	**$61,004**	**$0**	**$7,149**	**$68,153**
1227FD	**Wraparound Savings**				
	Designation-General	**$10,524,909**	**$10,524,909**	**$0**	**$0**
1167FD	**Recorders Electronic Recording**				
	Designation-General	**$250,451**	**$21,130**	**$0**	**$229,321**
1018FD	**Fireworks Violations**				
	Designation-General	**$7,718**	**$0**	**$408**	**$8,126**
1083FD	**Community Corrections Perform Incentive**				
	Designation-General	**$501,195**	**$0**	**$24,480**	**$525,675**
1228FD	**Veterans Grant Fund**				
	Designation-General	**$557,575**	**$95,000**	**$0**	**$462,575**
1345FD	**Parks Donation Fund**				
	Designation-General	**$3,793**	**$0**	**$42,901**	**$46,694**
1195FD	**Rural Crimes/Env Impact Fee**				
	Designation-General	**$1,207,364**	**$0**	**$0**	**$1,207,364**
1019FD	**Industrial Firefighting Vehicle**				
	Designation-General	**$10,350**	**$0**	**$0**	**$10,350**
1237FD	**Oil & Gas Road Maintenance**				
	Designation-General	**$4,415,525**	**$0**	**$0**	**$4,415,525**
1153FD	**Victim Services**				
	Designation-General	**$376,608**	**$0**	**$102,232**	**$478,840**
1154FD	**D.A.-Federal Forfeiture**				
	Designation-General	**$272,128**	**$0**	**$17,504**	**$289,632**
1156FD	**Da-Court Ordered Penalties**				
	Designation-General	**$1,352,824**	**$0**	**$366,156**	**$1,718,980**
1025FD	**Fire Dept Donations**				
	Designation-General	**$86,437**	**$0**	**$54,290**	**$140,727**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2026	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2026-27	Total Reserves/ Designations for FY 2026-27
1026FD	**State Fire**				
	Designation-General	**$1,310,474**	**$0**	**$701,244**	**$2,011,718**
1020FD	**Fire-Hazard Reduction**				
	Designation-General	**$423,419**	**$0**	**$375,662**	**$799,081**
1022FD	**Fire-Helicopter Operations**				
	Designation-General	**$535,358**	**$0**	**$1,460,314**	**$1,995,672**
1023FD	**Mobile Fire Kitchen**				
	Designation-General	**$3,397**	**$0**	**$174**	**$3,571**
1204FD	**Inmate Welfare**				
	Designation-General	**$1,062,886**	**$497,707**	**$0**	**$565,179**
1121FD	**TCM/MAA Programs Fund**				
	Designation-General	**$5,126,148**	**$168,844**	**$0**	**$4,957,304**
1090FD	**Juvenile Inmate Welfare**				
	Designation-General	**$220,735**	**$0**	**$15,118**	**$235,853**
1091FD	**CCP Community Recidivism**				
	Designation-General	**$4,684,100**	**$0**	**$2,701,988**	**$7,386,088**
1232FD	**Kern County Children**				
	Designation-General	**$40,908**	**$0**	**$317,589**	**$358,497**
1095FD	**Kern County Library Donations**				
	Designation-General	**$363,320**	**$102,055**	**$0**	**$261,265**
1104FD	**Governor`s Office Emergency Services**				
	Designation-General	**$627**	**$0**	**$0**	**$627**
1349FD	**Core Area Metro Bakersfield Impact**				
	Designation-General	**$4,129,254**	**$0**	**$1,444,174**	**$5,573,428**
1350FD	**Metro Bakersfield Transport Impact**				
	Designation-General	**$25,016,301**	**$200,083**	**$0**	**$24,816,218**
1351FD	**Rosamond Transport Impact**				
	Designation-General	**$1,951,409**	**$0**	**$453,016**	**$2,404,425**
1347FD	**Bakersfield Mitigation**				
	Designation-General	**$3,013,915**	**$0**	**$508,770**	**$3,522,685**
1234FD	**Tehachapi Transport Impact Core**				
	Designation-General	**$40,063**	**$0**	**$5,629**	**$45,692**
1235FD	**Tehachapi Transport Impact Non-Core**				
	Designation-General	**$5,473,748**	**$0**	**$1,121,536**	**$6,595,284**
1162FD	**Project Impact Mitigation Fund**				
	Designation-General	**$135,814**	**$0**	**$0**	**$135,814**
1226FD	**Jamison Center**				
	Designation-General	**$32,902**	**$32,902**	**$0**	**$0**
1166FD	**Strong Motion Instrumentation**				
	Designation-General	**$86,670**	**$0**	**$1,260**	**$87,930**
1107FD	**Tobacco Education Control Program**				
	Designation-General	**$344,961**	**$114,360**	**$0**	**$230,601**
1111FD	**Vital & Health Statistics-Health**				
	Designation-General	**$389,715**	**$0**	**$215,722**	**$605,437**
1112FD	**Vital & Health Statistics-Recorder**				
	Reserve-General	$0	$0	$0	$0
	Designation-General	**$428,709**	**$21,275**	**$0**	**$407,434**
	Total Vital & Health Statistics-Recorder				
1113FD	**Vital & Health Statistics-County Clerk**				
	Designation-General	**$8,857**	**$0**	**$654**	**$9,511**
1114FD	**Tobacco Control Grant Funding**				
	Designation-General	**$27,756**	**$0**	**$29,971**	**$57,727**
1115FD	**CDPH Emergency Prep Grant**				
	Designation-General	**$35,383**	**$0**	**$1,253**	**$36,636**
1171FD	**Oildale Revitalization Fund**				
	Designation-General	**$8,420**	**$0**	**$0**	**$8,420**
1346FD	**Parcel Map In-Lieu Fees**				
	Designation-General	**$137,818**	**$104,628**	**$0**	**$33,190**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2026	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2026-27	Total Reserves/ Designations for FY 2026-27
1155FD	**Public Defense Pilot Program Grant**				
	Designation-General	**$466,203**	**$0**	**$0**	**466,203**
	Non-Operating Special Revenue Funds Subtotal	**535,479,388**	**57,112,348**	**51,785,028**	**530,152,068**
Total Special Revenue Funds		**737,700,847**	**71,308,239**	**99,703,305**	**766,095,913**
	Capital Project Funds				
1070FD	**ACO-General**				
	Designation-Infrastructure Replacement	**$12,198,661**	**$0**	**$0**	**$12,198,661**
1069FD	**ACO-Structural Fire**				
	Designation-General	**$10,021,053**	**$0**	**$0**	**$10,021,053**
1073FD	**Psychiatric Health Facility Construction**				
	Designation-General	**$45,333**	**$0**	**$0**	**$45,333**
1001FD	**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**
1358FD	**So. Shafter Sewer Phase 1 & 2**				
	Designation-General	**$0**	**$0**	**$441,935**	441,935
	Capital Project Funds Subtotal	**$38,905,627**	**$0**	**$441,935**	**$39,347,562**
Total Governmental Funds		**1,178,854,992**	**71,314,239**	**138,231,915**	**1,245,772,668**
Other Funds					
	Other Agencies				
	Public Employment Grant Program				
1229FD	**Employers Training Resource-Non-WIOA**				
	Designation-General	**$250,690**	**$101,493**	**$0**	**$149,197**
1230FD	**Employers Training Resource-WIOA**				
	Designation-General	**$1,896,360**	**$0**	**$1,430,647**	**$3,327,007**
	Public Employment Grant Program Subtotal	**$2,147,050**	**$101,493**	**$1,430,647**	**$3,476,204**
	Community Development Grant Funds				
1005FD	**Community Development-Emergency Shelter Gran**				
	Designation-General	**$769**	**$0**	**$14**	**$783**
1231FD	**Community Development-NSP Grant**				
	Designation-General	**$308**	**$0**	**$0**	**$308**
1006FD	**Emergency Solutions Grant- California (Fed)**				
	Designation-General	**$31,688**	**$31,643**	**$0**	**$45**
1007FD	**Community Development-Program**				
	Designation-General	**$61,998**	**$0**	**$51,776**	**$113,774**
1008FD	**Community Development-Home Investment**				
	Reserve-General	$116,065	$0	$0	$116,065
	Designation-General	430,758	$0	$315,296	746,054
	Total Community Development-Home Investment	**$546,823**	**$0**	**$315,296**	**$862,119**
1009FD	**Community Development-Other Funding Source**				
	Designation-General	**$80,149**	**$0**	**$0**	**$80,149**
	Community Development Grant Funds Subtotal	**$721,735**	**$31,643**	**$367,086**	**$1,057,178**
	Internal Service Funds				
5027FD	**Group Health Self-Insurance Program-ISF**				
	Reserve-Deposits W/Others	**$1,519,325**	**$0**	**$0**	**$1,519,325**
5026FD	**G.S. Garage Internal Service Fund**				
	Designation-Vehicle Replacement	**$7,668,846**	**$0**	**$1,308,023**	**$8,976,869**
	Internal Service Funds Subtotal	**$9,188,171**	**$0**	**$1,308,023**	**$10,496,194**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2026	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2026-27	Total Reserves/ Designations for FY 2026-27
	Enterprise Funds				
5000FD	**Airport Enterprise Fund**				
	Reserve-Imprest Cash	**$1,350**	**$0**	**$0**	**$1,350**
5010FD	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**
5016FD	Golf Course				
	Designation-General	**$0**	**$0**	**$1,274,006**	**$1,274,006**
	Enterprise Funds Subtotal	**$32,307,951**	**$0**	**$1,274,006**	**$33,581,957**
	Special Districts				
	County Service Areas				
1337FD	**County Service Area #3**				
	Designation-General	**$5,691**	**$0**	**$1,027**	**$6,718**
1326FD	**County Service Area #4**				
	Designation-General	**$1,767**	**$525**	**$0**	**$1,242**
1307FD	**County Service Area #5**				
	Designation-General	**$11,586**	**$700**	**$0**	**$10,886**
1309FD	**County Service Area #6**				
	Designation-General	**$51,978**	**$667**	**$0**	**$51,311**
1311FD	**County Service Area #7**				
	Designation-General	**$5,255**	**$0**	**$338**	**$5,593**
1313FD	**County Service Area #8**				
	Designation-General	**$38,988**	**$1,882**	**$0**	**$37,106**
1315FD	**County Service Area #9**				
	Designation-Infrastructure Replacement	$4,848	$0	$0	$4,848
	Designation-General	40,821	$2,410	$0	38,411
	Total County Service Area #9	**$45,669**	**$2,410**	**$0**	**$43,259**
1215FD	**County Service Area #10 Zone 6**				
	Designation-Infrastructure Replacement	**$87,595**	**$0**	**$5,109**	**$92,704**
1318FD	**County Service Area #10**				
	Designation-General	**$5,419**	**$0**	**$4,928**	**$10,347**
1320FD	**County Service Area #11**				
	Designation-General	**$123,060**	**$0**	**$11,663**	**$134,723**
5021FD	**County Service Area #11 Zone 4**				
	Designation-General	**$33,572**	**$30,476**	**$0**	**$3,096**
1321FD	**County Service Area #11 Zone 5**				
	Designation-Infrastructure Replacement	$20,769	$0	$0	$20,769
	Designation-General	50,882	$0	$14,317	65,199
	Total County Service Area #11 Zone 5	**$71,651**	**$0**	**$14,317**	**$85,968**
1217FD	**County Service Area #12.2**				
	Designation-General	**$3**	**$0**	**$0**	**$3**
1218FD	**County Service Area #12.6**				
	Designation-General	**$7,145**	**$0**	**$434**	**$7,579**
1219FD	**County Service Area #12.9**				
	Designation-General	**$2,095**	**$0**	**$41**	**$2,136**
1325FD	**County Service Area #13**				
	Designation-General	**$2,407**	**$554**	**$0**	**$1,853**
1292FD	**County Service Area #14**				
	Designation-Infrastructure Replacement	$37,129	$0	$0	$37,129
	Designation-General	71,202	$0	$15,316	86,518
	Total County Service Area #14	**$108,331**	**$0**	**$15,316**	**$123,647**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2026	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2026-27	Total Reserves/ Designations for FY 2026-27
1294FD	**County Service Area #15**				
	Designation-General	**$17,049**	**$8,410**	**$0**	**$8,639**
1296FD	**County Service Area #15 Zone 5**				
	Designation-General	**$2,941**	**$0**	**$706**	**$3,647**
1297FD	**County Service Area #15 Zone 4**				
	Designation-General	**$9,681**	**$0**	**$1,070**	**$10,751**
1299FD	**County Service Area #16**				
	Designation-General	**$29,113**	**$23,633**	**$0**	**$5,480**
1301FD	**County Service Area #17**				
	Designation-General	**$128,350**	**$0**	**$0**	**$128,350**
1302FD	**County Service Area #17 Zone 1**				
	Designation-Infrastructure Replacement	**$302,782**	**$0**	**$10,692**	**$313,474**
1304FD	**County Service Area #17 Zone 2**				
	Designation-General	**$99,542**	**$0**	**$79,762**	**$179,304**
1306FD	**County Service Area #17 Zone 3**				
	Designation-General	**$32,784**	**$0**	**$5,469**	**$38,253**
1276FD	**County Service Area #18**				
	Designation-General	**$142,707**	**$0**	**$21,224**	**$163,931**
1278FD	**County Service Area #18 Zone 5**				
	Designation-General	**$17,822**	**$0**	**$4,759**	**$22,581**
1280FD	**County Service Area #18 Zone 6**				
	Designation-Infrastructure Replacement	**$75,440**	**$0**	**$28,097**	**$103,537**
1282FD	**County Service Area #18 Zone 7**				
	Designation-Infrastructure Replacement	**$62,479**	**$0**	**$21,251**	**$83,730**
1284FD	**County Service Area #20**				
	Designation-Infrastructure Replacement	$49,664	$0	$0	$49,664
	Designation-General	52,739	$6,739	$0	46,000
	Total County Service Area #20	**$102,403**	**$6,739**	**$0**	**$95,664**
1286FD	**County Service Area #21**				
	Designation-Infrastructure Replacement	$3,056	$0	$0	$3,056
	Designation-General	2,184	$1,927	$0	257
	Total County Service Area #21	**$5,240**	**$1,927**	**$0**	**$3,313**
1288FD	**County Service Area #22**				
	Designation-Infrastructure Replacement	$41,216	$0	$0	$41,216
	Designation-General	61,935	$4,253	$0	57,682
	Total County Service Area #22	**$103,151**	**$4,253**	**$0**	**$98,898**
1136FD	**County Service Area #23**				
	Designation-Infrastructure Replacement	$32,392	$0	$0	$32,392
	Designation-General	$15,927	$0	$0	15,927
	Total Co Serv Area #23 Zone	**$48,319**	**$0**	**$0**	**$48,319**
1262FD	**Co Serv Area #23 Zone 1**				
	Designation-Infrastructure Replacement	$3,780	$0	$0	$3,780
	Designation-General	4,724	$962	$0	3,762
	Total Co Serv Area #23 Zone 1	**$8,504**	**$962**	**$0**	**$7,542**
1264FD	**County Service Area #24**				
	Designation-General	**$2,976**	**$803**	**$0**	**$2,173**
1266FD	**County Service Area #25**				
	Designation-General	**$1,444**	**$0**	**$125**	**$1,569**
1268FD	**County Service Area #26**				
	Designation-General	**$59,320**	**$0**	**$1,592**	**$60,912**
1269FD	**County Service Area #27**				
	Designation-Infrastructure Replacement	$5,294	$0	$0	$5,294
	Designation-General	77,919	$8,520	$0	69,399
	Total County Service Area #27	**$83,213**	**$8,520**	**$0**	**$74,693**
1130FD	**County Service Area 27 Zone 2**				
	Designation-Infrastructure Replacement	$45,708	$0	$0	$45,708
	Designation-General	5,251	$0	$3,386	8,637
	Total County Service Area 27 Zone 2	**$50,959**	**$0**	**$3,386**	**$54,345**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2026	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2026-27	Total Reserves/ Designations for FY 2026-27
1272FD	**County Service Area #29**				
	Designation-General	**$1,845**	**$1,744**	**$0**	**$101**
1214FD	**County Service Area #30 Zone 6**				
	Designation-Infrastructure Replacement	$79,613	$0	$0	$79,613
	Designation-General	13512	$0	$5,536	19,048
	Total County Service Area #30 Zone 6	**$93,125**	**$0**	**$5,536**	**$98,661**
1273FD	**County Service Area #30**				
	Designation-General	**$2,459**	**$0**	**$27**	**$2,486**
1131FD	**County Service Area #30 Zone 2**				
	Designation-Infrastructure Replacement	$6,894	$0	$0	$6,894
	Designation-General	1,942	$0	$969	2,911
	Total County Service Area #30 Zone 2	**$8,836**	**$0**	**$969**	**$9,805**
1274FD	**County Service Area #31**				
	Designation-Infrastructure Replacement	$2,484	$0	$0	$2,484
	Designation-General	9,994	$0	$1,065	$11,059
	Total County Service Area #31	**$12,478**	**$0**	**$1,065**	**$13,543**
1275FD	**County Service Area #32**				
	Designation-General	**$2,865**	**$425**	**$0**	**$2,440**
1246FD	**County Service Area #34**				
	Designation-General	**$31,530**	**$13,304**	**$0**	**$18,226**
1251FD	**County Service Area #36**				
	Designation-General	**$138,926**	**$6,654**	**$0**	**$132,272**
1247FD	**County Service Area #36 Zone 1**				
	Designation-Infrastructure Replacement	$1,273	$0	$0	$1,273
	Designation-General	27,296	$0	$7,595	34,891
	Total County Service Area #36 Zone 1	**$28,569**	**$0**	**$7,595**	**$36,164**
1248FD	**County Service Area #36 Zone 2**				
	Designation-General	**$9,734**	**$0**	**$1,717**	**$11,451**
1249FD	**County Service Area #36 Zone 3**				
	Designation-General	3,471	$0	$189	3,660
	Total County Service Area #36 Zone 3	**$3,471**	**$0**	**$189**	**$3,660**
1250FD	**County Service Area #37**				
	Designation-General	**$45,957**	**$3,190**	**$0**	**$42,767**
1252FD	**County Service Area #38**				
	Designation-General	**$3,162**	**$1,589**	**$0**	**$1,573**
1132FD	**County Service Area #39 Zone 4**				
	Designation-Infrastructure Replacement	$23,124	$0	$0	$23,124
	Designation-General	2343	$0	$793	3,136
	Total County Service Area #39 Zone 4	**$25,467**	**$0**	**$793**	**$26,260**
1133FD	**County Service Area #39 Zone 5**				
	Designation-Infrastructure Replacement	$1,938	$0	$0	$1,938
	Designation-General	2,286	$0	$306	2,592
	Total County Service Area #39 Zone 5	**$4,224**	**$0**	**$306**	**$4,530**
1134FD	**County Service Area #40.1 Ems**				
	Designation-General	**$438,658**	**$0**	**$381,448**	**$820,106**
1135FD	**County Service Area #39**				
	Designation-Infrastructure Replacement	**$8,556**	**$0**	**$404**	**$8,960**
1124FD	**Co Service Area #39 Zone 1**				
	Designation-Infrastructure Replacement	$14,842	$0	$0	$14,842
	Designation-General	33,786	$0	$8,043	41,829
	Total Co Service Area #39 Zone 1	**$48,628**	**$0**	**$8,043**	**$56,671**
1125FD	**Co Service Area #39.2 Z Of B2**				
	Designation-Infrastructure Replacement	$10,451	$0	$0	$10,451
	Designation-General	5,448	$4,723	$1	726
	Total Co Service Area #39.2 Z Of B2	**$15,899**	**$4,723**	**$1**	**$11,177**
1126FD	**County Service Area #40**				
	Designation-General	**$211,101**	**$0**	**$79,986**	**$291,087**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2026	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2026-27	Total Reserves/ Designations for FY 2026-27
1127FD	**County Service Area #39 Zone 8**				
	Designation-General	**$39,990**	**$0**	**$0**	**$39,990**
1255FD	**County Service Area #38 Zn 2**				
	Designation-Infrastructure Replacement	**$51,572**	**$0**	**$1,374**	**$52,946**
1128FD	**County Service Area #42**				
	Designation-Infrastructure Replacement	$17,978	$0	$0	$17,978
	Designation-General	1,799	$0	$2,290	4,089
	Total County Service Area #42	**$19,777**	**$0**	**$2,290**	**$22,067**
1256FD	**County Service Area #43**				
	Designation-Infrastructure Replacement	$13,746	$0	$0	$13,746
	Designation-General	97,661	$0	$3	97,664
	Total County Service Area #43	**$111,407**	**$0**	**$3**	**$111,410**
1257FD	**County Service Area #44**				
	Designation-General	**$84,617**	**$0**	**$4,457**	**$89,074**
1258FD	**County Service Area #45**				
	Designation-General	**$578**	**$0**	**$191**	**$769**
1259FD	**County Service Area #47**				
	Designation-General	**$33,255**	**$0**	**$1,728**	**$34,983**
1129FD	**County Service Area #51**				
	Designation-Infrastructure Replacement	$635	$0	$0	$635
	Designation-General	9,811	$0	$2,075	11,886
	Total County Service Area #51	**$10,446**	**$0**	**$2,075**	**$12,521**
1260FD	**County Service Area #52**				
	Designation-General	**$18,228**	**$15,722**	**$0**	**$2,506**
1213FD	**County Service Area #53 Zone 1**				
	Designation-Infrastructure Replacement	$5,640	$0	$0	$5,640
	Designation-General	5,680	$786	$0	4,894
	Total County Service Area #53 Zone 1	**$11,320**	**$786**	**$0**	**$10,534**
1240FD	**County Service Area #54**				
	Designation-General	**$34,994**	**$4,970**	**$0**	**$30,024**
1241FD	**County Service Area #55**				
	Designation-General	**$8,096**	**$900**	**$0**	**$7,196**
1242FD	**County Service Area #56**				
	Designation-General	**$600**	**$0**	**$663**	**$1,263**
1243FD	**County Service Area #58**				
	Designation-Infrastructure Replacement	$14,805	$0	$0	$14,805
	Designation-General	16,953	$1,018	$0	15,935
	Total County Service Area #58	**$31,758**	**$1,018**	**$0**	**$30,740**
1244FD	**County Service Area #60**				
	Designation-Infrastructure Replacement	$186,782	$0	$0	$186,782
	Designation-General	19,999	$0	$224,171	244,170
	Total County Service Area #60	**$206,781**	**$0**	**$224,171**	**$430,952**
1245FD	**County Service Area #60 Zone 1**				
	Designation-General	**$9,587**	**$0**	**$5,652**	**$15,239**
1328FD	**County Service Area #60 Zone 2**				
	Designation-Infrastructure Replacement	$426,105	$0	$0	$426,105
	Designation-General	579,076	$0	$184,171	763,247
	Total County Service Area #60 Zone 2	**$1,005,181**	**$0**	**$184,171**	**$1,189,352**
1327FD	**County Service Area #61 Zone 1**				
	Designation-General	**$52,367**	**$0**	**$5,214**	**$57,581**
1329FD	**County Service Area #61 Zone 2**				
	Designation-General	**$7,921**	**$625**	**$0**	**$7,296**
1330FD	**County Service Area #61 Zone 3**				
	Designation-General	**$50,112**	**$0**	**$4,187**	**$54,299**
1331FD	**County Service Area #61 Zone 4**				
	Designation-General	**$14,865**	**$0**	**$714**	**$15,579**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2026	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2026-27	Total Reserves/ Designations for FY 2026-27
1332FD	**County Service Area #62**				
	Designation-General	**$12,093**	**$4,073**	**$0**	**$8,020**
1212FD	**County Service Area #63**				
	Designation-General	**$82,037**	**$0**	**$1,009**	**$83,046**
1142FD	**County Service Area #63 Zone 1**				
	Designation-General	**$132,332**	**$0**	**$93,653**	**$225,985**
1333FD	**County Service Area #63 Zone 2**				
	Designation-Infrastructure Replacement	$33,882	**$0**	**$0**	$33,882
	Designation-General	3,633	$0	$14,312	17,945
	Total County Service Area #63 Zone 2	**$37,515**	**$0**	**$14,312**	**$51,827**
1335FD	**County Service Area #63 Zone 3**				
	Designation-Infrastructure Replacement	$63,487	$0	$0	$63,487
	Designation-General	101,373	**$7,953**	**$0**	93,420
	Total County Service Area #63 Zone 3	**$164,860**	**$7,953**	**$0**	**$156,907**
1334FD	**County Service Area #63 Zone 4**				
	Designation-Infrastructure Replacement	$7,600	$0	$0	$7,600
	Designation-General	62,213	$45,333	$0	16,880
	Total County Service Area #63 Zone 4	**$69,813**	**$45,333**	**$0**	**$24,480**
1336FD	**County Service Area #63 Zone 5**				
	Designation-General	**$693,916**	**$31,946**	**$0**	**$661,970**
1338FD	**County Service Area #63 Zone 6**				
	Designation-General	**$314,878**	**$0**	**$30,795**	**$345,673**
1221FD	**County Service Area #65**				
	Designation-Infrastructure Replacement	$8,396	$0	$0	$8,396
	Designation-General	182,794	$0	$24,286	207,080
	Total County Service Area #65	**$191,190**	**$0**	**$24,286**	**$215,476**
1308FD	**County Service Area #65.1**				
	Designation-Infrastructure Replacement	21,445	$0	$1,799	23,244
	Total County Service Area #65.1	**$21,445**	**$0**	**$1,799**	**$23,244**
1310FD	**County Service Area #66**				
	Designation-Infrastructure Replacement	$944	$0	$0	$944
	Designation-General	1,516	**$0**	**$5**	1521
	Total County Service Area #66	**$2,460**	**$0**	**$5**	**$2,465**
1312FD	**County Service Area #66 Zone 2**				
	Designation-General	**$4,588**	**$0**	**$1,883**	**$6,471**
1314FD	**County Service Area #66 Zone 3**				
	Designation-General	**$26,227**	**$0**	**$3,212**	**$29,439**
1316FD	**County Service Area #66 Zone 4**				
	Designation-Infrastructure Replacement	$613	$0	$0	$613
	Designation-General	71,709	$0	$8,759	80,468
	Total County Service Area #66 Zone 4	**$72,322**	**$0**	**$8,759**	**$81,081**
1317FD	**County Service Area #67**				
	Designation-General	**$13,456**	**$606**	**$0**	**$12,850**
1319FD	**County Service Area #67 Zn 1**				
	Designation-General	**$39**	**$0**	**$2**	**$41**
1216FD	**County Service Area #69**				
	Designation-Infrastructure Replacement	$23,020	$0	$0	$23,020
	Designation-General	2,783	$0	$1,328	4,111
	Total County Service Area #69	**$25,803**	**$0**	**$1,328**	**$27,131**
1139FD	**County Service Area #71.3 City-Sewer Charges**				
	Designation-General	**$209**	**$0**	**$0**	**$209**
1141FD	**County Service Area #71**				
	Designation-General	**$204,747**	**$0**	**$76,262**	**$281,009**
1322FD	**County Service Area #71 Zone 1**				
	Designation-General	**$30,831**	**$28,156**	**$0**	**$2,675**
1323FD	**County Service Area #71 Zone 2**				
	Designation-General	**$166,150**	**$56,508**	**$0**	**$109,642**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2026	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2026-27	Total Reserves/ Designations for FY 2026-27
1324FD	**County Service Area #71 Zone 3**				
	Designation-General	**$0**	**$0**	**$38,189**	**$38,189**
1291FD	**County Service Area #72**				
	Designation-General	**$1,237**	**$0**	**$3,265**	**$4,502**
1293FD	**County Service Area #71 Zone 5**				
	Designation-General	**$171,278**	**$4,308**	**$0**	**$166,970**
1295FD	**County Service Area #71 Zone 6**				
	Designation-Infrastructure Replacement	2,426	**$0**	**$2**	2,428
	Total County Service Area #71 Zone 6	**$2,426**	**$0**	**$2**	**$2,428**
1138FD	**County Service Area #71 Zone 7**				
	Designation-General	**$631,698**	**$40,567**	**$0**	**$591,131**
1298FD	**County Service Area #71 Zone 8**				
	Designation-General	**$38,762**	**$24,114**	**$0**	**$14,648**
1300FD	**County Service Area #71 Zone 9**				
	Designation-Infrastructure Replacement	**$11,019**	**$0**	**$38**	**$11,057**
1303FD	**County Service Area #81**				
	Designation-General	**$187**	**$0**	**$8**	**$195**
1305FD	**County Service Area #85**				
	Designation-General	**$8,890**	**$8,890**	**$0**	**$0**
1290FD	**County Service Area 71 Zone 10**				
	Designation-Infrastructure Replacement	**$203,471**	**$0**	**$47,450**	**$250,921**
1277FD	**County Service Area #87.2**				
	Designation-General	**$17,248**	**$0**	**$3,716**	**$20,964**
1279FD	**County Service Area #87**				
	Designation-General	**$68,834**	**$0**	**$4,020**	**$72,854**
1281FD	**County Service Area #89**				
	Designation-Infrastructure Replacement	$2,149	$0	$0	$2,149
	Designation-General	50,328	$0	$7,004	57,332
	Total County Service Area #89	**$52,477**	**$0**	**$7,004**	**$59,481**
1283FD	**County Service Area #91**				
	Designation-Infrastructure Replacement	$3,466	$0	$0	$3,466
	Designation-General	4,039	$323	$0	3,716
	Total County Service Area #91	**$7,505**	**$323**	**$0**	**$7,182**
1285FD	**County Service Area #92**				
	Designation-Infrastructure Replacement	**$15,319**	**$3,546**	**$0**	**$11,773**
1287FD	**County Service Area #92 Zone 1**				
	Designation-General	**$14,904**	**$14,241**	**$0**	**$663**
1289FD	**County Service Area #92 Zone 2**				
	Designation-Infrastructure Replacement	**$12,352**	**$0**	**$0**	**$12,352**
1261FD	**County Service Area #95 - Construction**				
	Reserve - General	$47,412	$4,533	$0	$42,879
	Designation-Infrastructure Replacement	6,376	0	0	6,376
	Total County Service Area #95	**$53,788**	**$4,533**	**$0**	**$49,255**
1263FD	**County Service Area #94**				
	Designation-Infrastructure Replacement	$3,801	$0	$0	$3,801
	Designation-General	5,587	$0	$829	6,416
	Total County Service Area #94	**$9,388**	**$0**	**$829**	**$10,217**
1265FD	**County Service Area #94 Zone 1**				
	Designation-Infrastructure Replacement	$8,171	$0	$0	$8,171
	Designation-General	2,436	$0	$464	2,900
	Total County Service Area#94 Zone 1	**$10,607**	**$0**	**$464**	**$11,071**
1267FD	**County Service Area #97 Zone 1**				
	Designation-Infrastructure Replacement	**$6,086**	**$0**	**$89**	**$6,175**
1137FD	**County Service Area #97 Zone 2**				
	Designation-Infrastructure Replacement	$26,778	$0	$0	$26,778
	Designation-General	5,286	$0	$467	5,753
	Total County Service Area #97 Zone 2	**$32,064**	**$0**	**$467**	**$32,531**

