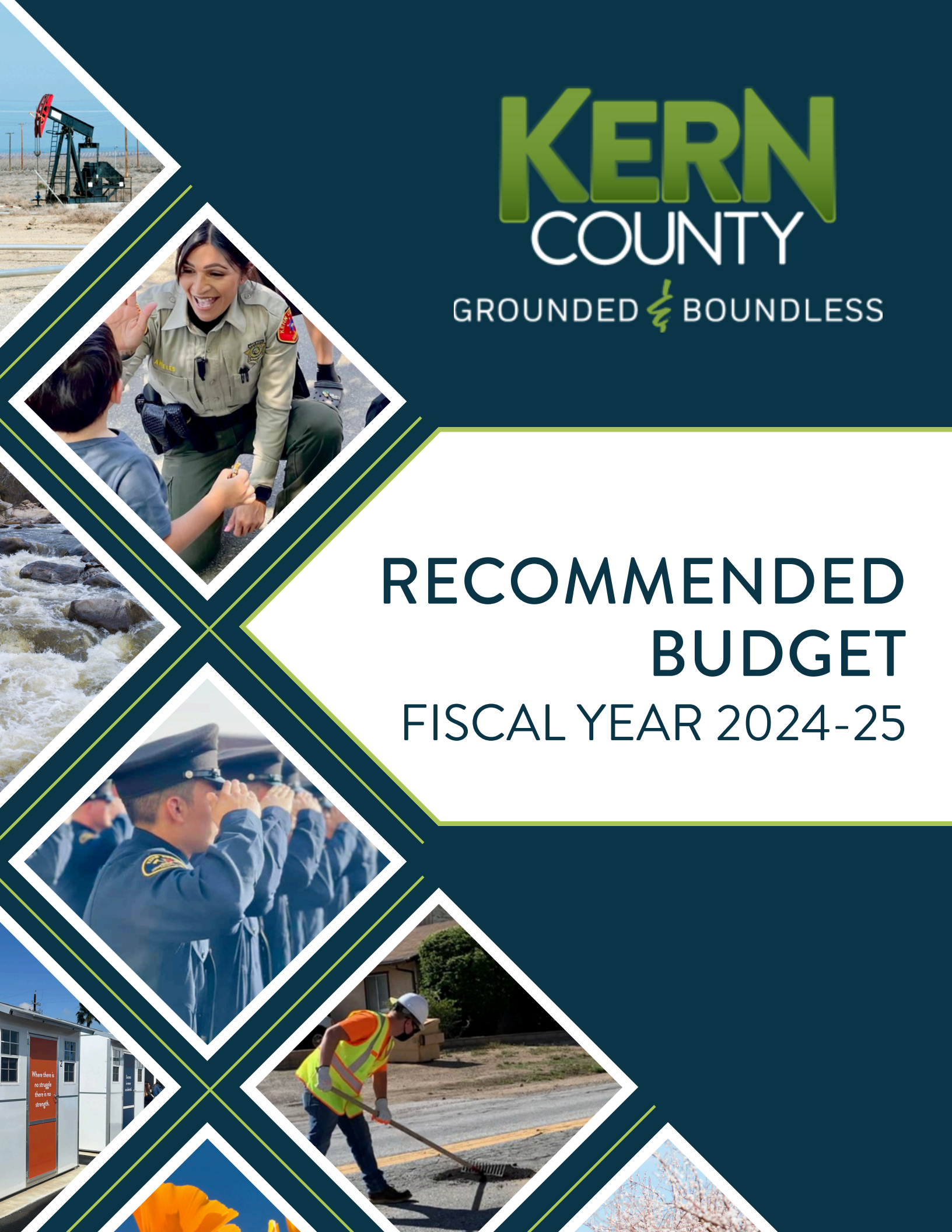


# KERN COUNTY

GROUND  BOUNDLESS

## RECOMMENDED BUDGET FISCAL YEAR 2024-25



Where there is  
no struggle  
there is no  
strength.



County of Kern  
 County Administrative Office  
 FY 2024-25 Recommended Budget  
 Submitted by Elsa T. Martinez, Interim Chief Administrative Officer

### Kern County Board of Supervisors



Phillip Peters  
 First District  
 Supervisor



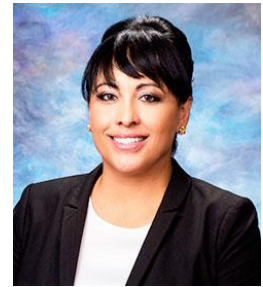
Vacant  
 Second District  
 Supervisor



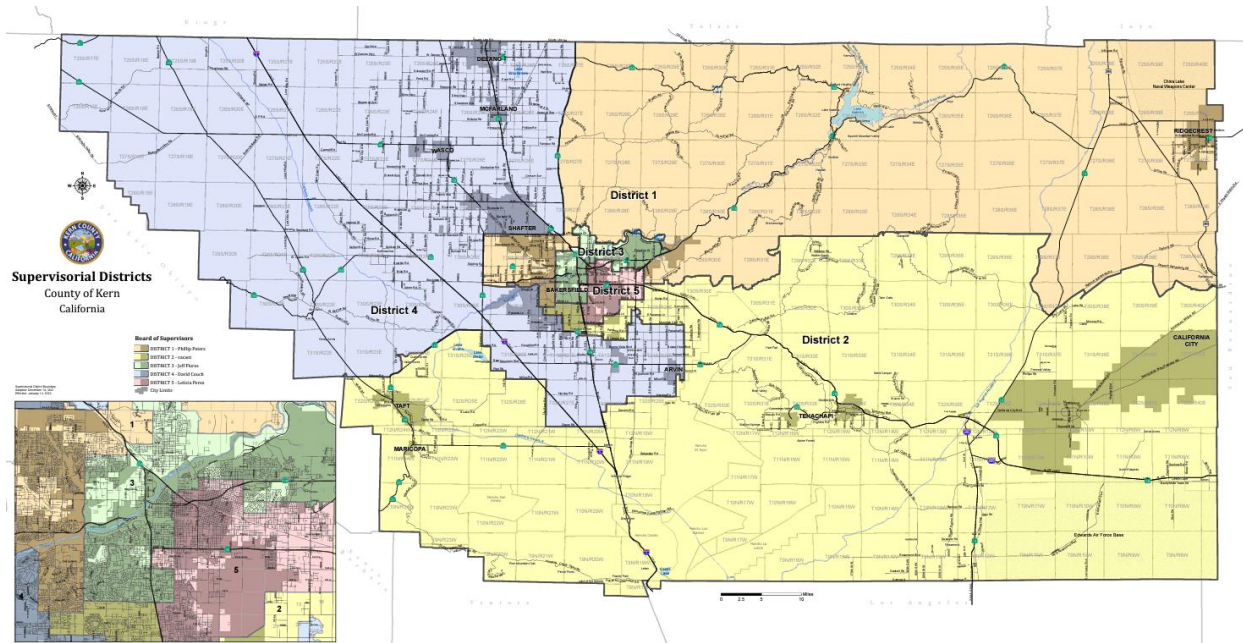
Jeff Flores  
 Chairman, Third  
 District Supervisor



David Couch  
 Fourth District  
 Supervisor



Leticia Perez  
 Fifth District  
 Supervisor





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August 16, 2024  
Public Distribution

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

**FISCAL YEAR 2024-25 RECOMMENDED BUDGET**

I am pleased to present the Fiscal Year (FY) 2024-25 Recommended Budget. This document, often regarded as spreadsheets and numbers, is, in fact, the operational blueprint for the upcoming fiscal year and a reflection of our shared values and aspirations. The recommended budget reflects your Board’s priorities, our adopted strategic plan, and is consistent with the critical needs identified by Kern’s residents over this past year. This budget was prepared in accordance with your Board’s approved guidelines and the statutory requirements of the County Budget Act, as well as with a commitment to fulfilling our mission to exceed expectations when meeting the critical needs of our residents.

Each line item and every allocation of the \$4.4 billion budget tells a story of the vision for Kern’s future, from strategic investments in public safety, park improvements, education through libraries, and economic development to supporting prudent, sustainable allocations. This year’s budget continues to enhance services for residents of unincorporated communities with Measure K funds, making significant investments in public safety and infrastructure. Additionally, aided with State and federal funds, the budget allocates funds to improve roads, enhance behavioral health and substance use services, and provide increased social services and support to the most vulnerable County residents. While we face challenges ahead, we are confident that this budget will bolster our efforts to achieve ongoing fiscal sustainability and ensures that our financial practices are sound, our economic future is secure, and our community thrives.

The FY 2024-25 Recommended Budget for all funds totals \$4.4 billion, an increase of \$10 million, or 0.23% from the FY 2023-24 Adopted Budget. The budget in total supports a workforce of 8,860 authorized positions.

For just the second time over the last decade, the budget does not rely on one-time resources for ongoing costs and, in fact, sets aside funds for future ongoing obligations such as budgetary uncertainties, labor cost increases, and construction of a new animal shelter.

## Message from the Chief Administrative Officer

The FY 2024-25 Recommended Budget exemplifies your Board's and our County Department's commitment to continuing strategic initiatives and priorities identified by the community. In forging our path forward, it is important to highlight key milestones and opportunities that pave the path of meeting the needs of our residents.

### Public Safety

The Kern County Fire Department's recommended budget for FY 2024-25 is structurally balanced. All safety positions are funded, and all County fire stations will remain open. The department will continue to enhance the level of medical care within unincorporated areas of the County by providing Safety Squads and Medical Units capable of providing advanced life support intervention. The Fire Department is also expanding its aerial firefighting capabilities with the addition of new helicopters to ensure the necessary equipment is available when devastating wildfires occur.

The recommended budget for the Sheriff's Office continues to support the goal of reducing mandatory overtime and staffing detention facilities with detention personnel. This allows more deputy sheriffs to move out of detention facilities and into patrol assignments, providing additional public safety services to residents in unincorporated areas of the County. To assist with the recruitment and retention of qualified personnel, funds are included for both sheriff deputy and detention deputy academies. The ongoing transition of the Park Ranger Program to the Sheriff's Office, included in the recommended budget, provides safety for our residents enjoying our parks. In addition to the recently acquired Coroner facility, the recommended budget supports the Sheriff's efforts to ensure deputies are posted across our vast County. Funds will be utilized in FY 2024-25 to secure a new substation in the community of Taft.

The recommended budget provides our Animal Services Department with additional resources to maintain current staffing, including the additional funding provided in FY 2023-24 for two veterinary assistant positions and five animal care workers. The recommended budget includes additional resources funded with Measure K for a targeted spay and neuter program which has proven to be a meaningful service in past years. Additionally, the land purchase for a new state-of-the-art facility in the metropolitan Bakersfield area, to replace the existing shelter location, was approved and funded in May 2024. The design and engineering for this project is funded in the recommended budget and a portion of the construction cost is being recommended for designation.

### Social Services

Social and support services programs continue to see an increase in demand, particularly in the Aging and Adult Services Department, as the average age of our population continues to rise. The recommended budget sets aside funds to ensure that these programs have the necessary resources to secure federal and State funding.

### Homelessness and Housing

The County continues to focus on homelessness through a number of endeavors including the M Street Navigation Center. Since 2022, \$15 million of American Rescue Plan Act (ARPA) funding has been committed to homelessness, supporting behavioral health co-response teams embedded



with the Sheriff's Office and the Bakersfield Police Department, the Safe Camping and Parking Project, and the development of a non-congregate housing facility with wraparound services, which opened in May 2024. This facility consists of 50 tiny homes with one or two beds, community rooms, and shared bathrooms that provide housing and wraparound services for up to 50 to 60 individuals. The County will continue to invest in strategies and partnerships to address this complex issue impacting our community.

### Kern County Library System

Our Library System continues to restore and expand services across its many branches, and, thanks to outside partnerships and an allocation of Measure K funding, nearly all branches have reached the goal of being open five days a week. In FY 2024-25, the department will bring back the Bookmobile, which has not been in operation in many years, to provide additional library services to six communities that do not have their own neighborhood library. The Bookmobile, funded with Measure K, will make regularly scheduled stops, serving unincorporated County residents.

### Behavioral Health and Recovery Services

The recommended budget for Behavioral Health and Recovery Services includes the operational cost for two new psychiatric health facilities that will expand capacity for inpatient hospitalization by 32 beds for adults and children. During the coming year, the department will continue its efforts to address the needs of homeless residents who have historically refused services through the department's Relational Outreach and Engagement Model (ROEM) team and continue bringing crisis services to individuals through the Mobile Evaluation Team (MET). In FY 2024-25, the department will expand MET services, bringing a dedicated team to east Kern, funded through Measure K. The passage of Proposition 1 and the implementation of Senate Bill 43, which made substantive changes to the Lanterman-Petris-Short Act, will bring significant changes to the County in future fiscal years. The County is currently planning for SB 43 implementation, and continues to budget conservatively to remain adaptive in meeting the needs of this new mandate.

### Roads

State and federal funding for road maintenance and construction will provide the resources for improvements in our road system. The recommended budget includes funds from the State Road Repair and Accountability Act, which will fund several projects, including safety improvements, rehabilitation and construction of complete street components, and multi-modal facilities on streets and roads in the unincorporated areas: Oildale, Lamont, Buttonwillow, Lebec, Lost Hills, Rosamond, Mojave, Boron, Kernville, Lake Isabella, Frazier Park, Tehachapi, Arvin, Delano, McFarland, Shafter, Wasco, Taft, Ridgecrest, and unincorporated areas of metropolitan Bakersfield. Independent engineers have rated parts of the County's 3,300 miles of roads as "fair," "poor," or "very poor." The budget for FY 2024-25 includes deferred maintenance needs throughout the County as part of a long-term strategy to maintain and upgrade roads and road safety conditions. Public Works staff will continue to work on all previously approved Roads Division ARPA projects that have not yet been completed, including sidewalk and road repairs and improvements in the communities of Lake Isabella, Bodfish, Ford City-Taft Heights, Rexland Acres, and Oildale.

**Message from the Chief Administrative Officer**Major Maintenance and Capital Projects

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

As part of the County's long-term fiscal plan, the use of one-time sources such as fund balance carry-forward is typically isolated to capital and major maintenance projects and reserves or designations. The recommended budget includes 154 countywide projects with a total cost of \$167.3 million. These projects will enhance the health and safety of our communities, improve the useful life of County facilities and improve the overall quality of life for our residents.

Workforce and Employee Costs

FY 2024-25 will require that we meet the challenges of maintaining competitive salaries and benefits, thereby recruiting and retaining employees to provide excellent public services to our diverse community. The recommended budget sets aside funds to ensure that we can provide competitive and sustainable salary increases to the best of our ability, while balancing competing demands.

There are many more community investments not highlighted in this summary, but detailed throughout the pages of the Recommended Budget, that merits your attention. I invite you to look through the published FY 2024-25 Recommended Budget to examine the myriad service enhancements and improvements planned for the upcoming fiscal year. It takes a lot of hard work, time and dedication to complete a budget of this size and complexity. I would like to take this opportunity to thank all of our County Department Heads and their dedicated staff for their collective contributions to the budget development process. I want to give special thanks to my team in the County Administrative Office and recognize their unmatched professionalism, expertise, and dedication to the residents of Kern County.

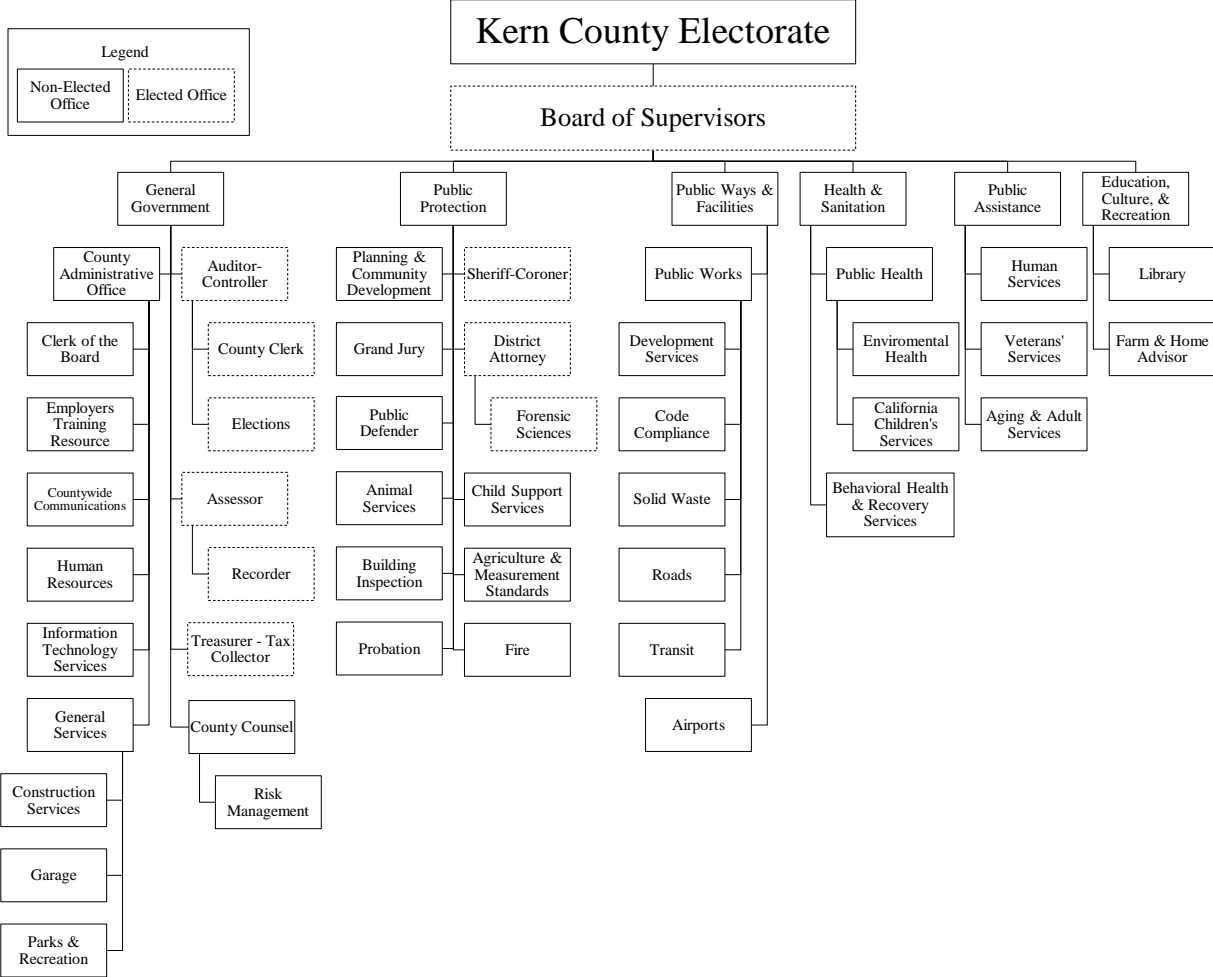
It has been my honor to serve as Interim Chief Administrative Officer and work with your Board, County leadership and our employees to prepare a budget that meets the County's legal obligations and needs of our residents. I look forward to working with our new Chief Administrative Officer Nancy Anderson to implement the FY 2024-25 Recommended Budget.

Sincerely,



Elsa T. Martinez  
Interim Chief Administrative Officer

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



## COUNTY OF KERN COUNTYWIDE FACTS AND FIGURES

**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	2024 population
Bakersfield	411,109
Delano	52,484
Ridgecrest	27,940
Wasco	27,028
Shafter	22,226
Arvin	19,651
McFarland	13,965
California City	13,079
Tehachapi	11,092
Taft	6,953
Maricopa	1,004
<b>Total Incorporated</b>	<b>606,531</b>
<b>Total Unincorporated</b>	<b>303,769</b>
<b>Total County</b>	<b>910,300</b>

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

### **Race/Ethnicity:**

Hispanic or Latino	54.89%
White	29.55%
Black	7.57%
Asian	5.31%
Multi-Race	2.01%
American Indian	0.34%
Pacific Islander	0.06%
Other	0.25%

*Governor's Office of Business and Economic Development Community & Place Based Data Tool (December 2023)*

### **Educational Attainment (Aged 25 Years+):**

Less than 9 <sup>th</sup> Grade	12.78%
9 <sup>th</sup> to 12 <sup>th</sup> grade, no diploma	10.01%
High school graduate	28.47%
Some college, no degree	21.91%
Associate's degree	7.60%
Bachelor's degree	12.26%
Graduate or professional degree	6.97%

*Governor's Office of Business and Economic Development Community & Place Based Data Tool (December 2023)*

**Assessed Taxable Value (2023-24):** \$123 billion

*County of Kern Tax Rates & Assessed Valuations Assessed Taxable Value Net of Aircraft 2023-24*

### **Universities & Community Colleges:**

#### **Four Year Universities**

California State University, Bakersfield

#### **Community Colleges**

Bakersfield College

Taft College

Cerro Coso College

### **Employment by Industry:**

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

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

### **Median Age:** 32.02

*Governor's Office of Business and Economic Development Community & Place Based Data Tool (December 2023)*

### **Unemployment (June 2024):** 8.9%

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

### **Poverty Rate (CPM):** 11.2%

*California Poverty Measure, first quarter of 2023, Public Policy Institute of California & Stanford Center on Poverty and Inequality*

### **Median Household Income:** \$28,124

*Governor's Office of Business and Economic Development Community & Place Based Data Tool (December 2023)*

### **Median Home Value:** \$282,800

*Governor's Office of Business and Economic Development Community & Place Based Data Tool, Applied Geographic Solutions, December 2023; Jobs EQ, U.S. Census Bureau, American Community Survey 2018-2022*

### **Civilian Noninstitutionalized Population with Health Insurance Coverage:** 92.2%

*US Census Bureau, 2018-22 American Community Survey 5-year*



**Largest Hospitals by Bed Count:**

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

*American Hospital Directory, Hospital Search date: 08/08/2024*

**Regional Parkland:**

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

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

**Tourist Attractions:**

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

Located at the southern end of the San Joaquin Valley, Kern County’s 8,161 square miles of unique geography embraces portions of the Mojave Desert, the Sierra Nevada and Coast Ranges, and the Valley. Nearly half of Kern County’s 910,300 residents live in the City of Bakersfield, the County seat. Agriculture, petroleum, aerospace, military research are economic mainstays. Kern is one of the largest onshore producers of oil in the nation (USDA), is the birthplace of the influential Bakersfield Sound sub-genre of county music, and boasts history’s first human-powered flight, first solar-powered flight, and first private space flight.

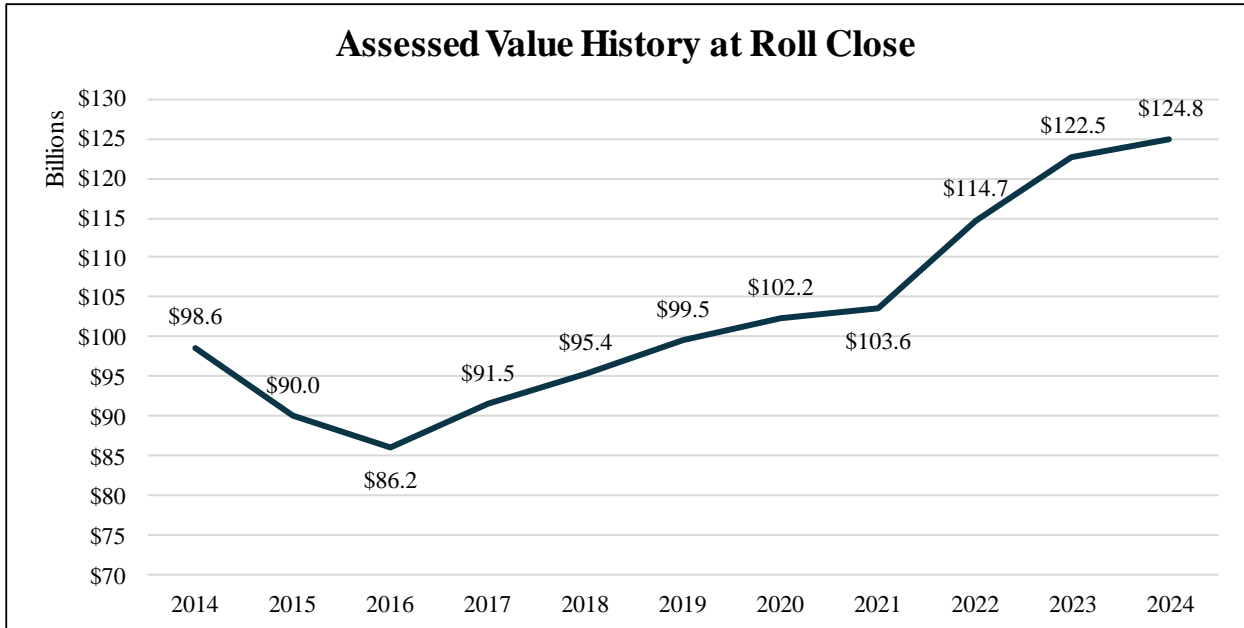
Kern County is one of the youngest counties in California and has a median age of about 32 years of age. The US Census Bureau estimates the population to be 5 years younger than the median age for California of 37 and 6 years younger than the US median age of 38. Regions with younger populations typically experience a growing market for manufactured goods, services, education, and are more capable of sustaining a strong and stable tax base.

The area is experiencing healthy growth and expansion of young families. Kern County also continues to see strong increases in the overall population on an annual basis. The county experienced an estimated 8.42% increase in population from 2010 to 2020. The current estimated population of 910,300 is expected to grow by about 3.29% in total population by 2030 according to the California Department of Finance Projections.

Kern County's broad desert expanses have hosted many milestones in military and private flight research, and Kern County has now emerged as a leader in renewable energy, generating nearly half of California's total solar and wind-powered electricity. Kern County is also home to a California landmark, Tejon Ranch, whose 270,000 acres of rangelands, cultivated farmland, and mountains comprise the largest continuous expanse of privately held land in the State.

**Economic Indicators**

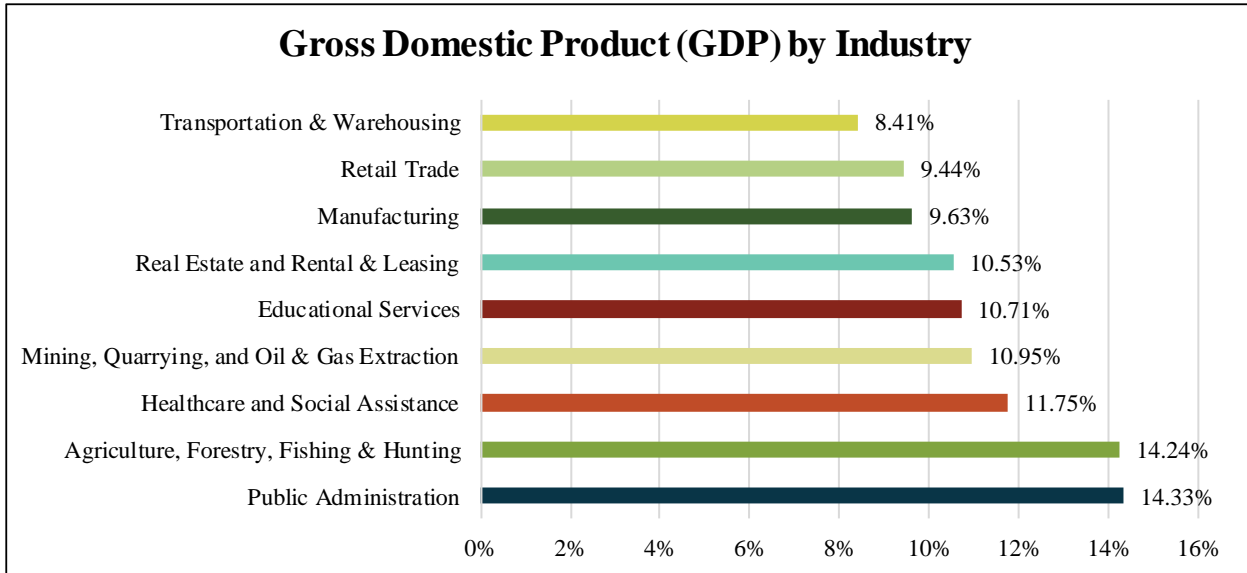
The County’s FY 2024-25 estimated total net assessed value is \$126 billion, an increase of \$3.5 billion, or 1.8% from FY 2023-24. Since 2014, the County’s total assessed valuation has increased 26.6%, or 2.7% per year.



*Kern County Assessor’s Office*

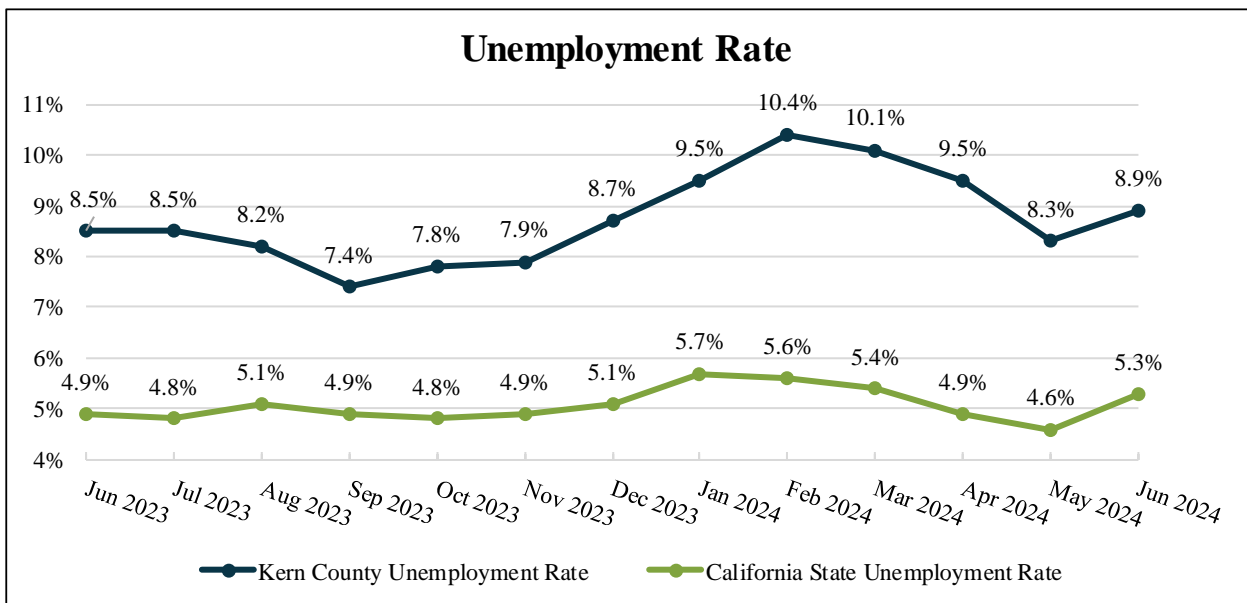
The most notable change in the County’s assessed value over the past nine fiscal years is increasing economic diversification. In FY 2014-15, oil and gas property assessments made up 32% of the assessment roll. In FY 2024-25, the estimated oil and gas property assessments account for just 10% of the roll, a 59% decline in assessed value. Economic diversity is a positive indicator of sustained economic health, as a more diversified economy will mitigate unsystematic risks, reduce volatility, and provide more opportunities for growth.

Gross domestic product (“GDP”) is the measurement of the value of all goods and services produced in the County. Kern County’s GDP in 2022, the most recent data available, was \$44.3 billion, marking an increase of 8.4% compared to 2021. GDP growth of 2-3% is considered a healthy rate of growth to maintain the lowest level of unemployment without creating inflation, also called the natural rate of unemployment. Kern County’s average annual GDP growth from 2017 to 2021 of 5.2% can be explained by broad economic diversification and growth across nearly all industry groups. The Bureau of Economic Analysis 2022 estimates of GDP show growth in all industrial areas except Agriculture and Finance. The most notable areas of growth occurred in mining, quarrying, and oil & gas extraction (25.4%), utilities (26%), and manufacturing 21.5%.



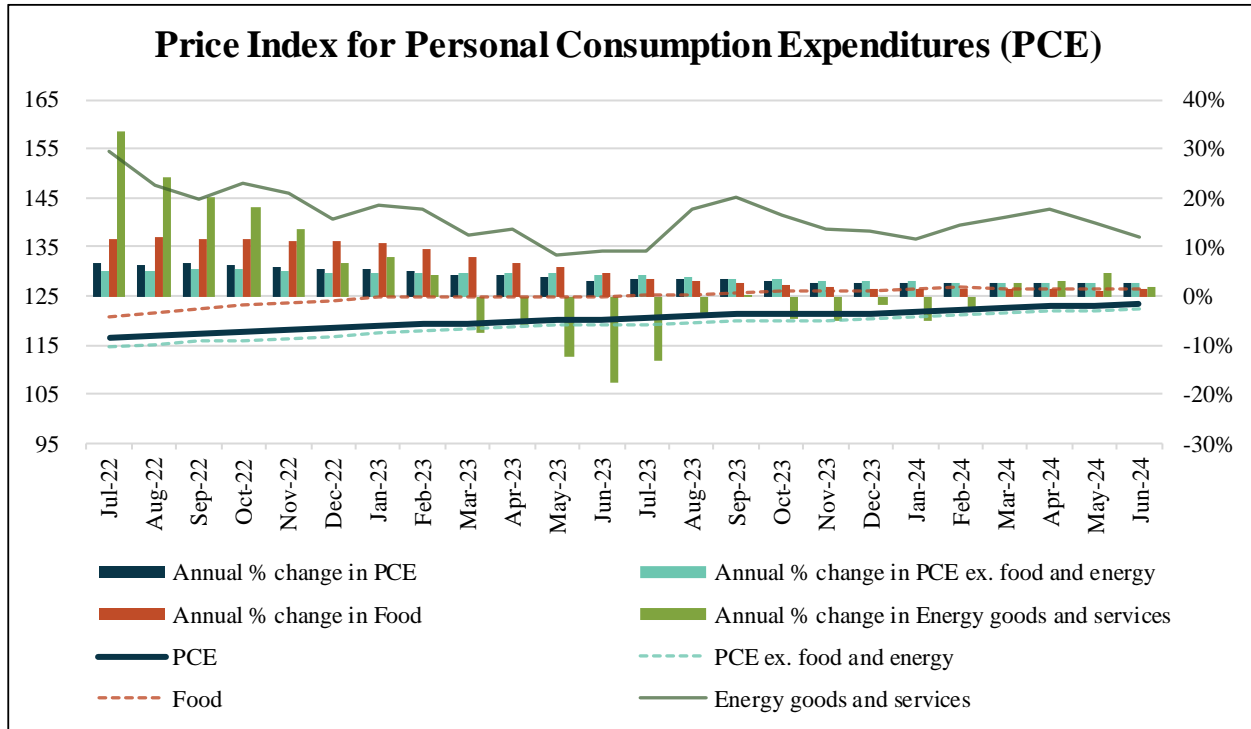
JobsEQ, US Census Bureau, Council for Community & Economic Research 2022

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 youth unemployment rate of 24.2% is outpaced only by Fresno at 24.7% and Kings at 28.4%, among Counties of comparison, according to the US Census Bureau American Community Survey five year estimate. Kern County’s percentage of 16-19 year olds neither enrolled in school, nor employed, has fallen from its high of 12.69% in 2013 to 11.5% in 2022. This measure, collected by the U.S. Census Bureau, remains high relative to California Counties of comparison but has but has declined at a greater rate than those measured.



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

Inflation, measured by the price index for Personal Consumption Expenditures (PCE), has fallen in the last fiscal year to a 2.8% average annual rate of growth. Declines in the price index can be seen across major product types, with some volatility in Energy Goods and Services. June 2024 PCE data indicates a 21% decline in the rate of growth, compared to June of 2023. Though an improvement in the rate of price growth, this still represents an increased cost of doing business for the County of Kern, partially offset by increased sales tax revenue.



US Bureau of Economic Analysts, Table 2.8.4. Price Indexes for Personal Consumption Expenditures by Major Type of Product, Monthly

The chart below uses the cost of living index compared to average annual salary to estimate the relative measure of purchasing power. The Kern County cost of living index is approximately 11% higher than that of the United States average, but nearly 22% lower than the California average. Relative purchasing power remains lower than that of California and the United States due to a low average annual salary.

Cost of Living Information			
	Annual Average Salary	Cost of Living Index (Base US)	US Purchasing Power
Kern County, California	\$58,338	110.9	\$52,604
California	\$86,052	141.5	\$60,793
USA	\$70,857	100.0	\$70,857

JobsEQ data as of 2024Q1; Cost of living per Council for Community and Economic Research



## **County of Kern**

The County of Kern's FY 2024-25 Recommended Budget covers the period from July 1, 2024 through June 30, 2025. The County budget consists of the General Fund, special revenue funds, capital project funds, internal service funds, enterprise funds and other agency funds. Each department is responsible for operating within their budget and has authority to spend up to the approved budget.

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

### **Vision & Mission Statement**

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

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

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

### **Strategic Plan, Goals, and Objectives**

The process used to create 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 what opportunities are available to address the Board’s priorities and establish an overall direction for allocation of the County's limited financial resources to meet long-term needs and service demands of the County's citizenry.

The FY 2024-25 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 Chief Administrative Officer.

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

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

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

### **December through February**

Major Maintenance – Proposals for capital and major maintenance projects are due to 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 Chief Administrative Officer for recommendation to the Board of Supervisors as part of the Budget Development Guidelines.

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 in late February for departments and issues guidelines for the development of next fiscal year's budget which includes procedural instructions and any relevant information.

### **March and April**

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

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

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

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

### **May and June**

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

### **July**

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

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

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



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

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

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

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

**Calendar for the FY 2024-25 Budget**

Mid-December	Capital and Major Maintenance Requests
February 27, 2024	Adoption of FY 2024-25 Net General Fund Guideline
March 6, 2024	Budget Kick-off with Departments/Budget Preparation System Opening
March 11, 2024	Budget Preparation System Training
April 22, 2024	Departments Submit Requested Budgets
June 25, 2024	Presentation of the Preliminary Recommended Budget and First Public Budget Discussion with Program Prioritization Plans
July 29, 2024	Special Evening Meeting to Receive Public Comments
July 30, 2024	Second Public Budget Discussion with year-end closing numbers
August 27, 2024	Budget Hearing and Adoption of FY 2024-25 Budget

**General Fund Budget Process**

The County Administrative Office has the responsibility of developing the County fiscal plan for all General Fund departments. This plan begins with a five-year fiscal forecast and is used to highlight anticipated costs to be incurred and revenue projections in the upcoming fiscal years. The County uses this forecast to build the fiscal plan for five years beginning with FY 2024-25.

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

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

On June 25, 2024, the County Administrative Office presented the FY 2024-25 Preliminary Recommended budget to comply with the State's County Budget Act, which requires the County to approve a budget on or before June 30 (Government Code section 29064). An evening session specifically for public input was scheduled for July 29, 2024. A third budget discussion was held on July 30, 2024, concluding with the final budget adoption on August 27, 2024.

### **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 2024-25 and any revenue not spent and carried forward from prior year (for example fund balance for special revenue funds and retained earnings for enterprise funds). These budgets are also discussed during the Budget Hearings.

### **Amending the Adopted Budget**

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

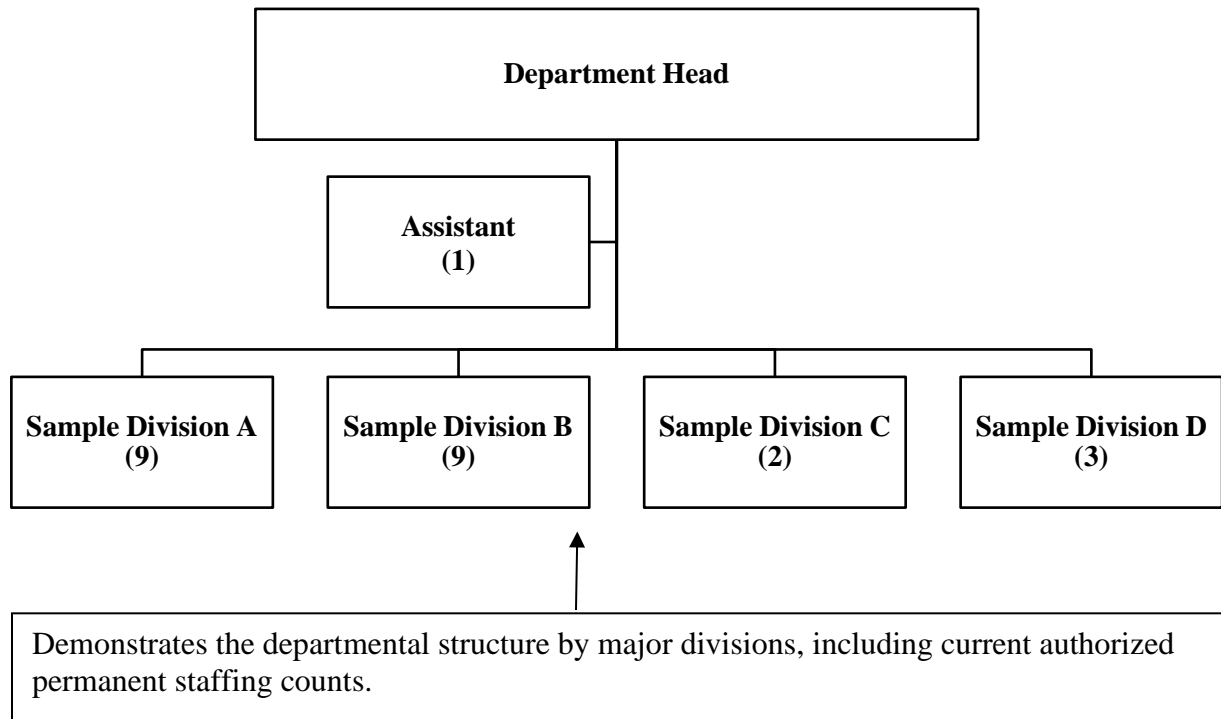
### **Budget Book Format**

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

### **Mission Statement**

*(Department Mission Statement)*

### **Organizational Chart**



### **Fiscal Year 2022-23 and 2023-24 Accomplishments**

Significant departmental accomplishments during the last two fiscal years.

Section Name

**Department Name**

Department Head: Name  
Fund:  
Budget Unit:

Function:  
Activity:



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

**Description of Major Services**

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

Summary of Expenditures and Revenue						
	FY 2021-22	FY 2022-23		FY 2023-24		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$3,069,856	\$2,909,267	\$2,548,217	\$2,951,262	\$3,678,294	\$3,846,528
Services and Supplies	93,568	172,129	90,876	185,702	445,702	445,702
Other Financing Uses	0	1,165,633	0	0	0	850,743
<b>TOTAL EXPENDITURES</b>	<b>\$3,163,424</b>	<b>\$4,247,029</b>	<b>\$2,649,596</b>	<b>\$3,136,964</b>	<b>\$4,123,996</b>	<b>\$5,142,973</b>
Expend. Reimb.	(\$279,973)	(\$290,000)	(\$217,608)	(\$282,000)	(\$282,000)	(\$282,000)
<b>TOTAL NET EXPENDITURES</b>	<b>\$2,883,451</b>	<b>\$3,957,029</b>	<b>\$2,431,988</b>	<b>\$2,854,964</b>	<b>\$3,841,996</b>	<b>\$4,860,973</b>
<b>REVENUE:</b>						
Licenses and Permits	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
Charges for Services	13,260	0	50,040	0	0	0
Other Financing Sources:						
CARES Act	29,429	0	0	0	0	0
Emergency Rental Assistance	0	0	0	0	0	103,031
American Rescue Plan Act	131,638	186,430	161,365	250,000	357,588	357,588
<b>TOTAL REVENUE</b>	<b>\$182,827</b>	<b>\$194,930</b>	<b>\$219,905</b>	<b>\$258,500</b>	<b>\$366,088</b>	<b>\$469,119</b>
Less Available BSI *	\$0	\$1,165,633	\$0	\$0	\$0	\$850,743
<b>NET GENERAL FUND COST</b>	<b>\$2,700,624</b>	<b>\$2,596,466</b>	<b>\$2,212,083</b>	<b>\$2,596,464</b>	<b>\$3,475,908</b>	<b>\$3,541,111</b>
BSI Ending Balance *	\$1,165,633	N/A	\$850,743	N/A	N/A	N/A



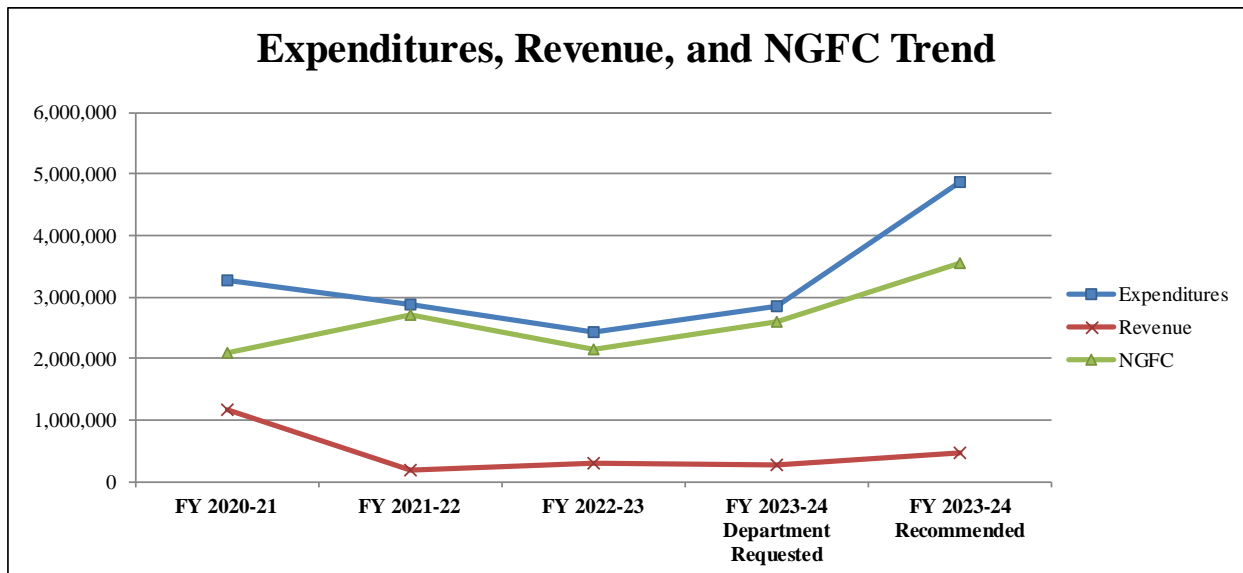
The above schedule displays the budget unit's current requested and recommended expenditures, revenue and two prior fiscal years and, depending on fund type, net county cost, net fund cost or retained earnings.

## Major Expenditures and Revenue in FY 2024-25 Recommended Budget

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

### Budget Changes and Operational Impact

This narrative section briefly describes any major budget unit program impacts, and highlights the FY 2024-25 budget, including significant changes in requirements and sources from the prior year adopted budget.

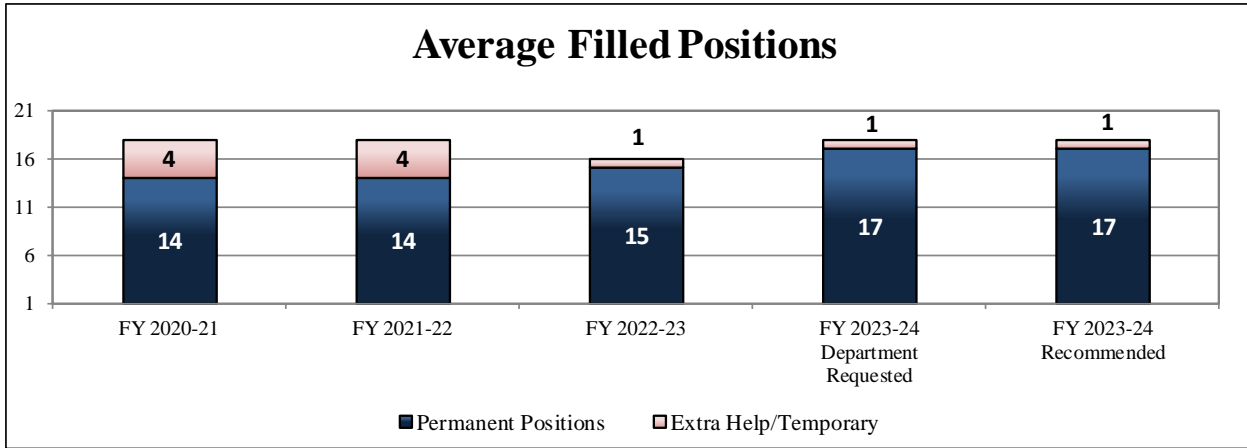


The above graph displays the trend of expenditures, revenue and net General Fund contribution for current year requested and recommended and the prior three fiscal years.

### Staffing Changes and Operational Impact

This narrative section briefly highlights budgeted staffing changes and operational impacts for FY 2024-25, including significant changes from the prior year budgeted staffing.

Section Name



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

### Summary of Authorized Positions

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

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

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
					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
<b>Total</b>	<b>16</b>	<b>1</b>	<b>0</b>		<b>17</b>	<b>17</b>	<b>0</b>	<b>17</b>

Sample Division A	Sample Division B	Sample Division C
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Position Name	2 Position Name	1 Position Name
1 Position Name	4 Position Name	1 Requested Total
6 Position Name	6 Requested Total	
8 Requested Total		
<b>Sample Division D</b>		
<u>Classification</u>		
1 Position Name		
1 Current Total		
<b>Additions/Deletions</b>		
1 Position Name		
2 Requested Total		

The Detailed Table of Authorized Positions graph above displays the budget unit’s current authorized positions by division, including classification and position counts, all additions and deletions by classification, and the recommended total of authorized positions for FY 2024-25 budgeted staffing.

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

**County Initiative:** Select an Initiative

**County Goal:** Select a Goal

**Department Goal:** Defined Goal

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	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 2024-25 fiscal year, including any prior history or status updates if available.

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**Summary of Requirements and Sources**

	<b>FY 2022-23 Adjusted Budget</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Adjusted Budget</b>	<b>FY 2024-25 Recommended Budget</b>
<b><u>Requirements</u></b>				
Staffing Expenses	\$1,103,731,363	\$1,186,054,226	\$1,208,576,531	\$1,283,582,832
Operating Expenses	1,760,390,378	1,869,253,983	\$1,988,005,464	1,907,754,821
Capital Expenditures	318,606,824	195,468,076	522,193,590	139,674,581
Reimbursements	(15,039,924)	(17,223,391)	(19,413,283)	(20,766,870)
Contingencies	23,787,738	24,991,334	45,002,088	53,654,913
<b>Subtotal Appropriation</b>	<b>\$3,191,476,379</b>	<b>\$3,258,544,228</b>	<b>\$3,744,364,390</b>	<b>\$3,363,900,277</b>
Operating Transfers-Out	\$872,496,369	\$894,830,901	905,863,822	\$862,652,478
Contributions to Reserves	197,830,841	238,065,420	278,171,013	175,122,158
<b>Total Requirements</b>	<b>\$4,261,803,589</b>	<b>\$4,391,440,549</b>	<b>\$4,928,399,225</b>	<b>\$4,401,674,913</b>
<b><u>Sources</u></b>				
Taxes	\$638,447,474	\$707,640,818	\$733,290,098	\$739,450,966
1991 Realignment	137,999,989	142,712,715	141,182,601	138,628,411
2011 Realignment	231,737,527	238,830,209	243,629,294	248,171,175
Proposition 172	97,684,746	104,795,674	104,795,674	112,768,932
State, Federal, or Government Aid	872,139,757	1,052,340,684	1,117,206,441	1,037,378,835
Fee/Rate	586,696,793	608,532,632	614,453,723	666,187,986
Other Revenue	98,890,480	90,240,815	106,469,746	96,295,619
Operating Transfers In	907,897,155	901,668,521	1,082,718,707	865,610,747
Fund Balance/Use of Unrestricted Net Assets	436,435,868	403,968,305	584,622,220	314,547,697
General Fund Unassigned Fund Balance	93,560,691	92,260,449	92,260,449	166,215,674
Use of Reserves	160,313,109	48,449,727	107,770,273	16,418,871
<b>Total Sources</b>	<b>\$4,261,803,589</b>	<b>\$4,391,440,549</b>	<b>\$4,928,399,225</b>	<b>\$4,401,674,913</b>
<b>Budgeted Staffing</b>	<b>8,556</b>	<b>8,772</b>	<b>8,896</b>	<b>8,860</b>

The schedule above represents the entire County Budget from the FY 2022-23 Adjusted Budget through the FY 2024-25 Recommended Budget and includes special districts, employment grant programs, and community development grant programs under the authority of the County Board of Supervisors. The Adjusted Budget figures include the carry-forward of prior year appropriation associated with encumbrances or outstanding contractual obligations of the County. The FY 2023-24 Adjusted Budget requirements of \$4.9 billion includes \$392.1 million of prior year appropriations, of which \$292.9 million is associated with capital projects and asset acquisition. The FY 2024-25 Recommended Budget for the County includes \$4.4 billion in budgeted requirements and sources and 8,860 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 2024-25 Recommended Budget includes appropriation of \$3.3 billion, which is a net increase of \$105.3 million, or 3.2%, more than the FY 2023-24 Adopted Budget and \$380.4 million or 10.2% less than the FY 2023-24 Adjusted Budget. The schedule below lists appropriation; however, it does not include operating transfers-outs, which provides a mechanism to transfer funding between budget units. This schedule shows the change from the prior year adjusted budget.

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

	FY 2022-23 Actual	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2024-25 Recommended Budget	Change Between 2023-24 Adjusted & 2024-25 Recommended	Percentage Change
County Operations						
General Government	\$145,404,179	\$220,661,233	\$329,031,597	\$277,004,775	(\$52,026,822)	-15.8%
Public Protection	473,022,918	573,411,547	585,970,515	615,447,689	29,477,174	5.0%
Health and Sanitation	81,254,578	105,420,920	111,121,378	102,304,392	(8,816,986)	-7.9%
Public Assistance	19,344,705	24,897,262	24,924,372	22,637,174	(2,287,198)	-9.2%
Education	8,449,937	13,265,165	13,710,361	13,769,375	59,014	0.4%
Debt Service	11,728,043	13,817,687	13,817,687	13,816,224	(1,463)	0.0%
Contingencies	0	14,851,412	34,611,725	29,765,607	(4,846,118)	-14.0%
<b>Total General Fund</b>	<b>\$739,204,360</b>	<b>\$966,325,226</b>	<b>\$1,113,187,635</b>	<b>\$1,074,745,236</b>	<b>(\$38,442,399)</b>	<b>-3.5%</b>
Special Revenue Funds	\$1,200,923,720	\$1,650,701,467	\$1,814,135,549	\$1,657,054,894	(\$157,080,655)	-8.7%
Capital Project Funds	2,340,385	49,446,107	162,920,264	27,279,716	(135,640,548)	0.0%
Enterprise Funds	111,759,530	192,219,282	230,006,566	197,184,534	(32,822,032)	-14.3%
Internal Service Funds	256,532,631	317,331,333	318,476,734	337,577,172	19,100,438	6.0%
<b>Total County Operations</b>	<b>\$2,310,760,626</b>	<b>\$3,176,023,415</b>	<b>\$3,638,726,748</b>	<b>\$3,293,841,552</b>	<b>(\$344,885,196)</b>	<b>-9.5%</b>
Special Districts	\$25,965,552	\$33,929,321	\$56,911,041	\$29,074,239	(\$27,836,802)	-48.9%
Employment Grant Programs	15,153,353	15,001,596	15,101,046	10,899,488	(4,201,558)	-27.8%
Community Development Programs	6,529,732	33,589,896	33,625,555	30,084,998	(3,540,557)	-10.5%
<b>Total All Funds</b>	<b>\$2,358,409,263</b>	<b>\$3,258,544,228</b>	<b>\$3,744,364,390</b>	<b>\$3,363,900,277</b>	<b>(\$380,464,113)</b>	<b>-10.2%</b>

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 \$3.3 billion of appropriations for the FY 2024-25 Recommended Budget. The following pages provide explanations of notable appropriation changes from the FY 2022-23 Adjusted Budget to the FY 2023-24 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 2024-25:

**General Government** has appropriation of \$277 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 (\$3.6 million), which is the governing body of County government, and the County Administrative Office (\$5 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 (\$13.9 million); employment and employee related services provided by Human Resources (\$6.8 million); purchasing, property management, construction services, and park services and operations provided by General Services (\$23.5 million); fiscal services such as payroll, claims payments, auditing by the Auditor-Controller (\$6.6 million); tax collection and treasury oversight by the Treasurer Tax Collector (\$9 million); and information technology support provided by the Information Technology Services Division (\$31.2 million). Also included in this category are major maintenance and capital projects (\$98.8 million) and utility payments (\$21.1 million).

**Public Protection** has appropriation of \$615.4 million and provides public safety services to County residents. The Sheriff-Coroner-Public Administrator (\$342.8 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. Beginning in FY 2024-25, the Sheriff's Office will be responsible for the Park Ranger Program and security services at County facilities. The Probation Department (\$133.6 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 (\$46.9 million) is responsible for prosecuting crimes committed within the County and the Public Defender (\$23.7 million) provides legal counsel for indigent defendants within the County.

**Health and Sanitation** has appropriation of \$102.3 million and provides health and medical service programs to County residents through several County Departments. Health services are provided by Public Health (\$51.1 million). A contribution to the Kern County Hospital Authority (\$40.9) provides funding for medical services for County inmates and medically indigent residents.

**Public Assistance** has appropriation of \$22.6 million and administers veteran social service and job assistance programs to County residents. Veterans' Services (\$1.5 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 million) administers federal and State grant funds to provide employment assistance programs.

**Education** has appropriation of \$13.8 million and provides educational information and services to enhance the quality of life for residents of all ages. The library provides services such as book lending, inter-library loans, reference, audiovisual, computer and other literacy information.

**Debt Service** is administered out of one budget unit which has appropriation of \$13.8 million and makes annual debt service payments for County projects and equipment financed on a long-term basis.

**Contingencies** of \$29.7 million include: \$5.3 million for unforeseen operational changes and legislative impacts, \$500,000 for uncertainties; \$2 million for potential cost associated with a Sheriff's Academy, \$1 million to establish a housing stipend for Sheriff's Deputies assigned to hard-to-fill outlying locations; \$1 million for the anticipated cost of a special election; \$11.2 million has been set aside to cover potential salary cost increases; \$6.5 million for improvements at the M Street Navigation Center safe camping area and for potential infrastructure of areas that will support economic development; and finally, \$2 million was included to cover the potential cost increases in social services programs, specifically Aging and Adult Services.

### **Special Revenue Funds**

Special Revenue Funds have appropriation totaling \$1.66 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 \$49 million and provides special purpose funding for the Development Services special revenue fund, in addition to \$46.2 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 \$291.1 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 (\$223.2 million) responds to emergency fire, rescue, and medical aid requests. Building Inspection (\$11.9 million) enforces building regulations and administers parcel map and zoning requirements for land use throughout the County. Code Compliance (\$4.3 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 \$173.5 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 \$431.6 million and provides behavioral health and substance use disorder services to County residents primarily through the Behavioral Health and Recovery Services Department (\$338 million). Environmental Health Services (\$11.5 million) provides State-mandated regulatory oversight, compliance assistance, and enforcement actions for community businesses and activities.

**Public Assistance** has appropriation of \$711.3 million and provides social service programs to County residents. One of the largest special revenue funds in the County is Human Services - Administration (\$294.6 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 (\$382 million) provides direct assistance payments to qualifying

County residents for the above public assistance programs as well as General Assistance. Aging and Adult Services (\$33.8 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 appropriation of \$27.3 million, of which \$19.3 million have been included to fund a portion of the Regional Public Safety Communications Network. Projects for Enterprise and Internal Service Funds are also included in those sections. For further detail on upcoming major capital projects, see the 'Countywide Capital Projects' section.

### **Enterprise Funds**

Enterprise funds have appropriation of \$197.2 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 \$127.9 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 \$24.1 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 \$337.6 million. These proprietary funds are used to account for the funding of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis. The Internal Service Funds of the County are as follows:

**General Liability** has appropriation of \$26.8 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 \$3.9 million in order to purchase and provide maintenance services for vehicles assigned operationally to County departments.

**Group Health** has appropriation of \$176.6 million and administers the operation of the County employees' health, dental, and vision insurance plans.

**Retiree Group Health** has appropriation of \$10.7 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 \$1 million to administer and operate the Unemployment Compensation Program to meet the County's obligation of providing unemployment benefits to former employees eligible under State Law.

**Workers' Compensation** has appropriation of \$24.1 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 \$100.7 million to provide labor and support for all its divisions including Roads, Development Services, and Waste Management.

### **Special Districts**

**Special Districts** have appropriation of \$29 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 (\$7.9 million) and Ford-City Taft Heights Sanitation District (\$1.3 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 (\$15 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 \$10.9 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 \$30 million and improve the economic environment and quality of life for County residents, primarily those with lower incomes, through projects and programs that revitalize neighborhoods, improve public facilities, and provide decent and affordable housing. The Community Development Block Grant Program (\$14 million), and the Community Development Home Investment Trust (\$14.8 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 \$38.4 million, or 3.5% under the prior year Adjusted Budget. General Government, Health and Sanitation, Public Assistance and Contingencies had a decrease of \$67.9 million that is offset by increases in Public Protection and Education.

General Government is decreasing budgeted appropriation by \$52 million which is primarily due to prior year appropriations included in the FY 2023-24 Adjusted Budget for various major preventative maintenance projects in the amount of \$56.5 million. The decrease is offset by an increase associated with the compensation changes afforded to all employees as well as additional allocations to establish the Fentanyl Misuse Task Force and increases in utility costs. In addition, cost associated with Park Rangers was transferred from General Services Division to the Sheriff's Office under Public Protection.

Public Protection appropriation is increasing by \$29.4 million. This increase is primarily a result of additional allocations to the Sheriff's Office to enhance staffing in key positions and purchase vital capital assets. Increases in the Probation Department are the result of negotiated salary increases. The increased allocation for Animal Services will support and enhance services such as spay and neuter. The retirement cost for safety employees is increasing by approximately \$6.3 million as a result of retirement association actuarial assumption changes. In addition, \$8.5 million is included in the Public Protection category for enhanced security and services at our regional and community parks as well other County facilities.

Health and Sanitation is decreasing budgeted appropriations by \$8.8 million primarily due to prior year appropriations included in the FY 2023-24 Adjusted Budget for various contracts for Behavioral Health and Recovery Services as well as a decrease in the available federal and State funds allocated to the Department of Public Health.

Public Assistance will see a decrease of \$2.2 million in appropriations primarily for the administration cost related to the Community Development programs and reduction in Funding for Employers' Training Resources.

Education appropriation funding remains flat for FY 2024-25 with a minimal increase of \$59,014 or 0.4%.

Debt Service appropriations will see a decrease of \$1,463.

Contingencies appropriation is established at \$29.7 million for FY 2024-25. See further discussion in the section titled "Contingencies."

## Other County Funds

The total net decrease in appropriation for other County funds is \$344.8 million, which is a 9.5% net decrease. Changes are described below:

Special Revenue Funds are decreasing by \$157 million primarily due to the net effect of the following:

- \$58.8 million decrease for Roads, reflecting anticipated project workloads for FY 2024-25, 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 began in March 2023.
- Net decrease of \$28.8 million in Structural Fire. While the Fire Department will receive additional Measure K funds to improve fire and medical response within the unincorporated areas of the County, the FY 2024-25 Recommended Budget includes approximately \$13 million less in capital assets. The Fire Department used one-time funding to continue progress against a backlog of equipment replacements, including the purchase of a helicopter. In addition, the FY 2023-24 Adjusted Budget includes \$11.7 million for emergency overtime related to fire suppression services for wild-land fires. Additional appropriations will be added throughout FY 2024-25 depending on the severity and number of wild land fires and the associated reimbursement from other agencies.
- An increase of \$18 million in Human Services – Direct Financial Aid for grant increases primarily for the CalWORKs programs.
- An increase of \$8.6 million in Human Services – Administration primarily from cost increases related to the department’s efforts in administering programs primarily funded with State and federal revenue.
- \$5.6 million increase in the Behavioral Health and Recovery Services. The department seeks to fill vacant positions and anticipated cost increases for all service contracts to enhance services throughout the community including the operating contracts for the new Psychiatric Health Facilities. In addition, \$2.8 million of Measure K funding will be used to establish an East Kern Mobile Evaluation Team that will be available to assist individuals experiencing behavioral health crisis, substance use crisis or both. An additional \$2.8 million in opioid remediation settlement funds is included for abatement of the opioid epidemic through support and expansion of medicated assisted treatment and other prevention programs.
- Offsetting the increases above is a reduction of \$34.3 million in American Rescue Plan Act funded projects that are not included in the FY 2024-25 Recommended Budget since they are capital in nature and carry over fiscal years.



Capital Project Funds appropriation will see a decrease of \$135 million. The prior fiscal year included \$95.5 million to fund a portion of the Regional Public Safety Communication Network project in addition to projects funded with the American Rescue Plan Act to improve park facilities, and flood control. FY 2024-25 includes an additional \$19.3 million for Regional Public Safety Communication Network.

Enterprise Funds appropriation anticipates a decrease of \$32.8 million, is due primarily to capital projects included in FY 2023-24 for the Solid Waste Management System including \$25 million to establish composting capabilities to comply with Senate Bill 1383.

Internal Service Funds appropriation is increasing by \$19.1 million due primarily to an increase in health insurance costs, Public Works Internal Service Fund staffing as well as increases in anticipated legal settlements and claims in the General Liability Fund and Worker's Compensation Fund.

### **Special Districts and Grant Programs**

Special Districts is decreasing by \$27.8 million, as the result of prior year projects funded by the American Rescue Plan Act at both Kern Sanitation Authority and Ford-City Taft District that are included in the FY 2023-24 Adjusted Budget.

Employment Grant Programs are decreasing by \$4.2 million. Funding under the Workforce Innovation and Opportunity Act is being proportionately reduced across the State programs.

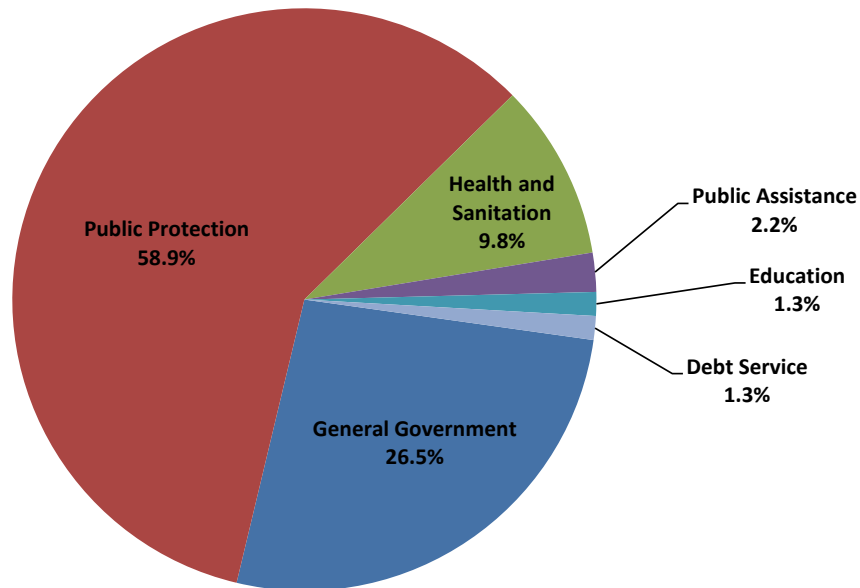
Community Development Programs funding will decrease by \$3.5 million or 10.5% based on federal allocations.

## 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 2024-25 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

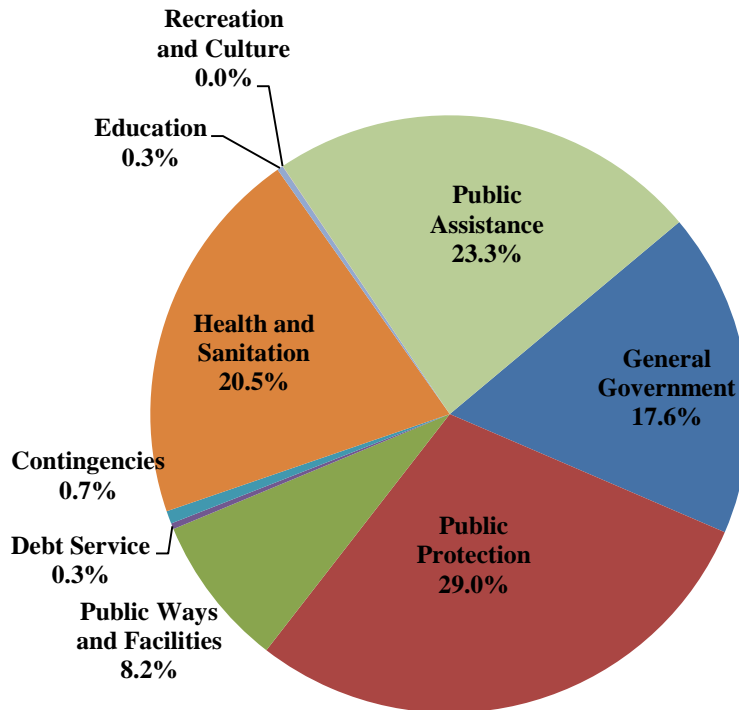
	<b>FY 2022-23 Adjusted Budget</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Adjusted Budget</b>	<b>FY 2024-25 Recommended Budget</b>
<b><u>Requirements</u></b>				
Staffing Expenses	\$1,103,731,363	\$1,186,054,226	\$1,208,576,531	\$1,283,582,832
Operating Expenses	1,760,390,378	1,869,253,983	\$1,988,005,464	1,907,754,821
Capital Expenditures	318,606,824	195,468,076	522,193,590	139,674,581
Reimbursements	(15,039,924)	(17,223,391)	(19,413,283)	(20,766,870)
Contingencies	23,787,738	24,991,334	45,002,088	53,654,913
<b>Total Appropriations</b>	<b>\$3,191,476,379</b>	<b>\$3,258,544,228</b>	<b>\$3,744,364,390</b>	<b>\$3,363,900,277</b>
Operating Transfers-Out	\$872,496,369	\$894,830,901	905,863,822	\$862,652,478
Contributions to Reserves	197,830,841	238,065,420	278,171,013	175,122,158
<b>Total Requirements</b>	<b>\$4,261,803,589</b>	<b>\$4,391,440,549</b>	<b>\$4,928,399,225</b>	<b>\$4,401,674,913</b>

**Requirements by Function**

**Summary of Requirements by Function - All Funds**

	<b>FY 2022-23 Adjusted Budget</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Adjusted Budget</b>	<b>FY 2024-25 Recommended Budget</b>
General Government	\$985,527,997	\$732,555,364	\$1,007,271,817	\$755,313,490
Public Protection	1,089,055,999	1,179,182,489	1,292,204,037	1,246,524,549
Public Ways and Facilities	339,893,644	375,573,836	404,623,534	353,111,412
Health and Sanitation	766,097,955	959,294,237	1,035,709,238	881,557,660
Public Assistance	909,802,255	979,363,937	986,472,639	1,001,012,176
Education	10,004,911	13,633,559	14,078,755	13,939,375
Recreation and Culture	874,153	721,238	855,224	611,370
Debt Service	14,798,626	13,817,687	13,817,687	13,816,224
Contingencies	8,358,371	22,081,412	34,611,725	29,765,607
<b>Total County Funds</b>	<b>\$4,124,413,911</b>	<b>\$4,276,223,759</b>	<b>\$4,789,644,656</b>	<b>\$4,295,651,863</b>
Special Districts	\$58,176,225	\$42,425,357	\$65,406,421	\$42,545,794
Employment Grant Programs	39,847,487	35,748,421	36,313,966	30,466,648
Community Development Programs	39,365,966	37,043,012	37,034,182	33,010,608
<b>Total All Funds</b>	<b>\$4,261,803,589</b>	<b>\$4,391,440,549</b>	<b>\$4,928,399,225</b>	<b>\$4,401,674,913</b>
Budgeted Staffing	8,556	8,772	8,896	8,865

**FY 2024-25 Recommended Budget  
Requirements by Function (County Funds)**



**Requirements by Fund Type**

	<b>FY 2022-23 Adjusted Budget</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Adjusted Budget</b>	<b>FY 2024-25 Recommended Budget</b>
Major Fund				
General Fund	\$1,361,859,778	\$1,272,964,505	\$1,457,494,075	\$1,372,226,157
Total Major Fund	1,361,859,778	1,272,964,505	1,457,494,075	1,372,226,157
Non-Major Funds				
Special Revenue Funds	\$2,131,993,255	\$2,434,830,021	\$2,610,282,706	\$2,349,847,182
Capital Project Funds	123,474,157	50,357,402	163,831,559	29,714,684
Enterprise Funds	192,423,477	192,219,282	231,006,866	197,184,534
Internal Service Funds	314,663,244	325,852,549	327,029,450	346,679,306
Total Non-Major Funds	\$2,762,554,133	\$3,003,259,254	\$3,332,150,581	\$2,923,425,706
<b>Total County Funds</b>	<b>\$4,124,413,911</b>	<b>\$4,276,223,759</b>	<b>\$4,789,644,656</b>	<b>\$4,295,651,863</b>
Special Districts	\$58,176,225	\$42,425,357	\$65,406,421	\$42,545,794
Employment Grant Programs	39,847,487	35,748,421	36,313,966	30,466,648
Community Development Programs	39,365,966	37,043,012	37,034,182	33,010,608
<b>Total All Funds</b>	<b>\$4,261,803,589</b>	<b>\$4,391,440,549</b>	<b>\$4,928,399,225</b>	<b>\$4,401,674,913</b>

The County has one major fund. The County’s General Fund is the only fund that exceeds 10% of the FY 2024-25 overall revenue estimate or appropriation.

**Governmental Fund Types**

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

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

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

**Proprietary Fund Types**

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

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

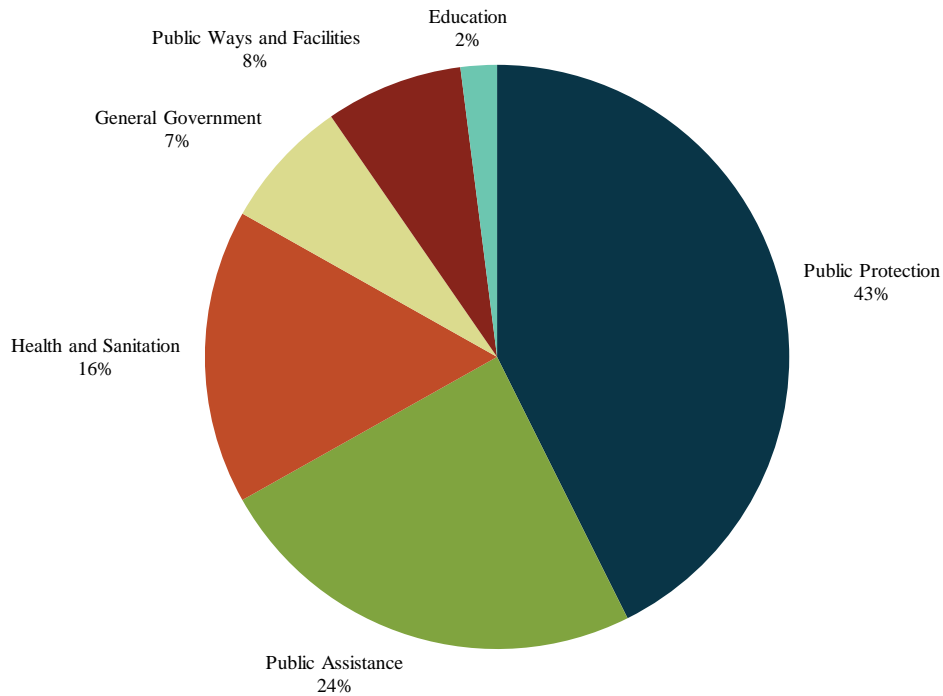
The matrix below lists the functions as depicted in the organizational chart of the County. For each function listed, the various fund types utilized are shown, with their total requirements (including Operating Transfers-Out and Contributions to Reserves) for FY 2024-25

	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
<b>General Government</b>						
Board of Supervisors	\$3,608,822					\$3,608,822
County Administrative Office	5,075,064	105,693,207				110,768,271
Clerk of the Board	1,131,375					1,131,375
Information Technology Services	31,280,739					31,280,739
General Services	23,555,609	2,400,000				25,955,609
County Counsel	13,936,777					13,936,777
Countywide Communications	1,426,840	180,000				1,606,840
Assessor	12,351,373					12,351,373
Auditor-Controller-County Clerk	6,624,416					6,624,416
Elections	7,298,348					7,298,348
Treasurer-Tax Collector	9,076,879	677,540				9,754,419
Human Resources	6,812,635					6,812,635
Other General Government	233,968,286	14,660,265	29,609,564		245,942,751	524,180,866
<b>Public Protection</b>						
District Attorney	55,726,847	788,418				56,515,265
Sheriff-Coroner	348,993,426	7,404,512				356,397,938
Probation Department	133,654,604	36,988,616				170,643,220
Grand Jury	187,486					187,486
Fire Department	26,297,567	233,631,571	105,120			260,034,258
Public Defender	23,797,650	861,688				24,659,338
Agriculture and Measurement Standards	8,773,453	10,513			8,783,966	8,783,966
Planning and Natural Resources	13,568,290	2,608,249				16,176,539
Child Support Services		34,185,562				34,185,562
Animal Services	10,182,549	15,738				10,198,287
Recorder	432,585	9,501,909				9,934,494
Other Public Protection	27,763,384	271,044,812				298,808,196
<b>Public Works &amp; Facilities</b>						
Public Works	10,914,640			19,449,697	100,736,555	131,100,892
Roads	300,000	196,436,225				196,736,225
Airports	858,836	280,000		24,135,459		25,274,295
<b>Health and Sanitation</b>						
Behavioral Health and Recovery Services	12,251,967	596,005,890				608,257,857
Waste Management				153,131,074		153,131,074
Public Health Services	51,141,701	3,273,978				54,415,679
Environmental Health	136,150	12,054,209				12,190,359
Other Health and Sanitation	53,062,691	500,000				53,562,691
<b>Public Assistance</b>						
Human Services	142,273,359	786,517,614				928,790,973
Employers' Training Resource	19,087,160					19,087,160
Veterans Service	1,594,947					1,594,947
Aging and Adult Services	1,494,379	33,813,600				35,307,979
Other Public Assistance	16,231,117					16,231,117
<b>Education</b>						
Library	13,248,847	170,000				13,418,847
Farm and Home Advisor	520,528					520,528
<b>Recreation and Cultural Services</b>						
Parks and Recreation		143,066		468,304		611,370
<b>Debt Service</b>						
Debt Service	13,816,224					13,816,224
<b>Contingencies</b>						
Contingencies	29,765,607					29,765,607
<b>Total:</b>	<b>\$1,372,223,157</b>	<b>\$2,349,847,182</b>	<b>\$29,714,684</b>	<b>\$197,184,534</b>	<b>\$346,679,306</b>	<b>\$4,295,648,863</b>
					Special Districts	42,545,794
					Employment Grant Programs	30,466,648
					Community Development Programs	33,010,608
					<b>Grand Total</b>	<b>\$4,401,671,913</b>

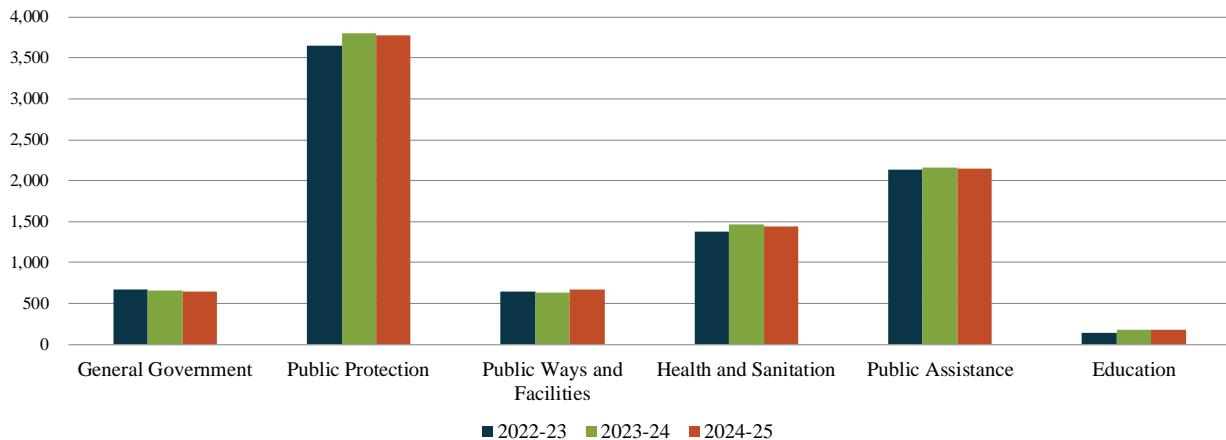
**Authorized Staffing Summary**

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 2024-25. Following that, the bar graph illustrates historical budgeted staffing, showing FY 2024-25 as well as the two prior fiscal years.

**FY 2024-25 Recommended Budget  
Authorized Staffing Summary**



**Authorized Staffing by Function  
FY 2022-23 Through FY 2024-25**



**Summary of Authorized Positions**

	Year-End		Recommended	Change Between
	FY 2021-22	FY 2022-23	FY 2023-24	2022-23 and 2023-24
General Fund	3,941	4,105	4,044	(61)
Other Funds	4,661	4,791	4,816	25
<b>Total Authorized Positions</b>	<b>8,602</b>	<b>8,896</b>	<b>8,860</b>	<b>(36)</b>

Overall staffing is recommended to decrease by 36 positions in FY 2024-25, largely due to reductions in State funding and deletion of vacant, unfunded positions across departments. Changes are outlined by fund and function below.

**County – General Fund**

The below provides additional detail by function for the net 61 positions deleted for General Fund departments.

- **General Government** will decrease by a net amount of 22 positions from FY 2023-24 to FY 2024-25. The departments with the most positions added are Information Technology Services, adding net four positions, and Human Resources, adding net two positions. Human Resources will be adding staff for marketing and outreach related to public safety recruitments, funded by Measure K. Treasurer-Tax Collector and Countywide Communications are adding net one position each. All other changes are net neutral or a net reduction, mostly due to deletion of vacant unfunded positions.
- **Public Protection** has a net decrease of 25 positions. The Probation department will add a net four positions, but other departments’ changes will be net neutral or a net reduction; this is largely due to deletion of unfunded vacant positions.
- **Health and Sanitation** will have a decrease of four positions in FY 2024-25. The Public Health Services department is deleting four vacant and unfunded positions.
- **Public Assistance** will decrease staffing by a net total of nine positions. The Community Development department is adding one position and deleting one position, for no net change. The Veterans Service department and Employers’ Training Resource are both deleting vacant and unfunded positions, three positions and nine positions, respectively.
- **Education** will decrease by a net total of one position. The Library department will add four positions and delete four positions, for no net change. The Farm and Home Advisor department will be deleting one vacant and unfunded position.

**County – Other Funds**

The below provides additional detail by function for the 25 positions added for departments residing in a fund other than the General Fund.

- **Public Protection** will add a net three positions in FY 2024-25. The Fire department will add a net ten positions, changes include positions for the department’s Safety Squads and Medical Units initiative in unincorporated areas, funded by Measure K. Recorder is



deleting net two positions and the Child Support Services department will delete five vacant and unfunded positions. County Clerk is deleting one part-time position and adding one full-time position.

- **Public Ways and Facilities** will add net 38 positions from the prior fiscal year. The Public Works department will add 43 positions and delete five positions, the additions are intended to address increased compliance requirements related to waste management and transportation.
- **Health and Sanitation** which will decrease by 13 positions. The Behavioral Health and Recovery Services department is adding nine positions and deleting 22 positions.
- **Public Assistance** departments in Other Funds will have no position changes for FY 2024-25.

The net decrease of 36 allocated positions will not result in any layoffs. 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		Recommended	Change Between
	2022-23	2023-24	2024-25	2023-24 and 2024-25
<b>General Government</b>				
<b>Legislative and Administrative</b>				
<u>General Fund</u>				
Board of Supervisors – District 1	5	5	5	0
Board of Supervisors – District 2	5	5	5	0
Board of Supervisors – District 3	5	5	5	0
Board of Supervisors – District 4	6	6	6	0
Board of Supervisors – District 5	4	4	4	0
Administrative Office	20	18	18	0
Clerk of Board of Supervisors	7	7	7	0
<b>Total Legislative and Administrative</b>	<b>52</b>	<b>50</b>	<b>50</b>	<b>0</b>
<b>Finance</b>				
<u>General Fund</u>				
Auditor-Controller	40	40	35	(5)
Treasurer-Tax Collector	30	30	31	1
Assessor	88	89	86	(3)
<b>Total Finance</b>	<b>158</b>	<b>159</b>	<b>152</b>	<b>(7)</b>
<b>Other General</b>				
<u>General Fund</u>				
Information Technology Service	104	102	106	4
Risk Management	29	29	25	(4)
Subtotal General Fund	133	131	131	0
<u>Other Funds</u>				
Garage	14	14	11	(3)
Subtotal Other Funds	14	14	11	(3)
<b>Total Other General</b>	<b>147</b>	<b>145</b>	<b>142</b>	<b>(3)</b>
<b>Counsel</b>				
<u>General Fund</u>				
County Counsel	48	48	47	(1)
<b>Total Counsel</b>	<b>48</b>	<b>48</b>	<b>47</b>	<b>(1)</b>
<b>Human Resources</b>				
<u>General Fund</u>				
Human Resources	33	40	42	2
<b>Total Human Resources</b>	<b>33</b>	<b>40</b>	<b>42</b>	<b>2</b>
<b>Elections</b>				
<u>General Fund</u>				
Elections	19	22	22	0
<b>Total Elections</b>	<b>19</b>	<b>22</b>	<b>22</b>	<b>0</b>
<b>Property Management</b>				
<u>General Fund</u>				
General Services	180	169	156	(13)
Construction Services	24	27	23	(4)
<b>Total Property Management</b>	<b>204</b>	<b>196</b>	<b>179</b>	<b>(17)</b>
<b>Promotion</b>				
<u>General Fund</u>				
Countywide Communications	5	5	6	1
<b>Total Promotion</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>1</b>
<b>Total General Government</b>	<b>666</b>	<b>665</b>	<b>640</b>	<b>(25)</b>

**Position Summary Schedule**

Department	Year-End		Recommended 2024-25	Change Between 2023-24 and 2024-25
	2022-23	2023-24		
<b>Public Protection</b>				
<b>Judicial</b>				
<b>General Fund</b>				
District Attorney	234	252	243	(9)
Public Defender	100	105	102	(3)
Subtotal General Fund	334	357	345	(12)
<b>Other Funds</b>				
County Clerk	7	7	7	0
Child Support Services	299	301	296	(5)
Subtotal Other Funds	306	308	303	(5)
<b>Total Judicial</b>	<b>640</b>	<b>665</b>	<b>648</b>	<b>(17)</b>
<b>Police Protection</b>				
<b>General Fund</b>				
Forensic Sciences Division of District Attorney	34	37	35	(2)
Sheriff	1,444	1,516	1,513	(3)
<b>Total Police Protection</b>	<b>1,478</b>	<b>1,553</b>	<b>1,548</b>	<b>(5)</b>
<b>Detention and Correction</b>				
<b>General Fund</b>				
Probation	661	675	679	4
<b>Total Detention and Correction</b>	<b>661</b>	<b>675</b>	<b>679</b>	<b>4</b>
<b>Fire Protection</b>				
<b>Other Funds</b>				
Fire Department	665	704	714	10
<b>Total Fire Protection</b>	<b>665</b>	<b>704</b>	<b>714</b>	<b>10</b>
<b>Protective Inspection</b>				
<b>General Fund</b>				
Agriculture and Measurement Standards	47	47	45	(2)
<b>Total Protective Inspection</b>	<b>47</b>	<b>47</b>	<b>45</b>	<b>(2)</b>
<b>Other Protection</b>				
<b>General Fund</b>				
Animal Services	67	69	59	(10)
Planning	62	61	61	0
Subtotal General Fund	129	130	120	(10)
<b>Other Funds</b>				
Recorder	25	25	23	(2)
Subtotal Other Funds	25	25	23	(2)
<b>Total Other Protection</b>	<b>154</b>	<b>155</b>	<b>143</b>	<b>(12)</b>
<b>Total Public Protection</b>	<b>3,645</b>	<b>3,799</b>	<b>3,777</b>	<b>(22)</b>
<b>Public Ways and Facilities</b>				
<b>Public Works</b>				
<b>Other Funds</b>				
Public Works	624	610	648	38
<b>Total Public Works</b>	<b>624</b>	<b>610</b>	<b>648</b>	<b>38</b>
<b>Transportation Terminals</b>				
<b>Other Funds</b>				
Airports	26	26	26	0
<b>Total Transportation Terminals</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>0</b>
<b>Total Public Ways and Facilities</b>	<b>650</b>	<b>636</b>	<b>674</b>	<b>38</b>

Position Summary Schedule

Department	Year-End		Recommended 2024-25	Change Between 2023-24 and 2024-25
	2022-23	2023-24		
<b>Health and Sanitation</b>				
<u>Health</u>				
<u>General Fund</u>				
Public Health	278	295	291	(4)
Subtotal General Fund	278	295	291	(4)
<u>Other Funds</u>				
Behavioral Health	992	1062	1049	(13)
Environmental Health	61	61	61	0
Subtotal Other Funds	1,053	1,123	1,110	(13)
<b>Total Health</b>	<b>1,331</b>	<b>1,418</b>	<b>1,401</b>	<b>(17)</b>
<b>California Children Services</b>				
<u>General Fund</u>				
California Children Services	43	44	44	0
<b>Total California Children Services</b>	<b>43</b>	<b>44</b>	<b>44</b>	<b>0</b>
<b>Total Health and Sanitation</b>	<b>1,374</b>	<b>1,462</b>	<b>1,445</b>	<b>(17)</b>
<b>Public Assistance</b>				
<u>Administration</u>				
<u>Other Funds</u>				
Human Services	1,779	1,802	1,802	0
<b>Total Administration</b>	<b>1,779</b>	<b>1,802</b>	<b>1,802</b>	<b>0</b>
<u>Veterans Service</u>				
<u>General Fund</u>				
Veterans Service	12	15	12	(3)
<b>Total Veterans Service</b>	<b>12</b>	<b>15</b>	<b>12</b>	<b>(3)</b>
<u>Other Assistance</u>				
<u>General Fund</u>				
Employers' Training Resource	150	139	133	(6)
Community Development	13	13	13	0
Subtotal General Fund	163	152	146	(6)
<u>Other Funds</u>				
Aging and Adult Services	176	186	186	0
Subtotal Other Funds	176	186	186	0
<b>Total Other Assistance</b>	<b>339</b>	<b>338</b>	<b>332</b>	<b>(6)</b>
<b>Total Public Assistance</b>	<b>2,130</b>	<b>2,155</b>	<b>2,146</b>	<b>(9)</b>
<b>Education</b>				
<u>Education</u>				
<u>General Fund</u>				
Library	133	175	175	0
Farm and Home Advisor	4	4	3	(1)
<b>Total Education</b>	<b>137</b>	<b>179</b>	<b>178</b>	<b>(1)</b>
<b>Total Education</b>	<b>137</b>	<b>179</b>	<b>178</b>	<b>(1)</b>
<b>Total County Department - General Fund</b>	<b>3,934</b>	<b>4,098</b>	<b>4,037</b>	<b>(61)</b>
<b>Total County Departments - Other Funds</b>	<b>4,668</b>	<b>4,798</b>	<b>4,823</b>	<b>25</b>
<b>County Departments - Grand Total</b>	<b>8,602</b>	<b>8,896</b>	<b>8,860</b>	<b>(36)</b>

**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 2024-25, 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 \$1,350,000 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**

	<b>Estimated Costs</b>	<b>Number of Projects</b>
General Fund - Major Maintenance	\$79,663,855	97
General Fund - Capital Projects	\$38,015,429	17
Solid Waste - Capital Projects	\$41,409,027	34
Public Works - Capital Projects	\$400,000	1
Infrastructure Projects Fund - Capital Projects	\$7,885,146	5
<b>Total</b>	<b>\$167,373,457</b>	<b>154</b>

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 2024-25 projects for each category listed above.

**FY 2024-25 Major Maintenance Improvement Projects  
General Fund - Administered by General Services Division**

<b>Index No.</b>	<b>Location/Address</b>	<b>District</b>	<b>Dept.</b>	<b>Project Name/Description</b>	<b>Total FY 2024-25 Appropriations</b>
001	201 Campus Dr. Arvin CA 93203	4	Library	Arvin Library	\$185,607
002	1400 Baker St. Bakersfield CA 93305	5	Library	Baker Library	880,598
003	701 Truxtun Ave. Bakersfield CA 93301	5	Library	Beale Library	2,283,274
004	9507 California City Blvd. Bakersfield CA 93505	2	Library	California City Library	503,734
005	925 Tenth Ave. Delano CA 93251	4	Library	Delano Library	446,155
006	1901 Wilson Rd. Bakersfield CA 93304	3	Library	Wilson Library	325,583
007	3732 Park Dr. Frazier Park CA 93225	2	Library	Fazier Park Library	18,701
008	506 East Brundage Ln. Bakersfield CA 93307	5	Library	Holloway Gonzalez Library	554,402
009	7054 Lake Isabella Blvd. Lake Isabella CA 93240	1	Library	Kern River Library	442,857
010	8304 Segrue Rd. Lamont CA 93241	4	Library	Lamont Library	15,024
011	15555 O St. Mojave CA 93501	2	Library	Mojave Library	10,444
012	2020 Virginia Ave Bakersfield CA 93307	5	Library	Rathbun Library	28,386
013	131 East Las Flores Ave. Ridgecrest CA 93555	1	Library	Ridgecrest Library	788,971
014	3611 Rosamond Blvd. Rosamond CA 93560	2	Library	Rosamond Library	943,988
015	8301 Ming Ave. Bakersfield CA 93311	1	Library	Southwest Library	358,926
016	27 Cougar Ct. Taft CA 93268	2	Library	Taft Library	305,100
017	1102 7th St. Wasco CA 93280	4	Library	Wasco Library	402,766
018	601 Dorrance St. Bakersfield CA 93307	5	General Services	Potomac Playground Replacement	458,742
019	Various	All	General Services	Countywide Park Improvements	2,764,379
020	13601 Ironbark Rd Bakersfield CA 93311	2	General Services	BVARA Restroom/Shower Upgrades	2,292,208
021	Various	All	General Services	Park Monument Signs Countywide	140,009
022	Hart Park Bakersfield CA 93308	3	General Services	Hart Park Prop 68 Improvements	4,381,343
023	Hart Park Bakersfield CA 93308	3	General Services	Hart Park Nature Center	300,000
024	Ford City 609 Cedar Street	2	General Services	Ford City Park Restroom	300,000
025	Fuller Acres 8321 Hilltop Dr	4	General Services	Fuller Acres Park Shade	250,000
026	Stramler Park 4003 Chester Ave	3	General Services	NW Baseball Lights	328,800
027	Potomac Park 601 Dorrance Street	3	General Services	Potomac Park Revitalization	7,384,000
028	Mojave West Park 15580 "O" Street	2	General Services	Mojave East Park Water Tank Replacement	235,398
029	1300 18th St. Bakersfield CA 93301	5	General Services	Crime Lab Cooling Towers	400,000
030	1831 Ridge Rd Bakersfield CA 93305	5	Probation	Juvenile Hall Maintenance Repair / Crossroads Maintenance Repair	570,000
031	2001 28th Street Bakersfield 93301	5	Behavioral Health	Behavioral Health Recovery Services Community Care Expansion	1,947,934
032	1300 18th St. Bakersfield CA 93301	5	General Services	Civil Service Commission Office Buildout	200,000
033	13601 Ironbark Rd Bakersfield CA 93311	2	General Services	Buena Vista Aquatic Recreation Area Improvements	5,802,869
034	13601 Ironbark Rd Bakersfield CA 93311	2	General Services	Buena Vista Boat Launch Repair	50,608
035	Various	All	General Services	Countywide Tree Maintenance	70,040

FY 2024-25 Major Maintenance Improvement Projects General Fund - Administered by General Services Division					
Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2024-25 Appropriations
036	14401 Sierra Way, Kernville, Ca 93238	1	Probation	Camp Owen Durant Dorm HVAC Replacement	446,626
037	Riverside Park 10 Kern River Drive	1	General Services	Riverside Park Restoration	2,243,748
038	Riverside Park 10 Kern River Drive	1	General Services	Riverside Park Kern River Embankment	1,643,266
039	Hart Park Bakersfield CA 93308	3	General Services	Hart Park Kern River Embankment	5,230,877
040	Uffert Park 4776 Lake Isabella Blvd.	1	General Services	Uffert Park Kern River Embankment	258,491
041	Virginia Park 2020 Virginia Avenue	5	General Services	Virginia Avenue Park Improvements	7,425
042	Various	All	General Services	ADA Improvement-Various Facilities	139,690
043	1800 Mt. Vernnon Avenue Bakersfield, CA 93306	5	Public Health	Public Health Facility ADA Improvements	332,654
044	1800 Mt. Vernnon Avenue Bakersfield, CA 93306	5	Public Health	Public Services Building ADA Improvements	386,594
045	1350 Norris Rd Bakersfield CA 93308	1	Sheriff	Sheriff's Headquarter ADA Improvements	358,004
046	Various	All	General Services	Energy Efficiency - Various County Facilities	40,729
047	17645 Industrial Farm Rd Bakersfield CA 93308	4	Sheriff	Lerdo Infirmary Control Upgrade	11,434
048	17645 Industrial Farm Rd Bakersfield CA 93308	4	Sheriff	Lerdo Pretrial Air Handler Replacement Project	594,435
049	1831 Ridge Rd Bakersfield CA 93305	5	Probation	Probation Administration Facility HVAC	946,446
050	Various	All	General Services	HVAC- Various County Facilities	723,654
051	1800 Mt. Vernnon Avenue Bakersfield, CA 93306	5	Public Health	Public Health HVAC Replacement	316,027
052	13601 Ironbark Rd Bakersfield CA 93311	2	General Services	Buena Vista Waste Water Treatment Tank Repair Recoat	117,964
053	1300 18th St. Bakersfield CA 93301	5	District Attorney	Crime Lab Toxicology AC Improvement	57,612
054	17645 Industrial Farm Rd Bakersfield CA 93308	4	Sheriff	Max-Med Bathroom	120,000
055	14401 Sierra Way Kernville CA 93288	1	Probation	Camp Owen Water Well Replacement	207,590
056	1350 Norris Rd Bakersfield CA 93308	1	Sheriff	Sheriff Norris Road Compactor	60,000
057	1600 East Belle Terrace Bakersfield CA 93307	5	General Services	SECS HVAC Upgrade	68,141
058	2700 L St, Bakersfield, CA 93301	5	General Services	Public Services Building Elevator Generator	27,513
059	1215 Truxtun Ave. Bakersfield CA 93301	5	General Services	Justice Building Elevator	719,466
060	151 College Avenue, Bakersfield, CA 93306	5	Behavioral Health	Mary Kay Shell Life Safety Improvements	2,033,078
061	Rosamond Park 3200 Glendower Street	2	General Services	Rosamond Park Improvements	1,196,868
062	Boron Park 26998 John Street	2	General Services	Boron Park Improvements	1,057,020
063	Lamont Park 8304 Segrue Road	4	General Services	Lamont Park Revitalization	9,449,268
064	1831 Ridge Rd Bakersfield CA 93305	5	Probation	Juvenile Hall Security Upgrade & Fencing	53,211
065	2320 Mount Vernon Avenue Bakersfield CA93306	5	General Services	Heritage Park Revitalization	2,910

FY 2024-25 Major Maintenance Improvement Projects  
General Fund - Administered by General Services Division

Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2024-25 Appropriations
066	Mojave East Park 15580 "O" Street	2	General Services	Mojave East Revitalization	149,949
067	Casa Loma Park 521 East Casa Loma Drive	5	General Services	Casa Loma Park Improvements	215,626
068	La Colonia Park 30714 Martinez St	4	General Services	La Colonia Park	379,508
069	Sam Lynn Park 4009 Chester Avenue	3	General Services	Sam Lynn Park Improvements	1,941,972
070	Various	All	General Services	Waste Recycling Enclosures-Variou	43,925
071	2101 Ridge Road Bakersfield, CA 93305	5	General Services	East Bakersfield Veteran Center Generator	202,119
072	715 E. California Bakersfield, CA 93307	5	General Services	MAOF Vida Scott Center Facility Improvements	709,984
073	2340 Hwy 58 Mojave CA 93501	2	General Services	Mojave County Facility Generator Replacement	44,179
074	2900 M Street Bakersfield, CA 93301	5	General Services	M Street Navigation Center Facility Improvements	980,561
075	17824 Quality Rd, Bakersfield, CA 93308	5	Probation	Crossroads Main Flood Drainage Improvements	6,587
076	Virginia Avenue Park 2020 Virginia Avenue	5	General Services	Virginia Park Improvements	963,958
077	3801 Chester Ave, Bakersfield, CA 93301	3	General Services	Kern County Museum Roof Replace	125,538
078	1655 Chester Avenue Bakersfield, CA 93301	5	Assessor-Recorder	Hall of Records Roof Ladder	30,646
079	17645 Industrial Farm Rd Bakersfield CA 93308	4	Sheriff	Lerdo Water Tank Replacement	474,878
080	128 East Coso Avenue Ridgecrest CA 93555	1	General Services	Ridgecrest Justice Facility Generator Replacement	72,964
081	17695 Industrial Farm Rd. Bakersfield, CA 93308	4	General Services	Pretrial Generator Replacement	876,382
082	1831 Ridge Rd Bakersfield CA 93305	5	Probation	Youth Detention Center Door Replacement	1,778,741
083	1831 Ridge Rd Bakersfield CA 93305	5	Probation	Youth Detention Center Library Security Upgrade	12,071
084	1115 Truxtun Ave. Bakersfield CA 93301	5	General Services	County Counsel Hearing and Conference Room	9,983
085	1300 18th St. Bakersfield CA 93301	5	General Services	18th Street Improvements	903,744
086	1115 Truxtun Ave. Bakersfield CA 93301	5	General Services	Closed Session Room Improvements	24,500
087	1831 Ridge Rd Bakersfield CA 93305	5	Probation	Juvenile Hall Generator Switch	724,750
088	3701 Wings Way Bakersfield, CA 93308	3	General Services	Air Hangar Improvements	956,888
089	1115 Truxtun Ave. Bakersfield CA 93301	5	General Services	County Counsel 4th Floor Risk Mitigation	192,370
090	901 E Roberts Ln, Bakersfield, CA 93308	3	General Services	Panorama Erosion Control	130,106
091	1300 18th St. Bakersfield CA 93301	5	General Services	18th Street Tile Project	100,000
092	1655 Chester Avenue Bakersfield, CA 93301	5	Assessor-Recorder	Recorders Sewer Lift Station	50,000
093	2005 Ridge Rd. Bakersfield CA 93305	5	Probation	Probation Training Room Renovation	21,200
094	100 E California Ave, Bakersfield, CA 93307	5	Human Services	Jamison Floor and Paint	647,800
095	1800 Mt. Vernnon Avenue Bakersfield, CA 93306	5	Public Health	Public Health Floor and Cubicle Build-Out	781,000
096	151 College Avenue, Bakersfield, CA 93306	5	Behavioral Health	Behavioral Health Recovery Services Mary Kay Shell Interior Finishes	594,339
097	1215 Truxtun Ave. Bakersfield CA 93301	5	District Attorney	District Attorney Press Room Alteration	296,000
<b>Total</b>					<b>\$79,663,855</b>



**FY 2024-25 Capital Improvement Projects  
General Fund - Administered by General Services Division**

Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2024-25 Appropriations
001	14401 Sierra Way Kernville CA 93288	1	General Services	Camp Owens Security Cameras	1,843,851
002	1831 Ridge Rd. Bakersfield CA 93305	5	General Services	Youth Detention Center Trailer Fence Security Upgrade	533,359
003	1831 Ridge Rd. Bakersfield CA 93305	5	General Services	Youth Detention Center Multipurpose Building	5,745,802
004	1215 Truxtun Ave. Bakersfield CA 93301	5	General Services	District Attorney Victims Memorial	604,389
005	TBD	2	General Services	Rosamond Substation	724,115
006	17824 Quality Rd, Bakersfield, CA 93308	4	General Services	Probation Crossroads Security Fencing	1,015,963
007	Fuller Acres 8321 Hilltop Dr	4	General Services	Fuller Acres Park Development	836,713
008	34970 McMurtrey Avenue Bakersfield, CA 93308	1	General Services	Coroner Security System	2,665
009	2900 M Street Bakersfield, CA 93301	5	General Services	M Street Navigation Center	60,000
010	Various	All	General Services	Off-Highway Vehicle Site Planning	101,945
011	4801 Lake Isabella Boulevard, Lake Isabella	1	General Services	Lake Isabella Skate Park	27,843
012	TBD		Probation	Probation Shooting Range	3,463,168
013	3951 Fruitvale Avenue Bakersfield CA 93308	3	General Services	Animal Services Facility	5,595
014	1102 East Belle Terrace Bakersfield, CA 93304	5	General Services	Belle Terrace Park Improvements	16,609
015	Kern County - TBD	TBD	General Services	Animal Control Facility Design/Build	1,642,155
016	Taft CA	2	General Services	Taft Substation	1,996,687
017	Various	All	General Services	Regional Public Safety Communication Project	19,394,570
<b>Total</b>					<b>\$38,015,429</b>

**FY 2024-25 Capital Improvement Projects  
Solid Waste Fees - Administered by Public Works**

Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2024-25 Appropriations
001	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	South Gas Collectors	\$1,000,000
002	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Shafter Landfill Module 4 Liner Design and Construction	2,000,000
003	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Composting Facility	15,000,000
004	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Road Entrance	2,200,000
005	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Electrical Upgrades	250,000
006	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Landfill Facility Improvements	1,000,000
007	Tehachapi 12001 E. Tehachapi Blvd.	2	Solid Waste	Landfill Closure	105,000
008	Tehachapi 12001 E. Tehachapi Blvd.	2	Solid Waste	Transfer Station	1,500,000
009	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Bena Phase 2 Module 4 Liner Design and Construction	570,000
010	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Bena Module 4 Lift 4 Collectors	100,000
011	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Conversion Technology	2,600,000
012	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Gas Header Extension West	60,000

**FY 2024-25 Capital Improvement Projects  
Solid Waste Fees - Administered by Public Works  
Continued**

<b>Index No.</b>	<b>Location/Address</b>	<b>District</b>	<b>Dept.</b>	<b>Project Name/Description</b>	<b>Total FY 2024-25 Appropriations</b>
013	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Diversion Pad Extension	875,000
014	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Paving	2,500,000
015	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Power Upgrades	329,027
016	Bena Landfill 2951 Neumarkel Rd.	2	Solid Waste	Inground Scale Repair	500,000
017	Burn Dump(Inactive) Frazier Park, CA 93225	3	Solid Waste	Frazier Mtn Park Burn Dump #1 Remediation	300,000
018	Burn Dumps (Inactive)	Various	Solid Waste	Remediation	250,000
019	Mojave-Rosamond 400 Silver Queen Rd.	2	Solid Waste	Regional Improvements	1,000,000
020	Lebec 300 Landfill Rd.	2	Solid Waste	Erosion Channel Grading and Fence	1,075,000
021	Lebec 300 Landfill Rd.	2	Solid Waste	Cement Asphalt	100,000
022	Lebec 300 Landfill Rd.	2	Solid Waste	Dirt Work	100,000
023	Lebec 300 Landfill Rd.	2	Solid Waste	Truck Scale	250,000
024	Mojave-Rosamond 400 Silver Queen Rd.	2	Solid Waste	Mojave Module 1 Design and Construction (Phase 2)	2,000,000
025	Bakersfield 1900 Roberts Ln	3	Solid Waste	Lane Improvement	700,000
026	Bakersfield 1900 Roberts Ln	3	Solid Waste	Blade Seal	80,000
027	Ridgecrest 3301 W. Bowman Rd.	1	Solid Waste	Master Plan Update	310,000
028	Ridgecrest 3301 W. Bowman Rd.	1	Solid Waste	Scale Replacement	430,000
029	Kern River Kernville, CA 93238	1	Solid Waste	Scale Replacement	400,000
030	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Air Burner Cement Construction	90,000
031	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Gatehouse Security System	250,000
032	Shafter-Wasco 17621 Scofield Ave.	4	Solid Waste	Scale Replacement	365,000
033			Solid Waste	Special Waste Facility Construction	3,000,000
034	Bakersfield 4951 Standard St.	3	Solid Waste	Special Waste Security System	120,000
<b>Total</b>					<b>\$41,409,027</b>

**FY 2024-25 Capital Improvement Projects  
Various Sources - Administered by Public Works**

<b>Index No.</b>	<b>Location/Address</b>	<b>District</b>	<b>Dept.</b>	<b>Project Name/Description</b>	<b>Total FY 2024-25 Appropriations</b>
001	Ford City and Taft Heights	3	Roads	Ford City-Taft Heights Sewer Segment Replacement	\$400,000
<b>Total FY 2024-25</b>					<b>\$400,000</b>

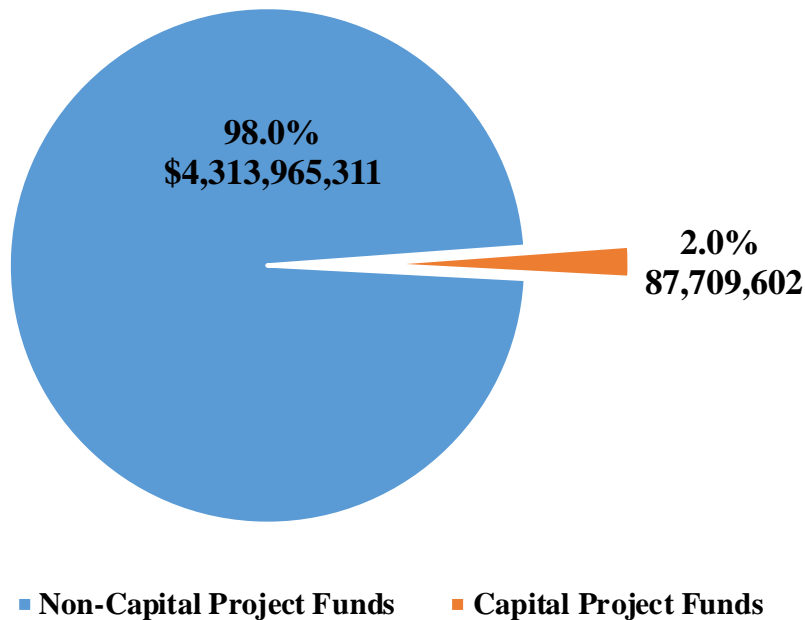
FY 2024-25 Capital Improvement Projects American Rescue Plan Act - Administered by General Services Division					
Index No.	Location/Address	District	Dept.	Project Name/Description	Total FY 2024-25 Appropriations
001	Bakersfield 13601 Ironbark Rd	4	General Services	Buena Vista Aquatic Recreational Area Well Projects	\$ 1,792,585
002	Camp Condor	2	General Services	Camp Condor Water System Project	868,750
003	13227 Round Mountain Road		General Services	Camp Okihi Potable Water Line	1,470,000
004	Various	All	General Services	Park Investments	3,703,598
005	201 East Roberts Lane	3	General Services	Supportive Services Village	50,213
<b>Total</b>					<b>\$ 7,885,146</b>

### 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 2% of the total County budget.

### Capital Projects as a Percentage of Total Budget



### Unmet Capital Needs

The County has numerous facilities and grounds that are in need of repair or replacement. Due to limited resources available, many projects have been delayed or postponed. The critical projects below will need to be funded in the next two to five years. Some projects were evaluated during FY 2024-25 for cost and funding through debt financing, along with other priority projects for the County or use of General Fund reserves. The FY 2024-25 Recommended Budget includes an additional \$2.3 million for the design of the Animal Services facility and to relocate the Rosamond Substation. Funds in the amount of \$2.2 million are set aside for Countywide facility replacement. Funds will be used to cover a portion of the costs not eligible for financing.

#### Summary of Unmet Capital Needs

<b>Project Name</b>	<b>Estimated Costs</b>	<b>Funded in FY 2024-25</b>
Animal Services Facility	Unknown	\$1,642,155
Countywide Facility Replacement	Unknown	\$2,195,449
Rosamond Substation	Unknown	\$724,115
Replacement of Fire Stations	Unknown	\$0
<b>Total</b>	<b>N/A</b>	<b>\$4,561,719</b>

**Contingencies**

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

1% Locally Funded Appropriation for Contingencies

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

Uncertainties Contingencies

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

Other Specific Purpose Contingencies

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

Contingencies	FY 2023-24	FY 2023-24	FY 2023-24	FY 2024-25
	Adopted Budget	Approved Contributions/(Uses)	Adjusted Budget	Recommended Budget
Mandatory Contingencies (1% of Locally Funded Appropriation)	\$5,300,000	(\$2,658,468)	\$2,641,532	\$5,600,000
Uncertainties Contingencies	500,000	0	500,000	500,000
Other Specific Purpose Contingencies	9,051,412	(2,443,969)	6,607,443	23,665,608
<b>Total Contingencies</b>	<b>\$14,851,412</b>	<b>(\$5,102,437)</b>	<b>\$9,748,975</b>	<b>\$29,765,608</b>

FY 2024-25 1% Locally Funded Appropriation for Contingencies

The minimum base allocation to the 1% Locally Funded Appropriation for Contingencies is \$5.6 million, based on projected locally funded appropriation of \$505.6

FY 2024-25 Uncertainties Contingencies

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

FY 2024-25 Other Specific Purpose Contingencies

In addition to the standard general-purpose contingencies identified above, the recommended budget includes \$9,051,412 in the following specific set asides:

- \$2 million for Sheriff Academy costs for FY 2024-25
- \$1 million to establish a housing stipend for Sheriff Deputies assigned to hard-to-fill outlying locations. The goal is to provide an incentive for staff to live in the community they serve.
- \$1 million has been included to cover the anticipated cost of a potential special election.
- The County is currently negotiating a successor Memorandum of Understanding with its largest labor group representing over 5,000 employees. \$11.2 million proposed set aside covers potential salary cost increases associated with these negotiations.
- \$3 million is included to invest in potential infrastructure of those areas that will be vital to the development of additional economic opportunities as the legacy industries in the County face challenges.
- \$2 million in contingencies was included to cover the potential cost increases in the social services programs, specifically in Aging and Adult Services. As demand increases, the revenue received is not sufficient to cover the cost.
- Finally, \$3.5 million has been included to assist with potential improvements at the M St Navigation Center safe camping area. These improvements will assist the County deal with the homelessness crisis.

**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.

	Account	6/30/2024	Recommended FY 2024-25		6/30/2025
		Ending Balance	Contributions	Uses	Estimated Balance
Reserve - General Purpose	2134	\$53,500,000	\$0	\$0	\$53,500,000
Reserve - Tax Litigation	2136	8,819,509	-	-	8,819,509
Designation - Measure K Fiscal Stability	2149	1,232,423	29,017,252	-	30,249,675
Designation - Working Capital	2150	26,452,848	3,000,000	-	29,452,848
Designation - KMC Working Capital	2178	9,000,000	-	-	9,000,000
Designation - Recruitment and Retention	2148	11,742,457	3,257,543	-	15,000,000
Designation - Retirement	2155	68,529,022	-	-	68,529,022
Designation - Public Safety Recruitment/Retention	2157	829,000	1,000,000	-	1,829,000
Designation - Budget Stabilization	2204	-	9,314,000	-	9,314,000
Designation - CWCAP Stabilization	2207	-	3,000,000	-	3,000,000
Designation - East Kern Revitalization Area	2152	1,164,178	1,162,543	-	2,326,721
Designation - Arvin/Lamont (EOA)	2159	1,547,118	908,954	-	2,456,072
Designation - Oildale (EOA)	2174	1,780,943	403,770	-	2,184,713
Designation - Lost Hills (EOA)	2175	1,440,942	500,000	-	1,940,942
Designation - WESTARZ (EOA)	2181	1,830,105	321,555	-	2,151,660
Designation - Information Technology Projects	2179	5,178,025	3,000,000	-	8,178,025
Designation - Sheriff's Aircraft	2180	1,698,145	-	-	1,698,145
Designation - Jail Operations	2182	962,803	2,000,000	-	2,962,803
Designation - Countywide Blight Remediation	2153	150,000	1,000,000	-	1,150,000
Designation - Road Improvements	2170	3,500,000	300,000	-	3,800,000
Designation - Fire Station 64 Replacement	2166	355,000	-	-	355,000
Designation - Capital Improvements	2198	26,612,923	2,195,449	-	28,808,372
Designation - Parks Capital Improvements	2186	3,500,000	-	-	3,500,000
Designation - Infrastructure Replacement	2156	48,783,944	-	-	48,783,944
Designation - Park Maintenance	2205	-	3,500,000	-	3,500,000
Designation - Property Room	2206	-	3,200,000	-	3,200,000
Designation- Coroner Facility	2200	3,200,000	-	(3,200,000)	-
<b>TOTAL</b>		<b>\$281,809,385</b>	<b>\$67,081,066</b>	<b>(\$3,200,000)</b>	<b>\$345,690,451</b>

**FY 2024-25 Recommended Contributions and Uses**

For FY 2024-25, the balance of the General-Purpose reserve was \$53.5 million, or 10.6% of locally funded appropriations. The Tax Litigation reserve balance of \$8.8 million on June 30, 2024, was 23% 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:

- \$29 million contribution to Measure K Fiscal Stability designation to mitigate fluctuations in revenue and cover unanticipated cost in projects such as the replacement of the Hart Flat Fire Station.
- \$3 million contribution to Working Capital designation. The Department of Human Services and Aging and Adult Services borrow from the General Fund for cash flow purposes until federal and State funds are received for cost incurred. The cost continues to increase, and the delays require that the County set additional funds to ensure payments at those departments continue to be processed despite a delay in reimbursement.
- \$3.3 million increase to the Recruitment and Retention designation to offset the ongoing cost associated with the cost-of-living adjustment afforded to all employees in FY 2024-25.
- \$1 million contribution to Public Safety Recruitment and Retention designation including payment of sign-on bonus for sworn staff at the Sheriff's Office to ensure recruitment and retention of qualified staff.
- \$9.3 million contribution for Budget Stabilization. Over the last several years, funds from the American Rescue Plan Act (ARPA) have provided additional support for programs and services and have funded many ongoing expenses such as rapid response to homelessness encampments, restoring Library hours, litter clean up, operation of the Hope on Hart and Safe Camping providing an alternative to unhouse individuals. As we move forward, we must thoroughly evaluate any new programs and ongoing expenses, to maintain department budget stability with the ending of one-time revenue like ARPA in 2026. The set aside ensures that the programs continue until a new funding source is identified.
- \$3 million contribution for Countywide Cost Allocation Plan (CWCAP) stabilization. CWCAP is essential for distributing indirect costs to various departments within the County. Reimbursements for these costs are received from various State and federal grant programs and is vital to internal support departments. This plan can fluctuate year-to-year due to several factors such as changes in federal and State regulations, operational changes, budget adjustments, and one-time expenses. The designation ensures the fluctuations are managed to ensure continuity of services.
- \$1,162,543 contribution of property tax increment revenue to the East Kern Revitalization Area (RENEWBIZ) designation.
- \$908,954 contribution of property tax increment to the Arvin/Lamont Economic Opportunity Area.
- \$403,770 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.
- \$321,555 contribution of property tax increment to the WESTARZ Economic Opportunity Area.
- \$3 million contribution to Information Technology Projects. Next fiscal year, the County will need to replace its Property Tax Integrated System used by the Assessor, Treasurer-Tax Collector and Auditor-Controller. This system is instrumental to the assessment, collection and allocation of property taxes that support all programs.
- \$2 million contribution for Jail Operations. It is anticipated the County will need to make improvements at the Jail facilities related to Behavioral Health. The proposed contribution sets aside funds to ensure that changes do not impact other services in the County.



- \$1 million contribution to the Blight Remediation designation for clean-up projects initiated by Code Compliance - Abatement Fund.
- \$300,000 contribution for the Road Improvements designation for road improvement funding per the mitigation agreement with Clean Harbors, Inc.
- \$2.2 million contribution to the Capital Improvement designation. The County has numerous facilities that need replacement. Of particular importance is the replacement of the Animal services facility.
- \$3 million contribution to the Park Maintenance designation. The County is investing over \$50 million for improving parks across the County. This designation will ensure that resources are available to make necessary improvements to the parks to maintain useful life and avoid large expenses.
- \$3.2 million remaining in the Coroner Facility designation will be reallocated to cover the cost of relocating the property and evidence facility to the new building.

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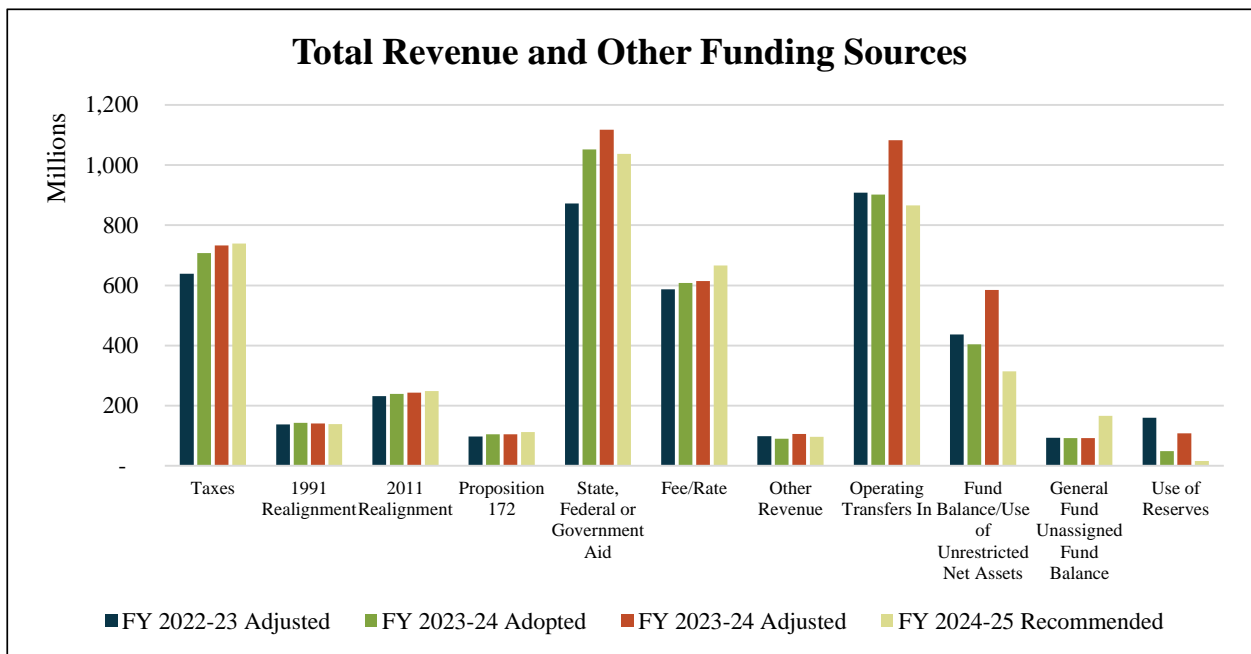


**Total Funding by Source**

Total resources available to support County services for FY 2024-25 are \$4.4 billion, a decrease of \$526.7 million or 10.7% from FY 2023-24 Adjusted Budget. The Recommended Budget is funded from several sources, including revenue, operating transfers-in, fund balance, and reserves and designations (assigned and unassigned fund balance).

**Summary of Revenue and Other Funding Sources - All Funds**

	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2024-25 Recommended Budget
<b>Revenue</b>				
Taxes	638,447,474	\$707,640,818	\$733,290,098	\$739,450,966
1991 Realignment	137,999,989	142,712,715	141,182,601	138,628,411
2011 Realignment	231,737,527	238,830,209	243,629,294	248,171,175
Proposition 172	97,684,746	104,795,674	104,795,674	112,768,932
State, Federal or Government Aid	872,139,757	1,052,340,684	1,117,206,441	1,037,378,835
Fee/Rate	586,696,793	608,532,632	614,453,723	666,187,986
Other Revenue	98,890,480	90,240,815	106,469,746	96,295,619
<b>Total Revenue</b>	<b>2,663,596,766</b>	<b>\$2,945,093,547</b>	<b>3,061,027,577</b>	<b>\$3,038,881,924</b>
<b>Other Funding Sources</b>				
Operating Transfers In	907,897,155	\$901,668,521	\$1,082,718,707	\$865,610,747
Fund Balance/Use of Unrestricted Net Assets	436,435,868	403,968,305	584,622,220	314,547,697
General Fund Unassigned Fund Balance	93,560,691	92,260,449	92,260,449	166,215,674
Use of Reserves	160,313,109	48,449,727	107,770,273	16,418,871
<b>Total Other Funding Sources</b>	<b>1,598,206,823</b>	<b>\$1,446,347,002</b>	<b>\$1,867,371,649</b>	<b>\$1,362,792,989</b>
<b>Total Revenue and Other Funding Sources</b>	<b>4,261,803,589</b>	<b>\$4,391,440,549</b>	<b>\$4,928,399,226</b>	<b>\$4,401,674,913</b>



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

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

	FY 2022-23 Actual	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2024-25 Recommended Budget	Change Between FY 2023-24 & FY 2024-25	Percentage Change
<b>Taxes</b>						
Property Related Revenue	467,741,731	\$477,070,348	\$493,693,186	\$491,117,096	(\$2,576,090)	-0.52%
Other Taxes	129,649,303	146,025,176	154,731,618	159,537,801	4,806,183	3.11%
1991 Realignment	138,838,505	142,712,715	141,182,601	138,628,411	(2,554,190)	-1.81%
2011 Realignment	280,805,402	238,830,209	243,629,294	248,171,175	4,541,881	1.86%
Proposition 172	105,829,802	104,795,674	104,795,674	112,768,932	7,973,258	7.61%
State, Federal or Government Aid	728,444,348	1,020,994,663	1,082,097,920	1,015,111,993	(66,985,927)	-6.19%
Fee/Rate	292,350,937	313,045,024	318,966,115	329,229,569	10,263,454	3.22%
Other Revenue	170,132,460	64,539,553	79,368,484	69,347,589	(10,020,895)	-12.63%
<b>Subtotal</b>	<b>2,313,792,487</b>	<b>\$2,508,013,362</b>	<b>\$2,618,464,892</b>	<b>\$2,563,912,566</b>	<b>(\$54,552,326)</b>	<b>-2.08%</b>
Enterprise Funds	143,473,519	\$163,613,980	\$169,096,480	\$167,905,374	(\$1,191,106)	-0.70%
Internal Service Funds	260,918,715	273,466,205	273,466,205	307,063,984	33,597,779	12.29%
<b>Subtotal</b>	<b>\$404,392,234</b>	<b>\$437,080,185</b>	<b>\$442,562,685</b>	<b>\$474,969,358</b>	<b>\$32,406,673</b>	<b>7.32%</b>
<b>Total County Budget</b>	<b>\$2,718,184,722</b>	<b>\$2,945,093,547</b>	<b>\$3,061,027,577</b>	<b>\$3,038,881,924</b>	<b>(\$22,145,653)</b>	<b>-0.72%</b>

### Property Related Revenue

Property related revenue of \$491.1 million primarily consists of funding from property taxes and is projected to decrease by \$2.6 million, or 0.5% from the FY 2023-24 Adjusted Budget. This is primarily due to an anticipated decrease in the assessed valuation of oil and gas properties within the County.

### Other Taxes

Other taxes of \$159.5 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 \$4.8 million, or 3.1% from the FY 2023-24 Adjusted Budget. This amount also includes the Measure K sales tax. On November 8, 2022, voters within unincorporated areas of the County approved the Unincorporated Kern County Public Safety/Vital Services/Local Control Measure, also known as Measure K. The Measure is a locally controlled one-cent sales tax measure providing an estimated \$58.1 million in FY 2024-25 to enhance public safety, reducing homelessness and bolstering economic development activities.

### 1991 and 2011 Realignment

“Realignment” refers to the funding of State-mandated local programs through statewide Sales and Use Tax and Vehicle License Fees (VLF) that are apportioned to individual counties to pay for and provide specific services at the local level. These revenue sources fluctuate as funding rises

and falls in direct correlation to the State's economy. The total for both 1991 and 2011 Realignment revenue for FY 2024-25 is budgeted at \$386.8 million. This amount is \$2 million, or 0.5%, higher than the adjusted budget of \$384.8 million for FY 2023-24. There was significant revenue growth in the past three years, as the State economy recovered and expanded after the COVID-19 pandemic; the same level of growth was not sustainable and has now slowed, as was expected. This revenue is used for social services, mental health, and law enforcement.

### **Proposition 172 – Local Public Safety**

FY 2024-25 Proposition 172, Local Public Safety revenues are expected to increase \$2.3 million, to a Countywide total of \$112.8 million. Forecasted growth is attributable to a continued increase in the County's pro-rata share of statewide revenue due to enduring strength of consumer and business spending in the County.

### **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 \$66.9 million, or 6.2% decrease from the prior year adjusted budget. The primary causes of the decrease is due to the inclusion of one-time receipts in FY 2023-24 from federal aid for disaster recovery work and some portions of the American Recovery Plan Act. Since the County does not anticipate the enhanced level of receipts related to state and federal funding for construction projects and disaster recovery work in FY 2024-25, state, federal and government aid is anticipated to decrease to a more typical level of support.

### **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 \$329.2 million is anticipated, which is \$10.3 million, or 3.2% more than the prior year adjusted budget. The primary causes of the increase include Medi-Cal reimbursement associated with payment reform related to behavioral health services, and reimbursement to the General Fund for costs the County incurs related to subvented department operations.

### **Other Revenue**

Other revenue of \$69.3 million primarily includes interest earnings, fines, penalties, and other miscellaneous revenue. This revenue source is anticipated to decrease by \$10.0 million, or 12.6% from the prior year adjusted budget. Interest earnings in FY 2023-24 were higher than projected but are anticipated to decrease to a more typical level in FY 2024-25. The net decrease of \$10.0 million in FY 2024-25 is due to the gradual decrease in various revenue sources that make up this category.

**Enterprise Funds**

Enterprise Funds revenue totaling \$167.9 million is anticipated to decrease by \$1.2 million, or 0.7%. This change is primarily the result of one-time project revenue previously received by the Kern Regional Transportation Division of the Public Works Department in FY 2023-24.

**Internal Service Funds**

Internal Service Funds totaling \$307.1 million are anticipated to increase by \$33.6 million, or 12.3% from the prior year adjusted budget. These funds charge other County departments for specific services, such as fleet, employee and retiree health and dental programs, general liability and worker's compensation insurance, and unemployment benefits. The increase from FY 2023-24 is primarily due to increase in premiums charged to departments for worker's compensation and general liability.

## General Fund Financing Sources

The General Fund is the County’s largest single and primary operating fund. It is used for all financial resources of the County except those required to be accounted for in other funds. In FY 2024-25, General Fund Financing Sources total \$1.37 billion, a \$14.9 million or 1.1% decrease from FY 2023-24 Adjusted Budget.

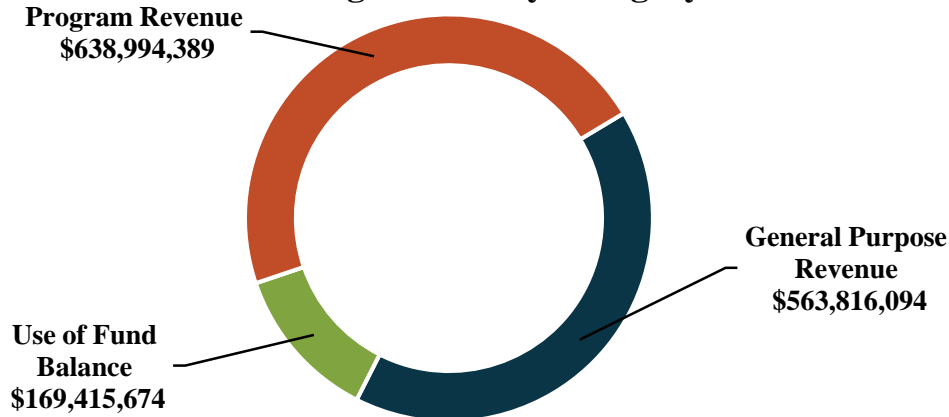
### Summary of Revenue and Other Funding Sources - General Fund

	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2024-25 Recommended Budget
<b>Revenue</b>				
Taxes	\$424,849,944	\$483,785,177	\$509,114,457	\$508,431,082
1991 Realignment	78,915,050	82,449,896	80,919,782	81,330,550
State, Federal or Government Aid	220,453,753	196,234,349	213,888,134	181,756,102
Fee/Rate	101,127,396	115,014,540	116,320,964	117,950,874
Other Revenue	26,775,849	21,365,917	34,058,220	26,956,296
<b>Total Revenue</b>	<b>\$852,121,992</b>	<b>\$898,849,879</b>	<b>\$954,301,557</b>	<b>\$916,424,904</b>
<b>Other Funding Sources</b>				
Operating Transfers In	\$258,532,084	\$281,854,177	\$292,753,257	\$286,385,579
General Fund Unassigned Fund Balance	93,560,691	92,260,449	92,260,449	166,215,674
Use of Reserves	105,019,740	0	47,874,798	3,200,000
<b>Total Other Funding Sources</b>	<b>\$457,112,515</b>	<b>\$374,114,626</b>	<b>\$432,888,504</b>	<b>\$455,801,253</b>
<b>Total Revenue and Other Funding Sources</b>	<b>\$1,309,234,507</b>	<b>\$1,272,964,505</b>	<b>\$1,387,190,061</b>	<b>\$1,372,226,157</b>

### General Fund Financing Sources by Category

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

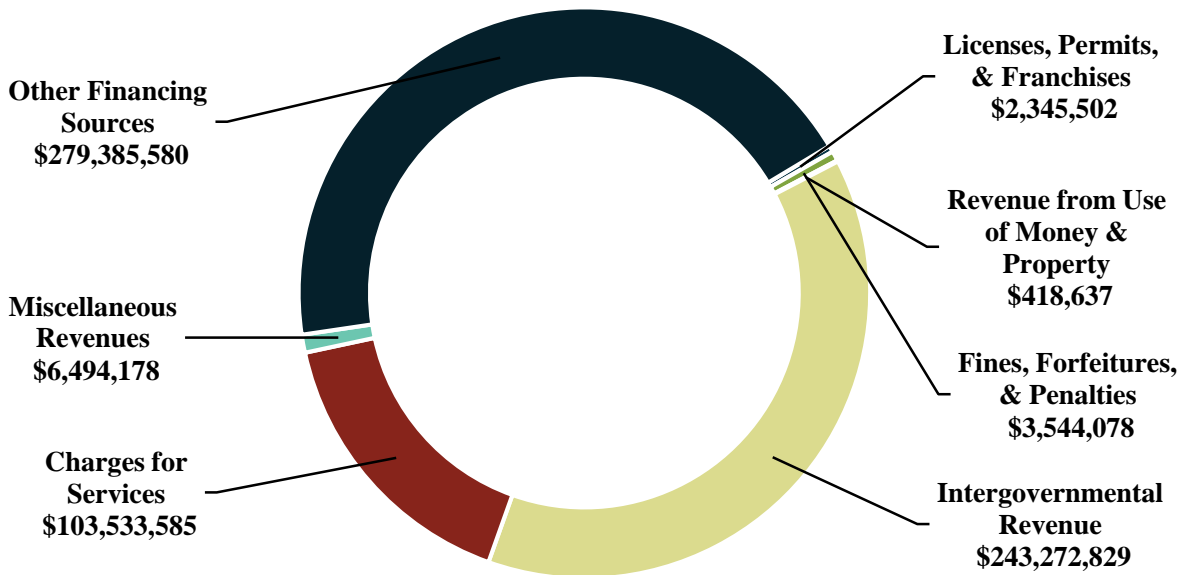
### General Fund Financing Sources by Category - FY 2024-25



## General Fund Program Revenue

Program Revenue, as the name implies, is dedicated to and can be used only for the specific programs with which it is associated. This revenue makes up 46.6% of General Fund financing sources in FY 2024-25, and is derived primarily from state and federal subventions, grants, and fees charged by specific programs. Of the County's Program Revenue, the Department of Human Services manages 18.5%, the Public Protection group manages 47.0%, and the balance is managed across the County's other areas.

### General Fund Program Revenue by Source - FY 2024-25



- **Intergovernmental Revenue** is revenue from federal, state, and local government agencies and can include grants for support of specific programs. State and federal sources are estimated by departments based on established funding allocation formulas, caseload projections, and the latest state and federal budget information. Intergovernmental revenues are budgeted at \$243.3 million in FY 2024-25. The largest portion of this funding is from 1991 Realignment which is budgeted at \$79.3 million to provide support for programs such as public assistance, health care, and behavioral health. In addition, approximately \$26.2 million is from State funding for projects and \$41.6 million of intergovernmental revenue consists of funding for Public Health for prevention, management and control of a wide range of public health threats.

- **Other Financing Sources** primarily consists of transfers between different funds and can vary annually depending on departmental funding needs. Other Financing Sources are budgeted at \$279.4 million. The revenue in this category is mainly from 2011 Public Safety Realignment (\$109.1 million) and Proposition 172 (\$112.8 million). In both instances funds are received by the County and deposited in restricted funds. The transfer of these funds to the General fund is recognized as revenue in Other Financing Sources.



- **Charges for Services** includes revenue primarily from fees and charges for permits, licenses, law enforcement services agreements, and reimbursement for services provided by Human Resources, Information Technology Services and County Counsel. The revenue in this category is budgeted at \$103.5 million for FY 2024-25. The revenue in this category varies based on the public's demand for services and ensures that services continue in the future.

- **Selected General Fund Program Revenue**

- **1991 Realignment**

1991 Realignment revenue transferred to the General Fund is budgeted at \$81.3 million for FY 2024-25, an increase of \$411,000, or 0.5%, compared to the prior fiscal year. Funds are transferred to various General Fund departments or to “contribution” budget units in the General Fund, which will pass through revenue to the non-General Fund departments providing those services. Departments receiving 1991 Realignment funding in this manner include Human Services, Behavioral Health and Recovery Services, Animal Services, Probation, Public Health, Environmental Health, California Children Services, Aging and Adult Services, and the In-Home Supportive Services Public Authority. Additionally, as part of AB85, 1991 Health Realignment funds, previously allocated for indigent care, are redirected to counties as Family Support for CalWORKs expenditures and provides a mechanism to free up State General Fund resources. Approximately \$74.9 million in redirected Family Support funds are budgeted for FY 2024-25.

- **2011 Realignment**

2011 Realignment revenue transferred to the General Fund is budgeted at \$109.1 million for FY 2024-25, an increase of \$6.8 million, or 7%, compared to the prior fiscal year. Although this revenue has only increased slightly year over year, the budgeted amount also includes funding for major maintenance and capital projects that has carried over across fiscal years. The recommended budget does not include any estimated “growth” funding. Growth funds are receipts from the prior fiscal year in excess of those required to cover base Realignment. If any one-time growth funds are received, departments will recognize that revenue through Mid-Year budget adjustments. General Fund departments that receive 2011 Realignment revenue include Sheriff-Coroner, District Attorney – Criminal Division, District Attorney – Forensic Science, Public Defender, Probation, and Veterans Service.

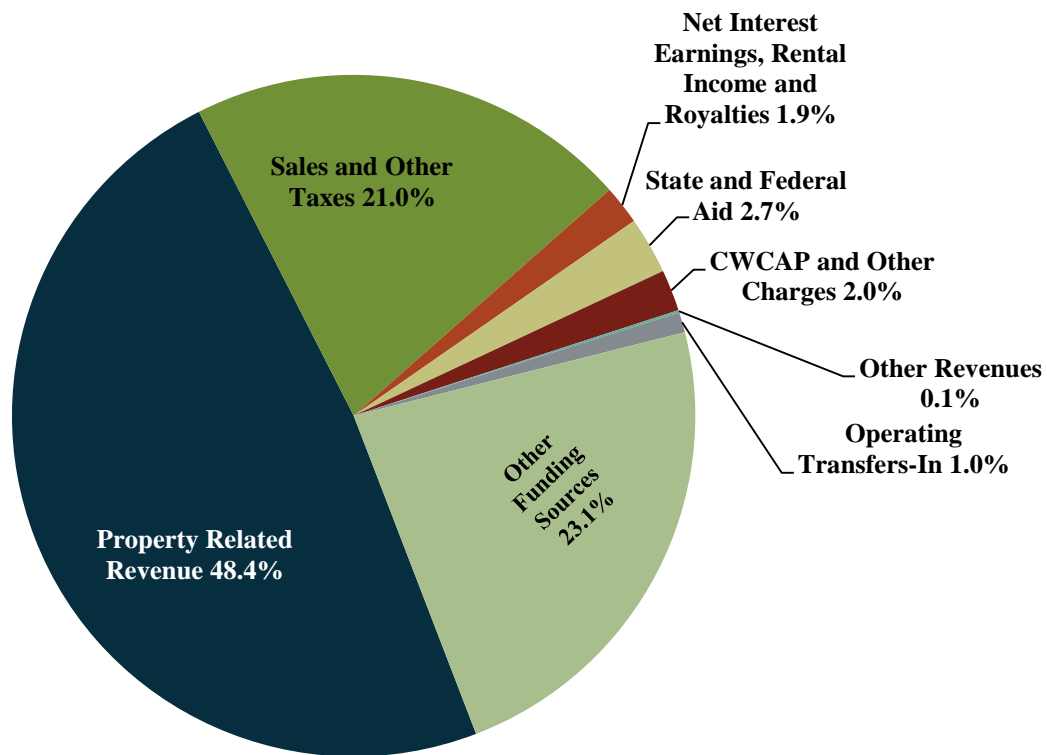
- **Proposition 172 – Local Public Safety General Fund Financing**

Sales tax revenue has become critical to supporting essential program areas in Public Safety through a dedicated revenue source which includes the one-half cent Public Safety Sales Tax (Proposition 172). The County's Proposition 172 base revenue is expected to increase \$2.43 million due to modest growth in statewide sales tax revenue and continued strength in the County's pro-rata share of revenue. The FY 2023-24 budget for Proposition 172 revenue of approximately \$112.8 million will support public safety services provided by Sheriff, District Attorney, Probation and the Public Defender.

**General Fund Discretionary Revenue**

General Fund Discretionary Revenue, including fund balance available and uses of reserves, total \$733.2 million and represents approximately 61% of the General Fund financing sources. This revenue comes from property taxes, Property Tax in Lieu of Vehicle Licenses Fees (VLF), interest earnings, the Teeter program, Sales & Use Tax, aid from redevelopment successor agencies and other miscellaneous sources that must first be obligated to pay for the required maintenance of effort contributions mandated for health and welfare and other fixed obligations, which total \$157,733,655. The remaining amount of \$575,498,103 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 \$733,231,768 for the FY 2024-25 Recommended Budget:

**FY 2024-25 Recommended Budget Discretionary Sources by Category**



**GENERAL FUND DISCRETIONARY SOURCES THAT PAY FOR NET COUNTY COST**

	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2023-24 Actual	FY 2024-25 Recommended Budget
<b>Discretionary Revenue</b>				
Property Related Revenue:				
Current Secured, Unsecured, Unitary	\$206,129,584	\$210,945,512	\$207,944,911	\$215,857,919
Property Tax in Lieu (VLF)	124,111,932	133,745,601	133,097,052	129,898,641
Supplemental Property Tax	2,900,000	4,078,649	5,578,716	3,235,000
Property Transfer Tax	3,300,000	3,426,599	4,305,610	3,000,000
Penalty on Current Taxes	2,000,000	2,867,993	3,033,683	2,000,000
Prior Property Taxes, Penalties and Interest	500,000	666,574	921,424	542,000
Total Property Tax Related Revenue	\$338,941,516	\$355,730,928	\$354,881,396	\$354,533,560
Sales and Other Taxes:				
Sales and Use Taxes	\$75,000,000	\$80,873,386	\$94,171,157	\$80,091,912
Sales and Use Taxes - Measure K	56,274,661	57,090,000	63,310,253	58,187,410
Transient Occupancy Motel Tax	2,500,000	2,975,565	3,970,784	2,800,000
Hazardous Waste Facilities Tax	1,000,000	1,070,446	949,635	1,229,200
Franchise Fees	9,800,000	11,105,132	15,368,800	11,300,000
Other Taxes	19,000	19,000	175,936	9,000
Total Sales and Other Taxes	\$144,593,661	\$153,133,529	\$177,946,565	\$153,617,522
Net Interest Earnings, Rental Income and Royalties	\$7,110,000	\$16,735,016	\$28,816,233	\$13,570,484
Countywide Cost Allocation Plan (CWCAP)	11,783,149	11,783,149	15,683,612	14,417,289
State and Federal Aid	22,932,248	25,119,218	40,728,104	19,813,823
Other Revenue	676,000	676,000	3,123,119	863,416
Operating Transfers-In	6,800,000	6,800,000	6,800,000	7,000,000
Total Other Revenue	\$49,301,397	\$61,113,383	\$95,151,068	\$55,665,012
<b>Total Discretionary Revenue</b>	<b>\$532,836,574</b>	<b>\$569,977,840</b>	<b>\$627,979,029</b>	<b>\$563,816,094</b>
<b>Other Funding Sources</b>				
Available Fund Balance	\$92,260,449	\$92,260,449	\$92,260,449	\$166,215,674
Use of Reserves/Designations	0	47,874,798	47,874,798	3,200,000
<b>Total Other Funding Sources</b>	<b>\$92,260,449</b>	<b>\$140,135,247</b>	<b>\$140,135,247</b>	<b>\$169,415,674</b>
<b>Total General Fund Discretionary Revenue and Other Funding Sources</b>	<b>\$625,097,023</b>	<b>\$710,113,087</b>	<b>\$768,114,276</b>	<b>\$733,231,768</b>

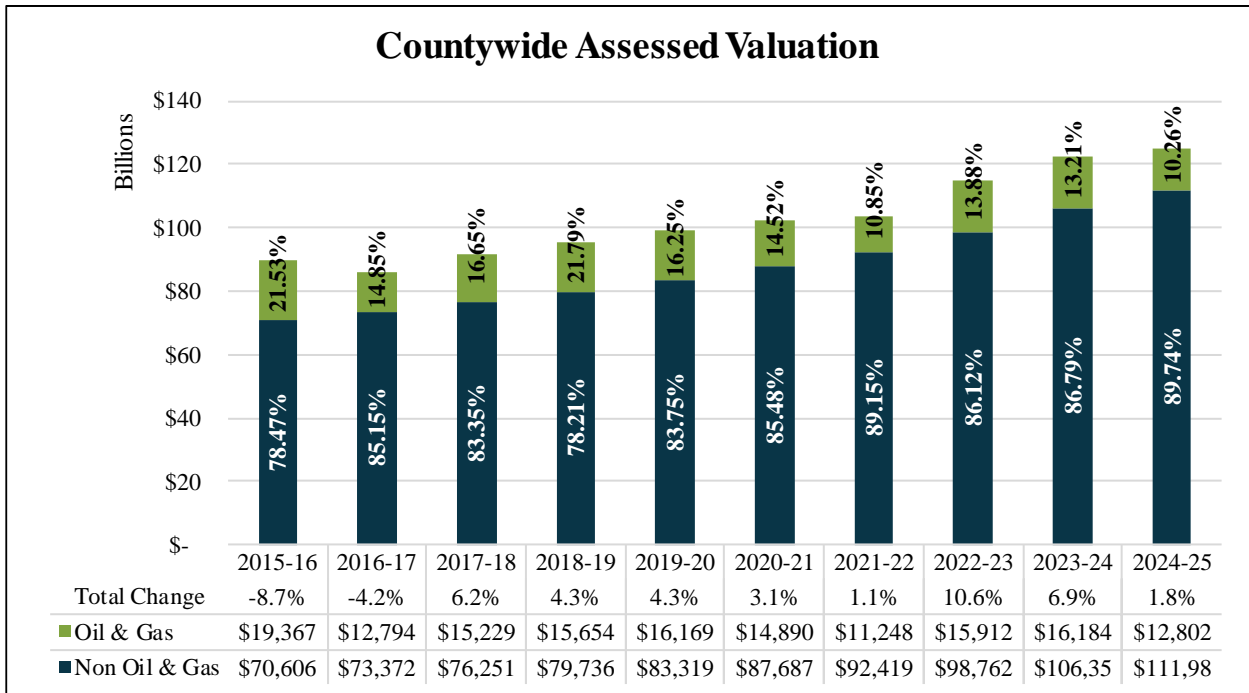
The FY 2024-25 General Fund Discretionary Sources of \$733,231,768 includes Discretionary Revenue of \$563.8 million and Other Funding Sources of \$169.4 million.

**Property Tax Related Revenue**

Property Tax Related Revenue accounts for approximately 48.4% of General Fund Discretionary Revenue and Other Funding Sources. For FY 2024-25 Property Tax Related Revenue is budgeted to be \$15.6 million or 4.6% higher than the Adopted Budget for FY 2024-25. The increase is mainly due to the 1.8% Assessed Value (AV) growth in FY 2024-25. 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 1.8% in the combined taxable assessed value, revenues are anticipated to be \$5.8 million or 4.6% higher than budgeted for FY 2024-25.

Improvements in the residential market and changes in ownership resulted in the increase of 1.8% or \$2.2 billion in the assessed value of real property. However, oil and gas property value decreased significantly by 21%, reducing their value to \$12.8 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 10% of the total assessed valuation in the County compared to a high of 35.1% in FY 2012-13.



**Sales and Other Taxes**

Sales and Other Taxes, accounts for approximately 21% of General Fund Discretionary Revenue and Other Funding Sources. For FY 2024-25 Sales and Other Taxes Revenue is budgeted to be \$9 million or 6.24% higher than the Adopted Budget for FY 2023-24.

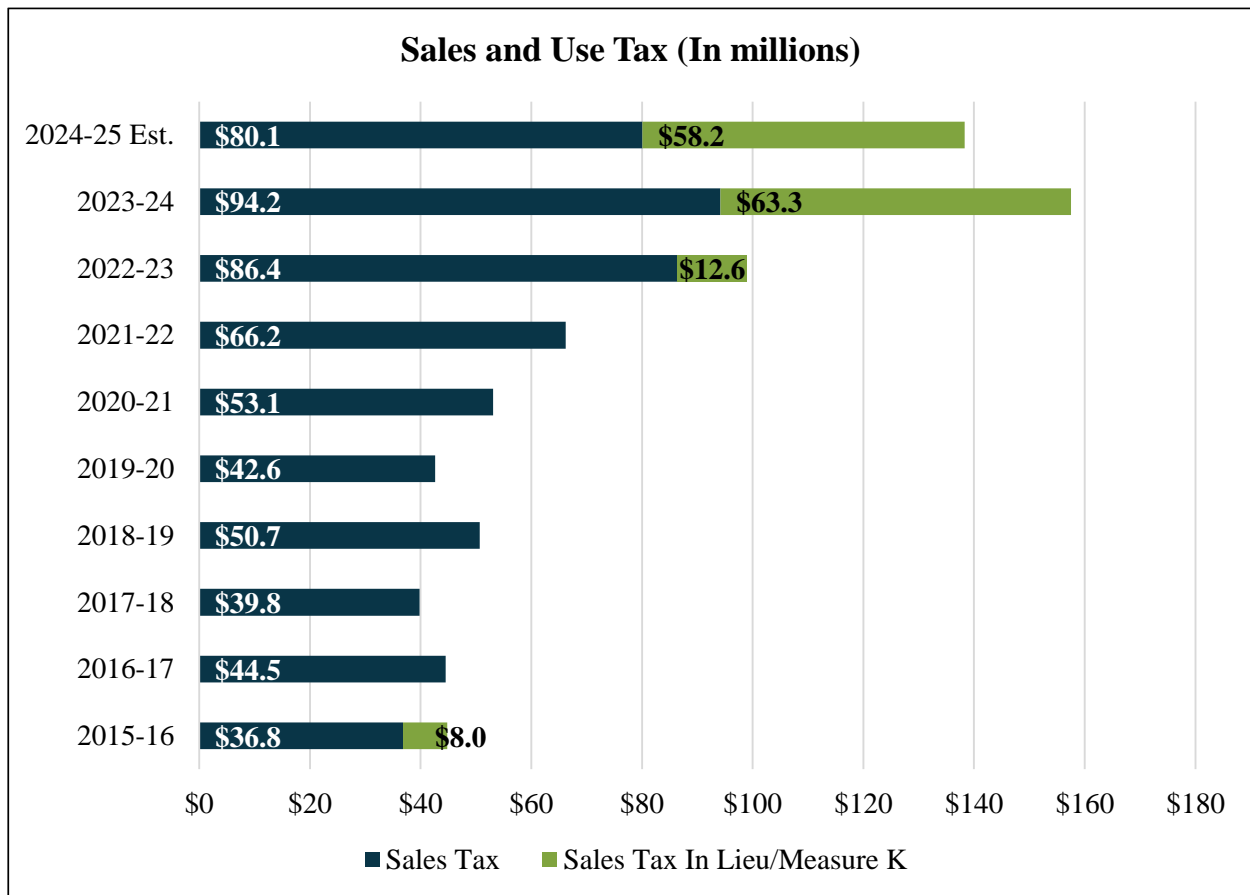
Sales and Use Taxes

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 \$58.18 million for FY 2024-25 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 2024-25, Sales and Use Tax revenue is budgeted at \$5.1 million more than FY 2023-24 Adopted Budget. Continued growth activities in Unincorporated Areas have increased the County’s share of sale and use taxes. Actual collections in FY 2023-24 totaled \$94.1 million, which was \$19.1 million more than anticipated. The additional collections include one-time use tax receipts from improvements made around utility projects, several long-awaited payments that were finally received and economic activity.

FY 2024-25 ongoing sales tax revenue in the unincorporated area is projected to total \$138.2 million as shown on the table below:



**Franchise Fees**

A Franchise Fee is essentially annual rent paid by a utility to the County for the use of the rights-of-ways. The typical utilities that pay franchise fees are electric, natural gas, telephone, video/cable and water utilities. In FY 2023-24, the County received a one-time payment that will not be available the subsequent year.

**Other Revenue**

Other Revenue, accounts for approximately 7.59% of General Fund Discretionary Revenue and Other Funding Sources. For FY 2024-25 Other Revenue is budgeted to be \$6.3 million or 13% higher than the Adopted Budget for FY 2023-24.

Net Interest Earnings, Rental Income and Royalties

Net interest earnings for FY 2024-25 are projected at \$13.5 million. Interest on deposits and investments is expected to decrease due to anticipated lower projected interest rate applied to a projected cash balance.

Countywide Cost Allocation Plan Revenue

The budgeted Countywide Cost Allocation Plan (CWCAP) revenue amount reflects the recovered allowable costs included in the FY 2024-25 CWCAP published by the Auditor-Controller. CWCAP revenue is reimbursement for overhead/indirect costs incurred by the General Fund. Reimbursements are received from various state and federal grant programs (that permit such reimbursement) and fee supported General Fund departments and taxing entities such as Board-governed Special Districts. The County anticipates an increase in CWCAP revenue in an amount of \$2.6 million from these departments and agencies in FY 2024-25. This increase is primarily the result of increases in salary and benefit costs.

State and Federal Aid

Included in State and Federal Aid is the revenue associated with the elimination of redevelopment agencies. Redevelopment Agencies were dissolved as of February 1, 2012, pursuant to ABx1 26. Pursuant to ABx1 26, revenues that would have been directed to the dissolved Redevelopment Agencies will continue to be used to make pass-through payments to other public agencies (i.e., payments that such entities would have received under prior law). In addition, the elimination of Redevelopment Agencies will provide additional property tax revenue for local public agencies, including the County. While these payments can fluctuate the County has budgeted a conservative estimate of \$2 million from the dissolution of Redevelopment Agencies pursuant to ABx1 26, and \$10 million for pass-through payments consistent with the legislation.

State and Federal Aid includes a payment from the welfare realignment trust fund in the amount of \$1.9 million, which replaced the State revenue stabilization program and excess VLF revenue. It also includes revenue from the federal government's Payment in Lieu of Taxes (PILT) program. The County expects to receive \$3.5 million in FY 2024-25, which is the same amount that was received in FY 2023-24.

Operating Transfers-In

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

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

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

As a participant in the Teeter Plan, the County General Fund receives its entire share of the Teeter Secured Levy, regardless of delinquencies. The County's Tax Loss Reserve Fund receives all participating agencies' share of the penalties and interest associated with the delinquent taxes advanced under the Teeter Plan once they are paid. The interest and penalties, accounted for as an operating transfer-in from the Tax Loss Reserve Fund in Countywide discretionary revenue, are projected to be \$7 million, which includes an increase of \$200,000 from the amount transferred in FY 2022-23.

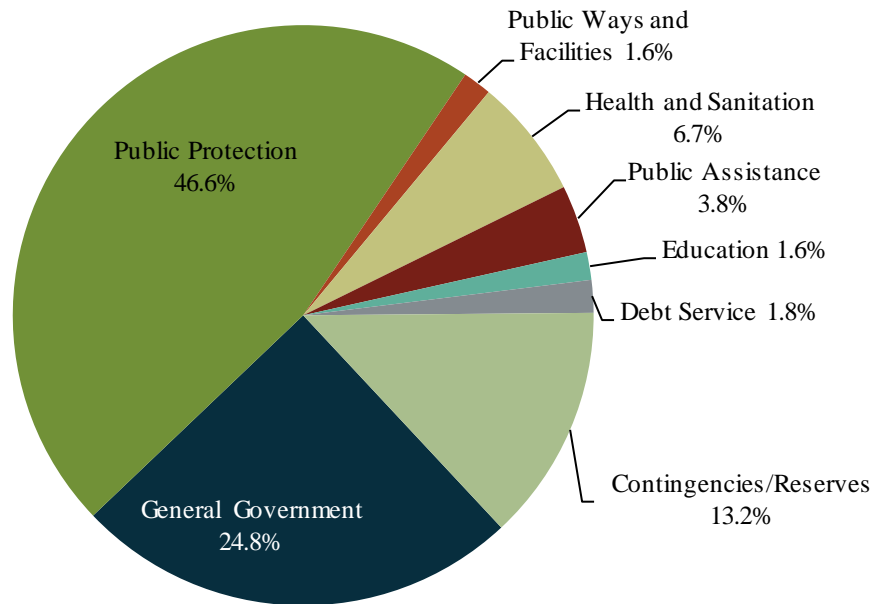
### **Other Funding Sources**

The FY 2023-24 year-end fund balance for the General Fund is \$166.2 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 does not anticipate using reserves/designations (Assigned Fund Balance) in FY 2024-25. The \$3.2 million is reflected to transfer to a different category of designation. 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 2024-25 Recommended Budget Net General Fund Cost by Function**



The schedule on the following page shows a comparison of FY 2023-24 NGFC and FY 2024-25 recommended NGFC by function. The allocation of Net General Fund Cost reflects a strategy to manage County resources while maintaining a prudent level of reserves. This year's NGFC allocation also includes 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)**

<b>Function</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Change</b>
General Government	\$143.7	\$182.2	\$38.5
Public Protection	292.7	341.8	49.1
Public Ways and Facilities	10.7	11.8	1.0
Health and Sanitation	50.3	49.1	(1.2)
Public Assistance	27.5	27.8	0.3
Education	10.9	11.4	0.5
Debt Service	13.3	13.3	0.0
<b>Function Subtotal</b>	<b>\$549.2</b>	<b>\$637.4</b>	<b>\$88.2</b>
Contingencies and Reserves	77.4	96.8	19.4
<b>Total Countywide Costs</b>	<b>\$626.6</b>	<b>\$734.2</b>	<b>\$107.6</b>

The Total Countywide Costs line shown above reflects a Net County Cost increase overall of \$107.6 million. This amount includes the allocation of \$58.1 million of Measure K. In addition, one-time year-end fund balance carryforward is allocated to Capital and Major Maintenance Projects, Appropriations for Contingencies and reserves and designations for budget stabilization and various priorities of the Board of Supervisors, including infrastructure replacement. Further detail on NGFC allocation is provided in the Department sections.

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## Long-term Financial Planning

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

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

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

**TABLE 1**  
**GENERAL FUND FIVE-YEAR FORECAST (IN MILLIONS)**  
**FISCAL YEARS 2024-25 THROUGH 2028-29**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Staffing Expenses	\$613.0	\$641.3	\$660.6	\$677.1	\$704.0
Operating Expenses	334.7	351.5	362.0	372.9	384.1
Major Maintenance and Capital Expenditures	118.1	10.0	10.2	(11.6)	(11.8)
Reimbursements	(20.8)	(21.4)	(22.0)	(22.7)	(23.4)
Contingencies	29.8	5.6	5.7	5.8	6.0
<b>Subtotal Expenditures</b>	<b>\$1,074.8</b>	<b>\$987.0</b>	<b>\$1,016.5</b>	<b>\$1,021.5</b>	<b>\$1,058.8</b>
Operating Transfers-Out	230.4	235.0	239.7	244.5	249.4
Contributions to Reserves	67.1	0	0	0	0
<b>Total Requirements</b>	<b>\$1,372.2</b>	<b>\$1,222.0</b>	<b>\$1,256.2</b>	<b>\$1,266.0</b>	<b>\$1,308.2</b>
Property Tax Related Revenue	\$354.5	\$361.6	\$368.9	\$376.2	\$383.8
Sales and Use Taxes	138.3	145.2	148.1	155.5	163.3
1991 Realignment Revenue	81.3	83.0	84.6	86.3	88.0
Other Taxes	15.6	15.8	15.9	16.1	16.3
State/Federal or Governmental Aid	181.8	181.8	172.3	172.3	172.3
Fee/Rates	118.0	120.3	122.7	125.2	127.7
Other Revenue	27.0	28.3	29.7	31.2	32.8
Operating Transfers-In	286.4	292.1	298.0	303.9	310.0
<b>Total Revenue</b>	<b>\$1,202.8</b>	<b>\$1,228.0</b>	<b>\$1,240.1</b>	<b>\$1,266.7</b>	<b>\$1,294.0</b>
<b>Fund Balance</b>	<b>\$166.2</b>	<b>\$0.0</b>	<b>\$6.0</b>	<b>(\$10.0)</b>	<b>(\$9.3)</b>
<b>Use of Reserves</b>	<b>3.2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit)</b>	<b>\$0.0</b>	<b>\$6.0</b>	<b>(\$10.0)</b>	<b>(\$9.3)</b>	<b>(\$23.5)</b>

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 2024-25 Recommended Budget includes \$1.4 billion of investments in our community. The cost of providing services is expected to increase in the five-year horizon. The strong economy of the last three years has generated significant pressures on expenditures but has also propelled residential and commercial property taxes and sales tax collections to levels not seen in over a decade. However, the State's desire to phase out oil extraction across the State by no later than 2045 will continue to have economic impacts on property taxes in future years.

## **Expenditures**

Staffing Expenses are generally the single largest expenditure category, accounting for approximately 57% of total expenditures. The Staffing Expenses included in the forecast reflect the compensation restructure that affords most employees a 2% step increase, in addition to annual cost of living adjustments. The tight labor market has contributed to a significant increase in salary and benefits costs. To attract and retain qualified personnel, including public safety and nursing personnel, the County has provided salary increases ranging from 5% to 22% for some classifications. The growth in salaries has a direct impact on benefits, particularly retirement costs. The County is currently negotiating with its largest employee group representing over 5,000 employees. The assumptions include a 3% cost of living adjustment.

The performance of investments by the Kern County Employees' Retirement Association (KCERA) directly affects the employers' retirement contribution rate. Assumption changes including lowering the rate of return to reduce the risk in the investment portfolio continues to increase the County's pension contribution requirements, including \$22 million in FY 2024-25. The forecast assumptions include KCERA lowering the rate of return further in FY 2027-28 as part of the scheduled three-year review. To mitigate these increases, the County established a retirement designation (Assigned Fund Balance) to set aside funds to pay for the annual increases, thereby minimizing service level impacts.

The Operating Expenses category, although smaller than Staffing Expenses, is estimated to continuously increase year after year. The County is limited in its ability to control these costs; inflation, supply chain issues and demand continue to impact this category. A growth of 5% is included in FY 2025-26 with a declining increase of 3% for subsequent years. These expenses will continue to be monitored carefully as changes in the economy might continue to impact the costs.

Aided by federal and State funding, the County is making significant investments in major maintenance and capital projects. Included in the FY 2024-25 Recommended Budget are projects to renovate libraries, improve parks, replace the Regional Public Safety Communication System, and to finalize the construction of a new Sheriff's substation and finalize the improvements of a new property and evidence room. The forecast does not include any new major projects and only includes routine replacement of equipment and approximately \$10 million annually for routine maintenance.

Approximately 68.6% of the total \$230.4 million of Operating Transfers-Out in FY 2024-25 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.

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 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 1.8% increase in the combined taxable assessed value, revenues in FY 2024-25 are anticipated to be \$5.8 million or 4.6% higher than budgeted for FY 2023-24. Improvements in the residential market and changes in ownership resulted in the increase of 5.7% or \$2.2 billion in the assessed value of real property. However, oil and gas property value decreased significantly by 21%, reducing their value to \$12.8 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 10% of the total assessed valuation in the County compared to a high of 35.1% in FY 2012-13.

Sales and Use Tax, accounts for approximately 11.5% of General Fund revenue in FY 2024-25. Sales and Other Taxes Revenue includes the approved local 1% Sales and Use Tax, also known as Measure K. Continued spending across the County and the State has fueled growth in this category; however, due to this revenue source's sensitivity to economic factors, an average growth rate of only 4.3% is included in the forecast.

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

Both State/Federal and Governmental Aid and Operating Transfers-In, listed on Table 1, rely on allocations from outside agencies. In the case of Operating Transfers-In, the revenue is deposited

into a restricted fund. Transfers to the General Fund, recognize these transfers as revenue in Other Financing Sources. The forecast assumes no significant increase in resources.

### **Mitigating Future Challenges**

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

### **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 2023-24 Adopted Budget included \$2.2 million of discretionary General Fund resources for major maintenance projects and \$36.5 million for capital projects. The FY 2024-25 Recommended Budget includes \$40.5 million of discretionary General Fund resources for major maintenance projects and \$24.7 million for capital projects.

### **Significant FY 2023-24 Debt Related Actions**

No significant debt related actions occurred during FY 2023-24.

### **Anticipated FY 2024-25 Debt Related Actions**

The County does not currently have any significant debt related actions planned for FY 2024-25. This is in part due to unfavorable market conditions for debt.

### **County Long-Term Debt**

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

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

- To finance or refinance construction and improvement of County structures.
- To refinance County pension obligations.

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

As of June 30, 2024, 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.

A summary of long-term debt issuances of the County is shown on the following page.

County of Kern									
Summary of Long-Term Debt Issuances									
Fiscal Year Ending June 30	Pension Obligation Bonds (Governmental)		Certificates of Participation (Governmental)		Outstanding Debt (Governmental)	Private Placement Obligation (Enterprise)		Total Outstanding Debt	Fiscal Year Ending June 30
	Principal	Interest	Principal	Interest	Subtotal	Principal	Interest		
2025	\$9,848,899	\$23,573,601	\$4,160,000	\$2,092,325	\$39,674,825	\$594,497	\$38,234	\$40,307,556	2025
2026	\$9,810,901	\$25,311,599	\$4,380,000	\$1,878,825	\$41,381,325	\$608,129	\$24,602	\$42,014,056	2026
2027	\$18,373,836	\$18,384,470	\$4,600,000	\$1,654,325	\$43,012,631	\$622,074	\$10,658	\$43,645,363	2027
2028	\$38,115,000	\$132,923	\$4,785,000	\$1,467,550	\$44,500,473			\$44,500,473	2028
2029			\$4,935,000	\$1,318,666	\$6,253,666			\$6,253,666	2029
2030			\$5,095,000	\$1,158,763	\$6,253,763			\$6,253,763	2030
2031			\$5,275,000	\$983,656	\$6,258,656			\$6,258,656	2031
2032			\$5,465,000	\$792,291	\$6,257,291			\$6,257,291	2032
2033			\$5,665,000	\$587,019	\$6,252,019			\$6,252,019	2033
2034			\$5,890,000	\$363,000	\$6,253,000			\$6,253,000	2034
2035			\$6,130,000	\$122,600	\$6,252,600			\$6,252,600	2035
Totals	\$76,148,636	\$67,402,593	\$56,380,000	\$12,419,019	\$212,350,247	\$1,824,700	\$73,494	\$214,248,441	Totals



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 51.8% 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		
2025	\$9,848,899	\$21,481,101		\$2,092,500	\$33,422,500	2025
2026	\$9,810,901	\$23,219,099		\$2,092,500	\$35,122,500	2026
2027	\$6,488,836	\$16,747,909	\$11,885,000	\$1,636,562	\$36,758,306	2027
2028			\$38,115,000	\$132,923	\$38,247,923	2028
Totals	\$26,148,636	\$61,448,109	\$50,000,000	\$5,954,485	\$143,551,229	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		
2025	\$4,160,000	\$2,092,325	\$6,252,325	2025
2026	\$4,380,000	\$1,878,825	\$6,258,825	2026
2027	\$4,600,000	\$1,654,325	\$6,254,325	2027
2028	\$4,785,000	\$1,467,550	\$6,252,550	2028
2029	\$4,935,000	\$1,318,666	\$6,253,666	2029
2030	\$5,095,000	\$1,158,763	\$6,253,763	2030
2031	\$5,275,000	\$983,656	\$6,258,656	2031
2032	\$5,465,000	\$792,291	\$6,257,291	2032
2033	\$5,665,000	\$587,019	\$6,252,019	2033
2034	\$5,890,000	\$363,000	\$6,253,000	2034
2035	\$6,130,000	\$122,600	\$6,252,600	2035
Totals	\$56,380,000	\$12,419,019	\$68,799,019	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		
2025	\$594,497	\$38,234	\$632,731	2025
2026	\$608,129	\$24,602	\$632,731	2026
2027	\$622,074	\$10,658	\$632,732	2027
Totals	\$1,824,700	\$73,494	\$1,898,194	Totals

Other Long-Term Debt

The County has an outstanding principal amount of \$685,130 of a lease/purchase agreement in connection with a project consisting of the acquisition of solar panels and related equipment. The project qualifies as a “qualified conservation purpose,” and the County received an allocation for subsidized financing pursuant to the American Recovery and Reinvestment Act. The debt service is budgeted in the Debt Service Section of this budget book in the Debt Service budget. Annual debt service on this obligation is approximately \$374,577 in FY 2024-25. Final payment is expected in FY 2025-26.

The County has a note with the California Infrastructure and Economic Development Bank for funds borrowed to finance the construction of curbs and gutters in the fifth supervisorial district. This note is backed by the full faith and credit of the General Fund; however it is paid using Community Development grant funds; the debt service is budgeted in the Debt Service Section of this budget book in the Debt Service budget. The outstanding principal amount of this note as of June 30, 2024 was \$1,379,319. Annual debt service on this obligation is \$482,630 in FY 2024-25 with final maturity in FY 2026-27.

In 2002, the County entered into a joint powers authority agreement with the Board of Education and formed the Kern Public Services Financing Authority. In FY 2019-20 the Authority refunded all outstanding bonds using the proceeds of a private placement loan. As of June 30, 2024 the outstanding principal on the loan was \$4,240,000. The budgeted payment for FY 2024-25 is \$632,732, with the final payment due on March 1, 2031. The majority of the debt service is paid by the authority from rental payments received from County departments. The expense is reflected under the services and supplies expense category in the individual budget units.

The County entered into a lease-leaseback arrangement in connection with the construction of a new psychiatric health complex. The financing has an outstanding principal amount of \$25,403,658. The budgeted payment for FY 2024-25 is \$1,735,072, with the final payment due on November 1, 2041.

As of June 30, 2024, the County had five outstanding lease obligations for equipment. The outstanding principal balance as of June 30, 2024 of those lease obligations was \$18,190,806. 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):

<u>Fiscal Year</u>	<u>Assessed Valuation</u>	<u>Legal Debt Limit</u>	<u>Bonded Debt</u>	<u>Legal Debt Margin</u>
2023-24	\$123,087,347	\$6,154,367	\$0	\$6,154,367

Source: Auditor-Controller

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## California Government Code

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

## County Code

The County Code that establishes the duties and responsibilities of County employees in relation to budget preparation is Title 2. Chapter 2.12 – Chief Administrative Officer. The Chief 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 Chief 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 Chief Administrative Officer and to assist the Chief Administrative Officer in the performance of his or her duties and responsibilities. All parties previously mentioned shall make available to the Chief Administrative Officer any and all records in their possession or control which the Chief 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 Chief 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 2024-25 budget, the following County policies were considered:

### **Budgeting Policy**

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

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

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

The Budget Planning and Process Cycle can be found in the County Budget Overview section of the Fiscal Year 2024-25 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 Chief Administrative Officer publishes a schedule of the principal specific dates applicable to each fiscal year's budget development.

#### Justification of Budget Requests

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

- *Net General Fund Cost.* Departments must identify the portion of total expenses of a budget unit or work program that must be paid by the County's countywide discretionary funds (i.e., revenue and fund balances that may be used for any legal purpose the Board of Supervisors deems appropriate). The net general fund cost of any budget unit or work program is determined by subtracting any program revenue and/or special-purpose fund balances, which are received for that budget unit or work program, from the net total expenditures for that budget unit or work group. Departments are required to submit a budget at the approved Net General Fund Cost (NGFC) guideline.
- *Supplemental Budget Request.* When a supplemental budget request is submitted, the justification for the request and alternative source of funding for the request must be included in a department's budget request.
- *Level of Service.* Departments must provide the quantity and quality of services provided within the fiscal year. As a rule, specific justification is required for increases in expenditure appropriations that will result in an increase over the current level of service.
- *Letter of Justification.* Each departmental budget request must be transmitted to the Chief Administrative Officer by a signed letter of justification. The department head is expected

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

- *Step-down Plans.* Depending on the fiscal constraints facing the County, departments may be required to submit a step-down plan along with their budget. If required, departments must detail how they intend to incrementally reduce their Net General Fund Cost by a given percentage determined in advance by the County Administrative Office. Departments will need to identify what the impact of each incremental step-down will be, including potential reductions in staffing levels, performance measure ramifications, and impacts to service levels.
- *Performance Measures.* Departments have been tasked with establishing meaningful criteria for assessing the quality and effectiveness of services to the public. To be developed and revised in coordination with the County Administrative Office, these performance measures are monitored throughout the year with annual changes reported as part of the budget process. Departments should identify any significant improvements or declines in performance, explaining the reason for the change and providing reasonable goals for the upcoming fiscal year. Departments are required to submit performance measures for fiscal year-end data to be included in the recommended budget book.
- *Organization Chart and List of Department Positions.* Departments are expected to maintain charts of their current organizational structure, showing all regular positions currently assigned to each organizational unit. Each department or budget unit organizational chart shall be accompanied by a list of currently authorized positions and a functional statement briefly describing the operational tasks performed by each organizational unit, and how they relate to performance of the budget unit's work programs. For submission with annual budget requests, the organizational chart, position listing and functional statement must be amended to show any proposed increases or decreases in positions and related functional assignments.
- *Fee for Service Review.* Changes in the department's fee structure require approval by the Board of Supervisors. In preparing the revenue estimate, departments should pay particular attention to revenue generated through charging fees for services (user fees).

#### Appropriation Changes

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



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

#### Transferring Existing Appropriations

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

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

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

#### Encumbrances

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

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

#### Use of One-Time Funding Sources

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

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

### Budget Monitoring

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

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

### Grant Funding

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

### **Contingencies**

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

#### 1% Locally Funded Appropriation for Contingencies

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

#### Uncertainties Contingencies

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

#### Other Specific Purpose Contingencies

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

## Fund Balance and Reserves Policy

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

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

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

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

#### Unassigned Fund Balance – General Purpose Reserve

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

#### Fund Balance Spend Down

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

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

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

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

#### Unassigned Fund Balance Replenish Procedures

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

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

## Debt

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

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

## Capital Budget Policy

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

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

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

- *Health and Safety Concerns.* Projects in this category are those that mitigate potential health or safety threats to the public or County employees.
- *Preventive Maintenance.* Preventive maintenance projects are often given priority in order to maintain the structural integrity of the County’s existing facilities. The three most critical preventive maintenance project categories are: roof replacement/repair projects; heating, ventilation, and air conditioning (HVAC) replacement projects, and parking lot repaving projects. Roof replacements are critical because as the condition of the roof deteriorates, structural damage and damage to other building components can occur as a result of leakage. HVAC replacements are critical because as the existing systems age, they become more expensive to maintain on an emergency basis. Parking lot repaving projects completed prior to damage occurring to the substructure of the parking lot are critical as it is much more expensive to replace parking lots rather than simply repaving them.
- *Cost Reduction Impact.* Cost reduction is included as an evaluation criteria in an effort to identify and prioritize those projects which are expected to result in reduced expenditures on an ongoing basis. The majority of the projects that have cost reduction implications are HVAC replacement projects.
- *Ongoing Staffing/Operating Costs.* The cost to operate and maintain new or replacement facilities on a continuing basis (including related staffing costs) is also an important consideration in the evaluation and prioritization of project proposals.
- *Direct Public Benefit and Usage.* Each project, or facility where a project is located, is evaluated to determine the level of direct public benefit gained as a result of the completion of the project. All other categories being equal, priority is given to projects that have a high public usage or public benefit, such as County roads and sumps, senior centers and veterans’ halls, libraries, and multi-departmental use County buildings. Additionally, the evaluation process for each project also includes consideration of the project’s consistency with and relative merit in facilitating the achievement of the County’s Strategic Goals as adopted by the Board of Supervisors.
- *Subventions and Special Funding.* Several County departments are considered “subvented” because the costs of their operations, including capital needs, are primarily reimbursed with State and federal funding. Special funding from sources other than the General Fund ease typical budgetary deliberations, particularly when external funds are earmarked specifically for capital projects and equipment replacement.

### Investment Policy

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

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

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

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

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

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

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



## Board of Supervisors – First District

Supervisor: Phillip Peters, Elected

Function: General Government

Fund: General

Activity: Legislative and Administrative

Budget Unit: 1011

### 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 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$446,632	\$638,144	\$534,395	\$626,997	\$626,997	\$626,997
Services and Supplies	20,351	32,456	25,900	43,603	43,603	43,603
Other Financing Uses	0	66,841	0	0	0	70,775
<b>TOTAL EXPENDITURES</b>	<b>\$466,983</b>	<b>\$737,441</b>	<b>\$560,295</b>	<b>\$670,600</b>	<b>\$670,600</b>	<b>\$741,375</b>
<b>REVENUE:</b>						
Other Financing Sources:						
American Rescue Plan Act	\$0	\$16,600	\$16,600	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$16,600</b>	<b>\$16,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Less Available BSI *	\$0	\$66,841	\$0	\$0	\$0	\$70,775
<b>NET GENERAL FUND COST</b>	<b>\$466,983</b>	<b>\$654,000</b>	<b>\$543,695</b>	<b>\$670,600</b>	<b>\$670,600</b>	<b>\$670,600</b>
BSI Ending Balance *	\$64,599	N/A	\$66,841	N/A	N/A	N/A

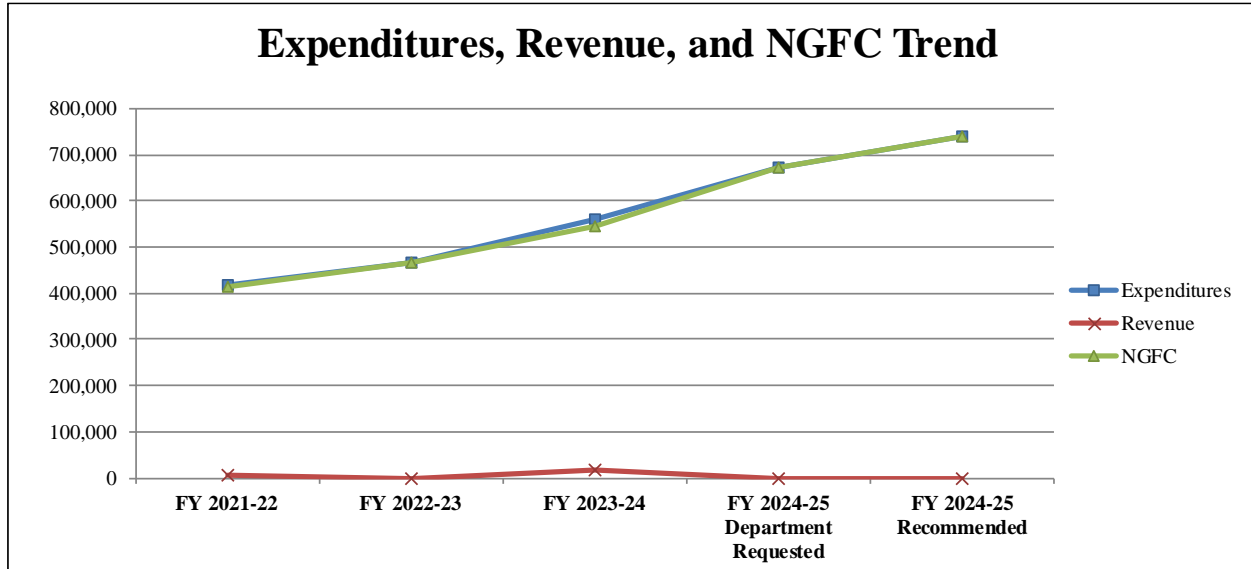
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

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

### Budget Changes and Operational Impacts

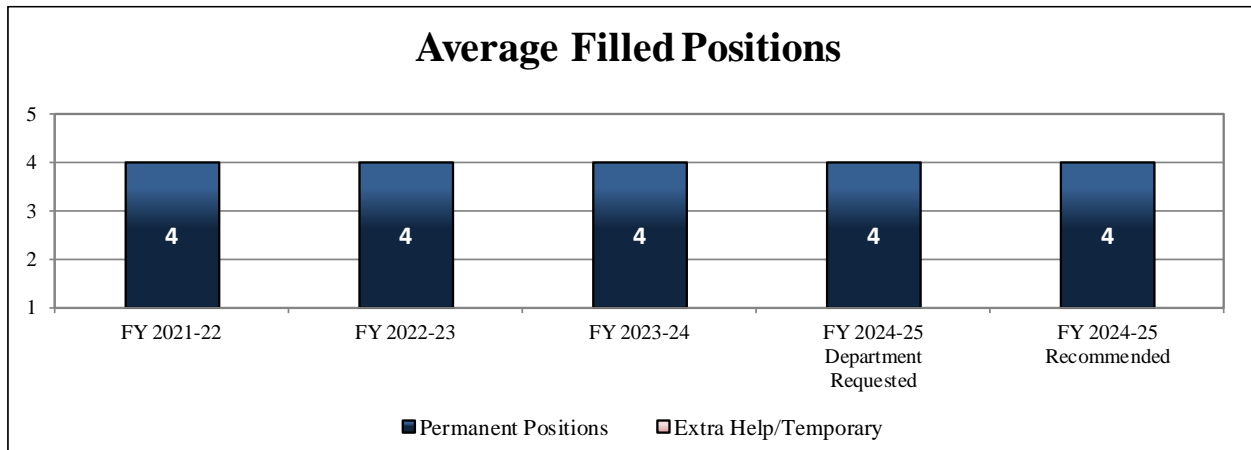
The recommended budget includes sufficient appropriations to cover the 2% cost of living adjustment and provides adequate resources to assist the Supervisor in performing the various duties and functions required of the governing body. The department is currently authorized five

permanent positions. The recommended budget provides the department with funding for four full-time positions.



### 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 four full-time positions have been budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
				Total				
Administration	5	0	0	5		4	1	5
<b>Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>		<b>4</b>	<b>1</b>	<b>5</b>

**Administration**

**Classification**

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

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## Board of Supervisors – Second District

Supervisor: Vacant, Elected  
 Fund: General  
 Budget Unit: 1012

Function: General Government  
 Activity: Legislative and Administrative

### Description of Major Services

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

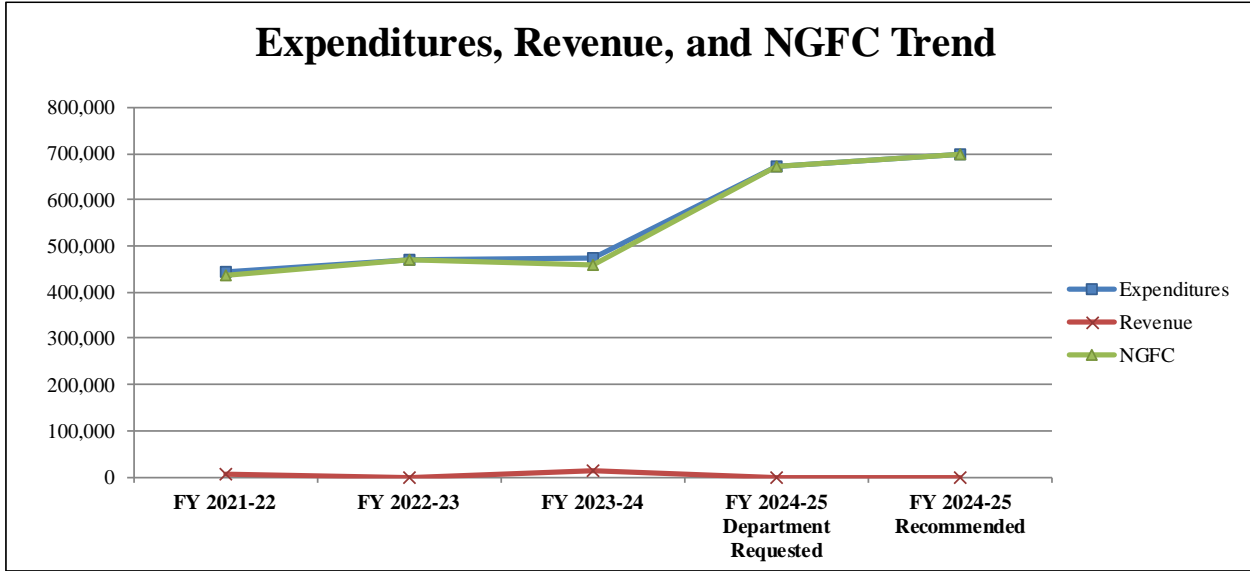
Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$449,992	\$631,947	\$459,718	\$628,117	\$628,117	\$628,117
Services and Supplies	18,642	38,653	15,476	42,483	42,483	42,483
Other Financing Uses	0	12,853	0	0	0	26,759
<b>TOTAL EXPENDITURES</b>	<b>\$468,634</b>	<b>\$683,453</b>	<b>\$475,194</b>	<b>\$670,600</b>	<b>\$670,600</b>	<b>\$697,359</b>
<b>REVENUE:</b>						
Other Financing Sources:						
American Rescue Plan Act	\$0	\$16,600	\$14,817	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$16,600</b>	<b>\$14,817</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Less Available BSI *	\$0	\$12,853	\$0	\$0	\$0	\$26,759
<b>NET GENERAL FUND COST</b>	<b>\$468,634</b>	<b>\$654,000</b>	<b>\$460,377</b>	<b>\$670,600</b>	<b>\$670,600</b>	<b>\$670,600</b>
BSI Ending Balance *	\$8,353	N/A	\$12,853	N/A	N/A	N/A

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

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

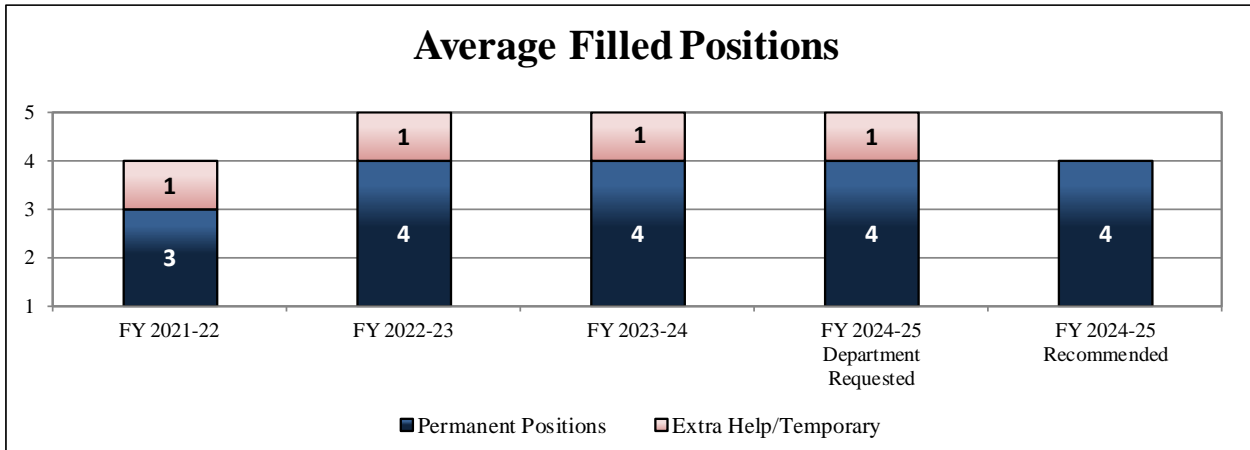
### Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the 2% cost of living adjustment and 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 positions and one part-time position.



### 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 three full-time positions have been budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested	Filled	Vacant	Total
				Total			
Administration	5	0	0	5	4	1	5
<b>Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>4</b>	<b>1</b>	<b>5</b>

**Administration**

**Classification**

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

**General Government**

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## Board of Supervisors – Third District

Supervisor: Jeff Flores, Elected

Function: General Government

Fund: General

Activity: Legislative and Administrative

Budget Unit: 1013

### 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 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$534,440	\$650,195	\$586,155	\$640,216	\$640,217	\$640,217
Services and Supplies	23,760	20,405	28,155	30,383	30,383	30,383
Other Financing Uses	0	54,478	0	0	0	54,549
<b>TOTAL EXPENDITURES</b>	<b>\$558,200</b>	<b>\$725,078</b>	<b>\$614,310</b>	<b>\$670,599</b>	<b>\$670,600</b>	<b>\$725,149</b>
<b>REVENUE:</b>						
Other Financing Sources:						
American Rescue Plan Act	\$0	\$16,600	\$10,698	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$16,600</b>	<b>\$10,698</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Less Available BSI *	\$0	\$54,478	\$0	\$0	\$0	\$54,549
<b>NET GENERAL FUND COST</b>	<b>\$558,200</b>	<b>\$654,000</b>	<b>\$603,612</b>	<b>\$670,599</b>	<b>\$670,600</b>	<b>\$670,600</b>
BSI Ending Balance *	\$54,129	N/A	\$52,478	N/A	N/A	N/A

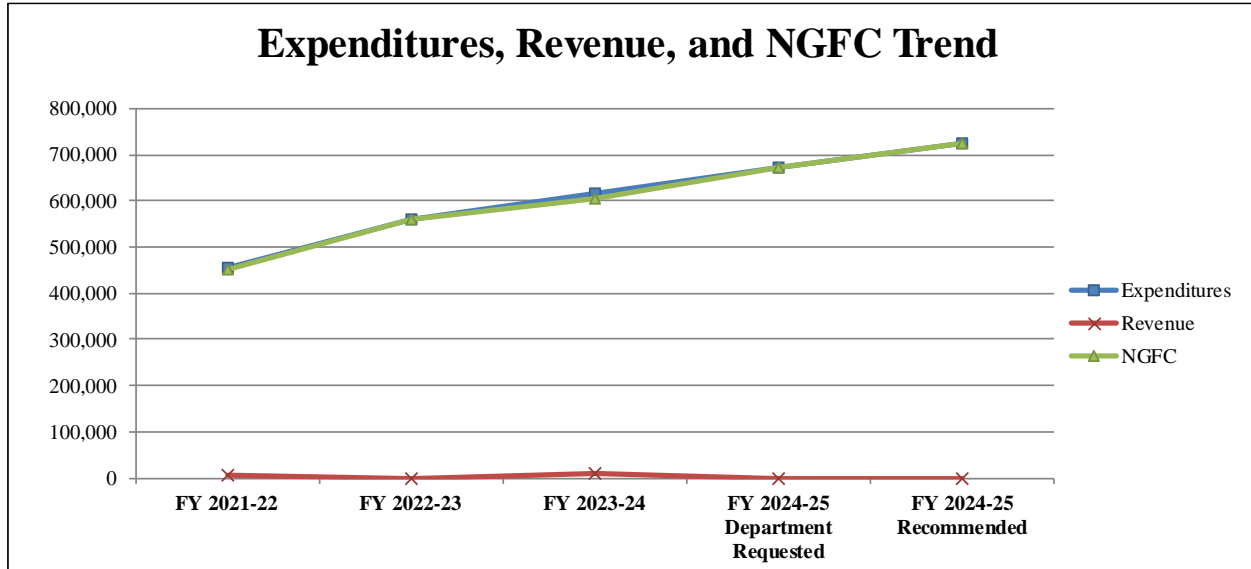
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

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

### Budget Changes and Operational Impacts

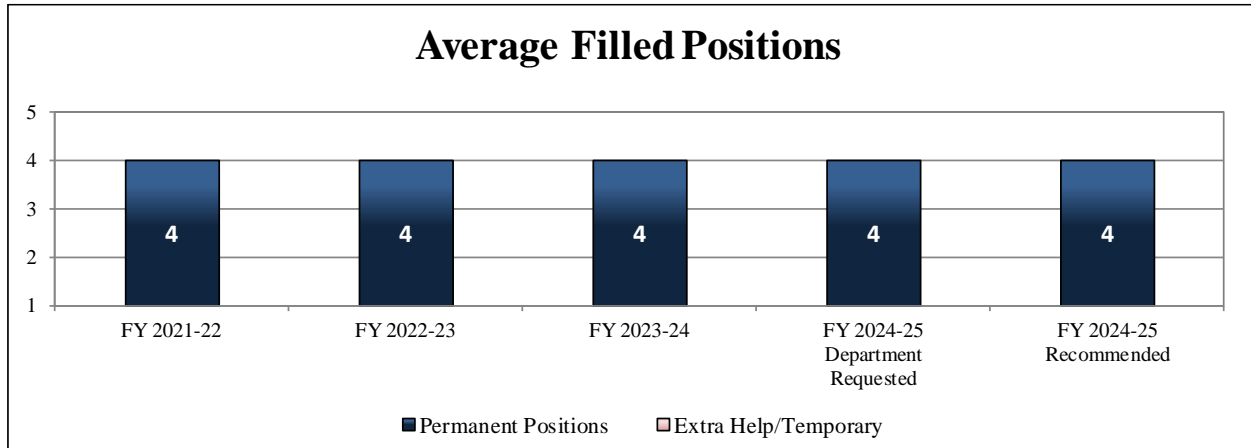
The recommended budget includes sufficient appropriations to cover the 2% cost of living adjustment and provides adequate resources to assist the Supervisor in performing the various duties and functions required of the governing body. The department is currently authorized five

permanent positions. The recommended budget provides the department with funding for four full-time positions.



### 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 four full-time positions have been budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
				Total				
Administration	5	0	0	5		4	1	5
<b>Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>		<b>4</b>	<b>1</b>	<b>5</b>

<b>Administration</b>	
<b><u>Classification</u></b>	
1	Supervisor
3	Supervisor's Field Representative I/II/III/IV/V/VI
1	Supervisor's Field Representative Aide
5	<b>Requested Total</b>

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## Board of Supervisors – Fourth District

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

Function: General Government  
 Activity: Legislative and Administrative

### Description of Major Services

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

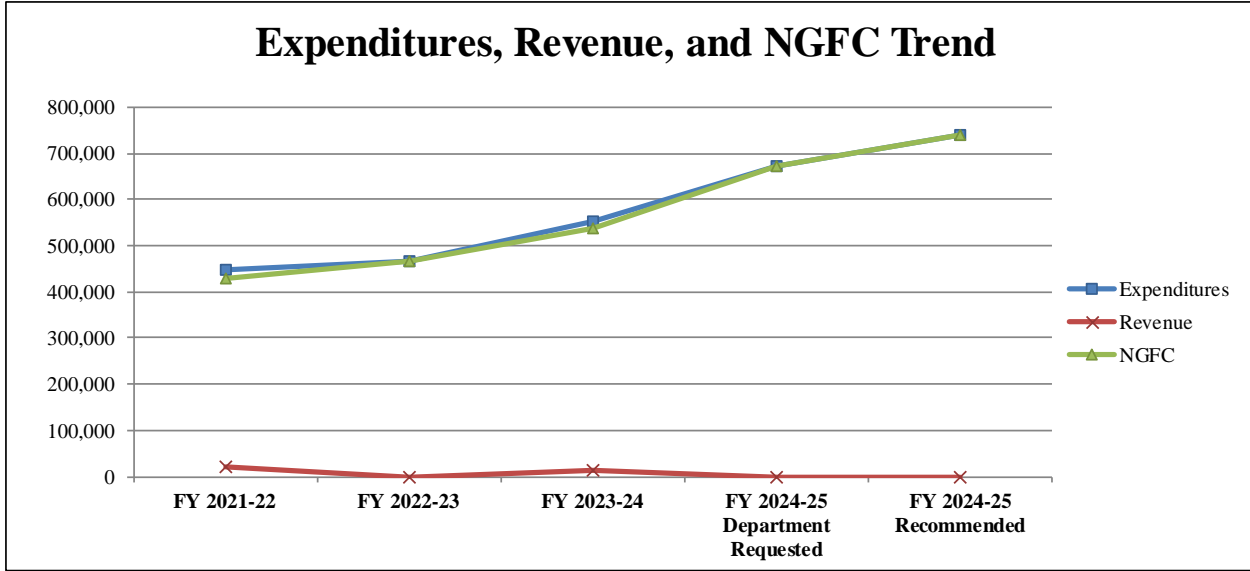
Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$442,247	\$630,997	\$518,191	\$625,717	\$625,717	\$625,717
Services and Supplies	23,788	39,603	33,062	44,883	44,883	44,883
Other Financing Uses	0	65,199	0	0	0	69,124
<b>TOTAL EXPENDITURES</b>	<b>\$466,035</b>	<b>\$735,799</b>	<b>\$551,253</b>	<b>\$670,600</b>	<b>\$670,600</b>	<b>\$739,724</b>
<b>REVENUE:</b>						
Other Financing Sources:						
American Rescue Plan Act	\$0	\$16,600	\$12,160	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$16,600</b>	<b>\$12,160</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Less Available BSI *	\$0	\$65,199	\$0	\$0	\$0	\$69,124
<b>NET GENERAL FUND COST</b>	<b>\$466,035</b>	<b>\$654,000</b>	<b>\$539,093</b>	<b>\$670,600</b>	<b>\$670,600</b>	<b>\$670,600</b>
BSI Ending Balance *	\$63,902	N/A	\$65,199	N/A	N/A	N/A

### Major Expenditures and Revenue in 2024-25 Recommended Budget

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

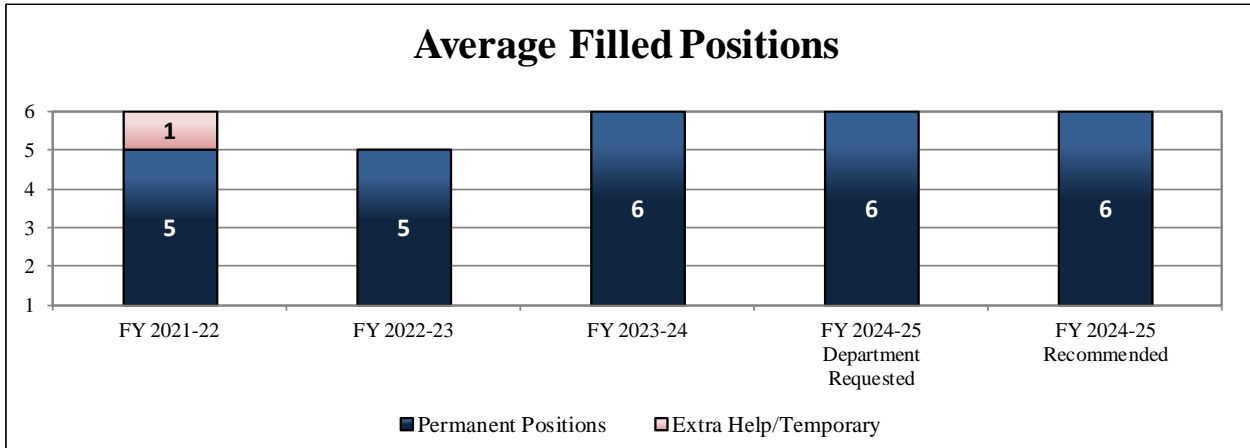
### Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the 2% cost of living adjustment and 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.



### 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 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested	Filled	Vacant	Total
				Total			
Administration	6	0	0	6	6	0	6
<b>Total</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>6</b>

<b>Administration</b>	
<b><u>Classification</u></b>	
1	Supervisor
5	Supervisor's Field Representative I/II/III/IV/V/VI
6	<b>Requested Total</b>

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## Board of Supervisors – Fifth District

Supervisor: Leticia Perez, Elected

Function: General Government

Fund: General

Activity: Legislative and Administrative

Budget Unit: 1015

### 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.

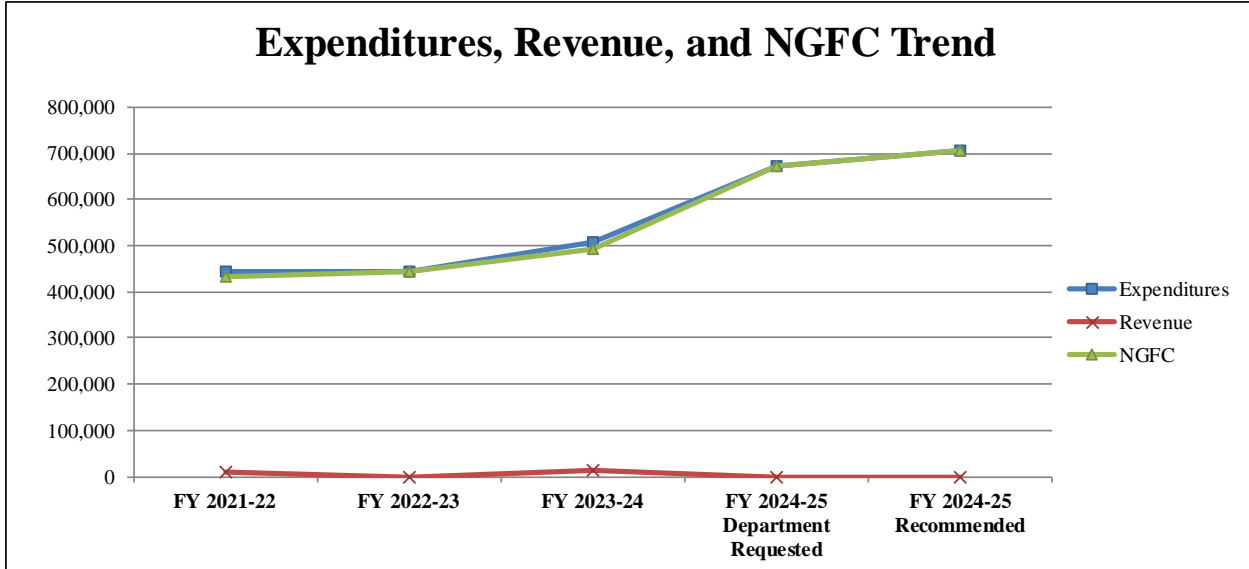
Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$429,620	\$645,407	\$478,987	\$640,577	\$640,577	\$640,577
Services and Supplies	15,682	25,193	28,060	30,023	30,023	30,023
Other Financing Uses	0	30,335	0	0	0	34,615
<b>TOTAL EXPENDITURES</b>	<b>\$445,302</b>	<b>\$700,935</b>	<b>\$507,047</b>	<b>\$670,600</b>	<b>\$670,600</b>	<b>\$705,215</b>
<b>REVENUE:</b>						
Other Financing Sources:						
American Rescue Plan Act	\$0	\$16,600	\$14,258	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$16,600</b>	<b>\$14,258</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Less Available BSI *	\$0	\$30,335	\$0	\$0	\$0	\$34,615
<b>NET GENERAL FUND COST</b>	<b>\$445,302</b>	<b>\$654,000</b>	<b>\$492,789</b>	<b>\$670,600</b>	<b>\$670,600</b>	<b>\$670,600</b>
BSI Ending Balance *	\$21,795	N/A	\$30,335	N/A	N/A	N/A

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

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

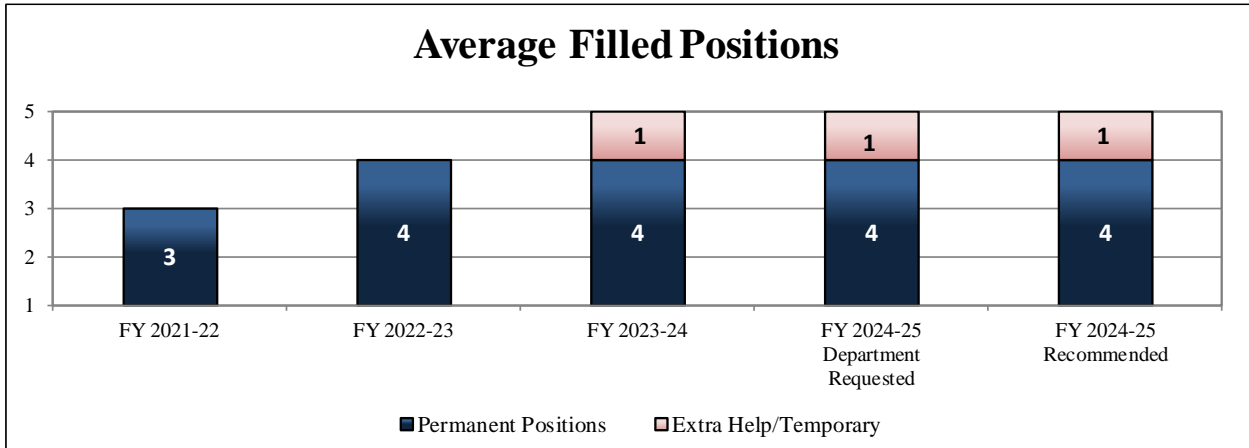
### Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the 2% cost of living adjustment and 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.



### 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 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested	
				Total	Filled
Administration	4	0	0	4	4
<b>Total</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>

**Administration**

**Classification**

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

**General Government**

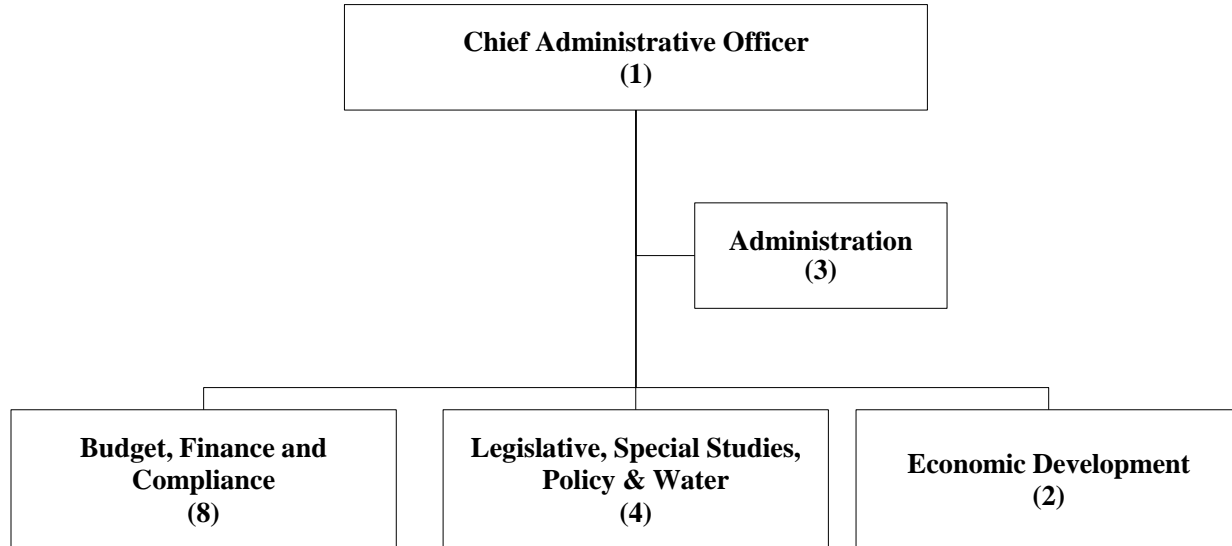
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### Mission Statement

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

### Organizational Chart



### Fiscal Year 2022-23 and 2023-24 Accomplishments

- Hired a Chief Economic Development Officer to fill a new and critical role within the department. This position is designed to prioritize regional diversification, targeting, attracting, and retaining new business ventures.
- Coordinated construction and opened Hope on Hart, an Emergency Homeless Shelter providing the first tiny homes operation for an emergency shelter. 50 tiny homes residences can provide emergency shelter for up to 100 homeless residents.
- Sustained transparency for Measure K funds, aligning the expenditures with publicly outlined priorities.
- Actively engaged and lobbied for 35 State bills in the 2023 legislative session and providing tracking and reporting on over 390 bills. Engaged and lobbied for seven federal bills in the 2023 session. Advocated on budget proposals aimed at protecting, supporting, and enhancing the County’s operations, programs and the well-being of Kern’s constituents.
- Received \$10.5 million in earmarks to establish a Fentanyl Addiction and Overdose Prevention Task Force in Kern.