Summary of Provision for Reserves/Designations

	Fund Description	Estimated Available Reserves/ Designations Balance as of June 30, 2026	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2026-27	Total Reserves/ Designations for FY 2026-27
1270FD	**County Service Area #97**				
	Designation-Infrastructure Replacement	$14,463	$0	$0	$14,463
	Designation-General	3,142	$0	$810	3,952
	Total County Service Area #97	**$17,605**	**$0**	**$810**	**$18,415**
1271FD	**County Service Area #89.1**				
	Designation-General	**$7,801**	**$0**	**$442**	**$8,243**
1183FD	**County Service Area #71 Septic Abandonment**				
	Designation-Infrastructure Replacement	**$1,253,469**	**$0**	**$62,821**	**$1,316,290**
	County Service Areas Subtotal	**$9,842,699**	**$423,208**	**$1,583,194**	**$11,002,685**
	Sanitation Districts				
5012FD	**Ford City-Taft Heights Sanitation Maintenance**				
	Designation-Capital Projects	**$1,072,273**	**$0**	**$943,488**	**$2,015,761**
5017FD	**Kern Sanitation Authority**				
	Designation-Capital Projects	**$16,117,571**	**$16,117,571**	**$0**	**$0**
	Sanitation Districts Subtotal	**$17,189,844**	**$16,117,571**	**$943,488**	**$2,015,761**
	Public Authority				
1233FD	**IHSS Public Authority**				
	Designation-General	**$635,864**	**$0**	**$41,835**	**$677,699**
	Public Authority Subtotal	**$635,864**	**$0**	**$41,835**	**$677,699**
	Special Districts Subtotal	**$27,668,407**	**$16,540,779**	**$2,568,517**	**$13,696,145**
Total Other Funds		**$72,033,314**	**$16,673,915**	**$6,948,279**	**$62,307,678**
Total County Reserves/Designations		**$1,250,888,306**	**$87,988,154**	**$145,180,194**	**$1,308,080,346**

Employers' Training Resource - WIOA

Department Head: Nancy Anderson
Fund: Employers' Training Resource – WIOA
Cost Center: 1236CC
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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$7,085	$50,000	$0	$0	0
Other Charges	8,449,605	14,915,452	12,193,122	13,417,471	12,826,270
Other Financing Uses	16,580,398	19,517,299	17,547,573	19,450,046	19,450,046
TOTAL EXPENDITURES	**$25,037,088**	**$34,482,751**	**$29,740,695**	**$32,867,517**	**$32,276,316**
REVENUE:					
Use of Money/Property	$32,227	$55,000	$25,579	$35,225	$35,225
Intergovernmental	18,640,256	29,555,700	28,225,640	28,450,977	27,859,776
Charges for Services	5,449,138	3,696,193	597,099	3,490,603	3,490,603
Miscellaneous	650	10,000	1,665	0	0
Other Financing Sources:					
2011 Realignment	1,091,819	1,145,858	890,712	890,712	890,712
ETR-Non-WIOA	7,222	20,000	0	0	0
TOTAL REVENUE	**$25,221,311**	**$34,482,751**	**$29,740,695**	**$32,867,517**	**$32,276,316**
NET FUND COST	**($184,222)**	**$0**	**$0**	**$0**	**$0**

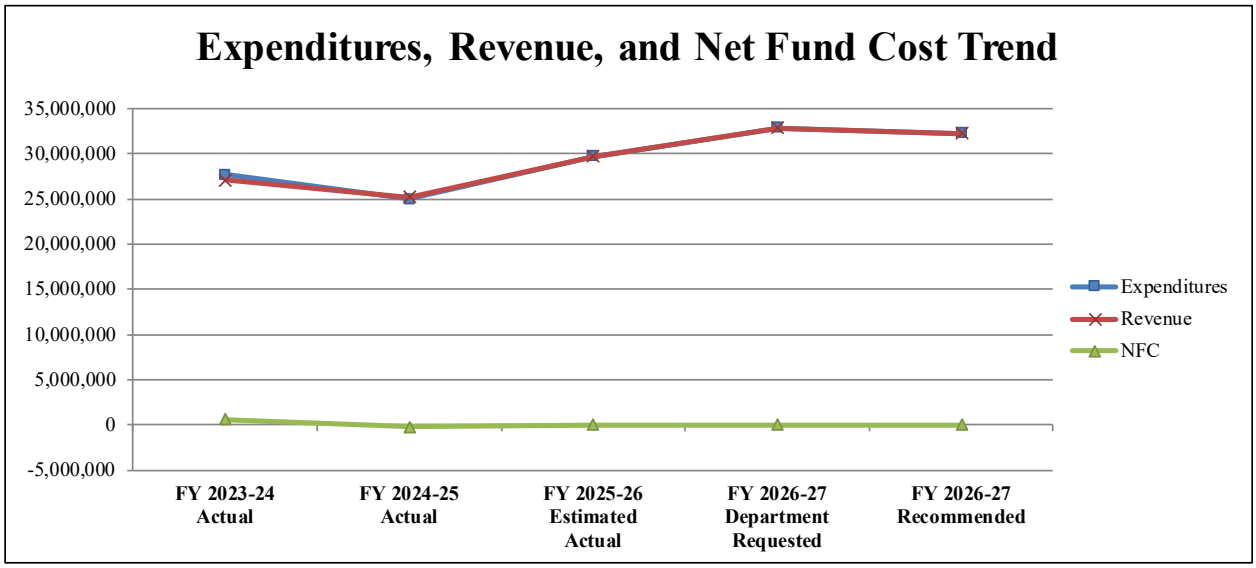
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

Expenditures and revenue are budgeted slightly lower than previous years, although the department has also been awarded an additional $3 million grant funding that do not yet have final agreements approved for inclusion in the FY 2026-27 recommended budget. The recommended budget includes $7.5 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 Employers' Training Resource to fund employee salaries and benefits, as well as other operational costs to provide employment and client services. Revenue of $18.3 million from the U.S. Department of Labor WIOA supports federal programs administered by ETR. While the current federal administration indicated there would be major reductions in workforce programs, appropriations at the federal level have reduced only slightly.

The fund balance available at June 30, 2026 is estimated at $1.43 million.

Budget Changes and Operational Impacts

There are no significant operational impacts, compared to the prior year funding amounts. Upon approval of the grant agreements mentioned previously, an additional $3 million in grants will be incorporated in the first quarter budget adjustments, providing for increased job training and services. 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
Cost Center: 1235CC
Function: Public Assistance
Activity: Other Assistance

Description of Major Services

The Employers' Training Resource Non-WIOA budget 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

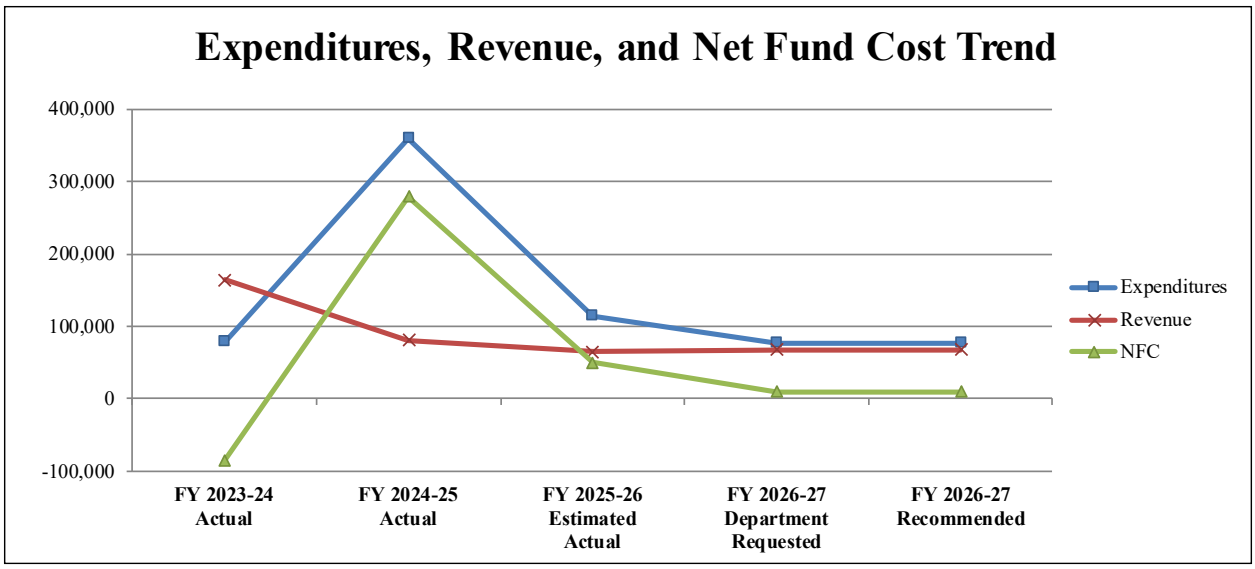
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$141,341	$125,000	$114,709	$77,000	$77,000
Other Financing Uses	219,326	20,000	0	0	0
TOTAL EXPENDITURES	**$360,666**	**$145,000**	**$114,709**	**$77,000**	**$77,000**
REVENUE:					
Use of Money/Property	$11,521	$10,000	$2,840	$2,500	$2,500
Charges for Services	63,401	60,000	62,096	65,000	65,000
Miscellaneous	6,023	75,000	0	0	0
TOTAL REVENUE	**$80,945**	**$145,000**	**$64,936**	**$67,500**	**$67,500**
NET FUND COST	**$279,721**	**$0**	**$49,773**	**$9,500**	**$9,500**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

Services and Supplies of $77,000 are estimated to be adequate to cover expenditures that may arise through the normal course of business during FY 2026-27 that will not qualify for reimbursement under special grants or federal funding provided by the U.S. Department of Labor. In previous years, operating transfers were budgeted under Other Financing Uses to reimburse expenditures incurred in the Employers' Training Resource department budget or the Employers' Training Resource – WIOA fund budget; no transfers are anticipated in FY 2026-27.

Budget Changes and Operational Impacts

The recommended budget provides sufficient funding to administer and operate Employers' Training Resource non-WIOA programs in the County. The estimated fund balance available at June 30, 2026 is negative $101,000, which will require release of designations in the same amount.


Expenditures, Revenue, and Net Fund Cost Trend
400,000
300,000
200,000
100,000
0
-100,000
FY 2023-24 Actual
FY 2024-25 Actual
FY 2025-26 Estimated Actual
FY 2026-27 Department Requested
FY 2026-27 Recommended
Expenditures
Revenue
NFC

Community Development Block Grant Program

Department Head: Craig M. Murphy
Fund: Community Development Program
Cost Center: 1715CC
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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Contingencies	$0	$1,029,369	$0	$857,087	$857,087
Services and Supplies	1,037,949	9,582,315	1,181,014	10,905,287	10,905,287
Other Charges	2,359,970	3,494,970	569,621	2,114,655	2,114,655
Other Financing Uses	1,869,735	2,001,593	2,330,612	1,168,584	1,168,584
TOTAL EXPENDITURES	**$5,267,654**	**$16,108,247**	**$4,081,247**	**$15,045,613**	**$15,045,613**
REVENUE:					
Use of Money/Property	($432)	$0	$0	$2,000	$2,000
Intergovernmental	5,185,593	16,108,247	4,215,515	15,043,613	15,043,613
TOTAL REVENUE	**$5,185,161**	**$16,108,247**	**$4,215,515**	**$15,045,613**	**$15,045,613**
NET FUND COST	**$82,493**	**$0**	**($134,268)**	**$0**	**$0**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The recommended budget includes revenue of $15 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.

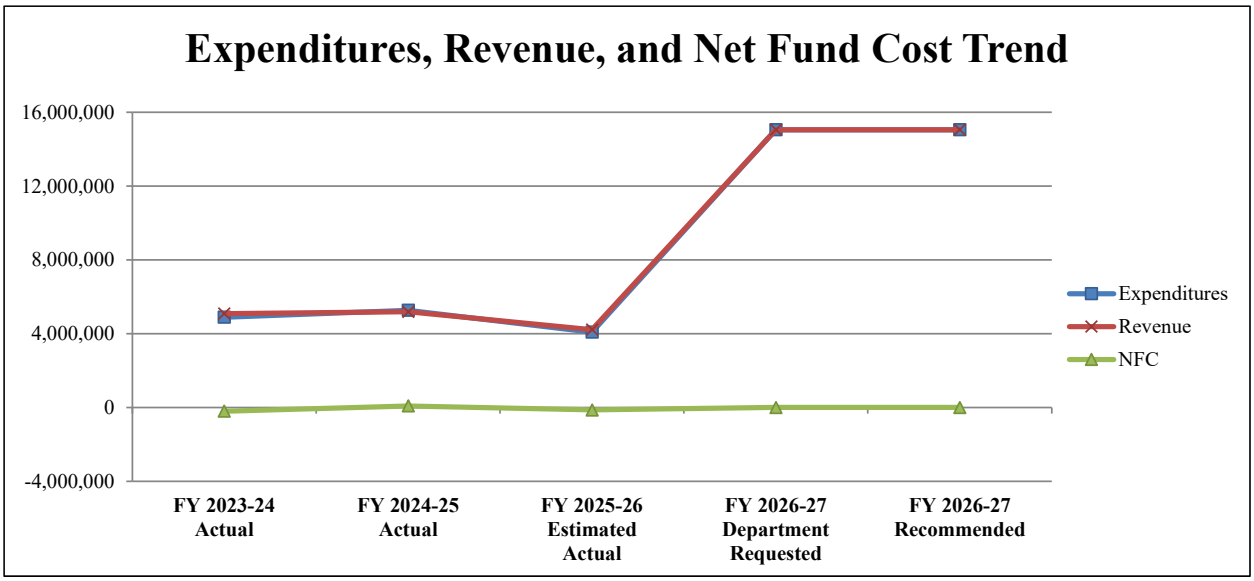
Services and supplies and other charges expenditures are budgeted to increase above the FY 2025-26 Adopted Budget primarily due to the deferral of some projects and related work. Other financing uses are budgeted to decrease primarily due to the completion of debt service payments related to a project loan. Other charges are budgeted to decrease primarily due to the use of one-time funds in FY 2025-26.

The budgetary fund balance as of June 30, 2026 is estimated to be $51,776, all of which will be placed in designation for future use.

The budget was prepared with the most recent information available, and currently the division does not anticipate any material service level impacts. However, due to potential federal policy changes, it may be necessary for budgetary adjustments to be incorporated in the first quarter update.

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. The Community Development Division of the Planning and Natural Resources Department will be separately presenting recommend projects for FY 2026-27 to the Board of Supervisors for consideration.



Emergency Solutions Grant Program

Department Head: Craig M. Murphy
Fund: CD-Emergency Solutions Grant
Cost Center: 1713CC
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

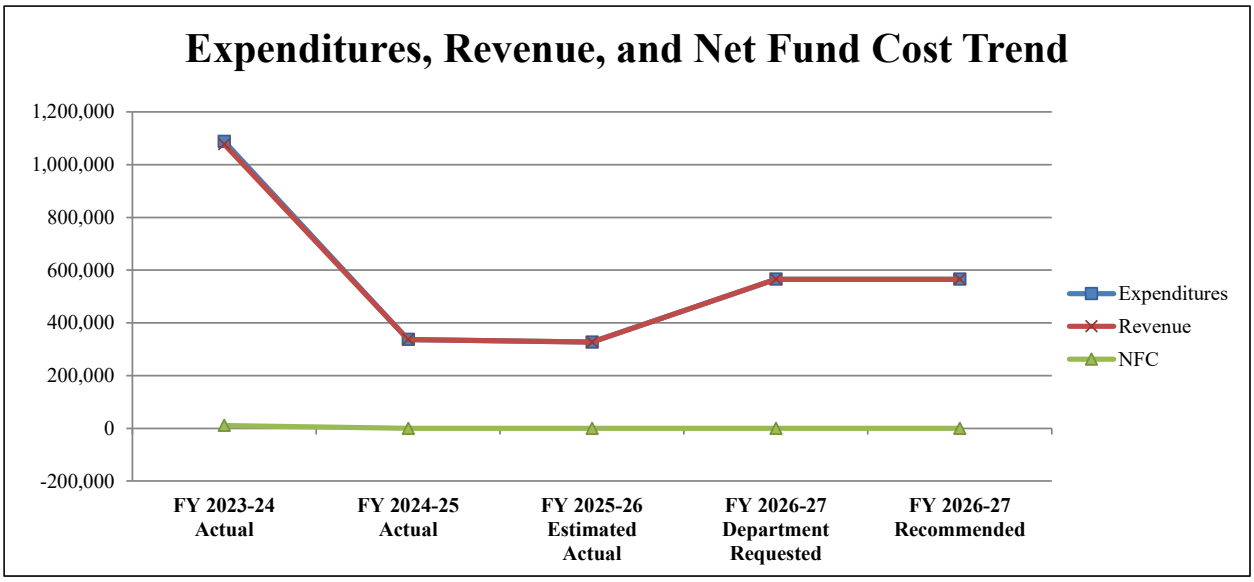
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$307,683	$697,044	$311,772	$536,102	$536,102
Other Financing Uses	29,289	29,900	15,000	29,302	29,302
TOTAL EXPENDITURES	**$336,972**	**$726,944**	**$326,772**	**$565,404**	**$565,404**
REVENUE:					
Use of Money/Property	$14	$0	$0	$100	$100
Intergovernmental	336,972	726,944	326,772	565,304	565,304
TOTAL REVENUE	**$336,986**	**$726,944**	**$326,772**	**$565,404**	**$565,404**
NET FUND COST	**($14)**	**$0**	**$0**	**$0**	**$0**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The majority of expenditures are associated with projects and administrative costs. A total of $29,302 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 $565,304, 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 reflect funding allocations awarded by the federal government. The estimated fund balance as of June 30, 2026 is $14, all of which is budgeted for placement in designations for future use.


Expenditures, Revenue, and Net Fund Cost Trend
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
-200,000
FY 2023-24 Actual
FY 2024-25 Actual
FY 2025-26 Estimated Actual
FY 2026-27 Department Requested
FY 2026-27 Recommended
Expenditures
Revenue
NFC

Community Development Home Investment Trust

Department Head: Craig M. Murphy
Fund: CD-Home Investment Trust
Cost Center: 1716CC
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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Contingencies	$0	$822,075	$0	$643,254	$643,254
Services and Supplies	1,693,629	13,285,074	2,941,675	12,325,022	12,325,022
Other Financing Uses	334,062	389,694	389,694	347,309	347,309
TOTAL EXPENDITURES	**$2,027,691**	**$14,496,843**	**$3,331,369**	**$13,315,585**	**$13,315,585**
REVENUE:					
Use of Money/Property	$5,375	$0	$3,500	$5,000	$5,000
Intergovernmental	2,167,386	14,496,843	3,498,094	13,310,585	13,310,585
TOTAL REVENUE	**$2,172,761**	**$14,496,843**	**$3,501,594**	**$13,315,585**	**$13,315,585**
NET FUND COST	**($145,070)**	**$0**	**($170,225)**	**$0**	**$0**

Major Expenditures and Revenue in FY 2026-27 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.

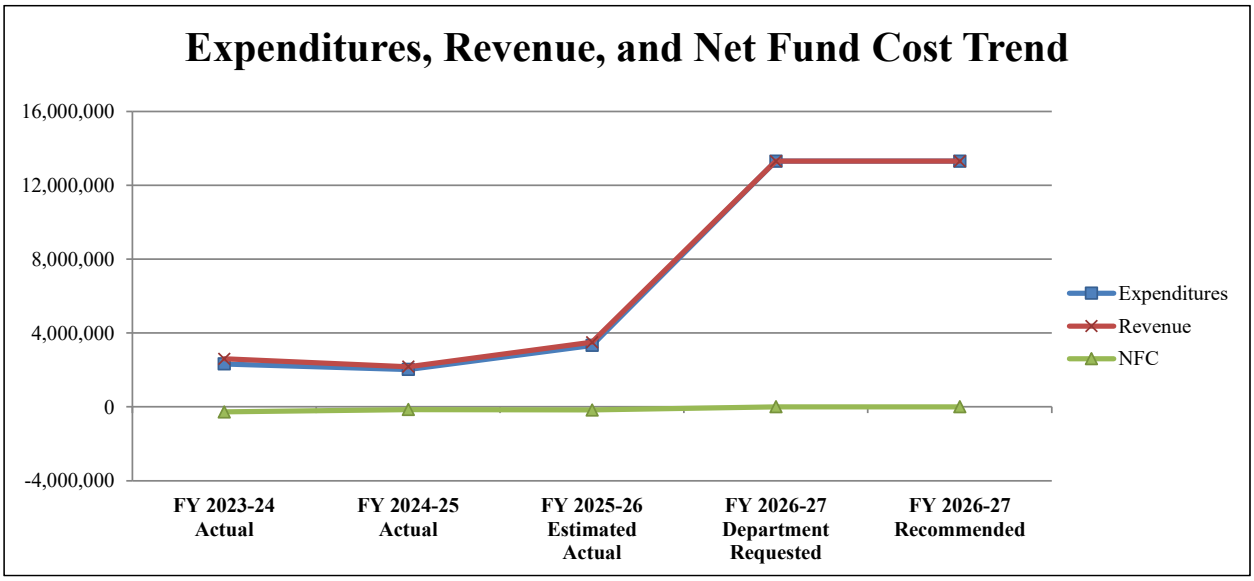
Budget Changes and Operational Impacts

The recommended budget includes approximately $12.3 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. $13.5 million in intergovernmental revenue is anticipated in the recommended budget for the administration and completion of projects. The change between the FY 2026-27 Recommended Budget amounts and the FY 2025-26 Adopted Budget amounts is primarily due to the timing and

multi-year nature of many projects, as well as the department continuing to spend down pandemic aid funding. This also accounts for the variance between adopted and estimated actual for FY 2025-26, as funding for projects that are not yet completed will continue to the next fiscal year.

The fund is estimated to have a surplus of $170,225 for FY 2025-26, all of which is budgeted for placement in general designations for use in future fiscal years.

The budget was prepared with the most recent information available, and currently the division does not anticipate any material service level impacts. However, due to potential federal policy changes, it may be necessary for budgetary adjustments to be incorporated in the first quarter update.



Emergency Solutions Program

Department Head: Craig M. Murphy
Fund: CD-Emergency Solutions
Cost Center: 1714CC

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

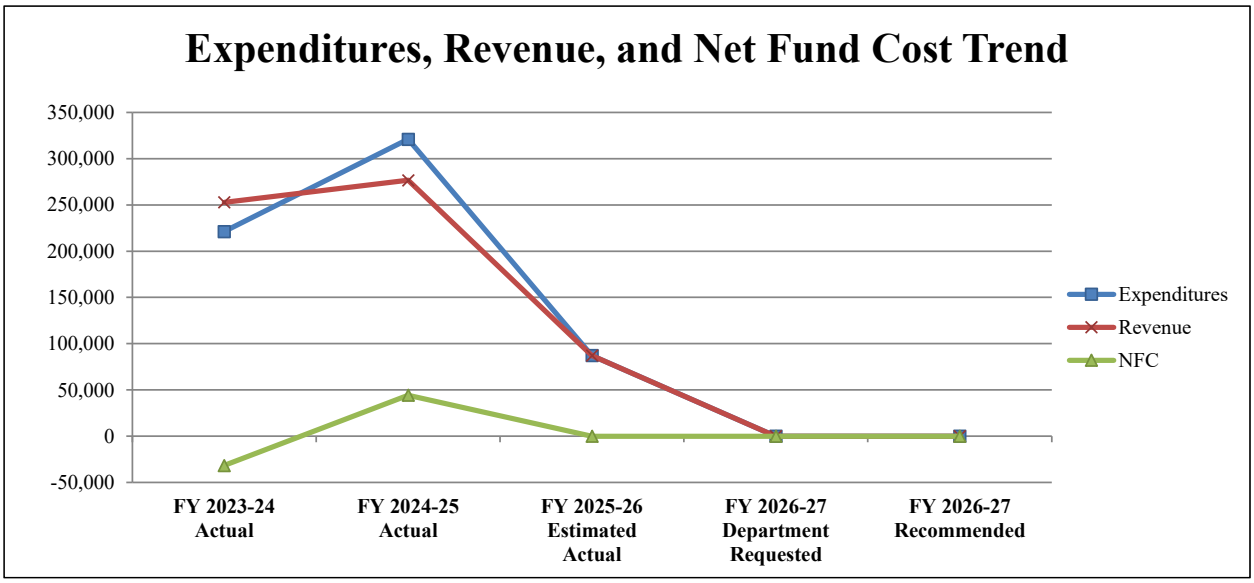
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$313,180	$69,739	$87,184	$0	$0
Other Financing Uses	7,793	0	0	0	0
TOTAL EXPENDITURES	**$320,973**	**$69,739**	**$87,184**	**$0**	**$0**
REVENUE:					
Intergovernmental	$276,665	$69,739	$87,187	$0	$0
TOTAL REVENUE	**$276,665**	**$69,739**	**$87,187**	**$0**	**$0**
NET FUND COST	**$44,308**	**$0**	**($3)**	**$0**	**$0**

Major Expenditures and Revenue in FY 2026-27 Recommended Budget

The grant which funded this program transitioned to a regional service provider during FY 2025-26. All services previously performed by this department will now be managed by the regional service provider.

Budget Changes and Operational Impacts

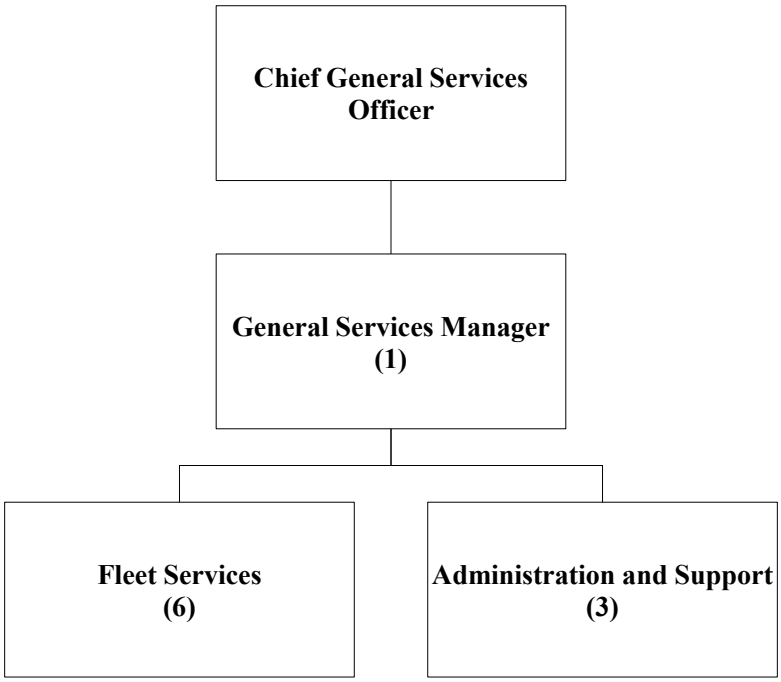
The budgeted amounts for FY 2025-26 represent the remaining funds from existing grant allocations, all of which will be spent on eligible services by the end of this fiscal year. The department is coordinating with the Auditor-Controller to permanently close this fund.


Expenditures, Revenue, and Net Fund Cost Trend
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
-50,000
FY 2023-24 Actual
FY 2024-25 Actual
FY 2025-26 Estimated Actual
FY 2026-27 Department Requested
FY 2026-27 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 2024-25 and 2025-26 Accomplishments

- Implemented a new web-based fleet management system improving functionality for managing the County's fleet.
- Improved processes and oversight for vehicle acquisition and disposal to increase efficiency and strengthen reliability of information.
- Acquired equipment that improved preventive maintenance processes and enabled more services to be performed in-house, reducing costs for the County departments.
- Provided preventive maintenance, tire repair, brake replacement, and safety inspections on over 800 County owned vehicles.

Garage

Department Head: Nancy Anderson
Fund: General Services Garage
Cost Center: 1150CC

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, such as 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.