## County Administrative Office

Department Head: Elsa T. Martinez, Interim  
 Fund: General  
 Budget Unit: 1020

Function: General Government  
 Activity: Legislative and Administrative

### Description of Major Services

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

<b>Summary of Expenditures and Revenue</b>						
	<b>FY 2022-23</b>	<b>FY 2023-24</b>		<b>FY 2024-25</b>		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$3,219,377	\$3,846,528	\$3,762,609	\$3,755,041	\$3,755,041	\$4,031,041
Services and Supplies	90,876	445,702	231,762	405,280	405,280	405,280
Other Financing Uses	0	850,743	0	0	0	850,743
<b>TOTAL EXPENDITURES</b>	<b>\$3,320,756</b>	<b>\$5,142,973</b>	<b>\$3,999,703</b>	<b>\$4,160,321</b>	<b>\$4,160,321</b>	<b>\$5,287,064</b>
Expend. Reimb.	(\$217,608)	(\$282,000)	(\$166,825)	(\$212,000)	(\$212,000)	(\$212,000)
<b>TOTAL NET EXPENDITURES</b>	<b>\$3,103,148</b>	<b>\$4,860,973</b>	<b>\$3,832,878</b>	<b>\$3,948,321</b>	<b>\$3,948,321</b>	<b>\$5,075,064</b>
<b>REVENUE:</b>						
Licenses and Permits	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
Charges for Services	50,040	0	0	0	0	0
Miscellaneous	0	0	12,500	0	0	0
Other Financing Sources:						
Opioid Abatement Fund	0	0	341	0	0	0
Emergency Rental Assistance	0	103,031	131,767	0	0	0
American Rescue Plan Act	161,365	357,588	297,303	356,325	356,325	356,325
<b>TOTAL REVENUE</b>	<b>\$219,905</b>	<b>\$469,119</b>	<b>\$450,411</b>	<b>\$364,825</b>	<b>\$364,825</b>	<b>\$364,825</b>
Less Available BSI *	\$0	\$1,165,633	\$0	\$0	\$0	\$850,743
<b>NET GENERAL FUND COST</b>	<b>\$2,883,243</b>	<b>\$3,226,221</b>	<b>\$3,382,467</b>	<b>\$3,583,496</b>	<b>\$3,583,496</b>	<b>\$3,859,496</b>
BSI Ending Balance *	\$1,165,633	N/A	\$850,743	N/A	N/A	N/A

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

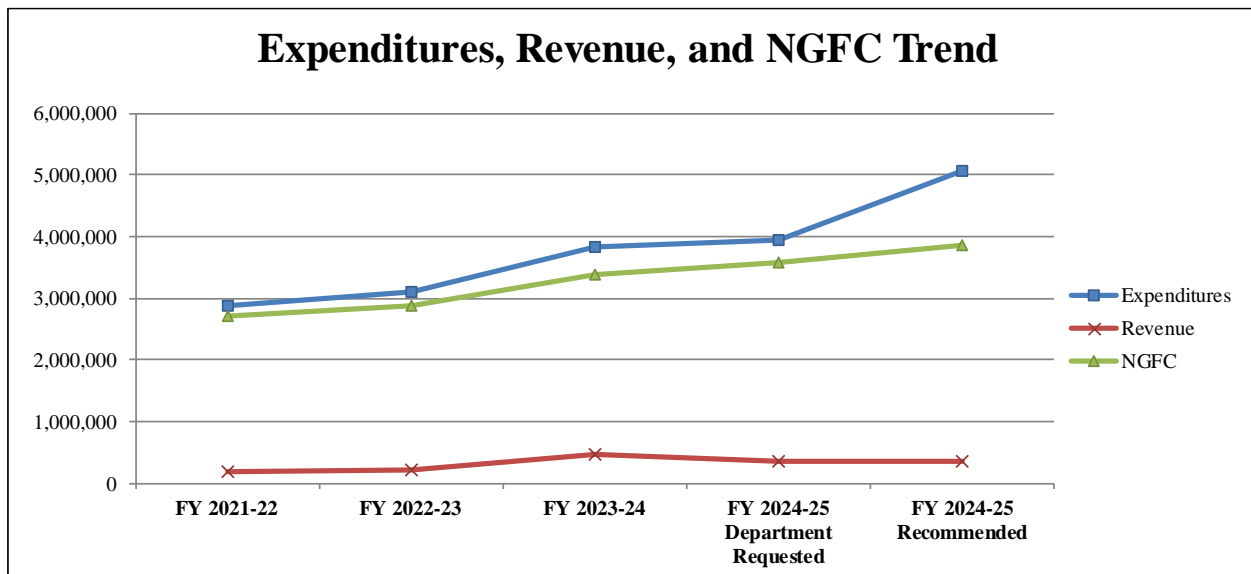
The majority of expenditures for the department are associated with staff costs and supplies necessary to perform the functions of the office. The budget unit is funded primarily by an allocation of Net General Fund Cost. Additionally, the department receives reimbursement of staff costs for eligible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

### Budget Changes and Operational Impacts

In FY 2019-20 the County received \$157 million of Coronavirus Aid, Relief, and Economic Security Act – Coronavirus Relief Fund (CARES) from the U.S. Treasury to battle the Novel Coronavirus and its economic effects, including cash relief for small businesses. The department completed implementation of all the programs associated with this funding in FY 2021-22 and began implementation of the American Rescue Plan Act programs funded with a \$174.8 million allocation received from the U.S. Treasury. The recommended budget includes reimbursement from the American Rescue Plan Act for staff engaged in the implementation of programs supported by this funding.

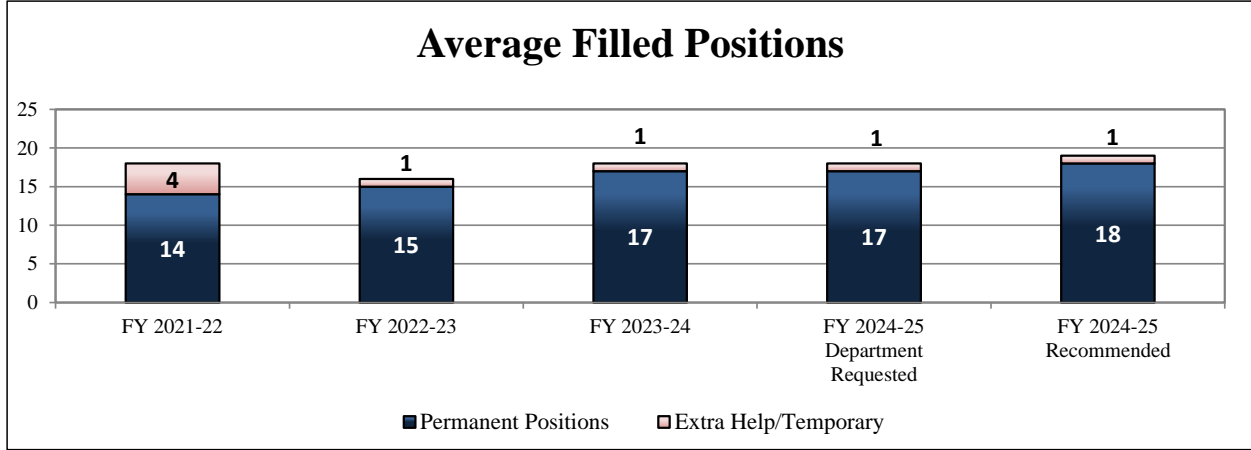
Beginning in FY 2023-24 the department has received Measure K funds for administration and oversight and to provide a dedicated team of employees within the County Administrative Office entirely focused on economic development.

The recommended budget includes sufficient appropriations to cover the cost of the 2% cost of living adjustment.



### Staffing Changes and Operational Impacts

The recommended budget provides the department with funding for 18 authorized permanent positions.



### Summary of Authorized Positions

The department has requested 18 authorized permanent positions, all of which have been budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested		Total
				Filled	Vacant	
Administration	4	0	0	4	4	4
Budget, Finance and Compliance	8	0	0	8	8	8
Legislative, Special Studies, Policy & Water	4	0	0	4	4	4
Economic Development	2	0	0	2	2	2
<b>Total</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>18</b>	<b>18</b>

Budget, Finance and Compliance	Legislative, Special Studies, Policy and Water	Administration
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Chief Financial Officer	1 Chief Strategic Initiatives Officer	1 Chief Administrative Officer
1 Assistant CFO	1 Chief Intergov. and Leg. Affairs Officer	1 Chief Operations Officer
2 Deputy CFO	1 CAO Manager	1 Administrative Coordinator - Confidential
4 Fiscal & Policy Analyst I/II/Sr.	1 Fiscal & Policy Analyst I/II/Sr.	1 Fiscal Support Technician - Confidential
<b>8 Requested Total</b>	<b>4 Requested Total</b>	<b>4 Requested Total</b>
<b>Economic Development</b>		
<u>Classification</u>		
1 Chief Economic Development Officer		
1 Fiscal & Policy Analyst I/II/Sr.		
<b>2 Requested Total</b>		



## Fiscal Year 2024-25 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:** 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.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Number of people completing a post-secondary, apprenticeship or certificate program related to key industry sectors.	570	600	557	600
Number of jobs created through Advance Kern.	2,864	2,500	2,490	2,500
These measures bolster and support the implementation of A Better Bakersfield/Boundless Kern Regional Action for Economic Prosperity (B3K). The purpose of this goal is 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. Although falling just short of the completion target of 600, the workforce development objective has remained consistent and represents a sustained commitment to our workforce development in key industry clusters. The Advance Kern initiative, which provides tax incentives for job growth, continues to demonstrate successful outcomes by nearly meeting the FY 2023-24 target and creating 2,490 additional jobs. It is expected additional jobs will be created in the coming years through agreements with other companies.				

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

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**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.

<i>Department Objectives Measured</i>	FY 2022-23 Baseline	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Number of new jobs created.	New Measure	New Measure	172	225
Small business capital infusion dollars secured.	New Measure	New Measure	\$5,349,623	\$6,954,510
Grant fund dollars secured.	New Measure	New Measure	\$799,859	\$919,838
Number of building permits issued.	New Measure	New Measure	8,962	9,410
Kern County unemployment compared to the State of California	New Measure	New Measure	Kern County 8.5% (+73%)	Kern County TBD (+70%)
			State of CA 4.8%	State of CA TBD
These performance measures will evaluate the efficacy of the Economic Development Division and the performance of the partners in which the County invests. The goal is to elevate and align workforce development to crucial industry clusters, attract and support new businesses in key industries, and sustain our efforts that incentivize business and job growth. Implementing these new measures captures a holistic effort to foster the conditions for a diverse, equitable, inclusive, and thriving economy to improve residents' overall quality of life. The actual counts for the new FY 2023-24 objectives provide a strong baseline for future FY 2024-25 efforts, represented by a targeted 5-30% increase. Grants secured to date with the Governor's Office of Planning and Research, the Governor's Office of Business and Economic Development, and Stanford University allow the department to cultivate new partnerships with other public, private, and non-profit agencies, strengthen current alliances, engage in new projects and initiatives, and contribute to a healthy entrepreneurial ecosystem in which all residents can actively participate. The Kern County Transparent Online Permitting System (TOPS) launched this fiscal year to modernize current building permitting procedures for an enhanced, streamlined, and predictable permitting process with the goal of increasing the number of building permits issued next fiscal year. The FY 2023-24 annual unemployment rate for the State of California was 4.8%. During the same period, Kern County's unemployment rate of 8.5% was 77% higher than the State's rate. The goal for Fiscal Year 2024-25 is to improve Kern County's unemployment rate to no higher than +70% than the State's unemployment rate.				

**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.

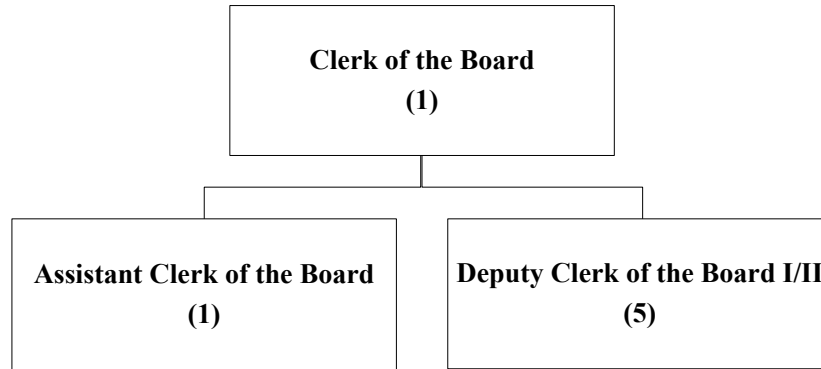
**Department Goal:** Provide support and stable living resources to unsheltered individuals.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Number of Kern County shelter residents to acquire employment.	New Measure	New Measure	53	60
Number of exits to permanent housing from Kern County shelters.	109	150	106	150
Reduce the number of residents that are self-exits/involuntary exits from County shelters without receiving case management services.	178	150	213	200
<p>The County partners with community organizations to offer temporary shelter to unsheltered individuals at the M Street Navigation Center, Safe Camping and Parking Program, and the newly constructed tiny home village, Hope on Hart. These facilities are designed to support comprehensive efforts to stabilize clients and provide a pathway to permanent housing. Each program provides case management that includes job training, employment services, and evaluating barriers to establish a stable, long-term housing plan. Additionally, the number of successful exits to permanent housing are evaluated to review program effectiveness which could include permanent housing, permanent supportive housing, or family reunification. The reduction of exits or involuntary exits without case management demonstrates the need to engage early and provide a way for staff to identify trends to avoid exits to the street. These measures have been updated for FY 2024-25 to reflect the increased number of unsheltered individuals that the County is serving through the expansion of the Safe Camping and Parking Program and opening of Hope on Hart.</p>				

**Mission Statement**

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

**Organizational Chart**



**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- Implemented a new, more efficient tracking system for Boards, Commissions and Committees, expediting the application and appointment process by reducing steps for the department and improving the public web page.
- Conducted agenda training as needed with County departments to improve item submission in compliance with the Ralph M. Brown Act.
- Ongoing staff development to maintain high standards of performance, exceptional customer service, and to achieve efficiencies through identified streamlining of procedures, process improvement and continuous re-evaluation.
- Completed comprehensive review of Conflict of Interest Code and Form 700 - Statement of Economic Interests filer database to identify areas for process improvement and streamlining of procedures.
- Reached disposition or obtained two-year waiver for all 1,207 property tax assessment appeal applications filed in 2021, which met the November 30, 2023 statutory deadline.
- Assessment Appeals Board clerk implemented electronic distribution of administrative paperwork, reducing paper usage by approximately 80%.

## Clerk of the Board

Department Head: Kathleen Krause  
 Fund: General  
 Budget Unit: 1030

Function: General Government  
 Activity: Legislative and Administrative

### Description of Major Services

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

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$701,480	\$705,860	\$760,493	\$746,927	\$761,063	\$761,063
Services and Supplies	258,486	313,270	252,709	311,203	311,203	311,203
Other Financing Uses	0	164,554	0	0	0	139,109
<b>TOTAL EXPENDITURES</b>	<b>\$959,966</b>	<b>\$1,183,684</b>	<b>\$1,013,202</b>	<b>\$1,058,130</b>	<b>\$1,072,266</b>	<b>\$1,211,375</b>
Expend. Reimb.	(\$64,437)	(\$90,000)	(\$32,246)	(\$80,000)	(\$80,000)	(\$80,000)
<b>TOTAL NET EXPENDITURES</b>	<b>\$895,529</b>	<b>\$1,093,684</b>	<b>\$980,956</b>	<b>\$978,130</b>	<b>\$992,266</b>	<b>\$1,131,375</b>
<b>REVENUE:</b>						
Charges for Services	\$149,079	\$161,500	\$172,675	\$191,000	\$191,000	\$191,000
Other Financing Sources:						
American Rescue Plan Act	0	15,905	15,905	0	0	0
<b>TOTAL REVENUE</b>	<b>\$149,079</b>	<b>\$177,405</b>	<b>\$188,580</b>	<b>\$191,000</b>	<b>\$191,000</b>	<b>\$191,000</b>
Less Available BSI *	\$0	(\$164,554)	\$0	\$0	\$0	(\$139,109)
<b>NET GENERAL FUND COST</b>	<b>\$746,450</b>	<b>\$751,725</b>	<b>\$792,376</b>	<b>\$787,130</b>	<b>\$801,266</b>	<b>\$801,266</b>
BSI Ending Balance *	\$162,180	N/A	\$135,435	N/A	N/A	N/A

\* BSI = Budget Savings Incentives

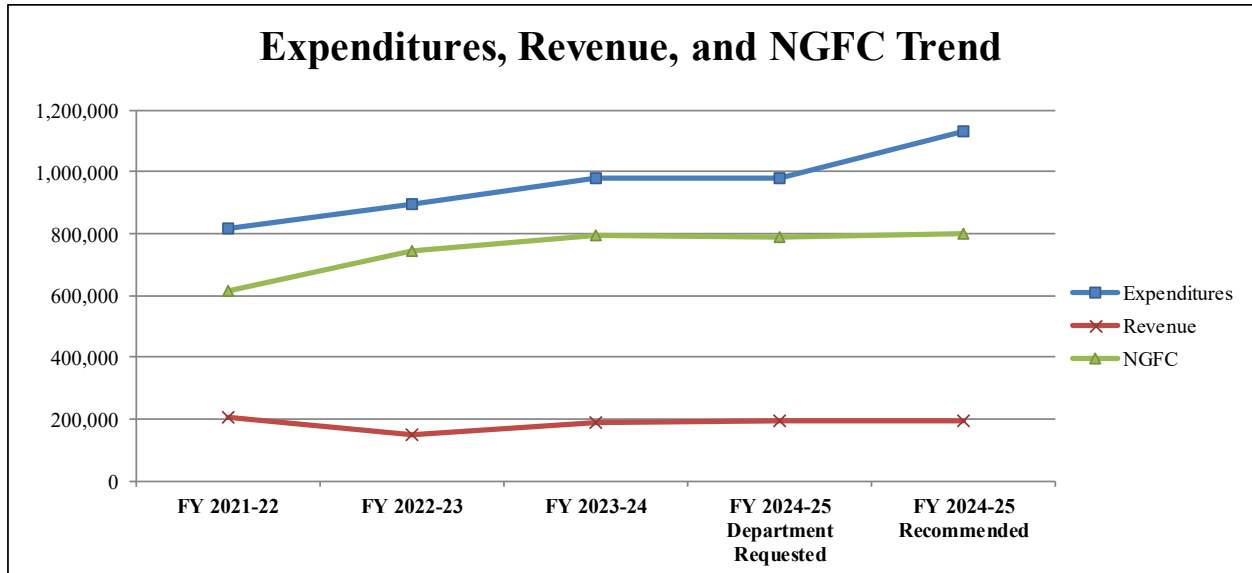
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The majority of the Clerk of the Board expenditures are associated with salaries and benefits for staff to support the functions of the Board of Supervisors and assessment appeals processing. Services and supplies expenses include office supplies, application maintenance and assessment appeals costs. The department is primarily funded by an allocation of Net General Fund Cost (NGFC). The majority of charges for services represent reimbursements for processing assessment appeals applications and hearings. In FY 2024-25, the revenue that is received on a reimbursement basis is budgeted conservatively based on property tax cost calculations.

The department received revenue from the American Rescue Plan Act (ARPA) in FY 2023-24 to ensure sufficient funding was available for the department to continue providing mandated governmental services.

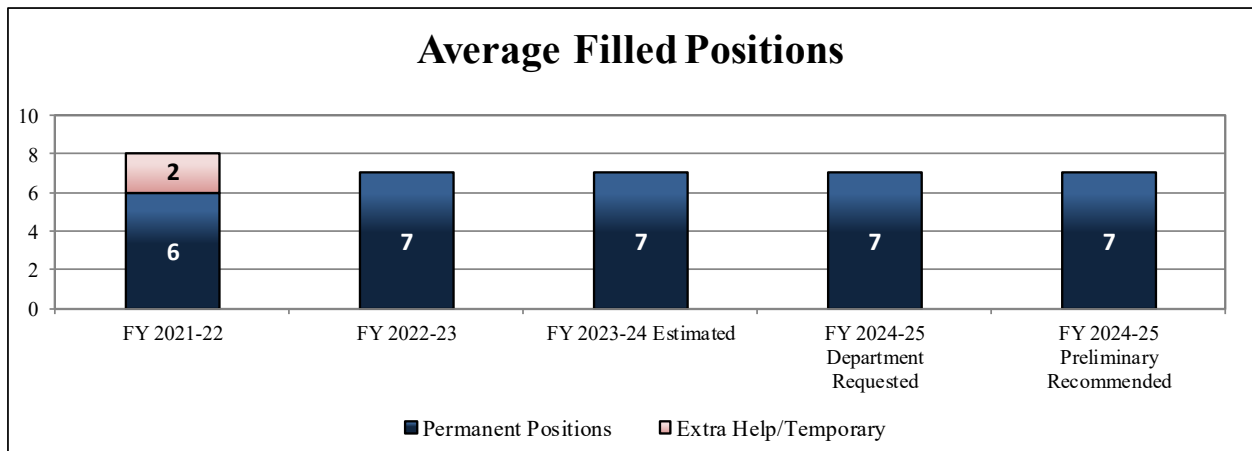
### Budget Changes and Operational Impacts

The recommended budget includes an additional allocation of NGFC to cover the cost of the recently approved 2% cost of living adjustment. This budget allows adequate funding for the department to perform its core duties and services.



### Staffing Changes and Operational Impacts

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



### Summary of Authorized Positions

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

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

Administration	
<b>Classification</b>	
1	Clerk of the Board
1	Assistant Clerk of the Board
5	Deputy Clerk of the Board I/II
7	<b>Requested Total</b>

### Fiscal Year 2024-25 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 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Percentage of customer service feedback submitted with excellent or good overall ratings	99%	100%	100%	100%
Number of changes or corrections to Board of Supervisors meeting agenda after distribution	3,432 items/ 14 changes	3,400 items/ 10 changes	3,497 items/ 12 changes	3,450 items/ 10 changes
Percentage of property assessment appeals claims that reached disposition or waiver filed within two-year statutory deadline	100%	100%	100%	100%
Number of electronic subscriptions to online Board meeting agendas/summaries	5,798	5,900	6,183	6,400
Total number of views to Board meeting video/agenda/summary website page	43,688	40,000	14,528	20,000
Total number of views to Board meeting videos via the County's YouTube channel	17,318	20,000	18,106	20,000

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

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

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

Implementation of technology upgrades improves access to information and promotes citizen participation and transparency in the County government decision-making process. Tracking the use of technology enhancements not only improves transparency but provides valuable information in determining what future enhancements should be considered. The number of electronic subscriptions to online Board meeting agendas and summaries continues to increase each year. The total number of views on the Board meeting video/agenda/summary website page has declined over the past two years, however the number of views logged on the County's YouTube channel, which also provides live web-streaming of Board meetings, continues to climb each year so we have added this measurable indicator as another tool to gauge the effectiveness of enhancements to citizen participation.

## Special Services

Department Head: Elsa T. Martinez, Interim  
 Fund: General  
 Budget Unit: 1040

Function: General Government  
 Activity: Legislative and Administrative

### Description of Major Services

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

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

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

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$490,996	\$673,617	\$571,425	\$845,382	\$845,382	\$845,382
Services and Supplies	6,763,060	12,286,120	10,454,919	10,087,819	10,087,819	24,835,438
Other Financing Uses	25,310	25,810	25,654	25,810	25,810	25,810
<b>TOTAL EXPENDITURES</b>	<b>\$8,244,028</b>	<b>\$13,936,547</b>	<b>\$12,793,027</b>	<b>\$11,920,011</b>	<b>\$11,920,011</b>	<b>\$28,467,630</b>
<b>REVENUE:</b>						
Intergovernmental	\$5,499,700	\$3,400,000	\$1,318,224	\$2,900,000	\$2,900,000	\$2,900,000
Charges for Services	81,676	54,371	50,590	52,000	52,000	52,000
Miscellaneous	380,704	0	10,000	0	0	0
Other Financing Sources:						
American Rescue Plan Act	122,500	150,000	200,000	0	0	0
<b>TOTAL REVENUE</b>	<b>\$6,084,580</b>	<b>\$3,604,371</b>	<b>\$1,578,814</b>	<b>\$2,952,000</b>	<b>\$2,952,000</b>	<b>\$2,952,000</b>
<b>NET GENERAL FUND COST</b>	<b>\$2,159,448</b>	<b>\$10,332,176</b>	<b>\$11,214,213</b>	<b>\$8,968,011</b>	<b>\$8,968,011</b>	<b>\$25,515,630</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

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

Replacement Benefits plan. The budget unit is primarily funded by an allocation of Net General Fund Cost. The Special Services budget contains \$346,000 to support cultural, educational or humanitarian services benefiting the public. The County Administrative Office is evaluating the support and results of non-profit agencies prior to providing an allocation of these resources. \$1 million is recommended to support construction of the Open-Door Network's new family shelter. This organization provides the only family shelter in the region. With aging facilities and the purchase of their existing location by the High-Speed Rail Authority, the community is at risk of losing 230 existing beds at the time the homelessness crisis affecting our community is one of the most challenging issues facing the County. \$650,000 that was allocated for the Lost Hills Utility District in FY 2023-24 to make improvements to the water distribution system is being included this fiscal year to complete the project. Finally, \$11.6 million is included to cover the cost of a mandated self-assessment and transition plan required as part of the Americans with Disabilities Act as well as to fund the Fentanyl Misuse and Overdose Task Force. The Fentanyl Misuse and Overdose Taskforce is funded with \$10.5 million secured in the 2023 State Budget by Assemblymember Dr. Jasmeet Bains.

### **Budget Changes and Operational Impacts**

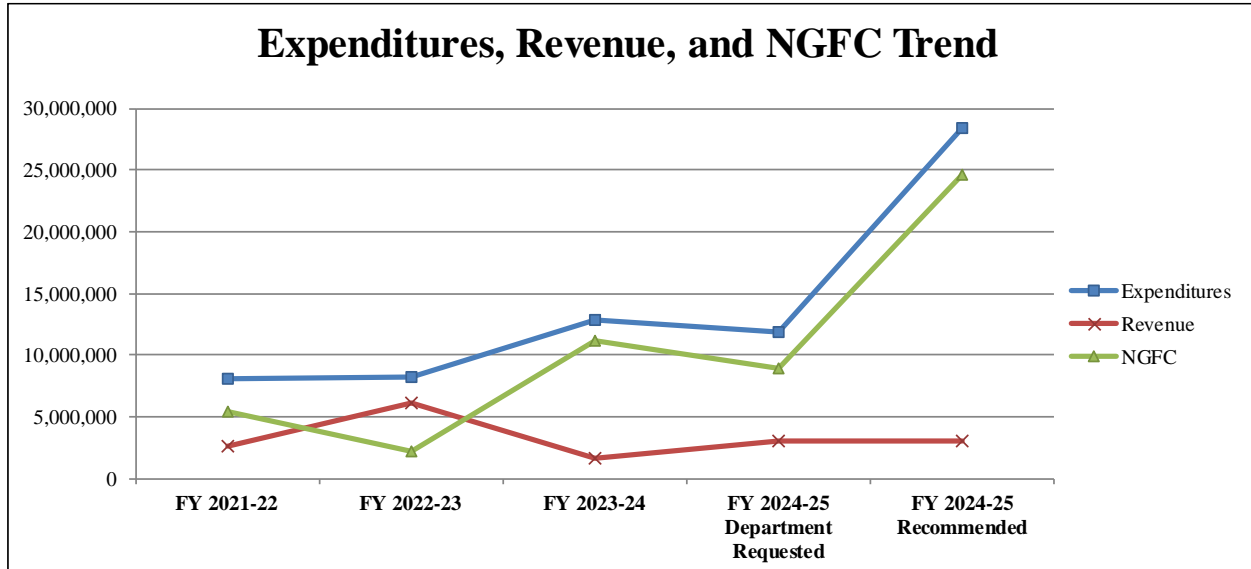
Salaries and Benefits includes the cost of the life insurance coverage for represented and unrepresented employees. The recommended budget includes an allocation of \$50,000 for each District Supervisor to support activities within their respective areas. In addition, approximately \$1.3 million of Supervisorial carry forward discretionary funds is budgeted under Services and Supplies. The recommended budget includes contributions to the Local Agency Formation Commission and the Kern County Museum to support operations of the County-owned facility.

The recommended budget includes \$1.6 million in consultant fees for legislative reviews, sales tax, rebate payments and expert fees necessary for assessment appeals litigation. An additional \$1.2 million has been included to cover the cost of the monitor related to the settlement with the Department of Justice for the Sheriff's Office. Additionally, travel costs for the Board of Supervisors are accounted for in this budget unit to accommodate the geographic variances in district size. A General Fund Contribution to Child Support Services is included under Other Financing Sources to pay for their association dues.

On May 14, 2020, the County began operating through an agreement with Community Action Partnership of Kern the M Street Low Barrier Navigation Center (LBNC) to add capacity to transitional housing for the homeless population. Included under Services and Supplies is \$2.9 million to cover the operating costs. The County will receive approximately the same amount in Permanent Local Housing Allocation from the California Department of Housing and Community Development if the County's Housing Element is approved. Appropriations also include \$2.7 million in carry-forward Homeless Housing, Assistance and Prevention (HHAP) grants that will be used to support regional coordination and expand local capacity to address immediate homelessness challenges. The recommended budget does not include additional HHAP funds as the County is awaiting approval of the County's Housing Element. The license of the new Enterprise Resource Planning system that will replace the County's legacy payroll and financial system is also accounted for in the Special Services Budget Unit; \$2 million has been included in the recommended budget for this cost.



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



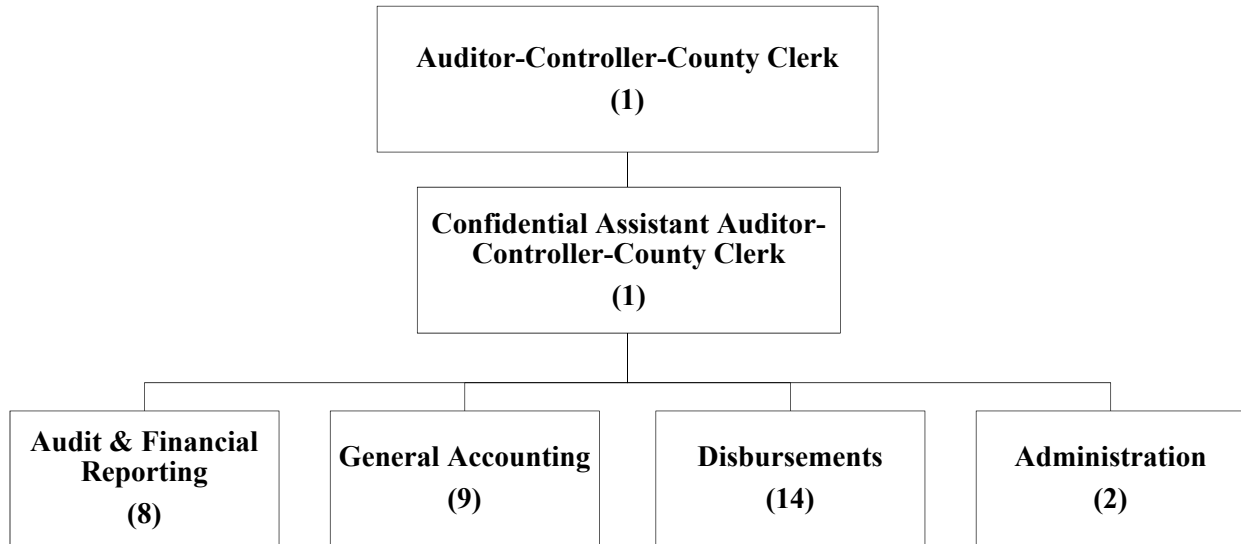
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### Mission Statement

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

### Organizational Chart



### Fiscal Year 2022-23 and 2023-24 Accomplishments

- Issued the Adopted County Budget book and the Tax Rate book.
- Earned the State Controller’s award for the State Controller’s Report submission.
- Through our internal audits, continued to educate departments on Kern County Policies and Procedures and made recommendations for process improvements, resulting in greater compliance and fewer audit findings over time.

## Auditor-Controller

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

### 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 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$3,710,602	\$4,829,113	\$4,044,432	\$5,052,532	\$5,052,532	\$5,052,532
Services and Supplies	510,850	622,242	709,481	620,468	620,468	620,468
Other Financing Uses	0	1,055,478	0	0	0	1,405,416
<b>TOTAL EXPENDITURES</b>	<b>\$4,221,452</b>	<b>\$6,506,833</b>	<b>\$4,753,913</b>	<b>\$5,673,000</b>	<b>\$5,673,000</b>	<b>\$7,078,416</b>
Expend. Reimb.	(\$466,931)	(\$250,000)	(\$547,118)	(\$454,000)	(\$454,000)	(\$454,000)
<b>TOTAL NET EXPENDITURES</b>	<b>\$3,754,521</b>	<b>\$6,256,833</b>	<b>\$4,206,795</b>	<b>\$5,219,000</b>	<b>\$5,219,000</b>	<b>\$6,624,416</b>
<b>REVENUE:</b>						
Charges for Services	\$1,265,281	\$1,011,200	\$1,466,714	\$1,053,846	\$1,053,845	\$1,053,845
Miscellaneous	185	30,000	(943)	5,000	5,000	5,000
Other Financing Sources:						
American Rescue Plan Act	0	93,514	146,255	0	0	0
<b>TOTAL REVENUE</b>	<b>\$1,265,466</b>	<b>\$1,134,714</b>	<b>\$1,612,026</b>	<b>\$1,058,846</b>	<b>\$1,058,845</b>	<b>\$1,058,845</b>
Less Available BSI *	\$0	\$1,055,478	\$0	\$0	\$0	\$1,405,416
<b>NET GENERAL FUND COST</b>	<b>\$2,489,055</b>	<b>\$4,066,641</b>	<b>\$2,594,769</b>	<b>\$4,160,154</b>	<b>\$4,160,155</b>	<b>\$4,160,155</b>
BSI Ending Balance *	\$780,528	N/A	\$1,055,478	N/A	N/A	N/A

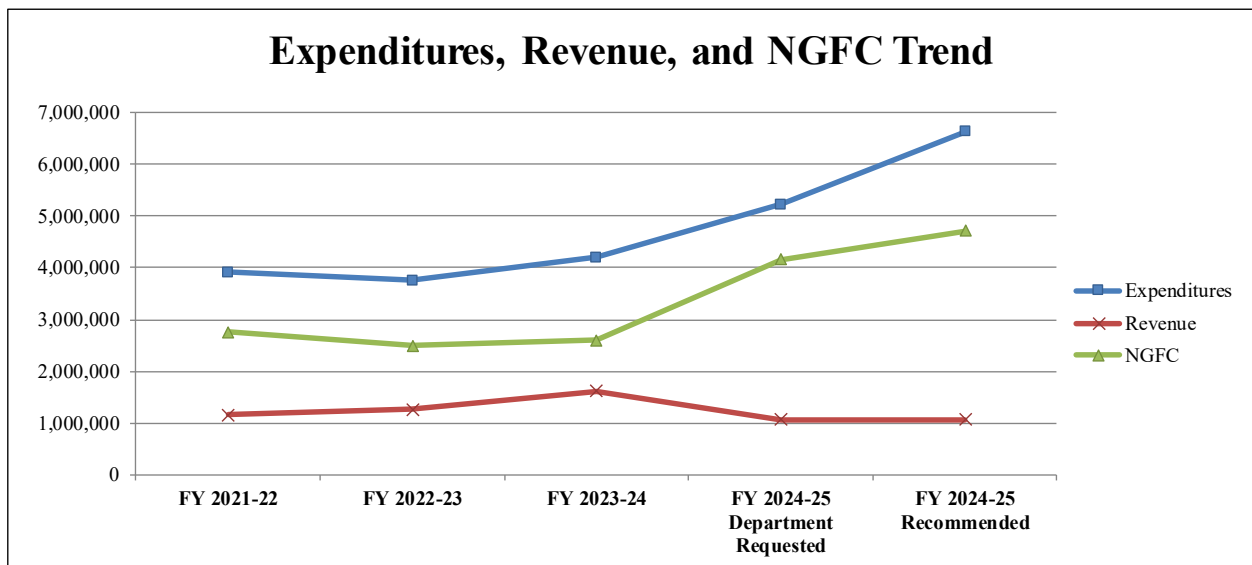
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

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). In FY 2023-24 the department received ARPA funds to continue providing governmental services, but additional ARPA funds will not be available for FY 2024-25. The department also received reimbursement for staff time spent working on implementation of the new enterprise resource planning (ERP) system, which will ultimately be used by all County departments.

### Budget Changes and Operational Impacts

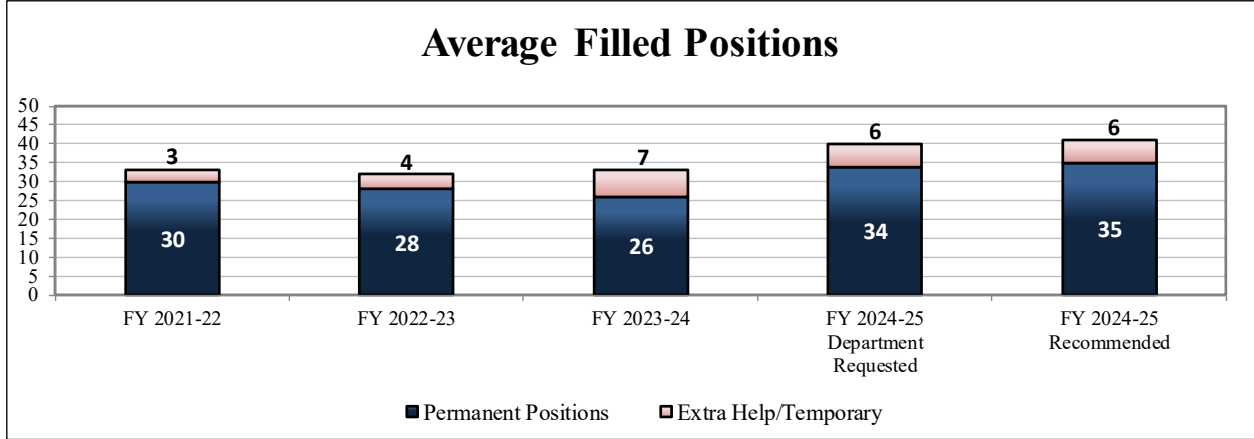
The recommended budget includes an increase of \$1 million in Salaries and Benefits from the actual for FY 2023-24. Additional funding will allow the department to fill vacant positions as well as cover the cost of the recent 2% cost of living adjustment. In FY 2024-25 the department will continue implementation of the new ERP system for human resources and general ledger, for which the department has received funding of \$522,000 to hire additional staff to reduce the operational impacts of staff time devoted to that project. Expenditure reimbursements of \$454,000 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 includes deletion of five vacant and unfunded positions: one (1) Business Manager position, two (2) Auditor-Controller Senior Accountant positions, one (1) part-time Senior Accountant/Accountant position, and one (1) Fiscal Support Technician position.



### Summary of Authorized Positions

The department currently has 40 authorized permanent positions and is deleting five (5) positions. The recommended budget will include 35 total authorized positions, all of which have been budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested		Total
				Filled	Vacant	
Administration	5	0	(1)	4	4	4
Audit & Reporting	10	0	(2)	8	0	8
Disbursements	15	0	(1)	14	0	14
General Accounting	10	0	(1)	9	0	9
<b>Total</b>	<b>40</b>	<b>0</b>	<b>(5)</b>	<b>35</b>	<b>0</b>	<b>35</b>

Administration	Audit & Financial Reporting	Disbursements
<p><b><u>Classification</u></b></p> <p>1 Auditor-Controller-County Clerk</p> <p>1 Confidential Asst. Auditor</p> <p>1 Business Manager</p> <p>1 Fiscal Support Specialist</p> <p><u>1</u> Confidential Admin. Assistant</p> <p>5 <b>Current Total</b></p> <p><b><u>Additions/(Deletions)</u></b></p> <p><u>(1)</u> Business Manager</p> <p>4 <b>Requested Total</b></p>	<p><b><u>Classification</u></b></p> <p>1 Auditor-Controller Division Chief</p> <p>2 Auditor-Controller Senior Accountant</p> <p>6 Senior/Accountant</p> <p><u>1</u> Senior/Accountant - Part-time</p> <p>10 <b>Current Total</b></p> <p><b><u>Additions/(Deletions)</u></b></p> <p>(1) Auditor-Controller Senior Accountant</p> <p><u>(1)</u> Senior/Accountant - Part-time</p> <p>9 <b>Requested Total</b></p>	<p><b><u>Classification</u></b></p> <p>1 Auditor-Controller Division Chief</p> <p>2 Auditor-Controller Senior Accountant</p> <p>3 Senior/Accountant</p> <p>2 Fiscal Support Supervisor</p> <p>3 Fiscal Support Specialist</p> <p><u>4</u> Fiscal Support Technician</p> <p>15 <b>Current Total</b></p> <p><b><u>Additions/(Deletions)</u></b></p> <p><u>(1)</u> Fiscal Support Technician</p> <p>14 <b>Requested Total</b></p>
<p><b>General Accounting</b></p> <p><b><u>Classification</u></b></p> <p>1 Auditor-Controller Division Chief</p> <p>2 Auditor-Controller Senior Accountant</p> <p>3 Senior/Accountant</p> <p><u>4</u> Fiscal Support Specialist</p> <p>10 <b>Current Total</b></p> <p><b><u>Additions/(Deletions)</u></b></p> <p><u>(1)</u> Auditor-Controller Senior Accountant</p> <p>9 <b>Requested Total</b></p>		

## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Percentage of completed audits as prioritized in approved audit plan.	16.4%	100%	23.1%	100%
Percentage of on-time property tax payment allocations.	100%	100%	100%	100%
<p>The structure of the Audit Division changed during FY 2023-24 resulting in a slight increase in the percentage of audits being completed. The audit plan for FY 2022-23 was derived using an Audit Chief, a Senior Accountant, and four Accountants; the actual makeup of the division was an Audit Chief and three Accountants. In FY 2023-24 the division was staffed by an Audit Chief, an Auditor-Controller Senior Accountant, two Senior Accountants, and one Accountant, all of whom continue to build their audit skills which improves the quality and quantity of audits they are able to perform. A third Senior Accountant was reassigned to assist in Payroll as the County embarked on implementing the new Enterprise Resource Planning (ERP) system. In addition, the Auditor-Controller Senior Accountant assigned to the ERP implementation as a “workstream” lead, which takes a significant amount of time. With a primary focus on risk and uniformity, the internal audit division has been working to improve how we evaluate risk and how audits are determined each year. Staff continues to attend trainings, research best practices, and reassess audit techniques. The internal audit plan for FY 2024-25 will align with current resources and an improvement in how audits are performed, resulting in an increase the percentage of completed audits.</p>				

**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.

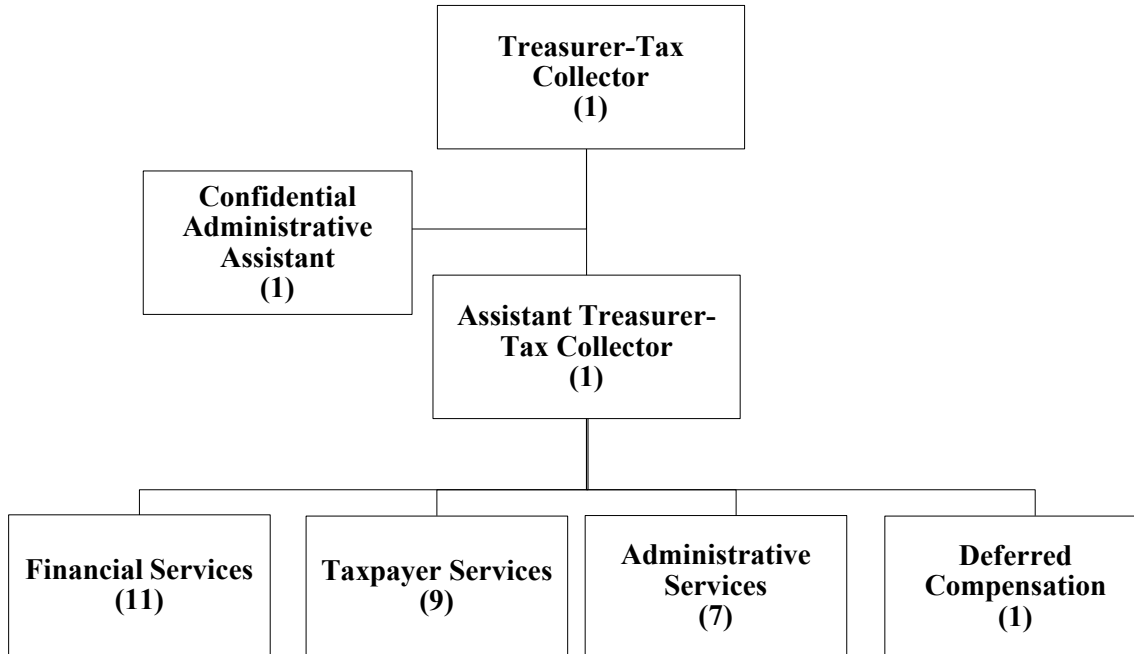
<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Number of years the GFOA Certificate of Excellence in Financial Reporting is received.	26	27	N/A*	28
Average number of days to provide payments to vendors after receipt of approved claim.	< 7	< 7	< 7	< 7
Percentage of on-time processing of on-cycle payroll.	100%	100%	100%	100%
<p>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.</p> <p>*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.</p>				



**Mission Statement**

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

**Organizational Chart**



**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- In FY 2022-23, collected nearly \$1.46 billion in secured property taxes at a collection rate of 98.15%; and collected over \$128.1 million in unsecured property taxes at a collection rate of 97.4%.
- Increased the revenue of on-line tax installment payments from \$277 million to \$320 million in FY 2022-23, an increase of 10.8%. Growth of 10% is anticipated in FY 2023-24. Online payments now account for approximately 20% of all tax installments paid.
- Completed two public auctions of tax defaulted property that included a total of 2,602 parcels.
- Answered over 41,000 taxpayer phone calls in FY 2022-23.
- Managed Treasury Investment Pool with assets of \$6.45 billion at the end of FY 2022-23, providing liquidity for over 200 public agency pool participants and earning over \$85.3 million in net interest earnings revenue for all Treasury Pool participants.
- As of June 30, 2023, managed over 17,247 participant accounts in the Deferred Compensation Plan 1 and Plan 2 programs with assets of over \$704 million.

## Treasurer-Tax Collector

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

Function: General Government  
 Activity: Finance

### Description of Major Services

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

<b>Summary of Expenditures and Revenue</b>						
	<b>FY 2022-23</b>	<b>FY 2023-24</b>		<b>FY 2024-25</b>		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$3,118,898	\$3,705,914	\$3,610,590	\$4,042,710	\$4,042,710	\$4,042,710
Services and Supplies	3,174,299	3,610,390	3,398,773	4,171,459	4,171,459	4,171,459
Capital Assets	0	80,000	0	0	0	0
Other Financing Uses	0	848,334	0	0	0	862,710
<b>TOTAL EXPENDITURES</b>	<b>\$6,293,197</b>	<b>\$8,244,638</b>	<b>\$7,009,363</b>	<b>\$8,214,169</b>	<b>\$8,214,169</b>	<b>\$9,076,879</b>
<b>REVENUE:</b>						
Fines and Forfeitures	\$303,708	\$250,000	\$321,981	\$280,000	\$280,000	\$280,000
Charges for Services	5,198,223	5,059,742	4,651,377	5,544,450	5,544,450	5,544,450
Miscellaneous	1,123,644	837,000	1,252,707	987,000	987,000	987,000
Other Financing Sources:						
Redemption Systems	0	574,383	110,000	677,540	677,540	677,540
<b>TOTAL REVENUE</b>	<b>\$6,625,575</b>	<b>\$6,721,125</b>	<b>\$6,336,065</b>	<b>\$7,488,990</b>	<b>\$7,488,990</b>	<b>\$7,488,990</b>
Less Available BSI *	\$0	(\$848,334)	\$0	\$0	\$0	(\$862,710)
<b>NET GENERAL FUND COST</b>	<b>(\$332,378)</b>	<b>\$675,179</b>	<b>\$673,298</b>	<b>\$725,179</b>	<b>\$725,179</b>	<b>\$725,179</b>
BSI Ending Balance *	\$487,751	N/A	\$848,334	N/A	N/A	N/A

\* BSI = Budget Savings Incentives

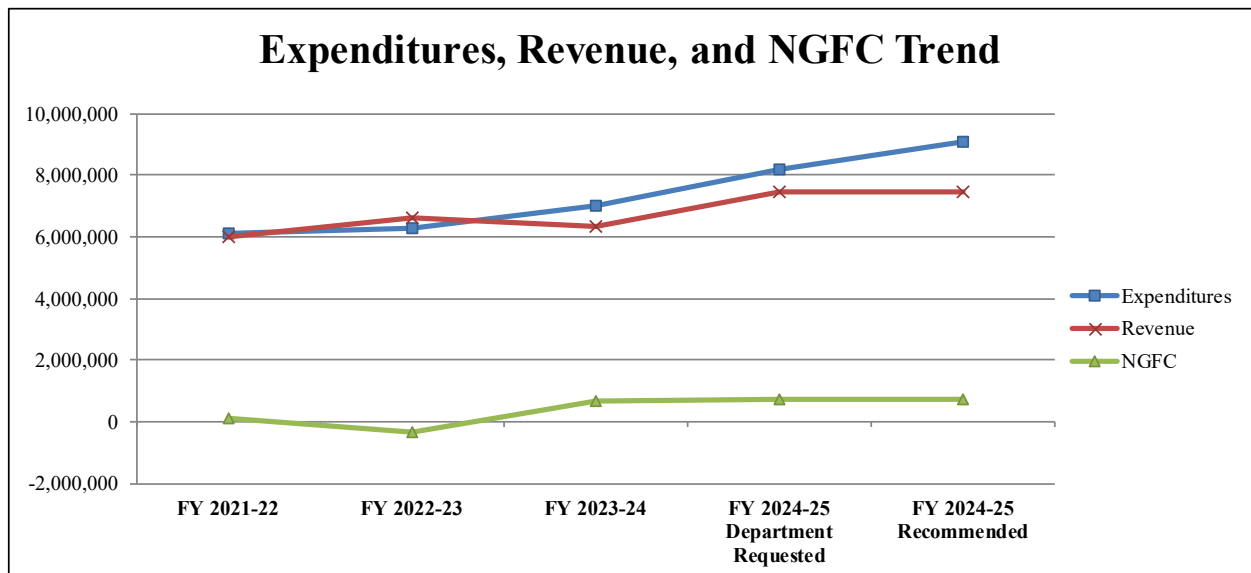
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The majority of the expenditures for this budget unit are associated with staffing costs for positions required to perform the banking and property tax collection functions of the County. The services and supplies expenditure originate 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

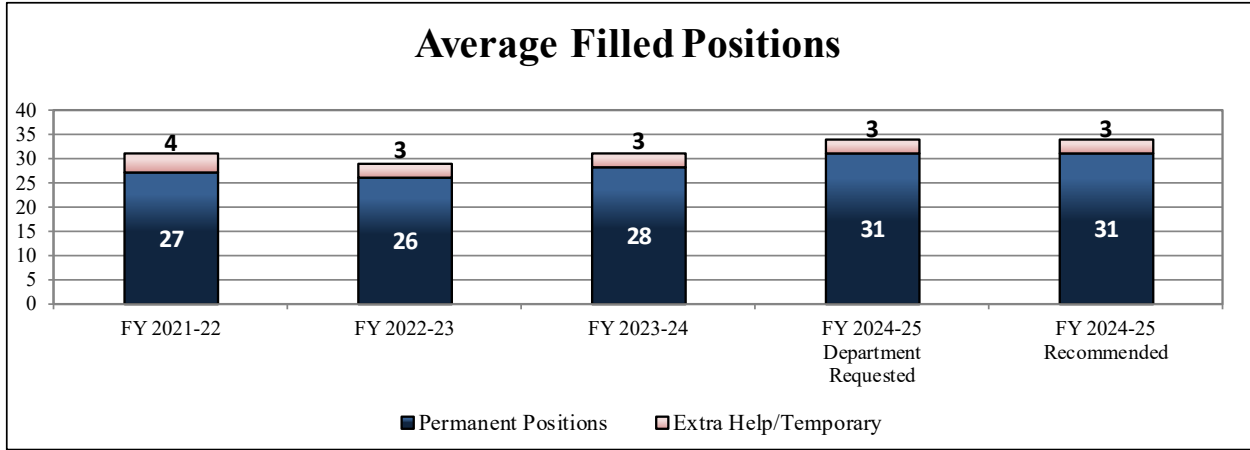
The recommended budget includes sufficient appropriations to cover the cost of the recently approved 2% cost of living adjustment. The recommended budget maintains current levels of service. Salaries and Benefits cost is increasing compared to FY 2023-24 actual as it includes the negotiated cost of living adjustment and one additional position. Services and Supplies cost is increasing due to higher banking costs, the cost associated with one additional tax sale, the need to replace end-of-life computers, and the cost of a short-term rental property permitting and identification system.

The department has budgeted \$677,540 from the Redemption Trust Fund to offset the anticipated cost of collecting and processing redemption payments. Reduction in this activity or additional tax sale revenue generated from the sale of delinquent properties may reduce the funds needed to be transferred during the fiscal year. The recommended budget includes the use of \$143,025 from the Budget Savings Incentive (BSI) to offset the cost of extra help staffing.



### Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Fiscal Support Technician position. The department will use BSI to fund three (3) extra help employees.



### Summary of Authorized Positions

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

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
					Total			
Administration	10	0	0		10	10	0	10
Taxpayer Services	9	0	0		9	9	0	9
Financial Services	10	1	0		11	11	0	11
Deferred Compensation	1	0	0		1	1	0	1
<b>Total</b>	<b>30</b>	<b>1</b>	<b>0</b>		<b>31</b>	<b>31</b>	<b>0</b>	<b>31</b>

Administration	Taxpayer Services	Financial Services
<b>Classification</b>	<b>Classification</b>	<b>Classification</b>
1 Treasurer-Tax Collector	1 Fiscal Support Supervisor	3 Fiscal Support Specialist
1 Asst. Treasurer-Tax Collector	3 Fiscal Support Specialist	1 Fiscal Support Supervisor
3 Accountant / Senior Accountant	4 Fiscal Support Technician	1 Principal Treasury Investment Officer
1 Confidential Administrative Asst.	1 Tax Collection Investigator II	5 Fiscal Support Technician
1 Technology Services Manager	<b>9 Requested Total</b>	10 <b>Current Total</b>
1 Technical Support Engineer II		<b>Additions/(Deletions)</b>
1 Systems Analyst II		1 Fiscal Support Technician
1 Programmer I		11 <b>Requested Total</b>
10 <b>Requested Total</b>		
<b>Deferred Compensation</b>		
<b>Classification</b>		
1 Fiscal Support Technician		
1 <b>Requested Total</b>		

## Fiscal Year 2024-25 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

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Percentage of Secured Taxes Collected	97.96%	100%	97.67%	100%
Percentage of Unsecured Taxes Collected	97.39%	100%	98.56%	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 2023-24, both secured and unsecured collection rates were in line with our annual averages.

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

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

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

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Average wait time for incoming taxpayer telephone calls	26 sec.	35 sec.	13 sec.	20 sec.

This indicator measures the average time a taxpayer waits in our automated call management system, listening to an automated message before speaking to a taxpayer services representative. During the COVID-19 pandemic, the department experienced significant spikes in call volume that have now reverted back to normal. The department was able to achieve our lowest average call wait time ever due to reassignment of staff and prioritization of calls during heavy call volume periods. The 2024-25 goal reflects normal call volume patterns. Answering phone calls during peak demand times remain 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

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Number of deferred compensation participants in Plan 1	11,685	11,750	12,396	12,500
Number of deferred compensation participants in Plan 2	5147	5,000	5,702	5,800
Percentage of new employees taking advantage of the deferred compensation employer match	53.1%	100%	54.3%	100%

These indicators measure the total number of participants in the County’s Deferred Compensation Plan 1 and Plan 2, and the percentage of new employees taking advantage of the deferred compensation employer match. Because new Service Employees International Union (SEIU) and unrepresented management employees have a much lower defined benefit retirement 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 amount 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, a new bargaining unit recently adopted a match for its members, and we anticipate this match will encourage greater participation from those represented.

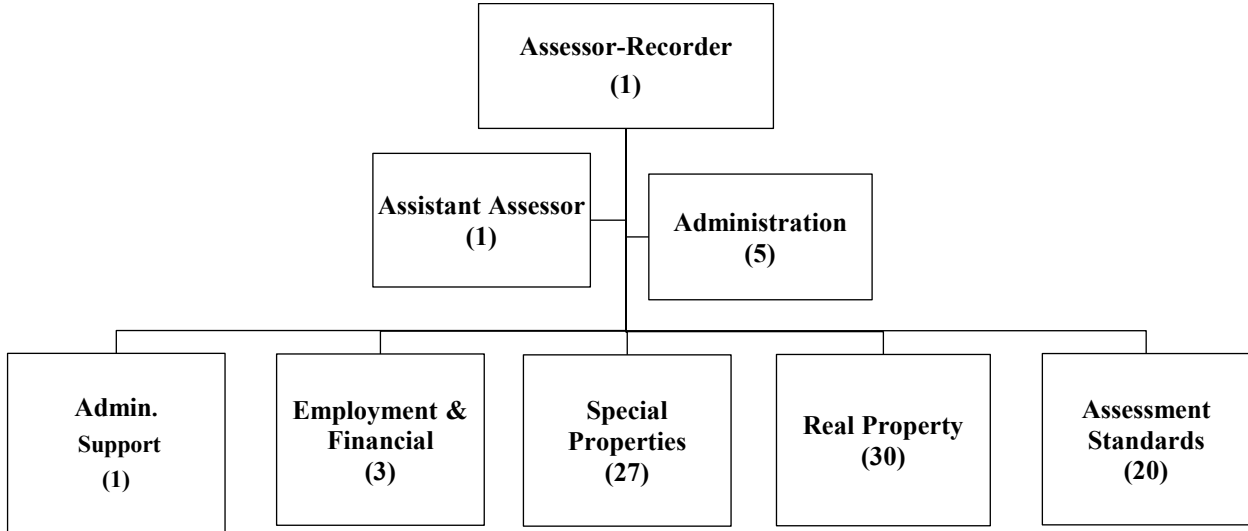
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**Mission Statement**

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

**Organizational Chart**



**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- Completed four special hearing assessment appeals where the Assessor prevailed.
- Reviewed approximately 34,000 single family residential properties in section 51 status as a result of changes in the real estate market and made necessary adjustments. Currently reviewing approximately 9,000 single family, multi-family, and mobile home properties and approximately 30,000 residential and rural zoned vacant land in section 51 status.
- Completed the 2023 assessment roll on time and is on track to timely complete the 2024 assessment roll.
- Resolved over 1,200 assessment appeals in FY 2022-23 and nearly 950 in FY 2023-24.
- Finalized the valuation of 446,400 square feet distribution center for Tejon Industrial corporation, 1.3 million square feet of distribution warehousing at the Wonderful Industrial complex, and 233,217 square feet distribution center for Dedeaux Properties adding \$246 million to the tax roll. Working to value one million square feet distribution warehouse.
- Implemented a Direct Enrollment Software System that saved thousands of hours while sending thousands of changes in ownership properties directly to the tax roll.

**Assessor**

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

Function: General Government  
 Activity: Finance

**Description of Major Services**

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

<b>Summary of Expenditures and Revenue</b>						
	<b>FY 2022-23</b>	<b>FY 2023-24</b>		<b>FY 2024-25</b>		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$8,740,535	\$9,536,854	\$9,292,354	\$9,316,949	\$9,854,007	\$9,854,007
Services and Supplies	667,411	725,536	672,919	857,667	857,667	857,667
Other Financing Uses	0	1,625,955	0	0	0	1,639,699
<b>TOTAL EXPENDITURES</b>	<b>\$9,407,946</b>	<b>\$11,888,345</b>	<b>\$9,965,273</b>	<b>\$10,174,616</b>	<b>\$10,711,674</b>	<b>\$12,351,373</b>
<b>REVENUE:</b>						
Use of Money/Property	\$56,087	\$50,000	\$58,694	\$30,000	\$30,000	\$30,000
Charges for Services	3,051,939	3,029,700	3,012,248	2,955,775	2,955,775	2,955,775
Miscellaneous	41	0	27	0	0	0
Other Financing Sources:						
Operating Transfer In- Recorder	67,500	60,000	60,000	66,150	66,150	66,150
American Rescue Plan Act	0	347,143	308,415	0	0	0
<b>TOTAL REVENUE</b>	<b>\$3,175,567</b>	<b>\$3,486,843</b>	<b>\$3,439,384</b>	<b>\$3,051,925</b>	<b>\$3,051,925</b>	<b>\$3,051,925</b>
Less Available BSI *	\$0	(\$1,625,955)	\$0	\$0	\$0	(\$1,639,699)
<b>NET GENERAL FUND COST</b>	<b>\$6,232,379</b>	<b>\$6,775,547</b>	<b>\$6,525,889</b>	<b>\$7,122,691</b>	<b>\$7,659,749</b>	<b>\$7,659,749</b>
BSI Ending Balance *	\$1,556,254	N/A	\$1,625,955	N/A	N/A	N/A

\* BSI = Budget Savings Incentives

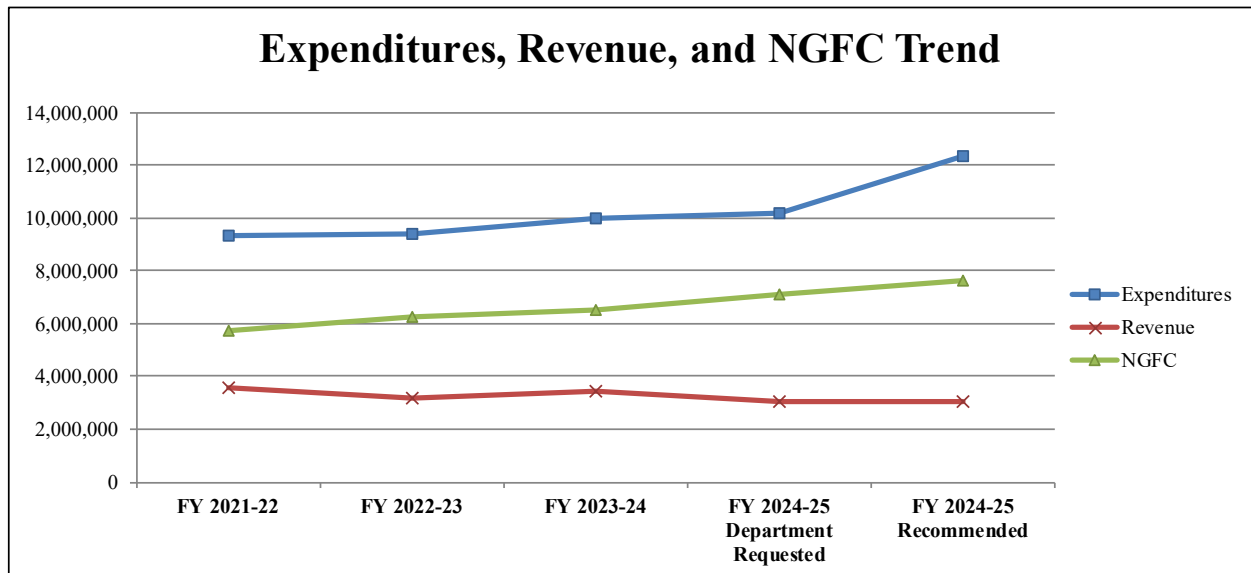
**Major Expenditures and Revenue in FY 2024-25 Recommended Budget**

The majority of expenditures for this budget unit are associated with staffing costs for positions required to perform the functions of the Assessor’s office. The department is funded primarily through an allocation of Net General Fund Cost (NGFC). In addition, the department receives revenue for reimbursement of costs for the administration of property taxes and supplemental property taxes as statutorily allowed. The decrease from FY 2023-24 in Other Financing Sources revenue is due to the America Rescue Plan Act funds received in FY 2023-24 to continue providing governmental services.



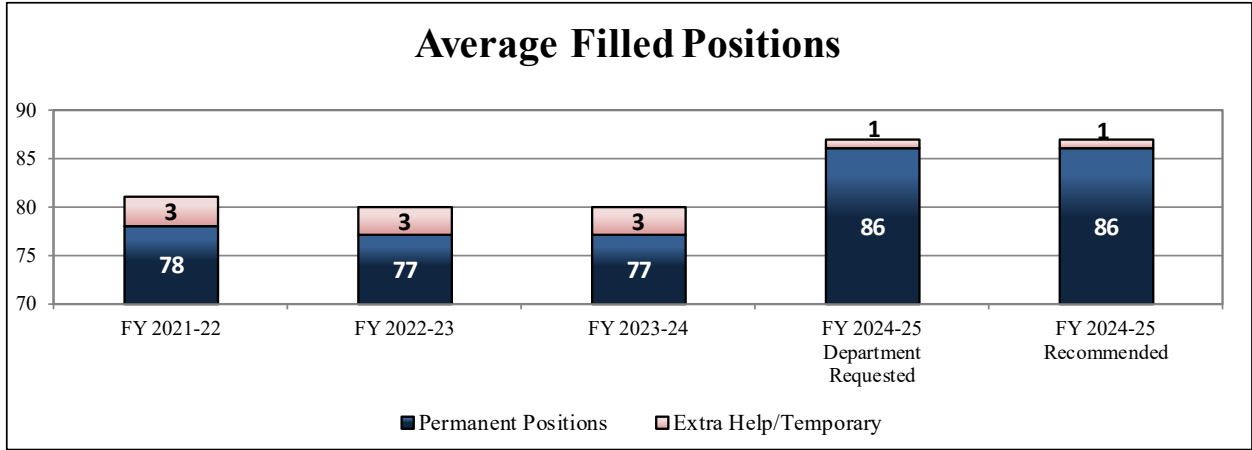
### Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the cost of the recently approved 2% cost of living adjustment. The recommended budget includes an NGFC amount that allows the department to maintain operations. The department plans to use \$532,019 in Budget Savings Incentive credits in order to maintain services and meet the NGFC guideline. Salaries and Benefits reflect an increase of \$561,653 compared to the prior year actual due to cost-of-living adjustments and funding previously vacant positions. Services and Supplies reflect an increase of \$184,748 compared to the prior year actual due to anticipated replacement of computer equipment, upgrade of a software system, and an overall increase in information technology-related and insurance costs.



### Staffing Changes and Operational Impacts

The recommended budget includes 86 authorized positions, of which 86 are budgeted to be filled. The recommended budget also includes the deletion of one (1) Engineering Technician I/II/III, one (1) Assessment Technician, and one (1) Appraiser I 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	
Administration	7	0	0	7	7	7
Administration Support	1	0	0	1	1	1
Employment & Financial	3	0	0	3	3	3
Special Properties Support	27	0	0	27	27	27
Real Property	30	0	(1)	29	29	29
Assessment Standards	21	0	(2)	19	19	19
<b>Total</b>	<b>89</b>	<b>0</b>	<b>(3)</b>	<b>86</b>	<b>86</b>	<b>86</b>

Administration	Administration Support	Employment & Financial
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Assessor-Recorder	1 Assessment Technician	1 Administrative Coordinator
1 Assistant Assessor	1 <b>Requested Total</b>	2 Fiscal Support Specialist
1 Business Manager		3 <b>Requested Total</b>
3 Chief Appraiser		
1 Confidential Administrative Asst		
7 <b>Requested Total</b>		
<b>Special Properties Support</b>	<b>Real Property</b>	<b>Assessment Standards</b>
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
8 Auditor-Appraiser I/II/III	1 Fiscal Support Supervisor	4 Appraiser I/II/III
2 Senior Auditor-Appraiser	2 Fiscal Support Specialist	2 Senior Appraiser
1 Supervising Auditor Appraiser	1 Appraisal Assistant	1 Supervising Appraiser
1 Supervising Appraiser	5 Assessment Technician	1 GIS Programmer/Analyst
2 Senior Appraiser	2 Supervising Appraiser	1 GIS Technician
5 Appraiser I/II/III	4 Senior Appraiser	3 Engineering Technician I/II/III
1 Fiscal Support Supervisor	15 Appraiser I/II/III	1 Fiscal Support Supervisor
1 Fiscal Support Specialist	30 <b>Current Total</b>	2 Fiscal Support Specialist
1 Fiscal Support Technician	<u>Additions/(Deletions)</u>	6 Assessment Technician
5 Assessment Technician	(1) Appraiser I	21 <b>Current Total</b>
27 <b>Requested Total</b>	29 <b>Requested Total</b>	<u>Additions/(Deletions)</u>
		(1) Assessment Technician
		(1) Engineering Technician I/II/III
		19 <b>Requested Total</b>

## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	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.

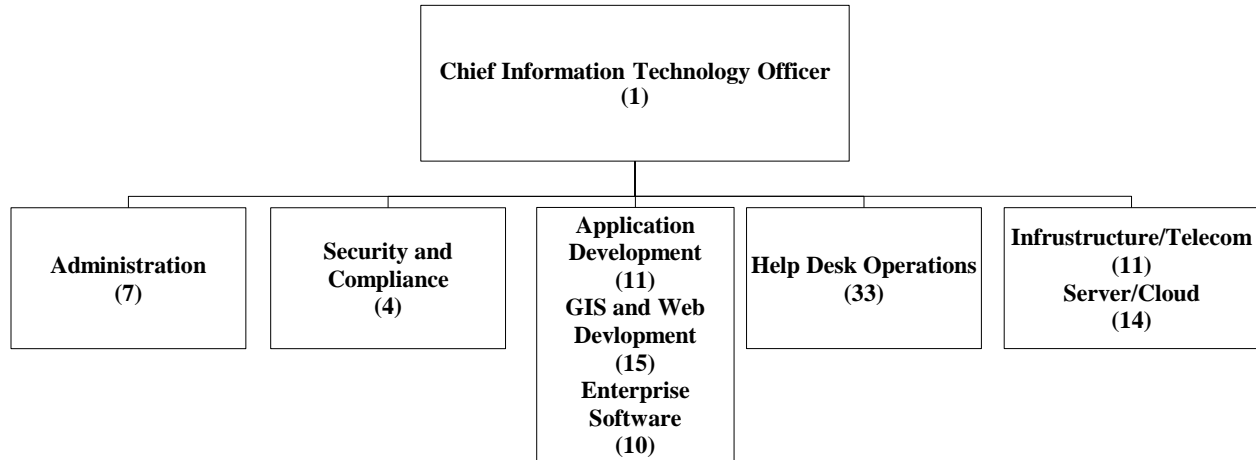
**Department Goal:** Utilize technology to improve and align business capabilities with resources, and customer demands and expectation

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Average number of days to process title transfers	70	30	30	30
Number of appraisals done through direct enrollment processes	N/A	3500	2900	3,500
Average number of months to process regularly scheduled appeals	9.63	12	7	12
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. New Title transfer program was implemented late in FY 2023-24, and the department reached target goal of a 30-day turn around. Direct enrollment was launched for FY 2023-24 and yielded 2,900 appraisals worked.				

### 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 2022-23 and 2023-24 Accomplishments

- Average ticket resolution time reduced by 90% from 60 hours (April 2023) to 5.2 hours (April 2024).
- Improved help desk efficiency. Issues resolved at the first point of contact with ITS (Tier 1 Help Desk) increased by 293% from 2023 to 2024.
- The division optimized the enterprise Geographic Information System environment, which will improve availability and performance for all users.
- The division engaged in the migration and consolidation of three servers, 13 virtual domains, and the data from over 35 County applications.
- The division established, recruited and trained an in-house cybersecurity team to improve security and defense for all users and servers.
- The division implemented security awareness training and phishing campaigns.
- Collaborated with the District Attorney’s Office to support a successful migration off CJIS use to a new SAAS based environment.

## Information Technology Services

Department Head: Elsa T. Martinez, Interim  
 Fund: General  
 Budget Unit: 1160

Function: General Government  
 Activity: Other General

### Description of Major Services

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

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$11,582,884	\$15,676,208	\$13,628,663	\$16,022,862	\$16,565,282	\$16,760,654
Services and Supplies	15,575,757	18,343,163	19,993,137	20,773,892	20,803,892	22,269,331
Capital Assets	1,218,291	2,055,000	1,436,690	0	0	0
Other Financing Uses	0	1,206,473	0	0	0	1,576,500
<b>TOTAL EXPENDITURES</b>	<b>\$28,376,932</b>	<b>\$37,280,844</b>	<b>\$35,058,490</b>	<b>\$36,796,754</b>	<b>\$37,369,174</b>	<b>\$40,606,485</b>
Expend. Reimb.	(\$6,915,579)	(\$7,831,133)	(\$8,356,133)	(\$8,955,522)	(\$8,955,522)	(\$9,325,746)
<b>TOTAL NET EXPENDITURES</b>	<b>\$21,461,353</b>	<b>\$29,449,711</b>	<b>\$26,702,357</b>	<b>\$27,841,232</b>	<b>\$28,413,652</b>	<b>\$31,280,739</b>
<b>REVENUE:</b>						
Charges for Services	\$11,860,254	\$13,291,630	\$15,085,855	\$15,653,291	\$15,653,291	\$16,575,555
Miscellaneous	0	795,801	5	1,000,000	1,000,000	1,000,000
Other Financing Sources:						
Special or Extraordinary Item	1,600,000	0	0	0	0	0
Automated County Warrant System	0	0	0	0	50,000	50,000
American Rescue Plan Act	450,045	755,893	812,799	20,000	0	0
<b>TOTAL REVENUE</b>	<b>\$13,910,299</b>	<b>\$14,843,324</b>	<b>\$15,898,659</b>	<b>\$16,673,291</b>	<b>\$16,703,291</b>	<b>\$17,625,555</b>
Less Available BSI *	\$0	\$1,206,473	\$0	\$0	\$0	\$1,576,500
<b>NET GENERAL FUND COST</b>	<b>\$7,551,054</b>	<b>\$13,399,914</b>	<b>\$10,803,698</b>	<b>\$11,167,941</b>	<b>\$11,710,361</b>	<b>\$12,078,684</b>
BSI Ending Balance *	\$1,206,473	N/A	\$1,206,473	N/A	N/A	N/A

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

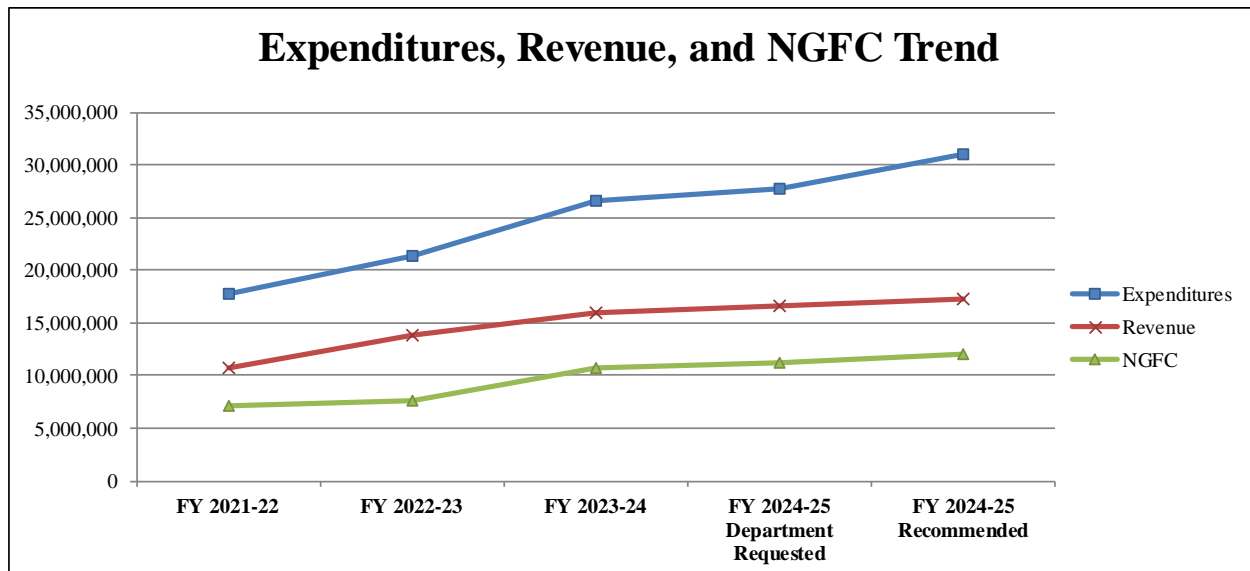
The majority of expenditures for this budget unit are associated with supplies and staffing costs for positions required to establish and support the information technology platform for the County. The division pays for internet, storage, phone, and IT maintenance and is reimbursed by charging departments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

### Budget Changes and Operational Impacts

The recommended budget includes an increase of approximately \$3.1 million in Salaries and Benefits, primarily due to the 2% cost of living adjustment, plans to fill currently vacant positions and addition of six permanent positions. The additional positions will enable the department to improve service delivery and implement additional security measures designed to identify computing threats and respond with minimal disruption to critical departments’ operations. In addition, the division received \$741,099 for additional staffing to assist with implementation of a new Enterprise Resource Planning (ERP) system.

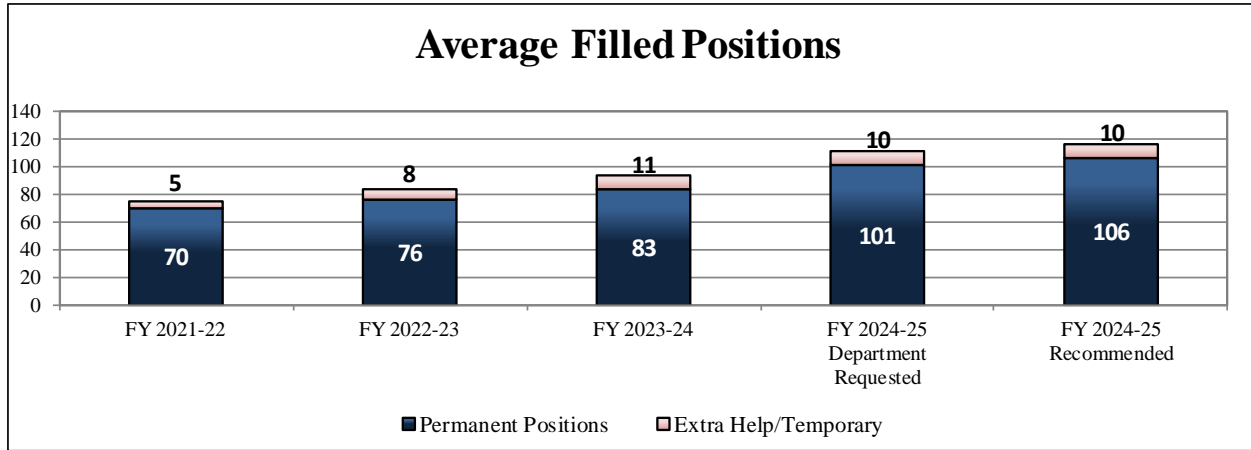
The budgeted increases in Services and Supplies expenditures and Miscellaneous revenue reflect new software purchases and service support on behalf of customer departments that will fully reimburse ITS for the purchases. In addition, increases in Services and Supplies expenditures and Charges for Services reflect increases due to inflationary pricing and scheduled equipment and vehicle replacement. The FY 2023-24 actual Capital Assets expenditures includes approximately \$1 million for the ERP system cost incurred during FY 2023-24.

The recommended budget includes sufficient appropriations to cover the 2% cost of living adjustment. In FY 2022-23 through FY 2023-24, the department received revenue from the American Rescue Plan Act (ARPA) funding to continue providing governmental services.



### Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Fiscal Support Specialist position, one (1) Office Services Specialist position, two (2) Technical Support Specialist positions and two (2) System Analyst I positions and the deletion of one (1) Sr. Office Services Specialist and one (1) Office Services Technician position.



### Summary of Authorized Positions

The recommended budget includes 106 authorized permanent positions, of which 106 are budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
					Total			
Office of the CIO	1	0	0		1	1	0	1
Administration	7	2	(2)		7	7	0	7
GIS and Web Development	15	0	0		15	15	0	15
Enterprise Software	10	0	0		10	10	0	10
Server/Cloud	14	0	0		14	14	0	14
Application Development	9	2	0		11	11	0	11
Infrastructure and Telecom	11	0	0		11	11	0	11
Help Desk Operations	31	2	0		33	33	0	33
Security and Compliance	4	0	0		4	4	0	4
<b>Total</b>	<b>102</b>	<b>6</b>	<b>(2)</b>		<b>106</b>	<b>106</b>	<b>0</b>	<b>106</b>



<b>Administration</b>	<b>Infrastructure and Telecom</b>	<b>Application Development</b>
<b><u>Classification</u></b>	<b><u>Classification</u></b>	<b><u>Classification</u></b>
1 Chief Information Tech Officer	3 Telecom Network Administrator	1 Deputy Chief Info. Tech. Manager
1 Business Manager	1 Deputy Chief Info. Tech. Manager	1 Technology Services Supervisor
1 Asst. Chief Info. Tech Officer	1 Tech. Support Specialist I/II/III	2 Sr. System Analyst
1 Fiscal Support Specialist	2 ITS Manager	5 Sys Analyst I/II
1 Sr. Office Services Specialist	1 LAN Systems Administrator	9 <b>Current Total</b>
1 Office Services Technician	3 Network System Administrator	<b><u>Additions/Deletions</u></b>
1 Administrative Coordinator	11 <b>Requested Total</b>	2 Security Analyst
1 Sr. Accountant		11 <b>Requested Total</b>
8 <b>Current Total</b>		
<b><u>Additions/Deletions</u></b>		
1 Office Services Specialist		
1 Fiscal Support Specialist		
(1) Office Services Technician		
(1) Sr. Office Services Specialist		
8 <b>Requested Total</b>		
<b>GIS and Web Development</b>	<b>Server/Cloud</b>	<b>Help Desk Operations</b>
<b><u>Classification</u></b>	<b><u>Classification</u></b>	<b><u>Classification</u></b>
1 GIS Manager	2 ITS Manager	3 ITS Manager
1 GIS Programmer	8 LAN Systems Administrator	1 LAN Systems Administrator
1 Geographic Information Specialist	4 Tech. Support Engineer I/II	1 Deputy Chief Info. Tech. Manager
1 Technology Support Engineer I/II	14 <b>Requested Total</b>	10 Tech. Support Engineer I/II
1 Technology Services Supervisor		16 Tech. Support Specialist I/II/III
8 Sys Analyst I/II		31 <b>Current Total</b>
2 Sr. System Analyst		<b><u>Additions/Deletions</u></b>
15 <b>Requested Total</b>		2 Tech. Support Specialist I/II/III
		33 <b>Requested Total</b>
<b>Enterprise Software</b>	<b>Security and Compliance</b>	
<b><u>Classification</u></b>	<b><u>Classification</u></b>	
1 ITS Manager	1 Deputy Chief Info. Tech. Manager	
2 Sr. System Analyst	1 Security Administrator	
4 Programmer I/II-Sys Analyst I/II	2 Security Analyst	
1 Tech. Support Specialist I/II/III	4 <b>Requested Total</b>	
2 Database Analyst I/II		
10 <b>Requested Total</b>		

**Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Application Development/Modernization	N/A	New Measure	N/A	N/A
Average number of hits on County website per resident	8.0	8.0	N/A	N/A
County pages monitored for Accessibility Compliance	4,492	4,600	N/A	N/A
No data was available for FY 2324 as during this fiscal year, this measurement was deemed unsuitable and no longer tracked, and new measures were being developed to better align to ITS's departmental strategic mission.				

**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.

<i>Department Objectives Measured</i>	FY 2021-22 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Percentage of time that the County's IT servers are fully operational	99.98%	99.98%	N/A	N/A
Average number of staff training hours per full time equivalent	25	21	N/A	N/A
Average first response time of support for critical Incidents in hours	6.8	0.5	N/A	N/A
Percentage of time that the County's Internet Service is fully available/redundant	N/A	New Measure	N/A	99.99%
Percentage of time Network Performance is adequate	N/A	New Measure	N/A	99.99%
Average time to problem ticket assignment	N/A	New Measure	N/A	1 HR
Participation of eligible County staff in ITS Countywide Security Awareness Training	N/A	New Measure	N/A	90%
No data was available for FY 2324 as during this fiscal year, this measurement was deemed unsuitable and no longer tracked, and new measures were being developed to better align to ITS's departmental strategic mission.				

**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.

<i>Department Objectives Measured</i>	FY 2021-22 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Customer Service Satisfaction	N/A	97%	98%	97%
Service Level Agreement (SLA) Compliance	N/A	90%	86%	99.99%
Infrastructure Hardware Refresh:				
• Network Equipment	N/A	90%	68%	90%
• Server Operating System	N/A	90%	94%	90%
• Server Hardware	N/A	90 %	45%	90%
Percentage of Countywide Patch Compliance	N/A	90 %	82%	90%
These are new performance measures for the department that reflect its alignment to our customer’s demand and expectations of a high performing organization.				
<u>Customer Service Satisfaction</u> This measurement tracks responses for surveys related to post service desk resolutions for incidents or service request tickets. This is a new measure to enable our customers to provide feedback on how ITS can better improve and value add in service delivery.				
<u>Service Level Agreement (SLA) Compliance</u> This measurement tracks lag time between open and closed tickets to help facilitate ITS’s adherence to the commitments between the department to our customers for services rendered.				
<u>Infrastructure Hardware Refresh</u> These measurements represent the proper life cycle management for Network Equipment, Server Operating System and Server Hardware. Following a proper life cycle management allows the department to minimize disruptions in services and mitigates security risks.				
<u>Percentage of Countywide Patch Compliance</u> This measurement tracks the patching for Microsoft Windows Workstations and Server Patch compliance. This measure helps the County keep its computers and servers secure.				

<i>Department Objectives Measured</i>	FY 2021-22 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Customer Service Satisfaction	N/A	97%	98%	97%
Service Level Agreement (SLA) Compliance	N/A	90%	86%	99.99%
Infrastructure Hardware Refresh	6.8	0.5	N/A	N/A
Percentage of time that the County’s Internet Service is fully available/redundant	N/A	New Measure	N/A	99.99%
Percentage of time Network Performance is adequate	N/A	New Measure	N/A	99.99%
Average time to problem ticket assignment	N/A	New Measure	N/A	1 HR
Participation of eligible County staff in ITS Countywide Security Awareness Training	N/A	New Measure	N/A	90%
No data was available for FY 2324 as during this fiscal year, this measurement was deemed unsuitable and no longer tracked, and new measures were being developed to better align to ITS’s departmental strategic mission.				

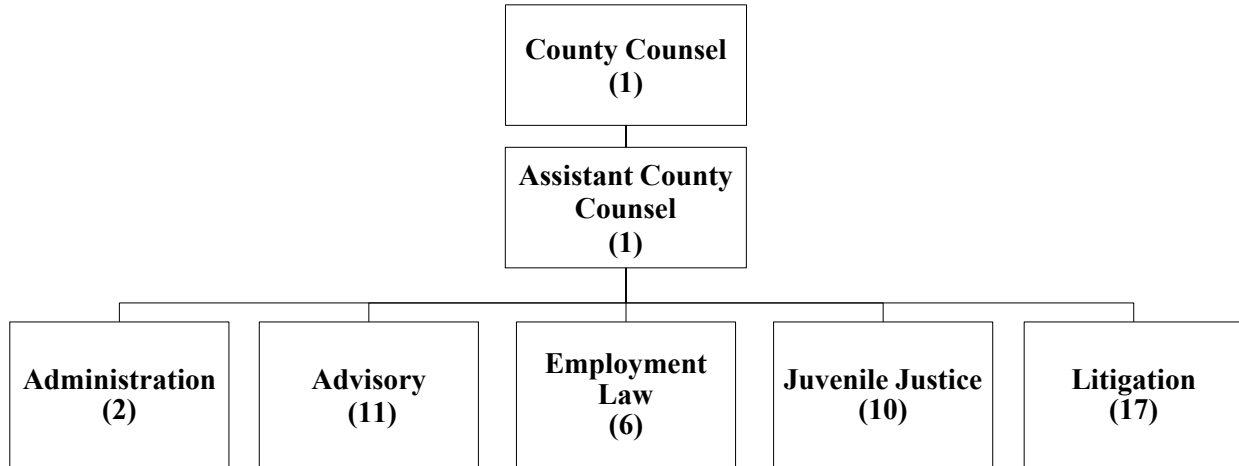
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**Mission Statement**

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

**Organizational Chart**



**Fiscal Year 2022-23 and 2024-25 Accomplishments**

- The Juvenile section continued to represent the Department of Human Services in juvenile dependency cases filed to protect children who are at immediate risk of injury, harm, or neglect. The section appeared in court 5,330 times on juvenile dependency matters and help achieved permanency for 248 children.
- The Employment section provided sexual harassment training to County management and new employees. It also provided training regarding the Brown Act, ethics, and conflicts of interest as needed.
- The Litigation section implemented “second chair” structure for trials. This structure allows for the workload to be shared and provides for a better presentation at trial. It also gives less experienced attorneys more trial experience and mentoring from the lead attorney. The section continued strategic and successful litigation practices which resulted in 20 cases dismissed and four cases settled for less than the demand and prevailed on a tax matter saving the County \$ 8 million.
- The Advisory section completed an exhaustive response to a Department of Justice (DOJ) investigation and implemented free speech policy and training. The section created an expanded scope of review for California Public Records Requests (CPRA) and presented Countywide training regarding contracts and procurements. The Advisory section assisted the Elections Department with recounts, special elections, and candidate eligibility determinations.
- The Administration division contracted with a vendor to provide multi-week staff development training to staff and management team that focused on leadership, team building, and accountability.

## County Counsel

Department Head: Margo Raison  
 Fund: General  
 Budget Unit: 1210

Function: General Government  
 Activity: Counsel

### Description of Major Services

County Counsel is the civil attorney for the County and represents the County in all civil court actions. County Counsel is also the legal advisor to the Board of Supervisors, County departments, elected and appointed County employees, and all boards and commissions that do not separately contract for legal services. County Counsel also advises and represents Kern Health Systems and represents the Kern County Employees' Retirement Association on litigated disability appeals.

	FY 2022-23		FY 2023-24		FY 2024-25	
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$8,938,441	\$9,879,740	\$10,052,258	\$9,804,490	\$9,994,761	\$10,457,761
Services and Supplies	866,410	1,346,240	938,774	1,040,621	1,040,622	1,040,622
Other Charges	661,433	1,140,000	356,170	1,140,000	1,140,000	1,140,000
Other Financing Uses	0	1,603,261	0	0	0	1,535,052
<b>TOTAL EXPENDITURES</b>	<b>\$10,466,284</b>	<b>\$13,969,241</b>	<b>\$11,347,202</b>	<b>\$11,985,111</b>	<b>\$12,175,383</b>	<b>\$14,173,435</b>
Expend. Reimb.	(\$150,544)	(\$384,409)	(\$183,480)	(\$236,658)	(\$236,658)	(\$236,658)
<b>TOTAL NET EXPENDITURES</b>	<b>\$10,315,740</b>	<b>\$13,584,832</b>	<b>\$11,163,722</b>	<b>\$11,748,453</b>	<b>\$11,938,725</b>	<b>\$13,936,777</b>
<b>REVENUE:</b>						
Charges for Services	\$7,372,663	\$8,783,860	\$7,624,236	\$8,537,214	\$8,537,214	\$8,537,214
Miscellaneous	62,362	45,000	40,789	58,529	58,529	58,529
Other Financing Sources:						
American Rescue Plan Act	0	0	140,000	0	0	0
<b>TOTAL REVENUE</b>	<b>\$7,435,025</b>	<b>\$8,828,860</b>	<b>\$7,805,025</b>	<b>\$8,595,743</b>	<b>\$8,595,743</b>	<b>\$8,595,743</b>
Less Available BSI *	\$0	(\$1,603,261)	\$0	\$0	\$0	(\$1,535,052)
<b>NET GENERAL FUND COST</b>	<b>\$2,880,715</b>	<b>\$3,152,711</b>	<b>\$3,358,697</b>	<b>\$3,152,710</b>	<b>\$3,342,982</b>	<b>\$3,805,982</b>
BSI Ending Balance *	\$1,603,261	N/A	\$1,535,052	N/A	N/A	N/A

\* BSI = Budget Savings Incentives

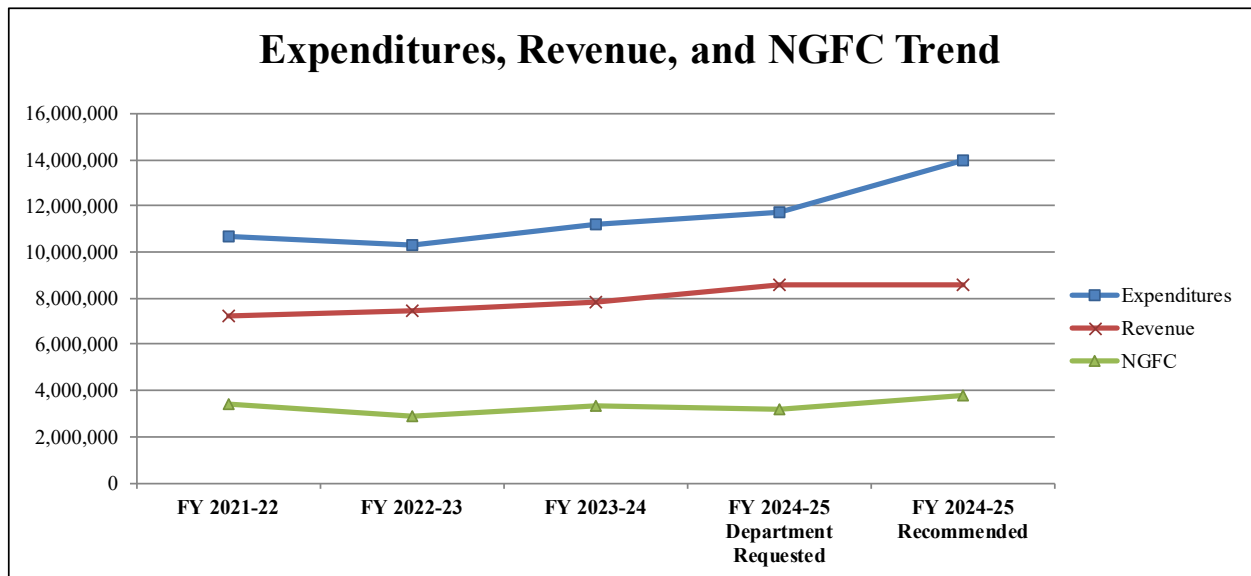
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The department is primarily funded through charges for services to other departments and an allocation of Net General Fund Cost (NGFC). The majority of the expenditures for this budget unit are associated with staffing costs for positions required to perform the legal functions of the County. The expenses in the Other Charges category cover the costs of uninsured litigation, exclusive of associated in-house attorney and paralegal costs; \$1.14 million is budgeted for uninsured litigation for legal matters not covered under the County's General Liability or Workers' Compensation self-insurance programs.

The department has accrued Budget Savings Incentive (BSI) credits in the amount of \$1,535,052, of which \$290,843 is budgeted for use in FY 2024-25.

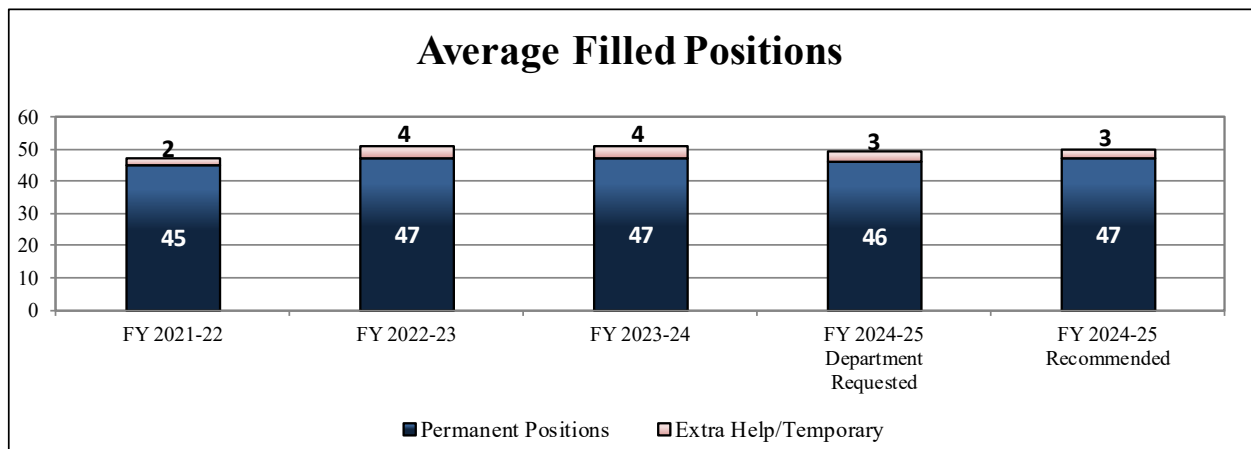
### Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the cost of the recently approved 2% cost of living adjustment. Overall Salaries and Benefits are projected to increase due to the approved cost of living adjustment. Services and Supplies are budgeted to increase primarily due to anticipated increases in data processing costs. Revenue is projected to increase due to changes in the billable rates and hours. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2023-24 to continue providing governmental services.



### Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Paralegal position and the deletion of two (2) Deputy County Counsel I/II/III/IV/V positions.



### Summary of Authorized Positions

The recommended budget includes 47 authorized positions, of which 47 have been budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested			
				Total	Filled	Vacant	Total
Administration	4	0	0	4	4	0	4
Advisory	11	1	0	12	12	0	12
Employment Law	6	0	0	6	6	0	6
Juvenile Justice	10	0	0	10	10	0	10
Litigation	17	0	(2)	15	13	2	15
<b>Total</b>	<b>48</b>	<b>1</b>	<b>(2)</b>	<b>47</b>	<b>45</b>	<b>2</b>	<b>47</b>

Administration		Advisory		Employment Law	
<u>Classification</u>		<u>Classification</u>		<u>Classification</u>	
1	County Counsel	1	Chief Deputy County Counsel	1	Chief Deputy County Counsel
1	Assistant County Counsel	7	Deputy County Counsel I/II/III/IV/V	3	Deputy County Counsel I/II/III/IV/V
1	Administrative Coordinator	2	Paralegal I/Sr.	1	Paralegal I/Sr.
1	Senior Office Services Specialist	1	Legal Secretary	1	Office Service Technician
4	<b>Requested Total</b>	11	<b>Current Total</b>	6	<b>Requested Total</b>
			<u>Additions/(Deletions)</u>		
		1	Paralegal I/Sr.		
		12	<b>Requested Total</b>		
Juvenile Justice		Litigation			
<u>Classification</u>		<u>Classification</u>			
1	Chief Deputy County Counsel	1	Chief Deputy County Counsel		
5	Deputy County Counsel I/II/III/IV/V	9	Deputy County Counsel I/II/III/IV/V		
2	Paralegal I/Sr.	4	Paralegal I/Sr.		
1	Office Service Technician	3	Legal Secretary		
1	Office Service Assistant	17	<b>Current Total</b>		
10	<b>Requested Total</b>	(2)	<u>Additions/(Deletions)</u>		
		(2)	Deputy County Counsel I/II/III/IV/V		
		15	<b>Requested Total</b>		

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

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

**County Goal:** We will 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 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Total cost of legal services as a percentage of total County expenditures	.42%	.44%	.40%	.41%
Percent of lawsuits resolved with a payout to plaintiffs of \$10,000 or less	71%	75%	79%	75%
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 has seen fewer serious incidents. The department aggressively pursues dismissal of the County and/or de minimis resolution at the earliest opportunity when appropriate. The department remains cautiously optimistic that legal costs due to thoughtful case settlement will decrease.				



**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

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Percentage of clients rating legal services as effective	94%	100%	95%	100%
Percentage of contracts reviewed within ten business days	94%	100%	97%	100%

The first indicator measures how clients (County departments) assess the effectiveness of the legal services provided by the attorneys based on the completion of standardized legal service evaluations. The evaluations measure how timely and completely the County attorneys are addressing the legal needs of the departments. The results from this measure are in-line with prior fiscal year actuals. The second indicator measures how timely the Advisory Team of attorneys 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.

General Government

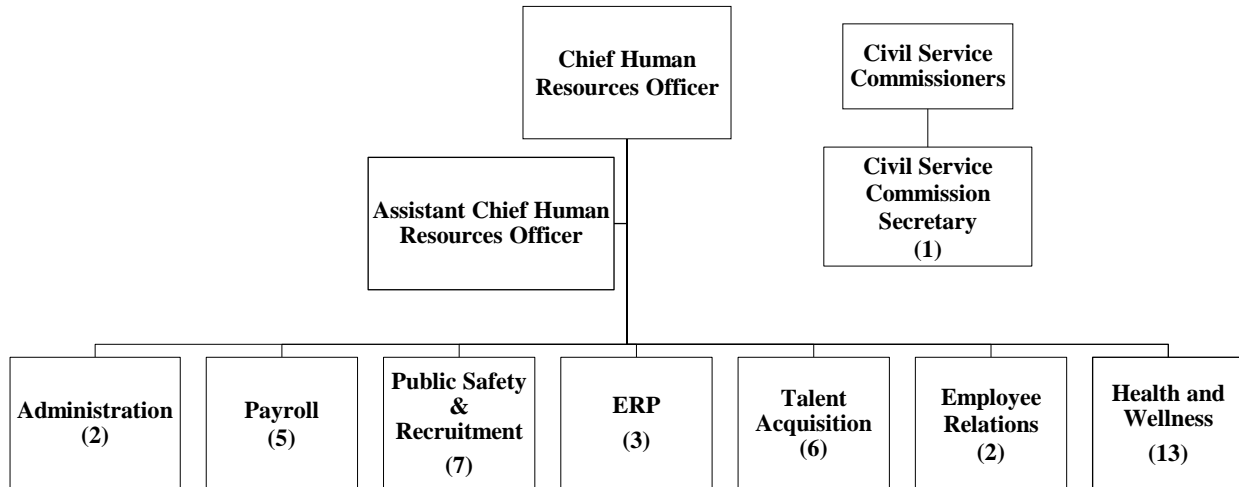
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### Mission Statement

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

### Organizational Chart



### Fiscal Year 2022-23 and 2023-24 Accomplishments

- Negotiated a 2% Cost of Living Adjustment for all employees, effective July 1, 2024.
- Completed 100 Classification and Compensation reviews and negotiated equity adjustments to salary as high as 53.60%.
- Conducted 18 workplace investigations into complaints of alleged harassment and discrimination in FY 2023-24.
- Conducted 12 New Employee Orientations with 1,029 attendees and 10 New Supervisors Academy trainings with 281 attendees.
- Completed 573 recruitments with over 36,898 applications reviewed during the first nine months of FY 2023-24.
- Participated in 51 recruitment outreach events including 17 safety micro-recruitment events and two Public Safety Career Expos targeting open positions within the Sheriff’s Office.
- Planned and held the second Kern County Career Expo providing all County departments the opportunity to engage with job seekers, conduct interviews, and make job offers.
- The Health and Wellness Team launched walking path around the County Administrative Center during Employee Appreciation Week.
- The Kern Legacy Health Plan newsletter, A Legacy of Good Health, won two awards.

## Human Resources Division

Department Head: Elsa T. Martinez, Interim  
 Fund: General  
 Budget Unit: 1310

Function: General Government  
 Activity: Human Resources

### Description of Major Services

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

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

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$3,947,776	\$5,826,144	\$5,258,653	\$5,845,131	\$5,954,569	\$6,157,734
Services and Supplies	413,783	808,245	809,971	860,050	735,050	735,050
Other Financing Uses	0	134,598	0	0	0	104,598
<b>TOTAL EXPENDITURES</b>	<b>\$4,372,599</b>	<b>\$6,768,987</b>	<b>\$6,068,624</b>	<b>\$6,705,181</b>	<b>\$6,689,619</b>	<b>\$6,997,382</b>
Expend. Reimb.	(\$42,123)	(\$152,287)	(\$156,282)	(\$184,747)	(\$184,747)	(\$184,747)
<b>TOTAL NET EXPENDITURES</b>	<b>\$4,330,476</b>	<b>\$6,616,700</b>	<b>\$5,912,342</b>	<b>\$6,520,434</b>	<b>\$6,504,872</b>	<b>\$6,812,635</b>
<b>REVENUE:</b>						
Charges for Services	\$1,803,495	\$2,415,094	\$2,025,545	\$2,350,953	\$2,350,953	\$2,350,953
Other Financing Sources:						
American Rescue Plan Act	0	147,527	249,424	250,000	0	0
<b>TOTAL REVENUE</b>	<b>\$1,803,495</b>	<b>\$2,562,621</b>	<b>\$2,274,969</b>	<b>\$2,600,953</b>	<b>\$2,350,953</b>	<b>\$2,350,953</b>
Less Available BSI *	\$0	\$134,598	\$0	\$0	\$0	\$104,598
<b>NET GENERAL FUND COST</b>	<b>\$2,526,981</b>	<b>\$3,919,481</b>	<b>\$3,637,373</b>	<b>\$3,919,481</b>	<b>\$4,153,919</b>	<b>\$4,357,084</b>
BSI Ending Balance *	\$134,598	N/A	\$104,598	N/A	N/A	N/A

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

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

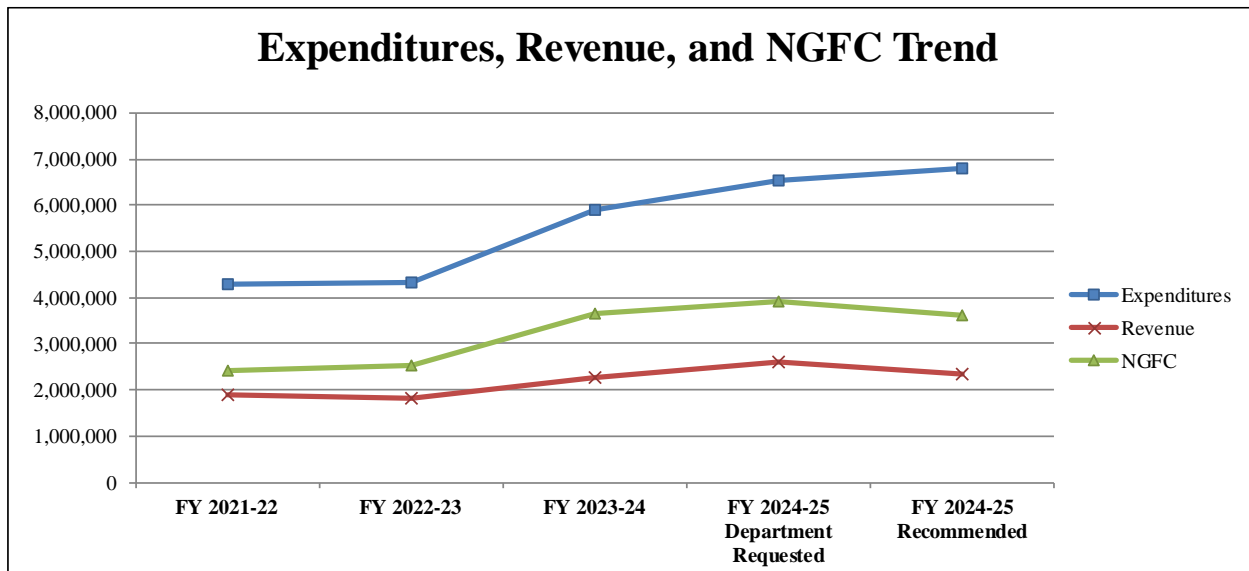
General Fund Cost, and the reimbursement of staff costs for administration of the County’s health benefits programs.

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

**Budget Changes and Operational Impacts**

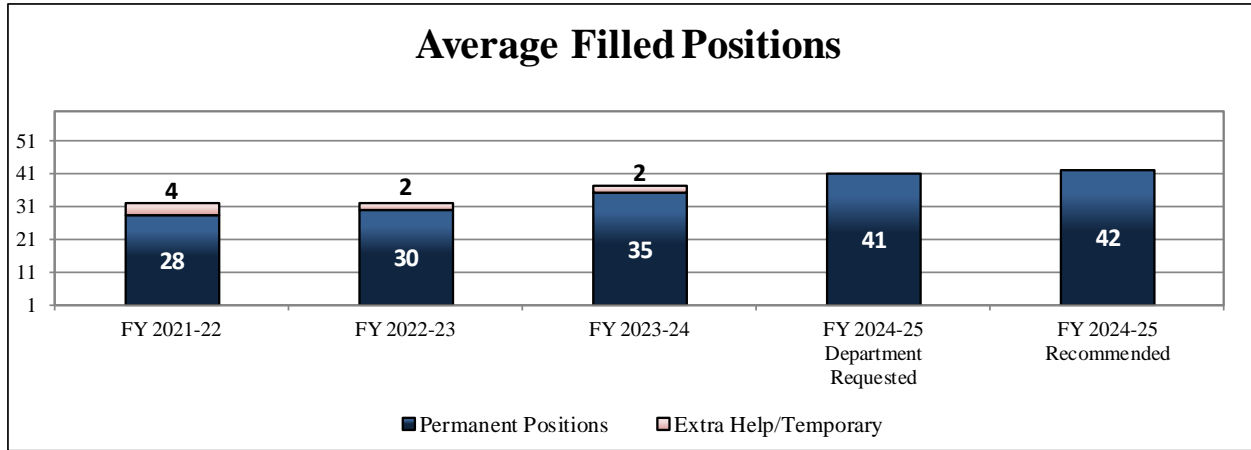
The recommended budget includes sufficient appropriations to cover the 2% cost of living adjustment. Additionally, the recommended budget includes approximately \$1.1 million to continue to provide an enhanced and dedicated team of employees within the Human Resources Division which are entirely focused 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.

The division received revenue from the American Rescue Plan Act in FY 2023-24 to continue providing governmental services.



**Staffing Changes and Operational Impacts**

The recommended budget includes the addition of one (1) Health Plan Services Coordinator position, one (1) Human Resources Analyst position, one (1) Marketing and Promotion Associate I/II and the deletion of one (1) Health Plan Services Manager position.



### Summary of Authorized Positions

The recommended budget includes 42 authorized positions, all of which have been budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested		Total
				Filled	Vacant	
Administration	4	1	0	5	5	5
Talent Acquisition	6	0	0	6	6	6
Public Safety & Recruitment	6	1	0	7	7	7
Payroll	5	0	0	5	5	5
Enterprise Resource Planning	3	0	0	3	3	3
Employee Relations	2	0	0	2	2	2
Health and Wellness	13	1	(1)	13	13	13
Civil Service Commission	1	0	0	1	1	1
<b>Total</b>	<b>40</b>	<b>3</b>	<b>(1)</b>	<b>42</b>	<b>42</b>	<b>42</b>

<b>Administration</b>	<b>Health and Wellness</b>	<b>Employee Relations</b>
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Chief Human Resources Officer	1 Deputy Chief HR Officer	1 Deputy Chief HR Officer
1 Asst. Chief Human Resources Officer	1 Health Plan Services Manager	1 Human Resources Analyst
1 Business Manager	1 Health Plan Services Coordinator	2 <b>Requested Total</b>
1 Human Resources Specialist	1 Human Resources Analyst	
4 <b>Current Total</b>	5 Sr. Health Plan Services Specialist	
<u>Additions/Deletions</u>	4 Health Plan Services Specialist I/II	
1 Human Resources Analyst	13 <b>Current Total</b>	
5 <b>Requested Total</b>	<u>Additions/Deletions</u>	
	1 Health Plan Services Coordinator	
	(1) Health Plan Services Manager	
	13 <b>Requested Total</b>	
	<b>Payroll</b>	<b>Civil Service Commission</b>
<b>Talent Acquisition</b>	<u>Classification</u>	<u>Classification</u>
<u>Classification</u>	1 Deputy Chief HR Officer	1 Civil Service Comm Secretary
1 Deputy Chief HR Officer	1 Human Resources Analyst	1 <b>Requested Total</b>
1 Talent Recruiter	1 Administrative Coordinator	
1 Sr. Human Resources Analyst	1 Sr. Human Resources Specialist	
2 Human Resources Analyst	1 Human Resources Specialist I/II	
1 Human Resources Specialist I/II	5 <b>Requested Total</b>	
6 <b>Current Total</b>		
<b>Public Safety and Recruitment Team</b>	<b>Enterprise Resources Planning</b>	
<u>Classification</u>	<u>Classification</u>	
1 Deputy Chief HR Officer	1 Deputy Chief HR Officer	
2 Talent Recruiter	1 Sr. Human Resources Analyst	
2 Human Resources Analyst	1 Sr. Human Resources Specialist	
1 Human Resources Specialist	3 <b>Requested Total</b>	
6 <b>Requested Total</b>		
<u>Additions/Deletions</u>		
1 Marketing & Promotions Associate II		
7 <b>Requested Total</b>		

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

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

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

**Department Goal:** Provide development opportunities to new supervisors and employees

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Conduct New Supervisors Academy for all new supervisors within 60 days of new role	11	12	8	12
Provide employees with online professional development opportunities	N/A	1,500 courses completed	2301 courses completed	1800
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 division intends to re-engage in the FY 2024-25 and conduct a New Supervisors Academy every two month. The division also intends to utilize its licenses with LinkedIn Learning to engage employees in professional 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

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Provide departments with efficient certification of candidates	10 calendar days	10 calendar days	8 calendar days	10 calendar days
Participate in a wide variety of outreach events in all areas of the County	29	30	46	35
Improving the ability to connect and reach candidates in diverse communities is essential to filling many vacant positions and improving the work conditions of the existing workforce. The division recently reimplemented a new process for completing requisitions to fill vacant positions. There is not sufficient or accurate data to track how quickly the certification of names has been over the past two fiscal years. The goal is to review the process and make improvements that will 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 also seeks to participate in more outreach events throughout the County to connect with candidates directly. Division staff have begun participating as events are now being scheduled.				

**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.

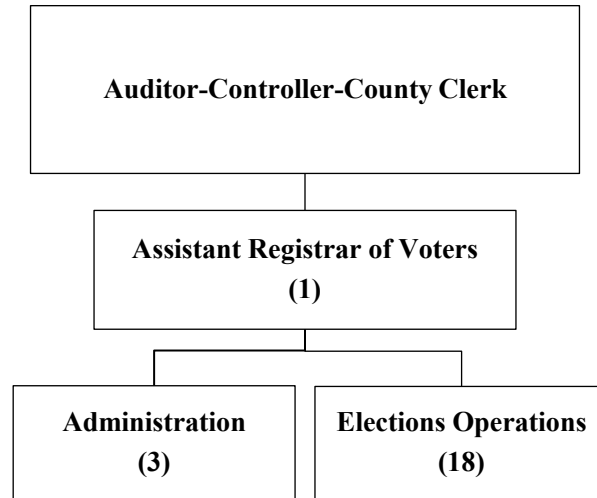
<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Number of applicants for safety classifications	New Measure	6,000	6,014	6,000
Number of vacant public safety positions	New Measure	600	376	300
Number of voluntary separations in all public safety positions	New Measure	250	126	150
The proposed Public Safety Recruitment and Retention team would provide 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. One of the County of Kern’s key strategic objectives is to “make Kern County among the safest communities in the Central Valley.” This consideration was also a key result driving the passage of Measure K. In order to achieve success on this objective—and truly deliver for the unincorporated residents of Kern County—our public safety departments must be fully staffed. Funding a dedicated team of HR professionals focused on this effort is critical to achieving this goal.				



## 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 2022-23 and 2023-24 Accomplishments

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

## Elections

Department Head: Aimee X. Espinoza, Elected

Function: General Government

Fund: General

Activity: Elections

Budget Unit: 1420

### 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.

	Summary of Expenditures and Revenue					
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$1,513,253	\$2,724,350	\$2,016,802	\$3,333,845	\$2,943,845	\$2,943,845
Services and Supplies	5,071,614	4,877,978	5,762,175	4,959,289	4,354,503	4,354,503
Other Charges	4,890	0	0	0	0	0
Capital Assets	0	563,843	617,784	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$6,589,757</b>	<b>\$8,166,171</b>	<b>\$8,396,761</b>	<b>\$8,293,134</b>	<b>\$7,298,348</b>	<b>\$7,298,348</b>
<b>REVENUE:</b>						
Intergovernmental	\$189,289	\$0	\$93,983	\$55,807	\$55,807	\$55,807
Charges for Services	1,478,385	465,100	541,971	1,450,100	1,450,100	1,450,100
Miscellaneous	6,623	7,500	8,833	7,500	7,500	7,500
Other Financing Sources:						
American Rescue Plan Act	0	37,344	37,344	0	0	0
<b>TOTAL REVENUE</b>	<b>\$1,674,297</b>	<b>\$509,944</b>	<b>\$682,131</b>	<b>\$1,513,407</b>	<b>\$1,513,407</b>	<b>\$1,513,407</b>
<b>NET GENERAL FUND COST</b>	<b>\$4,915,460</b>	<b>\$7,656,227</b>	<b>\$7,714,630</b>	<b>\$6,779,727</b>	<b>\$5,784,941</b>	<b>\$5,784,941</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

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

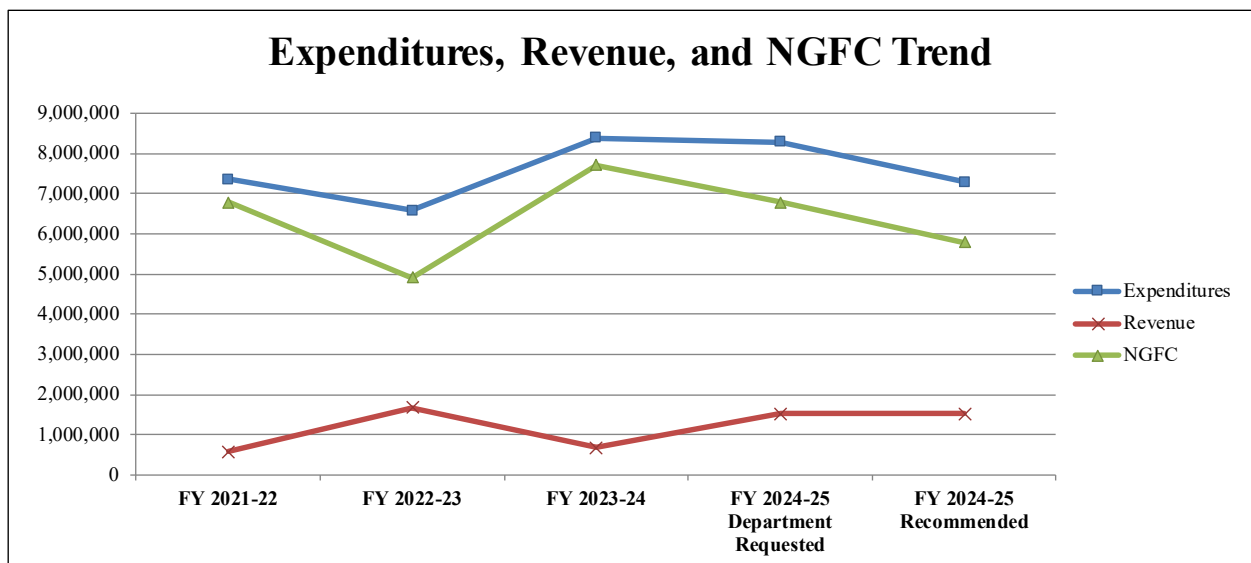
### Budget Changes and Operational Impacts

In FY 2024-25, the division anticipates conducting one election, the November 2024 General Election. Additional funding of \$1 million is set aside in Appropriations for Contingencies, in the event of an unanticipated special election or other necessary election expenses. The recommended budget includes sufficient appropriations to cover core operations of the Elections Division and to effectively conduct mandated election services. All allocated positions are funded, including four new positions added in FY 2023-24, as well as providing funding for extra help and temporary per diem employees. Compared to the actual for FY 2023-24, expenditures in the recommended

budget are reduced by approximately \$1.1 million, due to expected reduction in costs from conducting fewer elections as well as equipment upgrades and other one-time purchases in FY 2023-24, such as security cameras, information technology enhancements, a second ballot sorter machine to improve efficiency, an audio-visual system to enhance poll-worker training at the elections warehouse, as well as a needed forklift.

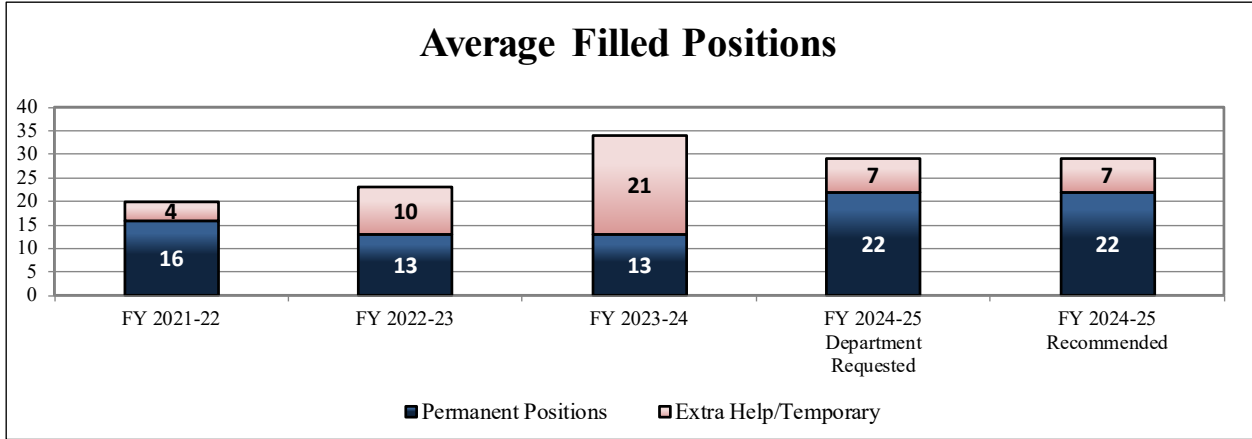
Salaries and Benefits reflect an increase of \$927,000 compared to the prior year’s actual costs, primarily from funding all vacant positions, costs for some temporary staff being moved to the Salaries and Benefits category, and funding for a 2% cost of living adjustment. The department currently has nine vacancies out of 22 authorized positions, which significantly reduced actual staffing expenses for FY 2023-24. Services and Supplies are reduced by \$1.4 million, assuming fewer elections will be conducted, which reduces expenses such as printing, mailing, and space and equipment rentals, and due to some temporary staffing costs now being paid as salaries instead of for services provided by outside vendors.

Revenue is increased by \$831,000 compared to the prior year actual, due to expected reimbursement for the General Election, compared to lower reimbursements for primary elections. The department received \$37,344 in American Rescue Plan Act funds to continue providing governmental services in FY 2023-24, which will no longer be available for FY 2024-25.



### Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Elections Process Clerk I/II/III and the deletion of one (1) Technical Support Specialist III, for a net cost savings of \$23,000. All allocated positions are funded. The budget also includes funding for use of seven extra help positions and other short-term temporary employees.



### Summary of Authorized Positions

The department currently has 22 authorized permanent positions. The recommended budget includes 22 positions, all of which are funded.

Division	Authorized	Additions	Deletions	Requested		Total
				Total	Filled	
Administration	4	0	0	4	4	4
Voter Registration	4	0	0	4	4	4
Warehouse	2	0	0	2	2	2
Election Technology	4	1	(1)	4	4	4
Candidate Filing/VBM	3	0	0	3	3	3
Pollworkers	5	0	0	5	5	5
<b>Total</b>	<b>22</b>	<b>1</b>	<b>(1)</b>	<b>22</b>	<b>22</b>	<b>22</b>

Administration	Voter Registration	Warehouse
<b>Classification</b>	<b>Classification</b>	<b>Classification</b>
1 Assistant Registrar of Voters	1 Elections Process Coordinator	1 Election Process Supervisor
1 Senior Accountant	3 Elections Process Clerk I/II/III	1 Elections Process Clerk I/II/III
1 Departmental Public Information Officer	<b>4 Current Total</b>	<b>2 Current Total</b>
1 Elections Division Manager		
<b>4 Current Total</b>		
<b>Election Technology</b>	<b>Candidate Filing/Vote by Mail</b>	<b>Pollworkers</b>
<b>Classification</b>	<b>Classification</b>	<b>Classification</b>
1 Administrative Coordinator	1 Elections Process Coordinator	1 Elections Process Coordinator
1 Elections Process Clerk I/II/III	2 Elections Process Clerk I/II/III	1 Election Process Supervisor
1 Technical Support Specialist III	<b>3 Current Total</b>	3 Elections Process Clerk I/II/III
1 Senior Systems Analyst		<b>5 Current Total</b>
<b>4 Current Total</b>		
<b>Additions/(Deletions)</b>		
1 Elections Process Clerk I/II/III		
(1) Technical Support Specialist III		
<b>4 Requested Total</b>		

## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Percentage of elections certified within 30 days.	100%	100%	100%	100%
Number of outreach presentations to community organizations, business, and schools.	8	15	8	15
The division is dedicated to increasing voter confidence in the election process. Through voter education, outreach, and transparency, the division will provide the community with resources to develop a better understanding of the work the division does and the processes that are in place to maintain election integrity and ensure every eligible vote is counted. As part of this effort, the division is dedicated to continuing its timely certification of results within 30 days of election day.				

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### Mission Statement

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

### Organizational Chart



### Fiscal Year 2022-23 and 2023-24 Accomplishments

- The Purchasing Division issued over \$173.7 million worth of purchase orders in FY 2023-24.
- The Property Management Division negotiated and completed nine new, amended, and/or assigned lease agreements, eight property transfers, 10 lease amendments, and 20 new or renewed franchise agreements.
- The Maintenance Division completed over 4,275 maintenance and repair work orders; assisted in the Countywide Facility Condition Assessment project.
- The Parks Division continued upgrades at Hart Park that include restroom renovations, large tree care and sign replacements; assisted in large trees trimming at multiple parks; continues LED lighting retrofit projects in parks countywide; and successfully opened the public pool at Jim Williford Park in Rosamond.
- The Communications Division completed 240 workorders, developed radio code plugs for mobile and handheld radios for the Fire Department to ensure compliance with County Fire radio channels and Cal Fire requirements; completed the request for proposals process for the County's Regional Public Safety Communications Network (RPSCN).

## General Services

Department Head: Elsa T. Martinez, Interim  
 Fund: General  
 Budget Unit: 1610

Function: General Government  
 Activity: Property Management

### Description of Major Services

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

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$15,621,051	\$19,047,050	\$17,226,118	\$15,723,592	\$15,856,087	\$16,306,087
Services and Supplies	7,834,134	8,709,092	8,489,007	7,860,648	7,860,714	8,857,714
Other Charges	0	350	0	350	350	350
Capital Assets	49,436	280,000	184,754	0	0	0
Other Financing Uses	0	327,467	0	0	0	295,219
<b>TOTAL EXPENDITURES</b>	<b>\$23,504,621</b>	<b>\$28,363,959</b>	<b>\$25,899,879</b>	<b>\$23,584,590</b>	<b>\$23,717,151</b>	<b>\$25,459,370</b>
Expend. Reimb.	(\$1,625,369)	(\$1,900,761)	(\$1,781,287)	(\$1,903,761)	(\$1,903,761)	(\$1,903,761)
<b>TOTAL NET EXPENDITURES</b>	<b>\$21,879,252</b>	<b>\$26,463,198</b>	<b>\$24,118,592</b>	<b>\$21,680,829</b>	<b>\$21,813,390</b>	<b>\$23,555,609</b>
<b>REVENUE:</b>						
Fines and Forfeitures	\$270,956	\$116,800	\$119,618	\$5,300	\$5,300	\$5,300
Use of Money/Property	301,540	334,700	269,369	303,125	303,125	303,125
Intergovernmental	148,640	0	67,845	0	0	0
Charges for Services	5,130,667	5,211,158	4,867,099	4,361,448	4,361,448	4,361,448
Miscellaneous	341,822	525,683	369,030	573,570	573,570	573,570
Other Financing Sources:						
Off Highway Vehicle License Fee	0	50,000	3,172	0	50,000	50,000
Timber Harvest Fund	0	0	0	0	66	66
Parcel Map In-Lieu Fee	0	22,000	0	50,000	50,000	50,000
Garage Internal Service Fund	0	0	31,357	0	0	0
American Rescue Plan Act	0	619,240	470,239	235,120	0	0
<b>TOTAL REVENUE</b>	<b>\$6,193,625</b>	<b>\$6,879,581</b>	<b>\$6,197,729</b>	<b>\$5,528,563</b>	<b>\$5,343,509</b>	<b>\$5,343,509</b>
Less Available BSI *	\$0	\$327,467	\$0	\$0	\$0	\$295,219
<b>NET GENERAL FUND COST</b>	<b>\$15,685,627</b>	<b>\$19,256,150</b>	<b>\$17,920,863</b>	<b>\$16,152,266</b>	<b>\$16,469,881</b>	<b>\$17,916,881</b>
BSI Ending Balance *	\$111,363	N/A	\$295,219	N/A	N/A	N/A

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

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



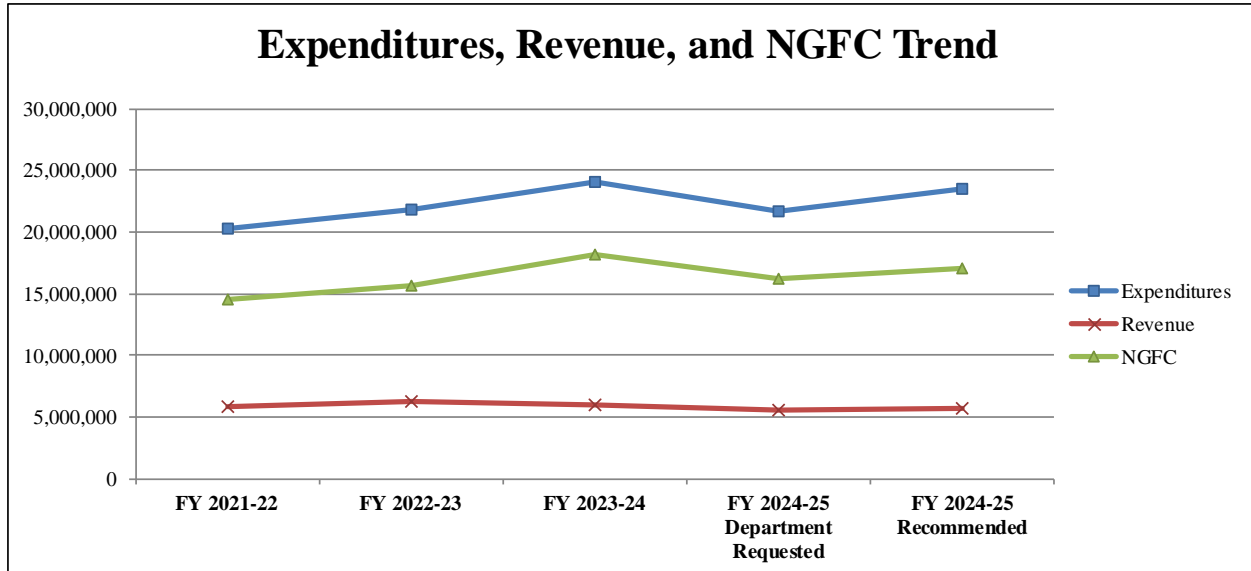
some reimbursement for services but is primarily funded by an allocation of Net General Fund Cost (NGFC).

### **Budget Changes and Operational Impacts**

The recommended budget includes \$17.9 million in NGFC, which includes a decrease in Salaries and Benefits and Services and supplies. The decrease in Salaries and Benefits is primarily due to the transition of the Park Ranger Program to the Sheriff's Office. In FY 2023-24, the County Administrative Office began evaluating the transition of the Park Ranger Program which included communicating with employees and labor groups, determining budgetary impacts, assessing effectiveness of patrol and park services. The FY 2023-24 mid-year report discussed that the Sheriff started overseeing the activities of the Park Ranger Program. Additionally, this approach was discussed with the Parks Commission in a public meeting. Effective August 10, 2024, the Board of Supervisors approved the transfer of positions from General Services to the Sheriff's Office. This decrease in salaries and benefits is offset with an increase in the Sheriff's Office NGFC. Services and supplies are budgeted at the same level as the prior fiscal year and only increased slightly for parks expansion and improvements.

In FY 2023-24 the department's budget included an additional \$1 million to increase service levels related to landscaping, restroom service, playground and amenity maintenance, ballfield maintenance and mitigation of vandalism. The FY 2024-25 Recommended Budget maintains the level of support to continue the enhanced services. In FY 2021-22, the department actively pursued and obtained grants for the planning, design and completing of capital and maintenance projects that improve existing parks facilities and create new and additional facilities such as playgrounds and sports courts. While the department made progress towards projects in FY 2023-24, the work will continue in FY 2024-25. The cost of equipment and services continues to rise due to inflation and difficult construction and maintenance markets, and the department must continue to prioritize maintenance and construction projects to stay within budget recommendations.

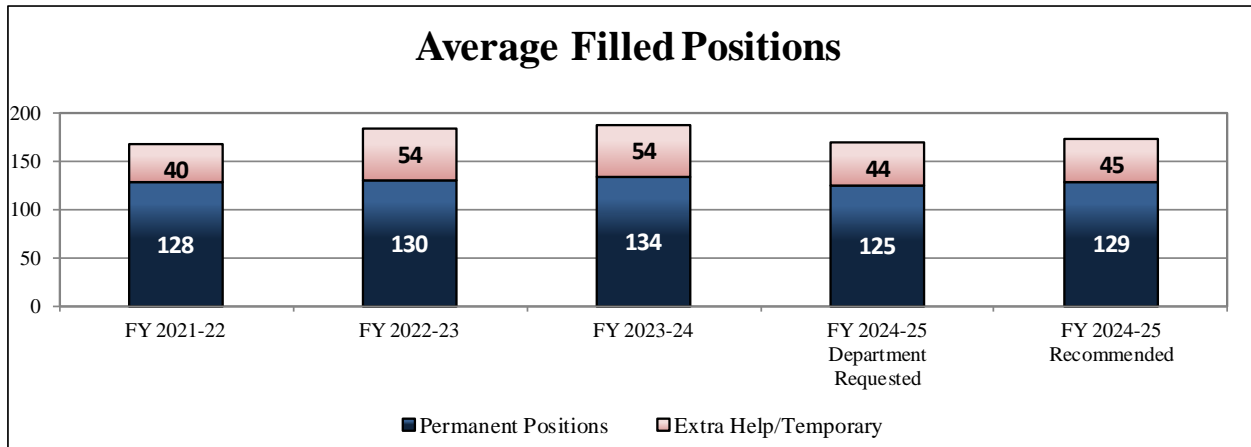
The recommended budget includes sufficient appropriations to cover the 2% cost of living adjustment. In FY 2023-24 actual revenue includes reimbursement from the American Rescue Plan Act (ARPA) for tasks related to reducing hazards and public health risks resulting from encampments specifically within County parks and around County buildings and to continue providing government services.



### Staffing Changes and Operational Impacts

The recommended budget includes the deletion of seven (7) vacant Building Service Worker I/II/III positions, four (4) vacant Maintenance Worker I/II/IV positions, one (1) General Services Manager and one (1) Accountant/Sr. Accountant position. The deletion of these vacant positions is not expected to have any impacts on current operations. The positions have been vacant, and the work has been distributed and streamlined across the division through reorganization, cross-training and use of new tools over the prior fiscal years.

The recommended budget holds the following positions vacant and unfunded: one (1) Office Services Specialist, one (1) Energy Coordinator, seven (5) Maintenance Worker I/II/III/IV, seventeen (10) Building Service Worker I/II/III, three (2) Park Supervisor, five (4) Groundskeeper I/II/III, one (1) Maintenance Electrician, one (1) Maintenance Carpenter, one (1) Air Conditioning Mechanic, and one (1) Equipment Operator, at an annual savings of approximately \$3.2 million.



### Summary of Authorized Positions

The recommended budget includes 156 authorized permanent positions, of which 129 have been budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested	Filled	Vacant	Total
				Total			
Administration	18	0	(1)	17	15	2	17
Communications	9	0	0	9	9	0	9
Facilities	48	0	(4)	44	36	8	44
Reservations	6	0	0	6	6	0	6
Mail Services	2	0	0	2	2	0	2
Property Management	4	0	0	4	4	0	4
Custodial	33	0	(7)	26	16	10	26
Purchasing	10	0	(1)	9	9	0	9
Parks	39	0	0	39	32	7	39
<b>Total</b>	<b>169</b>	<b>0</b>	<b>(13)</b>	<b>156</b>	<b>129</b>	<b>27</b>	<b>156</b>

General Government

<b>Administration</b>	<b>Facilities</b>	<b>Parks</b>
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Chief General Services Officer	1 General Services Manager	1 General Services Manager
2 Senior CAO Manager	6 Air Conditioning Mechanic	2 Equipment Operator
2 Accountant I/Sr. Accountant	5 Maintenance Carpenter	1 Sr. Mower Repair Mechanic
1 Administrative Services Officer	5 Maintenance Electrician	3 Area Park Supervisor
1 Sr. Human Resources Specialist	2 Maintenance Plumber	6 Park Supervisor
1 Energy Coordinator	2 Maintenance Supervisor	2 Park Caretaker
4 Fiscal Support Specialist	26 Maintenance Worker I/II/III/IV	4 Tree Trimmer
2 Fiscal Support Technician	1 Warehouse Supervisor	1 Sr. Tree Trimmer
1 Office Services Specialist	48 <b>Current Total</b>	5 Groundskeeper I/II
1 Fiscal Support Supervisor	<u>Additions/Deletions</u>	14 Groundskeeper III
2 Administrative Coordinator	(4) Maintenance Worker I/II/III/IV	39 <b>Requested Total</b>
18 <b>Current Total</b>	44 <b>Requested Total</b>	
<u>Additions/Deletions</u>		
(1) Accountant I/Sr. Accountant		
17 <b>Requested Total</b>		
<b>Custodial</b>	<b>Property Management</b>	<b>Reservations</b>
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
28 Building Service Worker I/II/III	1 General Services Manager	1 General Services Manager
1 Supervising Bldg Service Worker	1 Supervising Real Prop Agent	2 Fiscal Support Specialist
2 Senior Building Service Worker	1 Administrative Coordinator	1 Fiscal Support Supervisor
2 Bldg Service Worker I/II/III-KRV	1 Real Property Agent I/II/III	1 Fiscal Support Technician
33 <b>Current Total</b>	4 <b>Requested Total</b>	1 Office Services Assistant
<u>Additions/Deletions</u>		6 <b>Requested Total</b>
(7) Building Service Worker I/II/III		
26 <b>Requested Total</b>		
<b>Mail Services</b>	<b>Purchasing</b>	<b>Communications</b>
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Mail Clerk I/II	2 General Services Manager	7 Comm Technician I/II/III
1 Supervising Mail Clerk	5 Buyer I/II/III	1 Supervising Comm Technician
2 <b>Requested Total</b>	1 Contract Administrator	1 Telecommunications Engineer
	1 Fiscal Support Specialist	9 <b>Requested Total</b>
	1 Supervising Buyer	
	10 <b>Requested Total</b>	
	<u>Additions/Deletions</u>	
	(1) General Services Manager	
	9 <b>Requested Total</b>	

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

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

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

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

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Percentage of fiscal savings from competitive process	14.83%	16.00%	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

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Total transactions processed in reservations system.	6,800	8,000	8,000	8,000
County-owned acres of parkland available per 1,000 residents	5 Acres	5 Acres	5 Acres	5 Acres
Amount invested in Parks Improvements from all funding source	\$5,000,000	\$5,000,000	\$5,000,000	\$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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Average number of days to complete a non-emergency request for maintenance or repair services within County facilities	68	30	52	40
Average number of days to complete a request for communication services within County facilities	1.5	2.5	4	3
Average number of inspections of County owned and leased facilities performed by Property Management	85	75	85	85
Staff anticipate needs, provide effective solutions, maintain communication, and strive to perform work in a timely manner for over 200 facilities County-wide. The FY 2024-25 goal reflects the department’s efforts to continuously improve and provide efficient services.				

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## Utility Payments

Department Head: Elsa T. Martinez, Interim  
 Fund: General  
 Budget Unit: 1615

Function: General Government  
 Activity: Property Management

### Description of Major Services

This budget unit is used to pay utility costs for most County facilities. Utilities include electricity, gas, water, sewer, garbage, postage, elevator services, pest control, security and fire alarm systems, and fire extinguishers/sprinkler systems. The General Services Division administers this budget unit. Some utility costs for Fire and Roads are not included in this budget unit.

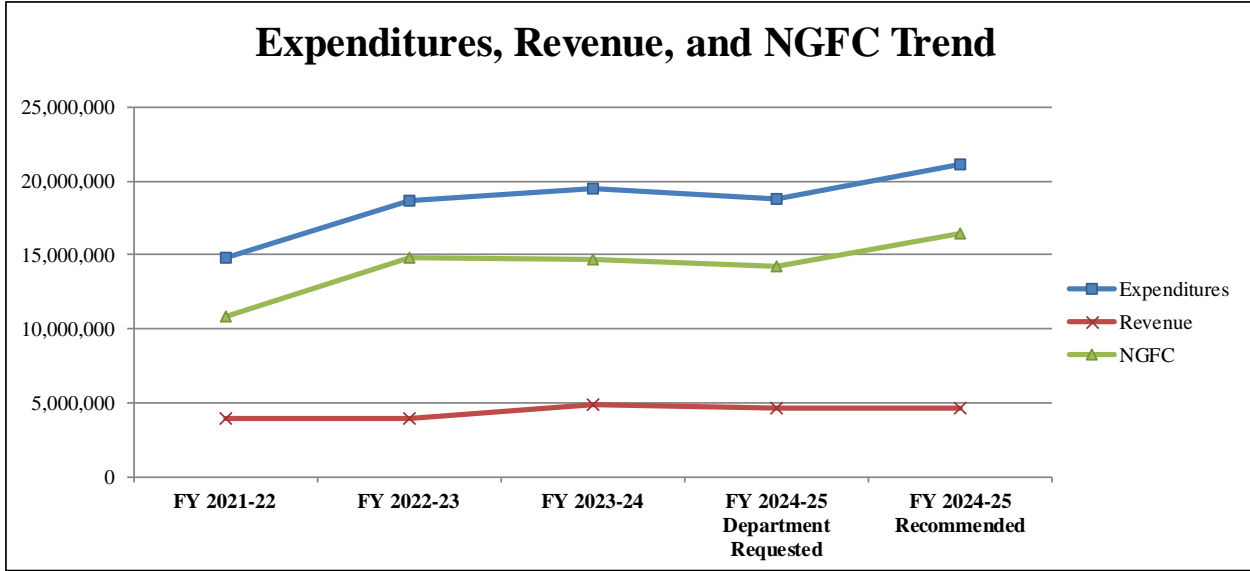
Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$18,189,149	\$17,833,224	\$18,650,857	\$17,978,596	\$20,255,596	\$20,255,596
<b>TOTAL EXPENDITURES</b>	<b>\$18,970,564</b>	<b>\$19,020,973</b>	<b>\$19,838,606</b>	<b>\$19,153,248</b>	<b>\$21,430,248</b>	<b>\$21,430,248</b>
Expend. Reimb.	(\$258,241)	(\$270,000)	(\$322,785)	(\$320,000)	(\$320,000)	(\$320,000)
<b>TOTAL NET EXPENDITURES</b>	<b>\$18,712,323</b>	<b>\$18,750,973</b>	<b>\$19,515,821</b>	<b>\$18,833,248</b>	<b>\$21,110,248</b>	<b>\$21,110,248</b>
<b>REVENUE:</b>						
Charges for Services	\$1,806,714	\$2,009,921	\$2,289,574	\$2,120,000	\$2,120,000	\$2,120,000
Other Financing Sources:						
Criminal Justice Facilities	2,104,039	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
<b>TOTAL REVENUE</b>	<b>\$3,945,397</b>	<b>\$4,573,013</b>	<b>\$4,814,212</b>	<b>\$4,655,288</b>	<b>\$4,655,288</b>	<b>\$4,655,288</b>
<b>NET GENERAL FUND COST</b>	<b>\$14,766,926</b>	<b>\$14,177,960</b>	<b>\$14,701,609</b>	<b>\$14,177,960</b>	<b>\$16,454,960</b>	<b>\$16,454,960</b>

### Major Expenditures and Revenue in FY 2024-25 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 expenditures for FY 2024-25 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 expenditures for FY 2024-25 include debt service payments on the financing used to install additional solar photovoltaic arrays near the Lerdo complex.

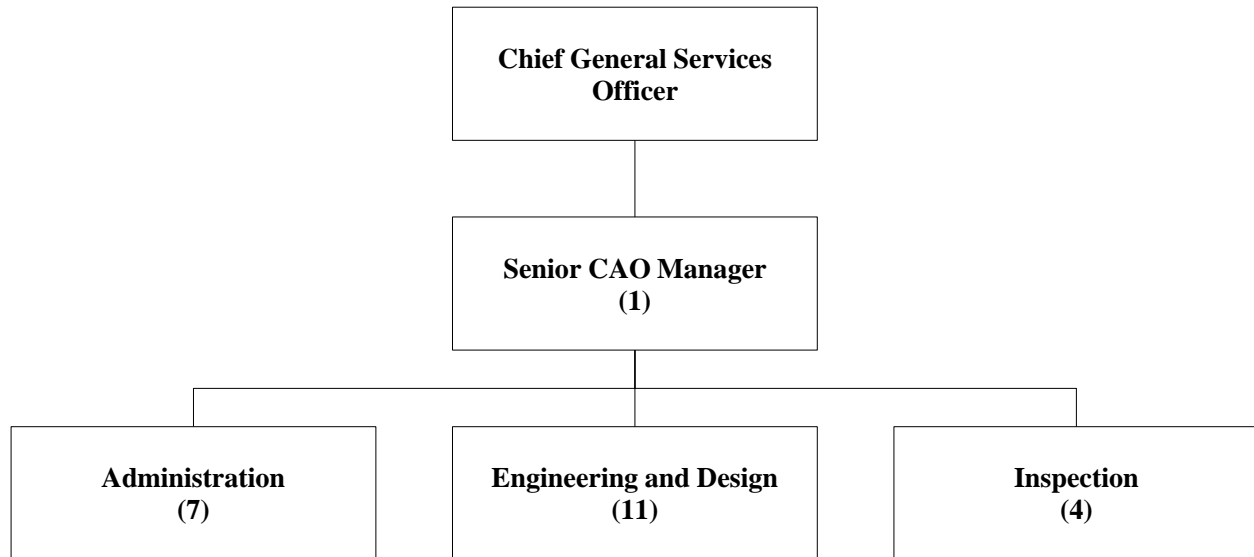




**Mission Statement**

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

**Organizational Chart**



**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- The Construction Services Division completed 49 projects including: Mojave East and West Baseball Field Improvements; Boron Park Parking Lot Lighting; Youth Detention Center Multipurpose Building; Elections Sorting Machine; Ridgecrest Justice Facility Generator Replacement; Panorama Park Tot-lot; Supportive Service Village; Casa Loma Soccer Field and Fence; Probation Crossroads Security Fencing; Juvenile Hall Classroom Reroof; Panorama Park Solar Lighting; Casa Loma Park Improvements; Coroner Facility; Lost Hills Park Beautification; Psychiatric Health Facility; various HVAC replacements and repairs throughout the County; and other various parks and libraries improvements.
- Projects in construction include: Agriculture & Measurement Solar Carport; Lake Isabella Skate Park; Buena Vista Boat Launch Repair; Mojave East Park Water Tank Replacement; Ford City Park Improvements; Youth Detention Center Security Upgrades; Wison Library Improvements; Youth Detention Center Trailer Upgrades; M Street Navigation Center Facility Improvements; Pre-Trial Generator Replacement; Boron Park Skatepark; Rosamond Skatepark; Holloway Gonzalez Library Improvements; Lamont Park Revitalization; Jamison Center Flooring and Paint; Solar and ADA Improvements at Various Sites.
- Projects in design include: La Colonia Community Park Development; Boron Park Splash Pad; Sam Lynn Facility Improvements; Petroglyph Park Shade Sails; Potomac Park Playground Replacement; Rosamond Community Building Rehabilitation; Stramler Park Picnic Area & Canopy and various parks and libraries improvements.

## Construction Services

Department Head: Elsa T. Martinez, Interim  
 Fund: General  
 Budget Unit: 1640

Function: General Government  
 Activity: Property Management

### Description of Major Services

The Construction Services section within the General Services Division provides design, engineering cost estimates, bids and awards, inspection and project management for capital and major maintenance projects related to the County’s real property infrastructure. County design staff efforts are augmented through the use of architectural and engineering consultant contracts, when appropriate.

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$2,542,831	\$3,112,460	\$2,826,916	\$3,363,930	\$3,363,930	\$3,363,930
Services and Supplies	167,661	198,491	249,132	343,026	343,026	343,026
<b>TOTAL EXPENDITURES</b>	<b>\$2,710,492</b>	<b>\$3,310,951</b>	<b>\$3,104,188</b>	<b>\$3,706,956</b>	<b>\$3,706,956</b>	<b>\$3,706,956</b>
Expend. Reimb.	(\$1,952,331)	(\$2,357,128)	(\$2,417,061)	(\$2,752,019)	(\$2,752,019)	(\$2,752,019)
<b>TOTAL NET EXPENDITURES</b>	<b>\$758,161</b>	<b>\$953,823</b>	<b>\$687,127</b>	<b>\$954,937</b>	<b>\$954,937</b>	<b>\$954,937</b>
<b>REVENUE:</b>						
Charges for Services	\$379,799	\$328,887	\$356,961	\$330,000	\$330,000	\$330,000
Other Financing Sources:						
American Rescue Plan Act	0	14,000	14,000	0	0	0
<b>TOTAL REVENUE</b>	<b>\$379,799</b>	<b>\$342,887</b>	<b>\$370,961</b>	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$330,000</b>
<b>NET GENERAL FUND COST</b>	<b>\$378,362</b>	<b>\$610,936</b>	<b>\$316,166</b>	<b>\$624,937</b>	<b>\$624,937</b>	<b>\$624,937</b>

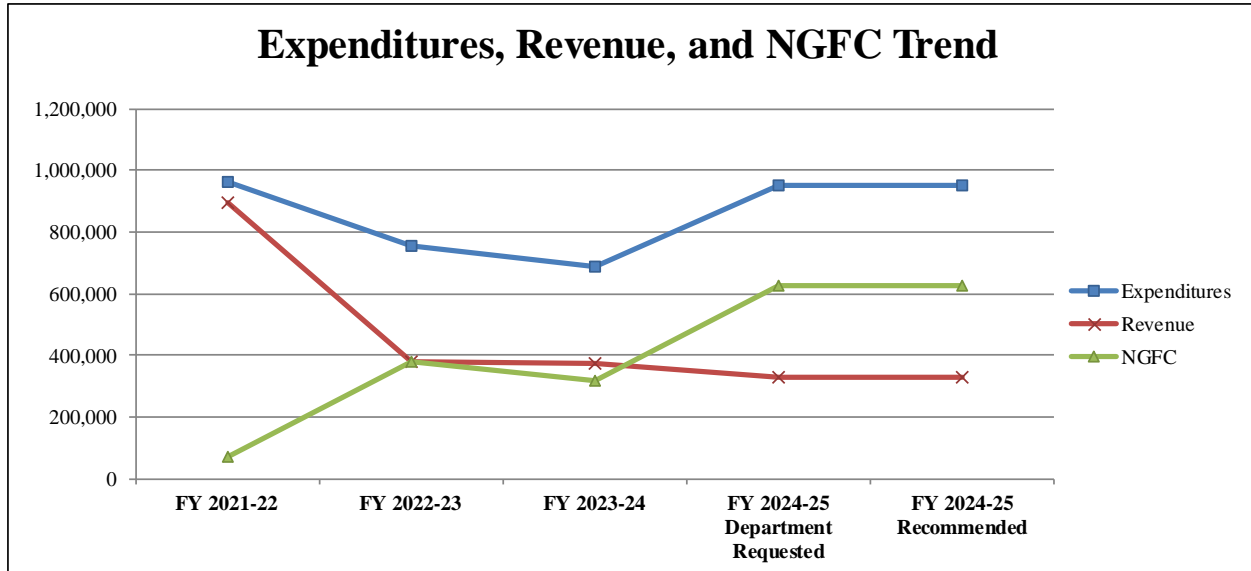
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The majority of the expenditures for this budget unit are associated with staffing costs for positions required to perform project-related services. The costs are offset by revenue received for services provided, primarily from charges to capital and major maintenance projects.

### Budget Changes and Operational Impacts

The recommended budget reflects anticipated staffing levels and project workloads. Salaries and Benefits is increasing compared to prior years primarily due to the planned filling of currently vacant positions.

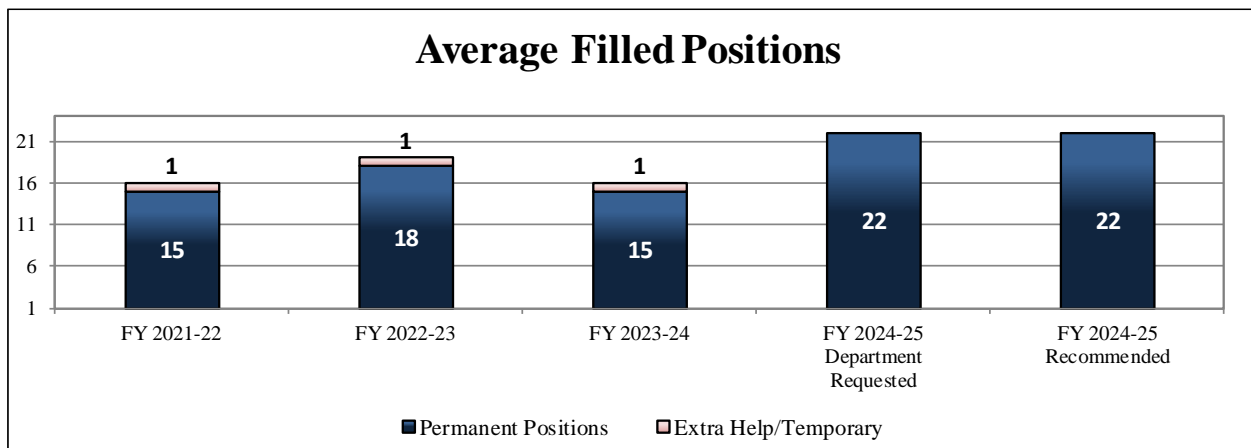
In FY 2023-24 the division received American Rescue Plan Act (ARPA) funds to continue providing governmental services.



### Staffing Changes and Operational Impacts

The recommended budget includes the deletion of one (1) Engineer I/II/III position, two (2) Engineering/Draft Technician I/II/III position and one (1) Fiscal Support Specialist position vacant and unfunded.

In addition, the recommended budget holds one (1) Planner III position vacant and unfunded for an annual savings of approximately \$134,921.



### Summary of Authorized Positions

The division currently has 27 authorized positions, of which 22 have been budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
					Total			
Administration	9	(1)	0		8	8	0	8
Engineering and Design	14	(3)	0		11	10	1	11
Inspection	4	0	0		4	4	0	4
<b>Total</b>	<b>27</b>	<b>(4)</b>	<b>0</b>		<b>23</b>	<b>22</b>	<b>1</b>	<b>23</b>

Administration		Engineering and Design		Inspection	
<b>Classification</b>		<b>Classification</b>		<b>Classification</b>	
1	Senior CAO Manager	2	Supervising Engineer	1	Supervising Project Inspector
2	Contract Specialist	3	Engineer I/II/III-C	3	Construct Project Inspector I/II/III
2	Accountant I/II/Sr.	7	Engineering/Draft Tech I/II/III-C	4	<b>Requested Total</b>
2	Fiscal Support Specialist	2	Planner III		
1	Fiscal Support Supervisor	14	<b>Requested Total</b>		
1	Office Services Specialist		<b>Additions/Deletions</b>		
9	<b>Current Total</b>	(1)	Engineer I/II/III-C		
	<b>Additions/Deletions</b>	(2)	Engineering/Draft Tech I/II/III-C		
(1)	Fiscal Support Supervisor	11	<b>Requested Total</b>		
8	<b>Requested Total</b>				

### Fiscal Year 2024-25 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 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Percentage of administrative cost to total construction cost	.84%	2%	.89%	2%
Percentage of design and engineering costs to total construction cost	11.11%	15%	6.76%	15%
Percentage of project management and inspection costs to total construction cost	5.32%	7%	3.31%	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: Elsa T. Martinez, Interim  
Fund: General  
Budget Unit: 1650

Function: General Government  
Activity: Property Management

### Description of Major Services

The General Services Division of the County Administrative Office annually develops a master list of all major maintenance projects requested by departments. The projects are prioritized using the following criteria: legally mandated, health and safety concern, preventive maintenance concern, cost reduction impact, and extent of direct use or benefit to the public. Offsetting revenue and special funding are also considered when prioritizing the projects requested for funding consideration.

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$5,714,069	\$53,866,235	\$7,844,427	\$0	\$0	\$81,013,855
<b>TOTAL EXPENDITURES</b>	<b>\$5,714,069</b>	<b>\$53,866,235</b>	<b>\$7,844,427</b>	<b>\$0</b>	<b>\$0</b>	<b>\$81,013,855</b>
Expend. Reimb.	\$0	\$0	(\$1,547,179)	\$0	\$0	(\$781,000)
<b>TOTAL NET EXPENDITURES</b>	<b>\$5,714,069</b>	<b>\$53,866,235</b>	<b>\$6,297,248</b>	<b>\$0</b>	<b>\$0</b>	<b>\$80,232,855</b>
<b>REVENUE:</b>						
Intergovernmental	\$303,211	\$33,865,992	\$6,977,402	\$0	\$0	\$26,233,806
Charges for Services	1,300	1,620,245	142,125	0	0	1,673,104
Miscellaneous	287,868	1,450,000	458,757	0	0	68,141
Other Financing Sources:						
County Local Revenue Fund 2011	1,161,596	2,770,687	2,453,031	0	0	2,625,558
Flood Disaster	0	0	296,000	0	0	0
Recorders	0	0	0	0	0	63,350
Mental Health Fund	0	5,637,000	2,430,506	0	0	3,981,012
Human Services	0	400,000	427,732	0	0	647,800
American Rescue Plan Act	140,355	5,886,720	1,945,678	0	0	4,449,044
<b>TOTAL REVENUE</b>	<b>\$1,894,330</b>	<b>\$51,630,644</b>	<b>\$15,131,231</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,741,815</b>
<b>NET GENERAL FUND COST</b>	<b>\$3,819,739</b>	<b>\$2,235,591</b>	<b>(\$8,833,983)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,491,040</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The following table contains a list of the recommended projects for FY 2024-25. For each project, the project cost, any offsetting revenue, designation cancellation or special purpose funding, and the Net General Fund Cost (NGFC) are presented. The projects listed in the table on the next page include 11 new projects and 90 rebudgets with a combined NGFC of \$40.5 million. Revenue for this budget unit includes \$9.4 million for new projects and \$25.1 million for projects started in prior fiscal years. The recommended projects are in accordance with the County's objective of evaluating and meeting the County's infrastructure needs. These recommended projects were identified by both the General Services Division and other operating departments as urgent unmet maintenance and facility needs.

Project Number	Description	Recommended Appropriation	Estimated Revenue	Net General Fund Cost
<b>New Projects</b>				
<b>Parks Improvements</b>				
7241	Hart Park Nature Center	\$300,000	\$150,000	\$150,000
7123	Parks Improvements All District	1,500,000	0	1,500,000
7242	Ford City Park Restroom	300,000	0	300,000
7243	Fuller Acres Park Shade	250,000	0	250,000
7244	NW Baseball Lights	328,800	0	328,800
7244	Potomac Park Revitalization	7,384,000	7,384,000	0
	<b>Parks Improvements Subtotal</b>	<b>\$10,062,800</b>	<b>\$7,534,000</b>	<b>\$2,528,800</b>
<b>Utility &amp; Major Systems Repair/Replacement</b>				
7245	Mohave East Park Water Tank Replacement	\$235,398	\$0	\$235,398
7168	Crime Lab Cooling Towers	\$400,000	\$0	400,000
	<b>Utility &amp; Major Systems Repair/Replacement Subtotal</b>	<b>\$635,398</b>	<b>\$0</b>	<b>\$635,398</b>
<b>Preventative Maintenance &amp; Reconstruction</b>				
7159	Juvenile Hall Maintenance Repair / Crossroads Maintenance Repair	\$570,000	\$0	\$570,000
7129	Behavioral Health Recovery Services Community Care Expansion	1,947,934	1,947,934	0
7246	Civil Service Commission Office Buildout	200,000	0	200,000
	<b>Preventative Maintenance &amp; Reconstruction Subtotal</b>	<b>\$2,717,934</b>	<b>\$1,947,934</b>	<b>\$770,000</b>
	<b>Sub-Total</b>	<b>\$13,416,132</b>	<b>\$9,481,934</b>	<b>\$3,934,198</b>
<b>Rebudgets</b>				
<b>Parks Improvements</b>				
7014	Hart Park Prop 68 Improvements	\$4,381,343	\$1,376,288	\$3,005,055
7035	Potomac Park Playground Improvement	458,742	458,742	0
7087	Buena Vista Aquatic Recreation Area Improvements	5,802,869	2,604,990	3,197,879
7185	Countywide Tree Maintenance	0	0	0
7075	Buena Vista Boat Launch Repair	50,608	0	50,608
7038	Buena Vista Restroom/Shower Upgrades	2,292,208	0	2,292,208
7042	Park Monument Signs	140,009	0	140,009
7185	Countywide Tree Maintenance	70,040	0	70,040
7190	Camp Owen Durant Dorm HVAC Replacement	446,626	0	446,626
7098	Riverside Park 2023 FEMA	2,243,748	0	2,243,748
7119	Riverside Park Kern River Embankment 2023 FEMA	1,643,266	0	1,643,266
7126	Hart Park Kern River Embankment 2023 FEMA	5,230,877	0	5,230,877
7127	Uffert Park Kern River Embankment 2023 FEMA	258,491	0	258,491
7252	Virginia Avenue Park Urban Green Grant	7,425	3,452	3,973
	<b>Parks Improvements Subtotal</b>	<b>\$23,026,252</b>	<b>\$4,443,472</b>	<b>\$18,582,780</b>
<b>Legally Mandated</b>				
7076	ADA Improvement-Various Facilities	139,690	0	139,690
7199	Public Health Facility ADA Improvements	332,654	0	332,654
7202	Public Services Building ADA Improvements	386,594	0	386,594
7207	Sheriff's Headquarter ADA Improvements	358,004	0	358,004
	<b>Legally Mandated Subtotal</b>	<b>\$1,216,942</b>	<b>\$0</b>	<b>\$1,216,942</b>
<b>Cost Savings</b>				
7023	Energy Efficiency - Various County Facilities	40,729	0	40,729
	<b>Cost Savings Subtotal</b>	<b>\$40,729</b>	<b>\$0</b>	<b>\$40,729</b>
<b>Utility &amp; Major Systems Repair/Replacement</b>				
7102	Lerdo Infirmary Control Upgrade	\$11,434	\$11,434	\$0
7116	Lerdo Pretrial Air Handler Replacement Project	594,435	594,435	0
7173	Probation Administration Facility HVAC	946,446	0	946,446
7041	HVAC- Various County Facilities	723,654	0	723,654
7053	Public Health HVAC Replacement	316,027	0	316,027
7064	Buena Vista Waste Water Treatment Tank Repair Recoat	117,964	0	117,964
7118	Crime Lab Toxicology AC Improvement	57,612	57,612	0
7095	Max-Med Bathroom	120,000	0	120,000
7097	Camp Owen Water Well Replacement	207,590	0	207,590
7068	Sheriff Norris Road Compactor	60,000	0	60,000
7061	SECS HVAC Upgrade	68,141	68,141	0
7065	Lerdo Sewer Connection	0	0	0
7304	Public Services Building Elevator Generator	27,513	0	27,513
	<b>Utility &amp; Major Systems Repair/Replacement Subtotal</b>	<b>\$3,250,816</b>	<b>\$731,622</b>	<b>\$2,519,194</b>

Project Number	Description	Recommended Appropriation	Estimated Revenue	Net General Fund Cost
<b>Preventative Maintenance &amp; Reconstruction</b>				
7055	Justice Building Elevator	\$719,466	\$719,466	\$0
7009	Mary Kay Shell Life Safety Improvements	2,033,078	2,033,078	0
7010	Rosamond Park Improvements	1,196,868	489,238	707,630
7011	Boron Park Improvements	1,057,020	0	1,057,020
7012	Lamont Park Revitalization	9,449,268	6,127,065	3,322,203
7013	Juvenile Hall Security Upgrade & Fencing	53,211	0	53,211
7016	Heritage Park Revitalization	2,910	0	2,910
7017	Mojave East Revitalization	149,949	0	149,949
7020	Casa Loma Park Improvements	215,626	215,626	0
7022	La Colonia Park	379,508	379,508	0
7025	Sam Lynn Park Improvements	1,941,972	1,941,972	0
7028	Waste Recycling Enclosures-Variou	43,925	0	43,925
7043	East Bakersfield Veteran Center Generator	202,119	157,955	44,164
7044	MAOF Vida Scott Center Facility Improvements	709,984	542,543	167,441
7072	Mojave County Facility Generator Replacement	44,179	0	44,179
7074	M Street Navigation Center Facility Improvements	980,561	980,561	0
7079	Crossroads Main Flood Drainage Improvements	6,587	0	6,587
7091	Virginia Park Improvements	963,958	963,958	0
7107	Kern County Museum Roof Replace	125,538	0	125,538
7109	Hall of Records Roof Ladder	30,646	13,350	17,296
7115	Lerdo Water Tank Replacement	474,878	0	474,878
7123	Parks Improvements All District	1,264,379	0	1,264,379
7155	Ridgecrest Justice Facility Generator Replacement	72,964	0	72,964
7180	Pretrial Generator Replacement	876,382	774,492	101,890
7219	Youth Detention Center Door Replacement	1,778,741	441,635	1,337,106
7220	Youth Detention Center Library Security Upgrade	12,071	0	12,071
7057	County Counsel Hearing and Conference Room	9,983	0	9,983
7086	18th Street Improvements	903,744	0	903,744
7094	Closed Session Room Improvements	24,500	0	24,500
7136	Juvenile Hall Generator Switch	724,750	724,750	0
7143	Air Hangar Improvements	956,888	0	956,888
7164	County Counsel 4th Floor Risk Mitigation	192,370	0	192,370
7166	Panorama Erosion Control	130,106	0	130,106
7170	18th Street Tile Project	100,000	0	100,000
7171	Recorders Sewer Lift Station	50,000	50,000	0
7203	Probation Training Room Renovation	21,200	21,200	0
7211	Jamison Floor and Paint	647,800	647,800	0
7221	Public Health Floor and Cubicle Build-Out	781,000	0	781,000
7224	Arvin Library - BF Grant	185,607	185,607	0
7225	Baker Library - BF Grant	880,598	605,598	275,000
7226	Beale Library - BF Grant	2,283,274	2,283,274	0
7227	Cal City Library - BF Grant	503,734	503,734	0
7228	Delano Library - BF Grant	446,155	446,155	0
7229	Wilson Library - BF Grant	325,583	325,583	0
7230	Frazier Park Library - BF Grant	18,701	18,701	0
7231	Holloway Gonzalez Library-BF Grant	554,402	554,402	0
7232	Kern River Library - BF Grant	442,857	442,857	0
7233	Lamont Library - BF Grant	15,024	15,024	0
7234	Mojave Library - BF Grant	10,444	10,444	0
7235	Rathbun Library - BF Grant	28,386	28,386	0
7236	Ridgecrest Library - BF Grant	788,971	788,971	0
7237	Rosamond Library - BF Grant	943,988	943,988	0
7238	Southwest Library - BF Grant	358,926	0	358,926
7239	Taft Library - BF Grant	305,100	305,100	0
7240	Wasco Library - BF Grant	402,766	402,766	0
7250	Behavioral Health Recovery Services Mary Kay Shell Interior Finishes	594,339	0	594,339
7255	District Attorney Press Room Alteration	296,000	0	296,000
7096	Project Contingencies	1,350,000	0	1,350,000
<b>Preventative Maintenance &amp; Reconstruction Subtotal</b>		<b>\$40,062,984</b>	<b>\$25,084,787</b>	<b>\$14,978,197</b>
<b>Expenditure Transfers and Reimbursements</b>				<b>(\$781,000)</b>
<b>Grand Total</b>		<b>\$81,013,855</b>	<b>\$39,741,815</b>	<b>\$40,491,040</b>

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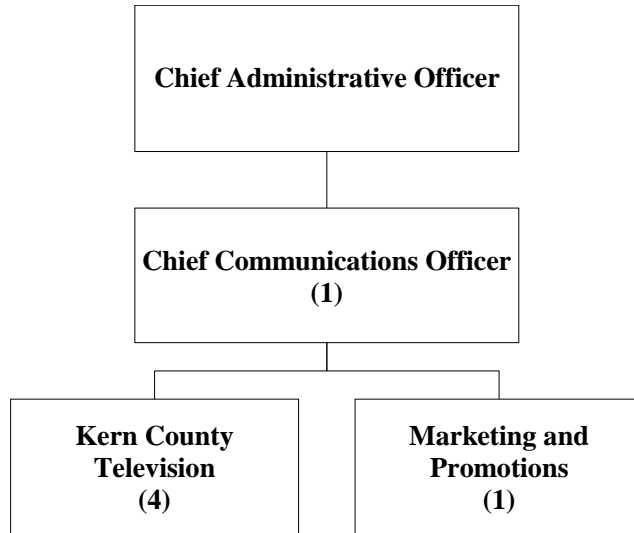




**Mission Statement**

*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 2022-23 and 2023-24 Accomplishments**

- The division successfully implemented Kern County’s first app, “MyKern” to increase transparency and accessibility to the public.
- The division implemented a new series specifically designed for Instagram known as “Kurrently” to better capture viewers and disseminate information from “Around Kern County” in a concise manner.
- The division successfully produced the “State of the County” event in partnership with the Kern Economic Development Corporation.
- The division continued to rebrand several specialty projects including anti-camping signs, Hope on Hart Supportive Services Village, and Kern County Park signage.

## Countywide Communications Division

Department Head: Elsa T. Martinez, Interim

Function: General Government

Fund: General

Activity: Promotion

Budget Unit 1812

### 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

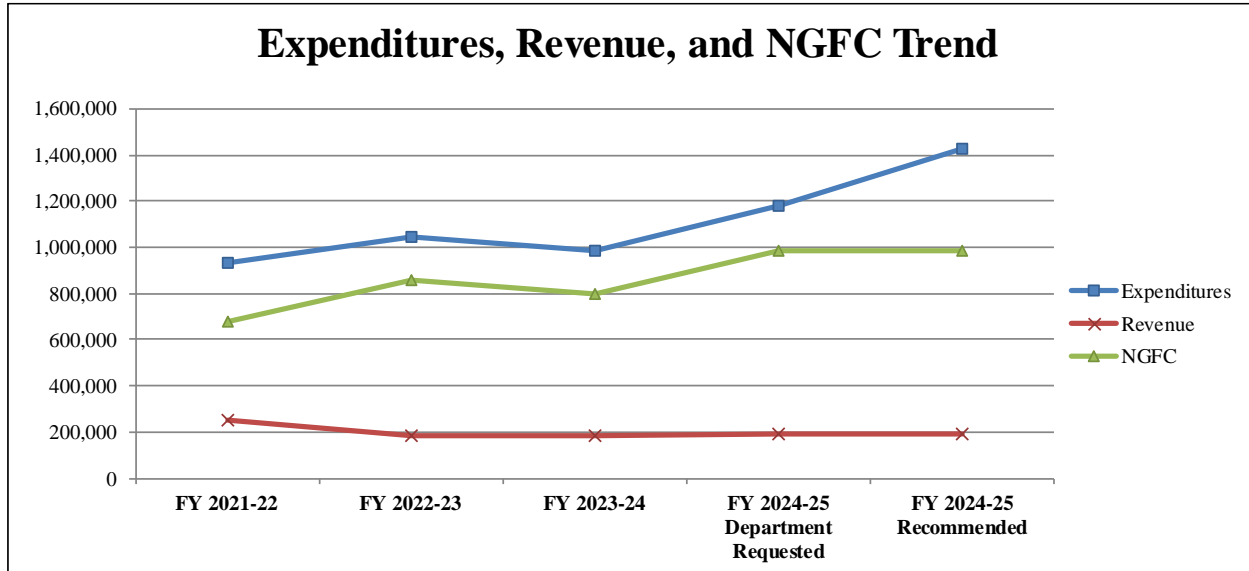
	FY 2022-23		FY 2023-24		FY 2024-25	
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$685,352	\$753,148	\$787,071	\$859,088	\$859,088	\$859,088
Services and Supplies	364,363	435,529	193,445	332,966	332,966	332,966
Other Financing Uses	0	255,480	0	0	0	250,786
<b>TOTAL EXPENDITURES</b>	<b>\$1,062,955</b>	<b>\$1,459,157</b>	<b>\$997,621</b>	<b>\$1,192,054</b>	<b>\$1,192,054</b>	<b>\$1,442,840</b>
Expend. Reimb.	(\$19,954)	(\$12,000)	(\$14,713)	(\$13,000)	(\$13,000)	(\$13,000)
<b>TOTAL NET EXPENDITURES</b>	<b>\$1,043,001</b>	<b>\$1,447,157</b>	<b>\$982,908</b>	<b>\$1,179,054</b>	<b>\$1,179,054</b>	<b>\$1,429,840</b>
<b>REVENUE:</b>						
Charges for Services	\$33,880	\$12,500	\$37,307	\$12,000	\$12,000	\$12,000
Other Financing Sources:						
Board of Trade Advertising	30,000	30,000	30,000	30,000	30,000	30,000
DIVCA	120,561	107,000	126,184	150,000	150,000	150,000
<b>TOTAL REVENUE</b>	<b>\$184,441</b>	<b>\$149,500</b>	<b>\$193,491</b>	<b>\$192,000</b>	<b>\$192,000</b>	<b>\$192,000</b>
Less Available BSI *	\$0	\$255,480	\$0	\$0	\$0	\$250,786
<b>NET GENERAL FUND COST</b>	<b>\$858,560</b>	<b>\$1,042,177</b>	<b>\$789,417</b>	<b>\$987,054</b>	<b>\$987,054</b>	<b>\$987,054</b>
BSI Ending Balance *	\$1,165,633	N/A	\$850,743	N/A	N/A	N/A

### Major Expenditures and Revenue in FY 2024-25 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.

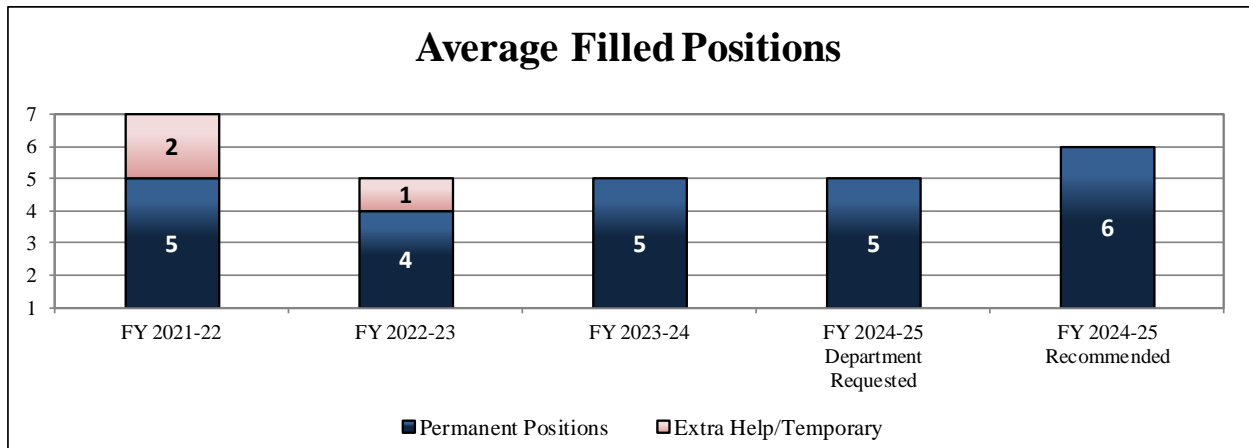
### Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the recently approved 2% cost of living adjustment. Services and Supplies costs cover materials and professional services related to video production, marketing, and general operations.



### Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Deputy Communications Officer position to assist with countywide projects including the implementation of the Enterprise Resource Management System that will replace the County’s legacy financial and payroll system.



### Summary of Authorized Positions

The recommended budget includes six authorized permanent positions, all of which have been budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested	Filled	Vacant	Total
				Total			
Marketing and Promotions	2	1	0	3	3	0	3
Kern County Television	3	0	0	3	3	0	3
<b>Total</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>6</b>

Marketing and Promotions		Kern County Television	
<u>Classification</u>		<u>Classification</u>	
1	Chief Communications Officer	1	Broadcast Engineer
1	Communications Coordinator	2	Senior Video Services Producer
2	<b>Current Total</b>	3	<b>Requested Total</b>
<u>Additions/Deletions</u>			
1	Deputy Communications Officer		
3	<b>Requested Total</b>		

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

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

**County Goal:** We will continuously 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 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Percentage of Kern County employees that feel they are adequately informed of County news, information, programs, etc.	79%	80%	80.7%	80%
Number of digital campaigns/videos promoting Kern County as a great place to live and work.	183	190	142	145
These measures reflect a focused effort on building and enhancing the image of the County through internal and external marketing. By creating greater awareness and informational content for County staff, employees are better equipped to become ambassadors for the County as a place to live and work. This target once again was exceeded and demonstrates the division's commitment to inform and engage County staff. Through digital campaigns and videos targeting the external public, the County can enhance its brand, image, and appeal as a place to live and work. Although the number of digital campaigns/videos declined and did not meet the FY 2023-24 target, a greater emphasis has been placed on quality video productions with greater reach and broader impact. Specifically, launching the MyKern application to strengthen connections to Kern County government and producing the "Investing Today for a Stronger Tomorrow" video are examples of exceptional promotion of Kern County as a place to live and work. The division will continue to work collaboratively across the County to sustain this level of excellence.				

**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 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Total number of followers on social media accounts	33,534	40,000	47,790	50,000
Percentage of Kern County residents surveyed that can easily find information about County services and programs that are important to them.	76%	78%	80.5%	80%
These performance measures track the level of engagement with the public. This measure gauges how effective the division's efforts are through enhanced outreach and providing information on news, events, and diverse services. The division exceeded the FY 2023-24 targets and will strive for continuous improvement by bolstering its multi-faceted approach to public engagement.				

## Development Services

Department Head: Joshua Champlin  
 Fund: Development Services  
 Budget Unit: 1905

Function: General Government  
 Activity: Other General

### Description of Major Services

The Development Services Division of the Public Works Department reviews and processes tract and parcel maps, and oversees drainage, floodplain and geologic activities related to land-development permits. The division also reviews construction and grading plans for code and regulation compliance. Other functions include assessment and monitoring surface mining activity.

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$1,699,101	\$2,009,623	\$1,803,382	\$2,807,671	\$2,807,671	\$2,807,671
Other Charges	6,333	18,001	23,434	27,383	36,873	36,873
Capital Assets	151,218	158,990	162,357	16,000	16,000	16,000
Other Financing Uses	100,000	100,000	100,000	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,956,652</b>	<b>\$2,286,614</b>	<b>\$2,089,173</b>	<b>\$2,851,054</b>	<b>\$2,860,544</b>	<b>\$2,860,544</b>
<b>REVENUE:</b>						
Licenses and Permits	\$0	\$0	\$5,000	\$0	\$0	\$0
Use of Money/Property	53,539	30,000	82,651	53,367	53,367	53,367
Intergovernmental	2,743	65,000	0	0	0	0
Charges for Services	503,916	494,662	733,243	635,295	635,295	635,295
Miscellaneous	0	0	5	50	50	50
Other Financing Sources:						
General Fund Contribution	1,475,330	1,475,330	1,475,329	1,475,330	1,475,330	1,475,330
<b>TOTAL REVENUE</b>	<b>\$2,035,528</b>	<b>\$2,064,992</b>	<b>\$2,296,228</b>	<b>\$2,164,042</b>	<b>\$2,164,042</b>	<b>\$2,164,042</b>
<b>NET FUND COST</b>	<b>(\$78,876)</b>	<b>\$221,622</b>	<b>(\$207,055)</b>	<b>\$687,012</b>	<b>\$696,502</b>	<b>\$696,502</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

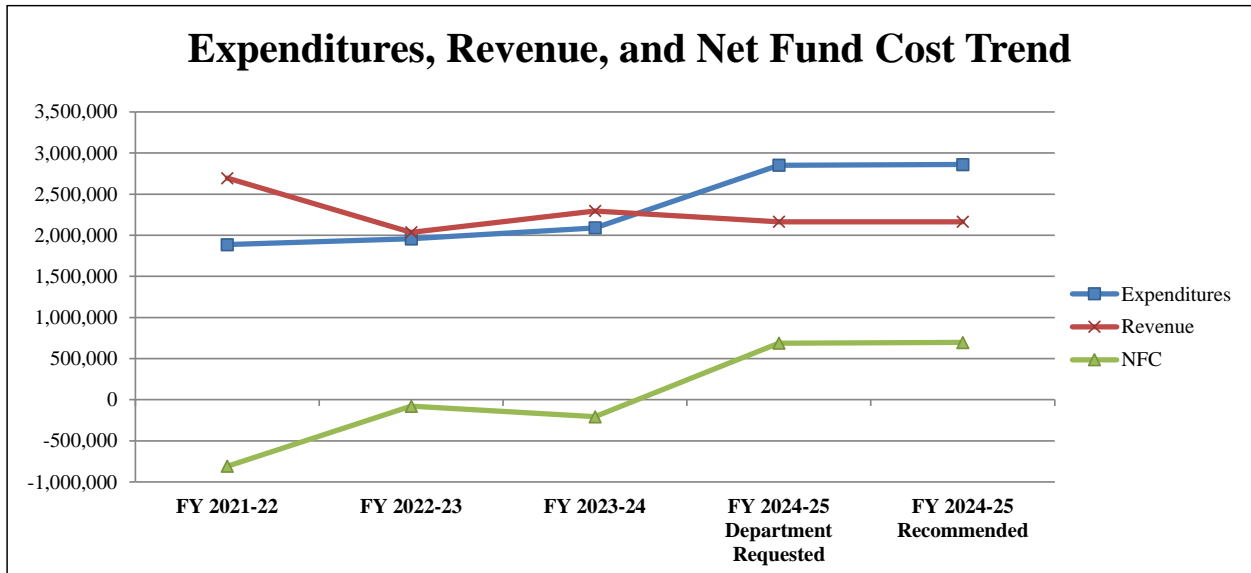
The recommended budget includes \$2.8 million for services and supplies, of which \$2.4 million is budgeted to reimburse the Public Works Department for staffing the operations of the division. Major revenue sources include charges for services provided to other County departments and the public. The remainder of funding is fulfilled through a contribution from the General Fund.

### Budget Changes and Operational Impacts

The recommended budget includes a General Fund contribution of \$1.5 million to the Development Services Division. The division’s General Fund Contribution is used to cover costs such as surveying and general work not recovered by charges for services. Charges for Services revenue is budgeted lower than in prior year actual to better reflect the estimated volume of plan checks for FY 2024-25.

Services and Supplies appropriations are budgeted to increase by \$771,371 over prior year actual, primarily due to plans by the Public Works Department to significantly increase employee time spent on operations of the Development Services Division. Other financing uses expenditures previously included \$100,000 to support various County Service Area districts that require financial support from the General Fund to maintain service levels. In FY 2024-25 the Public Works Department will continue to monitor County Service Area districts for financial distress and will request corrective actions as needed.

The fund balance available as of June 30, 2024 was \$463,926, all of which is budgeted for use in FY 2024-25. The fund has sufficient designations to cover the remaining portion of budgeted FY 2024-25 Net Fund Cost not covered by fund balance available.



## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	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 23 Parcel Maps and nine 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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Percentage of flood hazard evaluations completed within one day	91%	95%	88%	95%
Percentage of flood hazard evaluations completed within one week	99%	100%	99%	100%

Regulating development in the flood plain is a critical function of the division. The flood hazard evaluation is necessary to determine mitigation requirements in accordance with the division’s floodplain management ordinance and other applicable federal regulations, and to subsequently provide that information to the public. Customers incorporate the evaluation into project drawings and specifications. During the most recent complete fiscal year the time spent to complete a flood hazard review did not meet the performance target. The division continues to implement improvements and strives to reach the goal this fiscal year.

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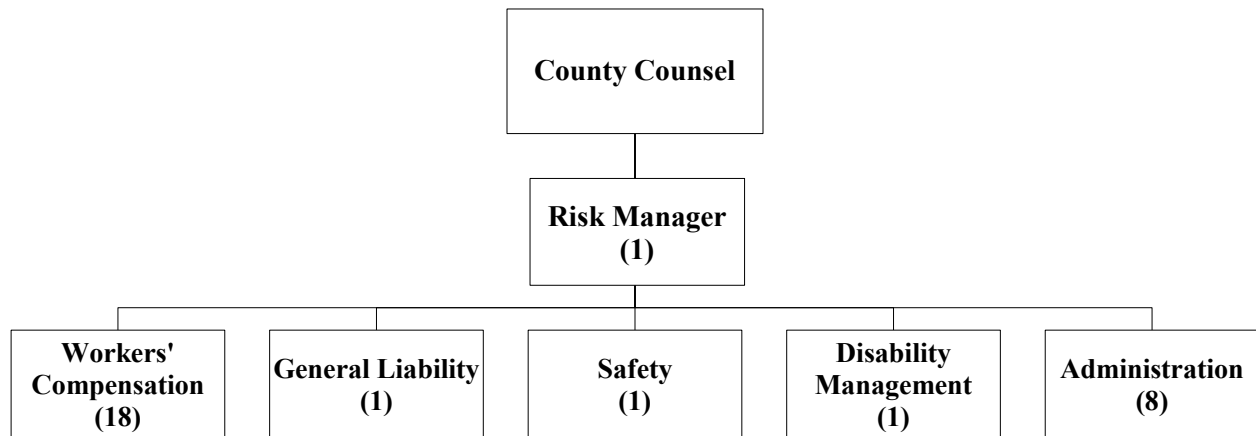




### Mission Statement

*To meet the legal and risk management challenges facing the County of Kern in partnership with our clients and to provide quality and innovative services to benefit our clients while supporting the public good.*

### Organizational Chart



### Fiscal Year 2022-23 and 2023-24 Accomplishments

- Conducted Noise Testing at the Department of Human Services Jamison Center to reduce the risk of work-related injuries and evaluate the need for a hearing conservation program.
- Conducted site inspections and training for departments to help remediate potentially dangerous conditions and prevent injuries to employees and the public.
- Collected and analyzed car accident data to identify trends and initiate discussions with departments on accident prevention.
- Defended the County against three lawsuits in small Claims Court with 100% success rate.
- Conducted over 150 ergonomic evaluations.
- Implemented periodic micro audits to ensure continued compliance with state laws and regulations.

## Risk Management

Department Head: Margo Raison  
Fund: General

Budget Unit: 1910  
Function: General Government  
Activity: Other General

### Description of Major Services

The County Counsel Risk Management Division administers the County's General Liability and Workers' Compensation self-insurance programs, processes employee and liability claims, and provides loss prevention and safety programs. The division also negotiates the purchase of specialty insurance coverage for County departments. While there is no planned net General Fund cost associated with this division, any increase in expenditure directly increases the costs charged to other County departments.

#### Summary of Expenditures and Revenue

	FY 2022-23		FY 2023-24		FY 2024-25	
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$2,774,416	\$3,265,430	\$2,844,199	\$3,375,510	\$3,456,511	\$3,456,511
Services and Supplies	2,629,022	2,969,566	3,458,992	4,468,482	4,468,482	4,468,482
Other Charges	10,251	9,933	9,517	9,933	9,933	9,933
<b>TOTAL EXPENDITURES</b>	<b>\$5,413,689</b>	<b>\$6,244,929</b>	<b>\$6,312,708</b>	<b>\$7,853,925</b>	<b>\$7,934,926</b>	<b>\$7,934,926</b>
Expend. Reimb.	(\$1,409,187)	(\$1,531,299)	(\$1,873,518)	(\$2,467,320)	(\$2,472,747)	(\$2,472,747)
<b>TOTAL NET EXPENDITURES</b>	<b>\$4,004,502</b>	<b>\$4,713,630</b>	<b>\$4,439,190</b>	<b>\$5,386,605</b>	<b>\$5,462,179</b>	<b>\$5,462,179</b>
<b>REVENUE:</b>						
Charges for Services	\$3,989,373	\$4,713,630	\$4,424,060	\$5,373,698	\$5,462,179	\$5,462,179
<b>TOTAL REVENUE</b>	<b>\$3,989,373</b>	<b>\$4,713,630</b>	<b>\$4,424,060</b>	<b>\$5,373,698</b>	<b>\$5,462,179</b>	<b>\$5,462,179</b>
<b>NET GENERAL FUND COST</b>	<b>\$15,129</b>	<b>\$0</b>	<b>\$15,130</b>	<b>\$12,907</b>	<b>\$0</b>	<b>\$0</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

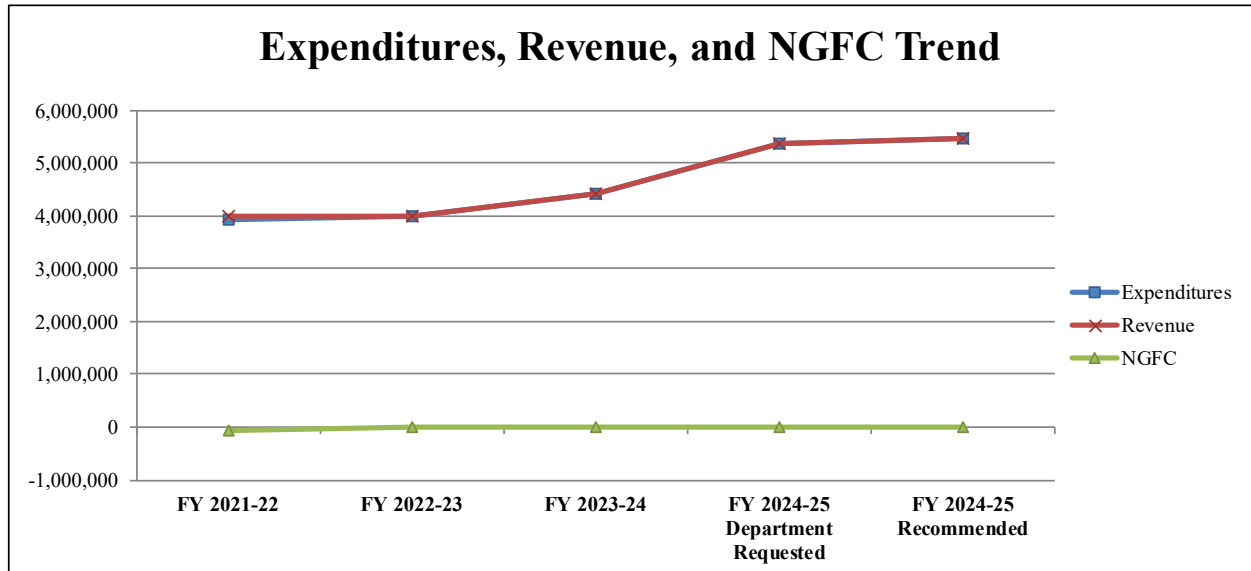
The majority of expenditures for this budget unit are associated with staffing costs necessary to provide services and perform functions of the division. Expenditures in services and supplies are primarily for the various insurance policies managed by the division. These insurance and staffing costs are charged directly to customer departments. These charges are recognized as expenditure reimbursements and charges for services.

### Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the cost of the recently approved 2% cost of living adjustment. Overall Salaries and Benefits costs budgeted for FY 2024-25 are projected to increase as the department anticipates filling positions previously held vacant. Additionally, the department anticipates positions will be filled all year as compared to FY 2023-24 where positions remained vacant for extended periods of time. Services and Supplies will

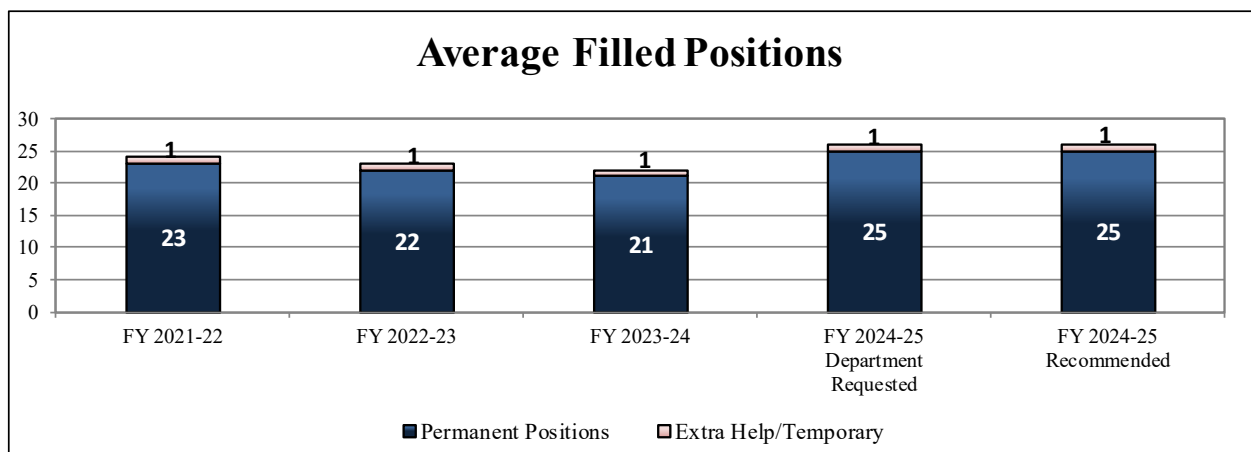
increase due to the higher cost for insurance coverage and data processing costs. Expenditure reimbursement and revenue are also increasing to reflect the pass-through of the increased risk management costs to Workers' Compensation and General Liability Self-insurance funds.

The General fund cost of \$15,130 for FY 2023-24 is a true-up for FY 2022-23 administration charges.



### Staffing Changes and Operational Impacts

The addition of one (1) Fiscal Support Specialist position and deletion of one (1) Office Service Specialist position and four (4) Workers' Compensation Claims Adjuster I/II/III positions are included in the recommended budget.



### Summary of Authorized Positions

The recommended budget includes 25 authorized permanent positions, of which 25 have been budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested	Filled	Vacant	Total
				Total			
Administration	7	1	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.	19	0	(5)	14	14	0	14
<b>Total</b>	<b>29</b>	<b>1</b>	<b>(5)</b>	<b>35</b>	<b>25</b>	<b>0</b>	<b>25</b>

<b>Administration</b>	<b>Disability Management</b>	<b>Safety</b>
<u><b>Classification</b></u>	<u><b>Classification</b></u>	<u><b>Classification</b></u>
1 Risk Manager	1 Disability Mgmt Coordinator	1 Loss Prevention Specialist
1 Business Manager	1 <b>Requested Total</b>	1 <b>Requested Total</b>
1 Administrative Coordinator		
2 Info Systems Specialist I/II/III/Sr		
1 Fiscal Support Specialist		
1 Office Service Assistant		
<b>7 Current Total</b>		
<u><b>Additions/(Deletions)</b></u>		
1 Fiscal Support Specialist		
<b>8 Requested Total</b>		
<b>Workers' Compensation</b>	<b>General Liability</b>	
<u><b>Classification</b></u>	<u><b>Classification</b></u>	
1 Workers Comp Claims Manager	1 Liability Claims Adjuster	
1 Supervising Workers Comp Adj.	1 <b>Requested Total</b>	
12 Workers Comp Claim Adj. I/II/III		
1 Risk Management Investigator		
3 Office Services Technician		
1 Office Services Specialist		
<b>19 Current Total</b>		
<u><b>Additions/(Deletions)</b></u>		
(1) Office Services Technician		
(4) Workers Comp Claim Adj. I/II/III		
<b>14 Requested Total</b>		

## Fiscal Year 2024-25 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

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Number of workdays lost per Worker's Compensation claim on paid benefits for general employees	82.6	82.6	72.2	77.4
Number of workdays lost per Worker's Compensation claim on paid benefits for safety employees	63.0	60.0	60.4	61.7
Rate of accidents and incidents per 100 full time equivalent employees	10.9	10.3	6.6	8.7
Percentage of lien-to-value settlements	76.3%	82.8%	42.1%	59.2%
The first indicator calculates the lost workdays used by general employees from worker's compensation claims. The results for FY 2023-24 indicate that used days have slightly decreased by approximately 12.6% compared to the prior fiscal year. The second indicator calculates the lost workdays used by safety employees from worker's compensation claims. The results are slightly lower than in the prior fiscal year. The third indicator measures the effect of safety awareness preventative programs on the number of accident incidents. The fourth indicator measures the lien amounts reduced through negotiation with health care providers. Note*: Data based on calendar year 2023 information.				

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

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

**Department Goal:** Ensure proper fiscal planning that meets the needs of the County

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
General liability cost as percentage of County expenditures	.35%	.35%	.34%	.34%
Worker's Compensation costs as a percentage of County expenditures	.79%	.83%	.75%	.77%
The first indicator measures the portion of costs the County incurs because of general liability claims, lawsuits, and insurance. The results are favorable and in-line with prior fiscal year actuals. The second indicator measures the portion of County expenditures spent on work-related injuries including worker compensation claims, insurance and administrative expenses. The results are favorable and in line with prior fiscal year actuals.				

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## Capital Projects

Department Head: Elsa T. Martinez, Interim  
 Fund: General  
 Budget Unit: 1960

Function: General Government  
 Activity: Plant Acquisition

### Description of Major Services

The Capital Projects budget provides funds for land and facility purchases, new construction projects, and major building alterations for most County departments. This budget unit is administered by the General Services Division.

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Capital Assets	\$612,645	\$6,810,888	\$866,000	\$0	\$0	\$18,620,859
Other Financing Uses	95,500,000	39,446,107	39,446,107	0	0	19,538,512
<b>TOTAL EXPENDITURES</b>	<b>\$96,112,645</b>	<b>\$46,256,995</b>	<b>\$40,312,107</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,159,371</b>
<b>REVENUE:</b>						
Charges for Services	\$394,323	\$1,110,084	\$2,272,946	\$0	\$0	\$0
Miscellaneous	85,224	350,000	85,224	0	0	0
Other Financing Sources:						
Local Revenue Fund 2011	424,957	4,065,804	367,402	0	0	12,591,464
ACO - General	5,510,131	0	0	0	0	0
Behavioral Health	184,755	85,000	0	0	0	0
American Rescue Plan Act	0	449,934	204,579	0	0	836,713
<b>TOTAL REVENUE</b>	<b>\$6,599,390</b>	<b>\$6,060,822</b>	<b>\$2,930,151</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,428,177</b>
<b>NET GENERAL FUND COST</b>	<b>\$89,513,255</b>	<b>\$40,196,173</b>	<b>\$37,381,956</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,731,194</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The table below contains a list of the recommended projects for FY 2024-25. 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 sixteen rebudgets and appropriation increases for continuing projects at an NGFC of \$24,731,194. Revenue for this budget unit includes \$13,428,177 for projects started in prior fiscal years. The recommended projects are in accordance with the County’s objective of evaluating and meeting the County’s infrastructure needs. These recommended projects were identified by both the General Services Division and other operating departments as urgent unmet needs.

Other Financing Uses of \$19.5 million will be transferred to Capital Project funds for the increase in construction costs at Delano Memorial Park, Stramler Park, Ford City Park and to continue provide funds for a portion of the Public Safety Communication Project.

Project Number	Description	Recommended Appropriation	Estimated Revenue	Net Cost
<b>Rebudgets</b>				
8111	Youth Detention Center Multipurpose Building	\$ 5,745,802	\$ 5,745,802	\$ -
8134	Camp Owens Security Cameras	1,843,851	1,843,851	-
8142	Youth Detention Center Trailer Fence Secur Upgrade	533,359	533,359	-
8176	District Attorney Victims Memorial	604,389	-	604,389
8235	Rosamond Substation	724,115	-	724,115
8506	Animal Control Design	1,642,155	-	1,642,155
8581	Taft Substation	1,996,687	-	1,996,687
8105	Probation Crossroads Security Fencing	1,015,963	1,015,963	-
8108	Fuller Acres Park Development	836,713	836,713	-
8131	Coroner Facility	60,000	-	60,000
8121	Ag-Measurement Solar Car Port	2,665	-	2,665
8505	Animal Services Facility	5,595	-	-
8540	Off-Highway Vehicle Site Planning	101,945	-	101,945
8542	Belle Terrace Park Improvements	16,609	-	16,609
8543	Lake Isbella Skate Park	27,843	-	27,843
8549	Probation Shooting Range	3,463,168	3,452,489	10,679
<b>Grand Total</b>		<b>\$ 18,620,859</b>	<b>\$ 13,428,177</b>	<b>\$ 5,187,087</b>



## Trial Court Funding

Department Head: Elsa T. Martinez, Interim  
 Fund: General  
 Budget Unit: 2110, 9410, 9435, 9445 and 9455

Function: Public Protection  
 Activity: Judicial

### Description of Major Services

The Trial Court Funding budget unit is used to pay the State mandated funding for the courts, including the County’s maintenance of effort payments to the State for court operations and funding for court related costs that are not recognized by the State under the Trial Court Funding Act definition of court operational costs. Facility charges, operations and maintenance agreements, and auto allowances for judges are also paid from the budget unit. The County Administrative Office administers this budget unit.

Public Protection

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$16,946,032	\$18,544,657	\$18,148,475	\$18,491,475	\$18,491,475	\$18,491,475
<b>TOTAL EXPENDITURES</b>	<b>\$16,946,032</b>	<b>\$18,544,657</b>	<b>\$18,148,475</b>	<b>\$18,491,475</b>	<b>\$18,491,475</b>	<b>\$18,491,475</b>
<b>REVENUE:</b>						
Fines and Forfeitures	\$3,494,015	\$2,114,590	\$3,106,944	\$2,858,062	\$2,858,062	\$2,858,062
Charges for Services	2,913,332	2,088,500	2,874,717	2,643,910	2,643,910	2,643,910
Miscellaneous	765,361	927,345	989,260	647,936	647,936	647,936
<b>TOTAL REVENUE</b>	<b>\$7,172,708</b>	<b>\$5,130,435</b>	<b>\$6,970,921</b>	<b>\$6,149,908</b>	<b>\$6,149,908</b>	<b>\$6,149,908</b>
<b>NET GENERAL FUND COST</b>	<b>\$9,773,324</b>	<b>\$13,414,222</b>	<b>\$11,177,554</b>	<b>\$12,341,567</b>	<b>\$12,341,567</b>	<b>\$12,341,567</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

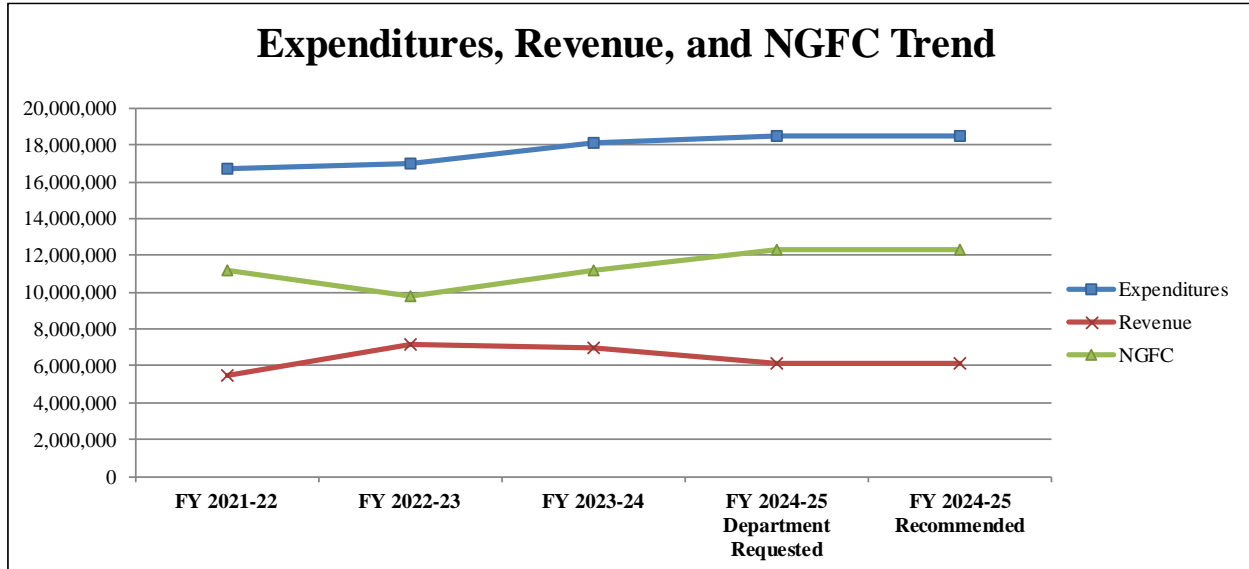
The majority of expenditures for this budget unit are associated with or attributed to payments to the State for court operations, capital projects, and the required maintenance of effort (MOE) payment that became effective when the municipal courts transitioned to the State. The courts collect fines, forfeitures, and traffic school fees that are deposited to the County in this budget unit and are used to offset the costs. The court collections are not sufficient to cover the costs incurred; therefore, an allocation of Net General Fund Cost is required.

### Budget Changes and Operational Impacts

Revenue in this budget unit is from fines and forfeitures collected by the courts throughout the County, which fluctuate annually. Over the prior three legislative sessions, the California State Legislature has passed AB 1869 and AB 177, rescinding the authority of counties and State agencies to assess and collect specific criminal fines and fees, effectively becoming another unfunded State mandate. The unpaid balance of any court-imposed costs for these fines and fees sections are also unenforceable and uncollectable. The recommended budget includes

approximately \$100,000 in contingency funds for unexpected or emergency maintenance projects on court facilities.

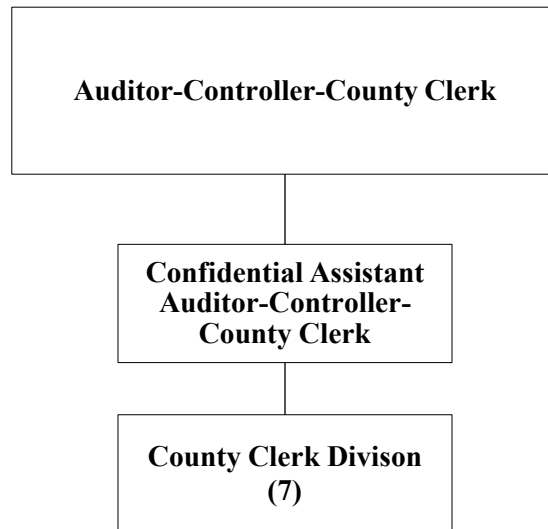
Public Protection



### Mission Statement

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

### Organizational Chart



Public Protection

### Fiscal Year 2022-23 and 2023-24 Accomplishments

- Issued approximately 3,968 marriage licenses annually.
- Received approximately 6,494 Fictitious Business Name filings annually.
- Received approximately 690 CEQA filings annually.
- Processed approximately 364 Clerk Certificates and 1,386 Notary Public Registrations annually.

## County Clerk

Department Head: Aimee X. Espinoza, Elected  
 Fund: County Clerk  
 Budget Unit: 2118

Function: Public Protection  
 Activity: Judicial

Public Protection

### 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 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$391,296	\$568,277	\$329,540	\$582,131	\$582,131	\$591,131
Services and Supplies	59,574	126,379	43,600	141,284	141,284	141,284
Other Charges	167,197	128,894	128,894	149,707	149,707	149,707
Capital Assets	0	0	0	0	0	60,000
<b>TOTAL EXPENDITURES</b>	<b>\$618,067</b>	<b>\$823,550</b>	<b>\$502,034</b>	<b>\$873,122</b>	<b>\$873,122</b>	<b>\$942,122</b>
<b>REVENUE:</b>						
Licenses and Permits	\$296,889	\$340,000	\$303,833	\$300,000	\$300,000	\$300,000
Use of Money/Property	11,936	4,000	22,541	4,000	4,000	4,000
Charges for Services	627,488	400,500	417,406	400,500	400,500	400,500
Miscellaneous	26	0	73	0	0	0
Other Financing Sources:						
Vital Statistics Fund	0	3,000	3,000	3,000	3,000	3,000
<b>TOTAL REVENUE</b>	<b>\$936,339</b>	<b>\$747,500</b>	<b>\$746,853</b>	<b>\$707,500</b>	<b>\$707,500</b>	<b>\$707,500</b>
<b>NET FUND COST</b>	<b>(\$318,272)</b>	<b>\$76,050</b>	<b>(\$244,819)</b>	<b>\$165,622</b>	<b>\$165,622</b>	<b>\$234,622</b>

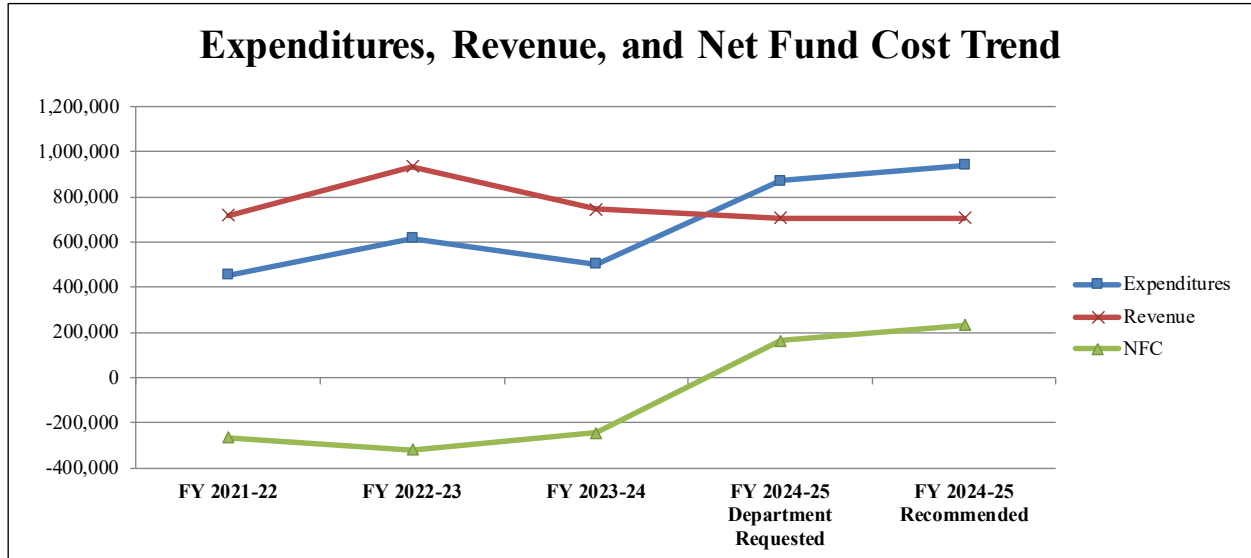
### Major Expenditures and Revenue in 2024-25 Recommended Budget

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

### Budget Changes and Operational Impacts

The recommended budget provides a level of funding that allows the County Clerk to continue serving the public without any impacts to service levels. Salaries and Benefits will increase by \$262,000 compared to FY 2023-24 actual expenses, due to plans to fill four positions that were vacant in the previous year. Services and Supplies are budgeted \$98,000 higher than the prior year actual in order to provide flexibility to cover unexpected costs or price inflation. Revenue is budgeted to slightly decrease for the recommended budget, based on a conservative estimate of fees from variable sources, such as CEQA filings.

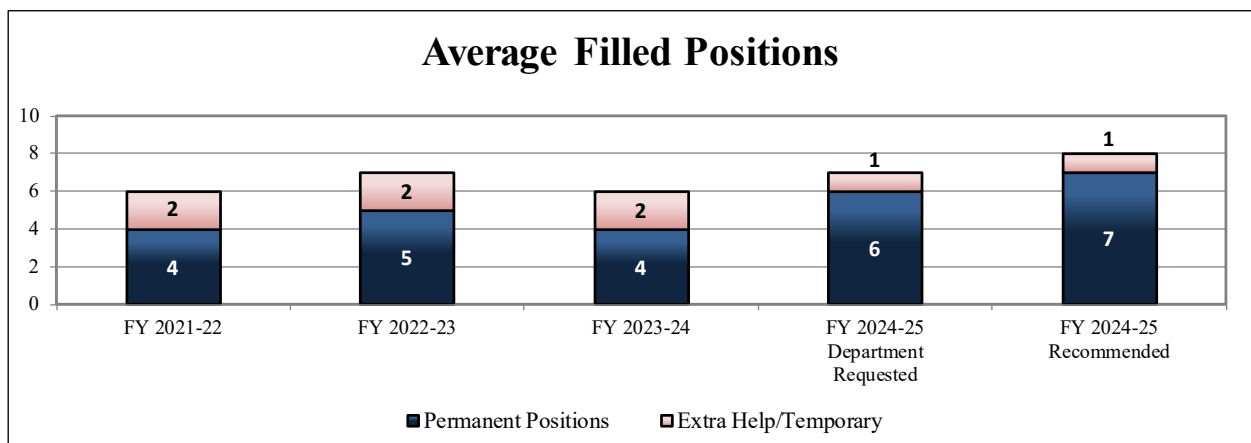
The fund balance as of June 30, 2024 was \$320,869. The department is budgeting to use \$234,622 of that balance in FY 2024-25 and the remaining \$86,247 will be added to general designation.