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.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$792,762	$1,189,737	$1,035,724	$1,128,579	$1,128,579
Services and Supplies	1,278,148	1,675,897	1,407,785	2,003,951	1,617,951
Other Charges	310,804	(2,834)	103,012	(110,146)	(110,146)
Capital Assets	451,780	802,507	2,227,543	1,074,641	1,074,641
Depreciation	0	650,000	650,000	650,000	650,000
TOTAL EXPENDITURES	**$2,833,494**	**$4,315,307**	**$5,424,064**	**$4,747,025**	**$4,361,025**
REVENUE:					
Use of Money/Property	$266,216	$157,000	$117,716	$149,935	$149,935
Charges for Services	3,000,428	3,412,725	3,134,595	3,475,028	3,475,028
Miscellaneous	115,729	50,110	124,898	50,110	50,110
Non-revenue Receipts	0	650,000	650,000	650,000	650,000
Other Financing Sources:					
Vehicle Replacement	47,242	0	0	0	0
Sales of Assets	28,175	10,001	104,073	10,000	10,000
TOTAL REVENUE	**$3,457,790**	**$4,279,836**	**$4,131,282**	**$4,335,073**	**$4,335,073**
INCR.(DECR.) IN RETAINED EARNINGS	**$624,295**	**($35,471)**	**($1,292,782)**	**($411,952)**	**($25,952)**

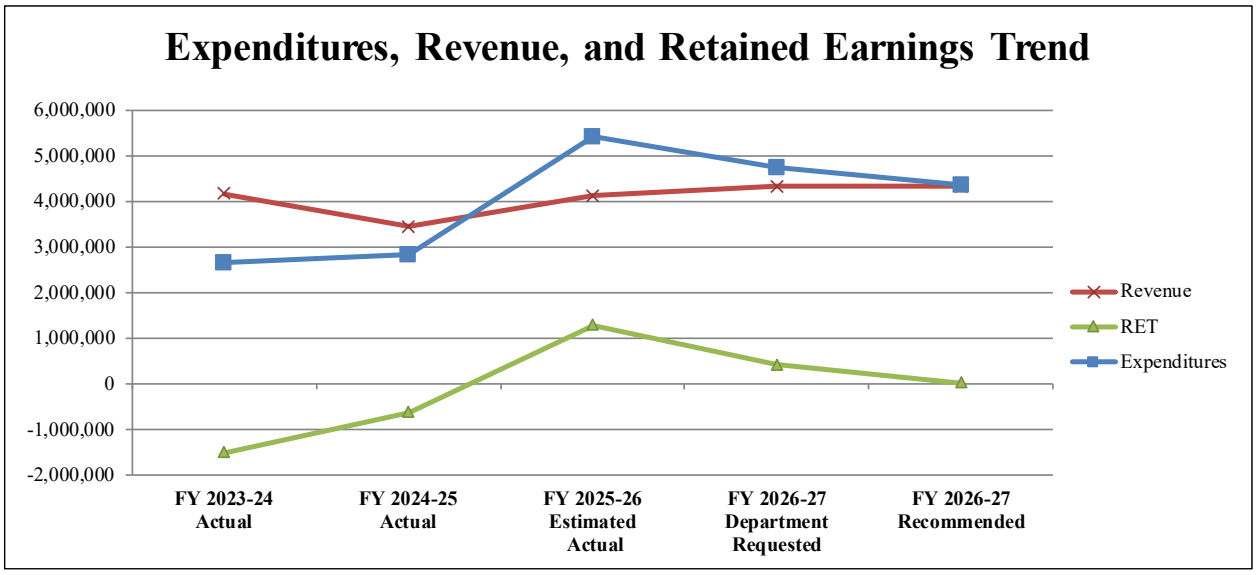
Major Expenses and Revenue in FY 2026-27 Recommended Budget

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. The department has sufficient retained earnings to offset the increase in expenditures.

Budget Changes and Operational Impacts

The recommended budget includes the purchase of twelve (12) replacement vehicles to support operations across multiple departments, including Animal Services, and General Services Division. It also includes three (3) vehicle lifts, one (1) forklift, and one (1) coolant flush machine to support internal Garage operations.

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 does 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, 2026, is $2 million due to the inclusion of approximately $1.5 million of long-term liabilities. After adjusting for long-term debt, the budgetary estimated retained earnings balance as of June 30, 2026, is approximately $3.5 million. In addition, a vehicle replacement designation balance of $8.2 million is available.



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 2026-27 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 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Cost Percentage of Outside Services Performed	27%	23%	28%	23%
This cost percentage reflects the amount of funding spent on automotive services being performed outside of Fleet Services. The use of outside services can result in increased costs and extended service timelines. By reducing the number of outside services performed and improving staff training in vehicle diagnostics and repairs, costs and turnaround times will be reduced.				

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.

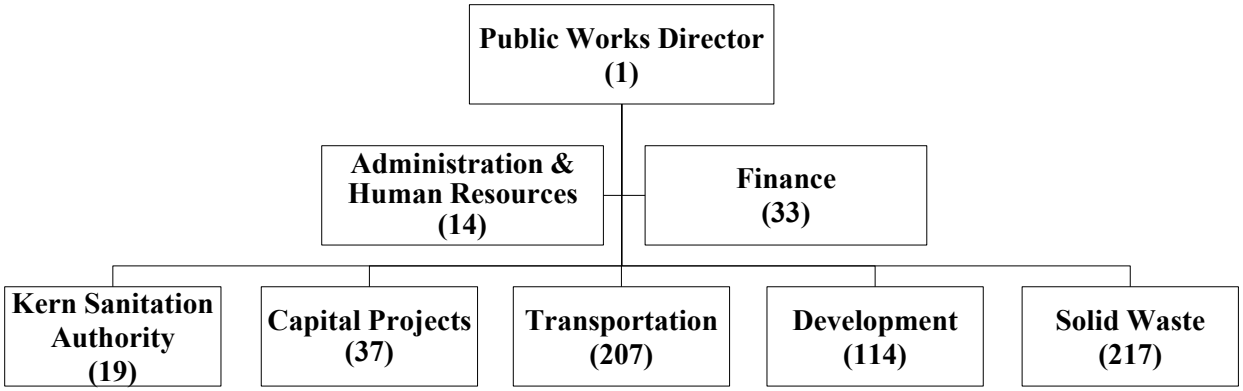
Department Goal: Streamline operations for maximum efficiency and effectiveness.

Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Percentage of Direct Service Hours	55%	65%	56%	65%
This percentage reflects the time spent on direct service hours for County vehicles, including maintenance and repairs. Assigning tasks such as obtaining parts, cleaning work areas, and transporting vehicles to designated staff reduces downtime for technicians. This approach ensures time is allocated more effectively and supports faster turnaround of vehicles.				

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 2024-25 and 2025-26 Accomplishments

- Successfully operated and maintained six wastewater treatment plants and systems without any notice of violations.
- Resolved over 2,000 Code Compliance cases related to illegal dumping, property maintenance, and zoning violations.
- Provided transportation services to over 200,000 riders annually.
- Managed cleanup programs that removed nearly 2,000 tons of illegally dumped waste.
- Successfully implemented SB 1383 requirements in all existing universal collection and commercial areas.

Public Works

Department Head: Joshua Champlin
Fund: Public Works
Cost Center: 1801CC

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 budgets. 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.

Summary of Expenses and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Contingencies	$0	$782,000	$0	$800,000	$800,000
Salaries and Benefits	67,738,255	79,485,168	77,677,023	91,639,240	91,123,176
Services and Supplies	11,997,083	13,567,161	13,648,198	14,798,900	14,677,692
Other Charges	656,072	1,062,218	870,000	1,931,324	1,931,324
Capital Assets	1,278,782	925,000	400,000	170,000	170,000
Depreciation	0	210,000	215,000	215,000	215,000
Other Financing Uses	6,421,216	6,421,216	6,421,216	8,201,543	6,421,216
TOTAL EXPENSES	**$88,091,408**	**$102,452,763**	**$99,231,437**	**$117,756,007**	**$115,338,408**
Expend. Reimb.	$0	$0	$0	($3,862,501)	($4,946,153)
TOTAL NET EXPENDITURES	**$88,091,408**	**$102,452,763**	**$99,231,437**	**$113,893,506**	**$110,392,255**
REVENUE:					
Use of Money/Property	$335,802	$160,000	$180,000	$160,000	$160,000
Intergovernmental	120,983	0	0	0	0
Charges for Services	73,809,622	94,743,392	90,700,000	105,530,694	102,050,000
Miscellaneous	1,216	100	0	2	2
Non-Revenue Receipts	901	215,000	215,000	225,001	225,001
Other Financing Sources:					
General Fund Contribution	6,721,216	8,201,543	8,201,543	8,201,543	8,201,543
American Recovery Plan Act	550,562	0	0	0	0
TOTAL REVENUE	**$81,540,302**	**$103,320,035**	**$99,296,543**	**$114,117,240**	**$110,636,546**
INCR./(DECR.) IN RETAINED EARNINGS	**($6,551,106)**	**$867,272**	**$65,106**	**$223,734**	**$244,291**

Major Expenses and Revenue in FY 2026-27 Recommended Budget

The majority of appropriations in this fund will be used for salaries and benefits that will be reimbursed from charges to the other operational funds managed by the Public Works Department. 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 similar to salaries and benefits.

Budget Changes and Operational Impacts

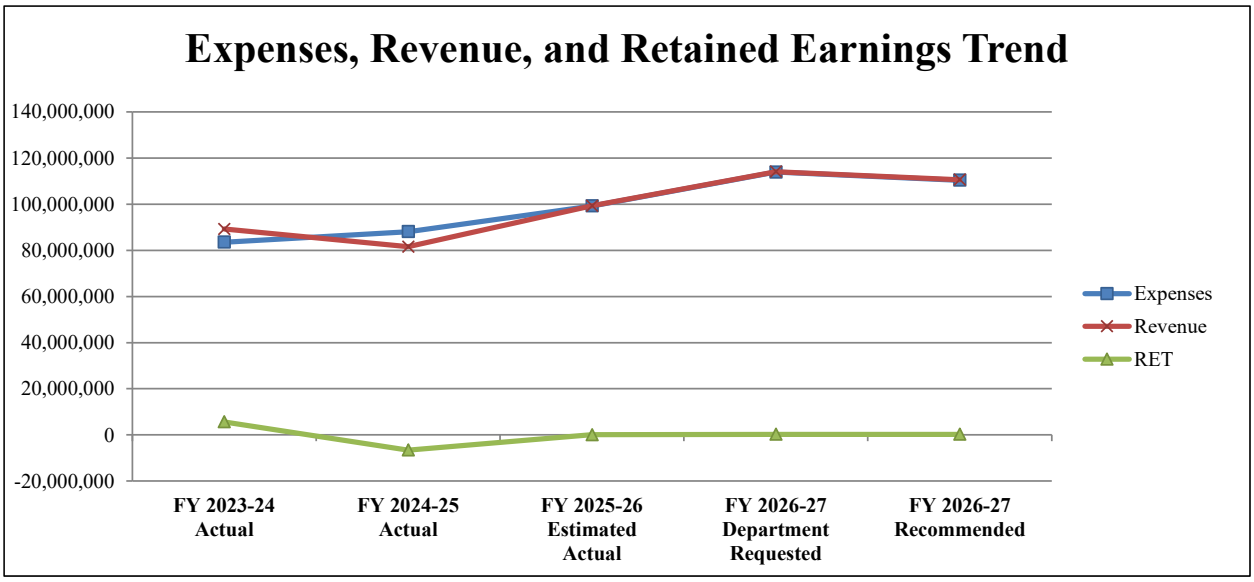
The budgeted increase in salaries and benefits reflects continued efforts from the department to continue filling vacant positions and continue reducing employee turnover rates in a combined amount of $6.7 million, as well as from the transition to accounting for employee attrition in expenditure reimbursements in the amount of $4.9 million.

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 $94 million in labor reimbursements and $8 million in reimbursements for fuel and equipment maintenance from the various Public Works operational budgets 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.

Capital assets expenditures are budgeted in the amount of $170,000 for one replacement vehicle, three specialty scanners, and replacement of shop coolers.

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 ongoing General Fund Contribution is included to support the County's internal graffiti abatement program.

The estimated retained earnings balance as of June 30, 2026 is $6.5 million. With the $244,291 in budgeted operating surplus, the estimated retained earnings balance as of June 30, 2027 is $6.7 million.



Staffing Changes and Operational Impacts

The recommended budget does not include any position changes.

Summary of Authorized Positions

The recommended budget includes 642 authorized positions, all of which have been authorized to be filled during FY 2026-27 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Administration & Human Resources	15	0	0	15	15	0	15
Finance	33	0	0	33	33	0	33
Kern Sanitation Authority	19	0	0	19	19	0	19
Capital Projects	37	0	0	37	37	0	37
Transportation	207	0	0	207	207	0	207
Development	114	0	0	114	114	0	114
Solid Waste	217	0	0	217	217	0	217
Total	642	0	0	642	642	0	642

Administration & Human Resources

	Classification
1	Director of Public Works
1	Human Resources Manager
2	Administrative Coordinator
2	Fiscal Support Specialist
2	Senior Human Resources Specialist
3	Office Services Specialist
2	Office Services Technician
1	Office Services Assistant
1	Department Public Information Officer
15	**Requested Total**

Finance

	Classification
1	Public Works Finance Director
1	Public Works Program Manager
1	Administrative Services Officer
4	Administrative Coordinator
7	Accountant/Sr. Accountant
1	Contract Specialist
2	Fiscal Support Supervisor
11	Fiscal Support Specialist
5	Fiscal Support Technician
33	**Requested Total**

Capital Projects

	Classification
1	Senior Engineering Manager
2	Engineering Manager
2	Contracts Administration Asst
1	Administrative Coordinator
1	Supervising Engineer
15	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
37	**Requested Total**

Transportation

	Classification
1	Assistant Director of Public Works
4	Public Works Manager
2	Engineering Manager
2	Safety Specialist
1	Public Works Program Manager
1	Supervising Planner
6	Planner I/II/III
1	Supervising Engineer
6	Engineer I/Sr.-C
4	Draft Tech I/II/III/III-C/Eng Tech I/II/III/III-C
5	Engineering Aide I/II/III
1	Contract Specialist
1	Warehouse Supervisor
2	Automotive Parts Storekeeper I/II
2	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
25	Highway Painter I/Sr.
6	Public Works Maintenance Superintendent
17	Public Works Maintenance Supervisor
86	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
207	**Requested Total**

Solid Waste

	Classification
1	Assistant Director of Public Works
4	Public Works Manager
1	Engineering Manager
1	Senior Engineering Manager
6	Engineer I/Sr.-C
7	Draft Tech I/II/III/III-C/Eng Tech I/II/III/III-C
1	Engineering Support Supervisor
1	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
3	Supervising Disposal Site Gate Attendant
22	Disposal Site Gate Attendant
7	Public Works Maintenance Superintendent
14	Public Works Maintenance Supervisor
82	Public Works Maintenance Worker I/II/III-C
45	Public Works Maintenance Technician I/II
217	**Requested Total**

Development

	Classification
1	Assistant Director of Public Works
3	Engineering Manager
2	Public Works Program Manager
1	Marketing and Promotions Coordinator
1	Marketing and Promotions Associate I/II
1	Planner I/II/III
1	Supervising Engineer
14	Engineer I/Sr.-C
1	GIS Specialist
11	Draft Tech I/II/III/III-C/Eng Tech I/II/III/III-C
2	Code Compliance Supervisor
16	Code Compliance Officer
1	Engineering Support Supervisor
12	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
2	Permit Navigator
9	Building Plans Technician
2	Senior Office Services Specialist
2	Office Services Specialist
7	Office Services Technician
1	Public Works Maintenance Worker I/II/III-C
114	**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**

Group Health and Dental Self-Insurance Program

Department Head: Nancy Anderson
Fund: Group Health and Dental
Cost Center: 1706CC
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 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.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$9,654,921	$10,239,500	$10,787,771	$11,135,500	$11,135,500
Other Charges	41,589,028	43,073,329	46,057,601	48,131,635	48,131,635
Claims Incurred	124,405,267	125,100,000	139,154,637	142,500,000	142,500,000
Appropriation for Contingencies	0	10,000,000	0	0	0
TOTAL EXPENDITURES	**$175,649,216**	**$188,412,829**	**$196,000,009**	**$201,767,135**	**$201,767,135**
REVENUE:					
Use of Money/Property	$1,792,235	$850,000	$1,631,052	$1,500,000	$1,500,000
Intergovernmental	$251,225	$251,225	$163,599	$165,000	$165,000
Charges for Services	155,980,082	158,252,571	159,474,214	182,193,873	182,193,873
Miscellaneous	70	2	70	0	0
Non-Revenue Receipts	1,435,611	0	0	0	0
TOTAL REVENUE	**$159,459,223**	**$159,353,798**	**$161,268,935**	**$183,858,873**	**$183,858,873**
INCR./(DECR.) IN RETAINED EARNINGS	**($16,189,992)**	**($29,059,031)**	**($34,731,074)**	**($17,908,262)**	**($17,908,262)**

Major Expenses and Revenue in FY 2026-27 Recommended Budget

The Group Health Self-Insurance Program 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 are required to maintain a sixty-day working capital reserve to ensure sufficient resources are available to cover operating expenses. The County assumes the financial risk associated with employee health care claims, it must maintain adequate cash flow to meet these obligations. In consultation with an actuarial specialist, the County has determined that the

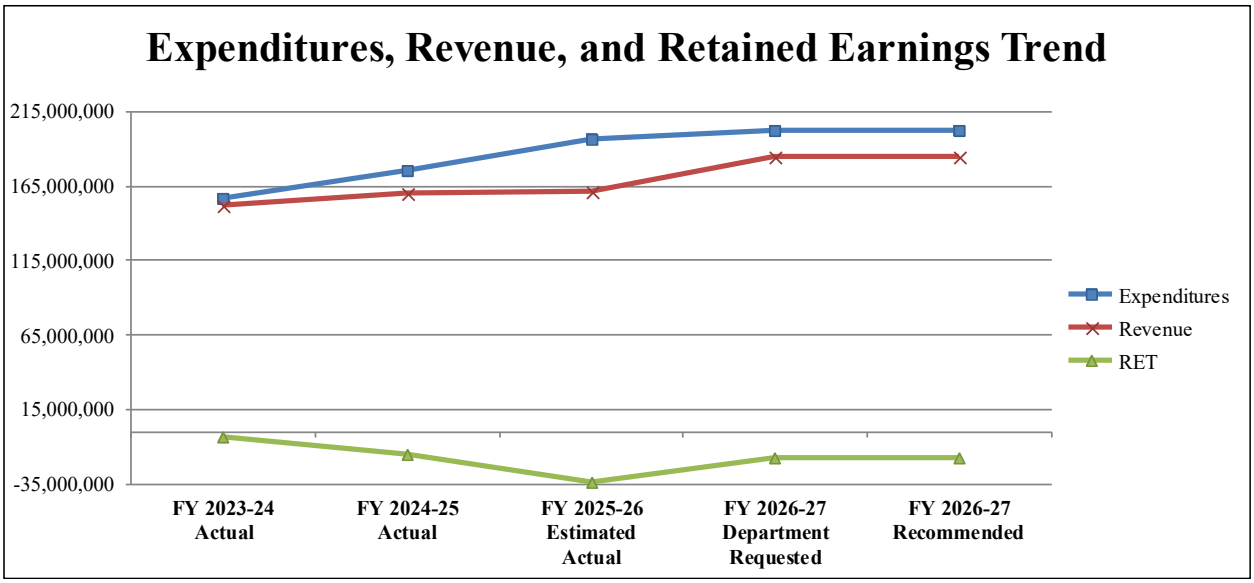
reserve should be calculated based on the total projected cost of all County self-insured benefit plans, including medical, mental health, prescription drug, dental, and vision coverage. The current estimated reserve requirement is $75.1 million.

In recent years, significant increases in claims costs, combined with efforts to maintain low departmental rates, have resulted in the depletion of reserves. Due to the reduced reserve levels, departmental rates for FY 2026-27 were increased by 15.5% to align with projected claims costs. Despite this adjustment, reserves are still expected to be used because of the anticipated volume and cost of claims.

The retained earnings balance as of June 30, 2026 is $22.1 million. A decrease of $17.9 million is budgeted to provide required services while stabilizing rates, resulting in an estimated retained earnings balance of $4.2 million for June 30, 2027.

Budget Changes and Operational Impacts

The biweekly health benefit rate for FY 2026-27 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
Cost Center: 1707CC
Function: Internal Service Fund
Activity: Other Post Employment Benefits

Description of Major Services

The Retiree Group Health Program budget 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 cost center.

Summary of Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Salaries and Benefits	$7,523,182	$8,532,000	$6,469,990	$7,500,000	$7,500,000
Services and Supplies	211,776	278,700	126,441	218,700	218,700
Other Charges	40,167	253,604	186,657	143,868	143,868
Appropriation for Contingencies	0	150,000	0	150,000	150,000
TOTAL EXPENDITURES	**$7,775,125**	**$9,214,304**	**$6,783,088**	**$8,012,568**	**$8,012,568**
REVENUE:					
Use of Money/Property	$73,008	$70,000	$34,461	$75,000	$75,000
Charges for Services	7,146,169	9,298,000	6,451,792	8,395,000	8,395,000
TOTAL REVENUE	**$7,219,177**	**$9,368,000**	**$6,486,253**	**$8,470,000**	**$8,470,000**
INCR./(DECR.) IN RETAINED EARNINGS	**($555,948)**	**$153,696**	**($296,835)**	**$457,432**	**$457,432**

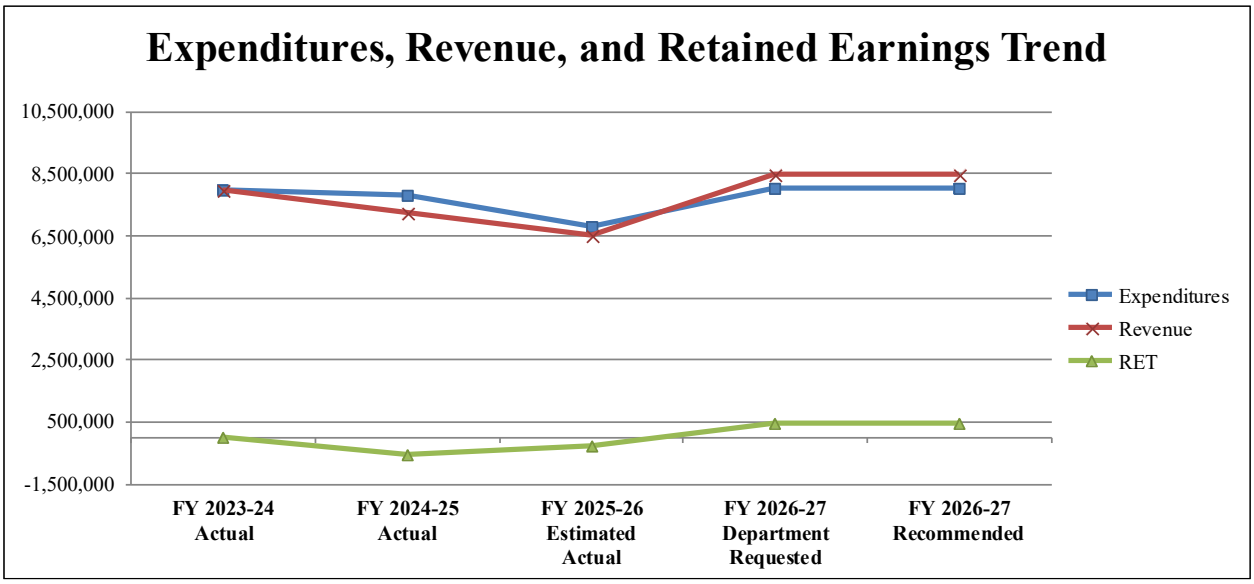
Major Expenses and Revenue in FY 2026-27 Recommended Budget

This budget 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 $8 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 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, 2026 is $2.5 million. The retained earnings are estimated at $3 million for June 30, 2027.



General Liability Self-Insurance Program

Department Head: Kendra Graham
Fund: Liability Self-Insurance Program
Cost Center: 1930CC
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 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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$12,626,346	$14,404,953	$12,237,389	$14,258,284	$14,258,284
Other Charges	7,741,782	14,807,934	5,468,979	34,029,377	24,029,378
Claims Incurred	89,275	1,000,000	165,782	1,000,000	1,000,000
TOTAL EXPENSES	**$20,457,403**	**$30,212,887**	**$17,872,150**	**$49,287,661**	**$39,287,662**
REVENUE:					
Use of Money/Property	$451,828	$280,000	$370,394	$497,295	$497,295
Charges for Services	12,594,436	19,910,413	19,910,413	22,943,294	22,943,294
Miscellaneous	1,106	7,690	97,502	12,643	12,643
TOTAL REVENUE	**$13,047,370**	**$20,198,103**	**$20,378,309**	**$23,453,232**	**$23,453,232**
INCR.(DECR.) IN RETAINED EARNINGS	**($7,410,033)**	**($10,014,784)**	**$2,506,159**	**($25,834,429)**	**($15,834,430)**

Major Expenses and Revenue in FY 2026-27 Recommended Budget

The primary expenses of this budget are insurance expenses and legal costs. This budget unit is financed primarily through charges to County departments for coverage and services provided.

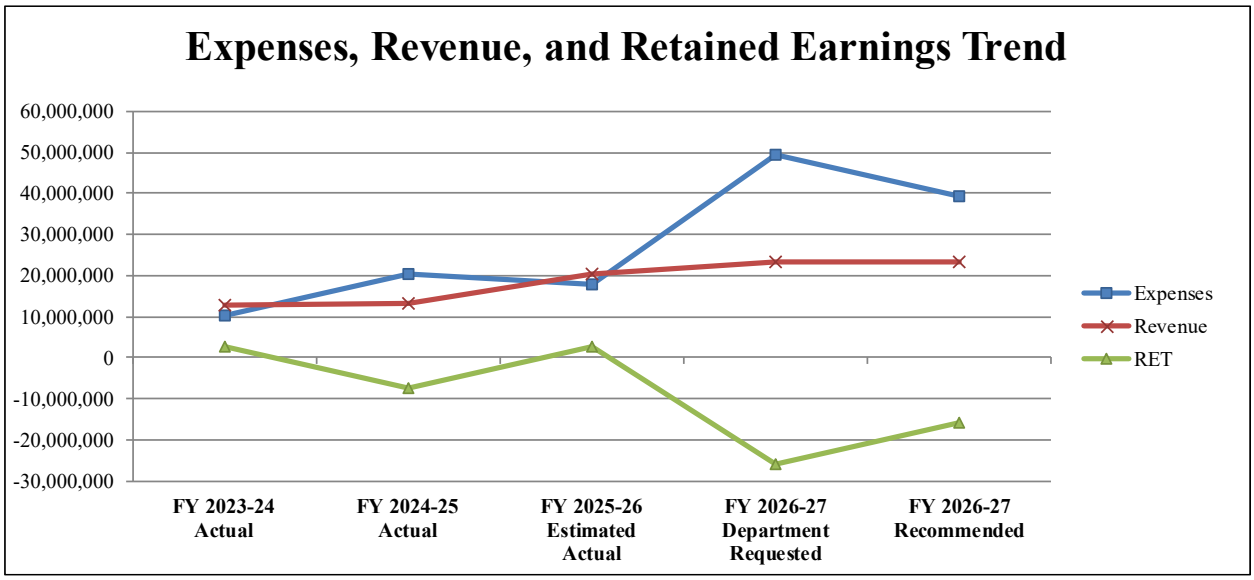
Budget Changes and Operational Impacts

The recommended budget provides funding for the County's General Liability Program. Other Charges are budgeted at $24 million primarily to cover anticipated claims. Several claims budgeted in FY 2025-26 did not settle and are budgeted to settle in FY 2026-27. 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; no changes are anticipated in the recommended budget. However, depending on the insurance market condition in early spring of next year, adjustments may be necessary.

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. As a result of ongoing rise in general liability claims, especially within public safety departments, a $17 million General Fund contribution was made to augment the available balance in the fund. By doing so, the fund will be better prepared to manage increasing premium expenses, protect departmental budgets from volatility, and mitigate the financial impact of unforeseen claims.

After the General Fund contributions, the retained earnings balance as of June 30, 2026, is $37.3 million. The recommended budget includes the use of $15.8 million in retained earnings.



Unemployment Compensation Insurance Program

Department Head: Nancy Anderson
Fund: Unemployment Compensation
Cost Center – 1708CC

Function: Internal Service Fund
Activity: Unemployment Self-Insurance

Description of Major Services

This budget 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 Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Claims Incurred	$1,683,663	$1,979,012	$2,082,758	$2,352,000	$2,352,000
Services and Supplies	24,725	31,464	56,431	65,000	65,000
Other Charges	(164)	71	(949)	567	567
TOTAL EXPENDITURES	**$1,708,224**	**$2,010,547**	**$2,138,240**	**$2,417,567**	**$2,417,567**
REVENUE:					
Use of Money/Property	$120,074	$45,561	$47,939	$30,000	$30,000
Charges for Services	888,842	893,329	902,036	1,221,838	1,221,838
TOTAL REVENUE	**$1,008,916**	**$938,890**	**$949,975**	**$1,251,838**	**$1,251,838**
INCR./(DECR.) IN RETAINED EARNINGS	**($699,307)**	**($1,071,657)**	**($1,188,265)**	**($1,165,729)**	**($1,165,729)**

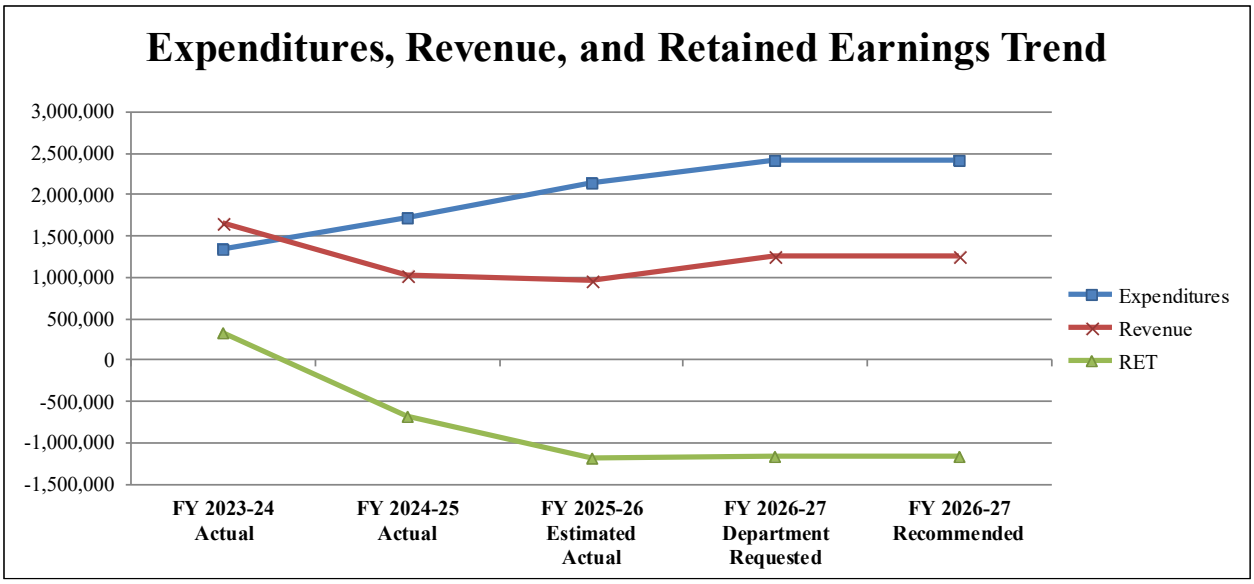
Major Expenses and Revenue in FY 2026-27 Recommended Budget

The majority of expenses in this budget 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 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, 2026, is $2.5 million. A retained earnings balance of $1.3 million is anticipated for June 30, 2027.