Public Protection

### Staffing Changes and Operational Impacts

The recommended budget includes the deletion of one (1) Office Services Assistant – Part-time position and the addition of one (1) Fiscal Support Technician. The recommended budget will fund seven permanent positions and one extra help position, which is sufficient to maintain current service levels.



### Summary of Authorized Positions

The division has seven (7) authorized permanent positions and all are budgeted to be filled in FY 2024-25.

Public Protection

Division	Authorized	Additions	Deletions	Requested	Filled	Vacant	Total
				Total			
County Clerk	7	1	(1)	7	7	0	7
<b>Total</b>	<b>7</b>	<b>1</b>	<b>(1)</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>7</b>

County Clerk	
<b>Classification</b>	
1	Administrative Coordinator
1	Fiscal Support Supervisor
1	Fiscal Support Specialist
3	Fiscal Support Technician
1	Office Services Assistant - Part-time
<b>7</b>	<b>Current Total</b>
<b>Additions/(Deletions)</b>	
1	Fiscal Support Technician
(1)	Office Services Assistant - Part-time
<b>7</b>	<b>Requested Total</b>

### Fiscal Year 2024-25 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 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	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: Elsa T. Martinez, Interim  
 Fund: General  
 Budget Unit: 2120

Function: Public Protection  
 Activity: Other Protection

### Description of Major Services

This budget unit is used to reimburse County departments for eligible costs incurred while performing extraordinary response services during locally declared emergencies. Costs are reimbursed per County policy. The County Administrative Office administers this budget unit.

Public Protection

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$0	\$100,000	\$0	\$100,000	\$100,000	\$100,000
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>NET GENERAL FUND COST</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

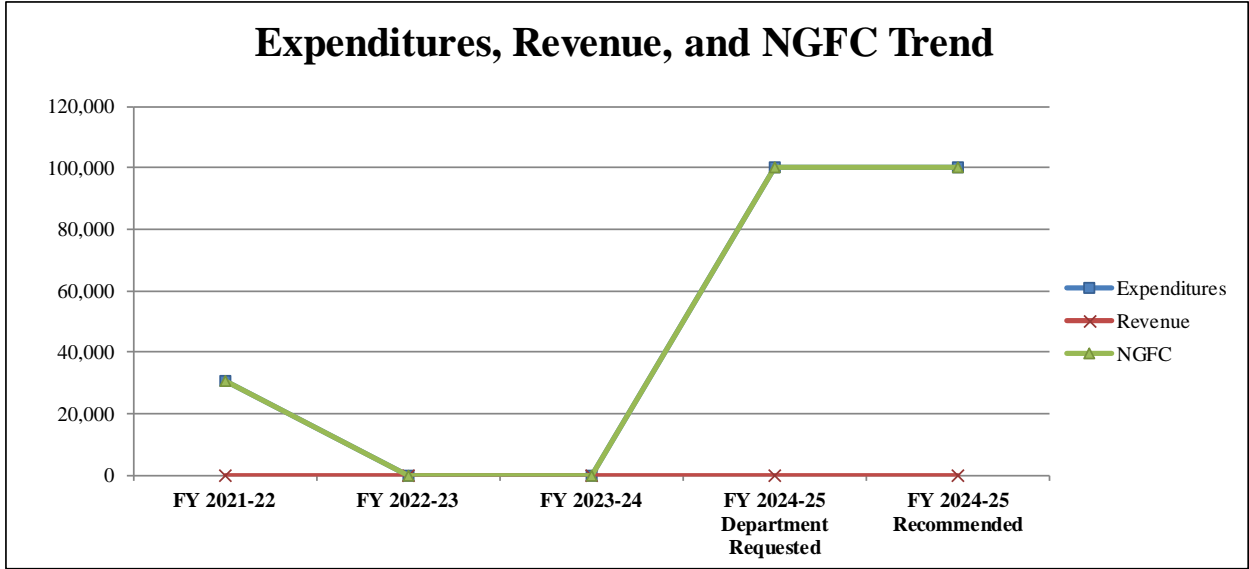
Services and Supplies are budgeted to cover a portion of eligible costs for extraordinary emergency response services that are not reimbursable by any other sources. This budget unit is entirely funded by the General Fund through an allocation of Net General Fund Cost.

### Budget Changes and Operational Impacts

The Board of Supervisors established this budget unit in FY 2015-16 in anticipation of future extraordinary costs resulting from response efforts for locally declared emergencies. During FY 2020-21 and FY 2021-22 this budget unit was used to account for the County’s homelessness projects related to the Coronavirus pandemic funded by SB 89 – Emergency Homelessness Funding for COVID-19.

Funding for FY 2024-25 is established to cover eligible unanticipated costs for locally declared emergencies.

Public Protection



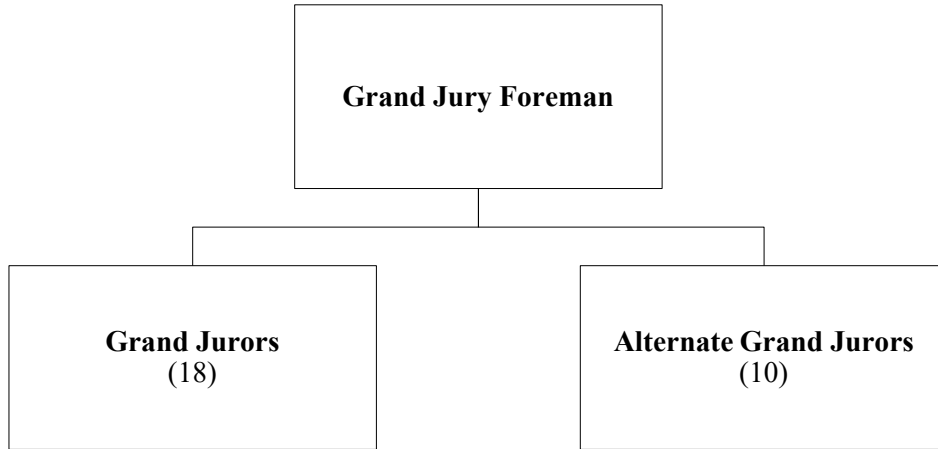


### Mission Statement

*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.*

Public Protection

### Organizational Chart



### Fiscal Year 2022-23 and 2023-24 Accomplishments

- In FY 2022-23, the Grand Jury responded to 25 complaints, issued 10 reports.
- In FY 2023-24, the Grand Jury responded to 30 complaints, issued 13 reports.

## Grand Jury

Department Head: Grand Jury Foreman  
 Fund: General  
 Budget Unit: 2160

Function: Public Protection  
 Activity: Judicial

Public Protection

### Description of Major Services

The Grand Jury conducts civil and criminal investigations. The Grand Jury may examine the accounts and records of local government agencies and schools, and may inquire into possible criminal offenses, determining whether to return indictment charges in felony cases. Legal support is provided to the Grand Jury by the County Counsel’s Office in civil matters and by the District Attorney’s Office in criminal matters.

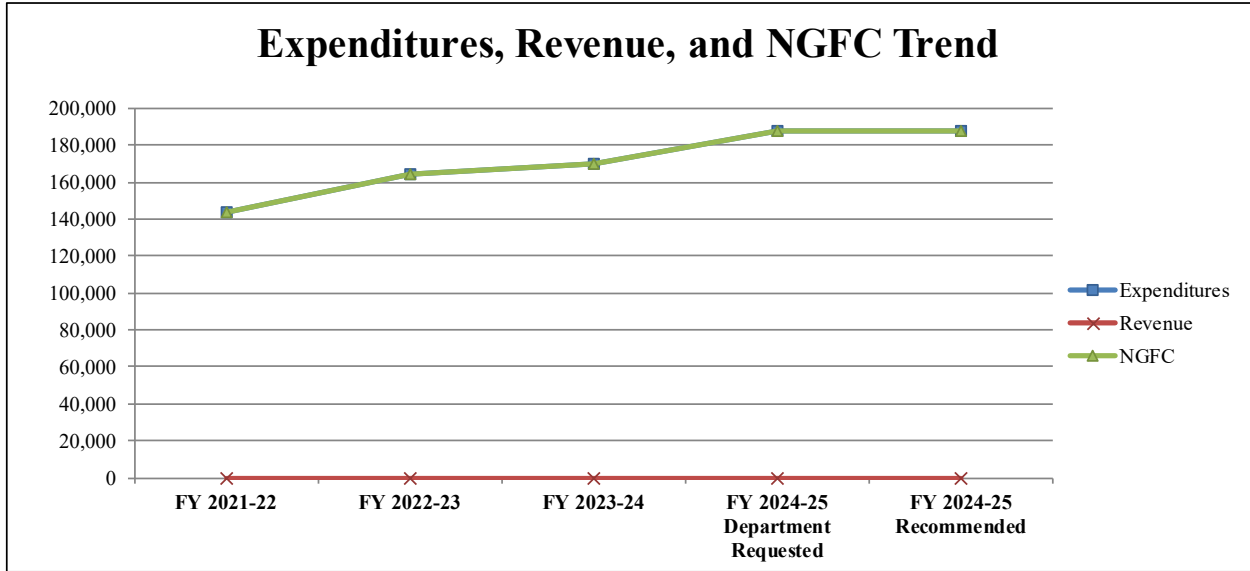
Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$164,331	\$172,424	\$169,942	\$187,486	\$187,486	\$187,486
<b>TOTAL EXPENDITURES</b>	<b>\$164,331</b>	<b>\$172,424</b>	<b>\$169,942</b>	<b>\$187,486</b>	<b>\$187,486</b>	<b>\$187,486</b>
<b>NET GENERAL FUND COST</b>	<b>\$164,331</b>	<b>\$172,424</b>	<b>\$169,942</b>	<b>\$187,486</b>	<b>\$187,486</b>	<b>\$187,486</b>

### Major Expenditures and Revenue in FY 2024-25 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 \$136,302.



Public Protection

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## Indigent Defense Program

Department Head: Elsa T. Martinez, Interim  
 Fund: General  
 Budget Unit: 2170

Function: Public Protection  
 Activity: Judicial

### Description of Major Services

Indigent defense attorney services are required when the Public Defender declares a conflict of interest or is otherwise unable to represent an indigent adult and juvenile defendants. This budget unit is used to process payments for these services. The County Administrative Office administers this budget unit.

Public Protection

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$9,370,406	\$7,633,937	\$7,583,337	\$8,171,909	\$8,171,909	\$8,171,909
<b>TOTAL EXPENDITURES</b>	<b>\$9,370,406</b>	<b>\$7,633,937</b>	<b>\$7,583,337</b>	<b>\$8,171,909</b>	<b>\$8,171,909</b>	<b>\$8,171,909</b>
<b>REVENUE:</b>						
Intergovernmental	\$2,234,123	\$0	\$98,632	\$0	\$0	\$0
Charges for Services	313,498	263,728	218,312	210,000	210,000	210,000
<b>TOTAL REVENUE</b>	<b>\$2,547,621</b>	<b>\$263,728</b>	<b>\$316,944</b>	<b>\$210,000</b>	<b>\$210,000</b>	<b>\$210,000</b>
<b>NET GENERAL FUND COST</b>	<b>\$6,822,785</b>	<b>\$7,370,209</b>	<b>\$7,266,393</b>	<b>\$7,961,909</b>	<b>\$7,961,909</b>	<b>\$7,961,909</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The majority of expenditures for this program are allocated to the Kern County Bar Association that is paid to administer the program and provides representation to the indigent clients in the metro area and outlying areas of the County. This budget unit is primarily funded by an allocation of Net General Fund Cost.

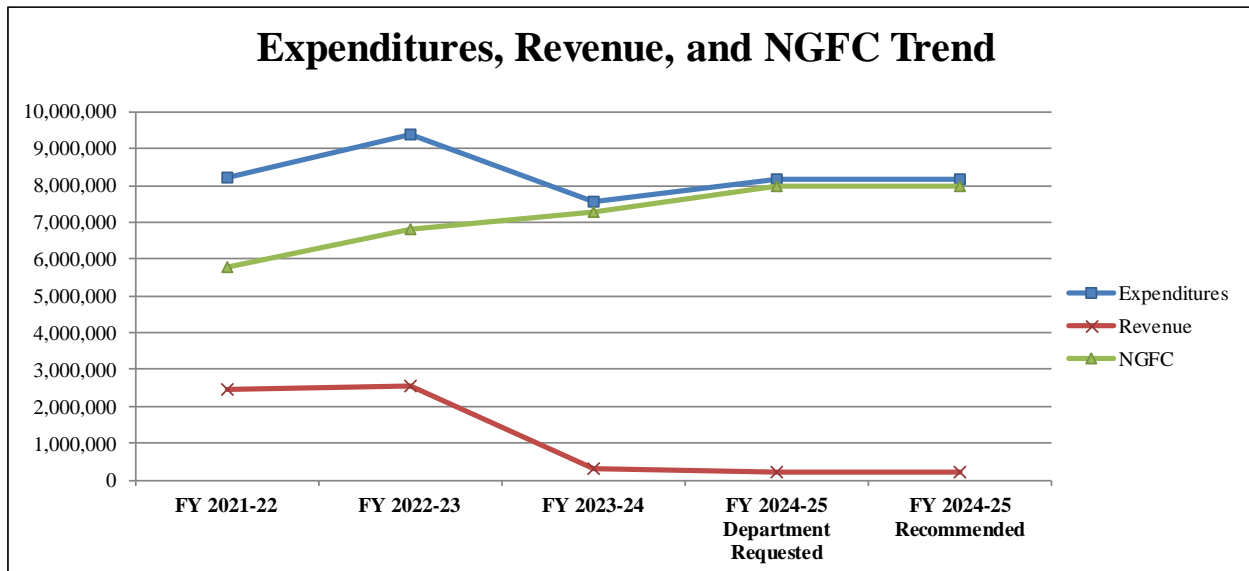
Beginning in FY 2023-24, the budget unit no longer receives intergovernmental revenue from State aid for reimbursement of the cost of representing juvenile dependents or the cost of administering the juvenile portion of the Indigent Defense Program. The Superior Courts of California is responsible for the protection of minors in cases in which children are abused or neglected through Juvenile Dependency court. For years, the Kern County Superior Court has contracted with the County for the provision of legal representation; however, beginning July 1, 2023, the Kern County Superior Court contracted with a different provider. The \$2.1 million reduction in reimbursement was met with a roughly equal reduction in expense.

### Budget Changes and Operational Impacts

The recommended budget provides sufficient resources to meet the County’s constitutional mandate of providing legal representation. Expenditures in this budget unit are dependent on the number of cases referred to the Indigent Defense Program, which fluctuate annually.

The Kern County Board of Supervisors approved the selection of the Kern County Bar Association as the successful vendor in response to a request for proposals for the management and administration of the County’s Conflict Indigent Defense Program through June 30, 2029. The recommended budget includes an increase of approximately \$588,000 within Services and Supplies compared to FY 2023-24 actual expenses. This increase reflects higher contracted cost of administration and legal representation of indigent defendants. Increased costs associated with the legal representation of State prisoners for any crime alleged to have been committed at a State prison is offset by reimbursement for reasonable and necessary costs through Penal Code 4750.

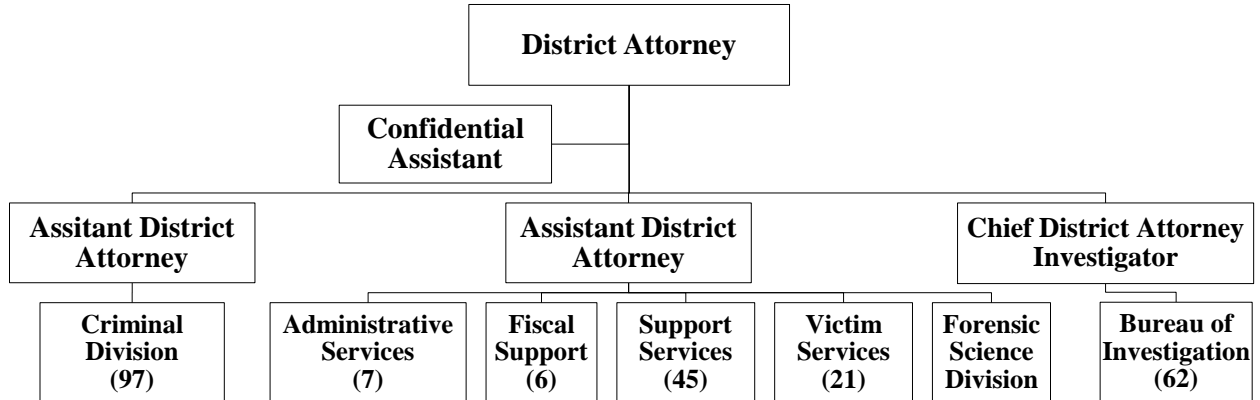
Public Protection



**Mission Statement**

*To fairly and vigorously represent the People of the State of California in the administration of justice in Kern County.*

**Organizational Chart**



Public Protection

**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- The Victim Services Unit and Family Justice Center assisted over 8,000 victims of crime, over 6,000 of whom being first time recipients of service, 111 being victims of sex trafficking, and 72 being labor trafficking victims.
- The District Attorney’s office obtained an overall conviction rate of over 90%, taking 110 felony cases to jury trial in 2023.
- Trained all staff and implemented the KARPEL Case Management System in July of 2023.
- Closed 30 unlawful marijuana dispensaries within Kern County and levied a \$240,000 judgment against an unlawful marijuana operation.
- The District Attorney’s Office is active in Central Division-South Sector Organized Retail Crime Task Force operations, has secured 157 arrests in 2024, and is in the process of reviewing, filing, and prosecuting cases from this operation.
- District Attorney Investigators have seized 70 grams of methamphetamine from a residence across from an elementary and has recovered stolen equipment valued at over \$100,000.

## District Attorney – Criminal Division

Department Head: Cynthia Zimmer, Elected

Function: Public Protection

Fund: General

Activity: Judicial

Budget Unit: 2180

Public Protection

### Description of Major Services

The District Attorney’s Office – Criminal Division is tasked with reviewing law enforcement requests for criminal complaints against juvenile and adult offenders, issuing and servicing subpoenas in all cases filed in Bakersfield, prosecuting all cases filed by this Office, assisting and advising the Grand Jury, reviewing consumer fraud and environmental complaints, processing civil actions, and conducting post-filing investigations of all misdemeanor and felony cases. The department also provides victim services.

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$31,880,509	\$40,063,851	\$36,112,839	\$40,150,927	\$40,359,681	\$40,359,681
Services and Supplies	3,417,972	4,485,361	4,412,515	4,649,362	4,649,362	4,949,362
Capital Assets	0	260,000	0	0	0	10,000
Other Financing Uses	0	2,104,237	0	0	0	1,987,037
<b>TOTAL EXPENDITURES</b>	<b>\$35,298,481</b>	<b>\$46,913,449</b>	<b>\$40,525,354</b>	<b>\$44,800,289</b>	<b>\$45,009,043</b>	<b>\$47,306,080</b>
Expend. Reimb.	(\$266,431)	(\$247,000)	(\$329,044)	(\$311,000)	(\$311,000)	(\$311,000)
<b>TOTAL NET EXPENDITURES</b>	<b>\$35,032,050</b>	<b>\$46,666,449</b>	<b>\$40,196,310</b>	<b>\$44,489,289</b>	<b>\$44,698,043</b>	<b>\$46,995,080</b>
<b>REVENUE:</b>						
Use of Money/Property	\$0	\$0	\$11	\$0	\$0	\$0
Intergovernmental	5,986,450	6,522,318	6,435,538	6,215,226	6,215,226	6,215,226
Charges for Services	3,086,090	3,095,786	3,218,062	3,364,194	3,364,194	3,364,194
Miscellaneous	314,766	208,753	222,609	20,000	20,000	20,000
Other Financing Sources:						
American Rescue Plan Act	174,600	731,973	1,288,401	0	0	0
2011 Realignment	3,768,681	4,070,815	4,389,031	4,233,797	4,233,797	4,233,797
Local Public Safety	7,356,365	7,972,615	8,326,584	8,198,301	8,198,301	8,198,301
Real Estate Fund	406,740	422,400	348,462	600,000	600,000	600,000
D.A. Court Ordered Penalties	39,194	33,000	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$21,132,886</b>	<b>\$23,057,660</b>	<b>\$24,228,698</b>	<b>\$22,631,518</b>	<b>\$22,631,518</b>	<b>\$22,631,518</b>
Less Available BSI *	\$0	\$2,104,237	\$0	\$0	\$0	\$1,987,037
<b>NET GENERAL FUND COST</b>	<b>\$13,899,164</b>	<b>\$21,504,552</b>	<b>\$15,967,612</b>	<b>\$21,857,771</b>	<b>\$22,066,525</b>	<b>\$22,376,525</b>
BSI Ending Balance *	\$1,483,584	N/A	\$1,766,737	N/A	N/A	N/A

\* BSI = Budget Savings Incentives

### Major Expenditures and Revenue in 2024-25 Recommended Budget

The department’s expenditures are comprised largely of staffing costs necessary to continue to investigate and prosecute criminal cases. Major sources of revenue include funding from the State for special prosecutions and investigations within the Prison and Special Investigation Units. Additionally, the recommended budget includes approximately \$8.2 million of Local Public Safety Funds (Proposition 172) and an allocation of 2011 Realignment funds of approximately \$4.2 million to mitigate the impacts of the State prison realignment under Assembly Bill 109 (AB 109).

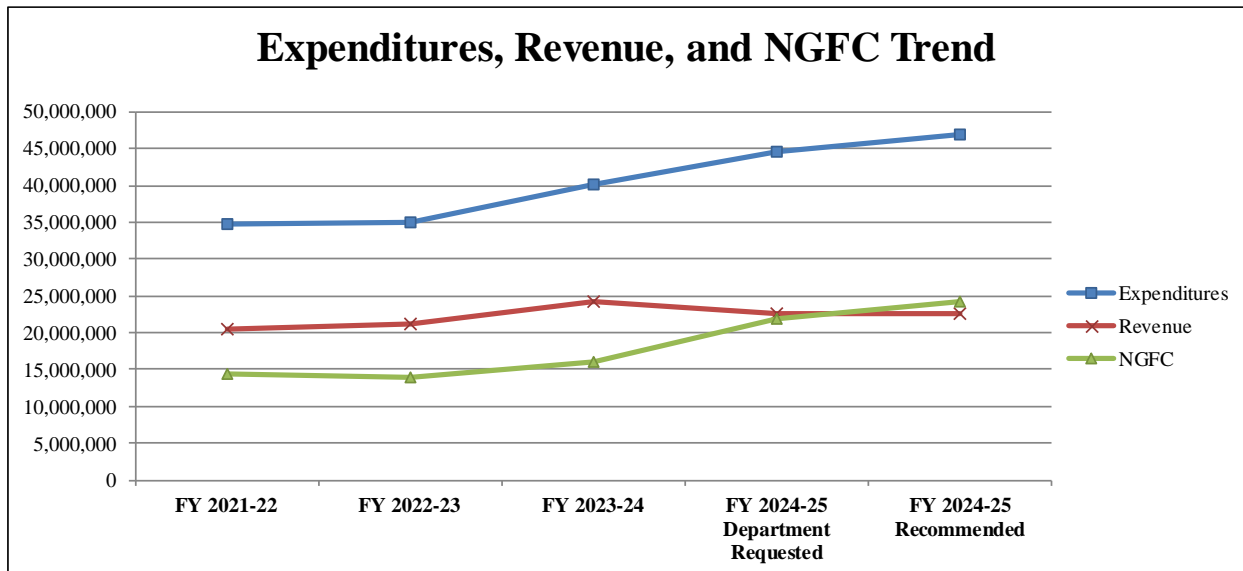


### Budget Changes and Operational Impacts

The recommended budget includes an adjustment of \$279,000 for increased pension and retirement costs for safety employees, \$310,000 in funding from the State budget for the establishment and operations of the Fentanyl Task Force, and \$3.5 million for the Justice for Kern District Attorney Initiative, funded through an allocation of Measure K funds. The Justice for Kern Initiative will increase law enforcement resources in the unincorporated areas of Kern County through the hiring and stationing of investigative and support positions to conduct non-emergency follow up investigations and other services.

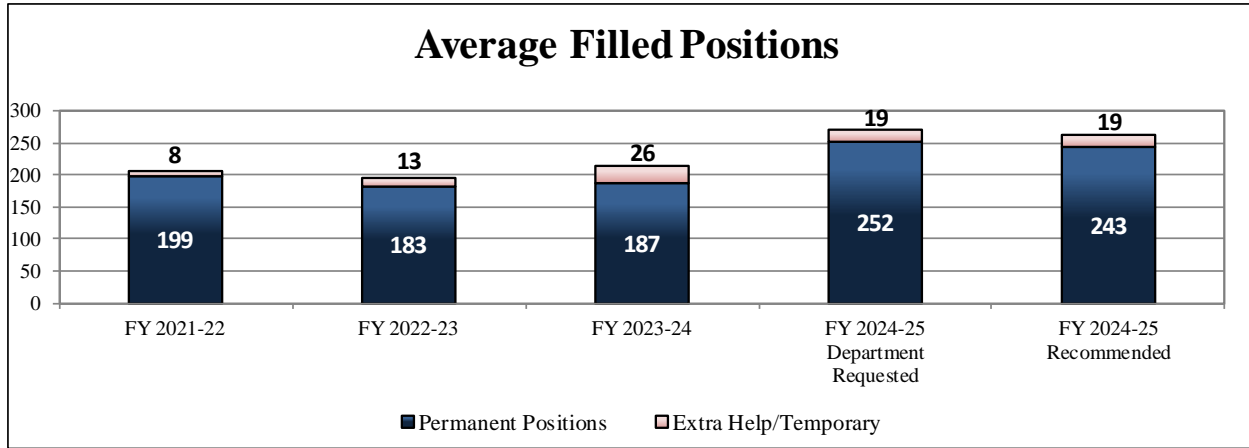
Services and Supplies includes projected cost increases associated with prosecution of cases and the implementation of the Justice for Kern Initiative, including \$52,000 for the lease of office space in the unincorporated areas of Kern County and \$90,000 for vehicle leases.

The recommended budget includes Proposition 172 revenue in the amount of \$8.2 million, an increase of approximately \$225,700 from the prior year adopted budget. FY 2023-24 actual revenue includes American Rescue Plan Act funds, in the amount of \$1.1 million, for the backfill of compensation increases and the implementation of case management software.



### Staffing Changes and Operational Impacts

The recommended budget includes the deletion of nine (9) vacant and unfunded Deputy District Attorney positions. The deletion of these positions, without identified funding sources or means to fill vacancies, will have no operational or fiscal impact. The identified positions were held vacant in FY 2023-24 and remain so in the FY 2024-25 recommended budget. The recommended budget continues to include appropriations for numerous vacant Deputy District Attorney positions to backfill vacancies that have opened due to attrition over the past three years.



### Summary of Authorized Positions

The recommended budget includes 243 positions. Salary savings in the amount of \$4.1 million are included in the recommended budget for the number of vacant positions and the time it will take to recruit and onboard staff. The inclusion of salary savings allows the department to spend allocations on services and supplies, and therefore better utilize all available funds in FY 2024-25.

Division	Authorized	Additions	Deletions	Requested			
				Total	Filled	Vacant	Total
Administrative Services	12	0	0	12	12	0	12
Fiscal Support	6	0	0	6	6	0	6
Support Services	45	0	0	45	45	0	45
Criminal	106	0	(9)	97	97	0	97
Victim Services	21	0	0	21	21	0	21
Bureau of Investigation	62	0	0	62	62	0	62
<b>Total</b>	<b>252</b>	<b>0</b>	<b>(9)</b>	<b>243</b>	<b>243</b>	<b>0</b>	<b>243</b>

Administration	Fiscal Support	Support Services
<b>Classification</b>	<b>Classification</b>	<b>Classification</b>
1 District Attorney	2 Accountant I/Senior	6 Senior Legal Secretary
2 Asst. District Attorney	2 Administrative Coordinator	21 Legal Secretary
3 Chief Deputy District Attorney	2 Fiscal Support Specialist	14 Legal Process Technician
1 Chief Dist. Attorney's Investigator	<b>6 Requested Total</b>	3 Office Services Technician
1 Administrative Services Officer		<u>1 Sr. Office Services Specialist</u>
1 Confidential Assistant		<b>45 Requested Total</b>
1 Program Support Supervisor		
1 Dept. Public Information Officer		
1 Victim Witness Program Supervisor		
<b>12 Requested Total</b>		
	<b>Criminal</b>	<b>Bureau of Investigations</b>
<b>Victim Services</b>	<b>Classification</b>	<b>Classification</b>
<b>Classification</b>	92 Deputy District Attorney	3 District Attorney's Lieutenant
2 Program Coordinator	13 Senior Paralegal/Paralegal	32 District Attorney's Investigator
2 Office Services Technician	1 Legal Secretary	8 Investigative Specialist
<u>17 Victim/Witness Services Spec. I/II</u>	<b>106 Current Total</b>	16 Investigative Aide
<b>21 Requested Total</b>	<b>Additions/(Deletions)</b>	1 Forensic Interviewer
	(9) Deputy District Attorney	<u>2 Investigative Technician</u>
	<b>97 Requested Total</b>	<b>62 Requested Total</b>

## Fiscal Year 2024-25 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

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Number of Felony Trials	170	175	119	175
Percentage of Felony Complaint Requests Filed as Felony	37.82%	50%	36.28%	50%
Felony Trial Conviction Percentage	77.9%	100%	80.67%	100%
Number of Misdemeanor Filings	17,707	27,000	17,144	20,000

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.

The department remains committed to a 100% felony trial conviction rate; however, data from the Judicial Council of California’s 2022-23 Court Statistics Report indicate that approximately 72% of felony jury trials result in convictions, below that of the department’s conviction rate of 80.67% in FY 2023-24.

Vacancies within authorized Deputy District Attorney positions limit the department’s capacity to file felony complaints cases or take cases to trial, felony or misdemeanor. The recommended budget continues to include appropriations for numerous vacant Deputy District Attorney positions to backfill vacancies that have opened due to attrition over the past three years. The department anticipates these performance measures to improve with the addition of Deputy District Attorneys.

Public Protection

**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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Number of Victim Outreach/Contacts within the Program	New Measure	400	419	415
Percent of felony cases in which victim advocate had at least one contact with the victim after referral	New Measure	100%	73%	100%
Number of referrals for investigations/issues referred	New Measure	60	535	400
Number of cases assigned to Victim Advocates within the program	New Measure	130	428	240
Number of follow-up investigations conducted for crimes in unincorporated Kern by region	New Measure	120	2,263	1,500
Number of subpoenas served through the program	New Measure	960	1,893	1,500
Number of arrest warrants served through the program	New Measure	120	45	60
Investigative contacts with the public	New Measure	New Measure	New Measure	1,000
Investigative contacts with businesses/organizations	New Measure	New Measure	New Measure	100
Search warrants served	New Measure	New Measure	New Measure	15
New cases	New Measure	New Measure	New Measure	25
Open arrests	New Measure	New Measure	New Measure	25

The Justice for Kern Measure K Initiative will establish 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. All measures associated with the initiative are new. Target measurements will be refined as data is captured and recorded beginning in FY 2023-24.

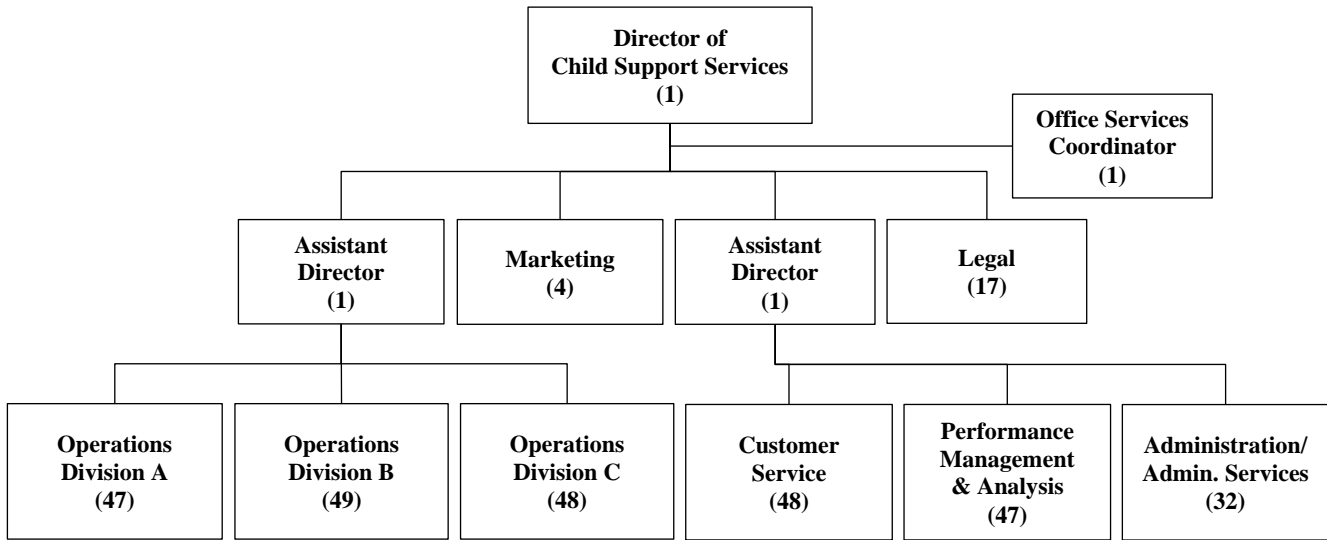
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### Mission Statement

*To deliver outstanding child support services so that all children receive the financial and medical resources necessary for their well-being.*

### Organizational Chart



Public Protection

### Fiscal Year 2022-23 and 2023-24 Accomplishments

- Served approximately 54,854 children and distributed \$89,409,162 in collections to local families.
- Successfully collaborated with the Kern County Bar Association - Charitable Foundation to host the thirteenth Annual Health & Wellness Fair in August of 2023 as well as drive-thru events in outlying areas of Ridgecrest and Delano. At the Bakersfield event, held at the Kern County Museum, 76 vendors participated to provide information and supplies to attendees.
- Partnered with Valley Strong Credit Union and KERO 23ABC to host the Backpack Donation Drive in twelve local branches to add to the backpacks and fundraising efforts. Over five hundred resource bags, over 3,810 backpacks and 300 pairs of shoes were distributed to families in Kern County. Congressman David Valadao presented the department with a letter of recognition for providing backpacks and resource bags for children in California’s 22nd congressional district.
- In line with the County’s Model of Excellence our department held Bridges out of Poverty training for all staff and other County departments who serve similar customers.
- Held annual “Socktober” sock drive in October 2023 and collected 2,046 pairs of socks for Jamison Center.
- Participating in various State-wide committees to bring the specific needs and concerns of Kern County to the table as the Child Support program continues to evolve.

### Child Support Services

Department Head: Elizabeth Chavez  
 Fund: Child Support Services  
 Budget Unit: 2183 and 2189

Function: Public Protection  
 Activity: Judicial

Public Protection

### 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 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$23,489,955	\$29,766,389	\$24,987,179	\$30,051,417	\$30,051,417	\$29,518,742
Services and Supplies	2,894,711	3,579,574	3,330,322	3,690,468	3,716,278	3,714,684
Other Charges	566,328	1,053,009	993,788	866,136	866,136	866,136
Capital Assets	89,440	322,000	20,324	0	86,000	86,000
<b>TOTAL EXPENDITURES</b>	<b>\$27,040,434</b>	<b>\$34,720,972</b>	<b>\$29,331,613</b>	<b>\$34,608,021</b>	<b>\$34,719,831</b>	<b>\$34,185,562</b>
<b>REVENUE:</b>						
Use of Money/Property	\$59,687	\$30,676	\$88,543	\$62,445	\$62,445	\$62,445
Intergovernmental	26,137,393	34,662,098	28,984,096	34,630,329	34,630,329	34,144,428
Miscellaneous	11,889	1,247	6,736	1,247	1,247	1,247
Other Financing Sources:						
General Fund Contribution	25,310	25,310	25,310	0	25,810	25,810
<b>TOTAL REVENUE</b>	<b>\$26,234,279</b>	<b>\$34,719,331</b>	<b>\$29,104,685</b>	<b>\$34,694,021</b>	<b>\$34,719,831</b>	<b>\$34,233,930</b>
<b>NET FUND COST</b>	<b>\$806,155</b>	<b>\$1,641</b>	<b>\$226,928</b>	<b>(\$86,000)</b>	<b>\$0</b>	<b>(\$48,368)</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

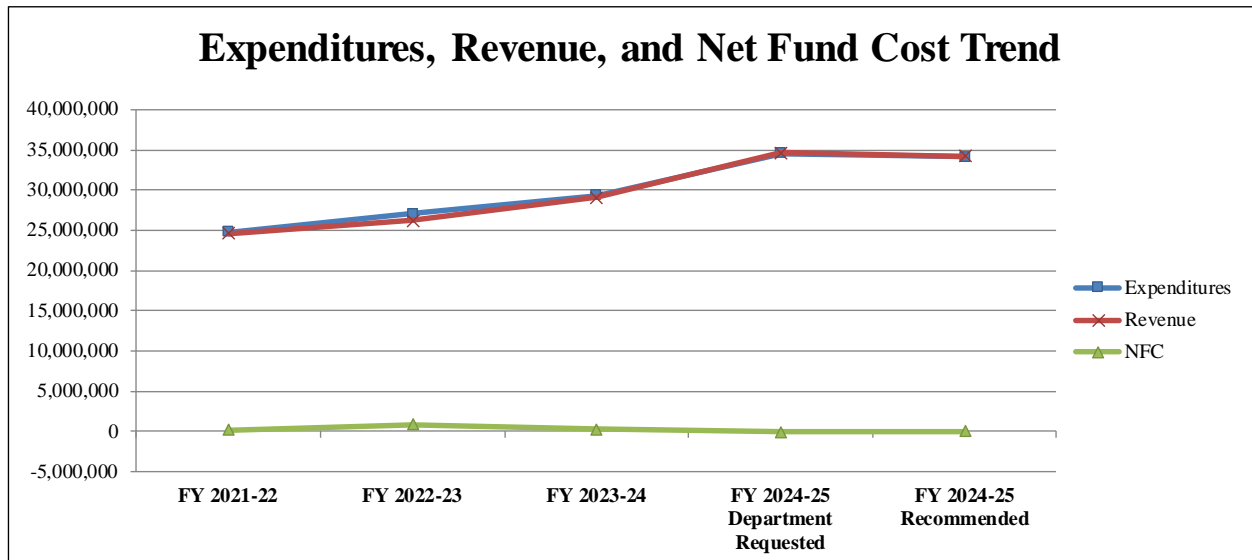
The budget for Child Support Services is maintained in a special revenue fund and has not traditionally received a General Fund contribution. This budget is funded primarily from State and federal subvention revenue and other departmental revenue. The majority of expenditures are associated with staffing costs to perform the functions of the department. Services and Supplies expenses of \$3.7 million include rents and leases, utilities, and office expenses. The State recently reduced the department’s allocated funding level for FY 2024-25 by \$485,901. The department is addressing the reduction by deleting five vacant Child Support Specialist I/II positions.

### Budget Changes and Operational Impacts

Actual costs for FY 2023-24 are lower than the FY 2024-25 recommended budget, primarily because of savings from vacant positions. The recommended budget provides sufficient revenue for the department to expand and enhance its current level of services and meet State program goals and objectives. Services and Supplies costs are anticipated to increase primarily due to the department’s intent to expand services, but also due to inflationary pressures. Salaries and Benefits are anticipated to increase due to cost of living adjustments as well as filling vacant positions in order to increase services provided to the public.

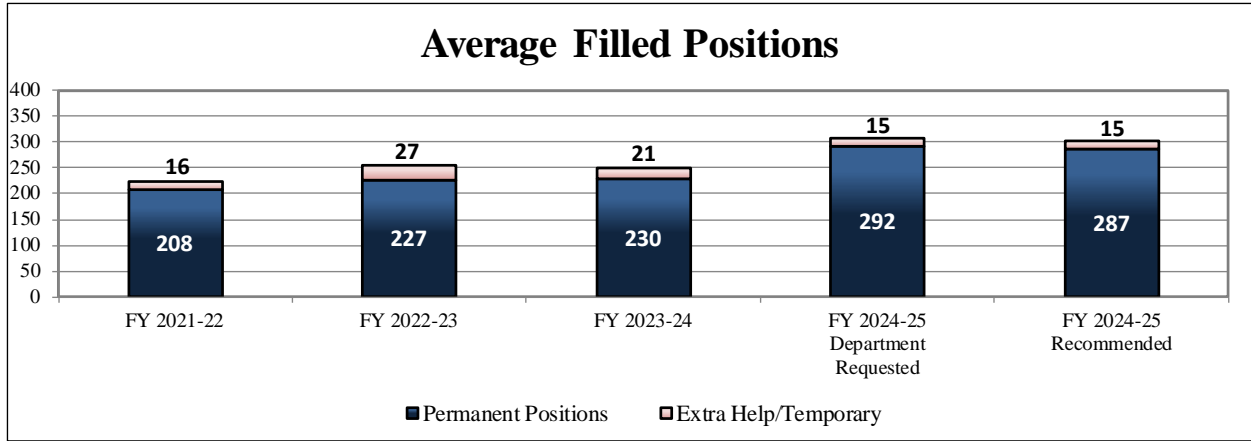
All expenditures against approved State allocations are fully reimbursable with the only General Fund costs for the department being \$25,810 for statewide association fees to assist in efforts to increase local funding as well as minor expenses related to annual staff training, which are not otherwise covered by State funds.

The fund balance in the Child Support Services fund was a deficit of \$188,355 at June 30, 2024, which is offset by use of \$139,987 in general designation and a reduction of \$48,368 in budgeted expenses for FY 2024-25.



### Staffing Changes and Operational Impacts

The recommended budget includes deletion of five (5) Child Support Specialist I/II positions. The budget also includes budgeted salary savings of approximately \$3.1 million to reflect current vacancies and regular employee turnover and nine positions that are unfunded.



### Summary of Authorized Positions

The department currently has 301 authorized positions and is deleting five (5) positions for a total of 296 allocated positions. The recommended budget includes 287 positions, which have been budgeted to be filled during FY 2024-25, and nine positions unfunded, as indicated below.

Division	Authorized	Additions	Deletions	Requested		Total	
				Filled	Vacant		
Administration	12	0	0	12	12	0	12
Operations Division A	49	0	(2)	47	47	0	47
Operations Division B	51	0	(2)	49	49	0	49
Operations Division C	49	0	(1)	48	48	0	48
Customer Service	48	0	0	48	46	2	48
Performance Management and Analysis	47	0	0	47	45	2	47
Administrative Services	24	0	0	24	20	4	24
Marketing	4	0	0	4	4	0	4
Legal	17	0	0	17	16	1	17
<b>Total</b>	<b>301</b>	<b>0</b>	<b>(5)</b>	<b>296</b>	<b>287</b>	<b>9</b>	<b>296</b>



<b>Administration</b>	<b>Operations Division A</b>	<b>Operations Division B</b>
<p><b><u>Classification</u></b></p> <p>1 Director</p> <p>2 Assistant Director</p> <p>1 Administrative Coordinator</p> <p>1 Office Services Coordinator</p> <p>1 Office Services Specialist</p> <p>1 Technology Services Supervisor</p> <p>1 Systems Analyst I/II</p> <p>1 Technical Support Engineer I/II</p> <p>3 Technical Support Specialist I/II</p> <hr/> <p>12 <b>Requested Total</b></p>	<p><b><u>Classification</u></b></p> <p>1 DCSS Program Manager</p> <p>4 Supervising Child Support Specialist</p> <p>4 Senior Child Support Specialist</p> <p>40 Child Support Specialist I/II</p> <hr/> <p>49 <b>Current Total</b></p> <p><b><u>Additions/Deletions</u></b></p> <p>(2) Child Support Specialist I/II</p> <hr/> <p>47 <b>Requested Total</b></p>	<p><b><u>Classification</u></b></p> <p>1 DCSS Program Manager</p> <p>4 Supervising Child Support Specialist</p> <p>4 Senior Child Support Specialist</p> <p>40 Child Support Specialist I/II</p> <hr/> <p>2 Investigative Aide</p> <hr/> <p>51 <b>Current Total</b></p> <p><b><u>Additions/Deletions</u></b></p> <p>(2) Child Support Specialist I/II</p> <hr/> <p>49 <b>Requested Total</b></p>
<p style="text-align: center;"><b>Operations Division C</b></p> <p><b><u>Classification</u></b></p> <p>1 DCSS Program Manager</p> <p>4 Supervising Child Support Specialist</p> <p>4 Senior Child Support Specialist</p> <p>40 Child Support Specialist I/II</p> <hr/> <p>49 <b>Current Total</b></p> <p><b><u>Additions/Deletions</u></b></p> <p>(1) Child Support Specialist I/II</p> <hr/> <p>48 <b>Requested Total</b></p>	<p style="text-align: center;"><b>Legal</b></p> <p><b><u>Classification</u></b></p> <p>1 Chief Child Support Attorney</p> <p>8 Child Support Attorney I/II/III/IV/V</p> <p>4 Senior Paralegal/Paralegal</p> <p>4 Legal Secretary</p> <hr/> <p>17 <b>Requested Total</b></p>	<p style="text-align: center;"><b>Marketing</b></p> <p><b><u>Classification</u></b></p> <p>1 Marketing &amp; Promotions Coordinator</p> <p>2 Marketing &amp; Promotions Associate</p> <hr/> <p>1 Graphic Artist</p> <hr/> <p>4 <b>Requested Total</b></p>
<p style="text-align: center;"><b>Administrative Services</b></p> <p><b><u>Classification</u></b></p> <p>1 Administrative Services Officer</p> <p>1 Senior Human Resources Specialist</p> <p>1 Accountant/Senior Accountant</p> <p>1 Stock Clerk I/II</p> <p>1 Fiscal Support Supervisor</p> <p>2 Fiscal Support Specialist</p> <p>1 Fiscal Support Technician</p> <p>1 Senior Office Services Specialist</p> <p>4 Office Services Specialist</p> <p>9 Office Services Assistant</p> <p>1 Utility Worker</p> <p>1 Building Services Worker</p> <hr/> <p>24 <b>Requested Total</b></p>	<p style="text-align: center;"><b>Performance Management and Analysis</b></p> <p><b><u>Classification</u></b></p> <p>1 DCSS Program Manager</p> <p>3 Supervising Child Support Specialist</p> <p>6 Senior Child Support Specialist</p> <p>1 Supervising Departmental Analyst</p> <p>1 Administrative Coordinator</p> <p>3 Program Specialist I/II</p> <p>3 Departmental Analyst</p> <p>19 Child Support Specialist I/II</p> <p>5 Fiscal Support Specialist</p> <p>1 Sup. CS Staff Development Specialist</p> <hr/> <p>4 Staff Development Specialist</p> <hr/> <p>47 <b>Requested Total</b></p>	<p style="text-align: center;"><b>Customer Care Division</b></p> <p><b><u>Classification</u></b></p> <p>1 DCSS Program Manager</p> <p>3 Supervising CS Customer Service Rep.</p> <p>2 Senior CS Customer Service Rep.</p> <p>26 CS Customer Service Representative</p> <p>1 Supervising Child Support Specialist</p> <p>1 Senior Child Support Specialist</p> <p>10 Child Support Specialist I/II</p> <p>2 Office Services Technician</p> <hr/> <p>2 Office Services Assistant</p> <hr/> <p>48 <b>Requested Total</b></p>

### Fiscal Year 2024-25 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.

Public Protection

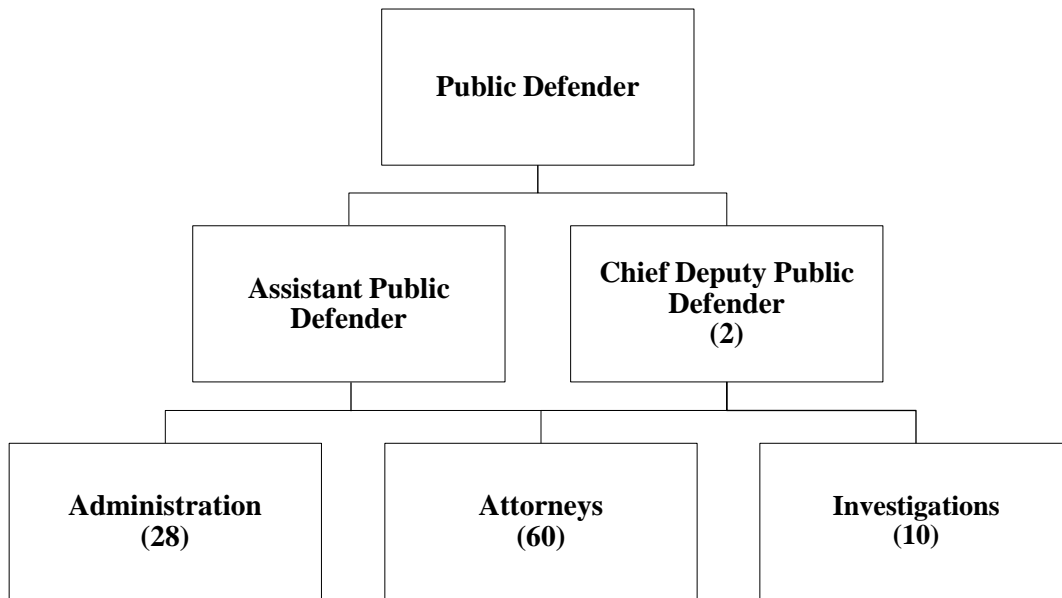
<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Increase the number of never assisted child support cases by 2%	3.4%	2.00%	5.4%	2.00%
Increase parental engagement in order establishment through stipulation	24.7%	N/A*	31.7%	33.0%
Average number of days between order establishment and first payment to the family	26 Days	N/A*	21 Days	23 Days
Total distributed child support collections	\$88,375,658	\$85,500,000	\$87,700,000	\$83,500,000
The above figures are key practice indicators or federal fiscal performance measures used to determine the State’s funding and measure program success. They demonstrate the department’s ability to establish new child support cases and collect and distribute current child support obligations on newly established and existing cases. The Federal Office of Child Support Engagement passed the Flexibility, Efficiency and Modernization in Child Support Programs (FEM) final rule which works towards changing the focus of the program and engaging both parents for success. Engaging parents to establish child support orders through the stipulation process demonstrates a mutual agreement between parties and the increased likelihood of consistent child support collections. Consistent and full monthly child support collections and arrears collections allows a family to meet basic needs and reduces the reliance on public assistance. Increased percentages indicate more money reaching families as regular monthly support.				

\* New performance measure, prior year targets had not been set

### 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



Public Protection

### Fiscal Year 2022-23 and 2023-24 Accomplishments

- The department provides the most cost-effective representation available without jeopardizing consistently high quality client care and services.
- The department has made a concerted effort to increase participation in the community for the improvement of Kern residents’ quality of life, including the Leaders in Life Youth Conference, speaking at local schools, coaching high school Mock Trial teams, participating in the Ridgecrest Resource Fair, implementing a mentorship program with Cal State Bakersfield, supporting Veterans Stand Down, contributing to Homeless Court, and collaborating with the M Street Navigation Center to address the needs of homeless and vulnerable residents.
- The department has litigated approximately 180 trials, including over 30 murder trials since 2022.

## Public Defender

Department Head: Peter Kang  
 Fund: General  
 Budget Unit: 2190

Function: Public Protection  
 Activity: Judicial

Public Protection

### Description of Major Services

The Public Defender’s Office provides high quality legal representation to the indigent who are accused of criminal offenses, juvenile dependents, and certain conserved and mentally disadvantaged individuals. 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 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$16,678,850	\$18,839,172	\$18,453,693	\$18,058,127	\$18,058,127	\$19,477,085
Services and Supplies	1,009,451	1,037,582	998,936	1,133,170	1,133,170	1,133,170
Capital Assets	26,630	0	0	0	0	0
Other Financing Uses	0	3,081,181	0	0	0	3,187,395
<b>TOTAL EXPENDITURES</b>	<b>\$17,714,931</b>	<b>\$22,957,935</b>	<b>\$19,452,629</b>	<b>\$19,191,297</b>	<b>\$19,191,297</b>	<b>\$23,797,650</b>
<b>REVENUE:</b>						
Intergovernmental	\$897,591	\$487,989	\$54,163	\$14,532	\$14,532	\$14,532
Charges for Services	1,492,394	2,108,391	1,844,678	1,307,500	1,307,500	1,449,608
Other Financing Sources:						
Public Defense Pilot Program	1,075,637	0	809,762	276,805	276,805	861,688
American Rescue Plan Act	0	402,762	402,762	0	0	0
2011 Realignment	2,177,526	2,479,690	2,533,520	2,602,099	2,602,099	2,602,099
Local Public Safety	6,182,585	6,700,506	6,997,995	6,890,182	6,890,182	6,890,182
<b>TOTAL REVENUE</b>	<b>\$11,825,733</b>	<b>\$12,179,338</b>	<b>\$12,642,880</b>	<b>\$11,091,118</b>	<b>\$11,091,118</b>	<b>\$11,818,109</b>
Less Available BSI *	\$0	\$3,081,181	\$0	\$0	\$0	\$3,187,395
<b>NET GENERAL FUND COST</b>	<b>\$5,889,198</b>	<b>\$7,697,416</b>	<b>\$6,809,749</b>	<b>\$8,100,179</b>	<b>\$8,100,179</b>	<b>\$8,792,146</b>
BSI Ending Balance *	\$2,742,677	N/A	\$3,081,181	N/A	N/A	N/A

\* BSI = Budget Savings Incentives

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

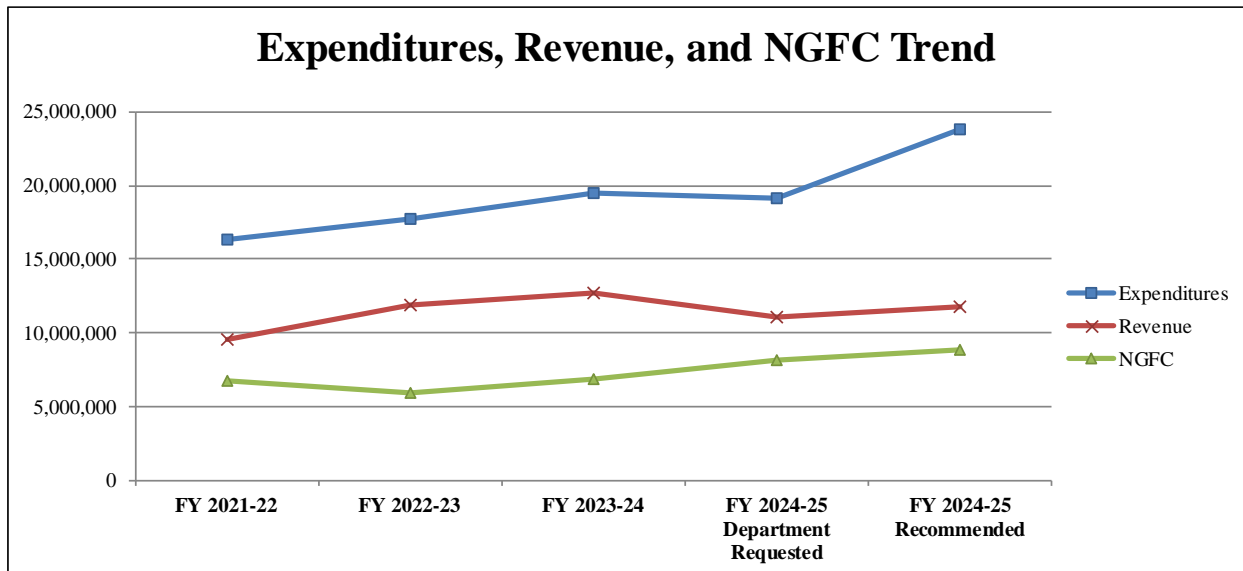
The majority of the department’s expenditures are for staffing and operating costs necessary to achieve the department’s mission of providing high quality legal representation. These expenditures are funded primarily by an allocation of Net General Fund Cost (NGFC). Other sources of revenue include \$6.9 million of Local Public Safety Funds (Proposition 172) and \$2.6 million allocation of 2011 Realignment to mitigate the impacts of the State prison realignment under Assembly Bill 109.

### Budget Changes and Operational Impacts

The recommended budget provides an adequate level of funding to provide legal representation for defendants accused of criminal offenses, includes an increase to the Net General Fund Cost allocation for a cost of living wage adjustment to all employees, and funding from the State budget for the third, and final, year of the Public Defense Pilot Program.

Beginning in FY 2023-24, the department no longer receives intergovernmental revenue from State aid for reimbursement of the cost of representing juvenile dependents. The Superior Courts of California are responsible for the protection of minors in cases in which children are abused or neglected through Juvenile Dependency court. For years, the Kern County Superior Court contracted with the County for the provision of legal representation; however, beginning July 1, 2023, the Kern County Superior Court has contracted with a different provider. Under a Memorandum of Intent, the department closed or transferred all existing cases to the provider within fiscal year 2023-24. Staff assigned to this function are now utilized across other defense and post-conviction sections to enhance justice and reduce recidivism rates.

The recommended budget includes \$6,890,182 for Local Public Safety revenue, an increase of \$189,676 from FY 2023-24 estimated actual.

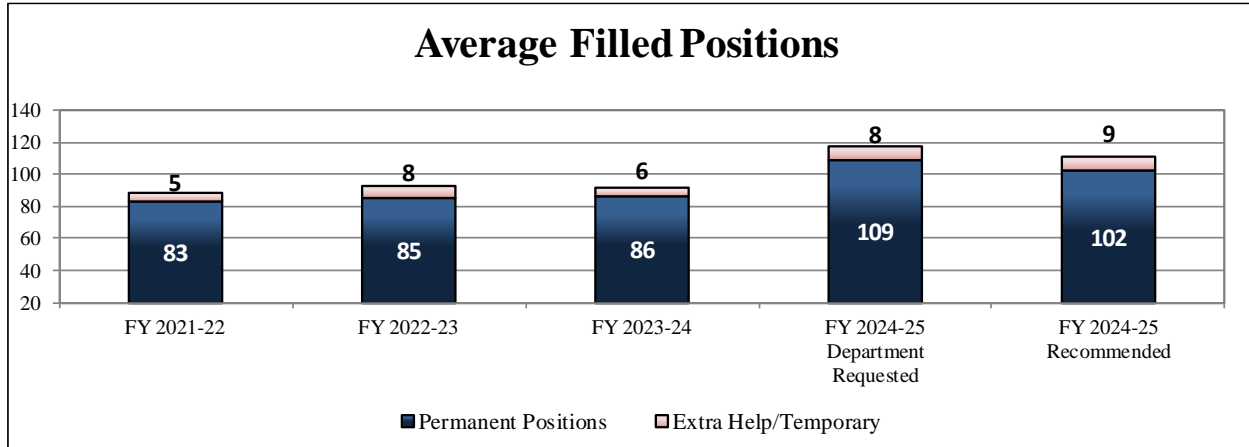


### Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Chief Deputy Public Defender position and four (4) Office Services Specialist positions while deleting three (3) Deputy Public Defender I-V positions, one (1) Program Support Supervisor position, one (1) Investigative Aide position, and three (3) Office Services Technician positions. The recommended budget includes the deletion of all current vacant and unfunded positions: one Investigative Aide, one Program Support Supervisor, and two Office Services Technician. The deletion of these positions, without identified

funding sources or means to fill vacancies, will have no operational or fiscal impact. The identified positions were held vacant in FY 2023-24 and remain so in the FY 2024-25 recommended budget.

Public Protection



### Summary of Authorized Positions

The department currently has 105 authorized positions. The recommended budget includes the addition of five positions and deletion of eight positions, for a net total of 102 authorized positions.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
				Total				
Attorneys	66	1	(3)	64		64	0	64
Administrative Services	28	4	(4)	28		28	0	28
Investigations	11	0	(1)	10		10	0	10
<b>Total</b>	<b>105</b>	<b>5</b>	<b>(8)</b>	<b>102</b>		<b>102</b>	<b>0</b>	<b>102</b>

Attorneys	Administrative Services	Investigations
<b>Classification</b>	<b>Classification</b>	<b>Classification</b>
1 Public Defender	1 Business Manager	9 Sr. Public Defender's Investigator
1 Assistant Public Defender	1 Accountant/Sr.	1 Public Defender Investigator I-II
1 Chief Deputy Public Defender	1 Administrative Coordinator	1 Investigative Aide
63 Deputy Public Defender I-V	1 Program Support Supervisor	<b>11 Current Total</b>
<b>66 Current Total</b>	2 Senior Legal Secretary	<b>Additions/(Deletions)</b>
<b>Additions/(Deletions)</b>	8 Legal Secretary	(1) Investigative Aide
1 Chief Deputy Public Defender	8 Office Services Technician	<b>10 Requested Total</b>
(3) Deputy Public Defender I-V	2 Office Services Assistant	
<b>64 Requested Total</b>	4 Office Services Specialist	
	<b>28 Current Total</b>	
	<b>Additions/(Deletions)</b>	
	(1) Program Support Supervisor	
	(3) Office Services Technician	
	4 Office Services Specialist	
	<b>28 Requested Total</b>	

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

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

**County Goal:** We will make Kern County among the safest communities in the Central Valley

**Department Goal:** Provide constitutionally mandated, high quality professional services for disadvantaged community members while respecting Kern County and state taxpayers, who fund our department's work.

<i>Department Objectives Measured</i>	2022-23 Actual	2023-24 Target	2023-24 Actual	2024-25 Target
Percentage of Felony and Misdemeanor Trials Not Guilty as Charged	60%	65%	63%	65%
Total Number of Cases Appointed to the Public Defender's Office by the Judicial System, Plus Accepted Indigent Requests	36,452	36,000	36,580	36,000
Total Number of Dependency Cases Appointed	2,257	N/A	N/A	N/A
Number of Felony Trials	72	80	75	80
<p>In FY 2023-24, the department continued to handle over 36,000 matters. The Kern County Public Defender's office consistently ranked in the top three for handling the highest number of arrests per attorney among all public defender offices in the State, according to the Legislative Analyst's Office's findings on indigent defense. This notable achievement can be attributed, in part, to the department's effective utilization of grant funded post-conviction services, contributing to a higher caseload than targeted.</p> <p>Effective July 1, 2023, the Kern County Superior Court underwent a change involving the protection of minors in juvenile dependency cases. Instead of relying on the county for legal representation, the court itself established a direct contract with a service provider. This adjustment means that the County will no longer be responsible for tracking dependency information in these cases.</p>				

Public Protection

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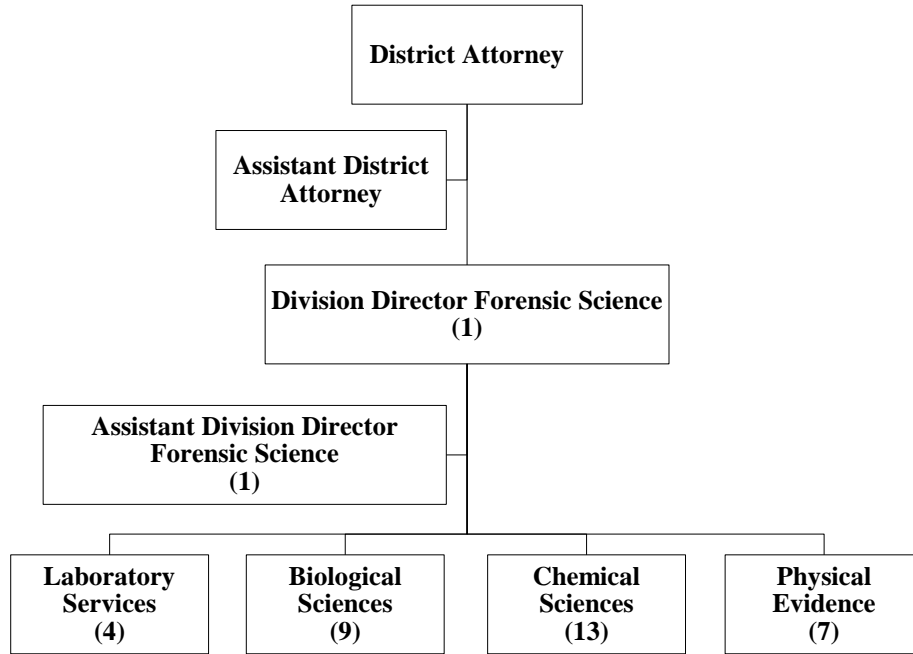




**Mission Statement**

*To provide the residents and law enforcement agencies of Kern County with an unbiased, timely, and effective scientific analysis and interpretation of physical evidence for use in a court of law.*

**Organizational Chart**



Public Protection

**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- In FY 2022-23 and FY 2023-24, the firearm and toolmark unit provided law enforcement with 460 investigative leads with the firearm database search.
- Implemented forensic DNA sequencing technology on casework, provided law enforcement technology on casework, and provided law enforcement with more than 178 database hits, effectively eliminating its backlog of requests.
- Tested all samples for alcohol and drugs. In casework, the drug results in decreasing order of prevalence were cannabinoids (23% of samples), methamphetamine/amphetamine (18%), cocaine/benzoylcegonine (9%) and fentanyl/nor-fentanyl (5%). In the Drug Testing Unit, the top four drugs identified in seized drug samples were methamphetamine (38%), cannabis (11%), fentanyl (11%), and cocaine (7%).
- Achieved a four-year extension of ISO/IEC 17025 and FBI Quality Assurance Standards for Forensic DNA Testing Laboratories accreditation, which includes an expansion of scope for DNA profile determination of single nucleotide polymorphism (SNP) and X-short tandem repeat (X-STR) using massively parallel sequencing (MPS) in FY 2023-24.

## District Attorney – Forensic Science

Department Head: Cynthia Zimmer, Elected

Function: Public Protection

Fund: General

Activity: Police Protection

Budget Unit: 2200

Public 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 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$4,271,553	\$5,133,194	\$4,437,360	\$5,369,021	\$5,369,021	\$5,795,717
Services and Supplies	1,141,962	2,386,662	1,690,491	1,412,507	1,412,507	1,412,507
Capital Assets	108,761	80,000	0	137,339	137,339	487,339
Other Financing Uses	0	628,544	0	0	0	1,036,204
<b>TOTAL EXPENDITURES</b>	<b>\$5,522,276</b>	<b>\$8,228,400</b>	<b>\$6,127,851</b>	<b>\$6,918,867</b>	<b>\$6,918,867</b>	<b>\$8,731,767</b>
<b>REVENUE:</b>						
Fines and Forfeitures	0	100,000	108,105	96,638	96,638	96,638
Intergovernmental	791,605	1,496,213	1,111,559	902,353	902,353	902,353
Charges for Services	275,279	309,834	315,987	340,000	340,000	340,000
Miscellaneous	0	0	30	50	50	50
Other Financing Sources:						
American Rescue Plan Act	0	101,760	101,760	0	0	0
2011 Realignment	271,564	271,554	282,621	281,810	281,810	281,810
DNA Identificaiton	100,000	100,000	86,402	47,379	47,379	47,379
Local Public Safety	273,206	296,094	329,393	304,476	304,476	304,476
Criminalist Laboratories	25,000	25,000	0	25,000	25,000	25,000
<b>TOTAL REVENUE</b>	<b>\$1,736,654</b>	<b>\$2,700,455</b>	<b>\$2,335,857</b>	<b>\$1,997,706</b>	<b>\$1,997,706</b>	<b>\$1,997,706</b>
Less Available BSI *	\$0	\$628,544	\$0	\$0	\$0	\$1,036,204
<b>NET GENERAL FUND COST</b>	<b>\$3,785,622</b>	<b>\$4,899,401</b>	<b>\$3,791,994</b>	<b>\$4,921,161</b>	<b>\$4,921,161</b>	<b>\$5,697,857</b>
BSI Ending Balance *	\$554,569	N/A	\$628,544	N/A	N/A	N/A

\* BSI = Budget Savings Incentives

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The majority of the department’s expenditures are for staffing and operating costs necessary to achieve the department’s mission of providing local law enforcement agencies with scientific analysis and testing funded primarily by an allocation of Net General Fund Cost (NGFC). Other sources of revenue include \$304,476 in Local Public Safety Funds (Proposition 172), \$47,379 from the state for the elimination of the DNA backlog, and an allocation of 2011 realignment funds in the amount of \$281,810 to mitigate impacts of the State prison realignment under Assembly Bill 109 for the provision of essential governmental services, and other revenue derived from fines and forfeitures.

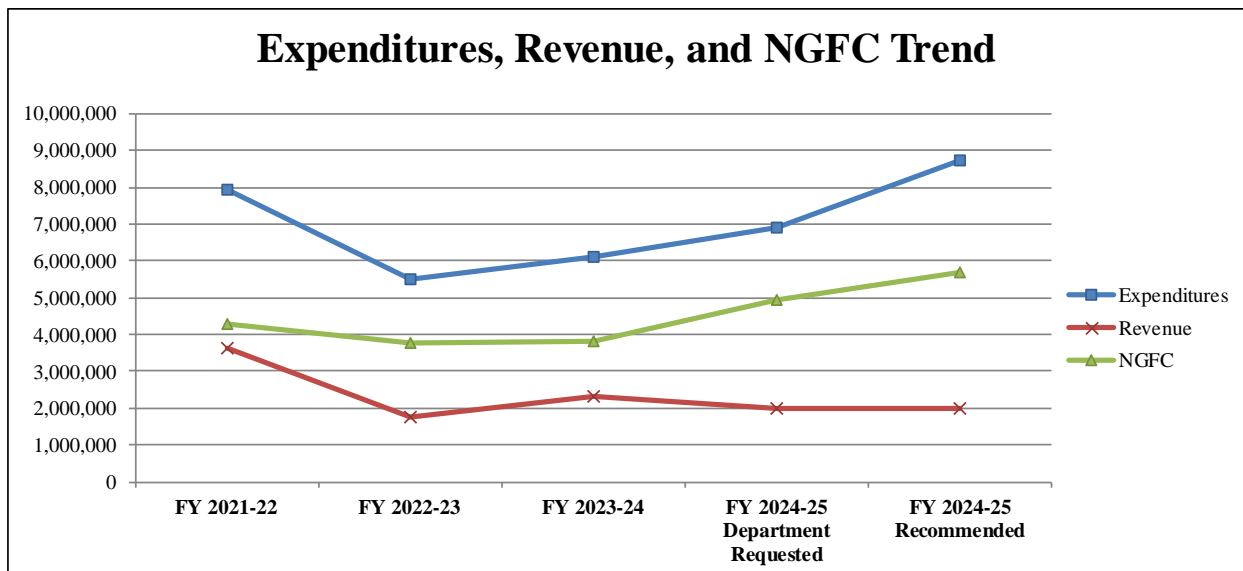
### Budget Changes and Operational Impacts

The recommended budget includes the continued \$583,555 allocation of Measure K for the Justice for Kern District Attorney Initiative to increase law enforcement resources in the unincorporated areas of Kern County and an increase of \$426,696 within Salaries and Benefits to fund cost of living wage adjustments for all employees. Funding from Measure K will provide essential support and investigative services to conduct non-emergency follow up investigations.

Services and Supplies is comprised of laboratory testing supplies and service contracts needed to maintain equipment. The FY 2023-24 adopted budget included \$534,872 for the final year of an instrument maintenance contract funded through a grant from the California Highway Patrol.

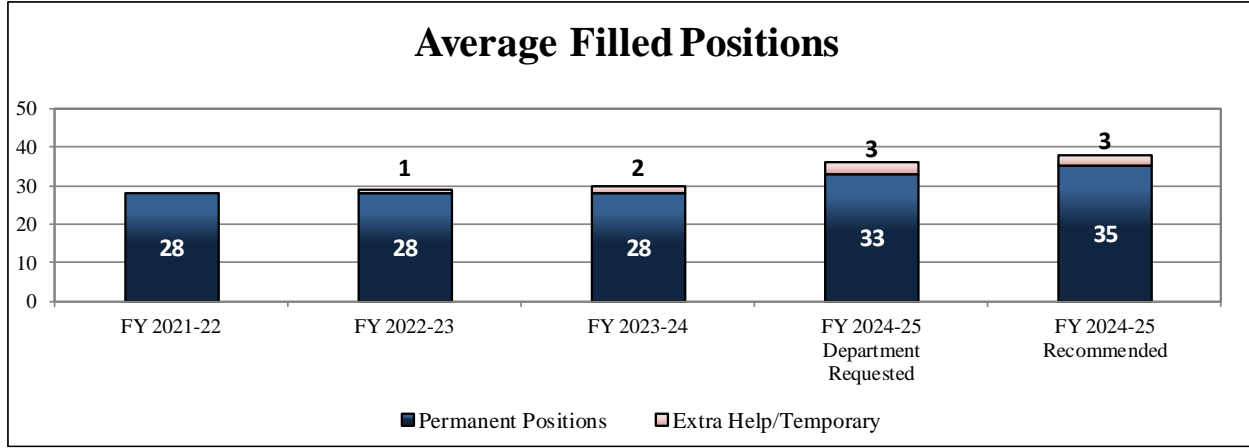
The FY 2024-25 Recommended Budget includes \$350,000 for the acquisition of testing equipment funded by a State allocation for the operation of the local Fentanyl Task Force, \$60,000 for one data storage server, \$13,339 for one thermal cyclers, \$14,000 for one work station, and \$50,000 for software within Capital Assets.

Intergovernmental revenue includes \$235,924 from the California State Controller’s office to backfill lost revenue from the repeal of various criminal administrative fees, pursuant to AB 177 and AB 199. The recommended budget includes \$304,476 for Local Public Safety revenue.



### Staffing Changes and Operational Impacts

The recommended budget includes funding for two (2) Criminalist positions left vacant in the FY 2024-25 preliminary recommended budget while deleting two vacant and unfunded positions: one (1) Investigative Aide and one (1) Forensic Lab Technician. The deletion of these positions, without identified funding sources or means to fill vacancies, will have no operational or fiscal impact. The identified positions were held vacant in FY 2023-24 and remain so in the FY 2024-25 recommended budget.



### Summary of Authorized Positions

The department currently has 37 authorized permanent positions. The recommended budget will delete two vacant and unfunded positions, as identified below.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
				Total				
Administrative Services	2	0	0	2		2	0	2
Laboratory Services	5	0	(1)	4		4	0	4
Chemical Sciences	13	0	0	13		13	0	13
Physical Evidence & Drug Testing	7	0	0	7		7	0	7
Biological Sciences	10	0	(1)	9		9	0	9
<b>Total</b>	<b>37</b>	<b>0</b>	<b>(2)</b>	<b>35</b>		<b>35</b>	<b>0</b>	<b>35</b>

Administrative Services	Laboratory Services	Chemical Services
<b>Classification</b>	<b>Classification</b>	<b>Classification</b>
1 Division Director Forensic Science	1 Supervising Criminalist	1 Supervising Criminalist
1 Asst. Div. Director Forensic Science	3 Forensic Laboratory Technician	10 Criminalist
<b>2 Requested Total</b>	1 Investigative Aide	<b>2 Requested Total</b>
	<b>5 Current Total</b>	
	<b>Additions/(Deletions)</b>	
	(1) Investigative Aide	
	<b>4 Requested Total</b>	
<b>Physical Evidence &amp; Drug Testing</b>	<b>Biological Services</b>	
<b>Classification</b>	<b>Classification</b>	
1 Supervising Criminalist	1 DNA Technical Lead Criminalist	
4 Criminalist	6 Criminalist	
2 Forensic Laboratory Technician	3 Forensic Laboratory Technician	
<b>7 Requested Total</b>	<b>10 Requested Total</b>	
	<b>Additions/(Deletions)</b>	
	(1) Forensic Laboratory Technician	
	<b>9 Requested Total</b>	

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

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

**County Goal:** We will make Kern County among the safest communities in the Central Valley

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

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Turn-around time for solid dosage drug cases in days	135	6	151	100
Number of toxicology cases/exams outsourced	2	0	4	0
Number of DNA examinations/samples processed	2,144	2,400	1,858	2,200
Average number of days between the submission of a DNA request and the delivery of a report of examination	44	60	58	60
Number of backlogged DNA cases	5	0	86	0
Average number of days between the submission of a request for toxicological service and the delivery of a report of examination	18	20	17	30
Number of backlogged toxicological cases	0	0	52	0
Number of testing requests submitted to the Crime Lab on cases originating in unincorporated Kern County	New Measure	100	1,456	1,200
Number of testing requests completed by the Crime Lab	New Measure	100	1,355	1,200
Average days to complete crime scene examination	New Measure	30	28	30
Average days to complete seized drugs examination	New Measure	20	63	100
Average days to complete toxicology examination	New Measure	30	17	30
Average days to complete firearms examination	New Measure	60	22	60
Average days to complete DNA examination	New Measure	60	37	60
Number of investigative leads provided from firearm database search	New Measure	10	3	10
Number of investigative leads provided from DNA database search	New Measure	10	3	10
These measurements show the overall effectiveness and productivity of key areas within the department in working to provide effective and efficient system of justice while improving services to law enforcement agencies. Targets for new measures, to determine the effectiveness of the department’s Measure K Justice for Kern Initiative, are established as estimates and continues to be refined as data is collected.				

Public Protection

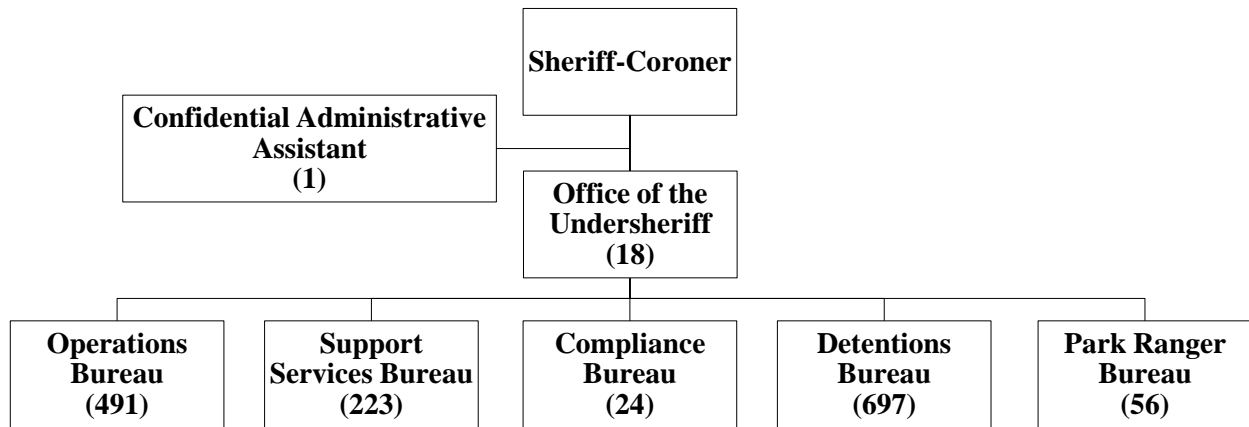
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### Mission Statement

*The Kern County Sheriff's Office is committed to work in partnership with our community to enhance the safety, security and quality of life for the residents and visitors of Kern County through professional public safety services.*

### Organizational Chart



**Public Protection**

### Fiscal Year 2022-23 and 2023-24 Accomplishments

- Created a new classification and added 15 Community Services Technician positions to respond to non-hazardous, non-emergency calls for service to allow sworn personnel the availability to respond to emergency calls for service.
- The Sheriff’s Office secured 42,966 hours of volunteer services during FY 2022-23 and 42,847 hours during FY 2023-24 valued at \$1.4 million based on the state volunteer rate.
- Trained 113 staff in crisis intervention during FY 2022-23.
- Over 19,478 pounds of illegal narcotics, \$364,468 in currency, 111 firearms, and 164,017 illegal marijuana plants were seized during FY 2023-24.
- Designed and implemented first in-house Deputy Coroner academy training in FY 2022-23.
- Finished the construction of the new Coroner’s Facility to significantly enhance capacity, consolidate and improve services, and enhance accessibility to the community.
- Established the Compliance Bureau to improve, innovate, and identify best practices.
- Secured delivery and deployed two Airbus H125 helicopters to assist in patrol and lifesaving operations.
- Held two POST academies and three STC academies, graduating a total of 51 Deputy Sheriff Trainees and 63 Detention Deputy Trainees. A third POST academy began April 8, 2024, with 26 recruits.

## Sheriff-Coroner

Department Head: Donny Youngblood, Elected

Fund: General

Budget Unit: 2210

Function: Public Protection

Activity: Police Protection

### Public 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 department maintains active involvement in the community by participating in functions and committees that serve those within the County.

The Coroner is mandated by law to investigate and determine the cause and manner of death for people who pass away in the County pursuant to California Government Code Section 27491 and Health and Safety Code Section 102850, including all violent, sudden, or unusual deaths.

The Public Administrator protects and administers the estates of people who pass away without a Will, "intestate", or when no one with a higher priority to act is willing or able to act as administrator. The Superior Court may also appoint the Public Administrator when an estate is contested or assets may be at risk. The Public Administrator serves in a fiduciary capacity and must diligently safeguard the decedent's property from waste, loss, or theft.

On July 30, 2024, the Kern County Board of Supervisors approved the transfer of the Park Ranger Program, including positions, from the General Services Division to the Sheriff's Office as part of a multipronged approach to address the evolving role of park rangers. The Park Ranger Bureau 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 the Kern County park's resources from damage, misuse, or neglect. The Bureau also 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 2022-23		FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended	
<b>APPROPRIATIONS:</b>							
Salaries and Benefits	\$205,911,170	\$239,340,131	\$239,794,471	\$254,762,664	\$252,111,943	\$261,808,016	
Services and Supplies	47,254,387	53,830,132	51,318,601	60,660,077	58,086,031	63,016,255	
Other Charges	921,240	610,150	300,407	730,000	730,000	730,000	
Capital Assets	2,771,968	11,874,226	5,895,343	11,029,057	11,029,047	17,491,039	
Other Financing Uses	0	2,782,342	0	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>\$256,858,765</b>	<b>\$308,436,981</b>	<b>\$297,308,822</b>	<b>\$327,181,798</b>	<b>\$321,957,021</b>	<b>\$343,045,310</b>	
Expend. Reimb.	(\$200,033)	(\$199,000)	(\$200,305)	(\$251,884)	(\$251,884)	(\$251,884)	
<b>TOTAL NET EXPENDITURES</b>	<b>\$256,658,732</b>	<b>\$308,237,981</b>	<b>\$297,108,517</b>	<b>\$326,929,914</b>	<b>\$321,705,137</b>	<b>\$342,793,426</b>	
<b>REVENUE:</b>							
Licenses and Permits	\$741,670	\$736,800	\$736,567	\$746,800	\$746,800	\$746,800	
Fines and Forfeitures	8,335	2,700	3,903	72,700	72,700	72,700	
Intergovernmental	1,787,377	1,754,276	4,438,611	1,614,337	1,614,337	3,288,383	
Charges for Services	19,578,557	19,164,418	17,631,155	15,744,805	15,703,120	19,165,120	
Miscellaneous	387,170	1,131,670	820,205	17,466,217	1,530,275	1,530,275	
Other Financing Sources:							
American Rescue Plan Act	0	6,634,912	6,634,912	8,519,124	5,200,000	5,200,000	
2011 Realignment	34,373,149	41,245,330	37,837,524	42,848,558	44,647,057	44,767,949	
Local Public Safety	60,763,376	65,853,577	69,228,501	67,717,744	67,717,744	67,717,744	
BSCC Officer Wellness Grant	8,197	400,000	194,816	231,000	331,000	331,000	
Real Estate Fraud	395,000	281,600	330,000	281,600	400,000	400,000	
DNA Identification	97,109	100,000	86,402	59,223	59,223	59,223	
Sheriff Facility Training Fund	186,270	186,270	66,723	186,270	186,270	186,270	
Automated Fingerprint Fund	0	400,000	0	145,000	145,000	145,000	
Sheriff's Cal-ID	1,231,678	2,454,475	1,461,743	(145,000)	1,728,475	1,728,475	
Sheriff's Training	169,550	85,000	85,000	125,000	125,000	125,000	
Sheriff's Work Release	79,490	100,000	100,000	264,000	264,000	264,000	
Sheriff's Civil Automated	274,933	323,500	514,042	462,000	462,000	317,057	
Sheriff's Judgement Debtors Fee	9,127	20,000	9,395	0	0	0	
Sheriff's Volunteer Services	15,000	22,750	5,882	15,000	15,000	15,000	
Sheriff's Controlled Substances	87,500	408,100	403,100	0	0	0	
Sheriff's State Forfeiture	0	12,000	0	12,000	12,000	12,000	
HIDTA State Asset Forfeiture	0	34,600	0	60,725	60,725	60,725	
Sheriff's Drug Abuse Gang Divr.	7,180	0	0	10,000	10,000	10,000	
Inmate Welfare Fund	1,887,175	2,549,024	1,959,012	2,434,847	2,434,847	2,434,847	
Rural Crimes Impact Fee	0	5,000	0	0	0	0	
Rural Crimes Fund	0	0	0	5,000	5,000	5,000	
Cal-MMET State Asset Forfeiture	667,402	0	109,150	0	0	0	
Community Development Prg.	620,557	0	0	0	0	0	
Civil Subpoena	0	15,000	10,725	35,000	35,000	35,000	
Civil Lease	0	190,542	0	0	0	0	
KNET	0	78,900	0	162,000	162,000	162,000	
Seizure of Gaming Devices	69,187	50,000	49,999	150,000	150,000	150,000	
<b>TOTAL REVENUE</b>	<b>\$123,444,989</b>	<b>\$144,240,444</b>	<b>\$142,717,367</b>	<b>\$159,223,950</b>	<b>\$143,817,573</b>	<b>\$148,929,568</b>	
Less Available BSI *	\$0	(\$2,782,342)	\$0	\$0	\$0	\$0	
<b>NET GENERAL FUND COST</b>	<b>\$133,213,743</b>	<b>\$166,779,879</b>	<b>\$154,391,150</b>	<b>\$167,705,964</b>	<b>\$177,887,564</b>	<b>\$193,863,858</b>	
BSI Ending Balance *	\$3,413,527	N/A	\$773,394	N/A	N/A	N/A	

**Major Expenditures and Revenue in FY 2024-25 Recommended Budget**

Most department 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 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 \$44.8 million to mitigate the impacts of the State prison realignment under Assembly Bill 109 (AB 109).

## Budget Changes and Operational Impacts

### Public Protection

The recommended budget includes the continuation of Measure K projects intended to provide additional public safety services to communities of the unincorporated areas of the County. The recruitment and retention of Detention Deputy and Sheriff Deputy classifications will reduce the amount of mandatory overtime, staff detention facilities with detention personnel, and move Deputy Sheriffs as possible to move out of custodial setting 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. Beginning in FY 2024-25, Measure K funds will be appropriated in the amount of \$112,077 for the expansion of the Sheriff's Activity League – a new Measure K initiative – to steer at-risk youth away from unhealthy and negative influences, build trust, and improve community relationships using law enforcement officers as coaches, mentors, and positive role models.

In prior years, the department has charged for housing and transportation for federal prisoners and law enforcement services to the City of Wasco. However, the recommended budget includes a decrease of approximately \$558,000 within Charges for Services related to a declining Federal prisoner population within County correctional facilities. The City of Wasco has reestablished its own police force after approximately 40 years of contracted service with the Sheriff's Office. The Sheriff's Office has reallocated previously assigned staff to enhance patrols and improve safety within unincorporated regions. Revenue from charges for services is reduced by approximately \$3.5 million from the FY 2023-24 Adopted Budget due to the loss of the Wasco contract.

On July 30, 2024, the Kern County Board of Supervisors approved the transfer of the Park Ranger Program from the General Services Division to the Sheriff's Office. The Kern County Park Ranger Program will continue to serve under two units: building security and parks. Building security will continue to services six County buildings and the Hope the Mission tiny homes site. Hart Park, Buena Vista Park, and Lake Isabella will continue to have dedicated Ranger staffing. Ten Rangers will patrol neighborhood parks in unincorporated areas, and two Rangers will be dedicated to homeless outreach. There are many steps to be evaluated in the implementation of the transfer of the Park Ranger Program to the Sheriff's Office. As the transition continues, the County Administrative Office, County Counsel, the Sheriff's Office, the General Services Division, and the Human Resources Division will continue to collaborate for thoughtful implementation and evaluation to ensure the best utilization of resources.

The recommended budget includes an increase in Salary and Benefits of approximately \$22 million compared to FY 2023-24 actual, reflecting the transfer of Park Ranger positions, the recently approved cost of living adjustment, increased costs of safety pension contributions, the negotiated salary increases for safety personnel, and the backfill of vacant positions.

The recommended budget includes an additional \$3,429,000 to staff and equip a substation at the Hard Rock Hotel & Casino Tejon, offset by a reimbursement from the Casino, \$700,000 from the State for local Fentanyl Task Force operations, \$200,000 to facilitate investigation and

enforcement actions against unlicensed and illegal cannabis operations within Kern County, and funding for the Sheriff’s share of cost for the acquisition and outfitting of a substation in Taft.

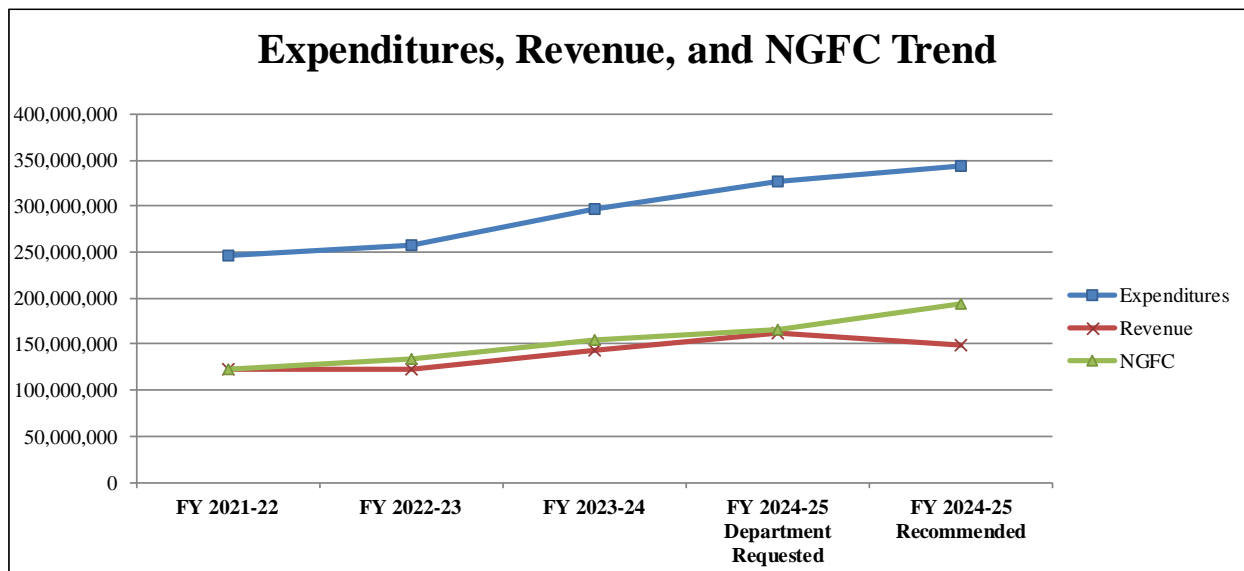
Some Services and Supplies increases are offset by inmate welfare and CAL-ID revenue. The cost for continued operation of the admission, evaluation, and stabilization (AES) unit within the Lerdo Pre-trial facility is offset entirely by revenue from the Department of State Hospitals.

Capital Assets, in the amount of \$17.5 million are included in the recommended budget for the purchase of 67 patrol vehicles, 78 patrol trucks, two large aquatic vessels, one fuel system backup generator, three compact pickups, one pneumatic defuel pump, one drone, one bomb robot, one passenger inmate transportation bus, two ballistic window replacements, one van, seven large sedans, one storage area network replacement, and three servers.

Proposition 172 revenue, a permanent extension of a half-cent local public safety sales tax approved by California voters on November 2, 1993, is estimated to increase \$1.9 million from the FY 2023-24 actual, which included a one-time allocation of \$2.9 million in carryover allocation due to better than anticipated prior year performance.

The FY 2024-25 recommended budget includes the use of the Sheriff’s \$773,394 BSI balance for the acquisition of vehicles for Sheriff’s Deputies providing additional public safety services in the community.

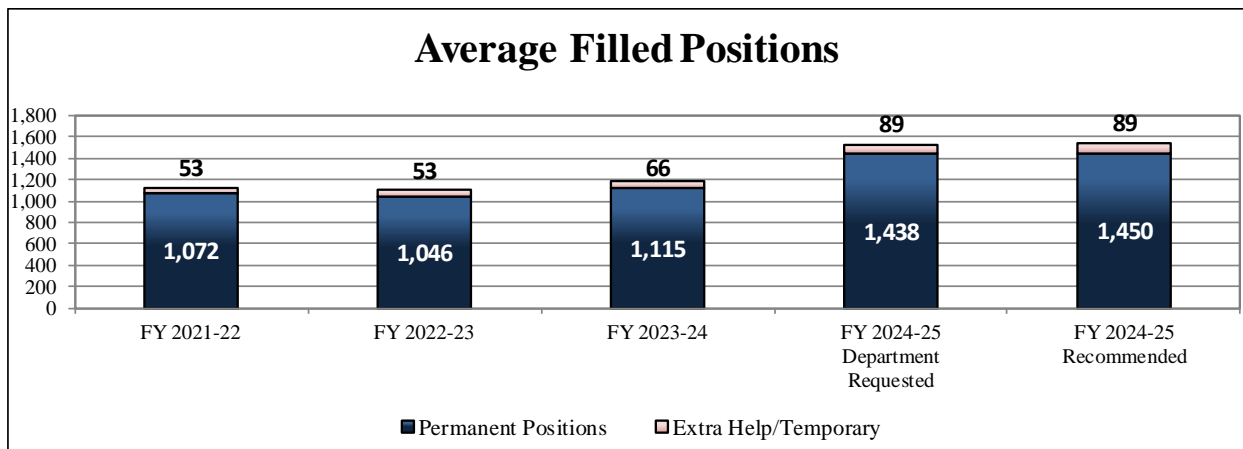
To assist with the recruitment and retention of Sheriff and detentions personnel, additional funds are reserved outside of the Sheriff-Coroner budget, within Appropriations for Contingencies. \$2 million will be utilized to fund three academies with the goal of training and backfilling vacant Deputy Sheriff positions. In addition, \$1 million was allocated for housing stipends for Deputy Sheriffs assigned to hard-to-fill outlying locations. Finally, the recommended budget includes the allocation of approximately \$1.2 million of Measure K funds within the Human Resources Division budget to develop a dedicated team to recruit public safety positions.



### Staffing Changes and Operational Impacts

The recommended budget includes funding for 1,450 positions, 108 more than the prior year adopted budget, due to the transfer of the Park Ranger Program, mid-year funding additions for Detention Deputy positions and Deputy Sheriff positions, the recommended addition of one (1) Business Manager position, one (1) Fiscal Support Specialist position, one (1) Department Analyst position, two (2) Detentions Lieutenant positions, four (4) Sheriff’s Support Specialist positions, two (2) Sheriff’s Aircraft Mechanic positions, one (1) Senior Legal Processing Technician position, one (1) Coroner’s Autopsy Assistant, two (2) Technical Support Specialist positions, one (1) Systems Analyst/Programmer position, and one (1) Database Analyst position, the deletion of two (2) Fiscal Support Technician positions, one (1) Administrative Coordinator position, two (2) Sheriff’s Record Specialist positions, three (3) Sheriff’s Support Technician positions, and two (2) Aircraft Mechanic positions, and the deletion of vacant and unfunded positions, detailed below.

In addition, the recommended budget includes the deletion of 10 vacant and unfunded positions. The deletion of these positions, without identified funding sources or means to fill vacancies, will have no operational or fiscal impact. The identified positions were held vacant at FY 2023-24 year-end, in the FY 2024-25 requested budget, and the FY 2024-25 preliminary recommended budget. The recommended budget includes the deletion of one (1) Sheriff’s Dispatch Assistant position, three (3) Sheriff’s Records Specialist positions, and six (6) Sheriff’s Aide positions.



### Summary of Authorized Positions

The recommended budget includes funding for 1,450 requested positions after the deletion of 10 funded positions, deletion of 10 unfunded positions, and addition of 17 positions. 63 positions remain unfunded in the FY 2024-25 recommended budget: two (2) Sheriff’s Records Specialist positions, twenty-eight (28) Detentions Deputy/Officer positions, eight (8) Detentions Senior Deputy positions, one (1) Detentions Sergeant position, seventeen (17) Sheriff’s Deputy positions, three (3) Sheriff’s Senior Deputy positions, three (3) Sheriff’s Sergeant positions, and one (1) Sheriff’s Lieutenant positions.

Division	Authorized	Additions	Deletions	Requested	Filled	Vacant	Total
				Total			
Office of the Sheriff	2	0	0	2	2	0	2
Office of the Undersheriff	18	2	(2)	18	18	0	18
Compliance Bureau	22	2	0	24	24	0	24
Support Services Bureau	217	7	(2)	222	208	14	222
Operations Bureau	495	5	(6)	494	484	10	494
Park Ranger Bureau	56	0	0	56	55	1	56
Detentions Bureau	706	1	(10)	697	659	38	697
<b>Total</b>	<b>1,516</b>	<b>17</b>	<b>(20)</b>	<b>1,513</b>	<b>1,450</b>	<b>63</b>	<b>1,513</b>

Public Protection

<b>Detentions</b>		<b>Support Services</b>	
<u>Classification</u>		<u>Classification</u>	<u>Classification Cont.</u>
1 Sheriff's Chief Deputy		1 Sheriff's Chief Deputy	3 Deputy Public Administrator
2 Sheriff's Commander		2 Sheriff's Commander	3 Coroner's Autopsy Assistant
2 Sheriff's Lieutenant		3 Sheriff's Lieutenant	1 Deputy Coroner Manager
10 Sheriff's Sergeant		7 Sheriff's Sergeant	1 Deputy Public Admin. Manager
10 Sheriff's Senior Deputy		13 Sheriff's Senior Deputy	1 Supv. Deputy Public Admin.
160 Sheriff's Deputy		33 Sheriff's Deputy	6 Identification Technician
7 Detentions Lieutenant		1 Detentions Sergeant	2 Technology Services Supervisor
30 Detentions Senior Deputy		2 Detentions Senior Deputy	1 Technology Services Manager
22 Detentions Sergeant		1 Human Resources Manager	2 LAN Systems Administrator
285 Detentions Deputy/Officer		6 Administrative Coordinator	1 Network Systems Administrator
80 Sheriff's Aide		2 Sr. Human Resources Specialist	4 Technical Support Engineer
1 Sheriff's Records Unit Supervisor		5 Human Resources Specialist	4 Technical Support Specialist
6 Sheriff's Records Supervisor		2 Sheriff's Senior Support Specialist	5 Systems Analyst/Programmer
37 Sheriff's Records Specialist		4 Sheriff's Support Specialist	3 Automotive Mechanic
1 Maintenance Supervisor		13 Sheriff's Support Technician	1 Accountant I/Sr.
1 Structural Maint. Superintendent		2 Office Services Assistant	<b>217 Current Total</b>
1 Maintenance Electrician		1 Civil Lit & Risk Mgmt. Coord.	<b>Additions/(Deletions)</b>
2 Maintenance Plumber		4 Sheriff's Background Invest. II	1 Sheriff's Support Specialist
1 Maintenance Carpenter		1 Sheriff's Fleet Manager	(1) Sheriff's Support Technician
2 Air Conditioning Mechanic		15 Sheriff's Aide	1 Sr. Legal Processing Technician
6 Sr./Maintenance Worker		1 Supv. Legal Process Technician	(1) Fiscal Support Technician
3 Utility Worker		1 Sr. Legal Processing Technician	1 Coroner's Autopsy Assistant
6 Light Vehicle Driver		6 Legal Process Technician	2 Technical Support Specialist
1 Warehouse Supervisor		1 Medical Transcriptionist	1 Systems Analyst/Programmer
1 Groundskeeper		2 Fiscal Support Technician	1 Database Analyst
2 Building Services Worker		2 Fiscal Support Specialist	<b>222 Requested Total</b>
2 Sheriff's Support Specialist		1 Sheriff's Records Administrator	
13 Sheriff's Support Technician		2 Sheriff's Records Unit Supervisor	
3 Sheriff's Program Technician		4 Sheriff's Records Supervisor	
8 Sheriff's Program Specialist		19 Sheriff's Records Specialist	
<b>706 Current Total</b>		1 Morgue Supervisor	
<b>Additions/(Deletions)</b>		2 Property Control Officer	
1 Detentions Lieutenant		1 Coroner Family Advocate	
(6) Sheriff's Aide		1 Coroner Division Chief	
(4) Sheriff's Records Specialist		14 Deputy Coroner	
<b>697 Requested Total</b>		3 Supervising Deputy Coroner	

Public Protection

<b>Office of the Sheriff</b>	<b>Compliance Bureau</b>	<b>Operations Bureau</b>
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Sheriff-Coroner	1 Sheriff's Chief Deputy	1 Sheriff's Chief Deputy
1 Conf. Administrative Asst.	1 Sheriff's Commander	4 Sheriff's Commander
<b>2 Requested Total</b>	1 Sheriff's Lieutenant	12 Sheriff's Lieutenant
	2 Sheriff's Sergeant	49 Sheriff's Sergeant
	3 Sheriff's Deputy	69 Sheriff's Senior Deputy
<b>Office of the Undersheriff</b>	1 Detentions Senior Deputy	228 Sheriff's Deputy
<u>Classification</u>	8 Sheriff's Aide	1 Communications Manager
1 Undersheriff	1 Sheriff's Support Technician	34 Sheriff's Dispatch Assistant
1 Public Information Officer	1 Departmental Analyst	6 Sheriff's Dispatch Supervisor
1 Sr. Administrative Services Officer	1 Detentions Lieutenant	7 Sheriff's Senior Dispatcher
4 Administrative Coordinator	<b>2 Detentions Sergeant</b>	1 Detentions Senior Deputy
2 Accountant/Sr.	<b>22 Current Total</b>	4 Detentions Deputy
3 Fiscal Support Supervisor	<u>Additions/(Deletions)</u>	1 Administrative Coordinator
5 Fiscal Support Specialist	1 Departmental Analyst	1 Computer Forensic Specialist
1 Fiscal Support Technician	1 Detentions Lieutenant	9 Crime Scene Technician
<b>18 Current Total</b>	<b>24 Requested Total</b>	2 Latent Print Examiner
<u>Additions/(Deletions)</u>		4 Sheriff's Aide
1 Business Manager	<b>Park Ranger Bureau</b>	2 Sheriff's Senior Support Specialist
1 Fiscal Support Specialist	<u>Classification</u>	16 Sheriff's Records Specialist
(1) Fiscal Support Technician	1 Sheriff's Chief Deputy	25 Community Services Technician
(1) Administrative Coordinator	1 Sheriff's Commander	1 Aircraft Maintenance Supervisor
<b>18 Requested Total</b>	1 Sheriff's Lieutenant	2 Aircraft Mechanic
	6 Sheriff's Sergeant	1 Aircraft Pilot
	1 Sheriff's Senior Deputy	5 Sheriff's Support Specialist
	1 Sheriff's Support Technician	1 Crime Prevention Coordinator
	5 Security Attendant	3 Crime Prevention Specialist
	1 Supervising Park Ranger	<b>6 Sheriff's Support Technician</b>
	4 Senior Park Ranger	<b>495 Current Total</b>
	<b>35 Park Ranger/Trainee</b>	<u>Additions/(Deletions)</u>
	<b>56 Requested Total</b>	(1) Sheriff's Records Specialist
		3 Sheriff's Support Specialist
		(2) Sheriff's Support Technician
		(2) Aircraft Mechanic
		2 Sheriff's Aircraft Mechanic
		(1) Sheriff's Dispatch Assistant
		<b>494 Requested Total</b>

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

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

**County Goal:** We will make Kern County among the safest communities in the Central Valley

**Department Goal:** Improve Sheriff staffing ratios

<i>Department Objectives Measured</i>	2022-23	2023-24	2023-24	2024-25
	Actual	Target	Actual	Target
Sheriff's Deputy overtime shifts in detentions facilities	371	278	859	TBD
Detentions Deputy applicants	840	950	1658	1200
Detentions Deputy attrition rate (all classifications)	-1.30%	-3%	1.47%	1.2%
Vacancy rate for Detentions Deputy positions	38.40%	34%	26.37%	26%

This measure tracks filling 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 will be determined through the department's ability to attract qualified candidates, reduce attrition, and fill Detention Deputy positions. The department exceeded the FY 2023-24 target to reduce the vacancy rate of Detentions Deputy positions.

Public Protection

**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

<i>Department Objectives Measured</i>	2022-23	2023-24	2023-24	2024-25
	Actual	Target	Actual	Target
Average response time	16 min 8 sec	15 min	14 min 34 sec	15 min
Average non-emergency response time	17 min 20 sec	16 min	15 min 26 sec	15 min
Average emergency response time	13 min 36 sec	13 min	13 min 32 sec	13 min
Number of investigations and/or reports completed by Community Service Technicians	2,631	5,000	5,215	7,200
Number of community contacts through community policing	219	230	328	300
Percentage of violent crimes investigations cleared	51%	60%	40%	40%

The department's goal is to reduce response times and allow 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

<i>Department Objectives Measured</i>	2022-23	2023-24	2023-24	2024-25
	Actual	Target	Actual	Target
Number vacancies in of sworn, safety positions	248	186	88	175
Number vacancies in non-sworn positions	99	74	112	65
Attrition rate	13.08%	10%	.75%	.62%

The department's objective is to fill all vacant positions in conjunction with recruiting and retaining highly qualified personnel. A new internet-based background system has been implemented to automate processes. The department is in the process of updating our 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. The department has met its target goal for filling sworn positions.