Unemployment Compensation



Workers' Compensation Self-Insurance Program

Department Head: Kendra L. Graham
Fund: Workers Compensation Program
Cost Center: 1931CC
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

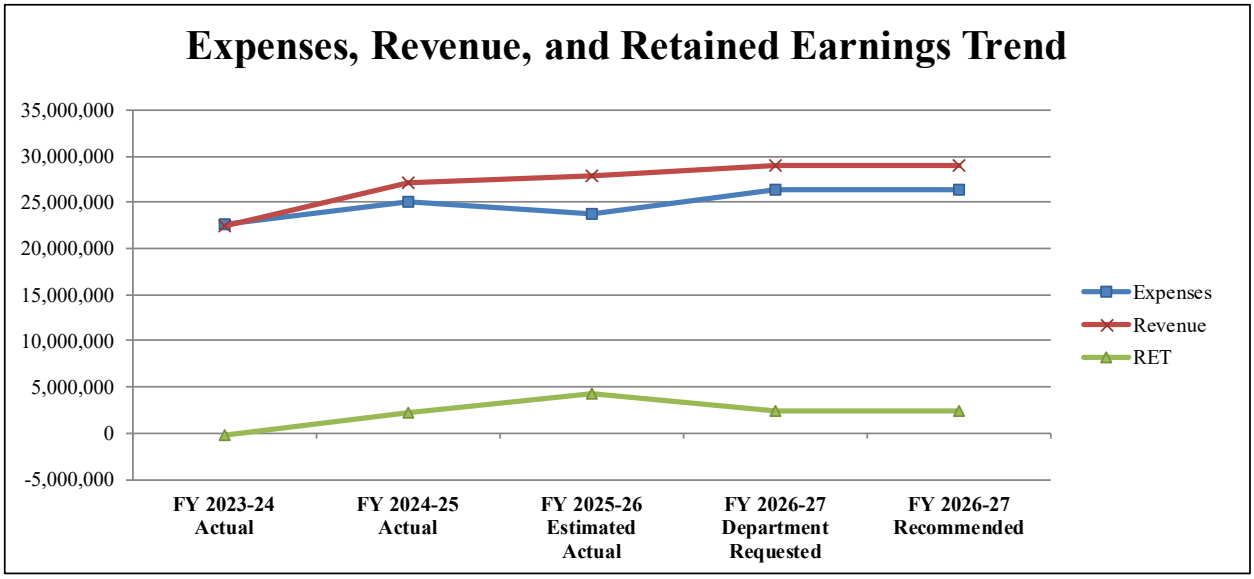
	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$7,578,952	$7,806,361	$7,764,515	$8,066,808	$8,066,808
Other Charges	787,066	(277,645)	(43,932)	(44,795)	(44,795)
Claims Incurred	16,643,205	17,875,000	15,969,122	18,412,784	18,412,784
TOTAL EXPENSES	**$25,009,222**	**$25,403,716**	**$23,689,704**	**$26,434,797**	**$26,434,797**
REVENUE:					
Use of Money/Property	$233,609	$182,110	$437,663	$265,640	$265,640
Charges for Services	26,178,866	27,287,838	27,287,838	28,145,075	28,145,075
Miscellaneous	786,122	393,707	165,868	512,831	512,831
TOTAL REVENUE	**$27,198,597**	**$27,863,655**	**$27,891,369**	**$28,923,546**	**$28,923,546**
INCR./(DECR.) IN RETAINED EARNINGS	**$2,189,374**	**$2,459,939**	**$4,201,665**	**$2,488,749**	**$2,488,749**

Major Expenses and Revenue in FY 2026-27 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

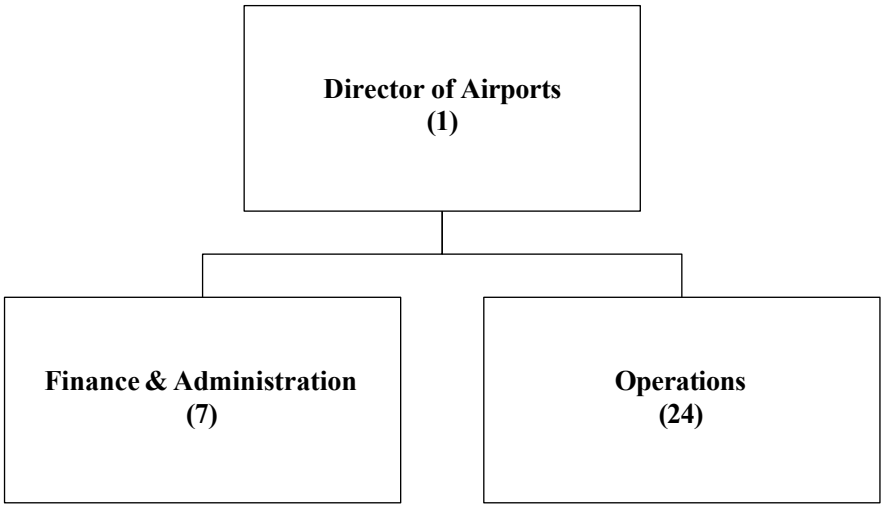
Revenue is budgeted to increase from FY 2025-26 Adopted Budget, primarily due to a change in premiums charged to departments. The estimated retained earnings balance as of June 30, 2026 is $19.1 million, which is 24.1% of actuarial liability. To maintain sufficient reserves without disrupting departmental 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.


Expenses, Revenue, and Retained Earnings Trend
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
0
-5,000,000
FY 2023-24 Actual
FY 2024-25 Actual
FY 2025-26 Estimated Actual
FY 2026-27 Department Requested
FY 2026-27 Recommended
Expenses
Revenue
RET

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 2024-25 and 2025-26 Accomplishments

- Administered $5.6 million in Federal Aviation Administration (FAA) improvement grants across the Kern airport system.
- Expanded flight services by securing a new route to LAX, improving regional connectivity and increasing destination options to major hubs.
- Established a partnership with Cal State University, Bakersfield (CSUB) that aims to strengthen community ties by showcasing local culture and achievements.
- Initiated development of a new Master Plan for BFL Meadows Airport for 2026-27, establishing a 20-year framework for asset acquisitions, major maintenance, and capital projects.
- Upgraded the General Aviation Gate Security system, in January 2026, significantly improving airport security.
- Completed the design and construction phases of Terminal HVAC upgrades in November 2025 improving passenger comfort, operational efficiency and energy efficiency.

Airports Enterprise Fund

Department Head: Bill LaManque
Fund: Airports Enterprise
Cost Center: 1637, 3277, and 3278

Function: Public Ways and Facilities
Activity: Transportation Terminal

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 Expenditures and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Contingencies	$0	$200,000	$0	$200,000	$200,000
Salaries and Benefits	$3,359,006	$4,115,700	$3,415,368	$4,712,063	$4,712,063
Services and Supplies	2,475,873	3,090,649	2,707,836	6,033,264	4,033,264
Other Charges	959,379	6,938,842	1,019,893	935,622	935,622
Depreciation	0	6,000,000	6,000,000	6,000,000	6,000,000
Capital Assets	3,665,205	7,609,687	10,464,398	5,961,897	5,961,897
TOTAL NET EXPENDITURES	**$10,459,464**	**$21,954,878**	**$23,607,495**	**$23,842,846**	**$21,842,846**
REVENUE:					
Taxes	$1,563,904	$1,550,000	$1,661,615	$2,260,000	$2,260,000
Fines and Forfeitures	1,808	2,000	3,715	4,000	4,000
Use of Money/Property	5,113,570	5,510,000	5,029,136	5,860,000	5,860,000
Intergovernmental	2,232,282	6,312,364	7,120,337	2,100,594	2,663,594
Charges for Services	599,777	610,000	590,747	650,000	650,000
Miscellaneous	4,897	4,500	44,111	4,000	4,000
Non Revenue Receipts	860,084	6,000,000	6,224,490	6,000,000	6,000,000
Other Financing Sources:					
General Fund Contribution	994,901	720,410	720,410	720,410	720,410
TOTAL REVENUE	**$11,371,223**	**$20,709,274**	**$21,394,561**	**$17,599,004**	**$18,162,004**
INCR.(DECR.) IN RETAINED EARNINGS	**$911,760**	**($1,245,604)**	**($2,212,934)**	**($6,243,842)**	**($3,680,842)**

Major Expenses and Revenue in FY 2026-27 Recommended Budget

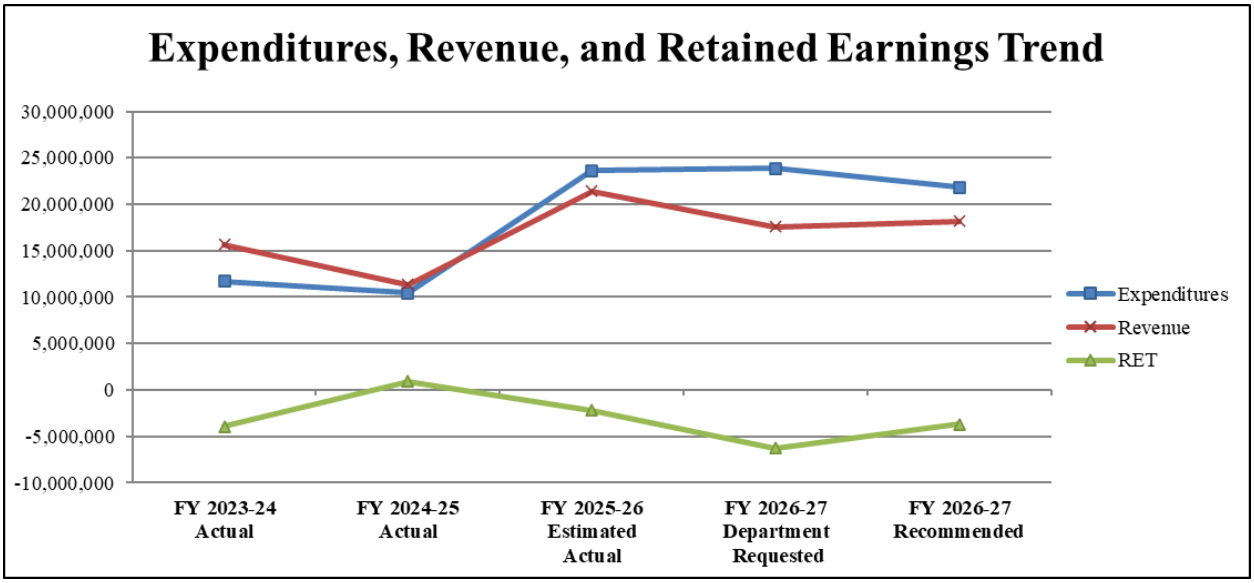
The recommended budget includes staffing expenses of $4.7 million to fund 32 permanent positions supporting all County-operated airports. Services and supplies total approximately $4 million and include property insurance, utilities, professional services, and general maintenance. Other charges of approximately $6.9 million cover countywide cost allocation and depreciation. The budget also includes $632,731 in debt service payments and $5.9 million in capital expenses for parking and transit improvements, as well as multiple runway rehabilitation projects.

The recommended budget includes $5.9 million in revenue from airline rates and charges, concessions, and user fees. Additional revenue is anticipated in FY 2026-27 due to expanded flight services, including a new route to LAX and a partnership with California State University, Bakersfield, which are expected to increase passenger activity. Meadows Field Airport receives an annual General Fund contribution from property taxes collected within the Airport Economic Opportunity Area (AEOA).

Budget Changes and Operational Impacts

The recommended budget anticipates an increase in Salaries and Benefits from FY 2025-26 adopted, primarily due to the anticipated filling of several vacant positions. The recommended budget provides sufficient appropriations to accommodate the increased costs associated with benefit increases. The department received revenue of $1 million due to the grant awarded under SB 661. These funds will be used to rehabilitate the parking lots at Meadows Field Airport.

The estimated retained earnings balance as of June 30, 2026, is $1.3 million. Part of this balance is due to the inclusion of approximately $4.3 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, 2026, is $5.6 million.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Airport Police Officer and one (1) Senior Building Services Worker.

Summary of Authorized Positions

The recommended budget includes 32 authorized permanent positions, all of which have been budgeted to be filled in FY 2026-27 as indicated below.

Division	Authorized	Additions	Deletions	Requested Total	Filled	Vacant	Total
Finance and Administration	8	0	0	8	8	0	8
Operations	22	2	0	24	22	2	24
Total	30	2	0	32	30	0	32

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
6	Maintenance Worker I/II/Sr.
1	Senior Building Services Worker
4	Building Services Worker I/II/III
22	**Current Total**
	Additions/Deletions
1	Airport Police Officer I/II
1	Senior Building Services Worker
24	**Requested Total**

Finance and Administration

	Classification
1	Director of Airports
1	Airports Finance Manager
2	Administrative Coordinator
2	Accountant/Sr. Accountant
2	Fiscal Support Specialist
8	**Requested Total**

Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of enplaned passengers	211,819	215,000	216,008	220,000
Number of destinations offered by airlines	4	5	4	6
Number of aircraft operations	111,504	120,000	102,280	105,000
Number of community air service presentations	3	4	4	5
Number of airline service meetings	2	4	5	6
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 accessibility and satisfaction across all business functions.

Department Goal: Reduce and eliminate safety risks at airports within the County airport system.

Department Objectives Measured	FY 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 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	2	0	2	0
Completed airport construction projects	2	5	4	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 2025-26 the department successfully completed design and construction phases of Terminal HVAC upgrades. The department also upgraded the General Aviation gate security system and has initiated development of a new Master Plan for BFL Meadows Airport for 2026-27, establishing a 20-year framework for asset acquisitions, major maintenance, and capital projects.				

Golf Course Enterprise Fund

Department Head: Nancy Anderson
Fund: Golf Course Enterprise
Cost Center: 1174CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$163,942	$350,100	$350,100	$50,100	$285,100
Other Charges	(30,002)	(4,980)	(25,456)	(5,516)	(5,516)
Depreciation	0	148,206	148,206	148,206	148,206
Structures & Improvements	0	0	0	583,070	583,070
TOTAL EXPENDITURES	**$133,940**	**$493,326**	**$472,850**	**$775,860**	**$1,010,860**
REVENUE:					
Use of Money/Property	$27,567	$25,000	$25,000	$25,000	$25,000
Charges for Services	395,520	330,000	470,000	475,000	475,000
Non-Revenue Receipts	0	148,206	148,206	148,206	148,206
TOTAL REVENUE	**$423,086**	**$503,206**	**$643,206**	**$648,206**	**$648,206**
INCR./(DECR.) IN RETAINED EARNINGS	**$289,147**	**$9,880**	**$170,356**	**($127,654)**	**($362,654)**

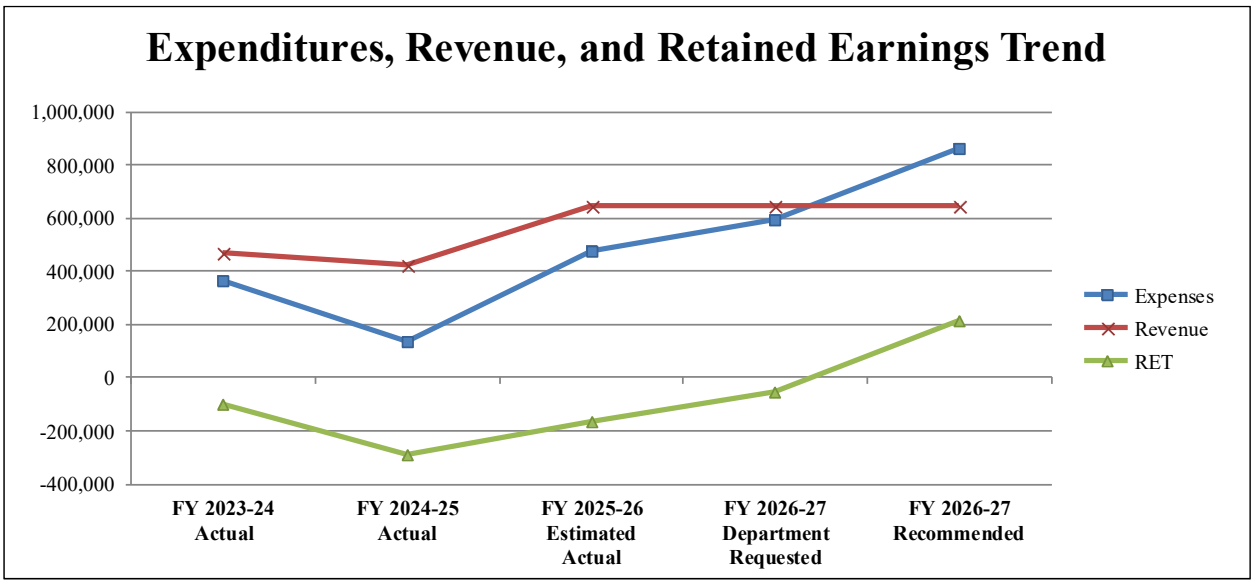
Major Expenses and Revenue in FY 2026-27 Recommended Budget

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, $133,070 for the North Kern course, and $350,000 for the Buena Vista course for ongoing maintenance, operations and planned capital projects. Expenditures previously budgeted under Services and Supplies have been shifted to Structures and Improvements for FY 2026-27 and reflect anticipated repair needs and scheduled improvement projects. In addition, the increase in Services and Supplies is driven primarily by rising water utility costs required to maintain the golf

courses. The estimated retained earnings balance as of June 30, 2027, is $1 million after a decrease of $362,654 from operations.



Universal Collection Enterprise Fund

Department Head: Joshua Champlin
Fund: Universal Collection Enterprise Fund
Cost Center: 1800CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$26,581,040	$28,225,232	$27,916,800	$27,946,800	$29,467,000
Other Charges	23,579	25,322	27,922	24,810	24,810
TOTAL EXPENSES	**$26,604,619**	**$28,250,554**	**$27,944,722**	**$27,971,610**	**$29,491,810**
REVENUE:					
Taxes	$26,360,460	$27,681,394	$27,718,433	$30,260,601	$29,260,601
Fines and Forfeitures	238,899	172,967	172,967	250,000	250,000
Use of Money/Property	40,816	52,520	125,000	125,000	125,000
Charges for Services	(9,469)	(12,879)	0	1	1
TOTAL REVENUE	**$26,630,706**	**$27,894,002**	**$28,016,400**	**$30,635,602**	**$29,635,602**
INCR./(DECR.) IN RETAINED EARNINGS	**$26,087**	**($356,552)**	**$71,678**	**$2,663,992**	**$143,792**

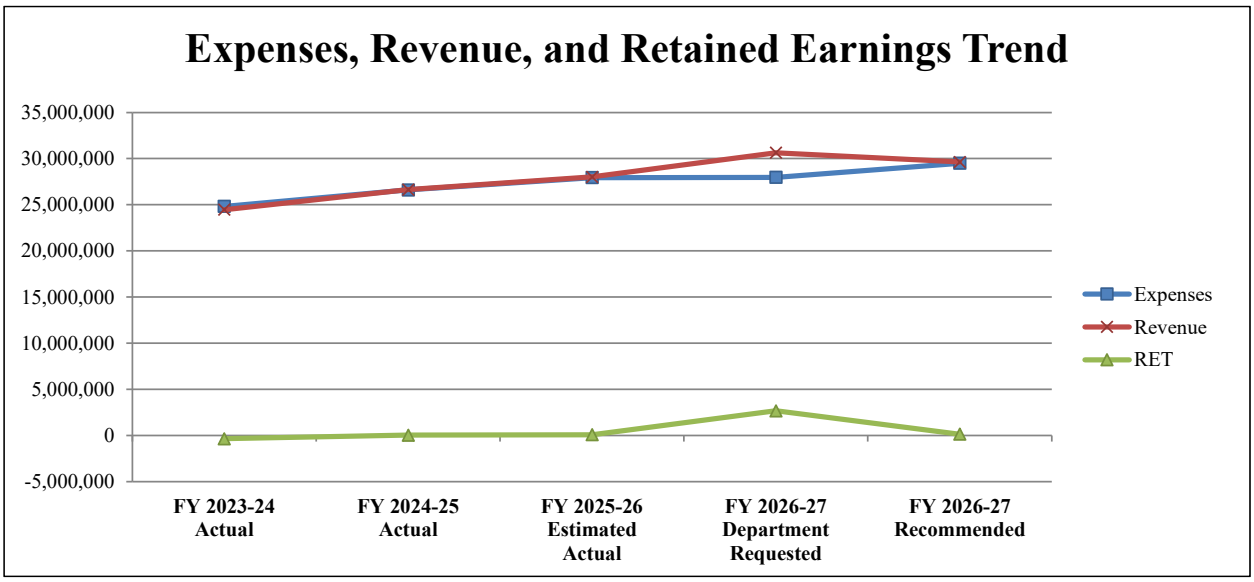
Major Expenses and Revenue in FY 2026-27 Recommended Budget

The majority of expenses and revenue in this budget 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 reflects changes to anticipated costs for services. Budgeted taxes revenue is property tax assessments which vary by service area, and reflects anticipated tax receipts for FY 2026-27. The estimated retained earnings balance as of

June 30, 2026 is $3.9 million. After the inclusion of $143,792 million in budgeted increases in retained earnings, the estimated retained earnings balance as of June 30, 2027 is $4 million.



Kern Regional Transit Enterprise Fund

Department Head: Joshua Champlin
Fund: Public Transportation
Cost Center: 1175CC
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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$11,080,962	$12,440,601	$11,403,538	$12,741,735	$12,741,735
Other Charges	11,063	93,993	93,993	101,348	101,348
Capital Assets	7,438,143	13,194,227	9,315,000	16,471,479	14,471,479
Depreciation	0	2,050,000	2,050,000	2,200,000	2,200,000
TOTAL EXPENSES	**$18,530,168**	**$27,778,821**	**$22,862,531**	**$31,514,562**	**$29,514,562**
REVENUE:					
Taxes	$10,548,852	$11,000,000	$10,750,000	$11,000,000	$11,000,000
Use of Money/Property	367,276	220,000	415,000	535,000	465,000
Intergovernmental	13,684,748	13,527,977	5,764,957	15,657,777	15,657,777
Charges for Services	751,997	400,000	730,126	520,969	520,969
Miscellaneous	1,439,912	806,000	1,011,000	1	1
Non-Revenue Receipts	0	0	2,100,000	2,250,000	2,250,000
TOTAL REVENUE	**$26,792,785**	**$25,953,977**	**$20,771,083**	**$29,963,747**	**$29,893,747**
INCR./(DECR.) IN RETAINED EARNINGS	**$8,262,617**	**($1,824,844)**	**($2,091,448)**	**($1,550,815)**	**$379,185**

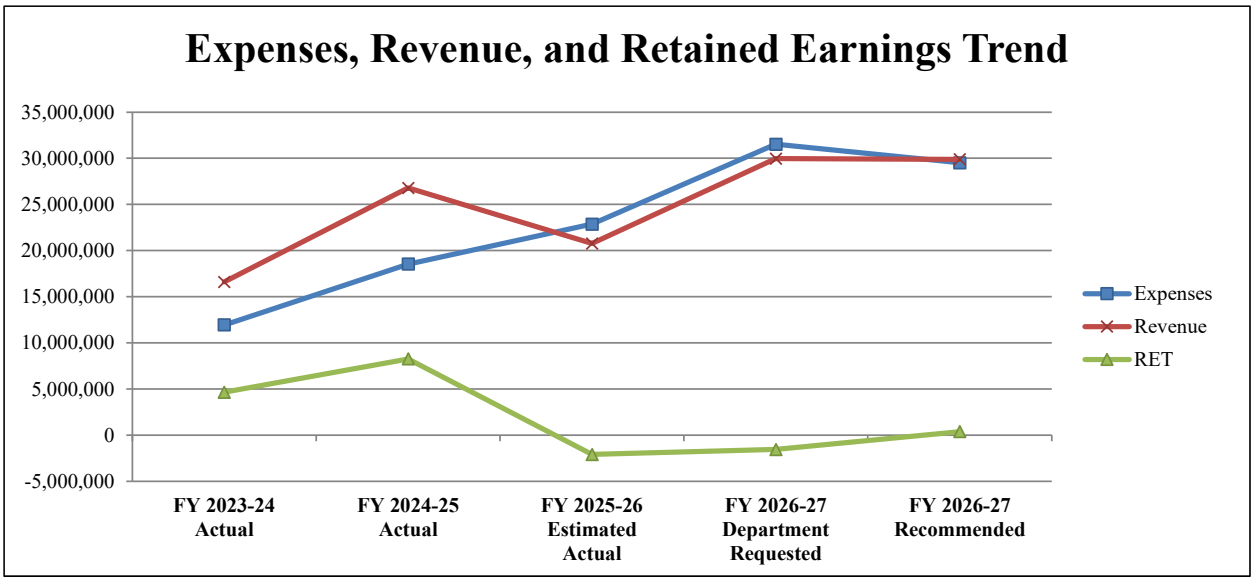
Major Expenses and Revenue in FY 2026-27 Recommended Budget

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 $2.1 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 2026-27 as well as for the acquisition of eight buses, three vans, one mobile bus charger, and various fare and passenger management equipment. 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 $15.7 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, 2026 is $18.4 million with the inclusion of long-term liabilities in the amount of $5.1 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, 2026 is $23.9 million. After the inclusion of $379,185 in budgeted net operating revenue, the estimated budgetary retained earnings balance as of June 30, 2027 is $24.3 million.



Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Total number of passengers who board a Kern Regional Transit bus	284,000	290,000	280,000	290,000
Requests for additional services	8	6	7	6
Average cost per passenger	$1.10	$2.00	$1.15	$2.00

The division continues to serve an average of nearly 23,000 riders each month. 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
On-time performance	89%	90%	90%	91%
Preventable accidents per 1,000 miles	0.005	0.004	0.005	0.004
Passenger complaints per 100 passengers	0.015	0.016	0.015	0.016
Service interruptions per 100 miles	0.01	0.1	.09	0.08

The division reported slight declines in on-time performance due to aging vehicles and driver shortages. Passenger complaints remained consistent.

Waste Management Division

Department Head: Joshua Champlin
Fund: Solid Waste Management Enterprise
Cost Centers: 1789CC and 3412CC

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 nine inactive or closed landfills and over 40 closed burn dumps.

Summary of Expenses and Revenue

	FY 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$59,049,589	$78,774,965	$72,007,718	$82,322,385	$82,322,385
Other Charges	1,108,748	1,361,790	1,320,197	2,033,878	2,033,878
Capital Assets	35,518,794	46,593,385	11,689,016	49,142,329	49,142,329
Depreciation	0	8,110,000	8,110,000	8,150,000	8,150,000
Other Financing Uses	0	0	520,000	0	0
TOTAL EXPENSES	**$95,677,131**	**$134,840,140**	**$93,646,931**	**$141,648,592**	**$141,648,592**
REVENUE:					
Taxes	$52,928,604	$54,206,422	$54,206,422	$56,571,394	$56,571,394
Fines and Forfeitures	331,984	310,000	310,000	320,000	320,000
Use of Money/Property	2,199,712	2,207,120	2,095,883	2,097,063	2,097,063
Intergovernmental	9,150,165	5,820	1,258,488	755,800	755,800
Charges for Services	35,429,059	38,691,886	42,108,563	48,429,136	48,429,136
Miscellaneous	798,682	870,881	717,587	768,474	768,474
Non-Revenue Receipts	574	8,155,000	8,155,000	8,200,000	8,200,000
Other Financing Sources:					
American Rescue Plan Act	489,794	780,455	650,000	0	0
TOTAL REVENUE	**$101,328,574**	**$105,227,584**	**$109,501,943**	**$117,141,867**	**$117,141,867**
INCR./(DECR.) IN RETAINED EARNINGS	**$5,651,443**	**($29,612,556)**	**$15,855,012**	**($24,506,725)**	**($24,506,725)**

Major Expenses and Revenue in FY 2026-27 Recommended Budget

A major expense for the division's budget is labor reimbursement to the Public Works Department within services and supplies of approximately $36.7 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

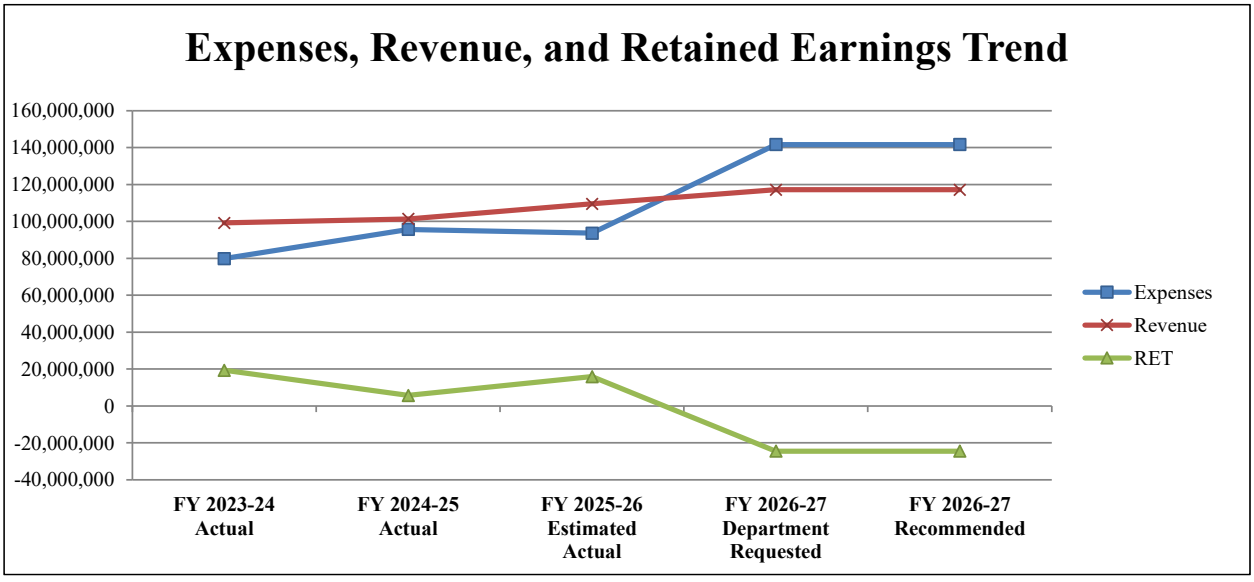
revenue is generated from special land use assessments collected through property tax bills, landfill gate fees, and waste bin fees.