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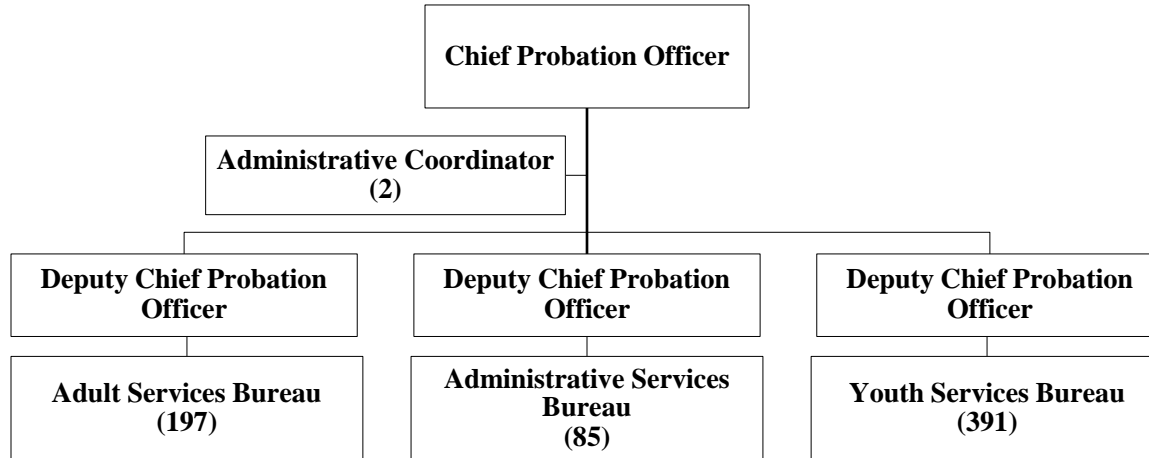




**Mission Statement**

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

**Organizational Chart**



**Public Protection**

**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- Facilitated participation for eligible youth in community-based paid internships, accumulating over 600 hours of paid work experience in FY 2022-23 and FY 2023-24.
- Adopted the “Kin First” culture for foster youth, which promotes keeping youth placed with their families.
- Partnered with Probation Auxiliary to implement “Becoming Me” curriculum for individuals who work with youth exploited through human trafficking.
- Partnered with the Kern County Superintendent of Schools to build a state of the art, temperature-controlled greenhouse at Camp Erwin Owen in FY 2022-23.
- The Bridges Career Development Academy successfully graduated 45 youth in FY 2022-23.
- The Youth Supervision Division currently supervises over 1,000 youth in the community and conducted 13,325 field contacts and 3,339 office contacts in FY 2022-23 and FY 2023-24.
- The Adult Court Services division’s pre-trial unit completed 4,276 pretrial assessment reports and made 2,031 field contacts in FY 2022-23. In FY 2023-24, through March 2024, 3,764 pretrial assessment reports were completed and 2,031 field contacts have been made.
- The Adult Services Bureau currently supervises 9,616 offenders on post-release community supervision, mandatory supervision, or felony probation. In FY 2022-23, officers conducted 8,447 field contacts and 18,904 office conferences. In FY 2023-24, through March 2024, officers conducted 5,150 field contacts and 12,608 office conferences.

## Probation

Department Head: William Dickinson  
 Fund: General  
 Budget Unit: 2340

Function: Public Protection  
 Activity: Detention and Correction

Public Protection

### Description of Major Services

The Probation Department is responsible for adult and youth supervision, youth detention, investigation reports and pretrial services for the courts, and case management services. The California Division of Juvenile Justice (DJJ), the state system that housed and treated youth who have committed the most serious crimes, permanently closed all facilities on June 30, 2023, and completed the shift of responsibilities and duties related to the custody and rehabilitation of youth offenders from the State to the 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 agencies. All efforts are aimed at minimizing recidivism and moving offenders into a role of self-sufficient, productive citizens. The department is now responsible for DJJ commitments.

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$83,399,671	\$96,120,830	\$90,903,376	\$103,454,124	\$103,454,124	\$105,954,124
Services and Supplies	11,516,540	21,301,150	12,447,344	18,603,261	19,583,072	19,883,072
Other Charges	1,756,763	2,308,179	1,459,352	2,468,698	2,468,698	2,468,698
Capital Assets	128,981	1,182,400	9,702	317,900	317,900	317,900
Other Financing Uses	0	5,771,258	0	0	0	5,031,810
<b>TOTAL EXPENDITURES</b>	<b>\$96,801,955</b>	<b>\$126,683,817</b>	<b>\$104,819,774</b>	<b>\$124,843,983</b>	<b>\$125,823,794</b>	<b>\$133,655,604</b>
Expend. Reimb.	(\$1,393)	\$0	(\$240)	(\$1,000)	(\$1,000)	(\$1,000)
<b>TOTAL NET EXPENDITURES</b>	<b>\$96,800,562</b>	<b>\$126,683,817</b>	<b>\$104,819,534</b>	<b>\$124,842,983</b>	<b>\$125,822,794</b>	<b>\$133,654,604</b>
<b>REVENUE:</b>						
Fines and Forfeitures	\$8,151	\$2,550	\$5,206	\$2,550	\$2,550	\$2,550
Use of Money/Property	10,783	10,440	57,590	11,880	11,880	11,880
Intergovernmental	6,919,420	6,251,737	6,876,546	7,331,544	7,331,544	7,331,544
Charges for Services	5,724,806	7,738,522	5,776,178	6,812,454	6,812,454	6,812,454
Miscellaneous	40,998	20,100	98,663	20,100	20,100	20,100
Other Financing Sources:						
American Rescue Plan Act	0	1,660,490	1,660,490	0	0	0
2011 Realignment	35,748,312	41,419,833	37,773,705	41,806,723	41,806,723	41,806,723
Probation DJJ Realignment Fund	8,265,224	13,050,959	10,769,207	14,764,507	14,764,607	14,764,607
Probation Training Fund	327,600	361,820	361,820	361,820	367,308	367,308
Local Public Safety	16,878,153	18,292,051	19,104,184	18,809,858	18,809,858	18,809,858
Domestic Violence Program	120,000	120,000	120,000	120,000	120,000	120,000
DNA Identification	76,640	85,000	63,442	85,000	59,223	59,223
Probation Asset Forfeiture	0	5,000	5,000	5,000	5,000	5,000
<b>TOTAL REVENUE</b>	<b>\$74,120,087</b>	<b>\$89,018,502</b>	<b>\$82,672,031</b>	<b>\$90,131,436</b>	<b>\$90,111,247</b>	<b>\$90,111,247</b>
Less Available BSI *	\$0	\$5,771,257	\$0	\$0	\$0	\$5,031,810
<b>NET GENERAL FUND COST</b>	<b>\$22,680,475</b>	<b>\$31,894,058</b>	<b>\$22,147,503</b>	<b>\$34,711,547</b>	<b>\$35,711,547</b>	<b>\$38,511,547</b>
BSI Ending Balance *	\$3,503,311	N/A	\$4,856,075	N/A	N/A	N/A

\* BSI = Budget Savings Incentives

## Major Expenditures and Revenue in FY 2024-25 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). Other financing sources account for the largest portion of revenue which includes \$18.8 million of Local Public Safety Funds (Proposition 172), approximately \$41.8 million in 2011 realignment to mitigate the impacts of the State prison realignment under AB 109 and juvenile justice legislation, in addition to \$14.7 million in juvenile realignment funds. The balance of the department's revenue is primarily through State and Federal funding which offsets a portion of its expenditures.

### Budget Changes and Operational Impacts

The recommended budget included funds for the Mental Health Trailer and Security Enhancement project, funded through Measure K. The project will provide a new space to host group and individual sessions for effective, confidential, and secure treatment of all at-promise youth within the Youth Detention Center for the goal of facilitating long-term healing and successful re-entry into the community.

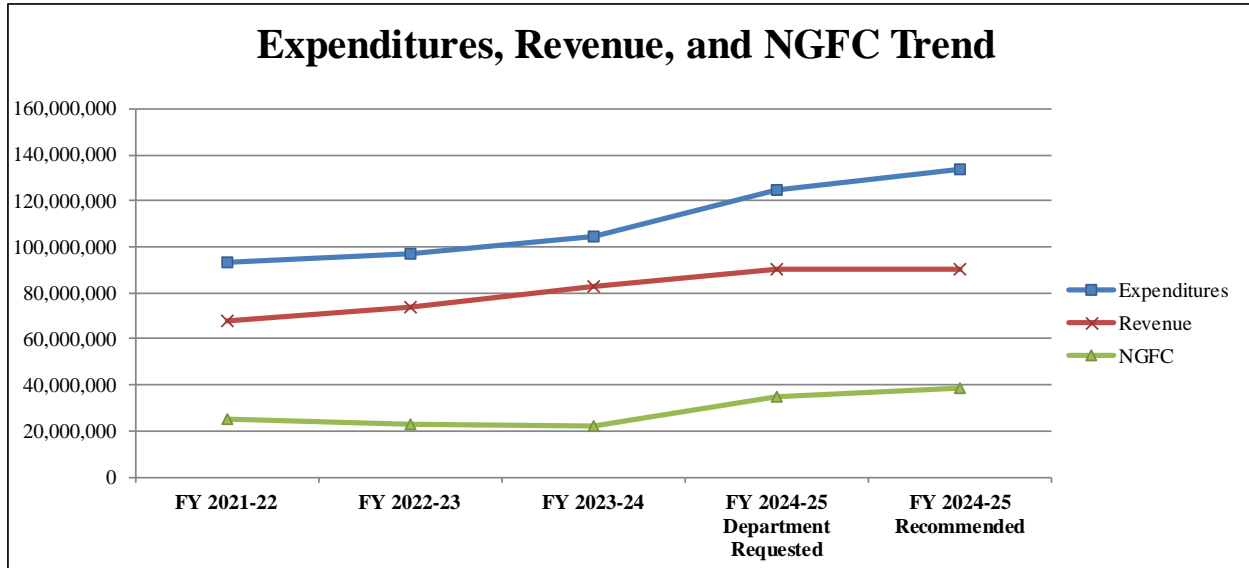
The realignment of DJJ responsibilities and duties has marked a significant shift to the County's juvenile justice system, as previous DJJ commitments averaged 28 months and jurisdiction could last until age 25 in some cases. The State provides additional funding for this responsibility. For FY 2024-25 the County is allocated \$14.8 million.

Other Financing Sources includes \$18.8 million for Local Public Safety revenue, an increase of approximately \$518,000 from the FY 2023-24 Adopted Budget.

The recommended budget includes the addition of \$15 million within Salaries and Benefits for the backfill of vacant positions, a \$4.7 million increase to retirement benefits, a \$2.5 million adjustment to fund the Probation Officers' salary increase approved July 16, 2024, and a 2% cost of living adjustment to wages for all employees.

Services and Supplies will increase by approximately \$6.4 million from the prior year actual, not including the Measure K Mental Health Trailer and Security Enhancement project, for the contracts with direct service providers for the expansion of specialized services and behavioral health services at youth detentions facilities as a direct result of the realignment of DJJ responsibilities, the operation of a youth day reporting center, and the lease of a facility for the consolidation of adult post-release services.

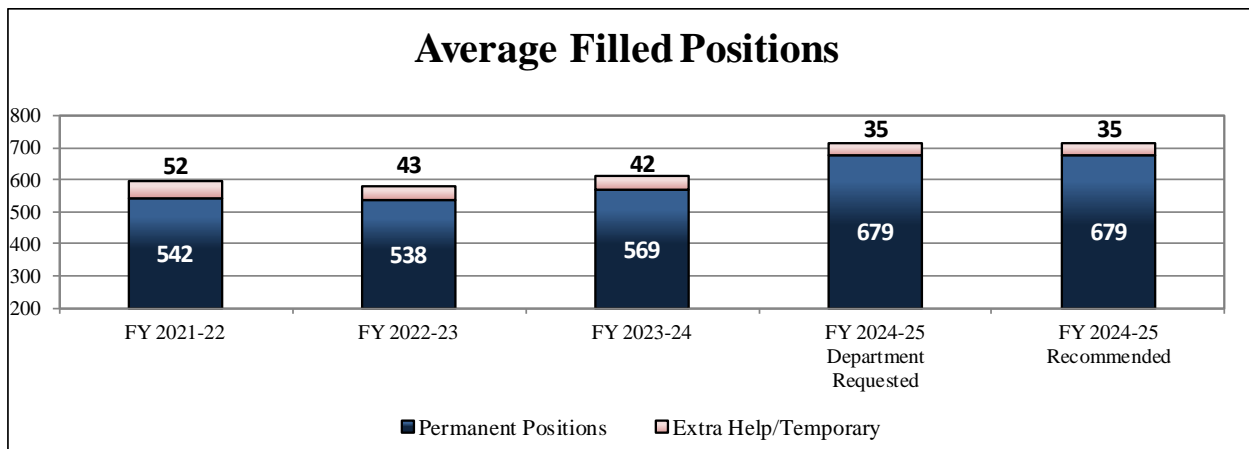
Capital Assets are included in the recommended budget in the amount of \$317,900 for the purchase or replacement of two (2) SUVs, one (1) canine, one (1) tractor, and one (1) server.



### Staffing Changes and Operational Impacts

The recommended budget includes the addition of four (4) Probation Technician positions, one (1) Accountant position, and two (2) Fiscal Support Specialist positions while deleting two (2) Office Services Technician positions, and one (1) Fiscal Support Technician position.

The recommended budget provides for the backfill of all positions to reduce or eliminate reliance on mandatory overtime due to the expansion of youth detentions through juvenile justice realignment. However, salary savings are budgeted in the amount of \$3.45 million to account for position vacancy during recruitment.



### Summary of Authorized Positions

The department currently has 675 authorized positions. The department will add seven (7) positions while deleting three (3) positions, resulting in a net addition of four authorized positions, all of which are anticipated to be filled in the recommended budget.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
					Total			
Executive Division	6	0	0		6	6	0	6
Fiscal, Research, & Planning Division	28	3	(2)		29	29	0	29
Administrative Services Division	55	1	0		56	56	0	56
Adult Court Services Division	71	0	0		71	71	0	71
Adult Probation Services Division	59	1	(1)		59	59	0	59
AB 109 Services Division	67	0	0		67	67	0	67
Youth Court and Programs Division	57	2	0		59	59	0	59
Youth Supervision Division	67	0	0		67	67	0	67
Camp Erwin Owen	56	0	0		56	56	0	56
Kern Crossroads	100	0	0		100	100	0	100
Youth Detention Center	109	0	0		109	109	0	109
<b>Total</b>	<b>675</b>	<b>7</b>	<b>(3)</b>		<b>679</b>	<b>679</b>	<b>0</b>	<b>679</b>

Public Protection

Executive	Fiscal, Research, and Planning	Administrative Services
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Chief Probation Officer	1 Division Director - FR&P	1 Probation Division Director
3 Deputy Chief Probation Officer	1 Business Manager	1 Assistant Probation Division Dir.
2 Administrative Coordinator	2 Accountant I/Sr.	4 Probation Supervisor
<b>6 Requested Total</b>	2 Supervising Department Analyst	8 Deputy Probation Officer III
	4 Departmental Analyst	5 Deputy Probation Officer I/II
	2 Administrative Coordinator	4 Senior Youth Services Officer
	1 Office Services Specialist	5 Youth Services Officer
	3 Fiscal Support Supervisor	2 Sr. Human Resources Specialist
	7 Fiscal Support Specialist	2 Human Resources Specialist I/II
	4 Fiscal Support Technician	3 Administrative Coordinator
	1 Office Services Technician	1 Probation Technician
	<b>28 Current Total</b>	1 Technology Services Manager
	<u>Additions/(Deletions)</u>	1 Technology Services Supervisor
	1 Accountant/Sr.	1 LAN Systems Administrator
	2 Fiscal Support Specialist	1 Senior Systems Analyst
	(1) Office Services Technician	2 Systems Analyst/Programmer I/II
	(1) Fiscal Support Technician	3 Technical Support Engineer I/II
	<b>29 Requested Total</b>	1 Data Base Analyst I/II
		3 Tech. Support Specialist I/II/III
		1 Office Services Specialist
		5 Office Services Technician
		<b>55 Current Total</b>
		<u>Additions/(Deletions)</u>
		1 Probation Technician
		<b>56 Requested Total</b>

<p><b>Adult Court Services</b></p> <p><u>Classification</u></p> <p>1 Probation Division Director                      5 Probation Supervisor                      11 Deputy Probation Officer III                      35 Deputy Probation Officer I/II                      1 Senior Office Services Specialist                      2 Office Services Specialist                      6 Office Services Technician                      10 Probation Technician</p> <hr/> <p>71 <b>Requested Total</b></p>	<p><b>Adult Probation Services</b></p> <p><u>Classification</u></p> <p>1 Probation Division Director                      4 Probation Supervisor                      8 Deputy Probation Officer III                      38 Deputy Probation Officer I/II                      2 Senior Office Services Specialist                      1 Senior Office Services Specialist                      1 Office Services Specialist                      4 Office Services Technician</p> <hr/> <p>59 <b>Current Total</b></p> <p><u>Additions/(Deletions)</u></p> <p>(1) Office Services Technician                      1 Probation Technician</p> <hr/> <p>59 <b>Requested Total</b></p>	<p><b>AB 109 Services</b></p> <p><u>Classification</u></p> <p>1 Probation Division Director                      4 Probation Supervisor                      1 Senior Office Services Specialist                      1 Office Services Specialist                      4 Office Services Technician                      8 Deputy Probation Officer III                      37 Deputy Probation Officer I/II                      10 Probation Program Specialist                      1 Probation Technician</p> <hr/> <p>67 <b>Requested Total</b></p>
<p><b>Youth Court and Programs</b></p> <p><u>Classification</u></p> <p>1 Probation Division Director                      4 Probation Supervisor                      10 Deputy Probation Officer III                      18 Deputy Probation Officer I/II                      1 Senior Youth Services Officer                      11 Probation Program Specialist                      1 Probation Technician                      1 Senior Office Services Specialist                      1 Office Services Specialist                      7 Office Services Technician                      2 Mail Clerk</p> <hr/> <p>57 <b>Current Total</b></p> <p><u>Additions/(Deletions)</u></p> <p>2 Probation Technician</p> <hr/> <p>59 <b>Requested Total</b></p>	<p><b>Youth Supervision</b></p> <p><u>Classification</u></p> <p>1 Probation Division Director                      4 Probation Supervisor                      7 Deputy Probation Officer III                      40 Deputy Probation Officer I/II                      1 Senior Office Services Specialist                      2 Office Services Specialist                      11 Office Services Technician                      1 Probation Technician</p> <hr/> <p>67 <b>Requested Total</b></p>	<p><b>Camp Erwin Owen</b></p> <p><u>Classification</u></p> <p>1 Probation Division Director                      1 Assistant Probation Division Dir.                      5 Deputy Probation Officer III                      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 Office Services Specialist                      1 Office Services Technician</p> <hr/> <p>56 <b>Requested Total</b></p>
<p><b>Kern Crossroads</b></p> <p><u>Classification</u></p> <p>1 Probation Division Director                      1 Assistant Probation Division Dir.                      6 Deputy Probation Officer III                      3 Deputy Probation Officer I/II                      18 Senior Youth Services Officer                      61 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.                      2 Office Services Specialist                      1 Office Services Technician</p> <hr/> <p>100 <b>Requested Total</b></p>	<p><b>Youth Detention Center</b></p> <p><u>Classification</u></p> <p>1 Probation Division Director                      2 Assistant Probation Division Dir.                      7 Deputy Probation Officer III                      6 Deputy Probation Officer I/II                      20 Senior Youth Services Officer                      63 Youth Services Officer                      1 Youth Services Officer Warehouse Supv.                      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</p> <hr/> <p>109 <b>Requested Total</b></p>	

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

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

**County Goal:** We will make Kern County among the safest communities in the Central Valley

**Department Goal:** Reduce the incidence and impact of criminal behavior of adults

<i>Department Objectives Measured</i>	FY 22-23	FY 23-24	FY 23-24	FY 24-25
	Actual	Target	Actual	Target
Percentage of Adult Probationers successfully completing probation	15%	15%	16%	15%
Percentage of Adult Probationers who have new violations (recidivism rate)	10%	10%	16%	10%
Number of offenders on felony probation	6,797	6,700	6,364	6,300
Number of offenders on post release community supervision	2,094	2,000	2,214	2,200
Number of offenders on mandatory supervision	744	775	690	700
Number of pre-sentence investigation reports submitted to Superior Court	4,646	4,700	4,733	4,700
Number of home calls/field contacts/attempts	13,888	12,500	12,392	12,500
Number of arrests	2,948	3,000	4,954	4,000

The listed measures are a selection of the department’s primary objectives, accomplished through the provision of investigation and enforcement services to the Superior Court and by holding offenders accountable for criminal conduct. The department’s average ratio of offenders to officers (66:1) in Felony Probation, Post Release Community Supervision, and Mandatory Supervision Units remains high. The department is still committed to reducing this ratio through the backfill of vacant positions. The department believes ongoing collaboration with community-based organizations, the Day Reporting Center (DRC) and the Adult Programs Center (APC) will be able to positively impact the recidivism rate and the successful completion rate. The Adult Programs Center (APC) also focuses on delivering specialized services and evidence-based programs (EBP) to adult offenders on Felony Probation, Mandatory Supervision, and Post Release Community Supervision. The department continues to research improvements and changes in data collection; therefore, future data collection and data definitions may be modified.

Public Protection

**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

<i>Department Objectives Measured</i>	FY 22-23	FY 23-24	FY 23-24	FY 24-25
	Actual	Target	Actual	Target
Percentage of youth offenders successfully completing probation	21%	20%	21%	20%
Percentage of youth probationers who have new violations (recidivism rate)	14%	15%	13%	15%
Number of youths on supervised probation	962	950	1,050	1,000
Number of probation violation petitions filed	214	175	235	200
Number of referrals to the Probation Department	2,784	2,500	3,099	3,000
Number of investigations for youth Report	1,010	950	1,148	1,000
Number of new law violation petitions filed	1,534	1,200	1,790	1,500
Number of home call/field contacts	7,058	8,000	11,702	10,000
Number of arrests	277	200	321	250

Although the department had seen a decrease in referrals over prior years, recently those numbers have begun to increase. Field officers continue to spend time in the community, where they are working with youth and their families to redirect negative attitudes and behaviors that would normally result in youth reoffending. Risk assessment tools continue 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)

Public Protection

<i>Department Objectives Measured</i>	FY 22-23 Actual	FY 23-24 Target	FY 23-24 Actual	FY 24-25 Target
Percentage of adult probation (AB 109) receiving evidence-based services	81%	85%	78%	85%
Percentage of youth commitments in Kern Crossroads Facility, Camp Erwin Owen and Pathways who participated in an evidence-based treatment behavioral program.	73%	80%	72%	80%
Percentage of youth on probation receiving evidence-based services	71%	80%	75%	80%

The department provides many evidence-based programs and services to youth and adults. For adults, the programming provided to high-risk offenders through the DRC continues to be successful. The Probation Department conducted a study and found that the felony recidivism rate for DRC graduates is 14% compared with non-participants at 37%. Even those that only participated but did not complete the program had a lower recidivism rate (28%) than non-participants. Most notably, the study found that non-participants had a ratio of 1.07 new convictions (misdemeanor and felony) to 1 individual, compared to 0.79:1 for the participant group, and 0.43:1 for the graduate group. This equates to a 60% reduction in new convictions when comparing the graduate and the non-participant groups. The department’s recidivism rate is proof that Probation programs and services are more effective in providing public protections while changing lives. In addition, the APC provides specialized programming for adult offenders. Evidenced-Based practices offered to adult offenders include Thinking for a Change (T4C), Aggression Replacement Training (ART), Motivational Interviewing (MI), Cognitive Behavioral Interventions for Substance Abuse (CBI-SA) and Effective Practices in Community Supervision (EPICS).

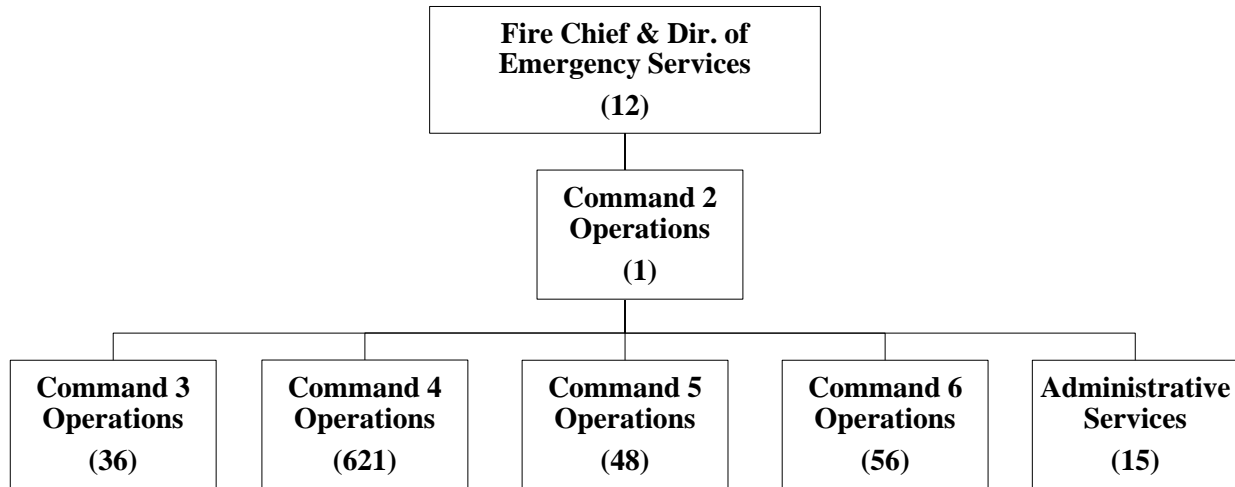
The Youth Programs and Supports Unit (YPS) is designed to empower youth by providing encouragement and intensive skill training through evidence-based practices to reduce criminal behavior for a safer community. The unit is designed to offer youth a respectful and safe environment for individualized 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 Practices modalities include: Thinking for a Change (T4C), Aggression Replacement Training (ART), Moral Recognition Therapy (MRT), Cognitive Behavioral Interventions Substance Abuse (CBI-SUA) and Effective Practices in Community Supervision (EPICS). 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 female Secure Youth Treatment Facility (SYTF). 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 Abuse (CBI-SA), 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



Public Protection

### Fiscal Year 2022-23 and 2023-24 Accomplishments

- Placed two new squads and six new medical units in service to provide seven day a week Advanced Life Support (ALS) services in high call volume unincorporated areas of the County.
- Added a wildland handcrew, increasing the department’s crew count to four and establishing a program that operates all year.
- Inspected over 600 battery energy storage sites, allowing them to become conditionally operational, providing power stability to the state power grid.
- Received and deployed 14 new front line fire apparatus.
- Installed a Dispatch Visualization/Video wall at the Emergency Communications Center valued at \$230,000 through the generosity of the University of California San Diego.
- Obtained a \$440,000 Assistance to Firefighter grant to purchase ALS monitors.
- Obtained a \$150,000 Fire Prevention and Safety Grant for a Community Risk Assessment.
- Deployed alert and warning software making it easier to plan, train, and execute evacuations. This software was made possible through a \$230,000 grant award.
- Obtained multiple wildland grants totaling over \$5.5 million to remove dead trees and treat brush in the Alta Sierra French Fire burn area; construct and maintain fuel breaks along county highways and roadways; and implement a prescribed burn program to mitigate the increasing threat of wildfire.

# Fire

Department Head: Aaron Duncan  
 Fund: Fire  
 Budget Unit: 2415 and 1114

Function: Public Protection  
 Activity: Fire Protection

Public Protection

## Description of Major Services

The Kern County Fire Department’s fundamental mission is to preserve life, property, and the environment. The department responds to emergency fire, rescue, and medical aid requests. Other functions include fire and injury protection, public education, and emergency preparedness and mitigation. The department provides protection throughout the County, including areas of metro Bakersfield and other incorporated cities, and has many mutual aid agreements with neighboring fire suppression organizations. Additionally, the department also contracts with the State to protect 1.6 million acres of State responsibility area lands within the County.

<b>Summary of Expenditures and Revenue</b>						
	<b>FY 2022-23</b>	<b>FY 2023-24</b>		<b>FY 2024-25</b>		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Contingencies	\$0	\$0	\$0	\$0	\$0	\$5,500,000
Salaries and Benefits	152,631,126	159,104,794	170,453,611	180,395,520	178,588,958	183,037,130
Services and Supplies	15,653,153	17,017,319	15,986,381	17,883,779	16,902,079	18,040,997
Other Charges	10,093,266	11,559,881	12,375,412	13,194,516	13,194,516	14,094,516
Capital Assets	7,075,120	28,501,504	15,444,552	0	0	2,600,000
<b>TOTAL EXPENDITURES</b>	<b>\$185,452,665</b>	<b>\$216,183,498</b>	<b>\$214,259,956</b>	<b>\$211,473,815</b>	<b>\$208,685,553</b>	<b>\$223,272,643</b>
<b>REVENUE:</b>						
Taxes	\$122,726,169	\$123,472,469	\$127,290,056	\$126,581,106	\$123,797,845	\$126,360,825
Licenses and Permits	2,975,108	2,500,000	2,861,940	2,500,000	2,500,000	2,500,000
Fines and Forfeitures	45,918	10,000	42,708	10,000	10,000	10,000
Use of Money/Property	659,510	133,300	1,725,686	509,600	509,600	509,600
Intergovernmental	3,681,686	400,000	2,358,666	495,000	495,000	495,000
Charges for Services	57,578,122	47,771,070	59,283,676	50,995,171	50,995,170	50,751,345
Miscellaneous	18,117	2,003,763	3,155,582	375,000	375,000	375,000
Other Financing Sources						
Other Financing Sources:						
Sales - Fixed Asset	121,559	0	66,098	0	0	0
General Fund Contribution	4,436,248	18,146,602	13,598,377	16,954,567	16,954,567	26,297,567
Local Public Safety	9,734,282	10,549,732	10,549,732	10,848,371	10,848,371	10,848,371
State Fire	602,500	2,907,260	1,453,630	0	0	0
Vehicle/Apparatus Trust	2,550,000	3,006,039	0	1,100,000	1,100,000	500,000
Fireworks Violations	25,000	0	0	0	0	0
Flood Disaster	0	0	16,514	0	0	0
Fire-Hazard Reduction	37,700	800,000	0	0	0	0
Fire-Helicopter Operations	300,000	1,475,000	0	900,000	900,000	1,100,000
County Service Area #40.1 EMS	153,702	200,000	180,298	200,000	200,000	200,000
American Rescue Plan Act	3,214,958	6,785,041	6,785,042	0	0	0
<b>TOTAL REVENUE</b>	<b>\$208,860,579</b>	<b>\$220,160,276</b>	<b>\$229,368,005</b>	<b>\$211,468,815</b>	<b>\$208,685,553</b>	<b>\$219,947,708</b>
<b>NET FUND COST</b>	<b>(\$23,407,914)</b>	<b>(\$3,976,778)</b>	<b>(\$15,108,049)</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$3,324,935</b>

## Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The majority of the department's expenditures are for staffing and operating costs necessary to achieve the department's mission. These expenditures are funded primarily by property taxes collected in budget unit 1114 in the Fire Fund of approximately \$126.3 million, a decrease of \$929,231 from FY 2023-24 actual. The General Fund Contribution of \$13.6 million in FY 2023-24 includes \$4.4 million from the Local Assistance and Tribal Consistency Fund. This funding was made available through the American Rescue Plan to support local governments. Similar to the payment in lieu of property taxes, this revenue can be used for government purposes including programs, services and capital expenditures. This one-time funding assisted the department's efforts in the replacement of critical equipment. The FY 2024-25 General Fund contribution includes \$8.4 million to continue the enhanced level of medical care within the unincorporated area to continue providing Safety Squads and Medical units capable of providing advanced life support intervention. Additionally, the General Fund contribution includes \$12.3 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. Lastly, the General Fund Contribution includes \$5.5 million to support the department's investments to expand the department's ability to fight fires from the air. The expansion of the department's aerial firefighting capability is necessary as the County has endured several devastating wildfires in recent years, most recently the Borel fire which as of August 1, had burned nearly 60,000 acres of State and private land, making it the largest fire in Kern County history.

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, for a total of \$50.7 million, as well as an allocation of \$10.8 million in Local Public Safety Funds (Proposition 172).

### Budget Changes and Operational Impacts

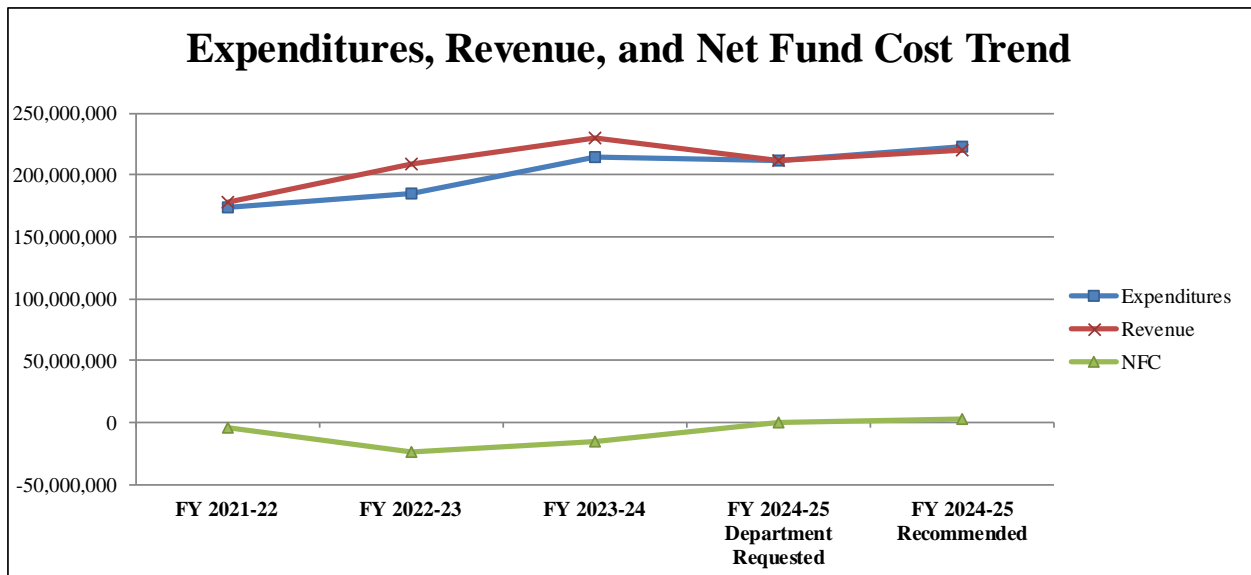
The recommended budget includes an \$12.5 million increase in Salaries and Benefits expenditures over FY 2023-24 actual and provides funding for all of the department's authorized positions. All safety positions are funded and all County fire stations will remain open during FY 2024-25. Expenses for regular salaries and benefits are projected to increase due to the cost-of-living adjustments, retirement cost increases for safety members and continued phase-in of the Safety Squads and Medical Units project, which will be funded through Measure K. In FY 2023-24, the department began deployment of two Squads, consisting of a Fire Captain and a Firefighter Paramedic, and Medical Units. These units provide advanced life support (ALS) services to underserved and high call volume areas of unincorporated County. This model has enhanced the department's position strategically and operationally to provide a higher level of pre-hospital care, while also freeing up front-line fire engines for other emergencies. In FY 2024-25 the department will deploy six additional Medical Units and one additional Squad.

The recommended budget includes \$2.6 million in Capital Assets and \$5.5 million in Contingencies to continue the progress against the backlog of equipment and deferred maintenance needs. Department estimates indicate that the department has approximately \$145 million in

deferred maintenance needs, \$18 million in deferred apparatus replacement costs, plus at least \$8.5 million additional each year to keep pace with the ongoing apparatus needs of the department.

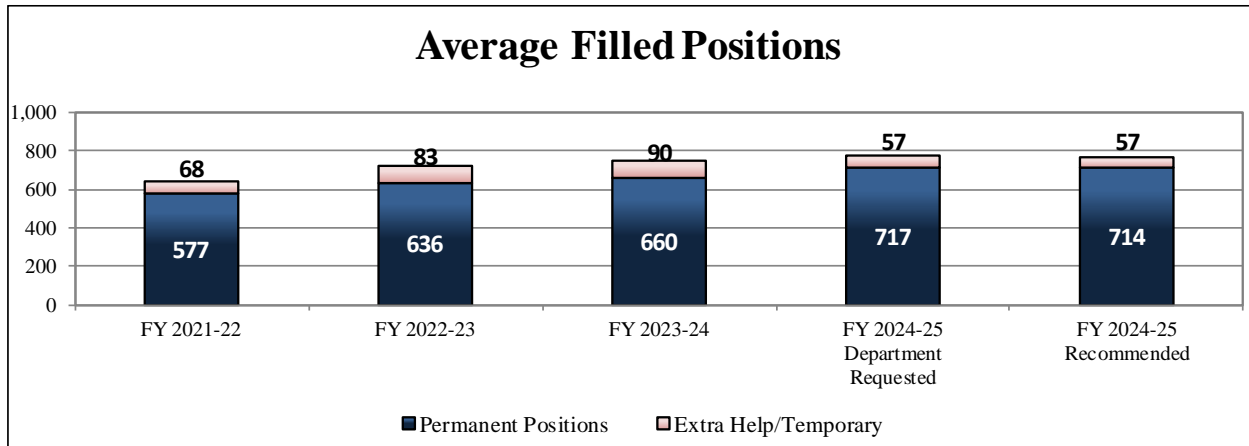
The FY 2023-24 Fire Fund negative fund cost of approximately \$15.1 million is primarily attributed to resources received for purchases, primarily capital, which have associated contracts but have not yet been paid for. After adjustment for capital encumbrances, the available balance is \$4.9 million of which \$3.3 million is budgeted to be used in FY 2024-25 primarily for capital replacement and \$1.6 million is recommended to be placed in designations for future infrastructure replacement and operations.

Revenue is projected to decrease by approximately \$9.4 million in FY 2024-25 primarily due to reimbursement from other agencies. Charges for services associated with reimbursement revenue from other agencies for fire suppression costs is budgeted at \$5 million. This is a decrease from FY 2023-24 actual amounts because reimbursements fluctuate depending on the severity and number of wild land fires during any given year. Additional funds, as with prior years, will be recognized and appropriated mid-year to cover overtime and other costs associated with fire response on behalf of other agencies. Other sources such as Prop 172 will increase slightly due to the increase in the County’s pro-rata factor.



### Staffing Changes and Operational Impacts

The recommended budget includes the addition of twelve positions and the deletion of two positions, resulting in an increase of authorized positions from 704 to 714. The recommended budget proposes adding six (6) Fire Captain positions, three (3) Firefighter positions, one (1) Fire Equipment Mechanic position, one (1) Office Services Specialist position, one (1) Program Specialist position and deleting (1) one Facilities and Services Manager position and one (1) Office Services Coordinator position. The addition of ten positions in the Emergency Medical Services division will be funded by Measure K to continue the phase-in of the Safety Squads and Medical Units.



Public Protection

### Summary of Authorized Positions

The department currently has 704 authorized positions and 75 temporary positions. Through the addition of twelve (12) positions and the deletion of two (2) position, the recommended budget includes 714 authorized positions and 75 temporary positions, which all have been budgeted to be filled during FY 2024-25.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
				Total				
Administration	8	0	0	8		8	0	8
Intel	2	1	0	3		3	0	3
Office of Emergency Services	4	0	0	4		4	0	4
Emergency Communication Center	28	0	0	28		28	0	28
Finance & HR	14	0	0	14		14	0	14
Risk Management	1	0	0	1		1	0	1
Administrative Support	1	1	(1)	1		1	0	1
Technology Services	8	0	0	8		8	0	8
Fleet Services	21	1	0	22		22	0	22
Facilities	5	0	0	5		5	0	5
Emergency Medical Services	29	2	0	31		31	0	31
Logistics	12	1	(1)	12		12	0	12
Federal Excess Property	1	0	0	1		1	0	1
Arson	8	0	0	8		8	0	8
Training	8	0	0	8		8	0	8
Fire Heavy Equipment Facility	7	0	0	7		7	0	7
Fire Plan/Air Operations	30	0	0	30		30	0	30
Fire Prevention	17	0	0	17		17	0	17
Operations	500	6	0	506		506	0	506
<b>Subtotal</b>	<b>704</b>	<b>12</b>	<b>(2)</b>	<b>714</b>		<b>714</b>	<b>0</b>	<b>714</b>
Firefighter-Overhire	55	0	0	55		55	0	55
Wildland Firefighter	20	0	0	20		20	0	20
<b>Subtotal</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>75</b>		<b>75</b>	<b>0</b>	<b>75</b>
<b>Authorized Total</b>	<b>779</b>	<b>12</b>	<b>(2)</b>	<b>789</b>		<b>789</b>	<b>0</b>	<b>789</b>

Administration	Intel	Office of Emergency Services
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Fire Chief and Dir of Emergency Svcs	2 Fire Captain	1 Emergency Services Manager
1 Chief Deputy	2 <b>Current Total</b>	1 Assistant Emergency Services Manager
4 Deputy Fire Chief	<u>Additions/(Deletions)</u>	1 Administrative Coordinator
1 Director of Administrative Services	1 Fire Captain	1 Office Services Technician
1 Administrative Coordinator	3 <b>Requested Total</b>	4 <b>Requested Total</b>
8 <b>Requested Total</b>		
Emergency Communications Center	Finance and HR	Risk Management
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Battalion Chief	1 Business Manager	1 Administrative Coordinator
1 Fire Captain	1 Administrative Coordinator	1 <b>Requested Total</b>
1 Fire Emerg. Comm. Ctr Manager	1 Accountant/Sr. Accountant	
6 Supervising Fire Dispatcher	2 Fiscal Support Supervisor	
19 Fire Dispatcher	7 Fiscal Support Specialist	
28 <b>Requested Total</b>	2 Fiscal Support Technician	
	14 <b>Requested Total</b>	
Administrative Support	Technology Services	Fleet Services
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Office Services Coordinator	1 Technology Services Manager	1 Equipment Maintenance Superintendent
1 <b>Requested Total</b>	1 Local Area Network Systems Admin	3 Supervising Heavy Equipment Mechanic
<u>Additions/(Deletions)</u>	1 Network Systems Administrator	12 Fire Equipment Mechanic
(1) Office Services Coordinator	2 Technical Support Engineer	3 Fire Equipment Service Worker
1 Program Specialist II	2 Systems Analyst II	1 Automotive Parts Storekeeper 2
1 <b>Requested Total</b>	1 Geographic Info. Systems Spec.	1 Fiscal Support Technician
	8 <b>Requested Total</b>	21 <b>Current Total</b>
		<u>Additions/(Deletions)</u>
		1 Fire Equipment Mechanic
		22 <b>Requested Total</b>
Facilities	Emergency Medical Services	Logistics
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Structural Maintenance Superintendent	1 Battalion Chief	1 Fire Division Chief
3 Maintenance Worker	1 Senior EMS Coordinator	1 Administrative Coordinator
1 Building Services Worker	1 Fire Captain	1 Facilities and Services Manager
5 <b>Requested Total</b>	1 Fire Engineer	1 Facilities and Services Specialist
	12 First Responder Medical Unit Operat	1 Fiscal Support Specialist
	12 First Responder Paramedic	1 Fiscal Support Technician
	1 Firefighter	1 Stock Clerk
	29 <b>Current Total</b>	2 Light Vehicle Driver
	<u>Additions/(Deletions)</u>	3 Fire Equipment Technician
	1 Fire Captain	12 <b>Current Total</b>
	1 Office Services Specialist	<u>Additions/(Deletions)</u>
	31 <b>Requested Total</b>	1 Fire Captain
		(1) Facilities and Services Manager
		12 <b>Requested Total</b>

<b>Federal Excess Property</b>	<b>Arson</b>	<b>Training</b>
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Federal Excess Property Coordinator	1 Supervising Fire Investigator	1 Fire Division Chief
1 <b>Requested Total</b>	6 Fire Captain	4 Fire Captain
	1 Senior Office Services Specialist	1 Marketing & Promotions Coordinator
	8 <b>Requested Total</b>	2 Office Services Specialist
		8 <b>Requested Total</b>
<b>Fire Heavy Equipment Facility</b>	<b>Fire Plan/Air Operations</b>	<b>Fire Prevention</b>
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Supervising Fire Heavy Equipment Spec.	1 Fire Division Chief	1 Fire Battalion Chief
6 Fire Heavy Equipment Specialist	1 Supv Fire Aviation Specialist	1 Fire Captain
7 <b>Requested Total</b>	1 Supv Fire Handcrew Specialist	2 Assistant Fire Marshall
	11 Fire Captain	8 Fire Prevention Inspector I/II
	6 Fire Engineer	2 Fire Plans Examiner
	4 Firefighter	1 Departmental Public Information Officer
	1 Supervising Helicopter Pilot	1 Fiscal Support Specialist
	2 Fire Helicopter Pilot	1 Fiscal Support Technician
	1 Supervising Aircraft Mechanic	17 <b>Requested Total</b>
	2 Aircraft Mechanic	
	30 <b>Requested Total</b>	
<b>Operations</b>		
<u>Classification</u>		
3 Fire Division Chief		
24 Fire Battalion Chief		
158 Fire Captain		
154 Fire Engineer		
161 Firefighter		
55 Firefighter-Overhire		
20 Wildland Firefighter		
575 <b>Current Total</b>		
<u>Additions/(Deletions)</u>		
3 Fire Captain		
3 Firefighter		
581 <b>Requested Total</b>		

Public Protection

## Fiscal Year 2024-25 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 four minutes in suburban areas, and eight minutes in rural areas

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Average response time (in minutes) for suburban areas	6:59	4:00	6:39	4:00
Average response time (in minutes) for rural areas	8:24	8:00	8:19	8:00
Rapid deployment and concentration of resources at the decisive time and place is essential to successful performance of fire and lifesaving operations. Incident related life and property loss can be reduced through timely incident response. The adopted goals are based upon nationally recognized standards. Call volume, call location, and other factors greatly impact actual response times. The application of additional resources in the coming fiscal year should make an impact on FY 2024-25 performance.				

**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

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Protected population per on-duty firefighters	3,418	3,358	3,336	3,300
The nationally recognized standard is to provide one on-duty firefighter,500 population protected. The department has 166 on-duty firefighters and protects a population of 553,825. The protected population in FY 2023-24 declined slightly as the department added two safety squads resulting in four additional on-duty firefighters per shift. The number of protected population per on duty firefighter should decrease again next fiscal year as the department welcomes one addition of 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

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Number of contacts made through public education programs	50,000	75,000	35,214	N/A
Personnel hours spent in support of the Office of Emergency Services disaster preparedness	6,303	10,000	10,923	N/A
Education is an essential part of the prevention and mitigation process. The department has designated two full-time positions to participate in a verity of public education programs. Additionally, the department has overall responsibility for multi-agency and/or multi-jurisdiction disaster response coordination and communication. The department’s preparedness and response capabilities have been greatly enhanced from equipment and training provided through Homeland Security grant funding. The department will discontinue old measures as our outreach through public education and disaster preparedness has evolved. In the coming year the department will evaluate more meaningful methods of collecting and reporting performance data for public education and disaster preparedness.				

Public Protection



**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

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Number of miles of fire roads and fuel breaks created or maintained	665	600	620	600
Percentage of wildfires controlled to 10 acres or less	94.3%	95%	92.2%	95%
<p>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.</p>				

Public Protection

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## County Contribution - Fire

Department Head: Aaron Duncan  
 Fund: General  
 Budget Unit: 2416

Function: Public Protection  
 Activity: Fire Protection

### Description of Major Services

This budget unit facilitates the County Net General Fund Cost contribution to the Fire Department (Budget Unit 2415).

Public Protection

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Other Financing Uses	\$4,436,248	\$18,146,602	\$13,598,377	\$16,954,567	\$16,954,567	\$26,297,567
<b>TOTAL EXPENDITURES</b>	<b>\$4,436,248</b>	<b>\$18,146,602</b>	<b>\$13,598,377</b>	<b>\$16,954,567</b>	<b>\$16,954,567</b>	<b>\$26,297,567</b>
<b>NET GENERAL FUND COST</b>	<b>\$4,436,248</b>	<b>\$18,146,602</b>	<b>\$13,598,377</b>	<b>\$16,954,567</b>	<b>\$16,954,567</b>	<b>\$26,297,567</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The County Contribution – Fire budget unit appropriates supplemental funding from the General Fund to the Fire Fund to support general operating expenses. Appropriations within this budget unit will be transferred to the Fire Department’s operating budget 2415 and is included in that budget unit under the revenue category of Other Financing sources.

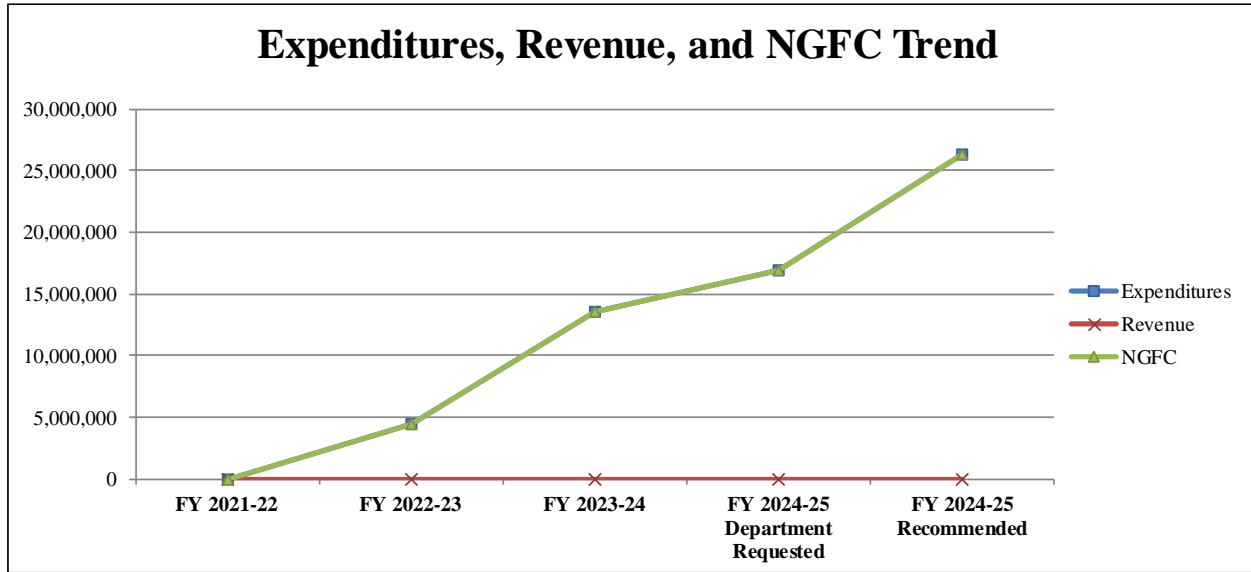
### Budget Changes and Operational Impacts

In FY 2022-23 and FY 2023-24 the General Fund Contribution includes \$4.4 million from the Local Assistance and Tribal Consistency Fund. This funding was made available through the American Rescue Plan and provided support to local governments. Similar to the payment in lieu of property taxes, the revenue can be used for government purposes including programs, services and capital expenditures. This one-time funding assisted the department’s efforts in the replacement of critical equipment.

An increase of approximately \$8.1 million is recommended for FY 2024-25 for a total of \$26.2 million from the General Fund to the Fire Fund. This enhanced level of support is made possible through the allocation of Measure K funding. This funding includes \$8.4 million to continue the enhanced level of medical care within the unincorporated area provided by the Safety Squads and Medical units. In addition, the General Fund contribution includes \$12.3 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. Lastly, the General Fund Contribution includes \$5.5 million to support the department’s aerial firefighting capability which is necessary as the county has endured several devastating wildfires in recent years, most recently the Borel

fire which as of August 1, had burned nearly 60,000 acres of State and private land, making it the largest fire in Kern County’s history.

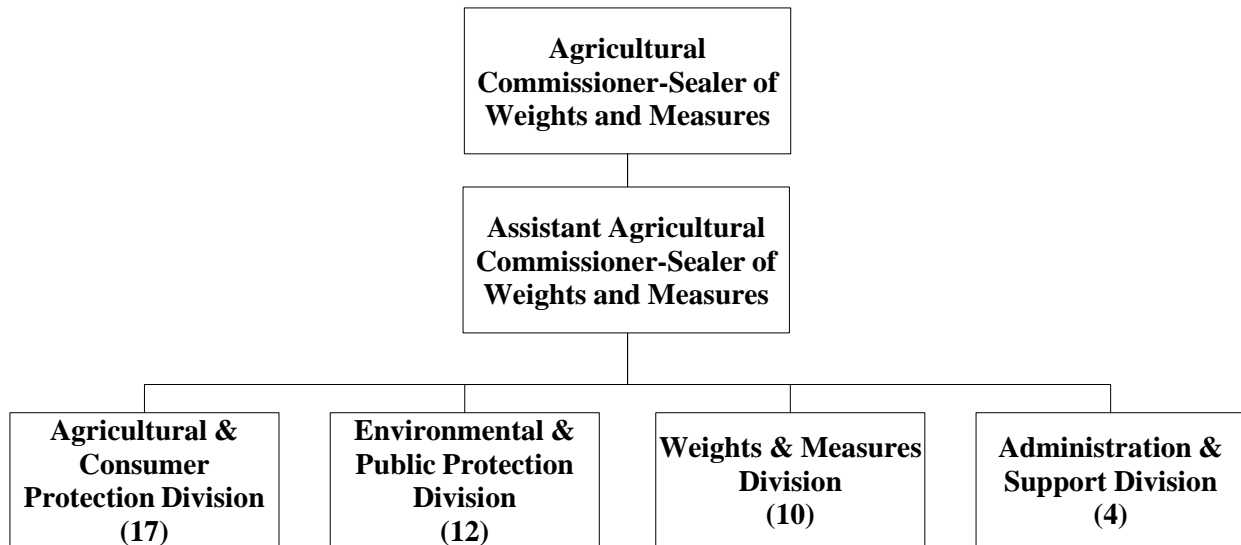
Public Protection



**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**



**Public Protection**

**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- Continued diligence in conducting commodity inspections has helped facilitate the sale and shipment of produce, contributing to the County’s ranking as the leading agricultural producer in total crop value, estimated at \$7.7 billion annually.
- The department conducted 2,293 pesticide inspections and issued 128 violations through April 2024 of FY 2023-24.
- The department provided pesticide application education presentations in both English and Spanish to over 1,418 individuals through April 2024 of FY 2023-24.
- The Weights and Measures Division conducted 15,842 total inspections and issued 390 violations in FY 2022-23. Through April 2024 of FY 2023-24, the division conducted 11,944 inspections and issued 309 violations.
- In 2022 and 2023, the Consumer and Agricultural Protection Division issued over 59,000 phytosanitary export documents per year for commodity shipments of agricultural products to more than 100 countries.
- The department has taken additional steps to build awareness of the services by taking part in community programs and encouraging outreach and education.

## Agriculture and Measurement Standards

Department Head: Glenn Fankhauser  
Fund: General  
Budget Unit: 2610

Function: Public Protection  
Activity: Protective Inspection

### Description of Major Services

The Agriculture and Measurement Standards Department promotes and protects the County's agricultural industry and provides agricultural research and information services. The department enforces laws and regulations established by the State Department of Food and Agriculture and the State Department of Pesticide Regulations and enforces consumer protection laws and regulations. The department enforces laws and regulations related to commercial transactions involving weight, measure, or count. The department inspects packaged goods and bulk commodities to ensure that their weights and measures are as advertised and that they conform to the Federal Fair Packaging and Labeling Act. The department also inspects petroleum products for proper labeling and quality conformance to established standards.

#### Summary of Expenditures and Revenue

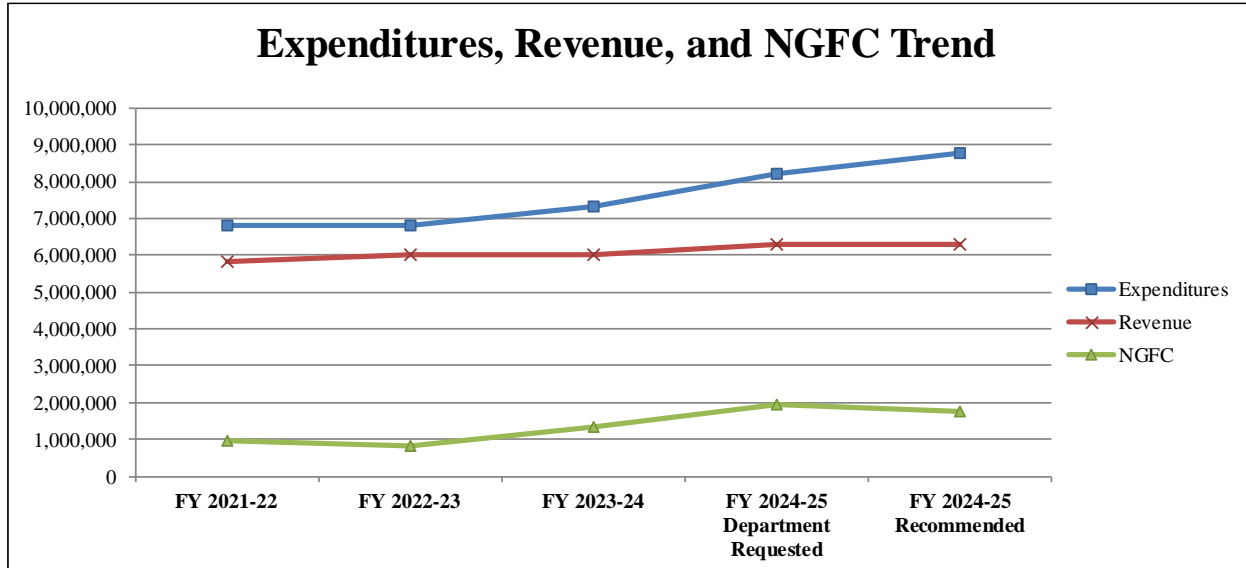
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$5,465,898	\$5,866,411	\$6,038,156	\$6,688,006	\$6,480,953	\$6,480,953
Services and Supplies	1,328,482	1,312,046	1,296,672	1,542,183	1,542,183	1,542,183
Other Financing Uses	0	756,353	0	0	0	750,317
<b>TOTAL EXPENDITURES</b>	<b>\$6,794,380</b>	<b>\$7,934,810</b>	<b>\$7,334,828</b>	<b>\$8,230,189</b>	<b>\$8,023,136</b>	<b>\$8,773,453</b>
<b>REVENUE:</b>						
Licenses and Permits	\$30,105	\$28,500	\$31,380	\$28,500	\$28,500	\$28,500
Fines and Forfeitures	51,835	70,000	78,395	64,228	64,228	64,228
Intergovernmental	3,517,491	3,367,782	3,354,952	3,559,710	3,559,710	3,559,710
Charges for Services	2,396,406	2,462,405	2,541,488	2,637,253	2,637,253	2,637,253
Miscellaneous	583	(9,790)	16	(9,790)	(9,790)	(9,790)
<b>TOTAL REVENUE</b>	<b>\$5,996,420</b>	<b>\$5,918,897</b>	<b>\$6,006,231</b>	<b>\$6,279,901</b>	<b>\$6,279,901</b>	<b>\$6,279,901</b>
Less Available BSI *	\$0	\$746,753	\$0	\$0	\$0	\$750,317
<b>NET GENERAL FUND COST</b>	<b>\$797,960</b>	<b>\$1,269,160</b>	<b>\$1,328,597</b>	<b>\$1,950,288</b>	<b>\$1,743,235</b>	<b>\$1,743,235</b>
BSI Ending Balance *	\$1,165,633	N/A	\$736,953	N/A	N/A	N/A

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The majority of the department's expenditures are for staff costs. These expenditures provide mandated inspection services of agriculture and weights and measures. Vehicles and fuel charges comprise a majority of the operating expenses. The department is funded through charges for phytosanitary services, weight and measures registration fees, reimbursement from State contracts, a portion of the State's pesticide mill assessment, and the County's portion of unclaimed gasoline tax. The department also receives an allocation of Net General Fund Cost (NGFC).

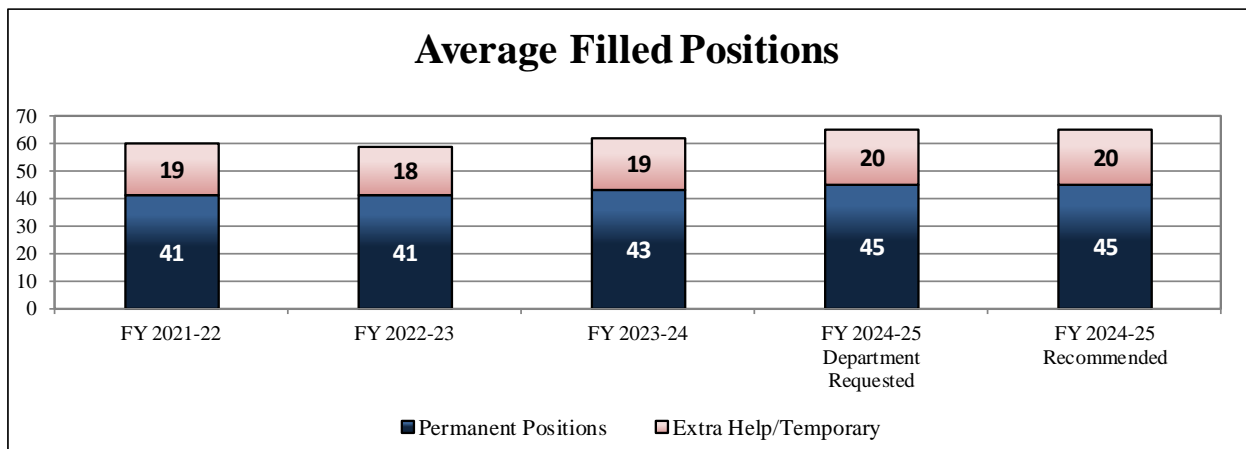
### Budget Changes and Operational Impacts

The recommended budget includes an increase in Salaries and Benefits to allow the department to fill vacant positions and provide for a cost of living adjustment. Revenue is expected to increase from contracts with California Department of Food and Agriculture. The FY 2024-25 recommended budget includes estimates for State contracts that may be awarded throughout the year, based on historical averages. Consistent with prior years, including FY 2023-24 Actual, the department plans to recognize revenue throughout the fiscal year as it is received.



### Staffing Changes and Operational Impacts

The recommended budget includes the deletion of one (1) Fiscal Support Technician position and one (1) Senior Office Services Specialist position that have consistently remained vacant in prior years. As in previous years, the department will continue to utilize a significant number of extra help staff to assist with seasonal workloads related to State contracts.



### Summary of Authorized Positions

The recommended budget includes 45 authorized positions, all of which have been budgeted to be filled as indicated below.

Public Protection

Division	Authorized	Additions	Deletions	Requested	Filled	Vacant	Total
				Total			
Weights & Measures	10	0	0	10	10	0	10
Agricultural and Consumer Protection	17	0	0	17	17	0	17
Environmental and Public Protection	12	0	0	12	12	0	12
Administrative Services	8	0	(2)	6	6	0	6
<b>Total</b>	<b>47</b>	<b>0</b>	<b>(2)</b>	<b>45</b>	<b>45</b>	<b>0</b>	<b>45</b>

Weights and Measures	Agricultural and Consumer Protection	Environmental and Public Protection
<b><u>Classification</u></b>	<b><u>Classification</u></b>	<b><u>Classification</u></b>
1 Deputy Director	1 Deputy Director	1 Deputy Director
1 Supervising Agricultural Biologist	2 Supervising Agricultural Biologist	1 Supervising Agricultural Biologist
7 Ag. Bio./Wts. & Meas. Insp I-Sr.	14 Ag. Bio./Wts. & Meas. Insp I-Sr.	10 Ag. Bio./Wts. & Meas. Insp I-Sr.
1 Ag. Bio./Wts. & Meas. Insp Tech.	17 <b>Requested Total</b>	12 <b>Requested Total</b>
10 <b>Requested Total</b>		
<b>Administrative Services</b>		
<b><u>Classification</u></b>		
1 Agricultural Commissioner/County Sealer		
1 Assistant Director of Agriculture & Measures		
1 Business Manager		
1 Fiscal Support Specialist		
2 Fiscal Support Technician		
1 Senior Office Services Specialist		
1 Office Services Technician		
8 <b>Current Total</b>		
<b><u>Additions/(Deletions)</u></b>		
(1) Fiscal Support Technician		
(1) Senior Office Services Specialist		
6 <b>Requested Total</b>		



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

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

**County Goal:** We will make Kern County among the safest communities in the Central Valley

**Department Goal:** Ensure the safe practices of pesticide use within the agriculture industry through outreach and education of applicators.

<i>Measurement</i>	2022-23	2023-24	2023-24	2024-25
	Actual	Target	Actual	Target
Number of individuals reached through department presentations	1,450	1,500	1,456	1,500
English speaking attendees to continuing education presentations	1,075	1,250	1,104	1,200
Spanish speaking attendees to continuing education presentations	365	500	352	400
Increased awareness of pesticide regulations is gained through the department’s public outreach and continuing education presentations. Over time, the department has gradually increased attendance at continuing education sessions which includes Spanish-only presentations for a broader reach.				

**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.

<i>Measurement</i>	2022-23	2023-24	2023-24	2024-25
	Actual	Target	Actual	Target
Number of pesticide inspections performed	1,325	1,375	1,520	1,400
Number of pesticide inspections with violations	66	137	89	100
Percentage of pesticide users complying with governmental standards	95%	90%	95%	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. FY 2023-24 actual numbers reflect an increase in the number of inspections conducted including more rotational audit inspections and field inspections, which has provided increased compliance amongst the regulated community. The department seeks to improve the percentage of pesticide users’ compliance with government standards to 95% or, ideally, higher. To achieve this goal, the department required licensing, performs oversight, and hosts education and outreach events.				

Public Protection

**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.

Public Protection

<i>Measurement</i>	2022-23	2023-24	2023-24	2024-25
	Actual	Target	Actual	Target
Percentage of consumers rating the department’s responsiveness to Weights and Measures complaints as “outstanding” or “good”	100%	90%	100%	90%
Percentage of consumers rating the department’s responsiveness to Weights and Measures complaints as “average” or “fair”	0%	10%	0%	10%
Percentage of consumers rating the department’s responsiveness to Weights and Measures complaints as “poor”	0%	0%	0%	0%

These measures are tabulated from the department’s Consumer Service Satisfaction Survey sent to all complainants. Ratings are in one of five 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 department will strive to sustain this 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.

<i>Measurement</i>	2022-23	2023-24	2023-24	2024-25
	Actual	Target	Actual	Target
Number of commodity shipments of agricultural products inspected and certified	30,229	31,000	33,234	34,500
Number of commodity shipments of agricultural products rejected	6	5	4	3
Number of foreign countries where Kern County agricultural commodities were exported	111	113	104	106
Number of domestic states where Kern County agricultural commodities were exported	6	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, just .01% of inspected 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, and, as a percentage, the number of rejected shipments should be kept at a miniscule level. To achieve this goal, the department has increased presence as well as increased training opportunities for employees in order to be more readily able to identify pests and disease in commodity shipments. This helps to reduce the number of shipments that are excluded for export. Further indicators show the vast agricultural market presence domestically and internationally. In FY 2023-24, Kern County exports increased 10% from the previous year. This is likely a result of improved transportation conditions, market conditions, and the economy. In FY 2024-25, the department is hopeful that foreign exports and domestic trade will continue to increase. 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. If Kern County were to be ranked among all of the states in the US, for gross receipts of agricultural commodities, we would rank #28, with more than \$7.7 billion valued agricultural commodities.

## Code Compliance: Abatement

Department Head: Joshua Champlin

Fund: Abatement Cost

Budget Unit: 2623

Function: Public Safety

Activity: Protective Inspection

### Description of Major Services

Code Compliance: Abatement is a division of the Public Works Department that operates to enforce and correct violations that threaten public safety in County areas, such as public nuisances, weeds, building and housing, solid waste, and abandoned wrecked, inoperative, or dismantled vehicles. An additional function of this division is to provide enforcement preventing litter and illegal dumping.

Public Protection

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$2,527,679	\$2,835,073	\$3,729,209	\$2,964,231	\$3,764,231	\$4,187,886
Other Charges	73,590	208,134	208,129	4,234	(13,038)	(13,038)
Capital Assets	0	300,000	194,214	95,000	95,000	95,000
<b>TOTAL EXPENDITURES</b>	<b>\$2,601,269</b>	<b>\$3,343,207</b>	<b>\$4,131,552</b>	<b>\$3,063,465</b>	<b>\$3,846,193</b>	<b>\$4,269,848</b>
<b>REVENUE:</b>						
Taxes	\$284,054	\$118,000	\$446,095	\$331,500	\$331,500	\$331,500
Fines and Forfeitures	116,383	95,000	144,983	91,000	91,000	91,000
Use of Money/Property	27,578	22,000	48,930	40,000	40,000	40,000
Intergovernmental	196,775	381,715	0	400,000	400,000	400,000
Charges for Services	316,467	555,532	938,037	442,571	442,571	442,571
Miscellaneous	9,928	21,000	14,833	8,000	8,000	8,000
Other Financing Sources:						
General Fund Contribution	1,836,988	1,256,395	2,800,397	1,750,395	1,750,395	1,750,395
<b>TOTAL REVENUE</b>	<b>\$2,788,173</b>	<b>\$2,449,642</b>	<b>\$4,393,275</b>	<b>\$3,063,466</b>	<b>\$3,063,466</b>	<b>\$3,063,466</b>
<b>NET FUND COST</b>	<b>(\$186,904)</b>	<b>\$893,565</b>	<b>(\$261,723)</b>	<b>(\$1)</b>	<b>\$782,727</b>	<b>\$1,206,382</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The majority of the expenditures for this budget unit are associated with labor cost reimbursements to the Public Works Internal Service Fund. The division receives reimbursement for cleaning areas subject to illegal dumping and revenue from code enforcement violation fines. The division is primarily funded by a contribution from the General Fund.

The recommended budget includes \$2.5 million within services and supplies to reimburse Public Works to fully staff the operations of the Code Compliance Division. The workforce that performs the operations of the division is composed of staff drawn from the pool of employees at the Public Works Department, and may vary as need arises and available resources allow. While Code Compliance Officer and Supervisor positions are assigned specific duties and some are assigned to specific geographic areas, like other staff they respond on a countywide basis as need arises.

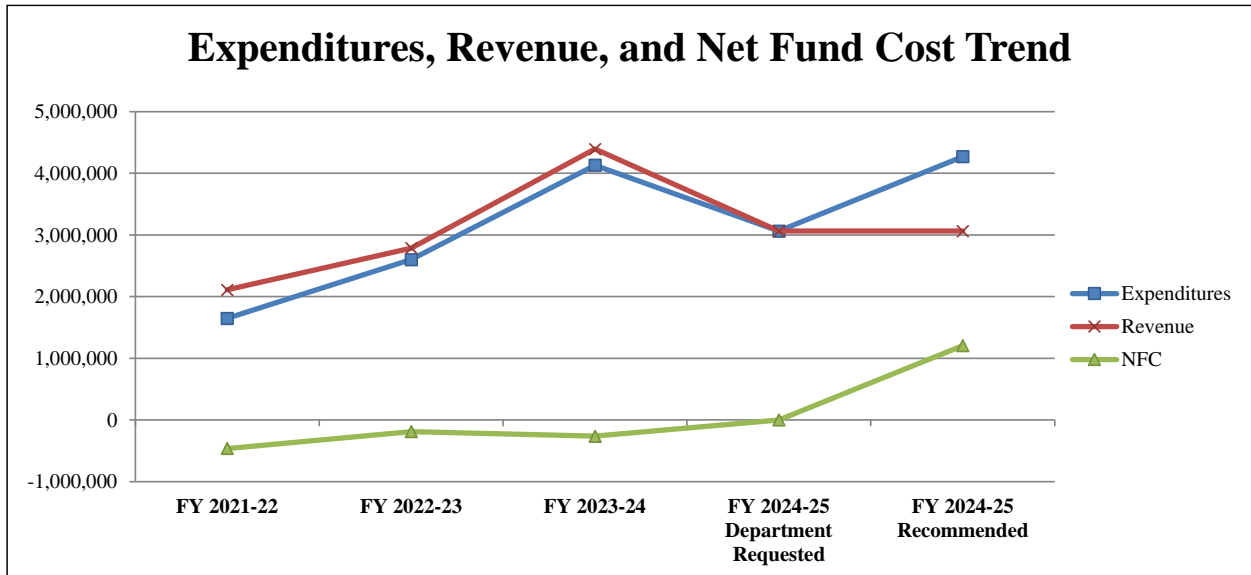
### Budget Changes and Operational Impacts

During FY 2023-24 the Code Compliance Division received an additional \$850,000 in one-time funds from the General Fund. These funds were sourced from the designation for blight remediation and are reflected in Services and Supplies expenditures and Other Financing Sources revenue. The budgeted decrease in General Fund contribution reflects the removal of these one-time funds in the recommended budget. Expenditures in Services and Supplies reflect the anticipated workload from the division.

The recommended budget includes \$1 million located in the General Fund designation for blight remediation for eligible unanticipated future costs. Any request for release of designations will be presented to the Board of Supervisors separately for approval. In the event that authorized costs exceed available resources in the Code Compliance fund and the General Fund designation for blight remediation, the Board of Supervisors will be presented with a request for supplemental funding.

Budgeted expenditures in Other Charges primarily reflect charges to the fund from the Countywide Cost Allocation Plan, which is budgeted to be a reimbursement in FY 2024-25. Budgeted Capital Assets appropriations are for the planned acquisition of two new vehicles to be used for code compliance activities.

The fund balance as of June 30, 2024 was \$1.2 million, all of which is budgeted for use in FY 2024-25.



## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Percentage of cases related to illegal dumping, property maintenance, and zoning violations that have been resolved	76%	78%	85%	86%
Number of cases related to illegal dumping, property maintenance, and zoning violations that have been resolved	3,064	3,600	2,925	3,096
Percentage of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 30 days	33%	35%	35%	35%
Number of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 30 days	1,388	1,640	1,204	1,260
Percentage of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 90 days	53%	55%	61%	61%
Number of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 90 days	2,149	2,500	2,098	2,196
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 working to revise policy in order to improve the cost recovery process by reducing the amount of time and resources used.				

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## Building Inspection

Department Head: Joshua Champlin  
 Fund: Building Inspection  
 Budget Units: 2624 and 2625

Function: Public Protection  
 Activity: Protective Inspection

### Description of Major Services

Building Inspection is a division of the Public Works Department. The division enforces building regulations in order to ensure the health and safety of the public through the permit and building process. The division administers parcel map and zoning requirements for land use by issuing building permits and inspecting all new construction in the County unincorporated area.

Public Protection

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$8,294,319	\$8,926,010	\$9,428,427	\$11,527,672	\$11,527,672	\$11,527,672
Other Charges	253,112	552,896	361,438	237,040	237,040	237,040
Capital Assets	187,562	410,000	4,300	200,000	200,000	200,000
<b>TOTAL EXPENDITURES</b>	<b>\$8,734,993</b>	<b>\$9,888,906</b>	<b>\$9,794,165</b>	<b>\$11,964,712</b>	<b>\$11,964,712</b>	<b>\$11,964,712</b>
<b>REVENUE:</b>						
Licenses and Permits	\$7,933,213	\$8,061,026	\$11,174,405	\$8,310,000	\$8,310,000	\$8,310,000
Use of Money/Property	312,468	170,000	505,405	310,000	310,000	310,000
Charges for Services	198,581	199,251	152,818	126,150	126,150	126,150
Miscellaneous	(2,254)	1,502	(17,642)	693	693	693
<b>TOTAL REVENUE</b>	<b>\$8,442,008</b>	<b>\$8,431,779</b>	<b>\$11,814,986</b>	<b>\$8,746,843</b>	<b>\$8,746,843</b>	<b>\$8,746,843</b>
<b>NET FUND COST</b>	<b>\$292,985</b>	<b>\$1,457,127</b>	<b>(\$2,020,821)</b>	<b>\$3,217,869</b>	<b>\$3,217,869</b>	<b>\$3,217,869</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The majority of the expenditures of the division are associated with labor reimbursement costs and engineering consultant services. The recommended budget includes \$9.4 million within services and supplies to reimburse the Public Works Department to staff the operations of the division. The primary source of revenue for the division is building permit fees.

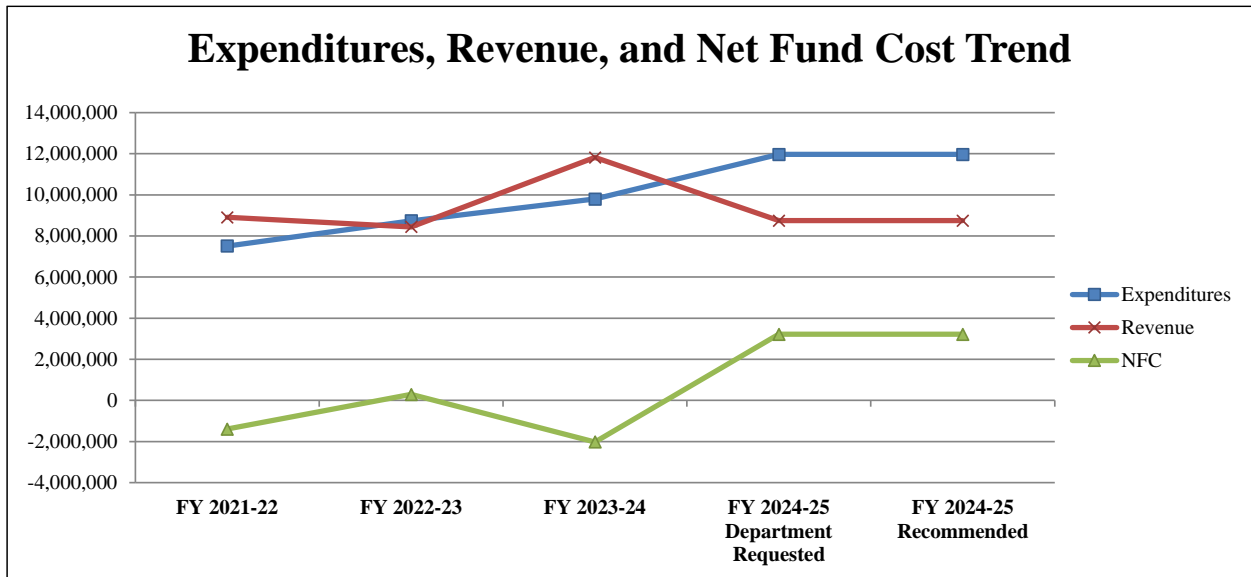
### Budget Changes and Operational Impacts

Services and Supplies appropriations are budgeted to increase by \$2.1 million from FY 2023-24 actual, primarily due to plans by the Public Works Department to increase employee time spent on operations of the Building Inspection Division.

In addition to salary reimbursement to the Public Works Department, \$2.1 million is being budgeted in Services and Supplies for general office expenses, consulting services, solar and wind energy surveying, and zoning services. Budgeted Capital Assets expenditures include \$200,000 for four new vehicles.

The fund balance as of June 30, 2024 was \$4.1 million, of which \$3.2 million is budgeted for use in FY 2024-25, and the remaining \$835,653 is budgeted for addition to reserves to be used in future fiscal years.

Public Protection



### Fiscal Year 2024-25 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.

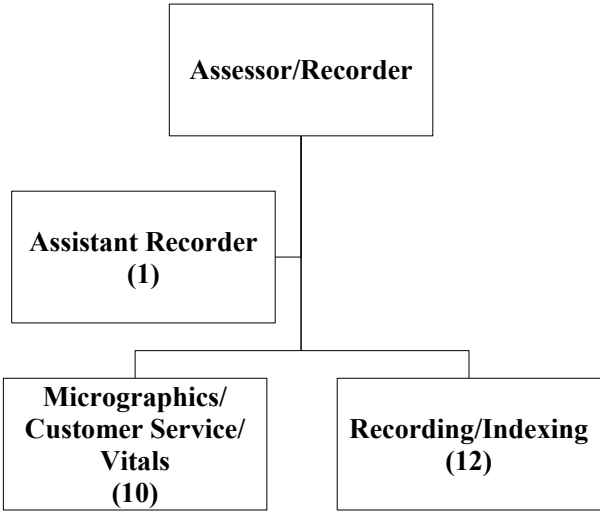
Department Objectives Measured	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
	Actual	Target	Actual	Target
Percentage of first plan reviews performed within 30 days	96%	100%	98%	100%
Processing building permits is a critical function of the division. It is essential to the permit applicants to obtain approval 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 improve in FY 2024-25 with the implementation of a new process improvement project that should help streamline the building permit process for 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**



Public Protection

**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- The division successfully recorded 255,000 documents in FY 2022-23. In FY 2023-24, the division saw a decline in recordings with only 167,000 documents anticipated to be recorded.
- The division was able to reduce the turnaround time for public access requests to under five minutes.
- The division has improved turnaround time for vital and official records from four to close to 3 minutes.

## Recorder

Department Head: Laura Avila, Elected  
 Fund: Recorder  
 Budget Unit: 2700 and 2701

Function: Public Protection  
 Activity: Other Protection

### Description of Major Services

The Recorder Division of the Assessor-Recorder's Office is responsible for creating and maintaining custody of permanent records for all documents filed and recorded in the County. In addition to providing public access to information regarding land and land ownership, the division is also the local registrar of marriages and maintains copies of all certificates of marriage, births and deaths which occur in the County.

#### Summary of Expenditures and Revenue

	FY 2022-23		FY 2023-24		FY 2024-25	
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Contingencies	\$0	\$2,000,000	\$0	\$2,000,000	\$2,000,000	\$2,000,000
Salaries and Benefits	1,874,726	2,223,848	1,924,157	2,326,013	2,326,013	2,326,013
Services and Supplies	571,568	1,444,785	781,928	1,601,384	1,601,384	1,601,384
Other Charges	931,364	1,421,911	1,310,331	1,393,812	1,393,812	1,393,812
Capital Assets	17,907	59,000	18,126	35,000	35,000	35,000
Other Financing Uses	67,500	60,000	60,000	66,150	66,150	66,150
<b>TOTAL EXPENDITURES</b>	<b>\$3,463,065</b>	<b>\$7,209,544</b>	<b>\$4,094,542</b>	<b>\$7,422,359</b>	<b>\$7,422,359</b>	<b>\$7,422,359</b>
<b>REVENUE:</b>						
Licenses and Permits	\$5,527	\$4,000	\$3,087	\$3,800	\$3,800	\$3,800
Use of Money/Property	107,045	35,000	158,751	35,000	35,000	35,000
Charges for Services	2,174,288	1,929,000	2,194,629	1,974,000	1,974,000	1,974,000
Miscellaneous	1,189	910	1,991	1,010	1,010	1,010
Other Financing Sources:						
General Fund Contribution	412,545	734,406	381,872	415,000	415,000	432,585
Recorder's Modernization Fund	476,254	993,500	846,596	1,712,550	1,757,550	1,757,550
Recorder's Electronic Recording	151,591	153,050	118,183	165,650	165,650	165,650
Recorder's SSN Truncation	9,783	21,000	10,345	18,000	18,000	18,000
Vital & Health Stat Recorder	138,471	128,000	109,289	133,000	133,000	133,000
Community & Economic Dev.	108	200	90	0	200	200
<b>TOTAL REVENUE</b>	<b>\$3,476,801</b>	<b>\$3,999,066</b>	<b>\$3,824,833</b>	<b>\$4,458,010</b>	<b>\$4,503,210</b>	<b>\$4,520,795</b>
<b>NET FUND COST</b>	<b>(\$13,736)</b>	<b>\$3,210,478</b>	<b>\$269,709</b>	<b>\$2,964,349</b>	<b>\$2,919,149</b>	<b>\$2,901,564</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

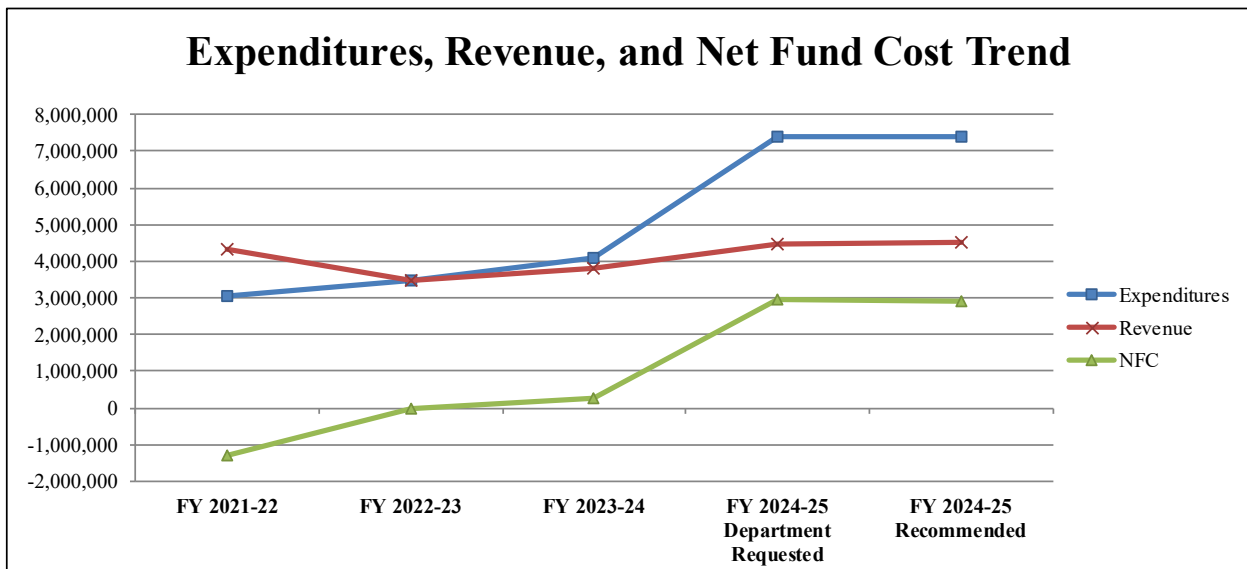
The majority of expenditures in the recommended budget are associated with staffing costs and services and supplies required to perform the functions of the department. The revenue for the department is primarily derived from customers for recording and providing copies of documents. In addition, operating transfers in are received from other special revenue funds and contribute to the functions of the department. The department receives a contribution from General Fund budget unit 2705, which is pass-through revenue comprised of a \$1 fee per recording transaction.

### Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the cost of the recently approved 2% cost of living adjustment. Overall Salaries and Benefits are projected to increase as the department anticipates filling positions previously held vacant. Services and Supplies reflects an overall increase of \$819,456 compared to the prior year actual, primarily due to the cost for implementation and annual subscription of the new recorder system and updated computers and printers. The budget also includes funding for scanners. An additional \$70,000 has been included to comply with AB 1466, which requires county recorders to establish a program to further redact information in real property records. The department is using \$2 million of its \$2.1 million General Designation to set up an appropriation for contingencies that would be used in case of unanticipated operational costs.

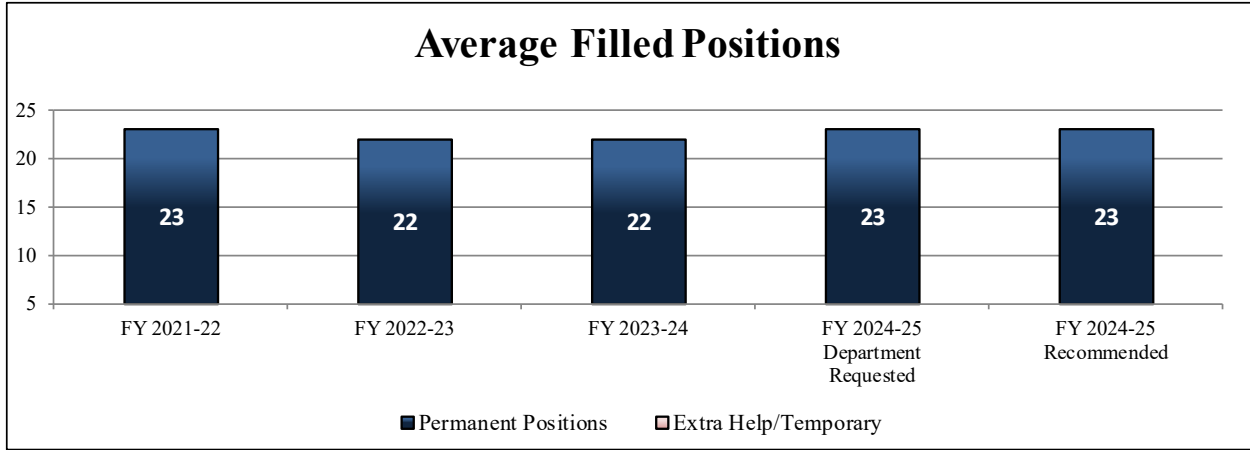
The overall revenue from recording is projected to decrease due to lower recordings reflecting the current housing affordability and interest rates. To reimburse for the planned implementation of the new recording system, transfers from various special revenue funds are estimated to increase.

Public Protection



### Staffing Changes and Operational Impacts

The recommended budget includes the deletion of two (2) Office Services Technician positions and one (1) Legal Process Technician position and the addition of one (1) Office Service Specialist position.



### 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		Filled	Vacant	Total
				Total				
Administration	1	0	0	1		1	0	1
Micrographics/Customer Service/Vitals	11	1	(2)	10		10	0	10
Recording /Indexing	13	0	(1)	12		12	0	12
<b>Total</b>	<b>25</b>	<b>1</b>	<b>(3)</b>	<b>23</b>		<b>23</b>	<b>0</b>	<b>23</b>

Administration	Micrographics/Customer Service/Vitals	Recording/Indexing
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Assistant Recorder	1 Senior Office Services Specialist	1 Supervisor Legal Processing Tech
1 <b>Requested Total</b>	1 Document Imaging Technician	2 Senior Legal Processing Tech
	1 Office Services Specialist	5 Legal Processing Technician
	8 Office Services Technician	1 Office Services Specialist
	11 <b>Current Total</b>	4 Office Services Technician
	<u>Additions/(Deletions)</u>	13 <b>Current Total</b>
	1 Office Services Specialist	<u>Additions/(Deletions)</u>
	(2) Office Services Technician	(1) Legal Processing Technician
	10 <b>Requested Total</b>	12

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

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

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

**Department Goal:** Utilize technology to increase efficiency, accessibility and convenience for customers needing access to records and resources.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	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	4966	5500	4674	5,000
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.				

**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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Official records electronically recorded by City Governmental entities	348	500	317	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 quicker after filings.				

Public Protection

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## County Contribution-Recorder

Department Head: Laura Avila, Elected  
 Fund: General  
 Budget Unit: 2705

Function: Public Protection  
 Activity: Other Protection

### Description of Major Services

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

Public Protection

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Other Financing Uses	\$412,545	\$420,000	\$381,872	\$415,000	\$415,000	\$432,585
<b>TOTAL EXPENDITURES</b>	<b>\$412,545</b>	<b>\$420,000</b>	<b>\$381,872</b>	<b>\$415,000</b>	<b>\$415,000</b>	<b>\$432,585</b>
<b>REVENUE:</b>						
Charges for Services	\$411,827	\$420,000	\$399,457	\$415,000	\$415,000	\$415,000
<b>TOTAL REVENUE</b>	<b>\$411,827</b>	<b>\$420,000</b>	<b>\$399,457</b>	<b>\$415,000</b>	<b>\$415,000</b>	<b>\$415,000</b>
<b>NET GENERAL FUND COST</b>	<b>\$718</b>	<b>\$0</b>	<b>(\$17,585)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,585</b>

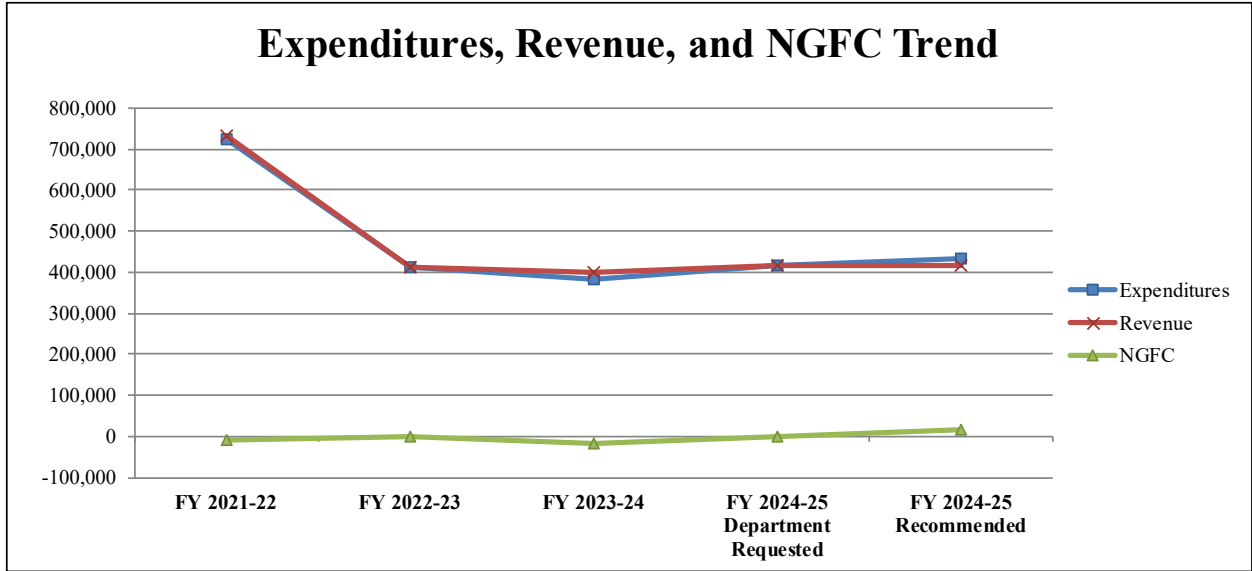
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

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 fee collected can only be used for the Recorder’s functions.

### Budget Changes and Operational Impacts

The recommended budget includes revenue slightly higher than FY 2023-24 actual due to anticipated increase in collections. Appropriations include the amount to be transferred to the Recorder’s operating budget unit 2700 to offset costs associated to the department’s recording responsibilities.

Public Protection



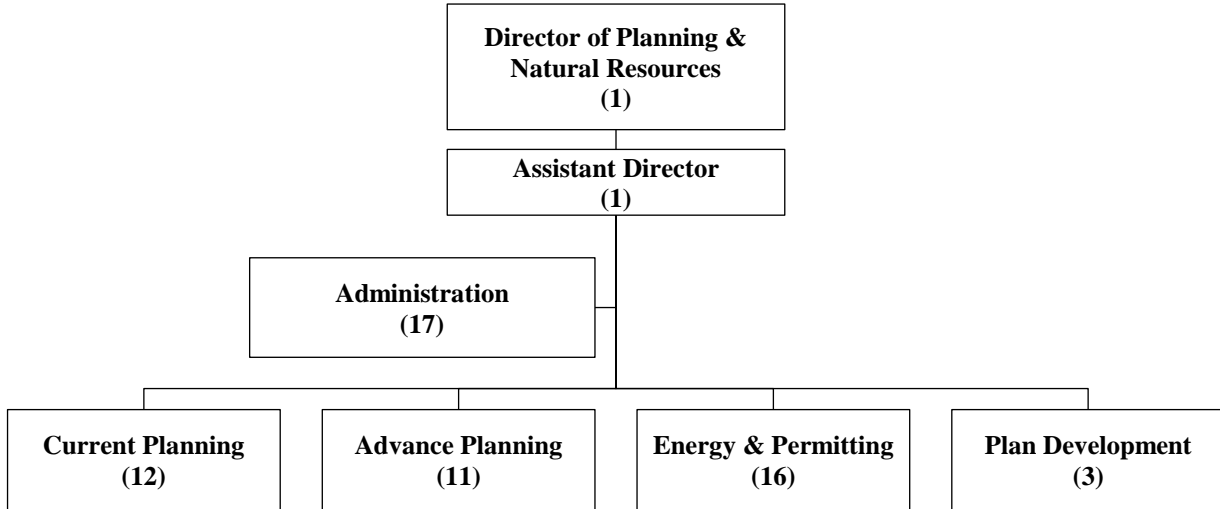


**Mission Statement**

*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.*

**Public Protection**

**Organizational Chart**



**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- Facilitated processing of applications for construction of residential, commercial, and industrial projects throughout the County within permit time limits.
- To implement the Kern County Housing Element, staff-initiated changes to zoning and the general plan on 290 acres were processed through the Planning Commission with final approval by the Board of Supervisors for by-right zoned land for multifamily housing, which is estimated to create over 9,000 new housing units.
- Facilitated permitting and construction of wind and commercial scale solar projects for a cumulative total of over \$78 billion in private investment, 19,000 construction jobs and 2,100 permanent renewable energy jobs. All countywide renewable energy permitting totals over 20,500 MW, which exceeds the adopted permitting goals of 10,000 MW.
- Completed environmental impact reports for permitting of 3,400 MW of new commercial scale solar and 5,000 MW of new battery storage.

## Planning and Natural Resources

Department Head: Lorelei H. Oviatt

Function: Public Protection

Fund: General

Activity: Other Protection

Budget Unit: 2750

Public Protection

### Description of Major Services

The Planning and Natural Resources Department is responsible for delivering land use programs that streamline permitting and facilitate job creation while protecting and conserving natural resources for future generations. The department monitors and reviews State and federal activities as part of the Home Rule Program, emphasizing the impacts of endangered species, wetlands, water, air quality, 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 updating the Housing Element for the sixth cycle, permitting of carbon management industries which supports the expansion of the energy sector, permitting of large solar projects, preparation for reestablishment of local oil and gas permitting, and completion for consideration by the Board of Supervisors the General Plan 2040 update.

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$6,165,382	\$7,117,620	\$6,550,667	\$7,352,837	\$7,352,837	\$7,352,837
Services and Supplies	3,935,147	10,486,385	3,452,338	6,000,362	6,000,362	6,051,047
Other Financing Uses	0	349,132	0	0	0	414,406
<b>TOTAL EXPENDITURES</b>	<b>\$10,100,529</b>	<b>\$17,953,137</b>	<b>\$10,003,005</b>	<b>\$13,353,199</b>	<b>\$13,353,199</b>	<b>\$13,818,290</b>
Expend. Reimb.	(\$383,103)	(\$499,066)	(\$238,026)	(\$250,000)	(\$250,000)	(\$250,000)
<b>TOTAL NET EXPENDITURES</b>	<b>\$9,717,426</b>	<b>\$17,454,071</b>	<b>\$9,764,979</b>	<b>\$13,103,199</b>	<b>\$13,103,199</b>	<b>\$13,568,290</b>
<b>REVENUE:</b>						
Licenses and Permits	\$563,495	\$547,300	\$531,261	\$551,960	\$551,960	\$551,960
Fines and Forfeitures	13,895	17,000	3,709	14,500	14,500	14,500
Intergovernmental	56,635	25,000	384,863	0	0	0
Charges for Services	4,417,176	10,849,526	5,375,187	7,392,410	7,392,410	7,443,095
Miscellaneous	7,992	37,690	24,821	8,190	8,190	8,190
Other Financing Sources:						
General Plan Surcharge	672,680	2,197,698	327,628	2,249,176	2,249,176	2,249,176
Oil and Gas Program	1,496,223	803,353	612,913	259,591	259,591	259,591
American Recovery Plan Act	0	48,262	48,262	0	0	0
<b>TOTAL REVENUE</b>	<b>\$7,228,096</b>	<b>\$14,525,829</b>	<b>\$7,308,644</b>	<b>\$10,475,827</b>	<b>\$10,475,827</b>	<b>\$10,526,512</b>
Less Available BSI *	\$0	(\$349,132)	\$0	\$0	\$0	(\$414,406)
<b>NET GENERAL FUND COST</b>	<b>\$2,489,330</b>	<b>\$2,579,110</b>	<b>\$2,456,335</b>	<b>\$2,627,372</b>	<b>\$2,627,372</b>	<b>\$2,627,372</b>
BSI Ending Balance *	\$295,266	N/A	\$349,132	N/A	N/A	N/A

\* BSI = Budget Savings Incentives

## Major Expenditures and Revenue in FY 2024-25 Recommended Budget

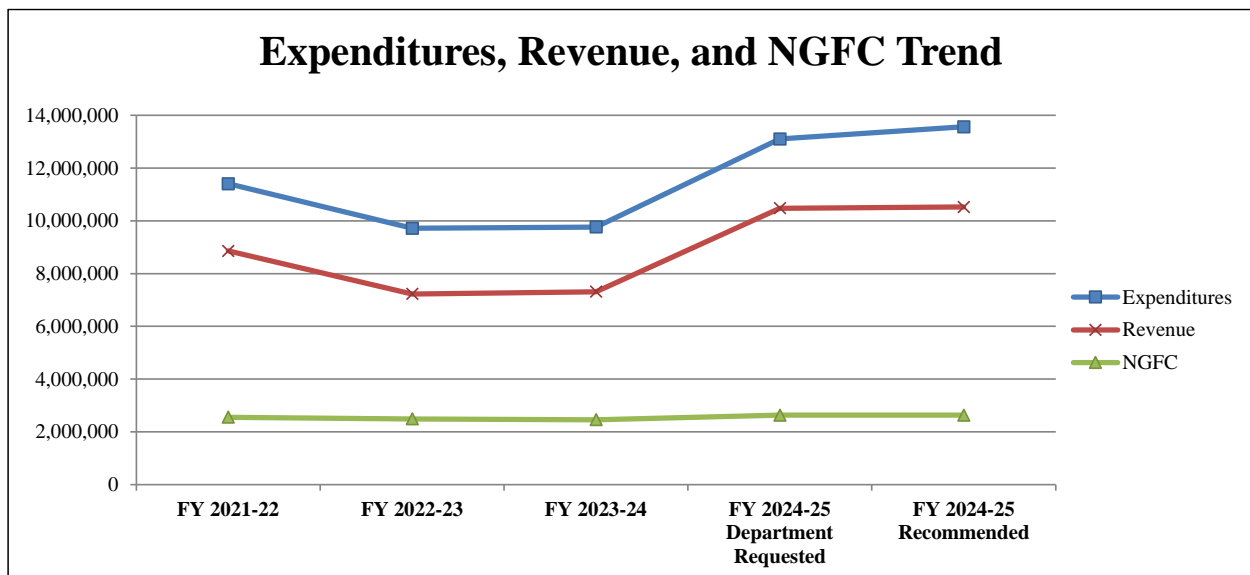
The majority of the expenditures for this budget unit are associated with staffing costs and contracts for outside consultants with whom the department contracts with for professional services. The department receives significant revenue from applicant fees, permitting, and reimbursements for costs related to contracts.

### Budget Changes and Operational Impacts

The budgeted increase in Salaries and Benefits is primarily due to the anticipated filling of currently vacant positions, and a cost of living adjustment. The fluctuations in Services and Supplies and Charges for Services are primarily due to the timing of carbon capture and sequestration projects and economic development and diversification projects.

Included in the recommended budget is \$2.2 million in General Plan Surcharge revenue to reimburse the department for expenses related to the General Plan 2040 update. Some of the budgeted costs were originally expected to occur in the prior year, which is the primary cause of the lower actual amount in FY 2023-24.

The Title 19 Zoning Ordinance chapter for local permitting of oil and gas along with the supplemental recirculated environmental impact report (SREIR, 2015 and 2018) were previously set aside by court action. The recommended budget anticipates that the local permitting activity will not resume during FY 2024-25.

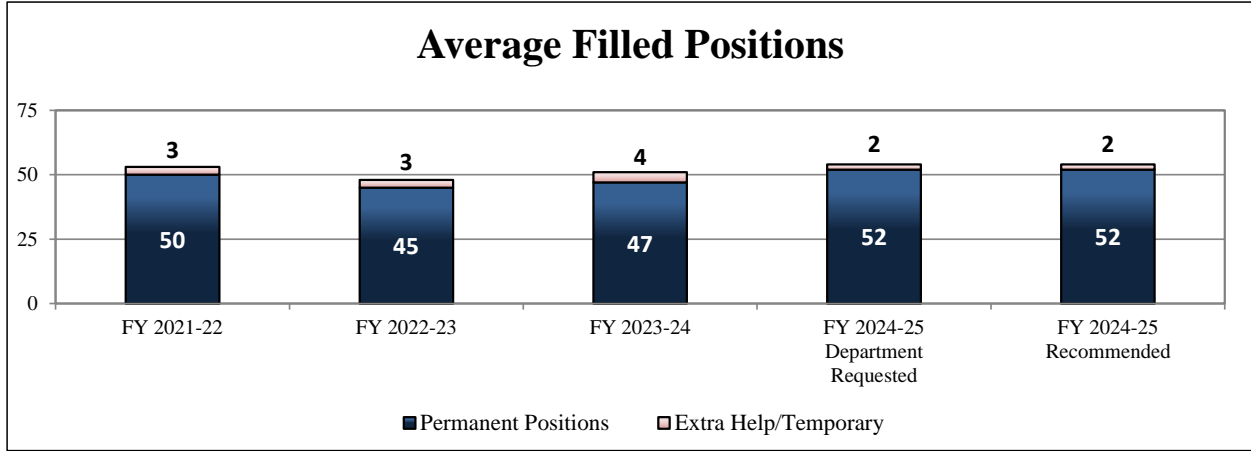


### Staffing Changes and Operational Impacts

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

The recommended budget holds the following positions vacant and unfunded: one (1) Planning Division Chief, one (1) Supervising Planner, one (1) Engineering Aide I/II, four (4) Permit Specialist I/II, one (1) Fiscal Support Specialist, and one (1) Office Services Technician, at an annual savings of approximately \$1.2 million.