Budget Changes and Operational Impacts

Charges for services revenue is budgeted to increase primarily due to increased gate fees to be charged to service recipients. The recommended budget includes $11.7 million for 95 capital assets that are primarily replacement vehicles, specialty equipment, and heavy equipment. The recommended budget also includes $37.4 million in capital projects, primarily for various improvements to existing landfills that were budgeted in FY 2025-26 but will not be initiated this year.

The division is budgeting to receive $56.6 million in land use fees, $8.4 million in solid waste bin fees, $746,000 in recycling revenue, in addition to $38.3 million from gate fee revenue collected at the waste sites.

The estimated retained earnings balance as of June 30, 2026 is $16.5 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, 2026 is $76.3 million, of which approximately $24.5 million is budgeted to be utilized in FY 2026-27.



Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-25 Target	FY 2025-26 Estimated	FY 2026-27 Target
Regulatory compliance rate for active landfills and transfer stations	100%	100%	100%	100%
Hazardous waste diverted from County landfills through Special Waste Facilities	575 Tons	600 Tons	575 Tons	600 Tons
Percentage of disposal reduced by department recycling programs	29%	29%	29%	29%
Number of tons of illegally dumped waste cleaned up	2,122 Tons	2,200 Tons	3,200 Tons	3,200 Tons
Number of homeless encampments removed/cleaned up	744	700	650	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. 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. 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 2024-25 Actual	FY 2025-25 Target	FY 2025-26 Estimated	FY 2026-27 Target
Cost of operating recycling programs (cost per ton of waste handled)	$61.78	$61.50	$61.35	$61.00
Cost of operating landfill (cost per ton of waste handled)	$31.84	$31.25	$31.25	$31.00
Cost of operating transfer stations (cost per ton of waste handled)	$72.08	$71.00	$71.14	$70.90
Cost of operating Special Waste Facilities (cost per ton of hazardous waste handled)	$5,764	$5,500	$5,500	$5,450

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.

Kern Sanitation Authority

General Manager: Joshua Champlin
Fund: Kern Sanitation Authority
Cost Center: 1796CC

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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$3,345,188	$4,949,613	$4,164,039	$5,598,045	$5,371,745
Other Charges	(17,406)	76,040	76,040	26,032	26,032
Capital Assets	4,170,773	14,985,000	8,331,902	17,990,300	17,990,300
Depreciation	0	725,000	725,000	850,000	850,000
TOTAL EXPENSES	**$7,498,555**	**$20,735,653**	**$13,296,981**	**$24,464,377**	**$24,238,077**
REVENUE:					
Taxes	$5,831,899	$5,687,147	$5,952,884	$5,829,500	$5,879,500
Licenses and Permits	9,924	8,000	14,385	12,155	12,155
Fines and Forfeitures	74,263	70,000	94,126	84,194	84,194
Use of Money/Property	569,027	343,323	546,823	514,035	514,035
Intergovernmental	15,661	8,000,000	0	11,310,000	11,310,000
Charges for Services	668,167	628,202	628,200	648,513	648,513
Miscellaneous	19,215	4,501	12,001	4,500	4,500
Non-Revenue Receipts	0	725,000	725,000	850,000	850,000
Other Financing Sources:					
American Recovery Plan Act	2,675,760	0	0	0	0
TOTAL REVENUE	**$9,863,916**	**$15,466,173**	**$7,973,419**	**$19,252,897**	**$19,302,897**
INCR./(DECR.) IN RETAINED EARNINGS	**$2,365,361**	**($5,269,480)**	**($5,323,562)**	**($5,211,480)**	**($4,935,180)**

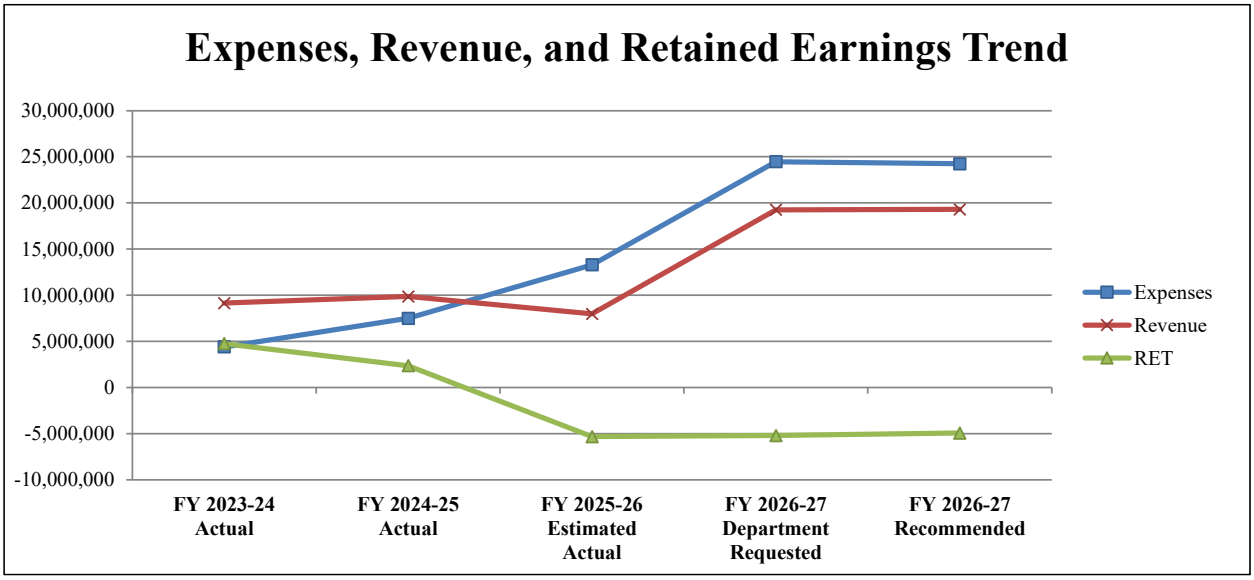
Major Expenses and Revenue in FY 2026-27 Recommended Budget

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 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 $18 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. $11.3 million of this amount is for the Rexland Acres sewer expansion project that was originally budgeted in FY 2023-24 in the amount of $8 million, but was subsequently postponed by the Public Works Department. Intergovernmental revenue in the amount of $11.3 million is budgeted in support from the State of California for this project.

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, 2026 is a deficit of $7.4 million which includes approximately $5.6 million in long-term liabilities. After adjusting for long-term debt and the release of $16.1 million in designations, the estimated budgetary retained earnings balance as of June 30, 2026 is $14.3 million, of which $4.9 million is budgeted for use in FY 2026-27.



Fiscal Year 2026-27 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 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	1	0	0	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 2025-26, the department achieved zero notice of violations, and no sewer system overflows 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 2024-25 Actual	FY 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Annual charge for sewer service for a single-family residence	$346.55	$356.95	$356.95	$368.37
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 is the final year with the previously approved CPI adjustment.				

Ford City-Taft Heights Sanitation District

Department Head: Joshua Champlin
Fund: Ford City-Taft Heights Sanitation
Cost Center: 1791CC
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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Services and Supplies	$916,330	$1,322,026	$1,227,283	$1,427,661	$1,427,661
Other Charges	2,871	1,046	445	(575)	(575)
Capital Assets	128,453	7,322,520	7,075,687	0	0
Depreciation	0	150,000	120,000	150,000	150,000
TOTAL EXPENSES	**$1,047,654**	**$8,795,592**	**$8,423,415**	**$1,577,086**	**$1,577,086**
REVENUE:					
Taxes	$1,166,396	$1,075,000	$1,184,865	$1,153,387	$1,153,387
Fines and Forfeitures	40,115	28,970	20,000	30,000	30,000
Use of Money/Property	57,064	39,000	60,500	56,832	56,832
Charges for Services	40,518	34,000	33,500	40,041	40,041
Non-Revenue Receipts	0	150,000	120,000	150,000	150,000
Other Financing Sources:					
American Recovery Plan Act	128,499	6,602,520	6,675,687	0	0
TOTAL REVENUE	**$1,432,592**	**$7,929,490**	**$8,094,552**	**$1,430,260**	**$1,430,260**
INCR./(DECR.) IN RETAINED EARNINGS	**$384,938**	**($866,102)**	**($328,863)**	**($146,826)**	**($146,826)**

Major Expenses and Revenue in FY 2026-27 Recommended Budget

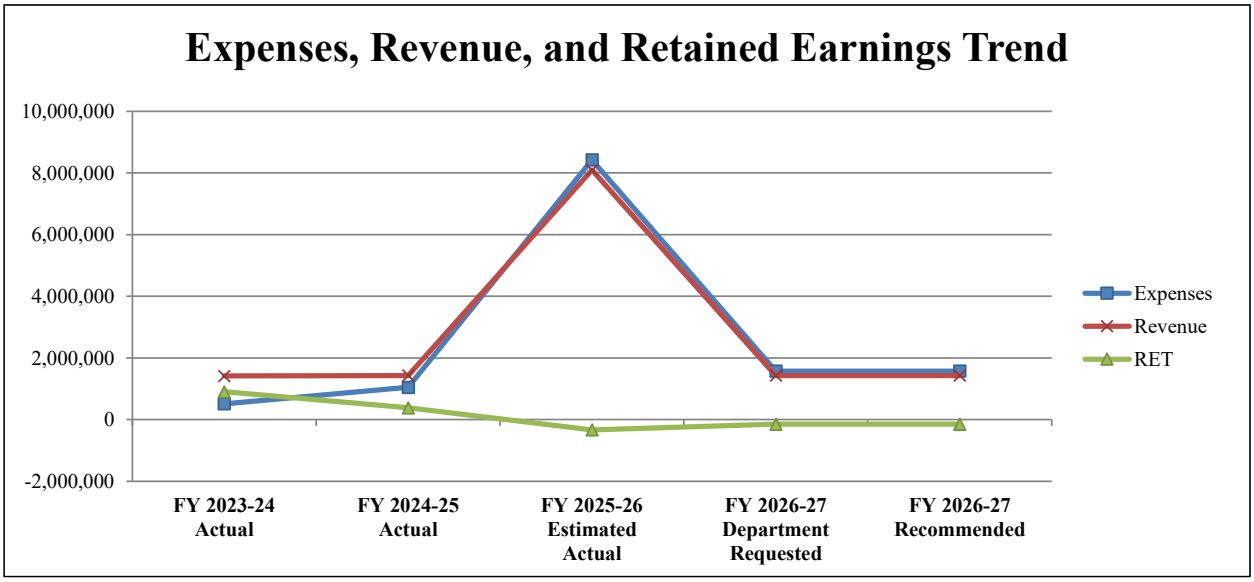
The major operational expense for the district is the County's share of cost paid to the City of Taft for the operation of the treatment plant as stipulated by an agreement between the City of Taft and the district as well as reimbursements to the Public Works Department for administration and maintenance 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 budgeted in FY 2025-26 included $6.6 million for a sewer improvement project that was funded with one-time American Recovery Plan Act funds. This project is anticipated to be completed in the current fiscal year. No new projects are included in the FY 2026-27 Recommended Budget.

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, 2026 is $1.1 million, of which $146,826 is budgeted for use in FY 2026-27 with the remaining balance budgeted for placement in designation for future use.



Fiscal Year 2026-27 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 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Number of Sewer System Overflows onto private property	1	0	0	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 2025-26 Target	FY 2025-26 Estimated	FY 2026-27 Target
Annual charge for sewer service for a single-family residence	$507.21	$545.25	$545.25	$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.				

In-Home Supportive Services Public Authority

Department Head: Jeremy Oliver
Fund: In-Home Supportive Services
Cost Center: 1045CC
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 2024-25	FY 2025-26		FY 2026-27	
	Actual	Adopted Budget	Estimated Actual	Department Requested	Recommended
APPROPRIATIONS:					
Other Charges	$14,167,173	$16,316,887	$17,319,777	$16,873,382	$16,873,382
TOTAL EXPENDITURES	**$14,167,173**	**$16,316,887**	**$17,319,777**	**$16,873,382**	**$16,873,382**
REVENUE:					
Use of Money/Property	$34,812	$6,000	$41,835	$20,000	$20,000
Intergovernmental	1,176,872	1,078,651	1,358,000	1,358,000	1,358,000
Other Financing Sources:					
Social Services Realignment	10,553,954	12,236,923	12,242,923	11,490,238	11,490,238
General Fund Contribution	2,226,003	2,995,313	3,718,854	4,005,144	4,005,144
TOTAL REVENUE	**$13,991,642**	**$16,316,887**	**$17,361,612**	**$16,873,382**	**$16,873,382**
NET FUND COST	**$175,531**	**$0**	**($41,835)**	**$0**	**$0**

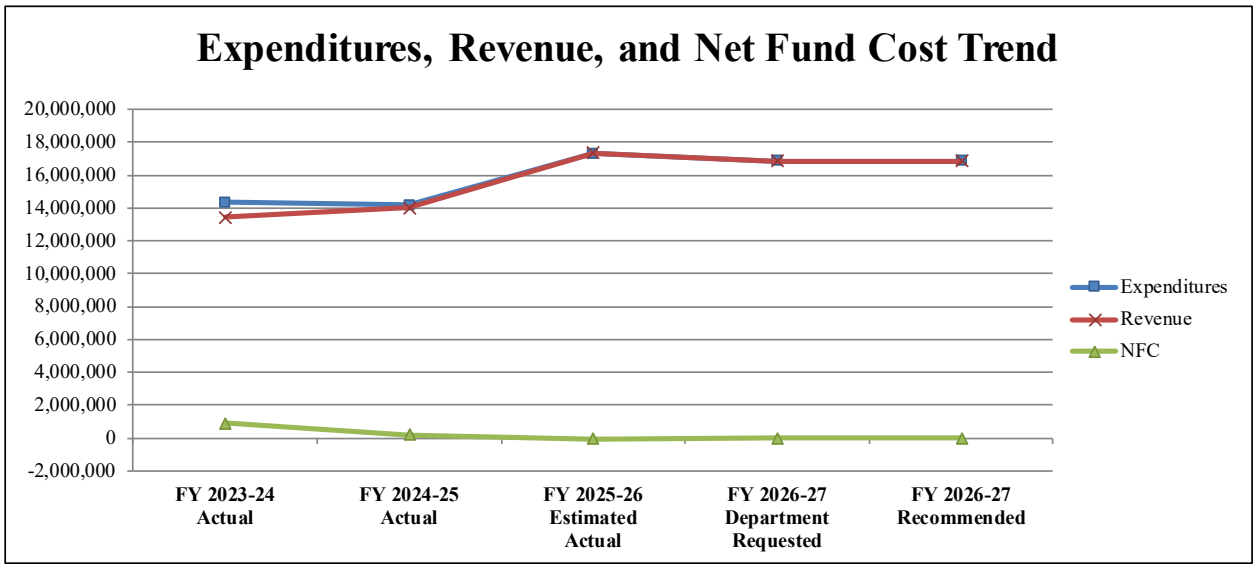
Major Expenditures and Revenue in FY 2026-27 Recommended Budget

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 the Aging and Adult Department budget. The IHSS Maintenance of Effort (MOE), budgeted under Other Charges, 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 $15.5 million to fund the County's IHSS MOE. The recommended budget does not include an additional estimated increase to the MOE of $385,000 for a second-year increase of $0.20 to the negotiated provider wage supplement, since the State had delayed previous billing for wage supplement adjustments. Additional MOE payments due to the State will be made after appropriate budget adjustments during the fiscal year.

Budget Changes and Operational Impacts

The recommended budget includes sufficient resources to cover the current mandated IHSS MOE; however, other potential budgetary impacts will be addressed as more information becomes available. One potential impact is the estimated increase to the MOE of $385,000 for a negotiated provider wage supplement of $0.20 for the second year of the current IHSS provider labor agreement. Another significant potential impact is a proposed change in State cost-sharing included in the Governor's May Revise budget proposal, which could increase County costs for the IHSS program by an estimated $4.6 million. The County Administrative Office will continue to work with the department to monitor for and address local impacts.

The fund balance at June 30, 2026 is estimated at $42,000, which will be placed in designation for future use. The recommended budget provides adequate funding for the IHSS Public Authority to perform its required function.



Special Revenue Funds

Cost Centers 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 2025-26	FY 2026-27				
Fund Number	Cost Center	Description	Adopted Appropriation	Services & Supplies	Other Charges	Other Financing Uses	Total Recommended Appropriations	Total Estimated Revenue
General Government								
Finance								
1011FD	1119CC	American Rescue Plan	$67,290,173	$29,307,433	$0	$1,151,842	$30,459,275	$500,000
1027FD	1650CC	Tax Loss Reserve	$7,000,000	$0	$0	$7,800,000	$7,800,000	$7,800,000
1096FD	1194CC	Redemption Systems	$861,934	$0	$0	$886,703	$886,703	$225,000
		Total Finance	**$75,152,107**	**$29,307,433**	**$0**	**$9,838,545**	**$39,145,978**	**$8,525,000**
Property Management								
1225FD	1138CC	DIVCA Local Franchise Fee	$150,000	$0	$0	$150,000	$150,000	$350,000
		Total Property Management	**$150,000**	**$0**	**$0**	**$150,000**	**$150,000**	**$350,000**
Promotion								
1223FD	1215CC	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								
1086FD	1630CC	Criminal Justice Facilities Construction	$1,400,000	$0	$0	$900,000	$900,000	$1,223,500
1174FD	1753CC	Bakersfield Planned Sewer #4	$0	$0	$500	$0	$500	$2,500
1175FD	1754CC	Bakersfield Planned Sewer #1	$0	$0	$1,500	$0	$1,500	$67,500
1176FD	1755CC	Bakersfield Planned Sewer #2	$0	$0	$5,000	$0	$5,000	$13,000
1177FD	1756CC	Bakersfield Planned Sewer #5	$0	$0	$5,000	$0	$5,000	$7,150
1178FD	1757CC	County Planned Sewer Area A	$0	$0	$1,000	$0	$1,000	$4,500
1179FD	1758CC	County Planned Sewer Area B	$0	$0	$1,000	$0	$1,000	$1,700
1180FD	1759CC	Planned Local Drainage-Shalimar	$0	$0	$150	$0	$150	$150
1181FD	1030CC	Planned Local Drainage-Brundage	$0	$0	$0	$0	$0	$1,600
1182FD	1760CC	Planned Local Drainage-Breckenridge	$0	$0	$0	$0	$0	$450
1183FD	1761CC	CSA #71 Septic Abandonment	$0	$0	$0	$0	$0	$14,000
1184FD	1762CC	Planned Local Drainage-Oildale	$0	$0	$0	$0	$0	$2,400
1185FD	1763CC	Planned Local Drainage-Orangewood	$0	$0	$0	$0	$0	$25,001
1186FD	1764CC	Bakersfield Planned Sewer #3	$0	$0	$1,000	$0	$1,000	$1,350
		Total Plant Acquisition	**$1,400,000**	**$0**	**$15,150**	**$900,000**	**$915,150**	**$1,364,801**
		Total General Government	**$76,732,107**	**$29,307,433**	**$15,150**	**$10,918,545**	**$40,241,128**	**$10,242,601**
Public Protection								
Judicial								
1146FD	1623CC	DNA Identification	$146,157	$0	$0	$150,000	$150,000	$135,000
1147FD	1624CC	Local Public Safety	$113,674,681	$0	$0	$112,768,932	$112,768,932	$112,631,643
1149FD	1625CC	Automated County Warrant System	$0	$0	$0	$0	$0	$0
1151FD	1626CC	Domestic Violence	$120,000	$0	$0	$120,000	$120,000	$110,000
1144FD	1622CC	Real Estate Fraud	$752,240	$0	$0	$721,432	$721,432	$721,432
1192FD	1220CC	Sheriff Electronic Monitoring	$0	$0	$0	$7,700	$7,700	$200
1145FD	1024CC	District Attorney Local Forfeiture	$0	$0	$0	$0	$0	$29,080
1148FD	1216CC	District Attorney Equipment/Automation	$0	$0	$0	$0	$0	$5,300
1150FD	1680CC	Criminalistics Laboratories	$25,000	$0	$0	$0	$0	$15,509
1153FD	1025CC	Victim Services	$0	$0	$0	$0	$0	$34,000
1154FD	1217CC	District Attorney-Federal Forfeitures	$0	$0	$0	$0	$0	$9,043
1156FD	1681CC	District Attorney-Court Ordered Penalties	$0	$0	$0	$0	$0	$50,546
1155FD	1743CC	Public Defense Pilot Program	$406,914	$0	$0	$0	$0	$0
		Total Judicial	**$115,124,992**	**$0**	**$0**	**$113,768,064**	**$113,768,064**	**$113,741,753**

Summary of Expenditures and Revenue

Fund Number	Cost Center	Description	FY 2025-26 Adopted Appropriation	FY 2026-27 Services & Supplies	FY 2026-27 Other Charges	FY 2026-27 Other Financing Uses	FY 2026-27 Total Recommended Appropriations	FY 2026-27 Total Estimated Revenue
Public Protection								
Police Protection								
1121FD	1028CC	TCM/MAA Programs Fund	$0	$0	$0	$500,000	$500,000	$30,000
1187FD	1751CC	Officer Wellness Grant	$80,503	$0	$0	$0	$0	$0
1188FD	1027CC	Sheriff's CAL-MMET	$0	$0	$0	$15,000	$15,000	$300
1189FD	1935CC	HIDTA-State Asset Forfeitures	$70,000	$0	$0	$70,000	$70,000	$62,000
1190FD	1936CC	CAL-MMET-State Asset Forfeitures	$0	$0	$0	$100,000	$100,000	$4,200
1191FD	1219CC	High Tech Equipment	$0	$0	$0	$4,800	$4,800	$100
1193FD	1937CC	Sheriff Facility Training	$225,000	$0	$0	$400,000	$400,000	$225,000
1194FD	1938CC	Automated Fingerprint	$724,327	$0	$0	$376,547	$376,547	$135,000
1195FD	1628CC	Rural Crime - Environment Impact Fee	$0	$0	$0	$0	$0	$0
1196FD	1939CC	Sheriff-California Identification	$2,469,109	$0	$0	$2,074,809	$2,074,809	$1,550,000
1197FD	1940CC	Sheriff-Civil Subpoenas	$15,000	$0	$0	$15,000	$15,000	$11,000
1198FD	1941CC	KNET Asset Forfeiture	$60,000	$0	$0	$45,000	$45,000	$4,000
1199FD	1942CC	Sheriff Drug Abuse Gang Diversion	$10,000	$0	$0	$10,000	$10,000	$3,000
1200FD	1943CC	Sheriff Training	$165,000	$0	$0	$60,000	$60,000	$58,500
1201FD	1944CC	Sheriff Work Release	$250,000	$0	$0	$175,000	$175,000	$95,500
1202FD	1945CC	Seizure of Gaming Device	$72,618	$0	$0	$18,000	$18,000	$2,500
1203FD	1946CC	Sheriff State Forfeiture	$12,000	$0	$0	$12,000	$12,000	$0
1204FD	1947CC	Inmate Welfare	$2,457,119	$0	$0	$1,700,000	$1,700,000	$1,640,000
1205FD	1948CC	Sheriff Civil Automated	$99,600	$0	$0	$150,000	$150,000	$143,000
1206FD	1949CC	Sheriff Firearms	$70,000	$0	$0	$70,000	$70,000	$31,500
1207FD	1950CC	Sheriff Judgement Debtor's Fee	$401,114	$0	$0	$120,000	$120,000	$90,000
1208FD	1221CC	Sheriff Community Resources	$0	$0	$0	$2,500	$2,500	$60
1209FD	1951CC	Sheriff Volunteer Services	$20,000	$0	$0	$20,000	$20,000	$0
1210FD	1952CC	Sheriff Controlled Substance	$0	$0	$0	$25,000	$25,000	$600
1211FD	1953CC	Sheriff Rural Crime	$10,000	$0	$0	$10,000	$10,000	$5,000
		Total Police Protection	**$7,211,390**	**$0**	**$0**	**$5,973,656**	**$5,973,656**	**$4,091,260**
Detention & Correction								
1012FD	1136CC	Public Safety 2011 Realignment	$125,267,586	$0	$1,808,789	$129,661,496	$131,470,285	$103,840,140
1083FD	1724CC	Community Corrections Performance Incentive	$0	$0	$0	$0	$0	$11,000
1084FD	1730CC	Probation Training	$359,415	$0	$0	$359,415	$359,415	$359,415
1087FD	1725CC	Asset Forfeiture 15 Percent	$0	$0	$0	$0	$0	$300
1088FD	1731CC	Probation Asset Forfeiture	$5,000	$0	$0	$0	$0	$1,201
1089FD	1726CC	Probation Federal Asset Forfeiture	$0	$0	$0	$0	$0	$16,000
1090FD	1732CC	Juvenile Inmate Welfare	$0	$0	$0	$0	$0	$4,000
1091FD	1044CC	CCP Community Recidivism	$6,458,508	$2,844,486	$0	$0	$2,844,486	$1,762,060
1092FD	1733CC	Probation Juvenile Justice Realignment	$7,528,846	$0	$0	$7,420,857	$7,420,857	$7,540,857
1093FD	1734CC	DJJ Realignment SB 823	$9,569,656	$0	$0	$10,057,791	$10,057,791	$9,057,791
		Total Detention & Correction	**$149,189,011**	**$2,844,486**	**$1,808,789**	**$147,499,559**	**$152,152,834**	**$122,592,764**
Fire Protection								
1018FD	1687CC	Fireworks Violations	$0	$0	$0	$0	$0	$109
1020FD	1688CC	Fire-Hazard Reduction	$1,000,000	$0	$0	$0	$0	$15,000
1022FD	1690CC	Fire-Helicopter Operations	$0	$0	$0	$526,160	$526,160	$319,000
1024FD	1691CC	Vehicle Apparatus	$4,757,748	$0	$0	$0	$0	$72,808
1025FD	1692CC	Fire Department Donaitons Trust	$158,500	$0	$0	$0	$0	$3,600
1026FD	1693CC	State Fire Trust Fund	$693,071	$0	$0	$262,863	$262,863	$28,065
		Total Fire Protection	**$6,609,319**	**$0**	**$0**	**$789,023**	**$789,023**	**$438,582**
Protective Inspection								
1166FD	1773CC	Strong Motion Instrumentation	$0	$35,000	$0	$0	$35,000	$35,000
		Total Protective Inspection	**$0**	**$35,000**	**$0**	**$0**	**$35,000**	**$35,000**
Other Protection								
1159FD	1031CC	Sterilization Fund	$31,056	$40,000	$0	$0	$40,000	$20,000
1161FD	1720CC	General Plan Administration Surcharge	$750,000	$0	$0	$1,196,979	$1,196,979	$412,187
1164FD	1146CC	Wildlife Resources	$7,300	$300	$6,000	$0	$6,300	$2,000
1165FD	1684CC	Range Improvement Section 15	$75,524	$0	$7,000	$0	$7,000	$9,504
1167FD	1916CC	Recorder-Electronic Recording	$194,860	$0	$0	$172,650	$172,650	$115,500
1168FD	1685CC	Range Improvement Section 3	$20,542	$0	$3,000	$0	$3,000	$1,180
1169FD	1917CC	Recorder-Social Security Truncation	$21,288	$0	$0	$19,000	$19,000	$0
1170FD	1918CC	Recorder's Modernization	$2,215,274	$0	$82,000	$1,708,717	$1,790,717	$715,000
1173FD	1721CC	Oil and Gas Program	$406,415	$0	$0	$877,461	$877,461	$750,333
1343FD	1145CC	Parks - Tehachapi Mountain Forest	$3,329	$0	$0	$3,500	$3,500	$90
5004FD	1049CC	Airport -General Aviation-Capital Match	$0	$0	$0	$0	$0	$120,000
		Total Other Protection	**$3,725,588**	**$40,300**	**$98,000**	**$3,978,307**	**$4,116,607**	**$2,145,794**
		Total Public Protection	**$281,860,300**	**$2,919,786**	**$1,906,789**	**$272,008,609**	**$276,835,184**	**$243,045,153**

Summary of Expenditures and Revenue

Fund Number	Cost Center	Description	FY 2025-26 Adopted Appropriation	FY 2026-27 Services & Supplies	Other Charges	Other Financing Uses	Total Recommended Appropriations	Total Estimated Revenue
Public Ways & Facilities								
Public Ways								
1234FD	1765CC	Tehachapi Transport Impact -Core	$0	$0	$0	$0	$0	$644
1235FD	1766CC	Tehachapi Transport Impact NOn-Core	$0	$0	$10,000	$0	$10,000	$419,746
1349FD	1768CC	Core Area Metro Bakersfield Transport Impact Fee	$0	$0	$25,000	$0	$25,000	$497,539
1350FD	1787CC	Metro Bakersfield Transport Impact	$7,500,000	$0	$100,000	$6,000,000	$6,100,000	$1,797,344
1351FD	1769CC	Rosamond Transport Impact	$0	$0	$25,000	$0	$25,000	$167,066
		Total Public Ways	**$7,500,000**	**$0**	**$160,000**	**$6,000,000**	**$6,160,000**	**$2,882,339**
		Total Public Ways & Facilities	**$7,500,000**	**$0**	**$160,000**	**$6,000,000**	**$6,160,000**	**$2,882,339**
Health & Sanitation								
Health								
1003FD	1671CC	Mental Health Services Act	$71,293,055	$0	$0	$91,945,500	$91,945,500	$92,752,888
1004FD	1672CC	MHSA Prudent Reserve	$0	$0	$0	$480,054	$480,054	$0
1012FD	1135CC	Behavioral Health Services 2011 Realignment	$84,593,022	$0	$0	$80,077,115	$80,077,115	$80,077,115
1097FD	1673CC	Opioid Settlement Fund	$11,347,863	$0	$0	$10,566,645	$10,566,645	$5,855,452
1107FD	1745CC	Tobacco Education Control Program	$394,193	$0	$0	$150,000	$150,000	$155,000
1108FD	1255CC	Public Health Miscellaneous	$0	$0	$0	$0	$0	$1,100
1109FD	1256CC	Health-MAA/TCM	$0	$0	$0	$0	$0	$2,300
1110FD	1746CC	Child Restraint Loaner Program	$9,000	$0	$0	$9,000	$9,000	$8,000
1111FD	1747CC	Vital & Health Statistics-Health	$54,458	$0	$0	$54,458	$54,458	$116,000
1112FD	1048CC	Vital & Health Statistics-Recorder	$158,202	$0	$0	$138,000	$138,000	$104,500
1113FD	1050CC	Vital & Health Statistics-County Clerk	$3,000	$0	$0	$3,000	$3,000	$3,000
1114FD	1748CC	Tobacco Control Prop 56	$394,193	$0	$0	$190,000	$190,000	$209,832
1115FD	1749CC	CDPH Emergency Preparation Grant	$0	$0	$0	$0	$0	$0
1116FD	1674CC	Alcoholism Program	$60,000	$0	$0	$68,000	$68,000	$36,226
1117FD	1675CC	Alcohol Abuse Education/Prevention	$52,000	$0	$0	$65,000	$65,000	$35,639
1118FD	1676CC	Drug Program	$20,000	$0	$0	$16,000	$16,000	$11,553
1120FD	1750CC	Hazardous Waste Settlements	$100,000	$0	$0	$100,000	$100,000	$42,937
		Total Health	**$168,478,986**	**$0**	**$0**	**$183,862,772**	**$183,862,772**	**$179,411,542**
Hospital Care								
1143FD	1160CC	Emergency Medical Payments	$1,748,987	$1,448,986	$0	$216,219	$1,665,205	$2,075,000
		Total Hospital Care	**$1,748,987**	**$1,448,986**	**$0**	**$216,219**	**$1,665,205**	**$2,075,000**
		Total Health & Sanitation	**$170,227,973**	**$1,448,986**	**$0**	**$184,078,991**	**$185,527,977**	**$181,486,542**
Public Assistance								
Administration								
1226FD	1245CC	Jamison Center	$100,000	$79,499	$0	$0	$79,499	$0
1227FD	1246CC	Wraparound Savings	$8,144,000	$144,000	$0	$2,373,532	$2,517,532	$0
1228FD	1233CC	Veterans' Grant Fund	$5,000	$0	$0	$95,000	$95,000	$0
1232FD	1247CC	Kern County Children	$900,000	$295,861	$0	$0	$295,861	$283,579
		Total Administration	**$9,149,000**	**$519,360**	**$0**	**$2,468,532**	**$2,987,892**	**$283,579**
Other Assistance								
1012FD	1008CC	Human Services 2011 Realignment	$88,440,539	$0	$0	$100,930,239	$100,930,239	$88,930,239
		Total Other Assistance	**$88,440,539**	**$0**	**$0**	**$100,930,239**	**$100,930,239**	**$88,930,239**
		Total Public Assistance	**$97,589,539**	**$519,360**	**$0**	**$103,398,771**	**$103,918,131**	**$89,213,818**
Education								
Education								
1095FD	1238CC	Kern County Library Donations	$210,000	$0	$0	$250,000	$250,000	$148,000
		Total Education	**$210,000**	**$0**	**$0**	**$250,000**	**$250,000**	**$148,000**
		Total Education	**$210,000**	**$0**	**$0**	**$250,000**	**$250,000**	**$148,000**
Recreation & Culture								
Recreation Facilities								
1344FD	1703CC	Off Highway Motor Vehicle License	$100,000	$80,000	$0	$0	$80,000	$113,000
1345FD	1704CC	Parks Donations	$6,000	$2,000	$0	$0	$2,000	$1,500
1346FD	1705CC	Parcel Map In-Lieu Fees	$371,000	$0	$0	$280,000	$280,000	$8,000
		Total Recreation Facilities	**$477,000**	**$82,000**	**$0**	**$280,000**	**$362,000**	**$122,500**
		Total Recreation & Culture	**$477,000**	**$82,000**	**$0**	**$280,000**	**$362,000**	**$122,500**
		Total Special Revenue Funds	**$634,596,919**	**$34,277,565**	**$2,081,939**	**$576,934,916**	**$613,294,420**	**$527,140,953**

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 2026-27 Recommended Budget

FY 2026-27 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.

$19.5 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.

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. All projects are budgeted to be completed in FY 2026-27. The Supportive Services Village named Hope on Heart, includes 50 tiny home shelters and wraparound services for individuals experiencing homelessness, the project has been completed and is operational.

SUMMARY OF EXPENDITURES AND REVENUE

			Cumulative Balances				FY 2026-27	
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	$20,212,681	$155,757,601	$155,757,601	$0	$0
		8601-Subscriber Equipment	$3,200,000	$0	$3,200,000	$0	$0	$0
00012	1949	ACO - Structural Fire	$19,500,000	$462,182	$19,500,000	$19,500,000	$0	$0
Public Ways and Facilities								
00221	1966	Water Infrastructure						
		8112- Buena Vista Aquatic Rec. Area	$6,034,585	$5,264,562	$6,034,585	$5,264,562	$0	$0
		8113-Camp Condor Water System	$2,012,750	$1,702,796	$2,012,750	$1,702,796	$0	$0
		8114-Camp Okihi Portable Water	$2,095,000	$1,976,398	$2,095,000	$1,976,398	$0	$0
		8117 Park Investments	$10,002,809	$8,310,982	$10,002,809	$8,310,982	$0	$0
		8120-Supportive Services Village	$4,801,387	$4,745,698	$4,801,387	$4,745,698	$0	$0
Total Projects			$203,404,132	$42,675,299	$203,404,132	$197,258,037	$0	$0

County Service Areas

Department Head: Joshua Champlin
Fund: Various
Cost Center: Various

Function: Public Ways and Facilities, Health and Sanitation, Public Protection
Activity: Other Protection, Public Ways and Sanitation

Description of Major Services

The budget includes 114 active County Service Areas (CSAs) that 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. Some CSAs receive General Fund support that is transferred from the Development Services Division of the Public Works Department. The Public Works Department administers all of the CSAs.

Summary of Expenditures and Revenue

			FY 2025-26	FY 2026-27					
Fund	Cost Center	Description	Adopted Appropriations	Services & Supplies	Other Charges	Other Financing Uses	Equipment	Recommended Appropriations	Total Estimated Revenue
1124FD	1266CC	Kern Valley Z/B	$17,905	$15,900	$500	$0	$0	$16,400	$12,503
1125FD	1267CC	Kern Valley Z/B	$0	$100	$0	$0	$0	$100	$100
1126FD	1268CC	Pine Mountain Club	$23,085	$23,000	$500	$0	$0	$23,500	$39,094
1127FD	1269CC	Kern Valley	$231,255	$255,140	$865	$0	$0	$256,005	$256,005
1129FD	1271CC	O'Neil Cyn	$27	$20	$10	$0	$0	$30	$1,211
1131FD	1273CC	Greenacres	$0	$0	$50	$0	$0	$50	$375
1132FD	1274CC	Kern Valley	$555	$550	$50	$0	$0	$600	$554
1133FD	1275CC	Kern Valley	$305	$300	$60	$0	$0	$360	$292
1134FD	1276CC	Pine Mountain Club	$250,237	$10,000	$2,000	$200,000	$50,000	$262,000	$222,798
1136FD	1278CC	Mexican Colony	$43,060	$43,000	$200	$0	$0	$43,200	$34,051
1137FD	1279CC	Erro Ranch	$305	$200	$100	$0	$0	$300	$309
1138FD	1280CC	West Bakersfield	$354,154	$365,000	$1,000	$0	$0	$366,000	$202,089
1141FD	1815CC	West Bakersfield	$155,275	$203,000	$1,040	$0	$0	$204,040	$145,390
1142FD	1818CC	Rosamond	$127,600	$128,000	$1,000	$0	$0	$129,000	$120,907
1212FD	1816CC	Rosamond	$18,280	$19,200	$400	$0	$0	$19,600	$17,565
1213FD	1809CC	Southgate	$4,099	$3,800	$300	$0	$0	$4,100	$3,227
1214FD	1810CC	Greenacres	$0	$300	$0	$0	$0	$300	$1,252
1221FD	1814CC	South Taft	$27,440	$27,300	$240	$0	$0	$27,540	$16,311
1240FD	1819CC	O'Grady	$16,455	$16,524	$500	$0	$0	$17,024	$12,629
1241FD	1820CC	Harvest Moon Ranch	$4,005	$3,870	$500	$0	$0	$4,370	$3,411
1242FD	1821CC	Mustang Ranch	$3,155	$3,600	$500	$0	$0	$4,100	$3,740
1243FD	1822CC	Stockdale Ranchos	$4,460	$4,340	$500	$0	$0	$4,840	$3,822
1244FD	1823CC	Oildale	$230,255	$215,000	$500	$0	$0	$215,500	$201,113
1245FD	1824CC	Oildale Z/B	$20,632	$25,000	$500	$0	$0	$25,500	$21,331
1246FD	1825CC	Descanso Park	$27,303	$28,700	$600	$0	$0	$29,300	$20,507
1247FD	1992CC	Pioneer Drive	$2,755	$600	$500	$0	$0	$1,100	$3,255
1248FD	1993CC	Pioneer Drive	$2,329	$1,400	$100	$0	$0	$1,500	$1,791
1249FD	1828CC	Pioneer Drive	$0	$200	$0	$0	$0	$200	$153
1250FD	1829CC	Bel Aire Estates	$31,255	$31,000	$500	$0	$0	$31,500	$26,029
1251FD	1830CC	Pioneer Drive	$75,361	$76,500	$800	$0	$0	$77,300	$59,234
1252FD	1831CC	Countryside	$7,650	$7,140	$500	$0	$0	$7,640	$5,865
1255FD	1832CC	Countryside	$2,505	$2,700	$100	$0	$0	$2,800	$2,211
1256FD	1833CC	Lock Lomond	$27,818	$30,490	$500	$0	$0	$30,990	$32,961
1257FD	1834CC	Keith Addition	$17,283	$17,600	$500	$0	$0	$18,100	$19,258
1258FD	1835CC	Panama Mobile Serv.	$0	$100	$30	$0	$0	$130	$151
1259FD	1836CC	Highland Terrace	$8,269	$8,440	$500	$0	$0	$8,940	$9,108
1260FD	1837CC	Cedarcrest	$28,099	$27,836	$500	$0	$0	$28,336	$15,807
1261FD	1838CC	Lebec	$42,605	$43,000	$250	$0	$0	$43,250	$2,712
1262FD	1839CC	Mexican Colony	$2,805	$3,600	$500	$0	$0	$4,100	$2,419
1263FD	1840CC	Buena Vista	$155	$170	$100	$0	$0	$270	$624
1264FD	1841CC	Fairfax	$2,705	$2,540	$350	$0	$0	$2,890	$2,037

Summary of Expenditures and Revenue

			FY 2025-26	FY 2026-27					
Fund	Cost Center	Description	Adopted Appropriations	Services & Supplies	Other Charges	Other Financing Uses	Equipment	Recommended Appropriations	Total Estimated Revenue
1265FD	1842CC	Buena Vista	$405	$200	$100	$0	$0	$300	$311
1267FD	1844CC	Erro Ranch	$155	$10	$100	$0	$0	$110	$111
1268FD	1845CC	Ford City	$21,255	$21,320	$400	$0	$0	$21,720	$18,547
1269FD	1846CC	Greenfield	$51,335	$51,000	$600	$0	$0	$51,600	$41,600
1270FD	1847CC	Erro Ranch	$155	$50	$100	$0	$0	$150	$360
1271FD	1996CC	Brundage	$994	$1,300	$150	$0	$0	$1,450	$1,248
1272FD	1849CC	West Hi Ranchos	$2,110	$1,850	$300	$0	$0	$2,150	$178
1273FD	1850CC	Greenacres	$69,755	$74,000	$600	$0	$0	$74,600	$74,306
1274FD	1851CC	Amador	$3,955	$3,500	$500	$0	$0	$4,000	$3,314
1275FD	1852CC	Harris School	$3,055	$2,600	$300	$0	$0	$2,900	$2,262
1276FD	1853CC	Virginia Colony	$79,855	$79,500	$600	$0	$0	$80,100	$72,723
1277FD	1854CC	Habecker	$2,272	$2,545	$500	$0	$0	$3,045	$4,043
1278FD	1855CC	Virginia Colony	$4,319	$4,600	$400	$0	$0	$5,000	$5,957
1279FD	1856CC	Habecker	$12,107	$10,000	$300	$0	$0	$10,300	$10,295
1280FD	1857CC	Virginia Colony	$16,805	$16,800	$300	$0	$0	$17,100	$11,346
1281FD	1858CC	Core Makr Court	$16,461	$16,000	$500	$0	$0	$16,500	$8,154
1282FD	1859CC	Virginia Colony	$22,455	$22,200	$500	$0	$0	$22,700	$24,494
1283FD	1860CC	Lost Hills	$1,305	$1,200	$200	$0	$0	$1,400	$941
1284FD	1861CC	College Avenue	$54,850	$54,500	$500	$0	$0	$55,000	$42,258
1285FD	1862CC	South Union	$9,104	$9,100	$500	$0	$0	$9,600	$3,262
1286FD	1863CC	Kern Citrus	$5,659	$5,300	$400	$0	$0	$5,700	$4,256
1287FD	1864CC	South Union	$15,550	$19,620	$300	$0	$0	$19,920	$4,817
1288FD	1865CC	La Loma	$39,379	$39,200	$500	$0	$0	$39,700	$34,968
1289FD	1866CC	South Union	$1,605	$800	$100	$0	$0	$900	$900
1290FD	1867CC	Multi-use Trail	$58,481	$68,050	$500	$0	$0	$68,550	$71,848
1291FD	1868CC	Rancho Algadon	$0	$900	$100	$0	$0	$1,000	$1,751
1292FD	1869CC	Wofford Heights	$2,505	$2,500	$50	$0	$0	$2,550	$5,691
1293FD	1870CC	West Bakersfield	$79,732	$80,000	$500	$0	$0	$80,500	$71,630
1294FD	1871CC	Oakhaven	$27,555	$29,500	$500	$0	$0	$30,000	$22,652
1295FD	1872CC	West Bakersfield	$1,405	$1,150	$300	$0	$0	$1,450	$1,437
1296FD	1873CC	Oakhaven	$405	$350	$100	$0	$0	$450	$451
1297FD	1874CC	Oakhaven	$1,935	$1,900	$300	$0	$0	$2,200	$2,216
1298FD	1875CC	West Bakersfield	$330,668	$354,500	$1,500	$0	$0	$356,000	$331,875
1299FD	1876CC	Mojave	$32,755	$33,500	$500	$0	$0	$34,000	$16,003
1300FD	1877CC	West Bakersfield	$13,366	$17,200	$500	$0	$0	$17,700	$17,737
1301FD	1878CC	Orangewood	$110,255	$110,000	$500	$0	$0	$110,500	$93,734
1302FD	1879CC	Orangewood	$50,292	$52,600	$300	$0	$0	$52,900	$30,787
1303FD	1880CC	Knudson Drive	$2,411	$2,500	$350	$0	$0	$2,850	$2,858
1304FD	1881CC	Orangewood	$234,005	$124,885	$1,000	$0	$0	$125,885	$204,646
1305FD	1882CC	Oswell Street	$39,430	$36,500	$500	$0	$0	$37,000	$21,339
1306FD	1883CC	Orangewood	$7,673	$7,800	$500	$0	$0	$8,300	$9,971
1307FD	1884CC	Casa Loma Acres	$5,055	$4,850	$500	$0	$0	$5,350	$4,405
1308FD	1885CC	South Taft	$4,007	$3,950	$400	$0	$0	$4,350	$4,922
1309FD	1886CC	Highland Knolls	$18,285	$16,700	$300	$0	$0	$17,000	$15,850
1310FD	1887CC	Lazy Acres	$6,757	$6,900	$500	$0	$0	$7,400	$7,403
1311FD	1888CC	Standard 14-C Taft	$1,349	$1,050	$400	$0	$0	$1,450	$1,148
1312FD	1889CC	Lazy Acres	$1,255	$1,050	$300	$0	$0	$1,350	$2,082
1313FD	1890CC	LaCresta	$20,705	$20,500	$450	$0	$0	$20,950	$17,929
1314FD	1891CC	Lazy Acres	$6,660	$5,500	$250	$0	$0	$5,750	$3,882
1315FD	1892CC	Hillcrest	$26,655	$26,600	$350	$0	$0	$26,950	$24,047
1316FD	1893CC	Lazy Acres	$6,205	$6,700	$500	$0	$0	$7,200	$6,483
1317FD	1894CC	Pumpkin Center	$3,755	$3,500	$400	$0	$0	$3,900	$2,945
1318FD	1895CC	Sabaloni	$32,205	$33,500	$500	$0	$0	$34,000	$31,349
1320FD	1896CC	Lakeview	$30,205	$30,000	$400	$0	$0	$30,400	$30,561
1321FD	1897CC	Lakeview	$17,505	$17,500	$100	$0	$0	$17,600	$5,624
1322FD	1898CC	West Bakersfield	$57,850	$80,025	$400	$0	$0	$80,425	$42,862
1323FD	1899CC	West Bakersfield Z/B	$83,091	$140,200	$500	$0	$0	$140,700	$79,806
1324FD	1900CC	West Bakersfield	$676,656	$840,506	$1,000	$0	$0	$841,506	$819,634
1325FD	1901CC	Bodfish	$2,805	$2,750	$300	$0	$0	$3,050	$1,937
1326FD	1902CC	Northwest Ranchos	$9,705	$8,400	$250	$0	$0	$8,650	$8,125
1327FD	1903CC	West County Z/B	$8,270	$9,000	$300	$0	$0	$9,300	$12,208
1328FD	1904CC	North Meadows	$112,975	$83,500	$350	$0	$0	$83,850	$125,996

Summary of Expenditures and Revenue

			FY 2025-26	FY 2026-27					
Fund	Cost Center	Description	Adopted Appropriations	Services & Supplies	Other Charges	Other Financing Uses	Equipment	Recommended Appropriations	Total Estimated Revenue
1329FD	1905CC	West County Z/B	$1,875	$1,850	$350	$0	$0	$2,200	$2,073
1330FD	1906CC	West County Z/B	$7,505	$7,300	$300	$0	$0	$7,600	$9,431
1331FD	1907CC	West County Z/B	$3,005	$2,850	$400	$0	$0	$3,250	$3,302
1332FD	1908CC	Randsburg-Johannesburg	$9,255	$9,200	$500	$0	$0	$9,700	$7,337
1333FD	1909CC	Rosamond	$13,605	$12,300	$200	$0	$0	$12,500	$10,084
1334FD	1910CC	Rosamond	$92,391	$109,000	$500	$0	$0	$109,500	$72,106
1335FD	1911CC	Rosamond	$71,435	$77,000	$500	$0	$0	$77,500	$60,743
1336FD	1912CC	Westpark Rec. Center	$160,300	$187,600	$500	$0	$0	$188,100	$169,370
1337FD	1913CC	Edmondson Acres	$2,805	$2,650	$300	$0	$0	$2,950	$2,588
1338FD	1914CC	Westpark Landscaping	$48,455	$52,000	$600	$0	$0	$52,600	$79,932
5021FD	1170CC	Rexland Sewer	$0	$40,000	$0	$0	$0	$40,000	$686
Total			**$4,781,800**	**$4,850,621**	**$46,995**	**$200,000**	**$50,000**	**$5,147,616**	**$4,468,328**

SUMMARY OF FY 26-27 RECOMMENDED CAPITAL EQUIPMENT PURCHASES/LEASES

Cost Center# Department	Equipment Description	Type (P) Purchase or (L) Lease	Quantity	Unit Price	Total
1026CC					
FORENSIC SCIENCES-DIV OF D.A.	Hamilton STARlet Handling Robot	P	1	$180,000	$180,000
	BioSafety Cabinet - 25 DNA Grant	P	5	$15,000	$75,000
	Crime-Lite Auto - 24 DNA Grant	P	1	$48,668	$48,668
			7		$303,668
1038CC					
KERN COUNTY LIBRARY	Bookdrop	P	2	$10,000	$20,000
	Wheelchair Lift	P	1	$20,000	$20,000
			3		$40,000
1043CC					
DEPT. OF HUMAN SERVICES-ADMIN	Server	P	2	$50,000	$100,000
			2		$100,000
1150CC					
GENERAL SERVICES - GARAGE	Vehicle Lift	P	3	$20,000	$60,000
	Forklift	P	1	$50,000	$50,000
	Coolant Machine	P	1	$5,000	$5,000
	3/4 Ton Pickup	P	2	$151,071	$302,142
	1 Ton Pickup	P	1	$138,758	$138,758
	1/2 Ton Crew Cab	P	1	$48,072	$48,072
	1 Ton Regular Cab	P	1	$51,142	$51,142
	Half Ton 4WD SUV	P	1	$69,578	$69,578
	1/2 Ton Regular Cab	P	1	$39,802	$39,802
	3/4 Extended Cab Pickup	P	1	$50,229	$50,229
	4 Passenger Compact SUB	P	1	$53,464	$53,464
	Straight Truck Dump Bed	P	1	$66,234	$66,234
	Regular Cab Dump Bed	P	1	$78,117	$78,117
	3/4 Utility Bed 2WD	P	1	$62,103	$62,103
			17		$1,074,641
1157CC					
PROBATION	Camp Erwin Owen Server	P	1	$15,000	$15,000
	Work Program Trailer	P	2	$22,500	$45,000
	Kitchen Oven/Range	P	1	$24,000	$24,000
	Kitchen Oven/Range	P	1	$27,250	$27,250
	Kitchen Oven/Range	P	1	$28,750	$28,750
			6		$140,000
1173CC					
SHERIFF	SAN Replacement	P	1	$110,000	$110,000
	TSD Server	P	2	$25,000	$50,000
	4X4 Patrol Truck	P	1	$123,400	$123,400
	Patrol Vehicles	P	23	$112,957	$2,598,011
	Swat Equipment Truck	P	1	$180,000	$180,000
	Search and Rescue Drones	P	2	$13,000	$26,000
	Rook and Trailer	P	1	$629,124	$629,124
	Bearcat	P	1	$527,414	$527,414
	Inmate Transport Vehicle	P	1	$825,000	$825,000
	Heavy Duty 4X4 Diesel Pickups	P	2	$138,495	$276,990
	Bomb Squad 1 Ton Truck	P	1	$180,000	$180,000
	Night Vision Goggles	P	2	$10,000	$20,000
	Paramedic 4X4 SUV with Buildout	P	1	$95,000	$95,000
	Paramedic Utility Trucks	P	2	$120,000	$240,000
	Cardiac Monitors	P	3	$20,000	$60,000
			44		$5,940,939

Appendix A

Cost Center# Department	Equipment Description	Type (P) Purchase or (L) Lease	Quantity	Unit Price	Total
1175CC					
PUB TRANSP ENT-DIV TRANSP MGMT	Diesel Buses	P	6	$1,000,000	$6,000,000
	Fuel Cell Buses	P	2	$2,010,000	$4,020,000
	Vault Installation Mojave and Lake Isabella	P	2	$98,000	$196,000
	Mojave Transit Center Security	P	1	$350,000	$350,000
	Mojave Transit Center Furniture	P	1	$400,000	$400,000
	Zero Emission Passenger Vans	P	2	$177,740	$355,480
	CAD/AVL New Buses	P	9	$18,889	$170,001
	Mobile Bus Charger	P	1	$350,000	$350,000
	Passenger Van	P	4	$50,000	$200,000
			28		$12,041,481
1175CC					
KERN CO DEPT. OF CHILD SUPPORT	Server Room Switches	P	1	$50,000	$50,000
			1		$50,000
1276CC					
CSA #40.1	Cardiac Monitor	P	1	$50,000	$50,000
			1		$50,000
1670CC					
BEHAVIORAL HEALTH	Half Ton Crew Cap	p	1	$102,838	$102,838
			1		$102,838
1770CC					
DEVELOPMENT SERVICES	Trimble Surveying Instruments	P	1	$130,000	$130,000
			1		$130,000
1772CC					
BUILDING INSPECTION	Furniture	P	1	$50,000	$50,000
	1/2 Ton Suv	P	6	$50,000	$300,000
			7		$350,000
1774CC					
CODE COMPLIANCE	1/2 Ton Suv	P	1	$50,000	$50,000
	1/2 Ton Truck	P	1	$50,000	$50,000
			2		$100,000
1786CC					
ROAD	Low Bed Trailer	P	1	$175,000	$175,000
	Motor Grader	P	2	$500,000	$1,000,000
	Concrete Saw Truck	P	1	$200,000	$200,000
	Medium Loader	P	2	$300,000	$600,000
	Patch Truck	P	3	$200,000	$600,000
	SUV Truck	P	6	$50,000	$300,000
	1 Ton Flatbed Truck	P	1	$100,000	$100,000
	1/2 Ton Truck	P	8	$62,500	$500,000
	PB Loader	P	1	$375,000	$375,000
	AWD Dump Truck	P	1	$250,000	$250,000
	3/4 Ton Truck	P	1	$60,000	$60,000
	SUV	P	4	$60,000	$240,000
	Barricades	P	1	$50,000	$50,000
	Asphalt Zipper	P	1	$550,000	$550,000
			33		$5,000,000

Cost Center# Department	Equipment Description	Type (P) Purchase or (L) Lease	Quantity	Unit Price	Total
1789CC					
SOLID WASTE MGMT ENTERPRISE FD	Broom Spry Rig & Tank	P	1	$7,500	$7,500
	Generator	P	1	$40,000	$40,000
	Fuel Master System	P	1	$50,000	$50,000
	Grizzly Trays	P	3	$23,333	$69,999
	Trailer	P	1	$45,000	$45,000
	Water Truck	P	1	$180,000	$180,000
	Heavy Haulers	P	2	$400,000	$800,000
	9 Axel Equipment Hauler	P	1	$500,000	$500,000
	5 Axel Equipment Hauler	P	1	$200,000	$200,000
	Excavator w/Thumb	P	3	$350,000	$1,050,000
	Automatic Rigs	P	4	$400,000	$1,600,000
	Walking Floors	P	4	$200,000	$800,000
	Roll-Off Trucks	P	2	$240,000	$480,000
	1 Ton Flatbeds	P	2	$70,000	$140,000
	Power Washer System	P	2	$18,000	$36,000
	Electrical 80' Radial Stacker Belts	P	3	$180,000	$540,000
	Tracked Skid Steers	P	2	$100,000	$200,000
	Horizontal Grinder w/Dolly	P	1	$1,300,000	$1,300,000
	Stump Shearer Attachment	P	1	$60,000	$60,000
	Compost Blower Truck	P	1	$520,000	$520,000
	Electrical 50'/60' Radial Stacker Belts	P	2	$135,000	$270,000
	Trailer Ramps	P	10	$15,000	$150,000
	Compost Material Blower	P	1	$120,000	$120,000
	Drone	P	1	$30,000	$30,000
	1 Ton Truck	P	1	$115,000	$115,000
	3/4 Ton Pickup Truck	P	1	$60,000	$60,000
	Gas Analyser	P	1	$18,000	$18,000
	Portable Methane Detector	P	1	$17,000	$17,000
	Gas Monitors	P	9	$41,667	$375,003
	Small Trailer/Gator	P	1	$5,000	$5,000
	Dump Trailer	P	1	$20,000	$20,000
	Armored Loaders w/Rollout Bucket	P	2	$300,000	$600,000
	40 Cubic Yard Roll-off Bins	P	10	$8,000	$80,000
	Field Offices	P	6	$35,000	$210,000
	Electric Screener	P	1	$670,000	$670,000
	Used Oil Collection Tanks	P	2	$75,000	$150,000
	Side-by-Side ATV	P	5	$30,000	$150,000
	Pressure Washer	P	1	$8,000	$8,000
	Flow Cells Replacement	P	1	$25,000	$25,000
	Water Depth Indicators	P	1	$7,500	$7,500
			95		$11,699,002
1796CC					
KERN SANITATION AUTHORITY	Street Sweeper	P	1	$60,000	$60,000
	Utility Vehicle	P	3	$25,000	$75,000
			4		$135,000
1801CC					
PUBLIC WORKS	Parts Truck	P	1	$60,000	$60,000
	Scanner	P	3	$20,000	$60,000
			4		$120,000
1919CC					
RECORDER	Map Scanner	P	1	$20,000	$20,000
	Scanner/Viewer	P	2	$9,000	$18,000
			3		$38,000

Appendix A

Cost Center# Department	Equipment Description	Type (P) Purchase or (L) Lease	Quantity	Unit Price	Total
3278CC					
AIRPORTS	TSA Exit Lane Revolving Door	P	1	$350,000	$350,000
	GA 3/4 Ton Maintenance Vehicle	P	1	$100,000	$100,000
	1/2 Ton Law Enforcement Truck	P	1	$75,000	$75,000
	Law Enforcement SUV	P	1	$85,000	$85,000
	Vehicle Radios	P	3	$12,500	$37,500
	Maintenance Mower	P	1	$50,000	$50,000
	Jetbridge #4 Canopy	P	1	$25,000	$25,000
	Burrow Blocker	P	1	$30,000	$30,000
	Rescue Vehicle	P	1	$1,300,000	$1,300,000
			11		$2,052,500
GRAND TOTAL					$39,468,069