Public Protection



### Summary of Authorized Positions

The recommended budget includes 61 positions, of which 52 have been budgeted to be filled in FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested		Total
				Filled	Vacant	
Administration	19	0	0	18	1	19
Current Planning	12	0	0	12	0	12
Advanced Planning	11	0	0	11	0	11
Energy & Permitting	16	0	0	10	6	16
Plan Development	3	0	0	1	2	3
<b>Total</b>	<b>61</b>	<b>0</b>	<b>0</b>	<b>52</b>	<b>9</b>	<b>61</b>

<b>Administration</b>		<b>Energy &amp; Permitting</b>			
<u>Classification</u>		<u>Classification</u>			
1	Director	1	Planning Division Chief		
1	Assistant Director	3	Supervising Planner		
1	Planning Division Chief	2	Planner I/II/III		
1	Program Coordinator	2	GIS Specialist		
1	Administrative Coordinator	1	GIS Technician		
2	Office Services Coordinator	1	Planning Technician		
5	Office Services Specialist	4	Permit Specialist I/II		
1	Office Services Technician	1	Engineer Aide I/II		
1	Office Services Assistant	1	Office Services Technician		
2	Accountant I/Sr.	<u>16</u>	<b>Requested Total</b>		
1	Fiscal Support Supervisor				
1	Fiscal Support Specialist				
1	Fiscal Support Technician				
<u>19</u>	<b>Requested Total</b>				
<b>Current Planning</b>		<b>Advance Planning</b>		<b>Plan Development</b>	
<u>Classification</u>		<u>Classification</u>		<u>Classification</u>	
1	Planning Division Chief	1	Planning Division Chief	1	Planning Division Chief
2	Supervising Planner	2	Supervising Planner	1	Supervising Planner
9	Planner I/II/III	<u>8</u>	Planner I/II/III	<u>1</u>	Planner I/II/III
<u>12</u>	<b>Requested Total</b>	<u>11</u>	<b>Requested Total</b>	<u>3</u>	<b>Requested Total</b>

## Fiscal Year 2024-25 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.

Public Protection

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 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.	8.1	<12	11	<12
Average number of days for a ministerial land use permit to be reviewed and acted upon.	18	<15	35	<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.

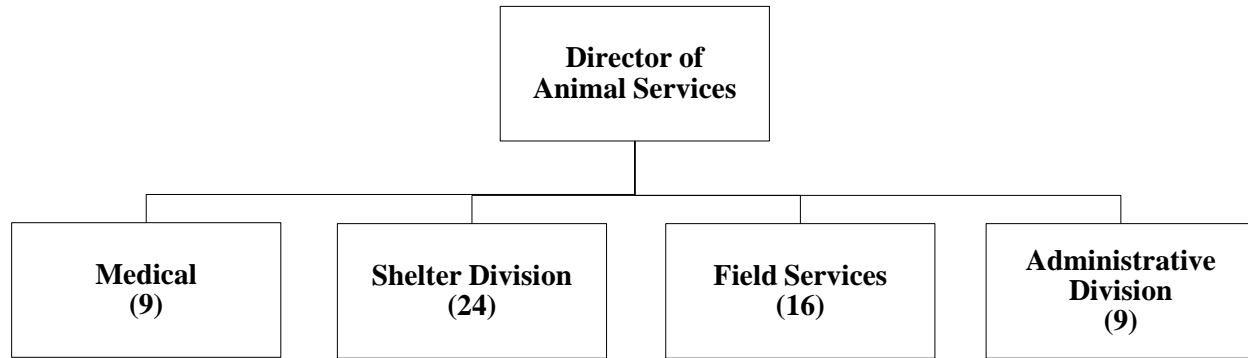
**Department Goal:** Improve fiscal efficiency/responsibility of County.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Average number of days to provide a written response to preliminary reviews of all land use/land division applications	30	<30	30	<30
Average number of days to provide a written response to a land use/land division applicant who has corrected and resubmitted an application previously determined to be incomplete.	18	<15	18	<15
Average wait time of customers who seek service at the public counter.	15 min	<6 min	25 min	<6 min
Average number of days to pay invoices the department receives from a vendor.	26	<30	5	<30
Average number of days to process billings to customers who are charged on a time and materials basis	13	<30	14	<30
These are core functions for several of the departments work units and, apart from the last measure, are indicators of customer service and how well we are meeting the needs of our customers. The last measure describes the level of effort undertaken by the department to recover costs from billable clients for the larger land use projects. Adequate cost recovery is imperative to protect the County’s General Fund from providing a subsidy to such projects.				

**Mission Statement**

*Our Mission is to protect and care for the citizens and animals of Kern County through the promotion, example and education, of humane, safe and sane treatment of animals; to encourage adoption of the community’s homeless animals; and to assist in the reunification of lost animals with their owners*

**Organizational Chart**



Public Protection

**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- The department has completed 4,023 spay and neuter surgeries as of March 2024 and is expected to surpass 4,500 animals altered by the end of FY 2023-24.
- Trap/Neuter/Release program for feral/free roaming cats has resulted in over 20,000 alterations since 2013.
- In coordination with multiple rescue organizations, 1,688 animals were rescued in 2022 and 2,553 animals were rescued in 2023.
- Department volunteers contributed a total of 6,991 hours of service in FY 2022-23, and as of March 2024, the department has 79 active volunteers that have contributed a total 4,769 hours of service in FY 2023-24.
- Through the Petco Love Foundation, the department administered 2,373 parvo/distemper vaccines and 385 feline vaccines in FY 2022-23. In FY 2023-24, the department administered 2,488 parvo/distemper vaccines and 767 feline vaccines at no cost to the community.
- The department hosted the Annual Mega Adoption Event at Stramler Park on November 5, 2023, bringing municipal shelters and animal rescue non-profit organizations together to bring attention to adoptable animals available in Kern County, resulting in the adoption of 27 animals.
- The department hosted a World Spay Day event on February 27, 2024, to provide spay and neuter services. The department successfully completed 112 surgeries for animals on-site with the help of the department’s medical team, shelter personnel, volunteers, and students.

## Animal Services

Department Head: Nicholas Cullen  
 Fund: General  
 Budget Unit: 2760

Function: Public Protection  
 Activity: Other Protection

Public Protection

### Description of Major Services

The Animal Services Department provides for the care and protection of unwanted and abandoned animals within the community. The County provides countywide shelter services from the shelter in Bakersfield. The County provides enforcement and shelter activities for the City of Tehachapi and shelter services to the City of Arvin.

The department also provides local rabies control in accordance with California Health and Safety Code. The rabies control program includes animal licensing, rabies vaccinations, bite reporting, quarantine, and stray animal control. In addition, the department provides low-cost vaccination clinics, investigates animal cruelty and abuse complaints, conducts public education programs, and promotes spaying and neutering.

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$4,967,902	\$6,186,125	\$5,792,582	\$6,422,959	\$6,475,068	\$6,475,068
Services and Supplies	3,226,776	2,664,650	3,062,786	2,307,054	3,274,860	3,593,060
Capital Assets	116,027	30,240	31,949	0	0	0
Other Financing Uses	0	115,395	0	0	0	114,421
<b>TOTAL EXPENDITURES</b>	<b>\$8,310,705</b>	<b>\$8,996,410</b>	<b>\$8,887,317</b>	<b>\$8,730,013</b>	<b>\$9,749,928</b>	<b>\$10,182,549</b>
Expend. Reimb.	(\$14,000)	\$0	(\$450)	\$0	\$0	\$0
<b>TOTAL NET EXPENDITURES</b>	<b>\$8,296,705</b>	<b>\$8,996,410</b>	<b>\$8,886,867</b>	<b>\$8,730,013</b>	<b>\$9,749,928</b>	<b>\$10,182,549</b>
<b>REVENUE:</b>						
Licenses and Permits	\$197,915	\$275,000	\$157,911	\$200,000	\$200,000	\$200,000
Fines and Forfeitures	0	100	0	100	100	100
Intergovernmental	1,502,854	1,226,937	1,367,459	1,226,937	1,226,937	1,226,937
Charges for Services	412,176	452,210	426,157	371,210	371,210	371,210
Miscellaneous	712,071	260,050	279,884	265,050	265,050	503,250
Other Financing Sources:						
American Rescue Plan Act	0	89,916	89,916	0	0	0
<b>TOTAL REVENUE</b>	<b>\$2,825,016</b>	<b>\$2,304,213</b>	<b>\$2,321,327</b>	<b>\$2,063,297</b>	<b>\$2,063,297</b>	<b>\$2,301,497</b>
Less Available BSI *	\$0	\$115,395	\$0	\$0	\$0	\$114,421
<b>NET GENERAL FUND COST</b>	<b>\$5,471,689</b>	<b>\$6,576,802</b>	<b>\$6,565,540</b>	<b>\$6,666,716</b>	<b>\$7,686,631</b>	<b>\$7,766,631</b>
BSI Ending Balance *	\$1,165,633	N/A	\$95,318	N/A	N/A	N/A

### Major Expenditures and Revenue in FY 2024-25 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.

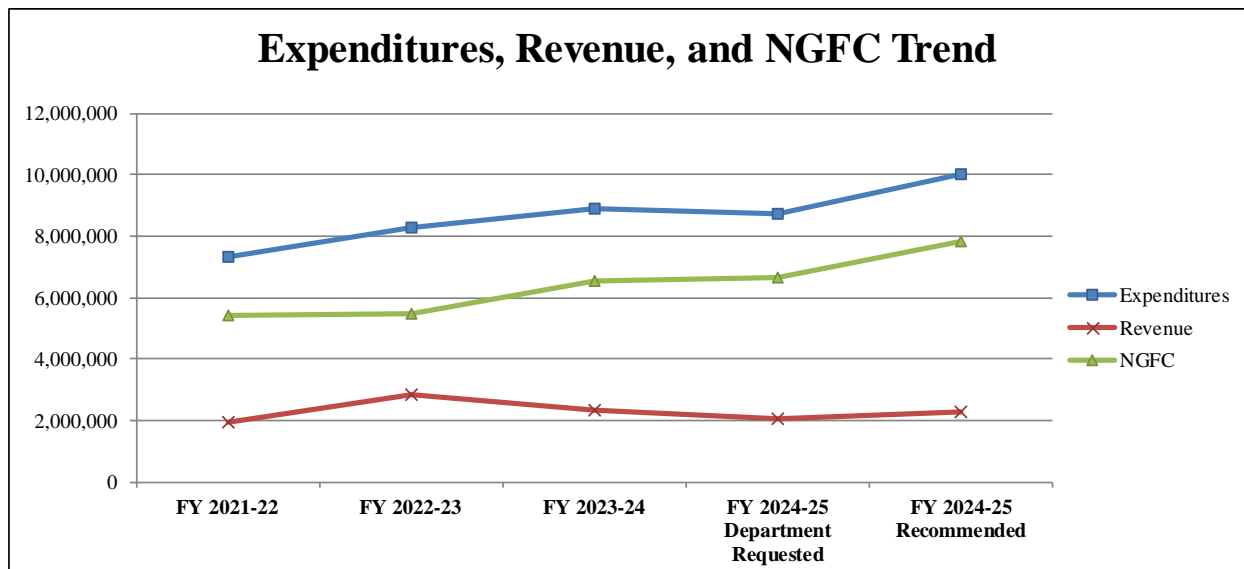
### Budget Changes and Operational Impacts

The department continues to focus on service delivery, education, and spay and neuter services in partnership with non-profits, volunteers, and fosters. The recommended budget includes an increase of \$500,000, funded through Measure K, for the establishment of the Targeted Spay & Neuter program within Services and Supplies. The project adds to previous spay and neuter funding that has proven meaningful in past years. The recommended budget funds a cumulative total of \$1.4 million for spay & neuter. This includes the Measure K Targeted Spay & Neuter project, a \$238,200 UC Davis California for All Animals grant, the annual \$500,000 General Fund contribution, and a one-time, \$80,000 appropriation to cover unanticipated surgery costs.

A dedicated spay and neuter program is believed to be the most effective and humane method to prevent unplanned litters and improve overall animal welfare. Due to increased rates of pet ownership, economic strain, and limited community veterinary resources, the department has recorded annual growth in animals received each year since FY 2021-22. In FY 2023-24, the department took in 10% more animals than the previous fiscal year. Over 50% of animals received at the shelter in FY 2023-24 have been under five months of age, a significant increase from the 29% of animals received prior to the Coronavirus pandemic, and an indicator of increased need spay and/or neuter animals within the community. The Measure K funded program will provide sufficient funding to facilitate approximately 52 mobile clinics in the next fiscal year. Mobile clinics will be in the communities hardest to reach or contributing the highest volume of animals received at the Animal Shelter.

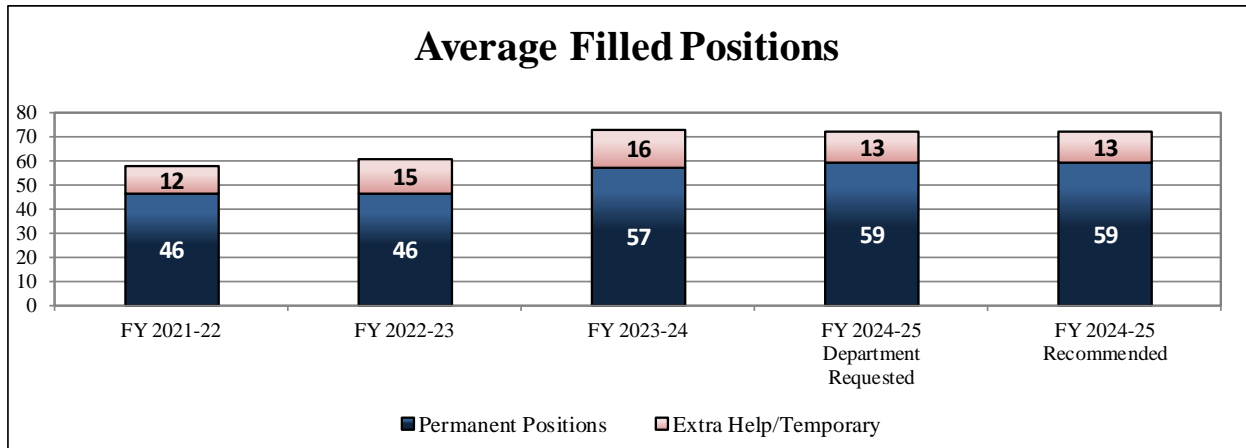
The recommended budget includes sufficient funds for a 2% cost of living wage adjustment and an adjustment of \$321,082 for increased cost of insurance, workers compensation, information technology services, and essential information technology upgrades.

Public Protection



### Staffing Changes and Operational Impacts

The recommended budget includes the deletion of 10 vacant and unfunded positions: two (2) Veterinarian positions, two (2) Registered Veterinary Technician positions, three (3) Animal Control Officer positions, one (1) Deputy Director position, one (1) Program Specialist position, and one (1) Volunteer Coordinator position. The deletion of these positions, without identified funding sources or means to fill vacancies, will have no operational or fiscal impact. The identified positions were held vacant in FY 2023-24 and remain so in the FY 2024-25 recommended budget. FY 2023-24 funding for two (2) additional Veterinarian Assistant positions and all twenty (20) Animal Care Workers is continued in the FY 2024-25 recommended budget.



### Summary of Authorized Positions

The recommended budget funds 59 authorized positions. The recommended budget will fund one (1) Marketing and Promotions Associate position kept vacant in FY 2023-24, while deleting 10 vacant and unfunded positions, identified above.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
				Total				
Medical	13	0	(4)	9		9	0	9
Shelter	24	0	0	24		24	0	24
Field Services	19	0	(3)	16		16	0	16
Administration	13	0	(3)	10		10	0	10
<b>Total</b>	<b>69</b>	<b>0</b>	<b>(10)</b>	<b>59</b>		<b>59</b>	<b>0</b>	<b>59</b>

Medical	Field Services	Administration
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Chief of Veterinary Services	2 Senior Animal Control Officer	1 Director
4 Registered Veterinary Technician	15 Animal Control Officer	1 Deputy Director
4 Veterinarian Assitant	2 Animal Control Dispatcher	1 Business Manager
2 Animal Care Worker	19 <b>Current Total</b>	1 Program Specialist
2 Veterinarian-CT	<u>Additions/(Deletions)</u>	1 Marketing & Promotions Assoc.
13 <b>Current Total</b>	(3) Animal Control Officer	1 Animal Control Volunteer Coord.
<u>Additions/(Deletions)</u>	16 <b>Requested Total</b>	1 Fiscal Support Supervisor
(2) Veterinarian-CT	<b>Shelter</b>	1 Fiscal Support Specialist
(2) Registered Veterinary Technician	<u>Classification</u>	2 Fiscal Support Technician
9 <b>Requested Total</b>	1 Shelter Supervisor	3 Program Technician
	3 Senior Animal Care Worker	13 <b>Current Total</b>
	18 Animal Care Worker	<u>Additions/(Deletions)</u>
	2 Office Service Technician	(1) Deputy Director
	24 <b>Requested Total</b>	(1) Program Specialist
		(1) Animal Control Volunteer Coord.
		10 <b>Requested Total</b>

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

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

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

**Department Goal:** Decrease the amount of abandoned or unwanted dogs, prevent overpopulation of unwanted pets, and increase live outcomes.

<i>Department Objectives Measured</i>	2022-23 Actual	2023-24 Target	2023-24 Actual	2024-25 Target
Number of animals spayed and neutered through community programs	12% Increase	12% Increase	13% Increase	200% increase
Number of animals received at the shelter	40% Increase	25% Decrease	10% Increase	7.5% Decrease
Number of impounded animals euthanized	72% Increase	5% Decrease	18% Increase	2.5% Decrease
Number of impounded animals that are reunited, adopted, rescued, released, or transferred	37% Increase	5% Increase	2% Decrease	3.1% Increase
Number of animals placed through the foster program	1,909	2,400	2,176	N/A*
Number of licensed pets	11,085	12,000	11,423	12,000
Number of dogs under 5 months entering the shelter system	New Measure	New Measure	3,514	2,800

With the addition of Measure K funding for the Targeted Spay & Neuter project, the department’s goal will be to double the number of surgeries performed, or complete approximately 9,800 surgeries for owned pets. The department has found that mobile clinics are the best approach to bringing services to the community and will continue to provide mobile spay and neuter services to the community. The department will administer this funding through a low-cost voucher program and employ the use of mobile, targeted spay and neuter clinics in the community. A staff member has been assigned to promote, schedule and manage these clinics throughout Kern County.

The department did not achieve the desired intake reduction goal and has seen a significant increase in dogs entering the shelter. This can be attributed to the lack of spay and neuter options and veterinary services available to the community post-pandemic. To improve performance, the department has continued to hold low-cost vaccination and spay and neuter clinics to bring necessary services to the community. The department provides alternatives for animal owners who are unable to keep their animals, including a partnership with Home to Home, a company who helps pet owners seek temporary foster homes or permanent placement for their animals.

The department saw an increase in euthanasia during FY 2023-24 due to an increase in the number of animals received at the shelter. The department continues to focus efforts on programs aimed at increasing live outcomes including foster, adoption, and trap-neuter-release (“TNR”). The department is working more closely with animal owners to decrease barriers that prevent owners from redeeming their animals. Through social media, the department is working to get more animal owners to redeem their animals by notifying the community of animals entering the shelter daily. Two transport vehicles were recently purchased and are utilized by the department to hold more off-site adoptions throughout the community and to increase rescue efforts by transporting animals to rescue organizations outside of Kern County.

The department achieved a 74.9% live outcome rate for cats and dogs that entered the shelter in FY 2023-24. The department has achieved this through increased adoption events and promotions where 4,875 animals were adopted from the shelter. Over 2,100 animals entered the foster program for animals to be cared for in a foster home, until ready for adoption. The department’s rescue team work closely with the community to send over 2,900 animals to rescue agencies. The department has helped to spay and/or neuter over 2,400 cats through the department’s TNR program during the fiscal year.

Vaccination clinics are an integral part of the licensing process because a rabies vaccine is necessary for an animal to be licensed. The department regularly hosts vaccination clinics throughout the community at local parks to assist animal owners in providing necessary vaccines to their animals, through which 1,988 animals were vaccinated during FY 2023-24. Animal Services is also working with DocuPet, a licensing company, to increase licensing sales through their licensing and canvassing software to identify homes with unlicensed animals in the community. To increase licensing compliance, the department now requires the mandatory purchase of a license with the purchase of a rabies vaccine at low-cost vaccination clinics. The department noted consistent license sales for the first half of the year since implementing this change in January 2024.

During FY 2023-24 the department saw an increase in the number of puppies under the age of 5-months enter the shelter system. The department has begun canvassing neighborhoods to provide spay/neuter education to the community in order the reduce the number of puppies. Measure K is funding the deployment of a mobile unit to spay and neuter animals in targeted neighborhoods where puppies entering the shelter are being found.

\* Beginning FY 2024-25, the department will no longer track the number of animals placed through foster programs. Fostered animals remain in the care of the department and ultimately are captured through measures of final disposition. Performance measures going forward will include the addition of “number of dogs under 5 months entering the shelter system” and focus on measures more important to the indicators of live outcomes.

## Roads Division

Department Head: Joshua Champlin  
 Fund: Road  
 Budget Unit 3000

Function: Public Ways & Facilities  
 Activity: Public Ways

### Description of Major Services

Roads is a division of the Public Works Department. The Roads Division plans, designs, constructs, and maintains public roads, bridges, streets, and traffic-control devices in the County, except for State-maintained highways and bridges. The division provides engineering design for all transportation projects (and related requests from other departments), including preparation of studies to determine project scope and constraints, preparation of detailed construction plans and specifications, and the administration of construction contracts.

Public Ways

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$63,406,195	\$208,663,956	\$73,661,071	\$175,564,344	\$168,064,344	\$168,064,344
Other Charges	385,255	340,054	258,654	503,779	503,779	503,779
Capital Assets	3,479,625	4,666,700	3,928,515	5,970,000	4,970,000	4,970,000
<b>TOTAL EXPENDITURES</b>	<b>\$67,271,075</b>	<b>\$213,670,710</b>	<b>\$77,848,240</b>	<b>\$182,038,123</b>	<b>\$173,538,123</b>	<b>\$173,538,123</b>
<b>REVENUE:</b>						
Taxes	\$385,005	\$15,000	\$5,761	\$0	\$0	\$0
Use of Money/Property	609,124	330,600	984,067	500,298	500,298	500,298
Intergovernmental	64,897,165	147,915,585	75,954,068	115,971,713	115,971,713	115,971,713
Charges for Services	1,895,761	2,657,000	868,385	1,272,782	1,272,782	1,272,782
Miscellaneous	141,119	127,100	15,597	553,500	29,253,500	553,500
Other Financing Sources:						
Sale of Capital Assets	105,640	0	137,554	0	0	0
Non-Core Impact Fees	3,300,000	9,444,222	541,309	7,000,000	7,000,000	7,000,000
General Fund Contribution	6,421,216	6,421,216	6,421,216	6,421,216	6,421,216	7,388,915
American Recovery Plan Act	223,217	29,797,568	2,805,104	28,700,000	0	33,526,757
<b>TOTAL REVENUE</b>	<b>\$77,978,247</b>	<b>\$196,708,291</b>	<b>\$87,733,061</b>	<b>\$160,419,509</b>	<b>\$160,419,509</b>	<b>\$166,213,965</b>
<b>NET FUND COST</b>	<b>(\$10,707,172)</b>	<b>\$16,962,419</b>	<b>(\$9,884,821)</b>	<b>\$21,618,614</b>	<b>\$13,118,614</b>	<b>\$7,324,158</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

Road Fund activities are funded primarily from highway-users sources. Funding consists of State and federal fuel taxes, and local sales taxes. The majority of expenditures for this budget unit are associated with staffing, equipment, supplies, and materials required to construct, service, and maintain public ways. Consistent with the Road Repair and Accountability Act of 2017 (SB1) Local Streets and Roads Funding, the division receives an allocation of \$6.4 million from the General Fund to meet the maintenance of effort required of SB1.

Reimbursement of labor costs to the Public Works Internal Service Fund accounts for \$32.0 million of budgeted expenditures, which is an increase of \$2.0 million from the FY 2023-24 Adopted Budget. Capital Assets appropriations in the amount of \$4.9 million have been budgeted for the purchase of 21 assets, primarily replacements for vehicles and heavy equipment.

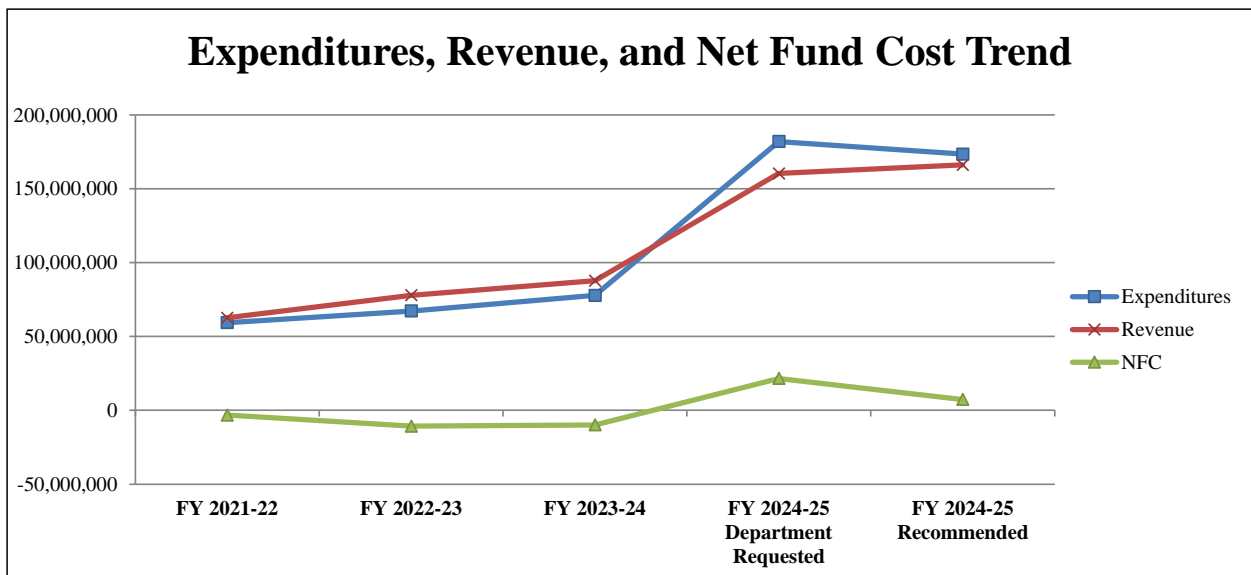
The recommended budget includes approximately \$95.7 million more appropriations than prior year actual expenditures, reflecting anticipated project workloads for FY 2024-25 and the continuation of projects budgeted last fiscal year. Some multi-year projects are budgeted for the entire amount in the initial year, which contributes to the ongoing variance between budgeted expenditures and actual expenditures. The FY 2024-25 recommended budget also includes an additional \$767,699 in General Fund support from a one-time allocation of Measure K funding for the Sierra Way Reconstruction road project, and \$200,000 from a one-time allocation of Oildale Economic Opportunity Area funding for the Chester Median Improvement project.

### Budget Changes and Operational Impacts

Public Ways

The recommended budget includes \$116.0 million of intergovernmental revenue, an increase of approximately \$40.0 million from FY 2023-24 actual revenue. Similar to road project expenditure variances discussed in the previous section, these fluctuations are partially due to the difference between planned project timelines and actual project timelines. The recommended budget includes \$25.4 million in SB1 funded projects for safety improvements, rehabilitation, and construction of complete street components and multi-modal facilities on streets and roads. The budget also includes \$33.5 million in project expenditures and American Recovery Act Plan (ARPA) revenue for transportation projects. The ARPA revenue estimate was accounted for in the Miscellaneous category in the FY 2024-25 Preliminary Recommended Budget. Lastly, the recommended budget includes federal aid revenue of \$31.9 million for anticipated recovery work related to the storm and flood events that occurred in recent years. Many of these projects will take place over multiple fiscal years, and it is anticipated that not all expenditures and revenue will be realized in FY 2024-25. The Public Works Department continues to work with federal and California State representatives to ensure that work performed is eligible for aid reimbursements.

The fund balance available as of June 30, 2024 was \$15.8 million, of which \$7.3 million is budgeted for use in FY 2024-25. The remaining \$8.5 million is budgeted for addition to reserves for use in subsequent fiscal years.



## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Number of vehicle-involved accidents on County roadways	1,241	1,700	1,145	1,700
Number of pedestrian-involved accidents on County roadways	42	60	48	60
Number of bicycle-involved accidents on County roadways	22	25	35	25
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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Percentage of key intersections where traffic flows meet the Level of Service (LOS) rating as specified in the General Plan.	93.3%	93.3%	93.3%	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. It is anticipated that once the Atlas Court project is completed it will alleviate congestion for the Olive and Knudsen intersection and improve the level of service there.				

Public Ways

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## County Contribution – Public Works

Department Head: Joshua Champlin  
 Fund: General  
 Budget unit: 3016

Function: Public Ways & Facilities  
 Activity: Public Ways

### Description of Major Services

This budget unit facilitates the transfer of the Net General Fund Cost contribution to the Public Works Internal Service Fund (budget unit 8954), and to three divisions of Public Works: Development Services (budget unit 1905), Code Compliance: Abatement Cost (budget unit 2623), and Roads (budget unit 3000).

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Other Financing Uses	\$10,283,534	\$10,046,941	\$10,896,941	\$9,946,941	\$9,946,941	\$10,914,640
<b>TOTAL EXPENDITURES</b>	<b>\$10,283,534</b>	<b>\$10,046,941</b>	<b>\$10,896,941</b>	<b>\$9,946,941</b>	<b>\$9,946,941</b>	<b>\$10,914,640</b>
<b>REVENUE:</b>						
Other Financing Sources:						
American Recovery Plan Act	\$0	\$69,407	\$69,407	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$69,407</b>	<b>\$69,407</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET GENERAL FUND COST</b>	<b>\$10,283,534</b>	<b>\$9,977,534</b>	<b>\$10,827,534</b>	<b>\$9,946,941</b>	<b>\$9,946,941</b>	<b>\$10,914,640</b>

Public Ways

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

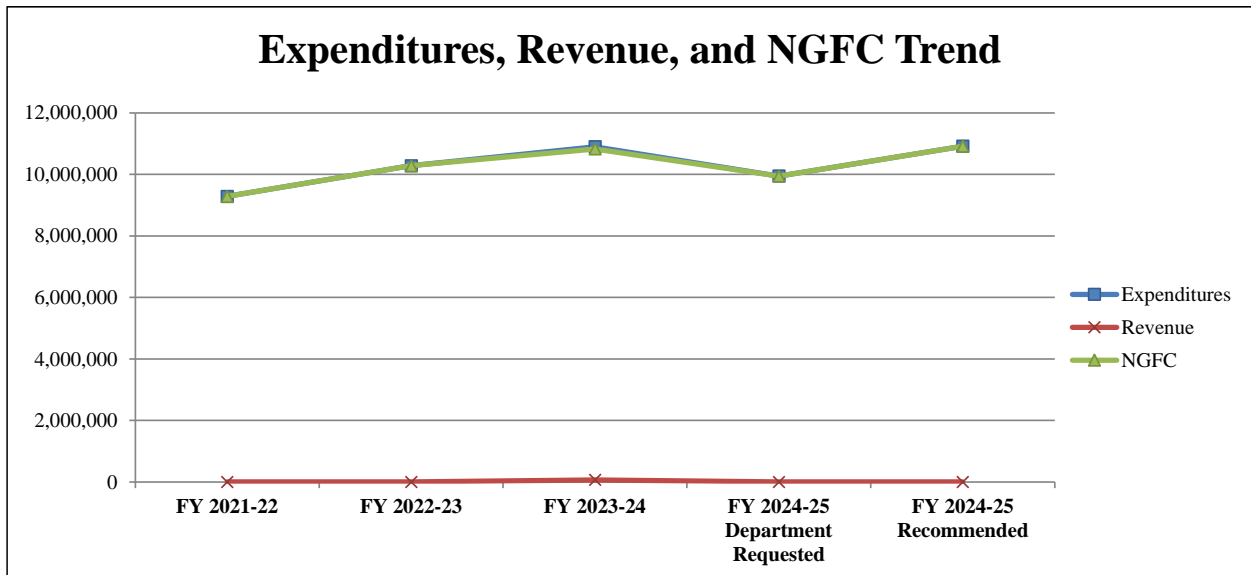
The County Contribution – Public Works budget unit appropriates supplemental funding from the General Fund to the Public Works Internal Service Fund for transfer to the Road Fund to support countywide street and road projects, to the Development Services Division to support the review and processing of maps, activities, and plans for code and regulation compliance, and to the Code Compliance: Abatement Division to support the enforcement and correction of violations that threaten public safety in County areas.

### Budget Changes and Operational Impacts

The FY 2024-25 contribution includes \$6.4 million for the Roads Division consistent with the requirements of the Road Repair and Accountability Act of 2017 Local Streets and Roads Funding. FY 2024-25 recommended appropriations also include an additional \$767,699 in General Fund support from a one-time allocation of Measure K funding for the Sierra Way Reconstruction road project, and \$200,000 from a one-time allocation of economic opportunity area funding for the Chester Avenue Median Improvement project. The contribution amount also includes \$300,000 to the Public Works Internal Service Fund to support sump maintenance efforts. The Net General Fund Cost contribution for the Development Services Division, in the amount of \$1.5 million, is recommended with no growth compared to the current fiscal year.

General Fund contributions for demolition and nuisance abatement over the course of the year are also provided to the Code Compliance: Abatement Division through this budget unit. The Net General Fund Cost contribution for the Code Compliance Division continues support for the existing amounts of \$1.1 million for standard operations, and \$663,407 to support four additional full-time code compliance officers to improve response times for dealing with encampments and unsafe and/or blighted properties. The FY 2023-24 contribution included a one-time allocation of \$100,000 to fund the acquisition of two new vehicles to be used for code compliance activities, which accounts for part of the difference between FY 2023-24 actual and FY 2024-25 recommended expenditures. Another part of the variance is due to the release of General Fund designations in FY 2023-24 to provide additional support for Code Compliance activities.

Public Ways



## County Contribution - Airports

Department Head: Ronald Brewster  
 Fund: General  
 Budget Unit: 3201

Function: Public Ways and Facilities  
 Activity: Transportation Terminals

### Description of Major Services

The purpose of this budget unit is to provide the Airports Enterprise with funding made available through the Airport Economic Opportunity Area (AEOA), which was established by the County Board of Supervisors on September 15, 2009. The AEOA allocates the incremental increase of property taxes collected for the General Fund on a defined area in and around Meadows Field Airport to be used towards the Airport's capital facilities, including debt service associated with capital projects.

Public Ways

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Other Financing Uses	\$695,802	\$771,356	\$771,356	\$771,356	\$858,836	\$858,836
<b>TOTAL EXPENDITURES</b>	<b>\$695,802</b>	<b>\$771,356</b>	<b>\$771,356</b>	<b>\$771,356</b>	<b>\$858,836</b>	<b>\$858,836</b>
<b>NET GENERAL FUND COST</b>	<b>\$695,802</b>	<b>\$771,356</b>	<b>\$771,356</b>	<b>\$771,356</b>	<b>\$858,836</b>	<b>\$858,836</b>

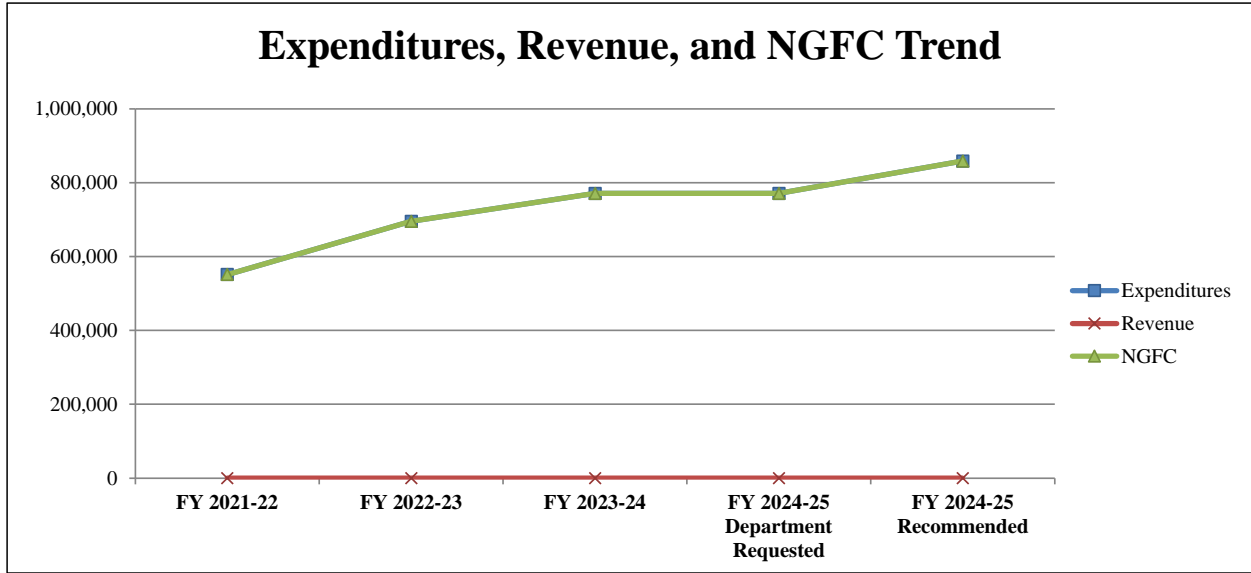
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

At the time of the Net General Fund Contribution guideline approval Other Financing Uses of \$771,356 was estimated to be available for transfer to the Airports Enterprise Fund to fund the costs associated with capital facilities, including debt service. The amount available was subsequently updated to \$858,836, which accounts for the change after Department Requested. This budget unit contains no revenue as the AEOA revenue is collected within Budget Unit 1112 discretionary revenue as property taxes for the General Fund.

### Budget Changes and Operational Impacts

The Airport Enterprise Fund was allocated 100% of all growth in General Fund property tax within the defined area of the AEOA for the first ten years of the AEOA, ending in FY 2019-20. Beginning in FY 2020-21, 66% of all growth in General Fund property tax within the AEOA was made available to the Airport Enterprise Fund. The recommended budget reflects the largest allocation to date, an increase of \$87,480 in General Fund Contribution over FY 2023-24 actual, as a result of year over year property tax growth in the AEOA. The growth in property tax can be attributed to the development of properties within the economic opportunity area.

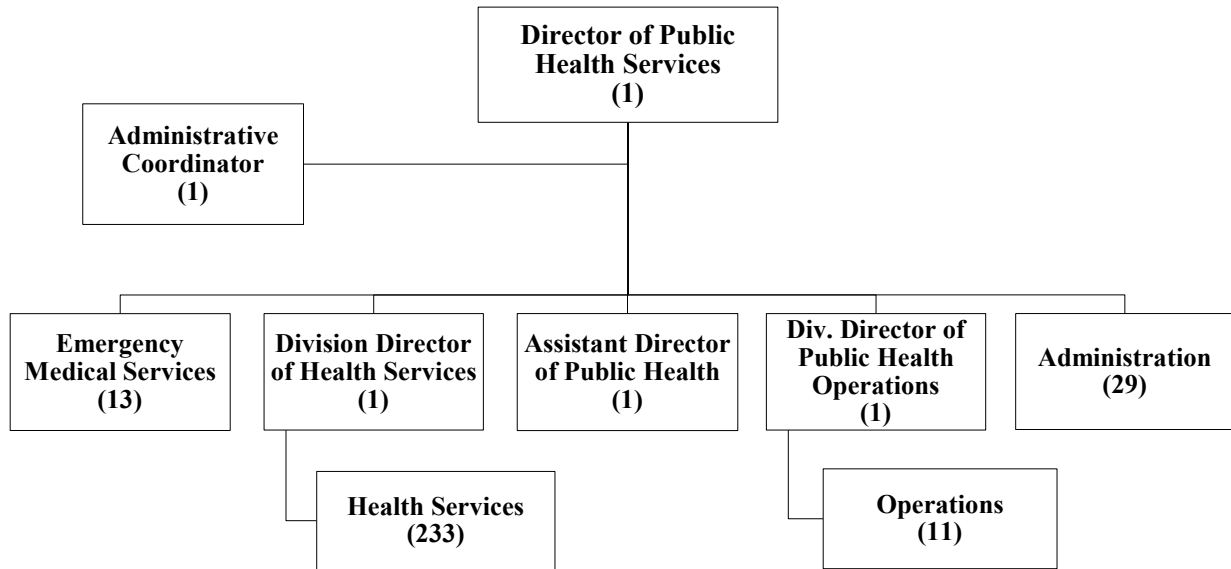
Public Ways



**Mission Statement**

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

**Organizational Chart**



Health and Sanitation

**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- Improved EMS response for emergency medical services in instances where transport is not warranted.
- Reviewed medical dispatch codes ensuring proper response types are given to 911 calls and implemented hospital re-direct, sending ambulances to alternate hospitals, as appropriate.
- Relunched the Know Your Risk campaign, bringing education and awareness to sexually transmitted disease prevalence, available testing, prevention and treatment resources available.
- Hosted a community Safe Baby, Safe Child Conference for local community organizations, providing education on reducing the risk of Sudden Infant Death Syndrome and Sudden Unexplained Infant Deaths, suicide awareness in youth, and fentanyl awareness.
- Trained 108 staff to carry and administer naloxone nasal spray to persons in the community with a suspected opioid overdose. This program has expanded availability of Narcan to a variety of community members and organizations.
- Led the development of the Black Infant and Maternal Health Initiative, including educational session and a three-year strategic plan, focused on reducing health disparities and improving perinatal health outcomes for women and children.
- In collaboration with Kern Behavioral Health and Recovery Services, launched a year-long campaign in 2023 with monthly focuses on how mental health and physical health are intertwined. In 2024, launched A Healthier Kern campaign bringing a personal touch to encouraging residents to live a healthier lifestyle.

## Public Health Services

Department Head: Brynn Carrigan  
 Fund: General  
 Budget Unit: 4110

Function: Health and Sanitation  
 Activity: Health

### Description of Major Services

The Public Health Services Department provides a wide range of services to assist in the prevention of disease and the improvement of the health, safety, and quality of life for County residents and visitors. The department participates in improving the health of the community through education, encouraging healthy lifestyles, and studying disease and injury prevention.

#### Summary of Expenditures and Revenue

	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$22,951,463	\$31,950,143	\$30,177,292	\$38,261,201	\$33,330,913	\$37,167,178
Services and Supplies	12,450,016	20,759,326	11,998,748	12,725,456	11,013,402	13,442,380
Other Charges	961,635	1,751,748	1,260,472	1,728,451	1,713,889	1,728,451
Capital Assets	51,670	855,967	726,632	0	0	0
Other Financing Uses	0	4,124,298	0	228,180	228,180	0
<b>TOTAL EXPENDITURES</b>	<b>\$36,414,784</b>	<b>\$59,441,482</b>	<b>\$44,163,144</b>	<b>\$52,943,288</b>	<b>\$46,286,384</b>	<b>\$52,338,009</b>
Expend. Reimb.	(\$359,670)	(\$1,196,308)	(\$1,148,382)	(\$1,196,308)	(\$1,196,308)	(\$1,196,308)
<b>TOTAL NET EXPENDITURES</b>	<b>\$36,055,114</b>	<b>\$58,245,174</b>	<b>\$43,014,762</b>	<b>\$51,746,980</b>	<b>\$45,090,076</b>	<b>\$51,141,701</b>
<b>REVENUE:</b>						
Licenses and Permits	\$789,040	\$792,714	\$763,322	\$809,742	\$809,742	\$809,742
Fines and Forfeitures	20,271	300,000	95,520	150,000	150,000	150,000
Intergovernmental	27,573,691	44,739,028	28,558,469	42,243,822	35,796,718	41,638,543
Charges for Services	4,068,323	4,003,748	4,755,245	4,314,785	4,314,785	4,314,785
Miscellaneous	480,852	208,315	12,084	14,903	14,903	14,903
Other Financing Sources:						
Child Restraint Loaner Program	0	18,000	0	18,000	18,000	18,000
Tobacco Education Control	362,559	150,000	321,251	359,800	150,000	359,800
CDPH Emergency Prep Grant	0	84,422	0	0	0	0
Vital and Health Statistics	88,243	33,826	43,155	61,695	61,695	61,695
Emergency Medical Services Fund	179,939	316,590	328,481	300,000	300,000	300,000
<b>TOTAL REVENUE</b>	<b>\$33,562,918</b>	<b>\$50,646,643</b>	<b>\$34,877,527</b>	<b>\$48,272,747</b>	<b>\$41,615,843</b>	<b>\$47,667,468</b>
Less Available BSI *	\$0	(\$4,124,298)	\$0	\$0	\$0	\$0
<b>NET GENERAL FUND COST</b>	<b>\$2,492,196</b>	<b>\$3,474,233</b>	<b>\$8,137,235</b>	<b>\$3,474,233</b>	<b>\$3,474,233</b>	<b>\$3,474,233</b>
BSI Ending Balance *	\$3,241,692	N/A	\$0	N/A	N/A	N/A

\* BSI = Budget Savings Incentives

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

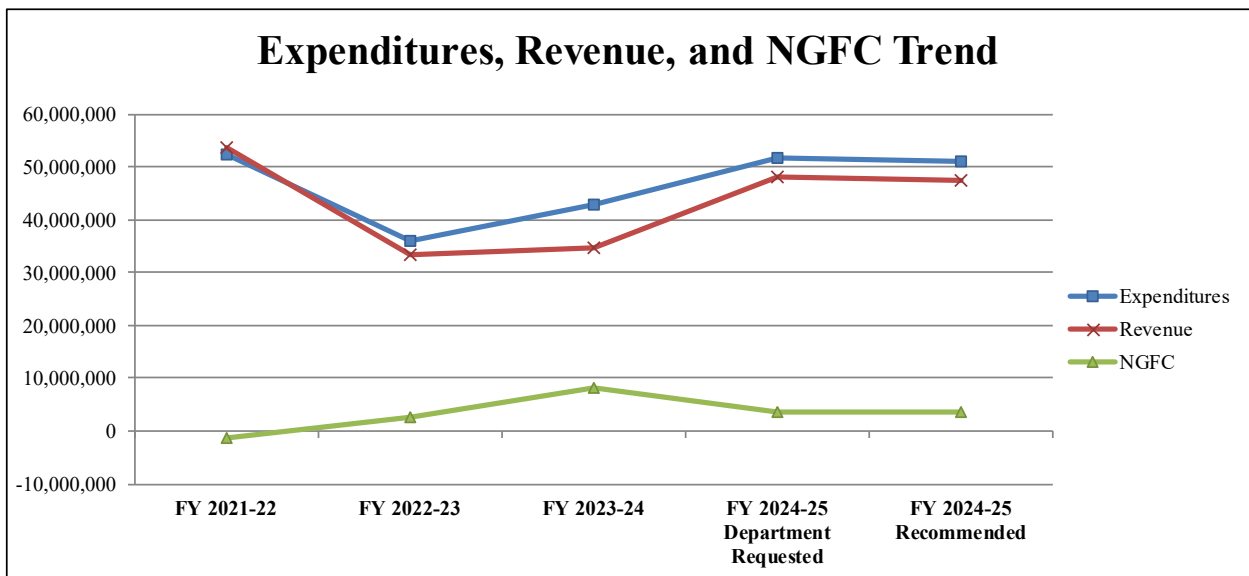
The majority of expenditures for this budget unit are associated with staffing costs necessary to provide services and perform the essential functions of the department. The largest revenue category for the department is Intergovernmental, which is comprised of revenue received from the State and Federal government. Charges for Services 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 an overall increase of \$12.7 million in revenue from prior year actual, the majority of which is within Intergovernmental revenue. This increase is due to grant revenue that was not utilized in FY 2023-24, which is expected to be used in FY 2024-25. Intergovernmental revenue consists of state funding for critical public health infrastructure and workforce development as well as for infectious disease prevention, sexually transmitted infection management, HIV prevention, hepatitis-c virus prevention, black infant health, child health disability prevention, and child lead exposure prevention. The department continues to be cautious of unstable funding sources for critical public health infrastructure and workforce development and is shifting resources to focus on areas of the highest need and reducing expenses where possible.

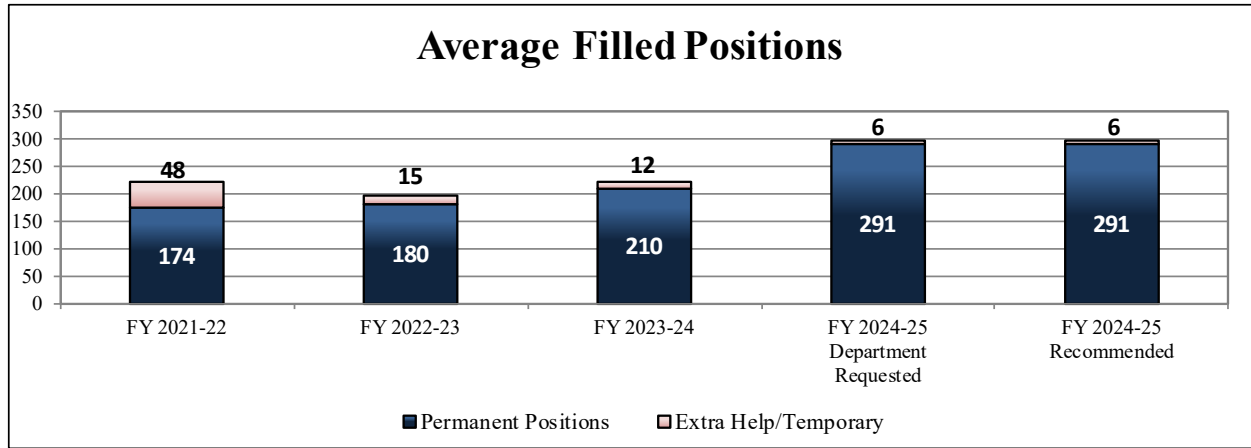
The recommended budget includes an overall increase of \$8.1 million in appropriations from FY 2023-24 actual. A majority of this increase is within Salaries and Benefits, allowing the department to maintain current staffing levels. This budget provides sufficient appropriations to cover the cost of the recently approved 2% cost of living adjustment.

Health and Sanitation



### Staffing Changes and Operational Impacts

The recommended budget includes the deletion of four (4) positions as follows: one (1) Public Health Officer position, which is currently filled through a contract, and three (3) Public Health Nurse positions which were previously held vacant with no identified funding source. These adjustments have no operational or fiscal impact. The budgeted authorized positions allow the department sufficient staffing to maintain mandated duties.



### Summary of Authorized Positions

The recommended budget includes 291 authorized positions, all of which are budgeted to be filled as indicated below.

Health and Sanitation

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
					Total			
Administration	31	0	0		31	31	0	31
Health Services	239	0	(4)		235	235	0	235
Operations	12	0	0		12	12	0	12
Emergency Medical Services	13	0	0		13	13	0	13
<b>Total</b>	<b>295</b>	<b>0</b>	<b>(4)</b>		<b>291</b>	<b>291</b>	<b>0</b>	<b>291</b>



Health Services	Administration	Operations
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Public Health Officer	1 Director of Public Health Services	1 Div. Director of Public Health Operations
2 Administrative Coordinator	1 Administrative Services Officer	1 GIS Specialist
1 Program Coordinator	5 Administrative Coordinator	1 GIS Technician I/II
12 Public Health Program Specialist	1 Program Coordinator	1 Public Health Program Specialist
6 Public Health Program Manager	1 Marketing & Promotions Coordinator	1 Technology Services Supervisor
17 Public Health Project Specialist	2 Marketing & Promotions Associate	2 Tech Support Engineer I/II
4 Nurse Practitioner	1 Assistant Director of Public Health	1 Tech Support Specialist I/II
1 Public Health Laboratory Director	3 Public Health Program Manager	1 System Analyst
1 Assist. Public Health Laboratory Director	4 Accountant/ Sr. Accountant	1 Facilities & Services Spec
2 Supervising Microbiologist	1 Contract Administrator	2 Public Health Fleet Specialist
6 Microbiologist	1 Graphic Artist	12 <b>Requested Total</b>
1 Microbiology Specialist	3 Fiscal Support Supervisor	
6 Public Health Laboratory Assistant I/II	6 Fiscal Support Specialist	
1 Public Health Laboratory Assist. I/II - PT	1 Sr. Human Resource Specialist	
1 Public Health Nutritionist	31 <b>Requested Total</b>	
1 Director of Public Health Nursing		
1 Division Director of Health Services	<b>Emergency Medical Services</b>	
2 Assist. Division Director of Health Services	<u>Classification</u>	
9 Supervising Public Health Nurse	1 Public Health Program Manager	
39 Public Health Nurse Jr./I/II	2 Sr Emerg Medical Services Coordinator	
1 Public Health Nurse Jr./I/II -Part Time	9 Emergency Medical Services Coordinator	
1 County Health Officer	1 Contract Administrator	
1 Clinic Supervisor	13 <b>Requested Total</b>	
2 Staff Nurse		
16 Vocational Nurse I/II		
1 Senior Public Health Epidemiologist		
3 Public Health Epidemiologist		
1 Billing Office Specialist III		
1 Billing Office Specialist I/II		
1 Vital Statistics Specialist		
4 Vital Statistics Technician		
1 Office Services Coordinator		
3 Senior Office Services Specialist		
6 Office Services Specialist		
30 Office Services Technician		
5 Health Educator		
17 Health Education Assistant I/II		
21 Communicable Disease Investigator		
3 Medical Assistant I/II		
2 Public Health Aide I/II		
1 Social Service Supervisor		
3 Social Service Worker I/II/III/IV/V		
1 Health and Fitness Instructor-Contract		
239 <b>Current Total</b>		
<u>Additions/(Deletions)</u>		
(1) Public Health Officer		
(3) Public Health Nurse Jr./I/II		
235 <b>Requested Total</b>		

Health and Sanitation

## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Age-adjusted mortality rate attributable to heart disease, per 100,000 population	118.1	100.0	96.1	90.0
Age-adjusted mortality rate attributable to diabetes, per 100,000 population	46.9	40.0	28.7	25.0
Age-adjusted mortality rate attributable to stroke, per 100,000 population	38.0	35.0	32.0	30.0
Proportion of adults who are overweight or obese	71.6%	70%	79%	70%
Proportion of 7th graders who are not physically fit	N/A	70%	N/A	N/A
Number of worksite wellness activities provided	179	200	336	350
Number of attendees of worksite wellness activities	3,343	3,500	2,725	3,500
Pounds of healthy, wholesome food rescued and redistributed free to residents	855,937	1,000,000	662,551	800,000
Number of Know Your Numbers fitness and nutrition sessions launched	49	100	40	50
Number of attendees of Know Your Numbers fitness and nutrition sessions	556	1,000	396	500
The County has some of the highest rates of obesity and mortality due to chronic diseases in the State. The department has multiple programs aimed at addressing obesity, including Waste Hunger Not Food, Know Your Numbers, and Certified Healthy. Additionally, the department launches an annual campaign every year to help motivate and encourage our residents to live a healthier lifestyle. Data on the proportion of 7th graders who are not physically fit is no longer being collected.				

**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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Incidence rate of chlamydia, per 100,000 population	663.7	650.0	475.0	450.0
Incidence rate of gonorrhea, per 100,000 population	255.6	220.0	134.0	130.0
Number of cases identified of disseminated gonorrhea	9	5	4	0
Incidence rate of syphilis, per 100,000 population	60.94	45.0	181.9	170.0
Incidence rate of congenital syphilis, per 100,000 births	288.0	240.0	379.4	350.0
Incidence rate of HIV, per 100,000 population	20.0	18.0	21.0	15.0
Incidence rate of Hepatitis C, per 100,000 population	301.5	295.0	480.3	450.0
Teen birth rate	21.0	20.0	14.2	10.0
Incidence rate of black infant deaths, per 1,000 births	10.2	8.0	11.7	8.0
Incidence rate of Valley Fever, per 100,000 population	306.2	295.0	236.7	200.0
Number of Valley Fever awareness presentations	New Measure	20	10	20
Age-adjusted mortality rate attributable to cancer, per 100,000 population	138.0	132.0	102.8	100.0
Age-adjusted mortality rate attributable to COVID-19, per 100,000 population	129.5	125.0	8.1	0.0
Immunization rate for children entering Kindergarten	88.2%	90%	88.2%	90%
Immunization rate for children entering 7 <sup>th</sup> grade	94.0%	95%	91.8%	95%
Number of car seat safety trainings provided	109	200	375	400
While much of the disease prevention and healthy lifestyle promotional activities were hindered by the COVID-19 pandemic, the department has been reinstating this work. Furthermore, many residents postponed preventative healthcare visits, which put immunization rates behind and left communicable diseases undiagnosed. The department has reinstated our back-to-school immunization clinics and has partnered with school districts to provide resources to assist in getting school-aged kids vaccinated. The department has relaunched the Kern County Sexual Health and Harm Reduction Collaborative, working with community partners to provide sexual health education and expand sexually transmitted disease testing and treatment resources. The department's Black Infant and Maternal Health Initiative (BIMHI) program addresses black infant and maternal health disparities and has developed a three-year strategic plan to address systemic issues to reduce the health and death disparities in this demographic. The department also recently created a childhood injury and illness prevention program and launched the Safe Kids Kern Coalition, bringing additional awareness around childhood safety.				

Health and Sanitation

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

**County Goal:** We will make Kern County among the safest communities in the Central Valley

**Department Goal:** Ensure residents receive the most appropriate level of pre-hospital emergency medical care in a timely manner.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Percentage of trauma patients transported to a trauma center	76%	85%	88%	90%
Percentage of ambulance patient offloads completed within 20 minutes	28%	50%	29%	90%
Percentage of ambulance patients appropriately receiving Hypoglycemia treatment	33%	95%	32%	95%
Percentage of ambulance patients appropriately receiving prehospital stroke screening	97%	98%	91%	95%
Percentage of pediatric ambulance patients appropriately receiving respiratory assessment	85%	85%	91%	95%
Number of ground ambulance exclusive operating areas compliant with response times	6	10	N/A	N/A
Number of ground ambulance exclusive operating area zones compliant with response times	New Measure	New Measure	502	528
Number of people trained in hands only CPR	1,200	1,500	660	1,500
<p>While much of the disease prevention and healthy lifestyle promotional activities were hindered by the COVID-19 pandemic, the department has been reinstating this work. The department has since implemented innovative ways to enhance services provided during a medical emergency in a system experiencing unprecedented call and transport volumes. Through the implementation of fly cars, Tele911, direct to triage, and 911 abuser policies, the department has effectively reduced transport volumes even though call volumes continue to increase. The department relaunched the ambulance patient offload time taskforce in an attempt to identify and address systemic issues that delay ambulances from offloading patients at hospitals and returning to the field. The department continues to promote and offer free to the community hands-only CPR as an important, life-saving tool. A change to the performance measure methodology for the response time compliance of ground ambulance providers has been made during this rating period.</p>				

Health and Sanitation

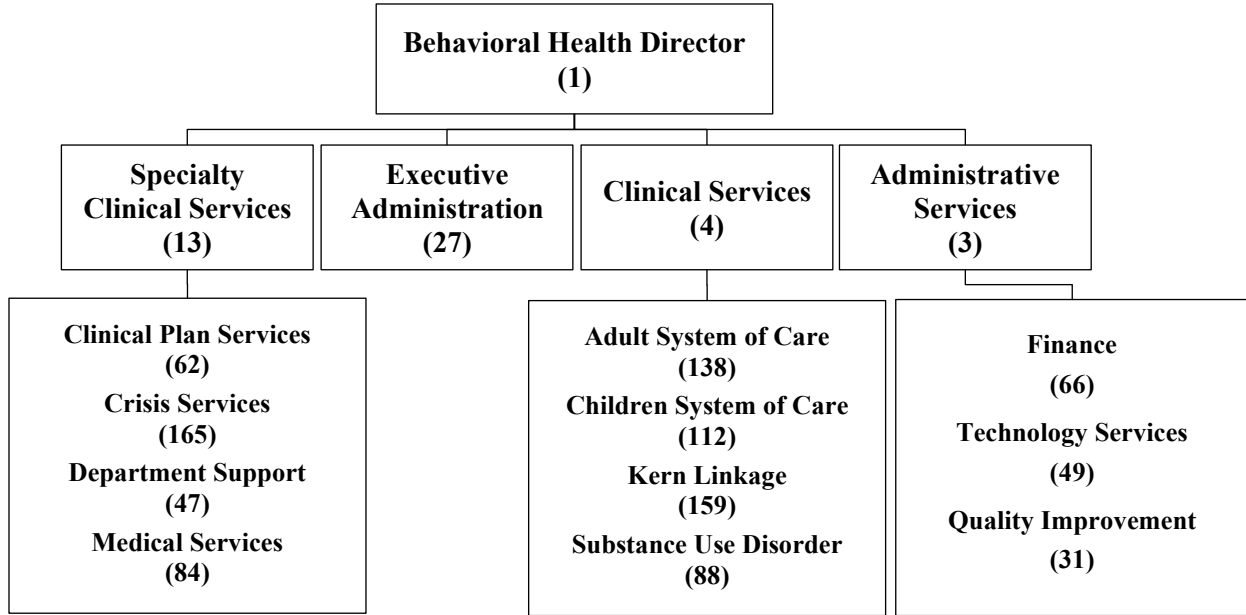
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### Mission Statement

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

### Organizational Chart



Health and Sanitation

### Fiscal Year 2022-23 and 2023-24 Accomplishments

- Completed construction of two Psychiatric Health Facilities, expanding capacity for inpatient hospitalization by 32 beds for adults and children.
- Expanded naloxone availability to the community by providing training to community partners and directing training participants to an opportunity for additional free doses of naloxone through a federal grant.
- Began accepting calls from the 988 Nationwide Suicide Call Center in July 2022, receiving over 8,000 calls annually.
- Implemented a new Electronic Health Record system in compliance with CalAIM requirements.
- Successfully transitioned from a cost-based Medi-Cal billing to rate-based Medi-Cal billing system.
- Expanded the crisis care continuum, bringing psychiatric services to homeless individuals through a new Mobile Street Psychiatry program.
- Expanded partnership with law enforcement agencies by dedicating behavioral health staff at the 911 call center, diverting calls to a behavioral health professional when appropriate.

## Behavioral Health and Recovery Services

Department Head: Alison Burrowes

Function: Health and Sanitation

Fund: BHRS

Activity: Health

Budget Unit: 4120 and 4121

### Description of Major Services

The Behavioral Health and Recovery Services Department (KernBHRS) focuses its efforts on ensuring access to high quality behavioral health services throughout the County. The department serves as a community-based treatment continuum 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 the Behavioral Health Plan for individual across the County with Medi-Cal, Drug Medi-Cal, and the uninsured. In addition, the department provides crisis services that support acute care needs for all Kern County. KernBHRS provides additional substance use services through a plethora of treatment and prevention programs to meet the needs of the community. The department continues to play a key role as a partner and contributor to the County's broader vision of addressing homelessness.

<b>Summary of Expenditures and Revenue</b>						
	<b>FY 2022-23</b>		<b>FY 2023-24</b>		<b>FY 2024-25</b>	
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Contingencies	\$0	\$0	\$0	\$0	\$3,500,000	\$1,018,988
Salaries and Benefits	101,012,365	134,582,741	118,166,936	144,328,172	141,129,347	141,010,639
Services and Supplies	123,370,067	175,374,990	135,228,026	168,642,873	166,565,726	169,273,626
Other Charges	26,753,604	88,023,145	72,652,335	106,880,405	106,880,405	106,880,405
Capital Assets	0	818,000	11,843	400,000	400,000	400,000
Other Financing Uses	87,803	5,722,000	3,169,602	5,000,000	0	3,981,012
<b>TOTAL EXPENDITURES</b>	<b>\$251,223,839</b>	<b>\$404,520,876</b>	<b>\$329,228,742</b>	<b>\$425,251,450</b>	<b>\$418,475,478</b>	<b>\$422,564,670</b>
<b>REVENUE:</b>						
Use of Money/Property	\$1,241,933	\$312,659	\$2,437,897	\$1,401,000	\$1,401,000	\$1,401,000
Intergovernmental	28,652,863	88,635,144	55,219,220	107,250,400	101,567,931	106,036,711
Charges for Services	106,869,165	123,657,568	109,138,347	139,571,531	139,571,531	139,571,531
Miscellaneous	712,813	1,225,000	1,450,789	1,250,100	1,250,100	1,250,100
Other Financing Sources:						
General Fund Contribution	980,649	2,876,215	980,649	2,655,015	2,655,015	2,655,015
2011 Realignment	73,207,437	85,598,488	84,454,588	88,723,359	88,723,359	88,723,359
1991 Realignment	4,087,054	9,596,952	8,307,522	9,460,952	9,460,952	9,460,952
Mental Health Services Act	56,673,082	92,658,132	62,539,657	80,817,665	80,817,665	80,817,665
Correctional Health-General Fund	1,622,461	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Alcoholism Program	48,000	44,000	44,000	60,000	60,000	60,000
Alcohol Abuse Education/Prev.	32,000	43,000	43,000	52,000	52,000	52,000
Drug Program Fund	28,000	15,000	15,000	24,000	24,000	24,000
Opioid Remediation Settlement	0	2,821,162	405,840	500,000	500,000	500,000
<b>TOTAL REVENUE</b>	<b>\$274,155,457</b>	<b>\$409,383,320</b>	<b>\$326,936,509</b>	<b>\$433,666,022</b>	<b>\$427,983,553</b>	<b>\$432,452,333</b>
<b>NET FUND COST</b>	<b>(\$22,931,618)</b>	<b>(\$4,862,444)</b>	<b>\$2,292,233</b>	<b>(\$8,414,572)</b>	<b>(\$9,508,075)</b>	<b>(\$9,887,663)</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

Services and Supplies are the largest expenditure of this budget unit, which totals \$169.2 million within the recommended budget, comprised mostly of contracted and specialized professional services. Salaries and Benefits expenditures of \$141 million cover

employee costs for the administration and operation of various programs and clinics that provide behavioral health and substance use services to County residents.

Most funding for the programs operated within this budget unit is provided by sources outside the General Fund. The department's primary sources of revenue in FY 2024-25 are Medi-Cal fees, Realignment and Mental Health Services Act (MHSA) funding. To qualify for some of the funding from the State, a County General Fund contribution in the amount of \$980,649 is required and is appropriated in the Behavioral Health - County Contribution Budget Unit 4127. In addition, a General Fund contribution of \$1.9 million for behavioral health services at the Kern County Justice Facility is included. Additional revenue in the amount of \$1.7 million is reflected as a General Fund Contribution to support the East Kern Mobile Evaluation Team (MET), funded through Measure K.

The East Kern MET will provide services to individuals experiencing a behavioral health crisis, substance use crisis, or both, within the eastern Kern County area. Through this project, individuals in crisis are able to request mobile crisis response through Mobile Crisis Line or 988 dispatch. In addition, MET works with law enforcement to receive crisis evaluations, interventions, and referrals to treatment and resources in the community. This team provides timely access to needed behavioral health and substance use services from behavioral health providers during a crisis. The intention of this team is also to decrease the response and transport time of law enforcement agencies.

### **Budget Changes and Operational Impacts**

The recommended budget includes a \$6.4 million increase in Salaries and Benefits expenditures over FY 2023-24 adopted budget and provides funding for 1,049 authorized positions. This budget includes funding for an additional 19 positions from prior year adopted budget which were added during the fiscal year. However, there is a net decrease of 13 positions in the recommended budget. The majority of these position adjustments are due to restructuring services within Crises Services Administration, providing direct services to the community. In addition to the position adjustments, this budget includes sufficient appropriations to cover the cost of the recently approved 2% cost of living adjustment.

The recommended budget includes a \$34 million increase in Services and Supplies over FY 2023-24 actual, primarily due to the department budgeting the full anticipated costs for all contracts, including additional contracts for the two new psychiatric health facilities that will be operational for the entire fiscal year. In addition, an allocation of \$2.4 million is reflected in the recommended budget for the East Kern MET team funded through Measure K, which was not realized in the FY 2023-24 actual due to delays in obtaining a qualified vendor. Appropriations for contingencies in the amount of \$1 million is included for anticipated infrastructure upgrades at behavioral health facilities.

In FY 2023-24, the department began an Intergovernmental Transfer (IGT) reimbursement methodology to replace the previous process of certifying expenditures for Medi-Cal. This is part of the State's goal of transforming and strengthening Medi-Cal by providing a more equitable, coordinated and person-centered approach to maximize health and life trajectory. An increase of



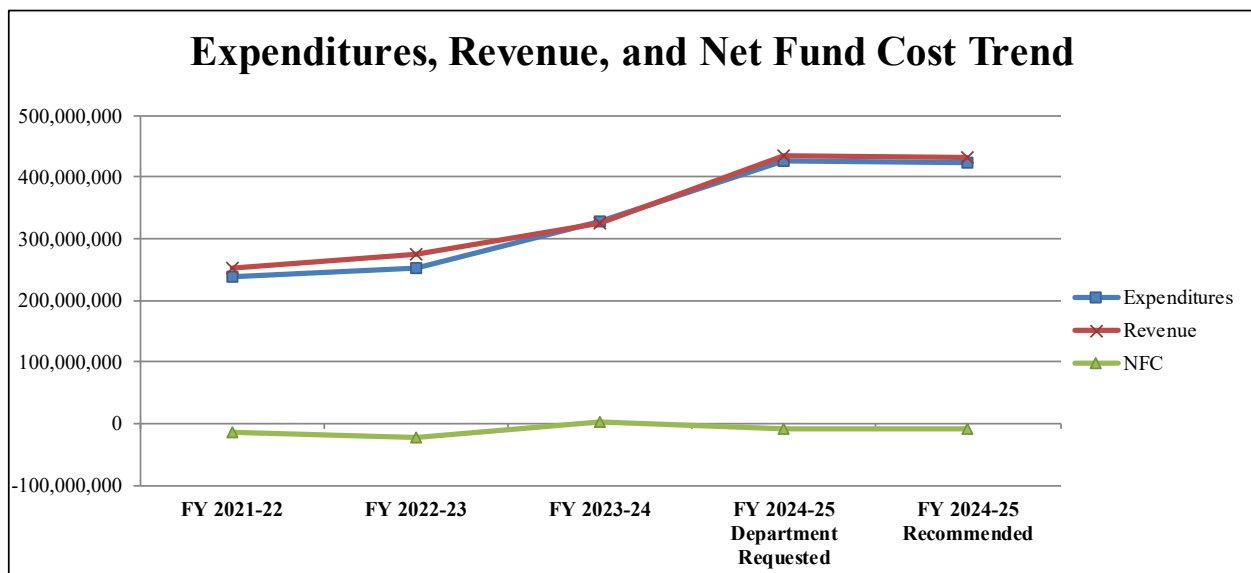
\$30 million from FY 2023-24 is included in the recommended budget within Other Charges, for IGT transfer to the State.

The passage of Proposition 1 includes up to \$6.4 billion in bonds to build new behavioral health treatment beds and supportive housing, as well as outpatient capacity to help serve people experiencing homelessness. However, it also redirects approximately 30% of existing MHSA funds currently used to provide vital services to supportive housing and community-based treatment setting by broadening the eligible uses of funds. The California Department of Health Care Services is tasked with developing policy and guidance to support counties fulfilling the statutory requirements in this initiative. The department will continue to evaluate the system of care for opportunities to improve outcomes, access to care, quality of care and cost-effectiveness of care while fulfilling the additional responsibilities. In addition, the department is focusing efforts on the expansion of Crisis Stabilization Units in response to increased demand for both voluntary and involuntary crisis services and is planning full implementation of Care Court and Senate Bill 43 which made substantive changes to the Lanterman-Petris-Short Act. The department is analyzing expected financial impacts related to these mandated changes, and therefore is budgeting conservatively within the recommended budget.

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The recommended budget includes \$9.4 million in 1991 Mental Health Realignment and \$88.7 million in 2011 Realignment revenue. The budgeted 2011 Realignment revenue includes \$8.6 million in 2011 Public Safety Realignment for Communities Corrections (AB 109) to provide services for mental health and substance use programs for the AB 109 population. MHSA funding is budgeted at approximately \$80.8 million in the recommended budget. An increase in MHSA is expected this fiscal year due to the planned increase of MHSA funded services in-line with the County’s initiatives supporting individuals experiencing homelessness and needing behavioral health services, developing the infrastructure to support increased services, and increasing services to individuals needing a high level of behavioral health services.

The department’s fiscal year end fund balance was a deficit of \$4.4 million. The fund has sufficient designations to cover this deficit.





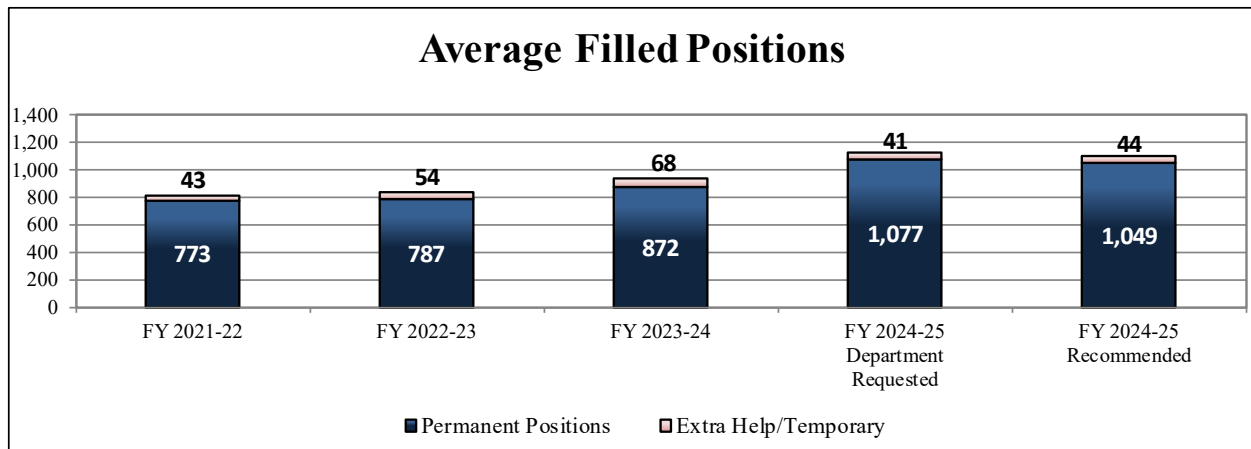
### Staffing Changes and Operational Impacts

The recommended budget includes the addition of nine positions as follows: one (1) Technical Support Specialist I/II/III position, two (2) Behavioral Health Program Supervisor position, one (1) Database Analyst I/II position, one (1) Substance Use Disorder Specialist I/II position, one (1) Program Coordinator position, one (1) Office Services Specialist position, one (1) Business Manager position, and one (1) Program Support Supervisor position.

This budget also includes the concurrent deletion of 22 positions as follows: one (1) Coordinator of Administrative and Legislative Analysis position, one (1) Technology Services Manager position, one (1) Clinical Psychologist I/II position, one (1) Technical Support Engineer I/II position, one (1) Office Service Assistant position, two (2) Behavioral Health Unit Supervisor I/II positions, three (3) Behavioral Health Therapist Trainee/I/II positions, five (5) Behavioral Health Recovery Specialist I/II/III positions, one (1) Behavioral Health Recovery Specialist Aide position, two (2) Office Services Technician positions, one (1) Psychiatrist III position, one (1) Psychiatric Nurse Practitioner position, one (1) Fiscal Support Supervisor position, and one (1) Senior Office Services Specialist position.

The majority of these position changes are a result of restructuring the department’s CalWORKs program, and changes needed to support the statewide shift through Proposition 1. Additional adjustments are due to an analysis of the job classifications and the duties needed to best support the department.

Health and Sanitation



### Summary of Authorized Positions

The recommended budget includes 1,049 authorized positions, all of which are budgeted to be filled as indicated below.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
					Total			
Executive Administration	32	1	(5)		28	28	0	28
Kern Linkage	159	0	0		159	159	0	159
Crisis Services	165	0	0		165	165	0	165
Quality Improvement Division	31	1	(1)		31	31	0	31
Substance Use Disorder Division	97	3	(12)		88	88	0	88
Technology Services	48	2	(1)		49	49	0	49
Department Support	47	0	0		47	47	0	47
Finance	65	2	(1)		66	66	0	66
Medical Services	86	0	(2)		84	84	0	84
Clinical Plan Services	62	0	0		62	62	0	62
Adult System of Care	138	0	0		138	138	0	138
Children System of Care	112	0	0		112	112	0	112
Specialty Clinical Services	13	0	0		13	13	0	13
Clinical Services	4	0	0		4	4	0	4
Administration Services	3	0	0		3	3	0	3
<b>Total</b>	<b>1,062</b>	<b>9</b>	<b>(22)</b>		<b>1,049</b>	<b>1,049</b>	<b>0</b>	<b>1,049</b>

Executive Administration	Kern Linkage	Crisis Services
<p><b>Classification</b></p> <p>1 Director of BHRS                      1 Technology Services Manager                      2 Clinical Psychologist I/II                      2 Sr. Office Services Specialist                      1 Administrative Coordinator                      2 Office Services Technician                      1 Sr. Human Resource Manager                      1 BH Workforce Development Coord.                      1 Human Resource Analyst                      2 Sr. HR Specialist - Conf                      4 Sr. HR Specialist                      5 HR Specialist I/II                      1 Office Services Assistant                      1 Dept. Public Information Officer                      2 Marketing and Promotions Assoc. I/II                      1 BH Program Supervisor                      1 BH Planning Analyst                      2 BH Unit Supervisor I/II                      1 BH Recovery Specialist I/II/III  <hr/>                     32 <b>Current Total</b>  <b>Additions/(Deletions)</b>                      (1) Technology Services Manager                      (1) Clinical Psychologist I/II                      (1) Office Services Assistant                      (1) BH Unit Supervisor I/II                      (1) Sr. Office Services Specialist                      1 BH Program Supervisor  <hr/>                     28 <b>Requested Total</b></p>	<p><b>Classification</b></p> <p>1 BHRS System Administrator                      1 Administrative Coordinator                      1 Department Analyst I/II                      1 Program Support Supervisor                      2 Program Technician                      1 Office Services Specialist                      18 Office Services Technician                      1 BH Program Supervisor                      2 BH Planning Analyst                      8 BH Peer Specialist I/II/III                      6 BH Recovery Specialist Aide                      2 Program Specialist I/II                      8 SUD Specialist I/II                      1 BH Nurse I/II/III                      12 Vocational Nurse I/II                      8 BH Unit Supervisor I/II                      28 BH Therapist I/II                      58 BH Recovery Specialist I/II/III  <hr/>                     159 <b>Requested Total</b></p>	<p><b>Classification</b></p> <p>1 BHRS System Administrator                      1 Administrative Coordinator                      2 Clinical Supervisor                      1 BH Program Supervisor                      1 Office Services Specialist                      12 Office Services Technician                      2 BH Recovery Specialist Aide                      84 BH Recovery Specialist I/II/III                      3 Program Specialist I/II                      4 SUD Specialist I/II                      1 Program Support Supervisor                      13 BH Nurse I/II/III                      13 Vocational Nurse I/II                      8 BH Unit Supervisor I/II                      19 BH Therapist I/II  <hr/>                     165 <b>Requested Total</b></p>
<p style="text-align: center;"><b>Quality Improvement</b></p> <p><b>Classification</b></p> <p>1 BHRS System Administrator                      3 Coordinator of Admin. and Leg. Analysis                      1 Administrative Coordinator                      2 BH Unit Supervisor I/II                      5 BH Recovery Specialist I/II/III                      9 BH Planning Analyst                      1 SUD Specialist I/II                      1 BH Program Supervisor                      1 Program Specialist I/II                      1 Office Services Specialist                      6 Office Services Technician  <hr/>                     31 <b>Current Total</b>  <b>Additions/(Deletions)</b>                      (1) Coordinator of Admin. and Leg. Analysis                      1 BH Program Supervisor  <hr/>                     31 <b>Requested Total</b></p>	<p style="text-align: center;"><b>Substance Use Disorder Division</b></p> <p><b>Classification</b></p> <p>1 BHRS System Administrator                      1 Administrative Coordinator                      3 Departmental Analyst I/II                      1 Program Coordinator                      1 Program Technician                      1 Office Services Specialist                      14 Office Services Technician                      1 BH Program Supervisor                      1 BH Planning Analyst                      4 BH Peer Specialist I/II/III                      1 BH Recovery Specialist Aide                      30 SUD Specialist I/II                      6 BH Unit Supervisor I/II                      24 BH Therapist I/II                      8 BH Recovery Specialist  <hr/>                     97 <b>Current Total</b>  <b>Additions/(Deletions)</b>                      (2) Office Services Technician                      (1) BH Recovery Specialist Aide                      1 SUD Specialist I/II                      1 Program Coordinator                      1 Office Services Specialist                      (1) BH Unit Supervisor I/II                      (3) BH Therapist I/II                      (5) BH Recovery Specialist  <hr/>                     88 <b>Requested Total</b></p>	<p style="text-align: center;"><b>Technology Services</b></p> <p><b>Classification</b></p> <p>1 BHRS Resource Operations Manager                      1 Administrative Coordinator                      1 Facility &amp; Services Manager                      1 Department Analyst I/II                      3 Technical Services Supervisor                      1 Local Area Network Administrator                      1 Network System Administrator                      1 Sr. System Analyst                      1 BH Unit Supervisor I/II                      1 Office Services Specialist                      8 Technical Support Engineer I/II                      5 Technical Support Specialist I/II/III                      8 System Analyst I/II - Programmer I/II                      2 E-Health Record Supervisor I/II/III                      7 E-Health Record Specialist                      2 Facility &amp; Services Specialist                      1 Office Services Technician                      3 Maintenance Worker  <hr/>                     48 <b>Current Total</b>  <b>Additions/(Deletions)</b>                      1 Database Analyst                      1 Technical Support Specialist I/II/III                      (1) Technical Support Engineer I/II  <hr/>                     49 <b>Requested Total</b></p>

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Department Support	Finance	Medical Services
<p><b>Classification</b></p> <p>1 BHRS System Administrator                      3 Administrative Coordinator                      2 Department Analyst I/II                      1 Program Coordinator                      1 Program Support Supervisor                      1 Program Technician                      1 Office Services Specialist                      2 BH Unit Supervisor I/II                      9 Clinical Psychologist I/II                      5 Psychology Intern-Contract                      4 Office Services Technician                      1 BH Program Supervisor                      8 Program Specialist I/II                      1 BH Planning Analyst                      5 SUD Prevention Specialist I/II                      2 BH Recovery Specialist I/II/III  <hr/>                     47 <b>Requested Total</b></p>	<p><b>Classification</b></p> <p>1 BHRS Finance Director                      1 BHRS System Administrator                      2 Administrative Coordinator                      1 Program Support Supervisor                      2 Staff Development Specialist                      1 BH Program Supervisor                      3 Fiscal Support Supervisor                      2 BH Recovery Specialist I/II/III                      2 Office Services Specialist                      6 BH Peer Specialist I/II/III                      2 SUD Specialist I/II                      8 Accountant I/II/Sr                      15 Fiscal Support Specialist                      9 Fiscal Support Technician                      2 Department Analyst I/II                      2 Mail Clerk                      3 Office Services Technician                      1 Sr. BH Credentialing Specialist                      2 BH Credentialing Specialist  <hr/>                     65 <b>Current Total</b>  <b>Additions/(Deletions)</b>                      1 Business Manager                      1 Program Support Supervisor                      (1) Fiscal Support Supervisor  <hr/>                     66 <b>Requested Total</b></p>	<p><b>Classification</b></p> <p>1 BHRS System Administrator                      2 Administrative Coordinator                      3 Program Technician                      2 Psychiatrist                      2 Physician Asst./Psych. Nurse Pract.                      1 Psych Nurse Practitioner-Contract                      1 Clinical Supervisor                      2 Office Services Specialist                      6 Office Services Technician                      15 Medical Assistant I/II                      8 Psychiatrist-Contract                      3 Program Specialist I/II                      1 SUD Specialist I/II                      15 BH Nurse I/II/III                      1 Vocational Nurse I/II                      5 BH Unit Supervisor I/II                      9 BH Therapist I/II                      9 BH Recovery Specialist I/II/II  <hr/>                     86 <b>Current Total</b>  <b>Additions/(Deletions)</b>                      (1) Physician Asst./Psych. Nurse Pract.                      (1) Psychiatrist  <hr/>                     84 <b>Requested Total</b></p>
<p style="text-align: center;"><b>Clinical Plan Services</b></p> <p><b>Classification</b></p> <p>1 BHRS System Administrator                      4 Administrative Coordinator                      3 Contract Administration Assistant                      1 Contract System Supervisor                      1 Contract Administrator                      1 Office Services Specialist                      1 Office Services Assistant                      1 BH Program Supervisor                      6 Office Services Technician                      1 BH Recovery Specialist Aide                      1 SUD Specialist I/II                      3 BH Unit Supervisor I/II                      19 BH Therapist I/II                      19 BH Recovery Specialist I/II/III  <hr/>                     62 <b>Requested Total</b></p>	<p style="text-align: center;"><b>Adult System of Care</b></p> <p><b>Classification</b></p> <p>1 BHRS System Administrator                      1 Office Services Specialist                      7 BH Unit Supervisor I/II                      45 BH Therapist I/II                      48 BH Recovery Specialist I/II/III                      6 Program Technician                      14 Office Services Technician                      4 SUD Specialist I/II                      8 BH Recovery Specialist Aide                      4 Office Services Assistant  <hr/>                     138 <b>Requested Total</b></p>	<p style="text-align: center;"><b>Children System of Care</b></p> <p><b>Classification</b></p> <p>1 BHRS System Administrator                      1 Administrative Coordinator                      36 BH Recovery Specialist I/II/III                      1 Office Services Specialist                      8 BH Unit Supervisor I/II                      40 BH Therapist I/II                      2 BH Recovery Specialist Aide                      15 Office Services Technician                      3 Program Specialist I/II                      4 SUD Specialist I/II                      1 Office Services Assistant  <hr/>                     112 <b>Requested Total</b></p>
<p style="text-align: center;"><b>Specialty Clinical Services</b></p> <p><b>Classification</b></p> <p>1 Deputy Director of BHRS                      2 Administrative Coordinator                      1 Program Support Supervisor                      1 BH Unit Supervisor I/II                      1 Sr. Patient Rights Advocate                      4 Patient Rights Advocate                      1 Family Advocate                      1 Program Technician                      1 Office Services Technician  <hr/>                     13 <b>Requested Total</b></p>	<p style="text-align: center;"><b>Clinical Services</b></p> <p><b>Classification</b></p> <p>1 Deputy Director of BHRS                      1 Special Projects Manager                      1 BH Program Supervisor                      1 Sr. Office Services Specialist  <hr/>                     4 <b>Requested Total</b></p>	<p style="text-align: center;"><b>Administration Services</b></p> <p><b>Classification</b></p> <p>1 Deputy Director of BHRS                      1 Administrative Coordinator                      1 Sr. Office Services Specialist  <hr/>                     3 <b>Requested Total</b></p>

## Fiscal Year 2024-25 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 high quality mental health and SUD services to our community.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Percentage of clients receiving mental health treatment who report being satisfied or very satisfied with the services they receive.	91%	90%	89%	90%
Percentage of clients receiving substance use treatment who report being satisfied or very satisfied with the services they receive.	94%	90%	92%	90%
Percent of mental health clients who are offered an assessment appointment within 10 business days of initial request.	95.8%	80%	90.4%	80%
Percent of substance use clients who are offered an assessment appointment within 10 business days of initial request.	98.2	80%	91.5	80%
Kern Behavioral Health and Recovery Services will maintain a 90% target goal through FY 2024-25 for the first two measurements as the department continues to grow and monitor the internal Consumer Perception Survey (CPS) and Local Recovery Survey (LRS). Although the department met and exceeded FY 2023-24 goals for measurements three and four, the department did see a slight drop from prior year due to a change with the Electronic Health Record system. FY 2024-25 target remains aligned with the 80% standard set by the California Department of Healthcare Service.				

**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:** Engage with the homeless, mentally impaired and the addicted in an effort to connect them to treatment.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Number of homeless clients who are engaged through mental health outreach.	1,370	1,439	1,063	1,439
Percent of homeless engaged clients who accept mental health or substance use disorder treatment.	10.7%	11.3%	46.4%	48.7%
Percent of change in number of clients with homelessness in their first year of mental health treatment compared to year prior to treatment.	43.2% reduction	45.3% reduction	32.0% reduction	45.3% reduction
The target goals for metrics one and three were not met in FY 2023-24, 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 2024-25. The second metric shows KernBHRS 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. With this progress, the goal for FY 2024-25 in increased by 5% from FY 2023-24 actual.				

Health and Sanitation

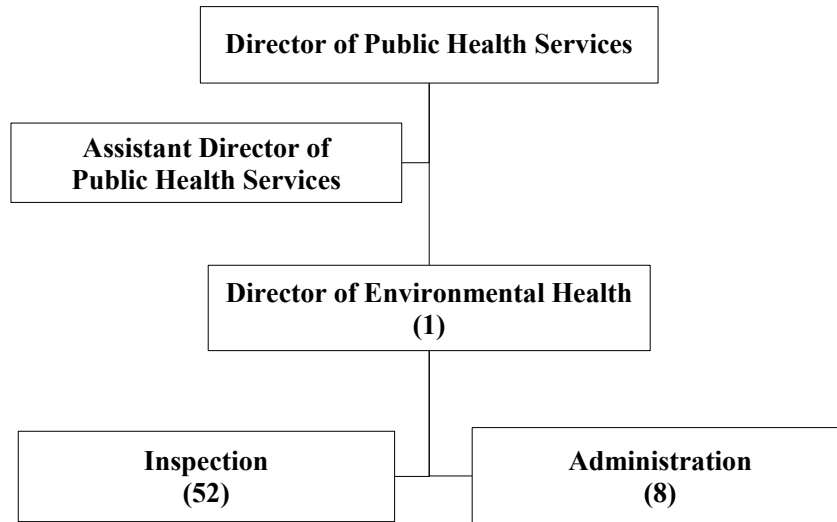
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### Mission Statement

*Improve quality of life through the promotion of healthy lifestyles, prevention of disease, protection of the environment, and advancement of the emergency medical system.*

### Organizational Chart



Health and Sanitation

### Fiscal Year 2022-23 and 2023-24 Accomplishments

- Updated the division’s Food Grading Policy for consistency with new State laws and to clarify conditions for food facility operators.
- Reinstated industry roundtables for hazardous materials, food facilities, and hotel/motels, providing education and guidance to operators regarding changes in State regulations.
- Participated in the disaster assessments of properties and response, to affected residents during the March 2023 Atmospheric River event affecting the Kern River Valley and Wasco areas.
- Implemented new online permitting portals for various programs, streamlining the permitting process for operators.
- Through a collaborative effort with the City of Bakersfield and the adoption of the County’s tobacco retail license ordinance, the department expanded the inspection process, adding another 453 tobacco retailers to be monitored and tested for their willingness to sell tobacco products to minors.

## Environmental Health Services

Department Head: Brynn Carrigan  
 Fund: Environmental Health Services  
 Budget Unit: 4122

Function: Health and Sanitation  
 Activity: Health

### Description of Major Services

Environmental Health Services, a division of the Public Health Services Department, provides State-mandated regulatory oversight, compliance assistance, and enforcement actions for community businesses and activities. The division is responsible for reviewing and inspecting over 10,000 business facilities to protect the public and the environment. The division has a fully implemented risk-based inspection program designed to direct resources to areas of greatest risk.

#### Summary of Expenditures and Revenue

	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$6,537,421	\$7,820,024	\$7,428,176	\$8,024,720	\$8,024,720	\$8,024,720
Services and Supplies	1,127,728	1,769,474	1,420,001	1,776,621	1,776,621	1,776,621
Other Charges	1,883,118	1,646,868	1,663,747	1,782,868	1,782,868	1,782,868
Capital Assets	0	160,000	177,998	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$9,548,267</b>	<b>\$11,396,366</b>	<b>\$10,689,922</b>	<b>\$11,584,209</b>	<b>\$11,584,209</b>	<b>\$11,584,209</b>
<b>REVENUE:</b>						
Licenses and Permits	\$5,171,489	\$4,554,828	\$4,583,023	\$4,969,063	\$4,969,063	\$4,969,063
Fines and Forfeitures	151,843	100,000	141,089	110,000	110,000	110,000
Use of Money/Property	201,440	60,000	270,613	60,000	60,000	60,000
Intergovernmental	34,525	35,411	67,577	0	0	0
Charges for Services	4,084,889	4,792,088	3,982,379	4,256,043	4,256,043	4,256,043
Miscellaneous	1,053	5,252	-6,933	5,252	5,252	5,252
Other Financing Sources:						
Hazardous Waste Settlements	0	351,452	0	178,000	178,000	470,000
Contributions to Environ. Health	112,216	136,150	136,149	136,150	136,150	136,150
<b>TOTAL REVENUE</b>	<b>\$9,757,455</b>	<b>\$10,035,181</b>	<b>\$9,173,897</b>	<b>\$9,714,508</b>	<b>\$9,714,508</b>	<b>\$10,006,508</b>
<b>NET FUND COST</b>	<b>(\$209,188)</b>	<b>\$1,361,185</b>	<b>\$1,516,025</b>	<b>\$1,869,701</b>	<b>\$1,869,701</b>	<b>\$1,577,701</b>

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### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The division receives a significant portion of revenue for permitting, inspecting and enforcement services. The division performs these services for food, hazardous waste, water, solid waste, tobacco, massage, housing, and medical waste facilities. A smaller portion of revenue is derived from grants and educational programs. The majority of expenditures for this budget unit are associated with staffing costs for positions required to perform mandatory functions of the department.

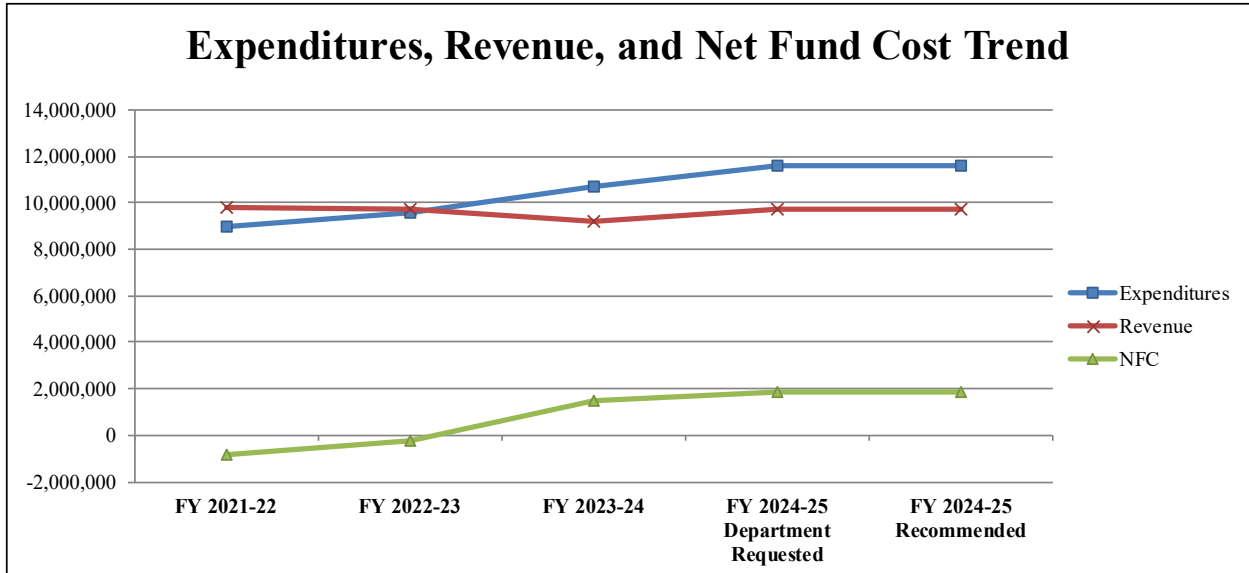
### Budget Changes and Operational Impacts

The recommended budget includes an increase in Salaries and Benefits due to recently approved 2% cost of living adjustment as well as the division anticipating to fill current vacancies. The



division is budgeting to receive \$136,150 in 1991 Health Service Realignment, reflected as a Contribution to Environmental Health. In addition, the division is budgeted to receive \$470,000 from the Hazardous Waste Settlements associated with cases from the prior two years.

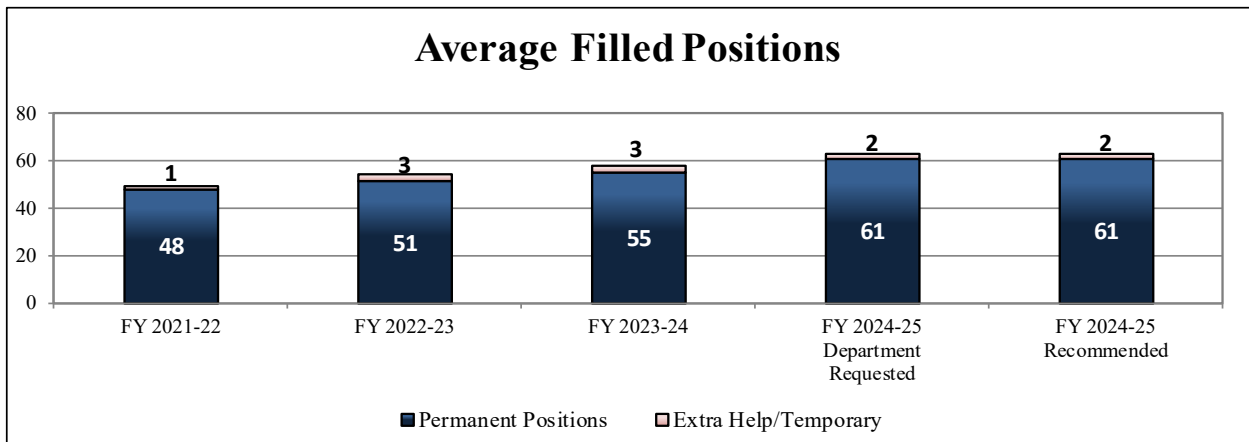
The fund balance as of June 30, 2024, was a deficit of \$301,297. The fund has sufficient designations to cover this deficit.



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### Staffing Changes and Operational Impacts

The recommended budget includes funding for all 61 authorized positions. This maintains current staffing levels, allowing the department to fulfill its mandated duties.



### Summary of Authorized Positions

The recommended budget includes 61 authorized positions, all of which are budgeted to be filled as indicated below.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
				Total				
Administration	9	0	0	9		9	0	9
Inspection	52	0	0	52		52	0	52
<b>Total</b>	<b>61</b>	<b>0</b>	<b>0</b>	<b>61</b>		<b>61</b>	<b>0</b>	<b>61</b>

Administration		Inspection	
<u>Classification</u>		<u>Classification</u>	
1	Director of Environmental Health	1	Engineering Technician III
1	Administrative Coordinator	1	Waste Management Technician I/II
1	Senior Systems Analyst	2	Chief Environmental Health Specialist
3	Fiscal Support Specialist	6	Environmental Health Specialist IV
1	Office Services Specialist	31	Environmental Health Specialist In-Training/I/II/III
2	Office Services Technician	1	Hazardous Materials Specialist I/II/III
9	<b>Requested Total</b>	10	Environmental Health Technician I/II/Sr.
		52	<b>Requested Total</b>

Health and Sanitation

## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Average number of critical risk-factor violations, per facility inspected, associated with foodborne illness	.23	.20	.20	.20
Average number of critical risk factor violations, per facility inspected, associated with handling of hazardous materials or waste	.32	.30	.36	.30
Average number of critical risk factor violations, per facility inspected, associated with handling of solid waste	.12	.10	.12	.10
Average number of critical risk factor violations, per facility inspected, associated with hotels and motels	.28	.20	.33	.30
Average number of critical risk factor violations, per facility inspected, associated with public swimming pools	.84	.75	.85	.75
Number of citations issued to vendors operating without a health permit	205	300	417	300
Number of citations issued to tobacco retailers for underage sales	42	0	68	0
The division provides State-mandated regulatory oversight and enforcement actions for community businesses and activities to ensure the appropriate application of California Health and Safety Code. The division has a fully implemented risk-based inspection program focused on inspection services and designed to direct resources to the areas with the greatest risk to the community. Directing resources to those facilities with the greatest risk will increase the division’s presence in these facilities and financially incentivize these businesses to comply with regulations. SB 972 was implemented at the beginning of 2023, which restricted the division’s ability to issue fines and citations to unpermitted food vendors; however, the division continued to address unpermitted food vendors by issuing cease and desist orders during FY 2023-24 while an updated County Ordinance was being drafted. This ordinance is now in place; therefore, the FY 2024-25 target remains aligned with the prior year’s target.				

**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.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Number of people trained on food safety	605	650	675	700
Number of people trained on handling hazardous materials and waste	765	800	910	950
Number of food industry roundtable sessions held	3	4	3	4
Number of people trained on hotel/motel safety	15	50	50	50
Number of contractors and operators trained in underground storage tank (UST) regulation updates	29	30	25	30
Number of drought taskforce meetings held	4	6	3	6
The division provides training and education to local businesses to assist in the protection of the community and the environment. Providing training and education to industry is a proactive way to ensure safety.				

Health and Sanitation

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## County Contribution – Behavioral Health and Recovery Services

Department Head: Alison Burrowes

Function: Health and Sanitation

Fund: General

Activity: Health

Budget Unit: 4127

### Description of Major Services

This budget unit has been established to facilitate the appropriation of the General Fund contribution to the Kern Behavioral Health and Recovery Services Department. Appropriations within this budget unit will be transferred to the Kern Behavioral Health and Recovery Services operating budget unit 4120.

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Other Financing Uses	\$5,067,702	\$12,473,167	\$9,288,170	\$11,849,343	\$12,251,967	\$12,251,967
<b>TOTAL EXPENDITURES</b>	<b>\$5,067,702</b>	<b>\$12,473,167</b>	<b>\$9,288,170</b>	<b>\$11,849,343</b>	<b>\$12,251,967</b>	<b>\$12,251,967</b>
<b>REVENUE:</b>						
Intergovernmental	\$4,087,053	\$9,596,952	\$8,307,522	\$9,194,328	\$9,596,952	\$9,596,952
<b>TOTAL REVENUE</b>	<b>\$4,087,053</b>	<b>\$9,596,952</b>	<b>\$8,307,522</b>	<b>\$9,194,328</b>	<b>\$9,596,952</b>	<b>\$9,596,952</b>
<b>NET GENERAL FUND COST</b>	<b>\$980,649</b>	<b>\$2,876,215</b>	<b>\$980,648</b>	<b>\$2,655,015</b>	<b>\$2,655,015</b>	<b>\$2,655,015</b>

Health and Sanitation

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

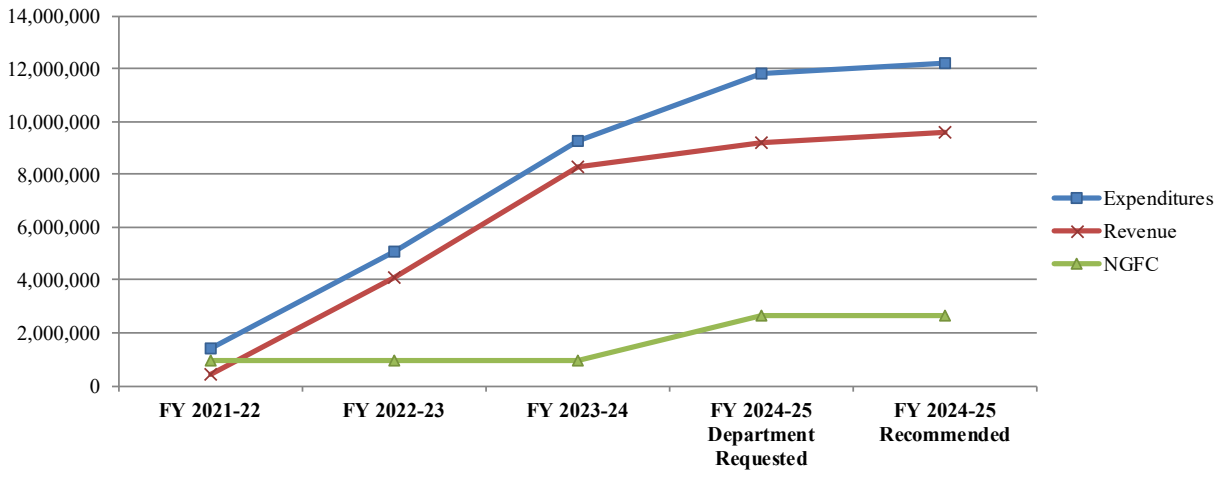
The State requires the County to appropriate funding through a Maintenance of Effort (MOE) for behavioral health and substance use disorder services in the amounts of \$771,124 and \$209,525, respectively. In addition to the MOE, the Kern Behavioral Health and Recovery Services operating budget unit 4120 has been receiving approximately \$402,624 in 1991 Realignment Vehicle License Fees Collection revenue. These funds will be transferred to Kern Behavioral Health and Recovery Services to continue providing services to the County’s vulnerable population.

The recommended budget includes \$1.7 million in appropriations for an East Kern Mobile Evaluation team funded through Measure K. This allocation is reflected as an increase to Net General Fund Cost (NGFC).

### Budget Changes and Operational Impacts

The recommended budget provides the mandated funding in accordance with MOE requirements as well as an allocation of Measure K funds for implementation of the East Kern Mobile Evaluation Team.