Summary of Position Additions/Deletions

Department	Item	Classification	Full-Time	Part-Time	Position Cost	Total Cost	Effective Date
General Government							
Finance							
General Fund							
Assessor	4060	Supervising Appraiser	1	0	$179,000	$179,000	7/11/2026
(1010CC)	4065	Senior Appraiser	(1)	0	$158,000	($158,000)	7/11/2026
Subtotal Assessor			0	0		$21,000	
Total Finance			0	0		$21,000	
Other General							
General Fund							
Information Technology Service (ITS)	2393	Technology Services Supervisor	1	0	$187,000	$187,000	7/11/2026
(1011CC) Subtotal ITS			1	0		$187,000	
Total Other General			1	0		$187,000	
Counsel							
General Fund							
County Counsel	1225	Chief Deputy County Counsel	1	0	$380,000	$380,000	7/11/2026
(1012CC)	1238	Deputy County Counsel V	(1)	0	$312,000	($312,000)	9/12/2026
Subtotal County Counsel			0	0		$68,000	
Total Counsel			0	0		$68,000	
Elections							
General Fund							
Elections	0840	Administrative Coordinator	(1)	0	$129,000	($129,000)	7/11/2026
(1015CC)	2224	Elections Process Supervisor	1	0	$110,000	$110,000	7/11/2026
Subtotal Elections			0	0		($19,000)	
Total Elections			0	0		($19,000)	
Property Management							
General Fund							
Construction Services	2345	Accountant/Senior Accountant	(1)	0	$151,000	($151,000)	7/11/2026
(3273CC)	0935	Planner III	(1)	0	$153,000	($153,000)	7/11/2026
Subtotal Construction Services			(2)	0		($304,000)	
Total Property Management			(2)	0		($304,000)	
Total General Government			**(1)**	**0**		**($47,000)**	
Public Protection							
Detention and Correction							
General Fund							
Probation	0883	Probation Program Specialist	(1)	0	$113,000	($113,000)	7/11/2026
(1157CC)	3457	Probation Supervisor	(1)	0	$237,000	($237,000)	7/11/2026
	3558	Senior Youth Services Officer	(1)	0	$196,000	($196,000)	7/11/2026
	3561	Youth Services Officer	(2)	0	$175,000	($350,000)	7/11/2026
	3465	Deputy Probation Officer	(5)	0	$198,000	($990,000)	7/11/2026
Subtotal Probation			(10)	0		($1,886,000)	
Total Detention and Correction			(10)	0		($1,886,000)	
Protective Inspection							
General Fund							
Agriculture and Measurement Standards	3929	Agricultural Biologist/Weights & Measures Inspector I/II/III/Sr.	1	0	$135,000	$135,000	7/11/2026
(1029CC) Subtotal Agriculture and Measurement			1	0		$135,000	
Total Protective Inspection			1	0		$135,000	
Other Protection							
General Fund							
Planning and Natural Resources	2865	Fiscal Support Technician	(1)	0	$96,000	($96,000)	7/11/2026
(1155CC)	3270	Office Services Specialist	(1)	0	$100,000	($100,000)	7/11/2026
Subtotal Planning and Natural Resources			(2)	0		($196,000)	
Total Other Protection			(2)	0		($196,000)	
Total Public Protection			**(11)**	**0**		**($1,947,000)**	
Public Ways and Facilities							
Transportation Terminals							
Other Funds							
Airports	4730	Airport Police Officer I/II	1	0		$159,000	7/11/2026
(3278CC)	5635	Senior Building Services Worker	1	0		$90,000	7/11/2026
Subtotal Airports			2	0		$249,000	
Total Transportation Terminals			2	0		$249,000	
Total Public Ways and Facilities			**2**	**0**		**$249,000**	

Appendix B

Summary of Position Additions/Deletions

Department	Item	Classification	Full-Time	Part-Time	Position Cost	Total Cost	Effective Date
Public Assistance							
Administration							
Other Fund							
Human Services	3666	Assistant Program Director	(1)	0	$183,000	($183,000)	7/11/2026
(1043CC)	3625	Human Services Program Director	(1)	0	$227,000	($227,000)	7/11/2026
	3751	Human Services Technician I/II/III	(21)	0	$108,000	($2,268,000)	7/11/2026
	1556	Youth Care Associate/Specialist	(2)	0	$106,000	($212,000)	7/11/2026
	4440	Investigative Aide	(1)	0	$92,000	($92,000)	7/11/2026
	2345	Accountant/Senior Accountant	(1)	0	$151,000	($151,000)	7/11/2026
	2845	Fiscal Support Specialist	(1)	0	$104,000	($104,000)	7/11/2026
	2865	Fiscal Support Technician	(4)	0	$96,000	($384,000)	7/11/2026
	3275	Office Services Technician	(11)	0	$90,000	($990,000)	7/11/2026
	3280	Office Services Assistant	(5)	0	$80,000	($400,000)	7/11/2026
Subtotal Human Services			(48)	0		($5,011,000)	
Total Administration			(48)	0		($5,011,000)	
Other Assistance							
Other Fund							
Aging and Adult Services	2345	Accountant/Senior Accountant	1	0	$151,000	$151,000	7/11/2026
(1631CC)	5502	Cook	(1)	0	$80,000	($80,000)	7/11/2026
	5502P	Cook - Part-time	0	(1)	$80,000	($80,000)	7/11/2026
	5602P	Senior Nutrition Site Coordinator - Part-time	0	(1)	$86,000	($86,000)	7/11/2026
Subtotal Aging and Adult Services			0	(2)		($95,000)	
Total Other Assistance			0	(2)		($95,000)	
Total Public Assistance			**(48)**	**(2)**		**($5,106,000)**	
Education							
Education							
General Fund							
Library	0848	Departmental Analyst	1	0	$128,000	$128,000	7/11/2026
(1038CC)	3278	Office Services Technician	1	0	$90,000	$90,000	7/11/2026
	4172	Librarian	(1)	0	$138,000	($138,000)	7/11/2026
Subtotal Library			1	0		$80,000	
Total Education			1	0		$80,000	
Total Education			**1**	**0**		**$80,000**	
County Departments - Grand Total			**(57)**	**(2)**		**($6,771,000)**	

Summary of Available Financing
Governmental Funds

	Fund Balance June 30, 2026 Unreserved/ Undesignated	Cancellation of Prior Year Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing
General Fund				
1000FD General	$118,063,997	$6,000	$1,207,465,996	$1,325,535,993
Total General Fund	**$118,063,997**	**$6,000**	**$1,207,465,996**	**$1,325,535,993**
Special Revenue Funds				
Operating Special Revenue Funds				
1002FD Behavioral Health & Recovery Services	$23,333,037	$0	$483,315,907	$506,648,944
1013FD Human Services-Administration	(2,885,999)	2,885,999	293,401,368	293,401,368
1014FD Human Services-Direct Financial Aid	(11,102,921)	11,102,921	381,248,080	381,248,080
1017FD Structural Fire	14,007,226	0	243,997,633	258,004,859
1076FD Aging And Adult Services	1,247,142	0	32,078,021	33,325,163
1079FD Kern County Department of Child Support	1,102,342	0	35,769,845	36,872,187
1080FD County Clerk	127,188	206,971	718,000	1,052,159
1094FD Environmental Health Services	665,675	0	10,168,378	10,834,053
1160FD Building Inspection	4,517,625	0	10,358,046	14,875,671
1172FD Code Compliance	700,077	0	3,897,073	4,597,150
1224FD Development Services	1,619,038	0	2,566,016	4,185,054
1339FD Recorder	2,875,692	0	4,977,177	7,852,869
1348FD Road	17,430,915	0	97,279,321	114,710,236
Operating Special Revenue Funds Subtotal	**$53,637,037**	**$14,195,891**	**$1,599,774,865**	**$1,667,607,793**
Non-Operating Special Revenue Funds				
1003FD Mental Health Services Act	$15,337,473	$0	$92,752,888	$108,090,361
1004FD MHSA Prudent Reserve	(63,554)	543,608	0	480,054
1011FD American Rescue Plan	29,959,275	0	500,000	30,459,275
1012FD County Local Revenue Fund 2011	552,806	39,077,339	272,847,494	312,477,639
1018FD Fireworks Violations	299	$0	$109	$408
1020FD Fire - Hazard Reduction	360,662	0	15,000	375,662
1022FD Fire-Helicopter Operations	1,667,474	0	319,000	1,986,474
1023FD Mobile Fire Kitchen	174	0	0	174
1024FD Vehicle Apparatus	5,091,472	0	72,808	5,164,280
1025FD Fire Department Donations	50,690	0	3,600	54,290
1026FD State Fire	936,042	0	28,065	964,107
1027FD Tax Loss Reserve	872,467	0	7,800,000	8,672,467
1083FD Community Corrections Performance Incentive	13,480	0	11,000	24,480
1084FD Probation Training	126,562	0	359,415	485,977
1086FD Criminal Justice Facilities Construction	336,852	0	1,223,500	1,560,352
1087FD Asset Forfeiture 15 Percent	259	0	300	559
1088FD Probation Asset Forfeiture	6,150	0	1,201	7,351
1089FD Asset Forfeiture Federal	30,276	0	16,000	$46,276
1090FD Juvenile Inmate Welfare	11,118	0	4,000	15,118
1091FD CCP Community Recidivism	3,784,414	0	1,762,060	5,546,474
1092FD Probation DJJ Realignment	2,121,229	0	7,540,857	9,662,086
1093FD Sb 823 Djj 2021 Realignment	437,912	562,088	9,057,791	10,057,791
1095FD Kern County Library Donations	(55)	102,055	148,000	250,000
1096FD Redemption Systems	176,002	485,701	225,000	886,703
1097FD Opioid Settlement Funds	17,129,628	0	5,855,452	22,985,080
1107FD Tobacco Education Control Program	(119,360)	114,360	155,000	150,000
1108FD Public Health Miscellaneous	7,876	0	1,100	8,976
1109FD Health-MAA/TCM	1,855	0	2,300	4,155
1110FD Child Restraint Loaner Program	15,604	0	8,000	23,604
1111FD Vital & Health Statistics-Health Department	154,180	0	116,000	270,180
1112FD Vital & Health Statistics-Recorder	12,225	21,275	104,500	138,000
1113FD Vital & Health Statistics-County Clerk	654	0	3,000	3,654
1114FD Tobacco Control Grant	10,139	0	209,832	219,971
1115FD CA Dep. of Public Health Emergency Prep Grant	1,253	0	0	1,253
1116FD Alcoholism Program	161	31,613	36,226	68,000
1117FD Alcohol Abuse Education/Prevention	11,841	17,520	35,639	65,000
1118FD Drug Program	1,060	3,387	11,553	16,000
1120FD Hazardous Waste Settlements	46,938	10,125	42,937	100,000
1121FD TCM/MAA Program	301,156	168,844	30,000	500,000
1143FD Emergency Medical Services	299,801	0	2,075,000	2,374,801
1144FD Real Estate Fraud	(26,321)	26,321	721,432	721,432

Summary of Available Financing
Governmental Funds

	Fund Balance June 30, 2026 Unreserved/ Undesignated	Cancellation of Prior Year Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing
Non-Operating Special Revenue Funds				
1145FD District Attorney Local Forfeiture	$31,434	$0	$29,080	$60,514
1146FD DNA Identification	43,155	0	135,000	178,155
1147FD Local Public Safety	1,286,566	0	112,631,643	113,918,209
1148FD District Attorney Equipment/Automation	4,307	0	5,300	9,607
1150FD Criminalistics Laboratories	31,017	0	15,509	46,526
1151FD Domestic Violence Program	24,917	0	110,000	134,917
1153FD Victim Services	68,232	0	34,000	102,232
1154FD District Attorney - Federal Forfeiture	8,461	0	9,043	17,504
1156FD District Attorney-Court Ordered Penalties	315,610	0	50,546	366,156
1157FD Ind. Hemp Cultivation Deposit	32,087	0	0	32,087
1158FD In-Hemp Cultivation Fee	8,532	0	0	8,532
1159FD Sterilization Fund	226,317	0	20,000	246,317
1161FD General Plan Administration Surcharge	802,892	0	412,187	1,215,079
1164FD Wildlife Resources	1,565	2,735	2,000	$6,300
1165FD Range Improvement Section 15	69,430	0	9,504	78,934
1166FD Strong Motion Instrumentation	1,260	0	35,000	36,260
1167FD Recorders Electronic Recording	36,020	21,130	115,500	172,650
1168FD Range Improvement Section 3	17,286	0	1,180	18,466
1169FD Recorder's Social Security Number Truncation	(5,208)	24,208	0	19,000
1170FD Recorders Modernization	213,858	861,859	715,000	1,790,717
1173FD Oil And Gas Program	(127,709)	254,837	750,333	877,461
1174FD Bakersfield Planned Sewer # 4	13,511	0	2,500	16,011
1175FD Bakersfield Planned Sewer # 1	215,357	0	67,500	282,857
1176FD Bakersfield Planned Sewer # 2	54,029	0	13,000	67,029
1177FD Bakersfield Planned Sewer # 5	32,321	0	7,150	39,471
1178FD County Planned Sewer Area A	18,673	0	4,500	23,173
1179FD County Planned Sewer Area B	6,449	0	1,700	8,149
1180FD Planned Local Drainage - Shalimar	552	0	150	702
1181FD Planned Local Drainage - Brundage	5,662	0	1,600	7,262
1182FD Planned Local Drainage - Breckenridge	1,566	0	450	2,016
1184FD Planned Local Drainage - Oildale	8,382	0	2,400	10,782
1185FD Planned Local Drainage -Orangewood	81,161	0	25,001	106,162
1186FD Bakersfield Planned Sewer # 3	(42,710)	42,360	1,350	1,000
1187FD Officer Wellness Mental Health	(67,976)	67,976	0	0
1188FD Sheriff's CAL-MMET	377	14,323	300	15,000
1189FD HIDTA State Asset Forfeiture	(1,540)	9,540	62,000	70,000
1190FD CAL-MMET State Asset Forfeiture	(100,965)	196,765	4,200	100,000
1191FD High Tech Equipment	163	4,537	100	4,800
1192FD Sheriff's Electronic Monitoring	4,255	3,245	200	7,700
1193FD Sheriff's Facility Training	(95,763)	270,763	225,000	400,000
1194FD Automated Fingerprint Fund	(555,257)	796,804	135,000	376,547
1196FD Sheriff's CAL-ID	(675,303)	1,200,112	1,550,000	2,074,809
1197FD Sheriff's Civil Subpoenas	2,000	2,000	11,000	15,000
1198FD KNET-Special Asset Forfeiture	(54,509)	95,509	4,000	45,000
1199FD Sheriff's Drug Abuse Gangs	(26,325)	33,325	3,000	10,000
1200FD Sheriff's Training	(96,339)	97,839	58,500	60,000
1201FD Sheriff-Work Release	(156,337)	235,837	95,500	175,000
1202FD Seizure of Gaming Device	(72,376)	87,876	2,500	18,000
1203FD Sheriff-State Forfeiture	12,000	0	0	12,000
1204FD Inmate Welfare-Sheriff Correction Facility	(437,707)	497,707	1,640,000	1,700,000
1205FD Sheriff's Civil Automated	48,577	0	143,000	191,577
1206FD Sheriffs Firearms	29,271	9,229	31,500	70,000
1207FD Sheriff-Judgement Debtors Fee	55,949	0	90,000	145,949
1208FD Sheriff's Community Resources	(914)	3,354	60	2,500
1209FD Sheriff's Volunteer Service Group	(501)	20,501	0	20,000
1210FD Sheriff-Controlled Substance	(54,749)	79,149	600	25,000
1211FD Sheriff's Rural Crime	4,410	590	5,000	10,000

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				
1223FD Board of Trade-Advertising	($26,037)	$53,237	$2,800	$30,000
1225FD Divca Local Franchise Fee	107,785	0	350,000	457,785
1226FD Jamison Center	46,597	32,902	0	79,499
1227FD Wraparound Savings	(8,007,377)	10,524,909	0	2,517,532
1228FD Veterans Grant Fund	0	95,000	0	95,000
1232FD Kern County Children	329,871	0	283,579	613,450
1234FD Tehachapi Transportation Impact Fee - Core	4,985	0	644	5,629
1235FD Tehachapi Transportation Impact Fee-None Core	711,790	0	419,746	1,131,536
1343FD Timber Harvest	167	3,243	90	3,500
1344FD Off Highway Motor Vehicle License	184,133	0	113,000	297,133
1345FD Parks Donation Fund	43,401	0	1,500	44,901
1346FD Parcel Map In-Lieu Fees	167,372	104,628	8,000	280,000
1347FD Bakersfield Mitigation	321,528	0	197,242	518,770
1349FD Core Area Metro Bakersfield Impact Fee	971,635	0	497,539	1,469,174
1350FD Metro Bakersfield Transportation Impact Fee	4,102,573	200,083	1,797,344	6,100,000
1351FD Rosamond Transportation Impact Fee	310,950	0	167,066	478,016
5004FD Airport Reserve Capital Match	479,940	0	120,000	599,940
Non-Operating Special Revenue Funds Subtotal	**$80,652,905**	**$57,112,348**	**$527,324,195**	**$665,089,448**
Total Special Revenue Funds	**$134,289,942**	**$71,308,239**	**$2,127,099,060**	**$2,332,697,241**
Capital Projects				
1358FD So. Shafter Sewer Phase 1 & 2	$441,935	$0	$30,000,000	$30,441,935
Total Capital Projects	**$441,935**	**$0**	**$30,000,000**	**$30,441,935**
Total Governmental Funds	**$252,795,874**	**$71,314,239**	**$3,364,565,056**	**$3,688,675,169**

Summary of Financing Requirements
Governmental Funds

		Estimated Financing Uses	Provisions for Reserves and/or Designations	Total Financing Requirements
County Operating Funds				
General Fund				
1000FD	General	$1,287,449,318	$38,086,675	$1,325,535,993
Total General Fund		**$1,287,449,318**	**$38,086,675**	**$1,325,535,993**
Special Revenue Funds				
Operating Special Revenue Funds				
1348FD	Road	$97,287,835	$17,422,401	$114,710,236
1017FD	Structural Fire	$244,139,485	$13,865,374	$258,004,859
1160FD	Building Inspection	$12,335,289	$2,540,382	$14,875,671
1013FD	Human Services-Administration	$293,401,368	$0	$293,401,368
1014FD	Human Services-Direct Financial Aid	$381,248,080	$0	$381,248,080
1002FD	Behavioral Health & Recovery Services	$497,351,579	$9,297,365	$506,648,944
1076FD	Aging And Adult Services	$32,078,021	$1,247,142	$33,325,163
1080FD	County Clerk	$1,052,159	$0	$1,052,159
1079FD	Kern County Department of Child Support	$35,769,845	$1,102,342	$36,872,187
1339FD	Recorder	$7,125,577	$727,292	$7,852,869
1172FD	Code Compliance	$3,897,073	$700,077	$4,597,150
1094FD	Environmental Health Services	$10,827,125	$6,928	$10,834,053
1224FD	Development Services	$3,176,080	$1,008,974	$4,185,054
Operating Special Revenue Funds Subtotal		**$1,619,689,516**	**$47,918,277**	**$1,667,607,793**
Non-Operating Special Revenue Funds				
1003FD	Mental Health Services Act	$91,945,500	$16,144,861	$108,090,361
1004FD	MHSA Prudent Reserve	$480,054	$0	$480,054
1011FD	American Rescue Plan	$30,459,275	$0	$30,459,275
1012FD	County Local Revenue Fund 2011	$312,477,639	$0	$312,477,639
1018FD	Fireworks Violations	$0	$408	$408
1020FD	Fire - Hazard Reduction	$0	$375,662	$375,662
1022FD	Fire-Helicopter Operations	$526,160	$1,460,314	$1,986,474
1023FD	Mobile Fire Kitchen	$0	$174	$174
1024FD	Vehicle Apparatus	$0	$5,164,280	$5,164,280
1025FD	Fire Department Donations	$0	$54,290	$54,290
1026FD	State Fire	$262,863	$701,244	$964,107
1027FD	Tax Loss Reserve	$7,800,000	$872,467	$8,672,467
1083FD	Community Corrections Performance Incentive	$0	$24,480	$24,480
1084FD	Probation Training	$359,415	$126,562	$485,977
1086FD	Criminal Justice Facilities Construction	$900,000	$660,352	$1,560,352
1087FD	Asset Forfeiture 15 Percent	$0	$559	$559
1088FD	Probation Asset Forfeiture	$0	$7,351	$7,351
1089FD	Asset Forfeiture Federal	$0	$46,276	$46,276
1090FD	Juvenile Inmate Welfare	$0	$15,118	$15,118
1091FD	CCP Community Recidivism	$2,844,486	$2,701,988	$5,546,474
1092FD	Probation DJJ Realignment	$7,420,857	$2,241,229	$9,662,086
1093FD	Sb 823 Djj 2021 Realignment	$10,057,791	$0	$10,057,791
1095FD	Kern County Library Donations	$250,000	$0	$250,000
1096FD	Redemption Systems	$886,703	$0	$886,703
1097FD	Opioid Settlement Funds	$10,566,645	$12,418,435	$22,985,080
1107FD	Tobacco Education Control Program	$150,000	$0	$150,000

Summary of Financing Requirements
Governmental Funds

		Estimated Financing Uses	Provisions for Reserves and/or Designations	Total Financing Requirements
Non-Operating Special Revenue Funds Cont.				
1108FD	Public Health Miscellaneous	$0	$8,976	$8,976
1109FD	Health-MAA/TCM	$0	$4,155	$4,155
1110FD	Child Restraint Loaner Program	$9,000	$14,604	$23,604
1111FD	Vital & Health Statistics-Health Department	$54,458	$215,722	$270,180
1112FD	Vital & Health Statistics-Recorder	$138,000	$0	$138,000
1113FD	Vital & Health Statistics-County Clerk	$3,000	$654	$3,654
1114FD	Tobacco Control Grant	$190,000	$29,971	$219,971
1115FD	CA Dep. of Public Health Emergency Prep Grant	$0	$1,253	$1,253
1116FD	Alcoholism Program	$68,000	$0	$68,000
1117FD	Alcohol Abuse Education/Prevention	$65,000	$0	$65,000
1118FD	Drug Program	$16,000	$0	$16,000
1120FD	Hazardous Waste Settlements	$100,000	$0	$100,000
1121FD	TCM/MAA Program	$500,000	$0	$500,000
1143FD	Emergency Medical Services	$1,665,205	$709,596	$2,374,801
1144FD	Real Estate Fraud	$721,432	$0	$721,432
1145FD	District Attorney Local Forfeiture	$0	$60,514	$60,514
1146FD	DNA Identification	$150,000	$28,155	$178,155
1147FD	Local Public Safety	$112,768,932	$1,149,277	$113,918,209
1148FD	District Attorney Equipment/Automation	$0	$9,607	$9,607
1150FD	Criminalistics Laboratories	$0	$46,526	$46,526
1151FD	Domestic Violence Program	$120,000	$14,917	$134,917
1153FD	Victim Services	$0	$102,232	$102,232
1154FD	District Attorney - Federal Forfeiture	$0	$17,504	$17,504
1156FD	District Attorney-Court Ordered Penalties	$0	$366,156	$366,156
1157FD	Ind. Hemp Cultivation Deposit	$0	$32,087	$32,087
1158FD	In-Hemp Cultivation Fee	$0	$8,532	$8,532
1159FD	Sterilization Fund	$40,000	$206,317	$246,317
1161FD	General Plan Administration Surcharge	$1,196,979	$18,100	$1,215,079
1164FD	Wildlife Resources	$6,300	$0	$6,300
1165FD	Range Improvement Section 15	$7,000	$71,934	$78,934
1166FD	Strong Motion Instrumentation	$35,000	$1,260	$36,260
1167FD	Recorders Electronic Recording	$172,650	$0	$172,650
1168FD	Range Improvement Section 3	$3,000	$15,466	$18,466
1169FD	Recorder's Social Security Number Truncation	$19,000	$0	$19,000
1170FD	Recorders Modernization	$1,790,717	$0	$1,790,717
1173FD	Oil And Gas Program	$877,461	$0	$877,461
1174FD	Bakersfield Planned Sewer # 4	$500	$15,511	$16,011
1175FD	Bakersfield Planned Sewer # 1	$1,500	$281,357	$282,857
1176FD	Bakersfield Planned Sewer # 2	$5,000	$62,029	$67,029
1177FD	Bakersfield Planned Sewer # 5	$5,000	$34,471	$39,471
1178FD	County Planned Sewer Area A	$1,000	$22,173	$23,173
1179FD	County Planned Sewer Area B	$1,000	$7,149	$8,149
1180FD	Planned Local Drainage - Shalimar	$150	$552	$702
1181FD	Planned Local Drainage - Brundage	$0	$7,262	$7,262
1182FD	Planned Local Drainage - Breckenridge	$0	$2,016	$2,016

Summary of Financing Requirements
Governmental Funds

		Estimated Financing Uses	Provisions for Reserves and/or Designations	Total Financing Requirements
Non-Operating Special Revenue Funds Cont.				
1184FD	Planned Local Drainage - Oildale	$0	$10,782	$10,782
1185FD	Planned Local Drainage -Orangewood	$0	$106,162	$106,162
1186FD	Bakersfield Planned Sewer # 3	1,000	$0	$1,000
1188FD	Sheriff's CAL-MMET	$15,000	$0	$15,000
1189FD	HIDTA State Asset Forfeiture	$70,000	$0	$70,000
1190FD	CAL-MMET State Asset Forfeiture	$100,000	$0	$100,000
1191FD	High Tech Equipment	$4,800	$0	$4,800
1192FD	Sheriff's Electronic Monitoring	$7,700	$0	$7,700
1193FD	Sheriff's Facility Training	$400,000	$0	$400,000
1194FD	Automated Fingerprint Fund	$376,547	$0	$376,547
1196FD	Sheriff's CAL-ID	$2,074,809	$0	$2,074,809
1197FD	Sheriff's Civil Subpoenas	$15,000	$0	$15,000
1198FD	KNET-Special Asset Forfeiture	$45,000	$0	$45,000
1199FD	Sheriff's Drug Abuse Gangs	$10,000	$0	$10,000
1200FD	Sheriff's Training	$60,000	$0	$60,000
1201FD	Sheriff-Work Release	$175,000	$0	$175,000
1202FD	Seizure of Gaming Device	$18,000	$0	$18,000
1203FD	Sheriff-State Forfeiture	$12,000	$0	$12,000
1204FD	Inmate Welfare-Sheriff Correction Facility	$1,700,000	$0	$1,700,000
1205FD	Sheriff's Civil Automated	$150,000	$41,577	$191,577
1206FD	Sheriffs Firearms	$70,000	$0	$70,000
1207FD	Sheriff-Judgement Debtors Fee	$120,000	$25,949	$145,949
1208FD	Sheriff's Community Resources	$2,500	$0	$2,500
1209FD	Sheriff's Volunteer Service Group	$20,000	$0	$20,000
1210FD	Sheriff-Controlled Substance	$25,000	$0	$25,000
1211FD	Sheriff's Rural Crime	$10,000	$0	$10,000
1223FD	Board of Trade-Advertising	$30,000	$0	$30,000
1225FD	Divca Local Franchise Fee	$150,000	$307,785	$457,785
1226FD	Jamison Center	$79,499	$0	$79,499
1227FD	Wraparound Savings	$2,517,532	$0	$2,517,532
1228FD	Veterans Grant Fund	$95,000	$0	$95,000
1232FD	Kern County Children	$295,861	$317,589	$613,450
1234FD	Tehachapi Transportation Impact Fee - Core	0	$5,629	$5,629
1235FD	Tehachapi Transportation Impact Fee-None Core	$10,000	$1,121,536	$1,131,536
1343FD	Timber Harvest	$3,500	$0	$3,500
1344FD	Off Highway Motor Vehicle License	$80,000	$217,133	$297,133
1345FD	Parks Donation Fund	$2,000	$42,901	$44,901
1346FD	Parcel Map In-Lieu Fees	$280,000	$0	$280,000
1347FD	Bakersfield Mitigation	$10,000	$508,770	$518,770
1349FD	Core Area Metro Bakersfield Impact Fee	$25,000	$1,444,174	$1,469,174
1350FD	Metro Bakersfield Transportation Impact Fee	$6,100,000	$0	$6,100,000
1351FD	Rosamond Transportation Impact Fee	$25,000	$453,016	$478,016
5004FD	Airport Reserve Capital Match	$0	$599,940	$599,940
Non-Operating Special Revenue Funds Subtotal		**$613,304,420**	**$51,785,028**	**$665,089,448**
Total Special Revenue Funds		**$2,232,993,936**	**$99,703,305**	**$2,332,697,241**
Capital Projects				
1358FD	So. Shafter Sewer Phase 1 & 2	$30,000,000	$441,935	$30,441,935
Total Capital Project Funds		**$30,000,000**	**$441,935**	**$30,441,935**
Total Governmental Funds		**$3,550,443,254**	**$138,231,915**	**$3,688,675,169**

Summary of Recommended Net General Fund Cost

	Cost Center and Department	FY 2025-26 Adopted Net General Fund Cost	FY 2025-26 Adopted Net General Fund Cost (excluding BSI)	FY 2026-27 Recommended Net General Fund Cost (excluding BSI)	Increase / (Decrease) in Net General Fund Cost (excluding BSI)	% Change From FY 2025-26
1000CC	Board of Supervisors-District 1	$853,429	$782,654	$782,654	$0	0.00%
1001CC	Board of Supervisors-District 2	809,413	782,654	782,654	0	0.00%
1002CC	Board of Supervisors-District 3	837,203	782,654	782,654	0	0.00%
1003CC	Board of Supervisors-District 4	851,778	782,654	782,655	1	0.00%
1004CC	Board of Supervisors-District 5	817,269	782,654	782,654	0	0.00%
1006CC	Clerk of the Board	1,223,244	1,144,135	1,007,825	(136,310)	-11.91%
1007CC	Special Services	25,818,232	25,818,232	18,072,101	(7,746,131)	-30.00%
1009CC	Treasurer-Tax Collector	1,861,743	999,033	956,112	(42,921)	-4.30%
1010CC	Assessor	10,261,795	8,622,096	8,495,370	(126,726)	-1.47%
1011CC	Information Technology Services Division	16,096,695	14,879,770	13,768,452	(1,111,318)	-7.47%
1012CC	County Counsel	5,533,181	4,110,476	4,110,476	0	0.00%
1013CC	Human Resources Division	4,602,201	4,497,603	4,495,988	(1,615)	-0.04%
1015CC	Elections	6,093,726	6,093,726	5,958,909	(134,817)	-2.21%
1017CC	Utility Payments-Division of General Services	19,954,960	19,954,960	22,073,281	2,118,321	10.62%
1018CC	Countywide Communications Division	1,275,549	1,024,763	1,018,728	(6,035)	-0.59%
1124CC	Administrative Office	5,319,593	4,468,850	4,468,849	(1)	0.00%
1134CC	Auditor-Controller	7,732,763	6,492,347	6,452,655	(39,692)	-0.61%
1147CC	Capital Projects	14,735,125	14,735,125	11,053,867	(3,681,258)	-24.98%
1148CC	General Services Division	20,274,170	19,978,951	21,760,660	1,781,709	8.92%
3273CC	Construction Services - General Services	674,745	674,745	637,687	(37,058)	-5.49%
3274CC	Major Maintenance Projects	45,740,980	45,740,980	30,537,850	(15,203,130)	-33.24%
General Government Subtotal		$191,367,794	$183,149,062	$158,782,081	($24,366,981)	-13.30%
1021CC	Local Emergency Relief	$100,000	$100,000	$100,000	$0	0.00%
1022CC	Grand Jury	195,103	195,103	195,103	0	0.00%
1023CC	Indigent Defense Services	8,261,909	8,261,909	9,328,419	1,066,510	12.91%
1026CC	District Attorney - Forensic Science Division	6,599,838	5,655,782	5,595,232	(60,550)	-1.07%
1029CC	Agriculture and Measurement Standards	2,850,098	2,099,781	2,040,117	(59,664)	-2.84%
1120CC	Contribution to Fire	25,933,684	25,933,684	24,305,567	(1,628,117)	-6.28%
1123CC	Contribution to Trial Court Funding	12,480,197	12,480,197	12,341,567	(138,630)	-1.11%
1132CC	Animal Services	8,388,574	8,274,153	8,493,819	219,666	2.65%
1140CC	District Attorney	26,859,620	24,872,583	24,512,167	(360,416)	-1.45%
1155CC	Planning and Natural Resources	4,290,981	3,876,575	3,511,203	(365,372)	-9.43%
1157CC	Probation	44,926,785	39,894,975	39,475,810	(419,165)	-1.05%
1158CC	Public Defender	13,161,828	10,356,933	10,041,671	(315,262)	-3.04%
1173CC	Sheriff-Coroner	201,301,350	201,301,350	218,085,189	16,783,839	8.34%
Public Protection Subtotal		$355,349,967	$343,303,025	$358,025,864	$14,722,839	4.29%
1128CC	Contribution to Airports	$720,410	$720,410	$720,410	$0	0.00%
1165CC	Contribution to Public Works	13,072,268	13,072,268	12,696,041	(376,227)	-2.88%
Public Ways and Facilities Subtotal		$13,792,678	$13,792,678	$13,416,451	($376,227)	-2.73%
1033CC	Public Health Services	$5,555,975	$5,555,975	$5,634,605	$78,630	1.42%
1034CC	California Children Services	864,391	864,391	793,676	(70,715)	-8.18%
1121CC	Contribution to Behavioral Health	2,655,015	2,655,015	2,655,015	0	0.00%
1122CC	Contribution to Kern Medical	51,535,095	51,535,095	42,535,095	(9,000,000)	-17.46%
Health and Sanitation Subtotal		$60,610,476	$60,610,476	$51,618,391	($8,992,085)	-14.84%
1035CC	Veterans Service	$1,181,337	$938,188	$863,723	($74,465)	-7.94%
1117CC	Contribution to Human Services Administration	15,065,592	15,065,592	16,896,674	1,831,082	12.15%
1118CC	Contribution to Human Services-Direct Aid	9,683,348	9,683,348	9,683,348	0	0.00%
1125CC	Contribution to Aging and Adult Services	2,737,787	2,737,787	2,715,964	(21,823)	-0.80%
3276CC	Contribution to In Home Support Services	2,995,313	2,995,313	4,005,144	1,009,831	33.71%
Public Assistance Subtotal		$31,663,377	$31,420,228	$34,164,853	$2,744,625	8.74%
1038CC	Library	$12,131,232	$11,340,237	$11,078,639	($261,598)	-2.31%
1039CC	Farm and Home Advisor	550,631	550,631	556,666	6,035	1.10%
Education Subtotal		$12,681,863	$11,890,868	$11,635,305	($255,563)	-2.15%
1040CC	Debt Service - General Fund	$13,135,594	$13,135,594	$13,135,594	$0	0.00%
Debt Service Subtotal		$13,135,594	$13,135,594	$13,135,594	$0	0.00%
Subtotal Department Allocations		$678,601,749	$657,301,931	$640,778,539	($16,523,392)	-2.51%

Summary of Recommended Net General Fund Cost

	Cost Center and Department	FY 2025-26 Adopted Net General Fund Cost	FY 2025-26 Adopted Net General Fund Cost (excluding BSI)	FY 2026-27 Recommended Net General Fund Cost (excluding BSI)	Increase / (Decrease) in Net General Fund Cost (excluding BSI)	% Change From FY 2025-26
1020CC						
	General Purpose Contingencies	$11,935,000	$11,935,000	$10,608,130	($1,326,870)	-11.12%
	Designation-Measure K Fiscal Stability	18,647,212	18,647,212	0	(18,647,212)	-100.00%
	Designation-Roads Improvements	300,000	300,000	300,000	0	0.00%
	Designation-Renewbiz	1,276,707	1,276,707	1,094,000	(182,707)	-14.31%
	Designation-Blight Remediation	0	0	1,000,000	1,000,000	N/A
	Designation-Oildale Economic Area	680,484	680,484	400,000	(280,484)	-41.22%
	Designation-Lost Hills	500,000	500,000	500,000	0	0.00%
	Designation-Arvin/Lamont Economic Area	500,000	500,000	500,000	0	0.00%
	Designation-Insurance Liability	17,000,000	17,000,000	0	(17,000,000)	-100.00%
	Designation-Budget Stabilization	0	0	15,000,000	15,000,000	N/A
	Designation-WESTARZ	0	0	500,000	500,000	N/A
	Designation-Health Benefits	0	0	15,000,000	15,000,000	N/A
Contingencies & Reserves/Designations Subtotal		$50,839,403	$50,839,403	$44,902,130	($5,937,273)	-11.68%
TOTAL - NET GENERAL FUND COST		**$729,441,152**	**$708,141,334**	**$685,680,669**	**($22,460,665)**	**-3.17%**

Summary of Appropriations

Cost Center and Department	FY 25-26 Adopted Appropriations	FY 26-27 Recommended Appropriations	% Change From FY 25-26
GOVERNMENTAL FUNDS			
General Fund			
General Government			
1000CC Board of Supervisors-District 1	$853,429	$865,307	1.39%
1001CC Board of Supervisors-District 2	809,413	820,954	1.43%
1002CC Board of Supervisors-District 3	837,203	841,711	0.54%
1003CC Board of Supervisors-District 4	851,778	862,058	1.21%
1004CC Board of Supervisors-District 5	817,269	818,738	0.18%
1006CC Clerk of the Board	1,400,744	1,312,294	-6.31%
1007CC Special Services	28,879,940	18,573,101	-35.69%
1009CC Treasurer-Tax Collector	8,516,936	8,636,651	1.41%
1010CC Assessor	13,573,295	13,569,535	-0.03%
1011CC Information Technology Services Division	35,156,369	36,448,061	3.67%
1012CC County Counsel	14,899,954	14,990,323	0.61%
1013CC Human Resources Division	6,786,411	6,911,278	1.84%
1015CC Elections	6,315,826	7,131,785	12.92%
1017CC Utility Payments-Division of General Services	24,131,150	26,156,678	8.39%
1018CC Countywide Communications Division	1,467,549	1,589,969	8.34%
1019CC Risk Management	5,615,038	6,200,828	10.43%
1124CC Administrative Office	5,679,093	5,700,515	0.38%
1134CC Auditor-Controller	8,834,963	8,970,582	1.54%
1147CC Capital Projects	26,349,861	21,774,625	-17.36%
1148CC General Services Division	25,868,385	27,744,153	7.25%
3273CC Construction Services-Division of General Services	1,429,110	1,066,808	-25.35%
3274CC Major Maintenance Projects	80,175,008	53,911,308	-32.76%
General Government Subtotal	**$299,248,724**	**$264,897,262**	**-11.48%**
Public Protection			
1021CC Local Emergency Relief	$100,000	$100,000	0.00%
1022CC Grand Jury	195,103	195,103	0.00%
1023CC Indigent Defense Services	8,505,795	9,664,989	13.63%
1026CC District Attorney-Forensic Sciences Division	9,447,140	8,455,789	-10.49%
1029CC Agriculture and Measurement Standards	8,935,671	9,448,858	5.74%
1120CC Contribution to Fire	25,933,684	24,305,567	-6.28%
1123CC Trial Court Funding	18,860,254	18,566,195	-1.56%
1126CC Contribution to Recorder	453,737	525,000	15.71%
1132CC Animal Services	10,647,790	10,707,087	0.56%
1140CC District Attorney	50,234,078	50,268,888	0.07%
1155CC Planning and Natural Resources	12,028,486	13,521,244	12.41%
1157CC Probation	139,104,203	141,807,644	1.94%
1158CC Public Defender	26,249,971	24,914,246	-5.09%
1173CC Sheriff-Coroner	345,106,076	357,087,717	3.47%
Public Protection Subtotal	**$655,801,988**	**$669,568,327**	**2.10%**
Public Ways and Facilities			
1128CC Contribution to Airports	$720,410	$720,410	0.00%
1165CC Contribution to Public Works	13,072,268	12,696,041	-2.88%
Public Ways and Facilities Subtotal	**$13,792,678**	**$13,416,451**	**-2.73%**

Summary of Appropriations

Cost Center and Department	FY 25-26 Adopted Appropriations	FY 26-27 Recommended Appropriations	% Change From FY 25-26
Health and Sanitation			
1033CC Public Health	$40,287,591	$39,730,315	-1.38%
1034CC California Children Services	9,705,868	9,069,520	-6.56%
1121CC Contribution to Behavioral Health	13,449,411	14,189,459	5.50%
1122CC Kern Medical-County Contribution	51,643,095	42,613,095	-17.49%
3275CC Contribution to Environmental Health	137,680	136,585	-0.80%
Health and Sanitation Subtotal	**$115,223,645**	**$105,738,974**	**-8.23%**
Public Assistance			
1035CC Veterans Services	$1,724,165	$1,682,367	-2.42%
1037CC Community Development Program Agency	1,940,059	1,664,249	-14.22%
1117CC Contribution to Human Services-Administration	16,775,557	18,589,993	10.82%
1118CC Contribution to Human Services-Direct Aid	131,204,555	135,155,993	3.01%
1125CC Contribution to Aging and Adult Services	3,605,197	3,574,930	-0.84%
1141CC Employers Training Resource-Administration	19,517,299	19,450,046	-0.34%
3276CC Contribution to In-Home Supportive Services	15,238,236	15,495,382	1.69%
Public Assistance Subtotal	**$190,005,068**	**$195,612,960**	**2.95%**
Education			
1038CC Library	$14,287,013	$13,914,904	-2.60%
1039CC Farm and Home Advisor	550,731	556,716	1.09%
Education Subtotal	**$14,837,744**	**$14,471,620**	**-2.47%**
Debt Service			
1040CC Debt Service - General Fund	$13,616,722	$13,135,594	-3.53%
Debt Service Subtotal	**$13,616,722**	**$13,135,594**	**-3.53%**
Contingencies			
1020CC Appropriations for Contingencies			
General Purpose Contingencies	$11,935,000	$10,608,130	-11.12%
Contingencies Subtotal	**$11,935,000**	**$10,608,130**	**-11.12%**
General Fund Subtotal	**$1,314,461,569**	**$1,287,449,318**	**-2.06%**
SPECIAL REVENUE FUNDS			
Operating Special Revenue Funds			
General Government			
1770CC Development Services	$2,799,852	$3,176,080	13.44%
General Government Subtotal	**$2,799,852**	**$3,176,080**	**13.44%**
Public Protection			
1254CC Child Support Services	$34,233,929	$35,769,845	4.49%
1677CC County Clerk	1,221,682	1,052,159	-13.88%
1686CC Fire Department	243,856,122	244,139,485	0.12%
1772CC Building Inspection	13,610,647	12,335,289	-9.37%
1774CC Code Compliance	4,751,144	3,897,073	-17.98%
1919CC Recorder	5,500,497	5,625,577	2.27%
3282CC Appropriations for Contingencies-Recorder	1,500,000	1,500,000	0.00%
Public Protection Subtotal	**$304,674,021**	**$304,319,428**	**-0.12%**

Summary of Appropriations

Cost Center and Department	FY 25-26 Adopted Appropriations	FY 26-27 Recommended Appropriations	% Change From FY 25-26
Public Ways and Facilities			
1786CC Roads Department	$169,987,683	$97,287,835	-42.77%
Public Ways and Facilities Subtotal	**$169,987,683**	**$97,287,835**	**-42.77%**
Health and Sanitation			
1670CC Behavioral Health and Recovery Services	$446,617,959	$492,351,579	10.24%
1744CC Environmental Health Services	10,509,991	10,827,125	3.02%
3281CC Approp for Cont-Behavioral Health and Recov Svcs	6,560,000	5,000,000	-23.78%
Health and Sanitation Subtotal	**$463,687,950**	**$508,178,704**	**9.59%**
Public Assistance			
1043CC Human Services-Administration	$307,726,604	$293,401,368	-4.66%
1152CC Human Services-Direct Financial Aid	394,184,950	381,248,080	-3.28%
1631CC Aging and Adult Services	33,272,136	32,078,021	-3.59%
Public Assistance Subtotal	**$735,183,690**	**$706,727,469**	**-3.87%**
Operating Special Revenue Funds Subtotal	**$1,676,333,196**	**$1,619,689,516**	**-3.38%**
Non-Operating Special Revenue Funds			
General Government			
1119CC American Rescue Plan	$67,290,173	$30,459,275	-54.73%
1138CC DIVCA Local Franchise Fee	150,000	150,000	0.00%
1194CC Redemption Systems	861,934	886,703	2.87%
1215CC Board of Trade-Advertising	30,000	30,000	0.00%
1630CC Criminal Justice Facilities	1,400,000	900,000	-35.71%
1650CC Tax Loss Reserve	7,000,000	7,800,000	11.43%
General Government Subtotal	**$76,732,107**	**$40,225,978**	**-47.58%**
Public Protection			
1027CC Sheriff's Cal-MMET	$0	$15,000	N/A
1028CC TCM/MAA Programs	0	500,000	N/A
1031CC Sterilization Fund	31,056	40,000	28.80%
1044CC CCP Community Recidivism	6,458,508	2,844,486	-55.96%
1136CC 2011 Public Safety Realignment	125,267,586	131,470,285	4.95%
1146CC Wildlife Resources	7,300	6,300	-13.70%
1219CC Sheriff's High Tech Equipment	0	4,800	N/A
1220CC Sheriff's Electronic Monitoring	0	7,700	N/A
1221CC Sheriff's Community Resources 2	0	2,500	N/A
1622CC Real Estate Fraud	752,240	721,432	-4.10%
1623CC DNA Indentification	146,157	150,000	2.63%
1624CC Local Public Safety	113,674,681	112,768,932	-0.80%
1626CC Domestic Violence	120,000	120,000	0.00%
1680CC Criminalistics Laboratories	25,000	0	-100.00%
1684CC Range Improvement-Section 15	75,524	7,000	-90.73%
1685CC Range Improvement-Section 3	20,542	3,000	-85.40%
1688CC Fire-Hazard Reduction	1,000,000	0	-100.00%
1690CC Fire-Helicopter Operations	0	526,160	N/A
1691CC Vehicle Apparatus Trust	4,757,748	0	-100.00%
1692CC Fire Donations	158,500	0	-100.00%
1693CC State Fire Trust Fund	693,071	262,863	-62.07%
1720CC General Plan Administration Surcharge	750,000	1,196,979	59.60%
1721CC Oil And Gas Program	406,415	877,461	115.90%
1730CC Probation Training	359,415	359,415	0.00%
1731CC Probation Asset Forfeiture	5,000	0	-100.00%
1733CC Probation Juvenile Justice Realignment	7,528,846	7,420,857	-1.43%

Summary of Appropriations

Cost Center and Department	FY 25-26 Adopted Appropriations	FY 26-27 Recommended Appropriations	% Change From FY 25-26
1734CC Realignment Senate Bill 823	$9,569,656	$10,057,791	5.10%
1743CC PD Pilot Program	406,914	0	-100.00%
1773CC Strong Motion Instrumentation	0	35,000	N/A
1916CC Recorder's Electronic Recording	194,860	172,650	-10.75%
1917CC Recorder's Social Security Numbers Truncation	21,288	19,000	-10.75%
1918CC Recorder's Modernization	2,215,274	1,790,717	-19.16%
1935CC HIDTA State Asset Forfeiture Trust	70,000	70,000	0.00%
1936CC Cal-MMET State Asset Forfeiture	0	100,000	N/A
1937CC Sheriff Facility Trainig	225,000	400,000	77.78%
1938CC Automated Fingerprint	724,327	376,547	-48.01%
1939CC Sheriff's California Identification	2,469,109	2,074,809	-15.97%
1940CC Sheriff's Civil Subpoenas	15,000	15,000	0.00%
1941CC Asset Forfeiture Fund	60,000	45,000	-25.00%
1942CC Sheriff's Drug Abuse Gang Diversion	10,000	10,000	0.00%
1943CC Sheriff's Training	165,000	60,000	-63.64%
1944CC Sheriff-Work Release	250,000	175,000	-30.00%
1945CC Seizure of Gaming Device	72,618	18,000	-75.21%
1946CC Sheriff-State Forfeiture	12,000	12,000	0.00%
1947CC Inmate Welfare-Sheriff's Correction Facility	2,457,119	1,700,000	-30.81%
1948CC Sheriff's Civil Automated	99,600	150,000	50.60%
1949CC Sheriffs Firearms	70,000	70,000	0.00%
1950CC Sheriff-Judgement Debtors	401,114	120,000	-70.08%
1951CC Sheriff's Volunteer Service Group	20,000	20,000	0.00%
1952CC Sheriff-Controlled Subtance	0	25,000	N/A
1953CC Sheriff's Rural Crime Trust	10,000	10,000	0.00%
Public Protection Subtotal	**$281,776,468**	**$276,831,684**	**-1.75%**
Public Ways and Facilities			
1766CC Tehachapi Transportation Impact Fee	$0	$10,000	N/A
1767CC Bakersfield Mitigation	0	10,000	N/A
1768CC Core Bakersfield Transportation Impact Fee	0	25,000	N/A
1769CC Rosamond Transportation Impact Fee	0	25,000	N/A
1787CC Metro Bakersfield Transportation Impact Fee	7,500,000	6,100,000	-18.67%
Public Ways and Facilities Subtotal	**$7,500,000**	**$6,170,000**	**-17.73%**
Health and Sanitation			
1048CC Vital and Health Statistics-Recorder	$158,202	$138,000	-12.77%
1050CC Vital and Health Statistics-County Clerk	3,000	3,000	0.00%
1135CC 2011 Behavioral Health Realignment	84,593,022	80,077,115	-5.34%
1160CC Emergency Medical Payments	1,748,987	1,665,205	-4.79%
1671CC Mental Health Services Act	71,293,055	91,945,500	28.97%
1673CC Opiod Settlement Funds	11,347,863	10,566,645	-6.88%
1674CC Alcoholism Program	60,000	68,000	13.33%
1675CC Alcohol Abuse Education/Prevention	52,000	65,000	25.00%
1676CC Drug Program	20,000	16,000	-20.00%
1745CC Tobacco Control Proposition 56	394,193	150,000	-61.95%
1746CC Child Restraint Loaner Program	9,000	9,000	0.00%
1747CC Vital and Health Statistics-Health	54,458	54,458	0.00%
1748CC Tobacco Education Control Program	394,193	190,000	-51.80%
1750CC Hazardous Waste Settlemnts	100,000	100,000	0.00%
1751CC Officer Wellness Grant	80,503	0	-100.00%

Summary of Appropriations

Cost Center and Department	FY 25-26 Adopted Appropriations	FY 26-27 Recommended Appropriations	% Change From FY 25-26
1753CC Bakersfield Planned Sewer #4	$0	$500	N/A
1754CC Bakersfield Planned Sewer #1	0	1,500	N/A
1755CC Bakersfield Planned Sewer #2	0	5,000	N/A
1756CC Bakersfield Planned Sewer #5	0	5,000	N/A
1757CC County Planned Sewer Area A	0	1,000	N/A
1758CC County Planned Sewer Area B	0	1,000	N/A
1759CC Planned Local Drain	0	150	N/A
1764CC Bakersfield Planned Sewer #3	0	1,000	N/A
1972CC MHSA Prudent Reserve	0	480,054	N/A
Health and Sanitation Subtotal	**$170,308,476**	**$185,543,127**	**8.95%**
Public Assistance			
1008CC 2011 Protective Services Realignment	$88,440,539	$100,930,239	14.12%
1233CC Veterans Grant	5,000	95,000	1800.00%
1245CC Shelter Care	100,000	79,499	-20.50%
1246CC Wraparound Savings	8,144,000	2,517,532	-69.09%
1247CC Kern County Children's	900,000	295,861	-67.13%
Public Assistance Subtotal	**$97,589,539**	**$103,918,131**	**6.48%**
Education			
1238CC Kern County Library Donations	$210,000	$250,000	19.05%
Education Subtotal	**$210,000**	**$250,000**	**19.05%**
Recreation and Cultural Services			
1145CC Tehachapi Mountain Forest Timber Harvest	$3,329	$3,500	5.14%
1703CC Off Highway Motor Vehicle License	100,000	80,000	-20.00%
1704CC Parks Donation	6,000	2,000	-66.67%
1705CC Parcel Map In-Lieu Fees	371,000	280,000	-24.53%
Recreation and Cultural Services Sub-Total	**$480,329**	**$365,500**	**-23.91%**
Non-Operating Special Revenue Funds Subtotal	**$634,596,919**	**$613,304,420**	**-3.36%**
Special Revenue Funds Subtotal	**$2,310,930,115**	**$2,232,993,936**	**-3.37%**
Capital Projects Funds			
1620CC ACO Fire Fund	$10,000,000	$0	-100.00%
1629CC ACO General Fund	2,399,197	0	-100.00%
3416CC South Shafter Sewer	0	30,000,000	N/A
Total Capital Project Funds	**$12,399,197**	**$30,000,000**	**141.95%**
TOTAL GOVERNMENTAL FUNDS	**$3,637,790,881**	**$3,550,443,254**	**-2.40%**
OTHER FUNDS			
Public Employment Grant Programs			
1235CC Employers Training Resource-Non-WIOA	$145,000	$77,000	-46.90%
1236CC Employers Training Resource-WIOA	34,482,751	32,276,316	-6.40%
Public Employment Grant Programs Subtotal	**$34,627,751**	**$32,353,316**	**-6.57%**
Community Development Grant Programs			
1713CC CD-Emergency Shelter Grant	$726,944	$565,404	-22.22%
1714CC CD-Emergency Shelter Grant	69,739	0	-100.00%
1715CC Community Development Program	16,108,247	15,045,613	-6.60%
1716CC CD-Home Investment Trust	14,496,843	13,315,585	-8.15%
Community Development Grant Programs Subtotal	**$31,401,773**	**$28,926,602**	**-7.88%**

Summary of Appropriations

Cost Center and Department	FY 25-26 Adopted Appropriations	FY 26-27 Recommended Appropriations	% Change From FY 25-26
Internal Service Funds			
1150CC General Services Garage-ISF	$4,315,307	$4,361,025	1.06%
1706CC Group Health Self Insurance Program-ISF	188,412,829	201,767,135	7.09%
1707CC Retiree Group Health Program-ISF	9,214,304	8,012,568	-13.04%
1708CC Unemployment Compensation Insurance-ISF	2,010,547	2,417,567	20.24%
1801CC Public Works-ISF	102,452,763	110,392,255	7.75%
1930CC General Liability Insurance-ISF	30,212,887	39,287,662	30.04%
1931CC Workers Compensation Insurance-ISF	25,403,716	26,434,798	4.06%
Internal Service Funds Subtotal	**$362,022,353**	**$392,673,010**	**8.47%**
Enterprise Funds			
1174CC Golf Course Enterprise Fund	$493,326	$1,010,860	104.91%
1175CC Public Transportation Enterprise	27,778,821	29,514,562	6.25%
1789CC Solid Waste Management Enterprise	95,654,255	103,997,166	8.72%
1800CC Universal Collection Enterprise Fund	28,250,554	29,491,810	4.39%
3277CC Airport Enterprise-Capital Projects	7,581,420	4,592,128	-39.43%
3278CC Airports Enterprise Fund	14,373,458	17,250,718	20.02%
3412CC Solid Waste Enterprise-Capital Projects	39,185,885	37,443,326	-4.45%
Enterprise Funds Subtotal	**$213,317,719**	**$223,300,570**	**4.68%**
Special Districts			
County Service Areas Subtotal	**$4,781,800**	**$5,147,616**	**7.65%**
Other Agencies	**$45,848,132**	**$42,688,545**	**-6.89%**
Special Districts Subtotal	**$50,629,932**	**$47,836,161**	**-5.52%**
TOTAL OTHER FUNDS	**$691,999,528**	**$725,089,659**	**4.78%**
TOTAL COUNTY APPROPRIATIONS-ALL FUNDS	**$4,329,790,409**	**$4,275,532,913**	**-1.25%**

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 $440.3 million, $766.1 million, and $39.3 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
2026-27 Beginning Budgetary Fund Balance[1]	$118,063,997	$134,289,942	$441,935
Add:			
Revenues	931,740,687	1,794,079,951	$0
Other Financing Sources	275,725,309	333,019,109	30,000,000
Use of Reserves	6,000	71,308,239	0
Total Available Financing	$1,325,535,993	$2,332,697,241	$30,441,935
Less:			
Expenditures	1,037,440,486	1,653,002,300	$30,000,000
Other Financing Uses	250,008,832	579,991,636	0
Increase in Reserves	38,086,675	99,703,305	441,935
Total Requirements	1,325,535,993	2,332,697,241	$30,441,935
2026-27 Projected Ending Budgetary Fund Balance[1]	$0	$0	$0

[1] Budgetary Fund Balance does not include reserves and designations.

General Fund

Of the $118.1 million FY 2026-27 Beginning Budgetary Fund Balance, $22.8 million is recommended to re-establish appropriation for Budget Savings Incentive Credits. The remaining nearly $95.2 million balance is recommended to be allocated as follows: $28.7 million to re-establish appropriations for various major maintenance and capital projects; $9.6 million for Sheriff's Office to maintain levels in public safety workforce, replace necessary vehicles and necessary life & safety equipment; $1.2 million for General Services Division to address rising operational costs driven by sustained inflation and expanded County footprint with new parks and public facilities, $1.1 million for the Indigent Defense Program to maintain mandated levels of legal representation, $1.4 million to maintain to continue to operate Safe Camping/Hope on Heart for individuals experiencing homelessness or housing instability, $7 million to re-establish appropriations for Permanent Local Housing Allocation Program and Human Capital Management system to manage all aspects of the County's workforce, $1 million for Information Technology Services to maintain contractual services, $636,000 to re-establish appropriations for Public Defender case management system, and Public Health electronic medical record software, $550,000 to address the increased utility costs across County facilities, $314,000 for Animal Services Department to maintain staffing levels and operation capacity, $300,000 to Appropriation

for Contingencies for unforeseen operational needs, $13.4 million to establish necessary new major maintenance projects and $30 million for unanticipated costs associated with Insurance Liability, Health Benefits, and other operational uncertainties. This amount provides financial protection against fluctuations in insurance premiums, unexpected liability claims, increases in employee health benefit expenses, and other emerging risks that may arise.

Special Revenue Funds

Of the $134.3 million FY 2026-27 Beginning Budgetary Fund Balance, $99.7 million is recommended to be placed in designations or reserves. Material increases to reserves/designations include $9.3 million for Behavioral Health and Recovery Services, $17.4 million for Roads, $13.8 million for Fire, $12.4 million of Opioid Settlement Funds, $16.1 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 $441,935 million in FY 2026-27 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	✓									

Appendix H

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	✓		✓							

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.

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 the 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.

ATTRITION RATE
The percentage of employees who leave a department during a fiscal year through natural turnover resulting in a reduction of overall personnel costs.

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.

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.

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.

CONTINGENCY
An amount appropriated for emergencies or unforeseen expenditure requirements. This term is used interchangeably with “Appropriation for Contingencies.”

COST CENTER
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 cost centers. Each cost center has a collection of expenditure and revenue categories necessary to fund a certain organizational unit, division, or program(s).

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 COST CENTERS
Charges (intrafund transfers) to other cost centers 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 Spend Category 1611) 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 category Radio and Microwave Expense-I/F.

LEDGER ACCOUNT OF EXPENDITURE
A major category of appropriation (such as Salaries and Employee Benefits, Services and Supplies, and Capital Assets).

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 reimbursements. This is the amount actually appropriated for each cost center.

NET COUNTY COST
Net appropriation less program revenue (or special-purpose funds allocated). This figure represents the portion of a cost center'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 portion of a cost center'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.

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 categories. The receiving fund budgets the amount in one of the "Operating Transfer In" revenue categories.

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 cost center 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.

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.

REVENUE/SPEND CATEGORY
A record of a monetary transaction maintained in the accounting ledger. A revenue/spend category may be a classification of expenditure or revenue. Example: "Office Expense" is a spend category in the Services and Supplies ledger account of expenditure.

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.