### Expenditures, Revenue, and NGFC Trend



Health and Sanitation

## County Contribution – Environmental Health

Department Head: Brynn Carrigan

Function: Health and Sanitation

Fund: General

Activity: Health

Budget Unit: 4134

### 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 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Other Financing Uses	\$112,215	\$136,150	\$136,150	\$136,150	\$136,150	\$136,150
<b>TOTAL EXPENDITURES</b>	<b>\$112,215</b>	<b>\$136,150</b>	<b>\$136,150</b>	<b>\$136,150</b>	<b>\$136,150</b>	<b>\$136,150</b>
<b>REVENUE:</b>						
Intergovernmental	\$112,216	\$136,150	\$136,150	\$136,150	\$136,150	\$136,150
<b>TOTAL REVENUE</b>	<b>\$112,216</b>	<b>\$136,150</b>	<b>\$136,150</b>	<b>\$136,150</b>	<b>\$136,150</b>	<b>\$136,150</b>
<b>NET GENERAL FUND COST</b>	<b>(\$1)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Health and Sanitation

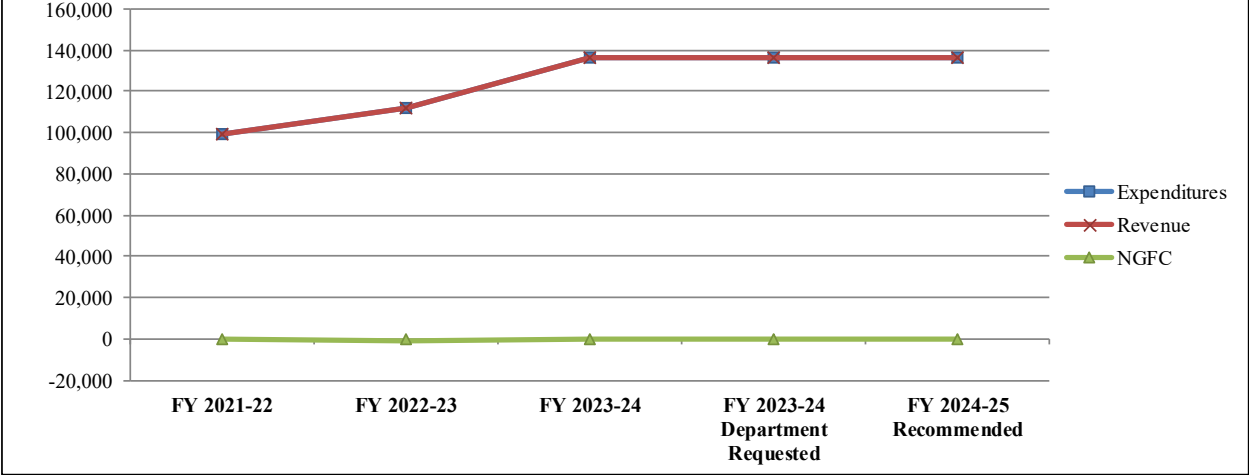
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The recommended budget includes a contribution of \$136,150 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



Health and Sanitation



## County Contribution – Kern Medical Center

Department Head: Elsa T. Martinez, Interim

Function: Health and Sanitation

Fund: General

Activity: Hospital Care

Budget Unit: 4202

### Description of Major Services

State law mandates that the County provide medical care for indigent residents and inmates of correctional facilities. This budget unit appropriates funds to reimburse the Kern County Hospital Authority for providing medical services to indigent patients, jail inmates, and juveniles in County detention facilities.

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Other Charges	\$35,002,274	\$37,875,095	\$37,523,552	\$37,935,095	\$37,935,095	\$40,935,095
Other Financing Uses	1,622,461	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
<b>TOTAL EXPENDITURES</b>	<b>\$36,624,735</b>	<b>\$39,775,095</b>	<b>\$39,423,552</b>	<b>\$39,835,095</b>	<b>\$39,835,095</b>	<b>\$42,835,095</b>
<b>REVENUE:</b>						
Charges for Services	\$280,967	\$340,000	\$230,900	\$300,000	\$300,000	\$300,000
<b>TOTAL REVENUE</b>	<b>\$280,967</b>	<b>\$340,000</b>	<b>\$230,900</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>
<b>NET GENERAL FUND COST</b>	<b>\$36,343,768</b>	<b>\$39,435,095</b>	<b>\$39,192,652</b>	<b>\$39,535,095</b>	<b>\$39,535,095</b>	<b>\$42,535,095</b>

Health and Sanitation

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

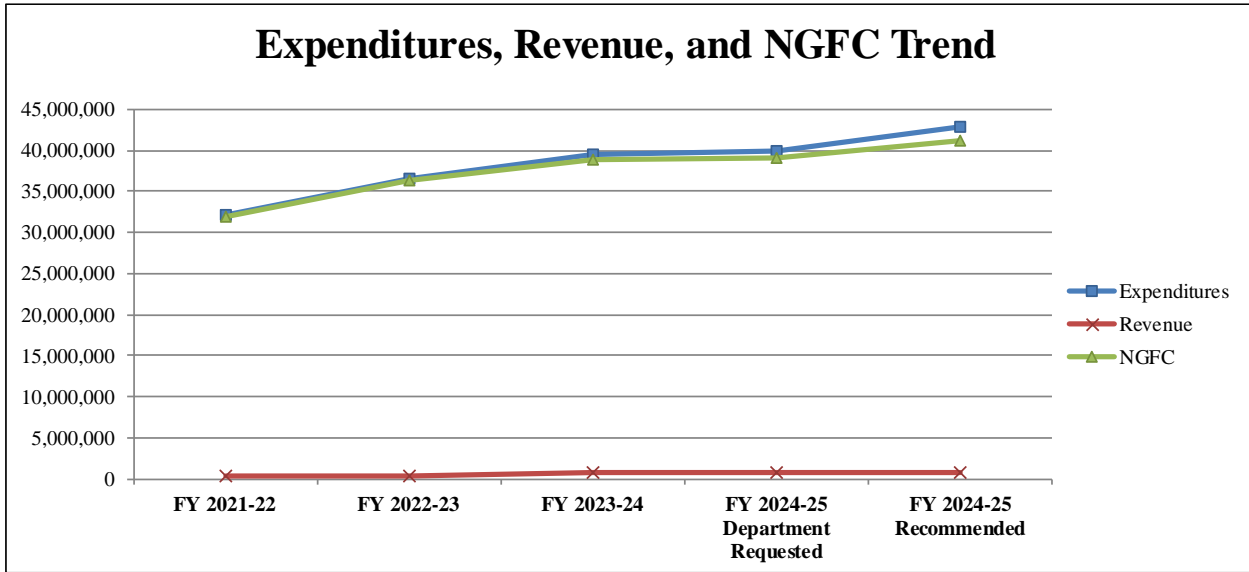
This budget unit accounts for \$40.6 million in payments to the Kern County Hospital Authority (Hospital Authority) for providing medical care to indigent residents, and inmates housed in the County’s adult and juvenile detention facilities, including the Kern County Justice Facility and \$1.9 million 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 \$37.2 million for medical services to adults and juveniles (\$32.8 million for adult inmate care and \$4.4 million for juvenile inmate care). An additional \$340,000 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 \$300,000 received for care of Federal inmates. The remaining County contribution is comprised of \$3.4 million to cover the cost of medically indigent residents.

### Budget Changes and Operational Impacts

As part of the transfer of Kern Medical Center to the Kern County Hospital Authority under Chapter 2.170 to Title 2 of the Ordinance Code of the County of Kern, the County agreed to pay obligations owed with respect to costs reports for the reporting periods ending in 2012 or before. It is anticipated that the County may have to pay additional funds in FY 2024-25; however, DHCS has not completed the final reconciliation for all program years and the final settlement amount is unknown. Therefore, a payment has not been included in the FY 2024-25 Recommended Budget.

The recommended budget includes additional appropriations to cover the cost associated with negotiated salary increases between Kern Medical and SEIU Local 521 for most healthcare employees, including those that work in the correctional setting.

### Expenditures, Revenue, and NGFC Trend

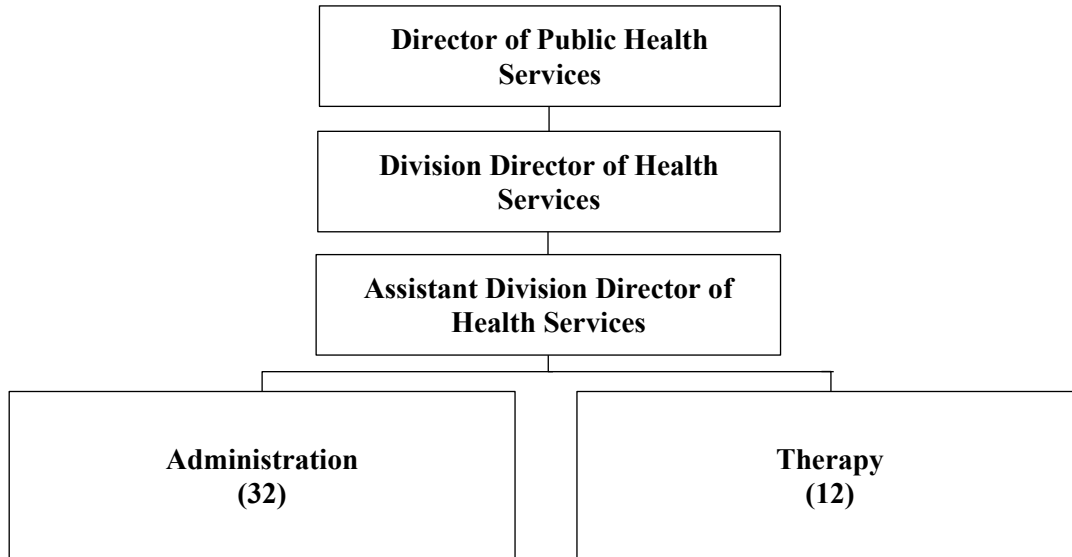


Health and Sanitation

**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**



**Health and Sanitation**

**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- Provided intensive case management for 7,339 children under the age of 21 during FY 2022-23 and 7,561 for FY 2023-24 to ensure they realize their maximum physical and social potential.
- Provided medical therapy services to a total of 1,239 children suffering from extremely disabling medical conditions during FY 2022-23 and FY 2023-24.
- During FY 2022-23 and FY 2023-24, provided transition services to a total of 1,707 children aged 14-21, ensuring families are provided with resources and that young adults can maximize their independence.
- Reached full staffing levels in the Medical Therapy Units during FY 2023-24 after more than five years of recruitment efforts. This staffing level ensures that Kern County Children with special healthcare needs are able to routinely obtain critical therapy services.

## California Children’s Services

Department Head: Brynn Carrigan  
 Fund: General  
 Budget Unit: 4300

Function: Health and Sanitation  
 Activity: California Children Services

### Description of Major Services

The California Children’s Services (CCS) Program, a division of the Public Health Services Department, provides diagnosis, treatment, and therapy services to children with disabling conditions. The program is designed to ensure that children with medically eligible conditions realize their maximum physical and social potential. The CCS Program, mandated by the California Health and Safety Code, currently provides diagnostic and treatment services, medical case management and physical and occupational therapy services to qualifying children.

Health and Sanitation

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$4,258,625	\$5,897,580	\$6,294,176	\$6,972,480	\$6,972,480	\$6,972,480
Services and Supplies	2,279,629	3,424,071	2,206,679	3,276,116	3,276,116	3,276,116
<b>TOTAL EXPENDITURES</b>	<b>\$6,538,254</b>	<b>\$9,321,651</b>	<b>\$8,500,855</b>	<b>\$10,248,596</b>	<b>\$10,248,596</b>	<b>\$10,248,596</b>
Expend. Reimb.	(\$34,047)	(\$21,000)	(\$202,311)	(\$21,000)	(\$21,000)	(\$21,000)
<b>TOTAL NET EXPENDITURES</b>	<b>\$6,504,207</b>	<b>\$9,300,651</b>	<b>\$8,298,544</b>	<b>\$10,227,596</b>	<b>\$10,227,596</b>	<b>\$10,227,596</b>
<b>REVENUE:</b>						
Intergovernmental	\$7,103,638	\$8,734,123	\$7,152,931	\$9,661,068	\$9,661,068	\$9,661,068
Charges for Services	220,755	137,501	241,270	137,501	137,501	137,501
Miscellaneous	3,301	2	0	2	2	2
<b>TOTAL REVENUE</b>	<b>\$7,327,694</b>	<b>\$8,871,626</b>	<b>\$7,394,201</b>	<b>\$9,798,571</b>	<b>\$9,798,571</b>	<b>\$9,798,571</b>
<b>NET GENERAL FUND COST</b>	<b>(\$823,487)</b>	<b>\$429,025</b>	<b>\$904,343</b>	<b>\$429,025</b>	<b>\$429,025</b>	<b>\$429,025</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

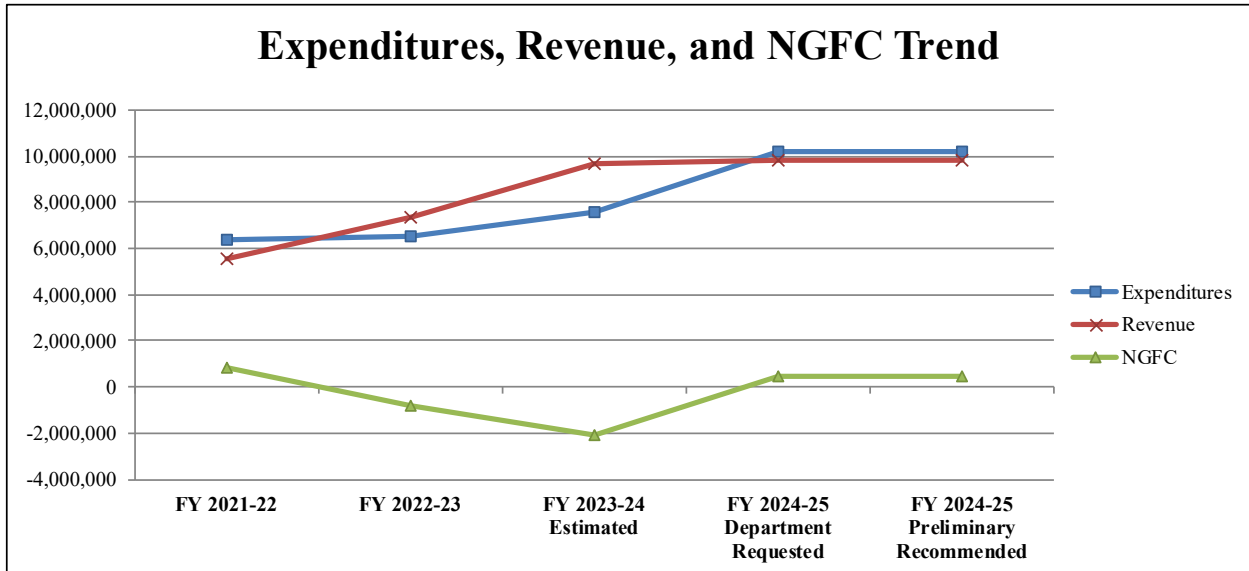
The administrative and case management costs incurred by CCS are reimbursed by the State and federal government, at varying ratios, depending on the health benefits a child is eligible to receive. Medi-Cal eligibility results in a 100% reimbursement by the State; Targeted Low Income Children’s Program 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.

The recommended budget includes an increase in Salaries and Benefits due to maintaining current staffing levels for the entire fiscal year. The recommended budget includes sufficient appropriations to cover the cost of the recently approved 2% cost of living adjustment.

### Budget Changes and Operational Impacts

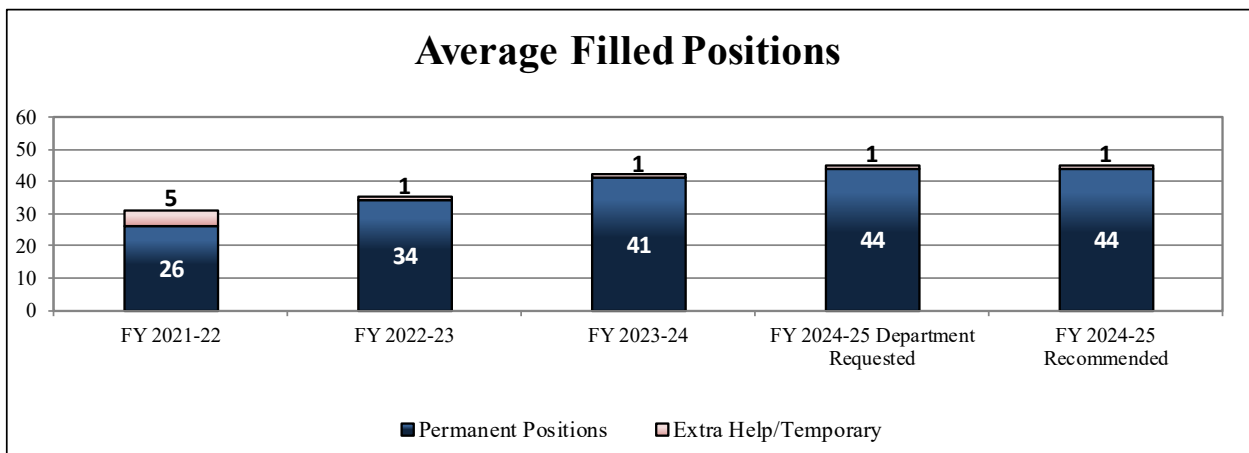
The recommended budget reflects an increase in expenditures attributed to the division filling previously vacant positions. Eligible reimbursements for expenditures are included within intergovernmental revenues.



Health and Sanitation

### Staffing Changes and Operational Impacts

The recommended budget includes funding for all 44 authorized positions. This maintains current staffing levels, allowing the department to fulfill its mandated duties.



### Summary of Authorized Positions

The recommended budget includes 44 authorized positions, all of which are funded in FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
				Total				
Administration	32	0	0	32		32	0	32
Therapy	12	0	0	12		12	0	12
<b>Total</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>44</b>		<b>44</b>	<b>0</b>	<b>44</b>

Administration		Therapy	
<b>Classification</b>		<b>Classification</b>	
2	Program Support Supervisor	1	Supervising Therapist
2	Program Support Specialist I/II	9	Occupational/Physical Therapist
11	Program Technician	2	Therapy Aide
1	Supervising Public Health Nurse	12	<b>Requested Total</b>
10	Public Health Nurse Jr./I/II		
1	Public Health Nurse Jr./I/II - PT		
1	Vocational Nurse		
1	Billing Office Specialist I/II		
3	Office Services Technician		
32	<b>Requested Total</b>		

Health and Sanitation

### Fiscal Year 2024-25 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.

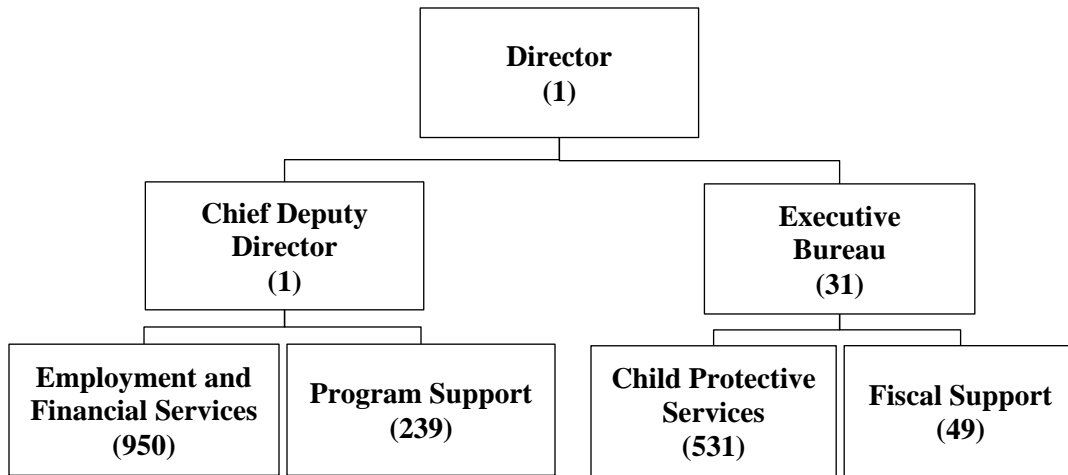
Department Objectives Measured	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Actual	Target	Actual	Target
Average number of days to determine medical eligibility of referrals	3	<3	4	<5
Hours of physical and occupational therapy provided	11,068	11,000	22,973	23,000
Number of children aged 14-20 receiving program transition information	412	400	936	1,000

Reducing the number of days to determine medical eligibility and providing program transition information to those patients that are aging out of the program can help have a positive impact on the management and recovery of the health conditions of the children in the program. Due to the addition of a Medical Social Services Worker and an emphasis placed on transitioning efforts, the current year actual far exceeded our expectation. The department has undergone an extensive recruitment effort for Physical Therapists and Occupational Therapists over the past five years and has now filled all authorized positions. This staffing level has enabled the division to provide prescribed levels of occupational and physical therapy to eligible children.

**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 2022-23 and 2023-24 Accomplishments**

- Created the Housing Support Unit (HSU) in January of 2023, which combined homelessness programs from CalWORKS and Child Protective Services into one unit. HSU received over 2,300 referrals for housing assistance with a 51% increase in enrollments and a 79% increase in housed families.
- Sponsored and coordinated Job Fest events throughout Kern County, helping residents find employment.
- Expanded to a new office in Lamont in December 2023, to better serve that community.
- Partnered with Anthem Blue Cross to pack and distribute luggage filled with blankets, toiletries, and hygiene products to be given to foster youth.
- Continued collaboration with Child Support Services, improving referral processes and overall service delivery between both organizations.
- As part of a local multi-department, multi-agency effort, acted as the lead on planning and Medi-Cal screening, application, and enrollment for Phases 1 and 2 of the State’s CalAIM “Providing Access and Transforming Health” and “Justice Involved” initiatives, leading to \$1.1 million in funding for the department and \$12.2 million for the County overall, for CalAIM activities.
- Received a \$50,000 grant from Lowe’s to install a playground cover and storage shed for Jamison Children’s Center.

**Public Assistance**

## Human Services - Administration

Department Head: Lito Morillo  
 Fund: Human Services – Administration  
 Budget Unit: 5120

Function: Public Assistance  
 Activity: Administration

### Description of Major Services

The Human Services Department administers State, local and federally mandated public assistance programs which include California Work Opportunity and Responsibility to Kids Program (CalWORKs), CalWORKs Welfare to Work Program, County-funded general assistance, CalFresh, referral services, and Resource Family Approval.

Most public assistance programs administered by the department are controlled by federal and/or State laws, and are regulated and supervised by the State Department of Social Services (CDSS). The department continues to direct its efforts to a family-focused service delivery system which includes initiatives such as Linkages, Differential Response, and Heart Gallery for adopted children.

The department functions as a full service adoption agency, licensed by CDSS. 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.



<b>Summary of Expenditures and Revenue</b>						
	<b>FY 2022-23</b>	<b>FY 2023-24</b>		<b>FY 2024-25</b>		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$166,071,567	\$180,233,994	\$188,056,743	\$213,642,981	\$188,233,994	\$194,960,418
Services and Supplies	55,142,657	72,503,467	67,509,831	79,165,066	72,503,467	76,503,467
Other Charges	13,210,689	20,231,577	20,386,869	20,857,675	20,857,675	20,857,675
Capital Assets	134,230	3,180,013	1,325,205	2,300,000	2,300,000	2,300,000
<b>TOTAL EXPENDITURES</b>	<b>\$234,559,143</b>	<b>\$276,149,051</b>	<b>\$277,278,648</b>	<b>\$315,965,722</b>	<b>\$283,895,136</b>	<b>\$294,621,560</b>
<b>REVENUE:</b>						
Use of Money/Property	\$698,847	\$200,050	\$1,303,408	\$200,050	\$200,050	\$200,050
Intergovernmental	169,572,900	212,540,611	232,507,637	255,132,512	223,061,923	233,788,347
Charges for Services	409,418	274,550	497,149	410,345	410,345	410,345
Miscellaneous	3,667,096	14,550	63,126	14,550	14,550	14,550
Other Financing Sources:						
2011 Realignment	31,369,944	33,240,877	33,612,916	34,123,854	34,123,854	34,123,854
County Contribution	14,185,796	14,185,796	14,185,796	14,185,796	14,185,796	14,185,796
Social Services Realignment	3,279,389	1,692,617	1,688,719	1,710,104	1,710,104	1,710,104
Family Support Realignment	8,862,055	6,000,000	1,531,465	2,188,514	2,188,514	2,188,514
Wraparound Services	4,400,000	8,000,000	100,000	8,000,000	8,000,000	8,000,000
<b>TOTAL REVENUE</b>	<b>\$236,445,445</b>	<b>\$276,149,051</b>	<b>\$285,490,216</b>	<b>\$315,965,725</b>	<b>\$283,895,136</b>	<b>\$294,621,560</b>
<b>NET FUND COST</b>	<b>(\$1,886,302)</b>	<b>\$0</b>	<b>(\$8,211,568)</b>	<b>(\$3)</b>	<b>\$0</b>	<b>\$0</b>

## Major Expenditures and Revenue in FY 2024-25 Recommended Budget

Salaries and Benefits of \$195 million are the largest expenditure in this budget unit, which covers employee costs for the administration and operation of various programs such as CalWORKs, CalFresh, Child Protective Services, Adoptions, and Foster Care. Services and Supplies are budgeted at \$76.5 million and includes the cost associated with community providers for services required under several programs. Other Charges are budgeted at \$20.9 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 also plans to purchase network server hardware, Internet Protocol phone system upgrades, and up to 32 vehicles for a total of \$2.3 million in Capital Assets purchases.

The largest revenue sources for the department are federal and State reimbursements, budgeted at \$233.8 million. While the majority of funding for the department's various programs comes from federal and State funds, many programs have a County share of cost, which the County must pay. The County's responsibility is funded by \$34.1 million in 2011 Realignment revenue, \$1.7 million in 1991 Realignment revenue, and \$14.2 million in General Fund contribution. Realignment revenue is derived from sales tax and vehicle license fee collections by the State and as such is dependent on changes in economic conditions.

## Budget Changes and Operational Impacts

The recommended budget includes a modest increase of about 10% compared to the FY 2023-24 adopted budget. Recent budget discussions at the State level have indicated a potential for reduced funding in future years, dependent on the performance of the economy and State revenue collection. Budgeted expenditures for Services and Supplies and Other Charges in FY 2024-25 are increased relatively little from the budgeted expenditures in FY 2023-24, with \$76.5 million for Services and Supplies and \$20.9 million for Other Charges. The \$17.3 million difference

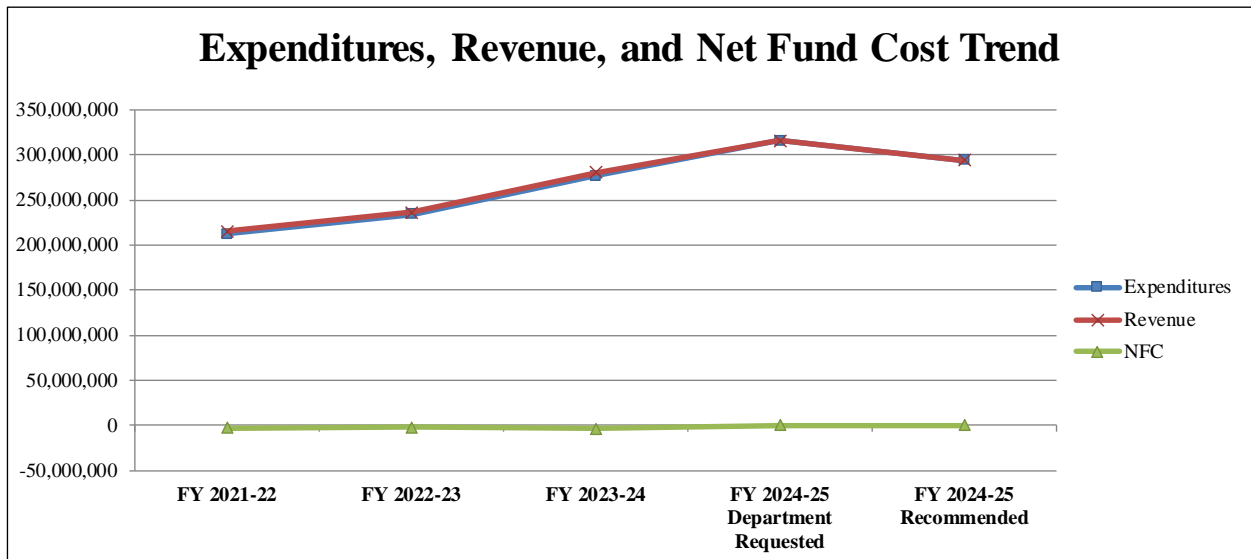
between the FY 2023-24 total actual expenses and the recommended budget is due to savings in Services and Supplies and Capital Assets in FY 2023-24, compared to the budgeted amount. Salaries and Benefits are increased to account for a 2% cost of living adjustment and provide additional funding for extra help positions.

The recommended budget includes \$8 million in Wraparound Savings funds, which will be used to meet matching requirements, without the need for additional General Fund contribution. The recommended budget continues to include a General Fund contribution of \$504,000 for expanded Differential Response services provided by Kern County Network for Children.

It is important to note that, since the department relies heavily on State and federal revenue, as well as sales tax in the form of realignment funding, changes in macroeconomic conditions could increase the need for services while potentially simultaneously impacting available resources.

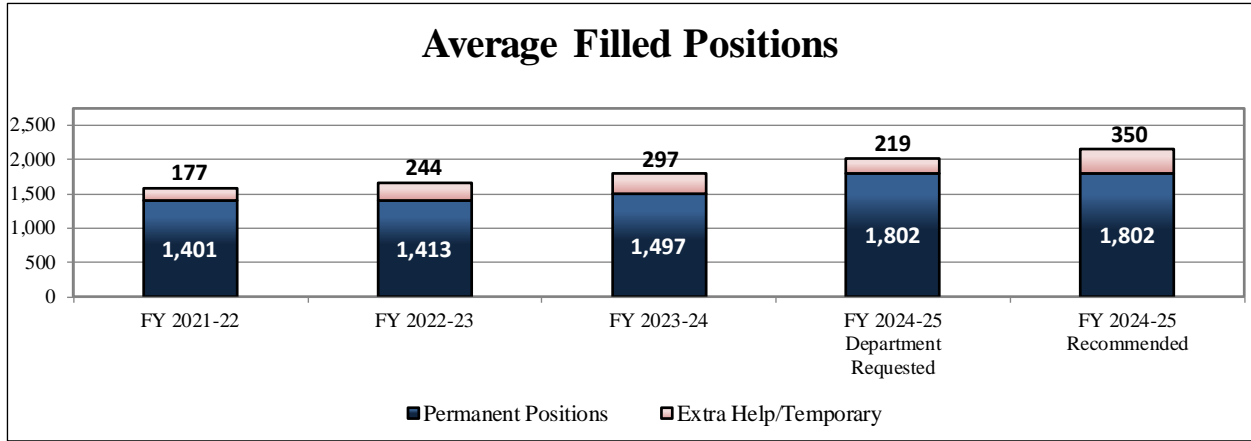
The fund balance in the Human Services – Administration fund was \$1,824,100 at June 30, 2024, which will be added to general designation, consistent with Board policy.

Public Assistance



### Staffing Changes and Operational Impacts

No position changes are included for the recommended budget. The department has 1,802 allocated positions. All positions are funded; however the budget includes \$21.3 million, or 11%, in budgeted salary savings, which is slightly lower than the current vacancy rate of 12%.



### Position Summary

The department currently has 1,802 authorized permanent positions. The recommended budget includes funding for all positions, but includes \$21.3 million in budgeted salary savings. The budgeted salary savings of 11% approximates the department’s current vacancy rate. No position changes are recommended at this time, due to possible uncertainty with future State funding.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
					Total			
Executive Bureau	33	0	0		33	33	0	33
Program Support	239	0	0		239	239	0	239
Fiscal Support	49	0	0		49	49	0	49
Child Protective Services	531	0	0		531	531	0	531
Employment and Financial Svcs	950	0	0		950	950	0	950
<b>Total</b>	<b>1,802</b>	<b>0</b>	<b>0</b>		<b>1,802</b>	<b>1,802</b>	<b>0</b>	<b>1,802</b>

Public Assistance



**Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	2022-23 Actual	2023-24 Target*	2023-24 Actual	2024-25 Target*
Percent of all children with a substantiated allegation during the 12-month period, whom had another substantiated allegation within 12 months.	11.9%	9.7%	9.5%	9.7%
Rate of victimization per day of all children in care during the 12-month period.	7.85%	9.07%	4.48%	9.07%
Timely response compliance - immediate	90.4%	90%	97.9%	90%
Timely response compliance – 10-day	85.9%	90%	94.1%	90%
Children in child welfare service programs that receive regular face-to-face visits by social workers	92.9%	95%	93.9%	95%
The department continues to implement a Comprehensive Prevention Plan in accordance with the federal Family First Prevention Service Act, as well as implementing a five-year Child Welfare System Improvement Plan. Both plans focus on child abuse prevention strategies. Performance measures have continued to improve since FY 2022-23, including a decline in the percent of children with a substantiated allegation during the 12-month period whom had another substantiated allegation, and rate of victimization per day for children in care. Measures for immediate and 10-day referrals and children receiving timely regular face to face contact by social workers have also improved.				

\*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.

<i>Department Objectives Measured</i>	2022-23 Actual	2023-24 Target	2023-24 Actual	2024-25 Target
Percent of children who entered care in the 12-month period; discharged within 12 months to reunification or guardianship; and re-entered care.	12.6%	5.6%	8.5%	5.6%
Rate of Placement moves per day of all children who entered care.	9.71%	4.48%	9.37%	4.48%
Percent of all children who entered care in the 12-month period and discharged to permanency within 12 months.	36.1%	35.2%	34.4%	35.2%
Permanency in care for 24 months or more	26.7%	37.3%	19.8%	37.3%
The department continues to implement a Comprehensive Prevention Plan in accordance with the federal Family First Prevention Service Act, as well as implementing a five-year System Improvement Plan. Both plans focus on child abuse prevention strategies, enhancing supportive services to families to help children remain at home, and increased services to children.				

**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.

<i>Department Objectives Measured</i>	2022-23 Actual	2023-24 Target	2023-24 Actual	2024-25 Target
All families participating in work-related activities	14.6%	16%	20.1%	22.5%
Two-parent families participating in work-related activities	18.1%	19.5%	22.5%	23.5%
Adults who are working in paid employment that receives CalWORKs	35.2%	37%	32.9%	35%
Adults who are still working three months after their CalWORKs is discontinued	48.7%	51%	49.6%	52%
The department has implemented a Welfare-to-Work (WTW) CalWORKs Outcomes and Accountability Review (Cal-OAR) system improvement plan to improve WTW service delivery to meet the needs of families. To improve the Work Participation Rate and other Cal-OAR outcome measures (employment rate, post-employment rate, etc.), the department continues to implement innovative strategies to engage WTW clients and encourage participation in the program.				

Public Assistance

**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.

<i>Department Objectives Measured</i>	2022-23	2023-24	2023-24	2024-25
	Actual	Target	Actual	Target
CalFresh benefits accurately administered	99.6%	95%	94%	95%
Medi-Cal intake cases processed within State mandates	N/A	90%	N/A	90%
In the CalFresh program, the County is meeting the adopted goal of CalFresh benefits accurately administered. The department continues to sustain a low CalFresh error rate, avoiding fiscal sanctions. After waiving Medi-Cal redetermination requirements due to the COVID-19 pandemic, as of July 1, 2024, the State will again be monitoring performance with the completion of the Medi-Cal Continuous Coverage Unwinding process. The department continues to streamline processes to ensure State mandated timeframes are met.				

Public Assistance

## County Contribution - Human Services Administration

Department Head: Lito Morillo

Function: Public Assistance

Fund: General

Activity: Administration

Budget Unit: 5121

### Description of Major Services

This budget unit appropriates supplemental funding from the General Fund to the Human Services Administration budget unit 5120. These funds provide the County's share of financial responsibility for the department's operations in providing direct social services programs to eligible recipients in the community.

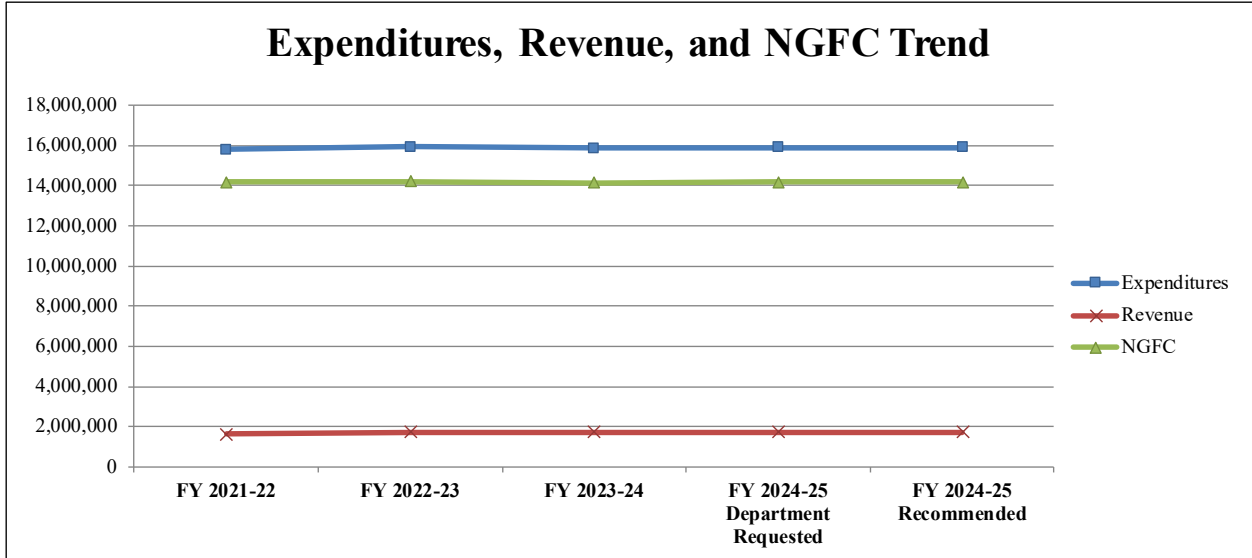
Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Other Financing Uses	\$15,936,658	\$15,878,413	\$15,874,515	\$15,895,900	\$15,895,900	\$15,895,900
<b>TOTAL EXPENDITURES</b>	<b>\$15,936,658</b>	<b>\$15,878,413</b>	<b>\$15,874,515</b>	<b>\$15,895,900</b>	<b>\$15,895,900</b>	<b>\$15,895,900</b>
<b>REVENUE:</b>						
Intergovernmental	\$1,712,325	\$1,692,617	\$1,740,787	\$1,710,104	\$1,710,104	\$1,710,104
<b>TOTAL REVENUE</b>	<b>\$1,712,325</b>	<b>\$1,692,617</b>	<b>\$1,740,787</b>	<b>\$1,710,104</b>	<b>\$1,710,104</b>	<b>\$1,710,104</b>
<b>NET GENERAL FUND COST</b>	<b>\$14,224,333</b>	<b>\$14,185,796</b>	<b>\$14,133,728</b>	<b>\$14,185,796</b>	<b>\$14,185,796</b>	<b>\$14,185,796</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The recommended budget provides \$15.9 million to budget unit 5120, Human Services Administration. This contribution is funded by Social Services Program Realignment revenues of \$1.7 million and a General Fund contribution of \$14.2 million.

### Budget Changes and Operational Impacts

The recommended budget includes roughly the same amount in Social Services Program Realignment in FY 2024-25 as in recent years. The contribution from this budget unit will provide sufficient resources to the Department of Human Services – Administration budget unit 5120 to administer social service and financial assistance programs to eligible recipients in the community at the current service level.



Public Assistance



## County Contribution - Human Services Direct Financial Aid

Department Head: Lito Morillo

Function: Public Assistance

Fund: General

Activity: Administration

Budget Unit: 5125

### Description of Major Services

This budget unit appropriates supplemental funding from the General Fund to the Human Services Direct Financial Aid budget unit 5220. This budget unit funds the County's share of financial responsibility for the department's operations in providing financial assistance to eligible recipients in the community. The largest of the financial assistance programs are CalWORKs, Foster Care, Adoptions, and General Assistance.

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Other Financing Uses	\$139,303,736	\$130,158,979	\$125,313,407	\$125,009,728	\$125,009,728	\$126,377,459
<b>TOTAL EXPENDITURES</b>	<b>\$139,303,736</b>	<b>\$130,158,979</b>	<b>\$125,313,407</b>	<b>\$125,009,728</b>	<b>\$125,009,728</b>	<b>\$126,377,459</b>
<b>REVENUE:</b>						
Intergovernmental	\$131,566,653	\$120,475,631	\$123,076,217	\$115,326,380	\$115,326,380	\$116,694,111
<b>TOTAL REVENUE</b>	<b>\$131,566,653</b>	<b>\$120,475,631</b>	<b>\$123,076,217</b>	<b>\$115,326,380</b>	<b>\$115,326,380</b>	<b>\$116,694,111</b>
<b>NET GENERAL FUND COST</b>	<b>\$7,737,083</b>	<b>\$9,683,348</b>	<b>\$2,237,190</b>	<b>\$9,683,348</b>	<b>\$9,683,348</b>	<b>\$9,683,348</b>

Public Assistance

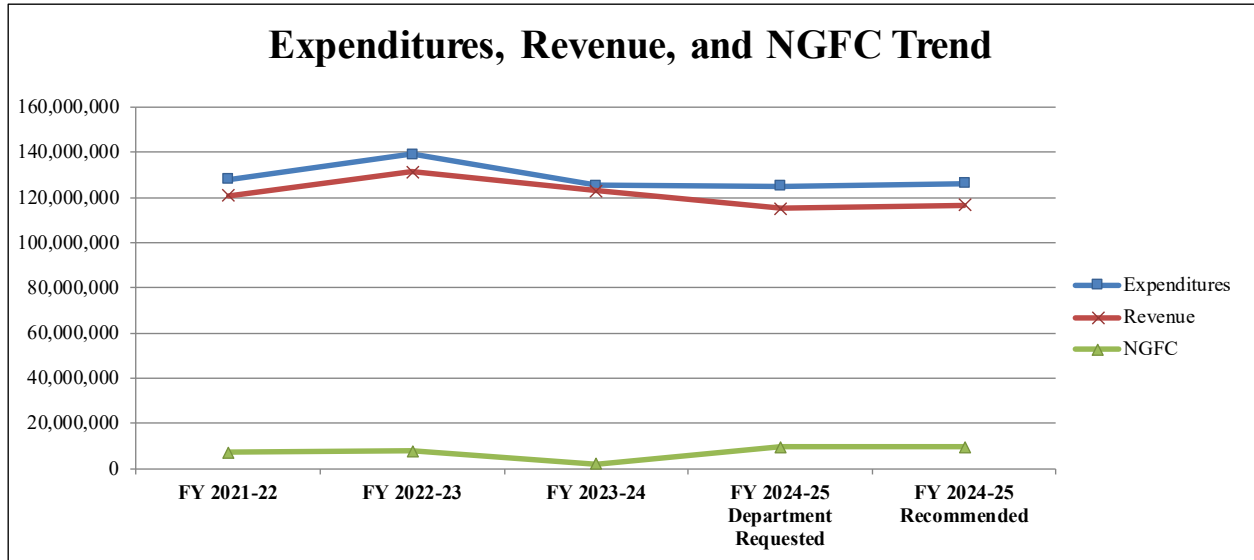
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The recommended budget provides \$126.4 million to budget unit 5220, Human Services Direct Financial Aid.

This contribution is funded by Social Services Program Realignment revenue of \$24.8 million, redirected 1991 Health Services Program Realignment for Child Poverty and Family Support revenue of \$74.9 million, \$16.9 million of CalWORKs Maintenance of Effort Vehicle License Fees, and a General Fund contribution of \$9.7 million.

### Budget Changes and Operational Impacts

The recommended budget includes a status quo General Fund contribution of \$9.7 million compared to the prior budget. The contributions from this budget unit are sufficient to cover the County's financial responsibility of providing financial assistance and social services programs to eligible recipients in the community.



Public Assistance

## Human Services – Direct Financial Aid

Department Head: Lito Morillo

Function: Public Assistance

Fund: Human Services – Direct Financial Aid

Activity: Direct Financial Aid

Budget Unit: 5220

### Description of Major Services

The Department of Human Services Direct Financial Aid budget unit accounts for direct financial assistance payments to eligible recipients. The largest component of financial aid is direct aid payments to eligible families in need, under the Temporary Assistance for Needy Families (TANF) program. The primary recipients of aid are families eligible for TANF programs such as CalWORKs, CalFresh, and other programs. As required by State law, the County provides funding for general assistance payments to indigent adults. Families who adopt children throughout the County are also eligible for assistance payments. Foster care payments made on behalf of children placed in a County foster family home, a foster family agency, or a group home after becoming a dependent of the court are also made from this fund, as are payments related to Assembly Bill 12 (AB 12), which extended foster care services for transitional youth to age 21.

	Summary of Expenditures and Revenue					
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Other Charges	\$319,396,432	\$354,233,216	\$359,335,164	\$382,071,858	\$382,071,858	\$382,071,858
<b>TOTAL EXPENDITURES</b>	<b>\$319,396,432</b>	<b>\$354,233,216</b>	<b>\$359,335,164</b>	<b>\$382,071,858</b>	<b>\$382,071,858</b>	<b>\$382,071,858</b>
<b>REVENUE:</b>						
Intergovernmental	\$161,320,076	\$170,233,999	\$191,985,938	\$210,309,443	\$201,629,139	\$201,629,139
Miscellaneous	1,710,795	2,478,513	2,481,635	2,878,817	2,878,817	2,878,817
Other Financing Sources:						
County Contribution	4,841,674	23,234,345	4,841,674	9,683,348	9,683,348	9,683,348
2011 Realignment	48,697,391	9,683,348	44,963,524	51,425,962	51,425,962	51,425,962
Social Services Realignment	24,024,835	50,095,282	22,495,157	23,474,392	23,474,392	23,474,392
Family Support Realignment	26,171,757	35,186,231	35,796,959	31,863,017	31,863,017	31,863,017
Child Poverty Realignment	54,171,454	43,072,695	44,741,261	43,072,594	43,072,594	43,072,594
CalWORKs VLF Realignment	19,703,430	20,248,803	15,906,890	18,044,589	18,044,589	18,044,589
<b>TOTAL REVENUE</b>	<b>\$340,641,412</b>	<b>\$354,233,216</b>	<b>\$363,213,038</b>	<b>\$390,752,162</b>	<b>\$382,071,858</b>	<b>\$382,071,858</b>
<b>NET FUND COST</b>	<b>(\$21,244,980)</b>	<b>\$0</b>	<b>(\$3,877,874)</b>	<b>(\$8,680,304)</b>	<b>\$0</b>	<b>\$0</b>

Public Assistance

### Major Expenditures and Revenue in FY2024-25 Recommended Budget

The Human Services – Direct Financial Aid budget unit provides direct financial assistance to qualifying persons throughout the County. CalWORKs is the greatest expenditure within this budget unit at approximately \$223 million. Adoptions Assistance and Foster Care Assistance are budgeted at \$60.9 million and \$66.4 million, respectively. In addition, \$19.5 million is included for General Assistance.

Revenue sources include Intergovernmental Transfers of \$111 million in federal funds and \$90.5 million in State funds, as well as Other Financing Sources that include \$167.9 million in 1991 Realignment and 2011 Realignment funding.

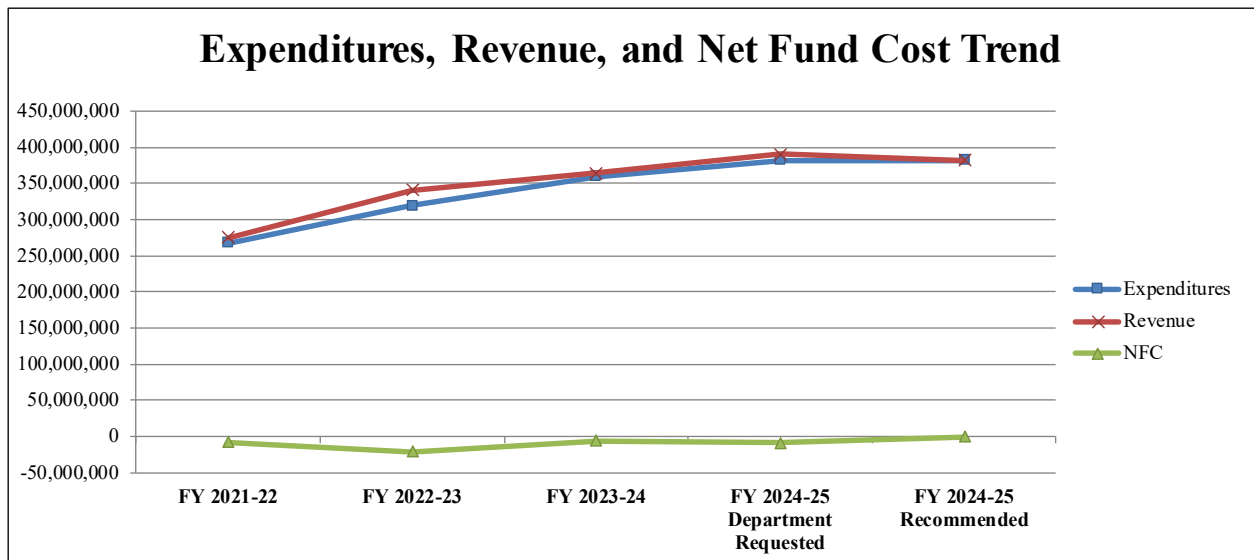
### Budget Changes and Operational Impacts

The recommended budget reflects an increase of approximately \$22.7 million overall compared to FY 2023-24 actual expenses, or about 6%. This is primarily due to cost of living increases and expectation of growing service needs. The budget includes cost increases for the annual legislated Cost Necessities Index increase in the Foster Care entitlement program and changes in State law for Maximum Aid Payment levels in General Assistance. Additionally, as California’s minimum wage rises, 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. The budget includes a \$9.7 million General Fund contribution that is anticipated to cover the County’s financial responsibility of assisting eligible recipients in the community.

In FY 2022-23, program expenses increased to pre-pandemic levels, exceeding FY 2019-20 expenses by \$50 million. Costs have continued to increase in FY 2023-24, with actual expenses \$39.9 million, or 12%, higher than the previous year. It is expected that costs will again increase for FY 2024-25. The County Administrative Office will continue to work with the department to monitor any significant increase in program expenses.

At June 30, 2024, the fund balance in the Human Services Direct Financial Aid fund was \$296,684, all of which, as prescribed by County policy will be placed in the General Designation until such time as the reconciliation of accrued revenue and final County Expense Claim has occurred.

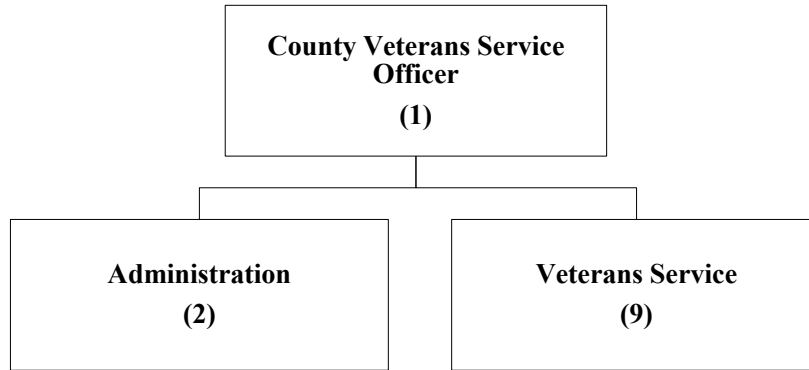
Public Assistance



### 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 2022-23 and 2023-24 Accomplishments

- Obtained new and increased cash benefits for veterans and their dependents from the U.S. Department of Veterans Affairs in the amount of \$16,123,931.
- Filed benefit claims that resulted in \$6,319,614 in one-time payments in FY 2022-23 for veterans and their dependents consisting of single and retroactive payments.
- Successfully processed 874 applications with the California Department of Veterans Affairs College Tuition Fee Waiver program, resulting in over \$7 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 73 clients daily in FY 2022-23 and 76 clients daily in FY 2023-24.
- Collaborated with the Department of Human Services by verifying entitlement to United States Department of Veterans Affairs with approximately 1,100 annual public assistance referrals.
- In FY 2022-23, attended 44 outreach events and attended 53 events in FY 2023-24 bringing additional services to various locations across the County.

Public Assistance

## Veterans Service Department

Department Head: Jose Lopez

Function: Public Assistance

Fund: General

Activity: Veterans Service

Budget Unit: 5510

### Description of Major Services

The Veterans Service Department is responsible for advocating on behalf of local veterans, providing assistance with claim preparation and benefits counseling, and referring veterans to other County, State and Federal agencies for programs they may be eligible to receive. In addition, the department conducts outreach throughout the County for the purpose of informing the community of Veterans benefits and services.

#### Summary of Expenditures and Revenue

	FY 2022-23		FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended	
<b>APPROPRIATIONS:</b>							
Salaries and Benefits	\$1,036,060	\$1,169,811	\$1,151,905	\$1,228,803	\$1,228,803	\$1,228,803	
Services and Supplies	81,954	119,410	146,668	116,495	116,495	116,495	
Other Financing Uses	0	248,546	0	0	0	249,649	
<b>TOTAL EXPENDITURES</b>	<b>\$1,118,014</b>	<b>\$1,537,767</b>	<b>\$1,298,573</b>	<b>\$1,345,298</b>	<b>\$1,345,298</b>	<b>\$1,594,947</b>	
<b>REVENUE:</b>							
Intergovernmental	\$326,481	\$344,000	\$355,213	\$370,220	\$370,220	\$370,220	
Other Financing Sources:							
2011 Realignment	173,141	166,641	173,426	172,929	172,929	172,929	
<b>TOTAL REVENUE</b>	<b>\$499,622</b>	<b>\$510,641</b>	<b>\$528,639</b>	<b>\$543,149</b>	<b>\$543,149</b>	<b>\$543,149</b>	
Less Available BSI *	\$0	(\$248,546)	\$0	\$0	\$0	(\$249,649)	
<b>NET GENERAL FUND COST</b>	<b>\$618,392</b>	<b>\$778,580</b>	<b>\$769,934</b>	<b>\$802,149</b>	<b>\$802,149</b>	<b>\$802,149</b>	
BSI Ending Balance *	\$229,666	N/A	\$249,649	N/A	N/A	N/A	

\* BSI = Budget Savings Incentives

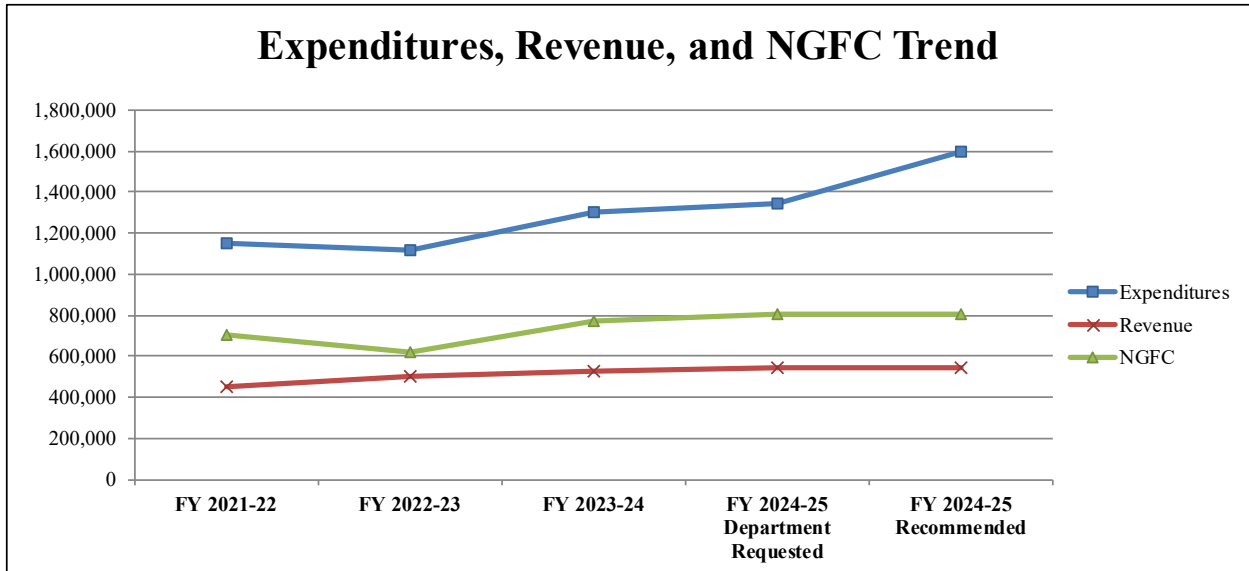
Public Assistance

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The majority of expenditures in this budget unit are associated with staffing costs to perform the services provided by the Veterans Service Department. The department is primarily funded by an allocation of Net General Fund Cost (NGFC) with an additional portion coming from State funding.

### Budget Changes and Operational Impacts

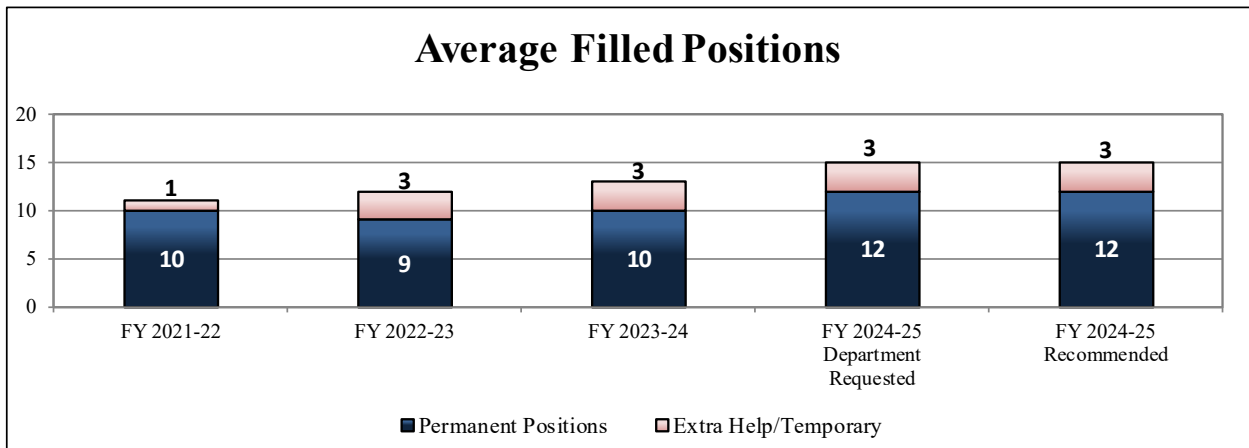
The recommended budget includes sufficient appropriations to cover the cost of the recently approved 2% cost of living adjustment. A decrease in Services and Supplies from FY 2023-24 actual is reflected due to the department purchasing one time upgraded furniture in the prior fiscal year. An allocation of \$172,929 of 2011 Realignment from the Community Corrections Partnership is included to assist in meeting the requirements of Assembly Bill 109 to reduce recidivism. The majority of intergovernmental revenue is subvention funding from CalVet.



### Staffing Changes and Operational Impacts

The recommended budget includes the deletion of one (1) Business Manager position, one (1) Administrative Coordinator position, and one (1) Veterans Service Manager position. These positions were previously included to assist the department while employees were on long-term leave. These deletions will not have operational impacts.

Public Assistance



### Summary of Authorized Positions

The recommended budget includes twelve (12) authorized positions, all of which are budgeted to be filled as indicated below. In addition, the department plans to utilize Extra Help employees as needed.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
					Total			
Administration	5	0	(2)		3	3	0	3
Veterans Service	10	0	(1)		9	9	0	9
<b>Total</b>	<b>15</b>	<b>0</b>	<b>(3)</b>		<b>12</b>	<b>12</b>	<b>0</b>	<b>12</b>

Administration		Veterans Service	
<b>Classification</b>		<b>Classification</b>	
1	County Veterans Service Officer	2	Supervising Veterans Service Representative
2	Business Manager	1	Veterans Service Manager
1	Administrative Coordinator	7	Veterans Service Representative Assistant/I/II
1	Office Service Technician	10	<b>Current Total</b>
5	<b>Current Total</b>		<b>Additions/(Deletions)</b>
	<b>Additions/(Deletions)</b>	(1)	Veterans Service Manager
(1)	Business Manager	9	<b>Requested Total</b>
(1)	Administrative Coordinator		
3	<b>Requested Total</b>		

### Fiscal Year 2024-25 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 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Actual	Target	Actual	Target
Number of outreach (in-person and virtual) events	44	50	49	55
Number of clients assisted	18,032	18,500	18,500	19,000
Claims electronically submitted	100%	100%	100%	100%

The department participates in outreach activities to provide detailed information about potential benefits earned through a veteran’s honorable service and to encourage veterans and their dependents and caregivers to contact the department either in-person, through email, or telephonically. The department continues to support veteran events but looks to attend events that are not specific to veterans to broaden the reach to potential clients. These efforts will allow the department to assist more clients as they learn about the services provided and the ease of obtaining services. Having an integrated virtual service model, clients are offered expanded access services without having to travel to the office. The department’s continued internal training ensures that representatives are current on practices and procedures necessary to assist the community. This utilization of technology and continued training of staff provides increased accessibility by reducing physical barriers and reducing the average time it takes for claims to be adjudicated by the Department of Veterans Affairs.

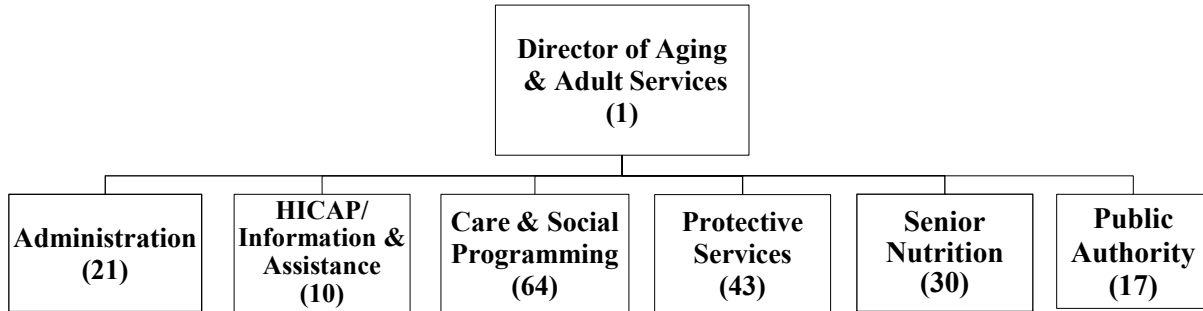
Public Assistance



**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 2022-23 and 2023-24 Accomplishments**

- Coordinated and held the 25th Elder Abuse Prevention Conference to increase community awareness, promote agency collaboration, and provide training.
- Home Safe program funds allowed Adult Protective Services to assist over 300 clients suffering from, or at risk of, homelessness.
- Replaced outdated or non-working kitchen equipment, computer equipment, and vehicles in senior nutrition sites throughout the County, using State funding for Senior Nutrition Infrastructure.
- Using Access to Technology grant funding, the department expanded its existing Digital Divide Program, providing digital devices and training and assistance on using technology, as well as entering into an agreement with Kern County Libraries to provide technology-related assistance at various locations throughout the County.
- The Health Insurance Counseling and Advocacy Program assisted 494 seniors during Medicare open enrollment, saving seniors an estimated \$1,573,302 in medical costs.
- In Home Supportive Services (IHSS) saw a 20% increase in services to assist seniors and dependent adults remain safely in their own home.
- Kern County’s IHSS Public Authority added an additional 1,320 orientations for providers to meet the growing demand for caregivers for the In-Home Supportive Services program.
- Provided virtual reality training to staff and agency partners to encourage understanding of age-related issues such as social isolation, dementia, Parkinson’s, and vision and hearing loss.

Public Assistance

## Aging and Adult Services

Department Head: Jeremy Oliver  
 Fund: Aging and Adult Services  
 Budget Unit: 5610

Function: Public Assistance  
 Activity: Other Assistance

### Description of Major Services

The Department of Aging and Adult Services administers federal, State, and local funds to provide services to elderly and disabled adults. Programs and services coordinated by the department include the In-Home Supportive Services (IHSS) program, abuse prevention, nutrition, homemaker, conservator, disease prevention and health promotion, insurance counseling, as well as substantial information and referral assistance.

#### Summary of Expenditures and Revenue

	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$17,912,408	\$21,752,020	\$20,056,572	\$25,311,016	\$21,740,831	\$21,740,831
Services and Supplies	7,304,618	9,185,193	9,104,791	9,389,891	9,289,892	9,289,892
Other Charges	2,388,597	2,546,387	2,422,900	2,702,877	2,702,877	2,702,877
Capital Assets	198,216	250,000	226,132	0	0	80,000
<b>TOTAL EXPENDITURES</b>	<b>\$27,803,839</b>	<b>\$33,733,600</b>	<b>\$31,810,395</b>	<b>\$37,795,459</b>	<b>\$33,733,600</b>	<b>\$33,813,600</b>
<b>REVENUE:</b>						
Use of Money/Property	\$70,611	\$2,514	(\$30,132)	\$2,516	\$2,516	\$2,516
Intergovernmental	15,484,483	26,531,770	22,979,295	30,008,063	26,107,878	26,187,878
Charges for Services	2,654,110	3,208,125	2,385,349	3,556,656	3,556,656	3,556,656
Miscellaneous	360,228	403,572	526,289	414,222	414,222	414,222
Other Financing Sources:						
General Fund Contribution	626,898	626,898	626,898	626,898	626,898	626,898
Social Services Realignment	862,158	858,610	858,611	867,481	867,481	867,481
2011 Realignment	1,999,441	2,102,111	2,102,111	2,157,949	2,157,949	2,157,949
<b>TOTAL REVENUE</b>	<b>\$22,057,929</b>	<b>\$33,733,600</b>	<b>\$29,448,421</b>	<b>\$37,633,785</b>	<b>\$33,733,600</b>	<b>\$33,813,600</b>
<b>NET FUND COST</b>	<b>\$5,745,910</b>	<b>\$0</b>	<b>\$2,361,974</b>	<b>\$161,674</b>	<b>\$0</b>	<b>\$0</b>

Public Assistance

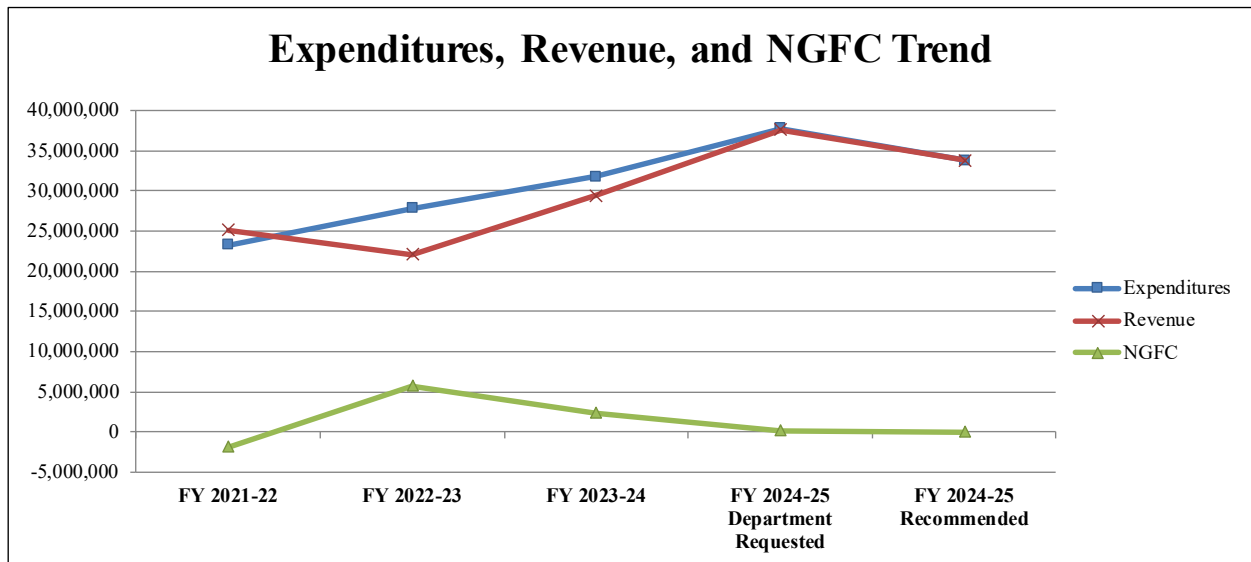
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The recommended budget represents an essentially status quo budget compared to the adopted budget for FY 2023-24. Recent budget discussions at the State level have indicated a potential for reduced funding in future years, dependent on the performance of the economy and State revenue collection. The budget includes Salaries and Benefits costs of \$21.7 million to fund 232 budgeted positions, of which 186 are permanent positions, 46 are extra-help, and 42 are “per diem” temporary positions. Services and Supplies expenditures of approximately \$9.3 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 \$26.2 million that include revenue for senior nutrition, protective services, and supportive services. Additionally, the department receives approximately \$2.2 million in 2011 Realignment revenue, \$867,481 in 1991 Social Services Realignment, and \$626,898 in General Fund contribution.

### Budget Changes and Operational Impacts

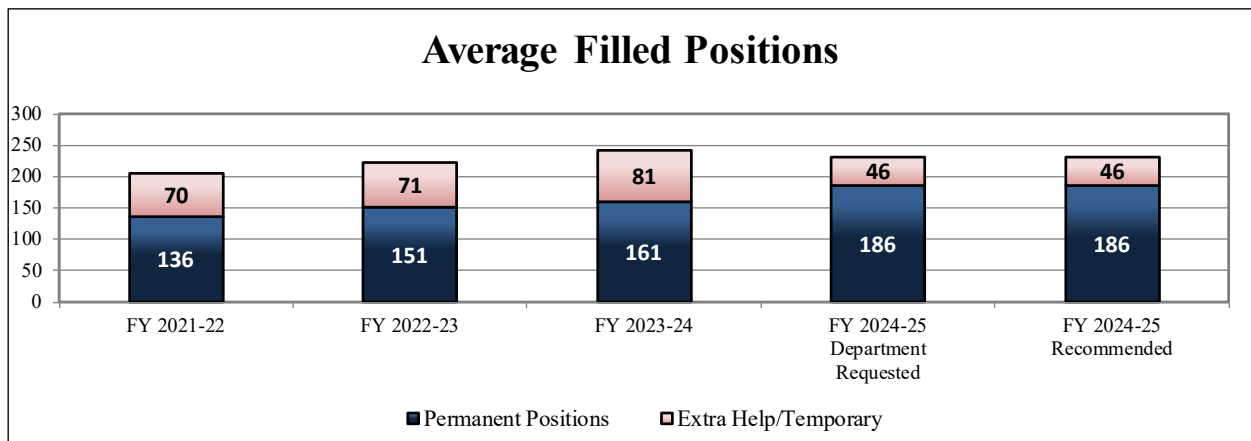
Due to uncertainty with future State funding, the recommended budget is presented as an essentially status quo budget—current service levels are maintained, while also incorporating a 2% cost of living adjustment. No position changes are recommended at this time.

The fund balance at June 30, 2024 was a deficit of \$1,963,572, which was offset by releasing general designation.



### Staffing Changes and Operational Impacts

The recommended budget includes funding for the 186 currently allocated positions, as well as extra help and temporary staffing. No position changes are recommended at this time, due to potential uncertainty with future State funding.



Public Assistance

### Summary of Authorized Positions

The department currently has 186 authorized positions. The recommended budget includes 186 authorized positions, all of which are budgeted for FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested			
				Total	Filled	Vacant	Total
Administration	22	0	0	22	20	0	20
Care & Social Programing	64	0	0	64	66	0	66
HICAP/Information & Assistance	10	0	0	10	10	0	10
Adult Protective Services	43	0	0	43	43	0	43
Public Authority	17	0	0	17	17	0	17
Senior Nutrition	30	0	0	30	30	0	30
<b>Total</b>	<b>186</b>	<b>0</b>	<b>0</b>	<b>186</b>	<b>186</b>	<b>0</b>	<b>186</b>

Public Assistance

Administration	Care & Social Programing	Senior Nutrition
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Director of Aging & Adult Services	1 Program Director	2 Sr. Nutrition Program Coordinator
1 Administrative Services Officer	9 Social Service Supervisor I/II	2 Senior Cook
3 Accountant/Senior Accountant	53 Social Service Worker I/II/III	1 Cook
1 Technology Services Supervisor	1 Office Services Technician	11 Cook - Part-time
1 Technical Support Engineer I/II	<b>64 Requested Total</b>	4 Senior Nutrition Site Coordinator
2 Technical Support Specialist I/II/III		7 Senior Nutrition Site Coordinator-PT
2 Administrative Coordinator		2 Food Service Worker - Part-time
1 Fiscal Support Supervisor		1 Nutrition Worker - Part Time
2 Fiscal Support Specialist		<b>30 Requested Total</b>
1 Fiscal Support Technician		
1 Program Coordinator		
1 Office Services Coordinator		
2 Office Services Technician		
1 Health Education Assistant I/II		
2 Human Resources Specialist I/II		
<b>22 Requested Total</b>		
	<b>HICAP/Information &amp; Assistance/Cal-Fresh</b>	<b>Public Authority</b>
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Program Director	1 Program Support Supervisor	1 Program Support Supervisor
1 Assistant Program Director	1 Program Specialist I/II	1 Assistant Program Director
6 Social Services Supervisor I/II	8 Program Technician	1 Fiscal Support Technician
22 Social Service Worker I/II/III	<b>10 Requested Total</b>	4 Social Service Worker I/II/III
1 Program Technician		3 Program Technician
10 Deputy Conservator		6 Office Services Technician
1 Office Services Technician		1 Office Services Specialist
1 Legal Secretary		<b>17 Requested Total</b>
<b>43 Requested Total</b>		

## Fiscal Year 2024-25 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.

<i>Department Objective Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Number of community education presentations	263	200	146	160
To prevent and reduce elder abuse, the department continues to conduct presentations on the subject to bring awareness to this issue. The department provides an annual Elder Abuse Conference, and trains mandated reporters on a regular basis throughout the community. The training is provided to mandated reporters as well as private sector businesses involved in the industry, non-profit, and other community organizations. The department will continue to provide outreach and education presentations in the community and has expanded its efforts through our public website and video conferencing.				

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

**County Goal:** We will make Kern County among the safest communities in the Central Valley

**Department Goal:** Keep our senior and disabled adult community safe by investigating reported abuse and exploitation effectively.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	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	6,499	6,700	7,131	7,800
Total number of adult protective services referrals	6,787	6,900	7,354	8,100
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 but had some issues with meeting the 10-day mandate due to staffing absences.				

**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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Number of information and assistance contacts	29,397	30,000	25,177	27,000
Dollars saved for clients of the Health Insurance Counseling and Advocacy Programs (HICAP)	\$1,731,409	\$2,400,000	\$5,938,475	\$3,500,000
Number of HICAP contracts	29,721	20,000	23,462	25,000
The department operates an information and assistance call center where seniors are linked to services offered in the community. In addition, hands on assistance are 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.				

Public Assistance

**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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Number of senior meals served	554,747	600,000	443,760	500,000
Percentage of annual reassessments for In Home Supportive Services completed within 30 days or less	88%	90%	91%	90%
Percentage of applications for In Home Supportive Services completed within 90 days or less	87%	90%	83%	80%
Number of initial case reviews for In Home Supportive Services Quality Assurance	337	514	501	461
Number of ongoing cases per worker for In Home Supportive Services	275	310	310	320
<p>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 allows for up to 90-day timeframe. This allows 45 days to complete the required Medi-Cal eligibility determination and another 45 days for the Health Care Certification form. The department continues to see a need for these services and will review effective ways to address productivity. Quality assurance (QA) is a top priority for the department. Kern County is recognized as a large county for QA purposes. This means that the number of initial case reviews has increased significantly. The department continues to promote quality case management.</p>				

Public Assistance

## County Contribution – Aging and Adult Services

Department Head: Jeremy Oliver

Function: Public Assistance

Fund: General

Activity: Other Assistance

Budget Unit: 5611

### Description of Major Services

This budget unit appropriates supplemental funding from the General Fund to the Aging and Adult Services Department to provide funding for abuse prevention, insurance counseling, nutrition and other services to elderly and disabled adults.

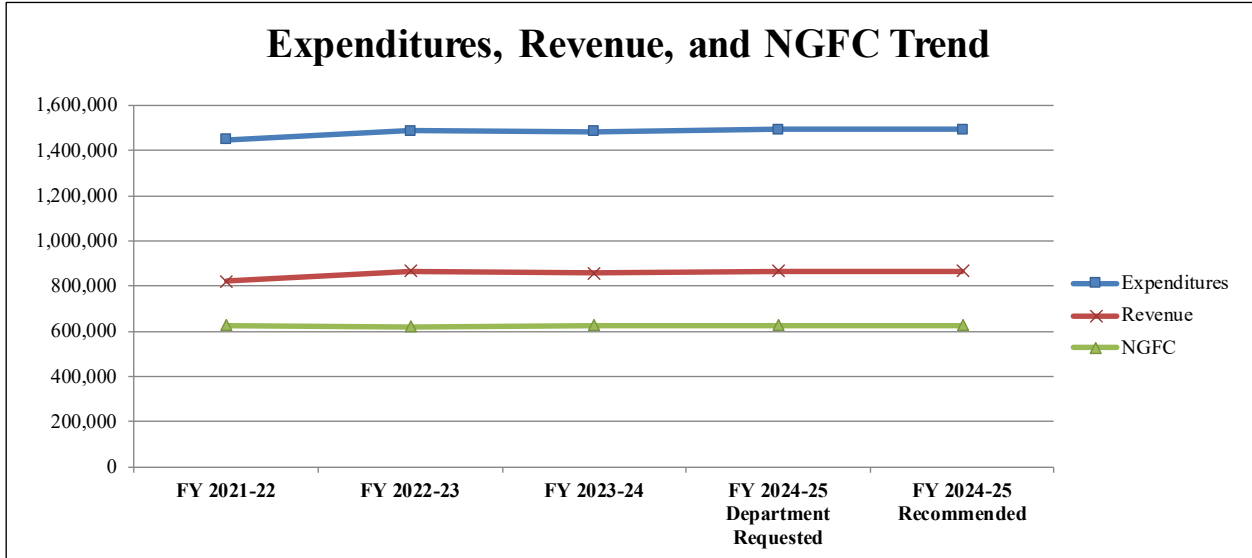
Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Other Financing Uses	\$1,489,056	\$1,485,509	\$1,485,509	\$1,494,379	\$1,494,379	\$1,494,379
<b>TOTAL EXPENDITURES</b>	<b>\$1,489,056</b>	<b>\$1,485,509</b>	<b>\$1,485,509</b>	<b>\$1,494,379</b>	<b>\$1,494,379</b>	<b>\$1,494,379</b>
<b>REVENUE:</b>						
Intergovernmental	\$868,611	\$858,611	\$858,612	\$867,481	\$867,481	\$867,481
<b>TOTAL REVENUE</b>	<b>\$868,611</b>	<b>\$858,611</b>	<b>\$858,612</b>	<b>\$867,481</b>	<b>\$867,481</b>	<b>\$867,481</b>
<b>NET GENERAL FUND COST</b>	<b>\$620,445</b>	<b>\$626,898</b>	<b>\$626,897</b>	<b>\$626,898</b>	<b>\$626,898</b>	<b>\$626,898</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The recommended budget includes an allocation to Aging and Adult Services Department, budget unit 5610, in the amount of approximately \$1.5 million to meet County match requirements in specific programs as required by State and federal regulations. Social services program realignment revenue provides funding in the amount of \$867,481, with the remainder being funded by a General Fund contribution.

### Budget Changes and Operational Impacts

The contribution from this budget unit will provide sufficient resources to Aging and Adult Services budget unit 5610 to administer abuse prevention, insurance counseling, nutrition and other services to elderly and disabled adults.



Public Assistance



## County Contribution – In-Home Supportive Services

Department Head: Jeremy Oliver

Function: Public Assistance

Fund: General

Activity: Other Assistance

Budget Unit: 5810

### Description of Major Services

This budget unit facilitates the appropriation of the County contribution for the In-Home Supportive Services (IHSS) program, which is administered by the Aging and Adult Services Department. State Law mandates that the County provide services to qualified aged and blind persons with disabilities in order for them to remain in their homes and avoid being institutionalized.

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Other Financing Uses	\$12,801,596	\$13,175,881	\$13,175,881	\$14,276,050	\$14,276,050	\$14,276,050
<b>TOTAL EXPENDITURES</b>	<b>\$12,801,596</b>	<b>\$13,175,881</b>	<b>\$13,175,881</b>	<b>\$14,276,050</b>	<b>\$14,276,050</b>	<b>\$14,276,050</b>
<b>REVENUE:</b>						
Intergovernmental	\$11,489,057	\$11,247,592	\$11,265,592	\$12,858,501	\$12,858,501	\$12,050,047
<b>TOTAL REVENUE</b>	<b>\$11,489,057</b>	<b>\$11,247,592</b>	<b>\$11,265,592</b>	<b>\$12,858,501</b>	<b>\$12,858,501</b>	<b>\$12,050,047</b>
<b>NET GENERAL FUND COST</b>	<b>\$1,312,539</b>	<b>\$1,928,289</b>	<b>\$1,910,289</b>	<b>\$1,417,549</b>	<b>\$1,417,549</b>	<b>\$2,226,003</b>

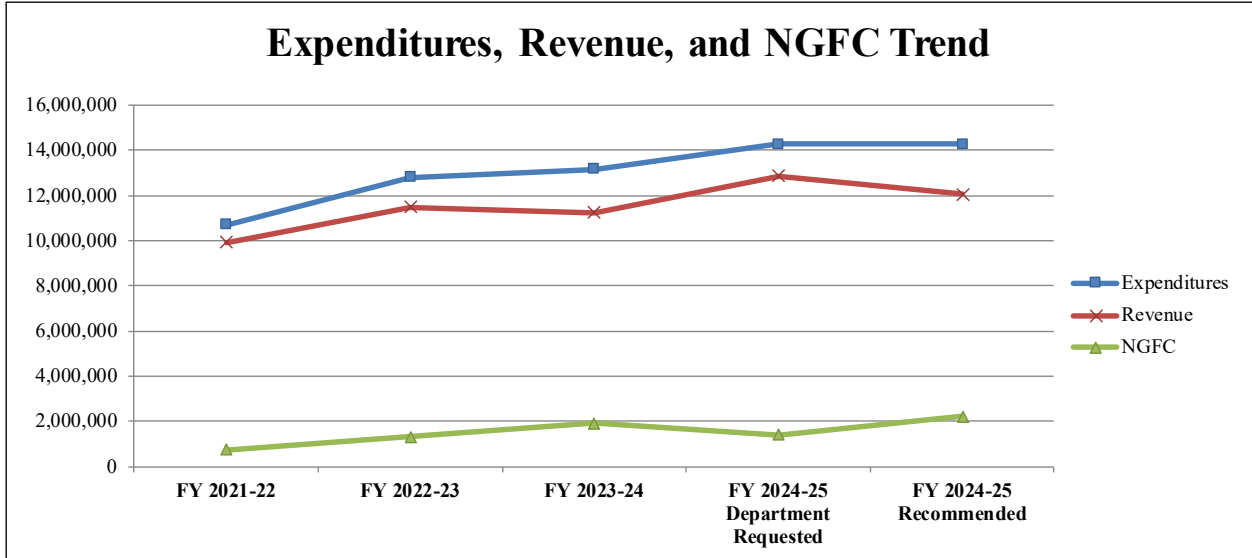
Public Assistance

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The recommended budget includes \$14.3 million in Other Financing Uses for a contribution of \$13.2 million for the FY 2024-25 IHSS Maintenance of Effort (MOE), which is the County’s local share for service providers’ salaries, as well as an estimated increase to the MOE of \$1.1 million for a recently negotiated \$0.60 provider wage supplement. Social services program realignment revenue in the amount of \$12.1 million and approximately \$2.2 million in General Fund contribution offsets the County’s local match requirement.

### Budget Changes and Operational Impacts

The recommended budget includes sufficient resources to cover the mandated IHSS MOE.

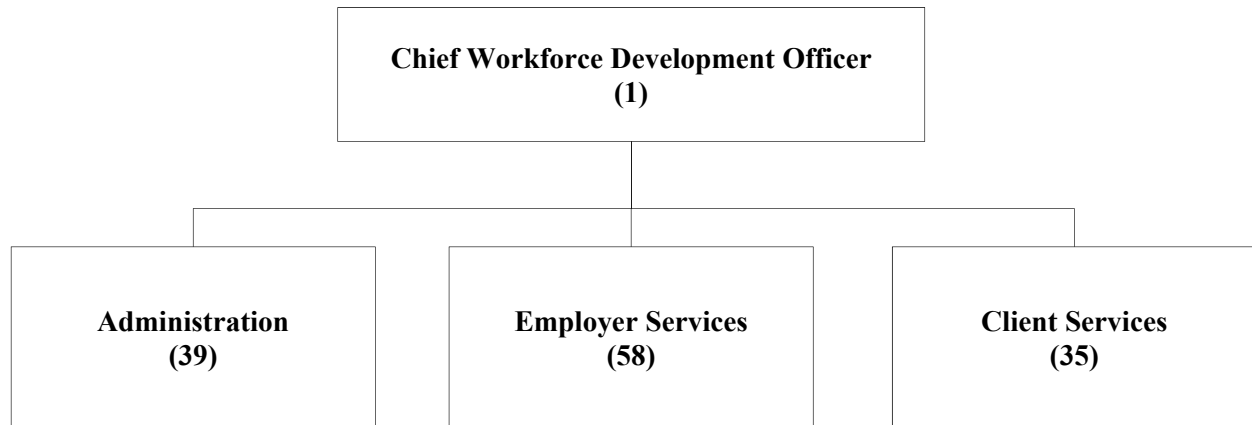


Public Assistance

## 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 2022-23 and 2023-24 Accomplishments

- Provided 1,730 orientations, 1,631 intake appointments, and 4,597 case management appointments to customers seeking employment services.
- Initiated 149 on-the-job training contracts with totals of \$798,000. Average salary earned by participants was \$23.57 per hour.
- The CalWORKs Paid Work Experience Program placed 150 participants at Kern County employers. CalWORKs also developed new online services and modules, to assist participants with job readiness and job search activities remotely, when transportation and childcare are an issue, which has increased program retention and completion.
- National Farmworker Jobs Program processed 108 placements into unsubsidized, full-time employment and processed 5,280 USDA grant applications.
- The EPIC Out-of-School program enrolled 108 new participants and the team helped 347 unique young adults address barriers to employment and access to higher education to encourage employment stability and long-term self-sufficiency.
- Enrolled 109 participants in the AB109 program, placing 31 individuals in full-time employment.

## Employers' Training Resource

Department Head: Elsa T. Martinez, Interim  
 Fund: General  
 Budget Unit: 5923

Function: Public Assistance  
 Activity: Other Assistance

### Description of Major Services

Employers' Training Resource (ETR) administers Workforce Innovation and Opportunity Act (WIOA) funding from the U.S. Department of Labor as well as various other grants provided by the State Employment Development Department, other counties or collaboratives, the Department of Human Services, and 2011 Realignment for AB 109 services. ETR coordinates and implements the County's workforce development system and provides employment and training services. Services delivered include job search, skills assessment, vocational training, job readiness skills, connection to employers, assisting businesses with outreach services, recruitment efforts and employee retention. ETR recognizes that increased employment opportunities enhance the quality of life for residents and diligently strives to ensure that the needs of local businesses are met by providing them with a skilled workforce.

Public Assistance

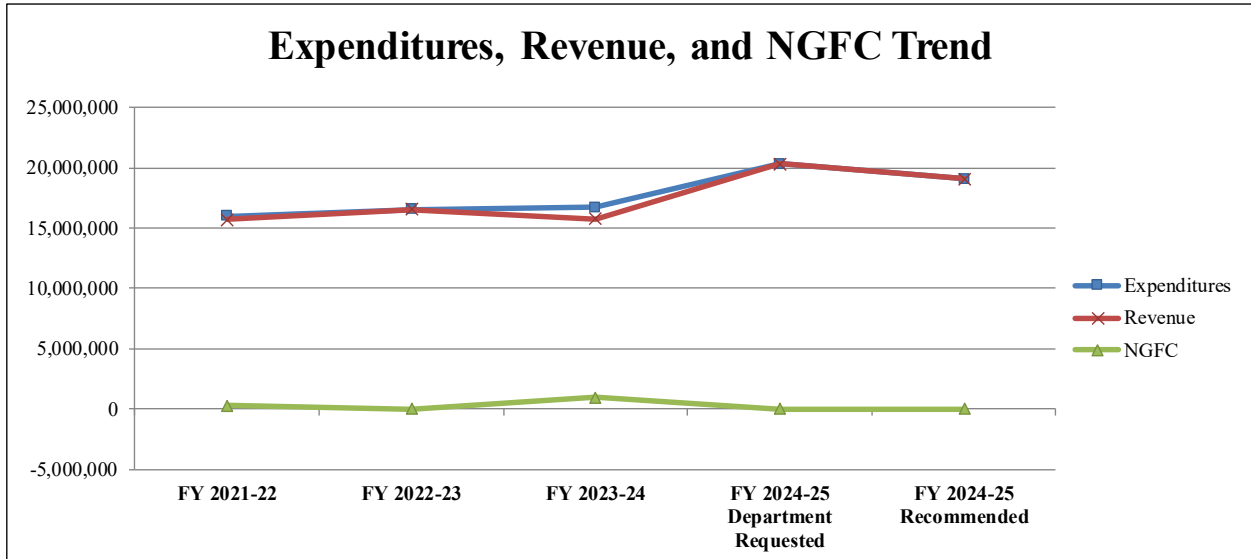
Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$12,763,792	\$16,539,071	\$13,474,862	\$15,889,054	\$14,665,054	\$14,665,054
Services and Supplies	3,780,684	3,866,882	3,226,462	4,312,106	4,312,106	4,312,106
Other Charges	0	0	0	0	0	0
Capital Assets	0	110,000	0	110,000	110,000	110,000
<b>TOTAL EXPENDITURES</b>	<b>\$16,544,476</b>	<b>\$20,515,953</b>	<b>\$16,701,324</b>	<b>\$20,311,160</b>	<b>\$19,087,160</b>	<b>\$19,087,160</b>
<b>REVENUE:</b>						
Miscellaneous	\$0	\$0	\$15	\$0	\$0	\$0
Other Financing Sources:						
ETR - WIOA	16,541,634	20,515,953	15,737,032	20,311,161	19,087,160	19,087,160
<b>TOTAL REVENUE</b>	<b>\$16,541,634</b>	<b>\$20,515,953</b>	<b>\$15,737,047</b>	<b>\$20,311,161</b>	<b>\$19,087,160</b>	<b>\$19,087,160</b>
<b>NET GENERAL FUND COST</b>	<b>\$2,842</b>	<b>\$0</b>	<b>\$964,277</b>	<b>(\$1)</b>	<b>\$0</b>	<b>\$0</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The recommended budget is structured conservatively, with funding levels lower than the FY 2023-24 adopted budget, but above the actual expenditures for FY 2023-24. Recent budget discussions at the State level have indicated a potential for reduced funding in future years, dependent on the performance of the economy and State revenue collection. Major expenditures include Salaries and Benefits expenses of \$14.7 million to fund 141 budgeted positions, of which 126 are permanent positions and 15 are extra-help/temporary positions. The recommended budget includes funding to support business needs and continue preparing our local workforce for a changing economic landscape. The costs in this budget unit are funded primarily by operating transfers in from budget unit 8907, Employers' Training Resource – WIOA, in the amount of \$19.1 million.

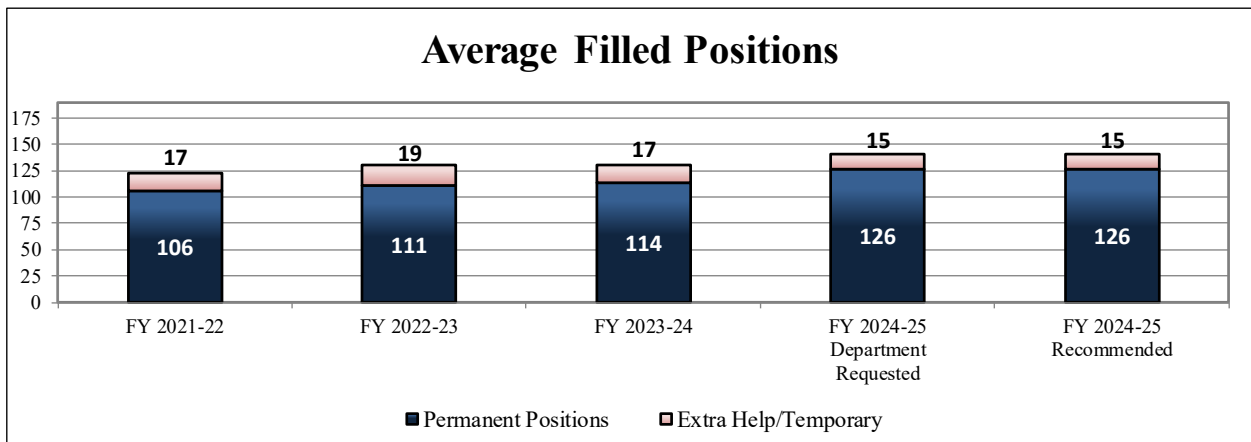
### Budget Changes and Operational Impacts

The department currently has 26 vacancies and will be deleting six positions that have remained unfilled. Salaries and Benefits for FY 2024-25 are budgeted \$1.1 million higher than the actual for FY 2023-24, due to savings from vacant positions that the department now expects to fill. The department is holding seven additional positions vacant and unfunded. Services and Supplies are budgeted approximately \$1.1 million higher for FY 2024-25, compared to the actual for FY 2023-24, due to expected expansion in some locations, resulting in additional costs for space and furnishings.



### Staffing Changes and Operational Impacts

The recommended budget includes the deletion of one (1) Administrative Coordinator position, one (1) Program Specialist I/II position, one (1) Fiscal Support Technician position, one (1) Office Services Technician position, and two (2) Office Services Assistant positions. The department will also be holding seven positions vacant and unfunded for a savings of approximately \$600,000.



Public Assistance

### Summary of Authorized Positions

The department currently has 139 authorized permanent positions and is deleting six (6) positions. The recommended budget will include 133 total authorized positions, of which 126 are budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
				Total				
Administration	42	0	(2)	40		39	1	40
Client Services	38	0	(3)	35		31	4	35
Employer Services	59	0	(1)	58		56	2	58
<b>Total</b>	<b>139</b>	<b>0</b>	<b>(6)</b>	<b>133</b>		<b>126</b>	<b>7</b>	<b>133</b>

Public Assistance

Administration	Client Services	Employer Services
<b><u>Classification</u></b>	<b><u>Classification</u></b>	<b><u>Classification</u></b>
1 Chief Workforce Development Officer	1 CAO Manager	1 CAO Manager
1 Assistant Director of Workforce Dev.	2 Job Developer	1 Administrative Coordinator
1 Administrative Services Officer	3 Office Services Assistant	1 Computer Lab Instructor
1 Administrative Coordinator	6 Office Services Technician	24 Job Developer
6 Senior Accountant/Accountant	1 Office Services Specialist	5 Office Services Technician
3 Contract Administrator	13 Program Specialist I/II	17 Program Specialist I/II
6 Departmental Analyst I/II	2 Program Support Supervisor	4 Program Support Supervisor
4 Fiscal Support Specialist	7 Program Technician	4 Program Technician
1 Fiscal Support Supervisor	1 Senior Office Services Specialist	2 Workforce Dev. Program Manager
2 Fiscal Support Technician	1 Workforce Dev. Program Manager	<b>59 Current Total</b>
1 Marketing and Promotions Coord.	1 Sr. System Analyst	<b><u>Additions/(Deletions)</u></b>
4 Marketing and Promotions Assoc. I/II	<b>38 Current Total</b>	(1) Administrative Coordinator
1 Office Services Coordinator	<b><u>Additions/(Deletions)</u></b>	<b>58 Requested Total</b>
1 Office Services Specialist	(2) Office Services Assistant	
1 Office Services Technician	(1) Office Services Technician	
1 Program Specialist I/II	<b>35 Requested Total</b>	
1 Senior Office Services Specialist		
5 Sr. Workforce Development Analyst		
1 Supervising Departmental Analyst		
<b>42 Current Total</b>		
<b><u>Additions/(Deletions)</u></b>		
(1) Fiscal Support Technician		
(1) Program Specialist I/II		
<b>40 Requested Total</b>		

## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Number of On-the-Job Training (OJT) agreements written	333	375	133	200
Amount employers saved by using OJT's	\$2,308,556	\$2,300,000	\$729,808	\$850,000
Number of people attending virtual orientation	1,406	1,300	1,664	1,700
WIOA adult enrolled clients employed 2nd quarter after program exit	81%	75%	82%	75%
WIOA youth employment 2nd quarter after exit	69	68	64	68
National Farmworker Jobs Program - Adult: Employment Rate 2nd quarter after exit	93%	75%	80%	75%
Cal Works recipients employed upon program completion	30%	30%	37%	30%
Increased demand for services and trainings continued in FY 2023-24. Despite an unexpected reduction in funding, employers and jobseekers turned to ETR for assistance. In-person and online orientations continue to grow. This has led to increased enrollments. Training goals were met at the mid-year mark. Due to ETR's budget constraints, some trainings were delayed to FY 2024-25 in areas such as Healthcare, Warehouse/Logistics, and Transitional Jobs. 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.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Number of employers utilizing America's Job Center of California (AJCC) for recruitment and job fairs	144	150	148	150
Percent of surveyed employers who would use AJCC again for potential hires.	95%	90-95%	90%	90-95%
Number of job orders.	2,634	2,700	2,305	2,450
Number of employers who utilize OJT's	48	45-50	35	45-50
Participant hourly wages upon entering the workforce	\$15-\$60	\$15-\$45	\$15.50-\$45	\$16-\$45
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 to 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 job opportunities. This successful approach has led to a 90% success rate with employers willing to work with the department in the future, strengthened our relationship with the building trades, and increased the number of County residents trained and skilled in various construction industries.				

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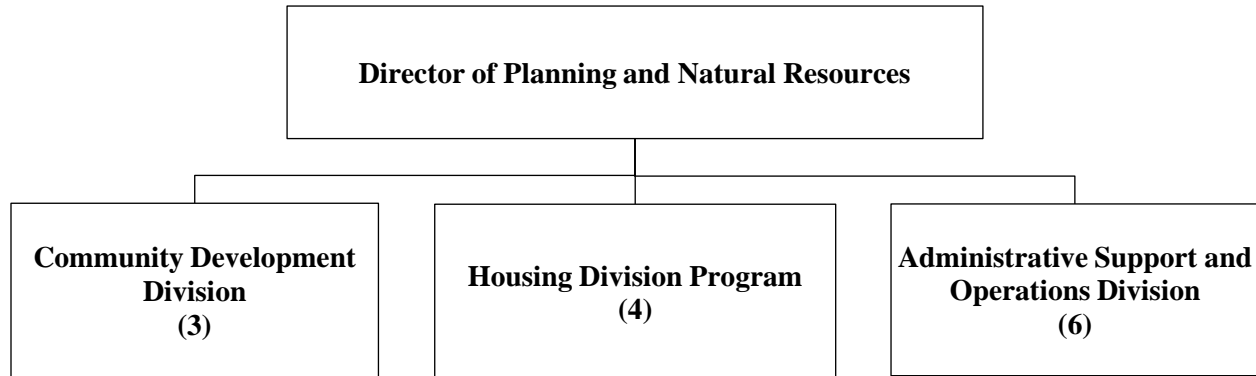




### Mission Statement

*The Community Development Division of the Planning and Natural Resources Department is dedicated to serving the diverse needs of Kern County residents, primarily those with lower incomes, by improving their economic, environmental, and social quality of life. We achieve this through projects and programs that revitalize neighborhoods by providing safer living environments, decent and affordable housing, public facilities and improvements, and expanded employment opportunities.*

### Organizational Chart



### Fiscal Year 2022-23 and 2023-24 Accomplishments

- Processed \$2.3 million in State and federal housing funds, nearly \$400,000 in Emergency Solutions funds, and \$3.3 million in Community Development Block Grant funds for projects and programs located throughout Kern County.
- Completed projects that were supported by the division include the Belle Terrace Park improvements, Asher Avenue sidewalk improvements in the South Taft area, South Taft water system improvements, LeRoy Jackson Park ballfield improvements in the City of Ridgecrest, and the 16<sup>th</sup> Street rehabilitation in the City of Wasco.

Public Assistance

## Community Development

Department Head: Lorelei H. Oviatt

Fund: General

Budget Unit: 5940

Function: Public Assistance

Activity: Other Assistance

### Description of Major Services

Community Development is a division of the Planning and Natural Resources Department. The division is dedicated to serving the needs of residents, primarily those with lower incomes, by improving their economic environment and quality of life through projects and programs that revitalize neighborhoods, improve public facilities, and provide quality affordable housing. The division administers several Federal Department of Housing and Urban Development (HUD) programs. These programs include the Community Development Block Grant, Emergency Solution Grant, Neighborhood Stabilization, and the HOME Investment Partnership.

#### Summary of Expenditures and Revenue

	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$1,174,107	\$1,403,860	\$1,226,688	\$1,512,259	\$1,512,261	\$1,512,261
Services and Supplies	540,856	1,433,682	385,814	442,806	442,806	442,806
Capital Assets	0	6,000	6,000	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,714,963</b>	<b>\$2,843,542</b>	<b>\$1,618,502</b>	<b>\$1,955,065</b>	<b>\$1,955,067</b>	<b>\$1,955,067</b>
Expend. Reimb.	(\$30,329)	\$0	\$0	\$0	\$0	\$0
<b>TOTAL NET EXPENDITURES</b>	<b>\$1,684,634</b>	<b>\$2,843,542</b>	<b>\$1,618,502</b>	<b>\$1,955,065</b>	<b>\$1,955,067</b>	<b>\$1,955,067</b>
<b>REVENUE:</b>						
Other Financing Sources:						
Community Development Program	\$1,067,892	\$1,984,565	\$1,177,602	\$1,544,473	\$1,544,473	\$1,496,668
Emergency Solutions Grant Program	288,337	63,891	47,092	28,490	28,490	28,490
Home Investment Trust	423,046	779,064	395,588	374,311	374,311	422,116
CD-NSP Grant	5,470	0	0	0	0	0
Emergency Solutions Program	8,100	16,022	8,011	7,793	7,793	7,793
<b>TOTAL REVENUE</b>	<b>\$1,792,845</b>	<b>\$2,843,542</b>	<b>\$1,628,293</b>	<b>\$1,955,067</b>	<b>\$1,955,067</b>	<b>\$1,955,067</b>
<b>NET GENERAL FUND COST</b>	<b>(\$108,211)</b>	<b>\$0</b>	<b>(\$9,791)</b>	<b>(\$2)</b>	<b>\$0</b>	<b>\$0</b>

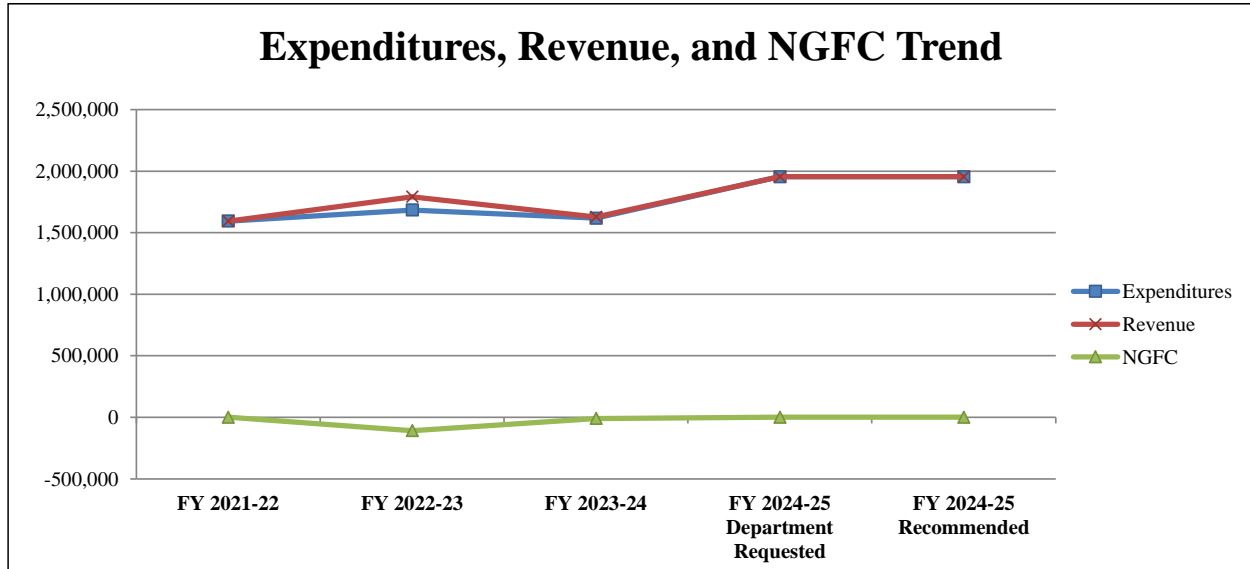
Public Assistance

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The major expenditure for the division is staffing costs for the administration of the grant programs. The expenditures are funded with an allocation of the grants. There is no ongoing General Fund contribution to this budget unit.

### Budget Changes and Operational Impacts

The recommended budget includes \$2.0 million in other financing sources for projects that receive reimbursement funding. The increase in budgeted Salaries and Benefits over current year actual is primarily due to the anticipated filling of vacant positions and the inclusion of a cost of living adjustment.

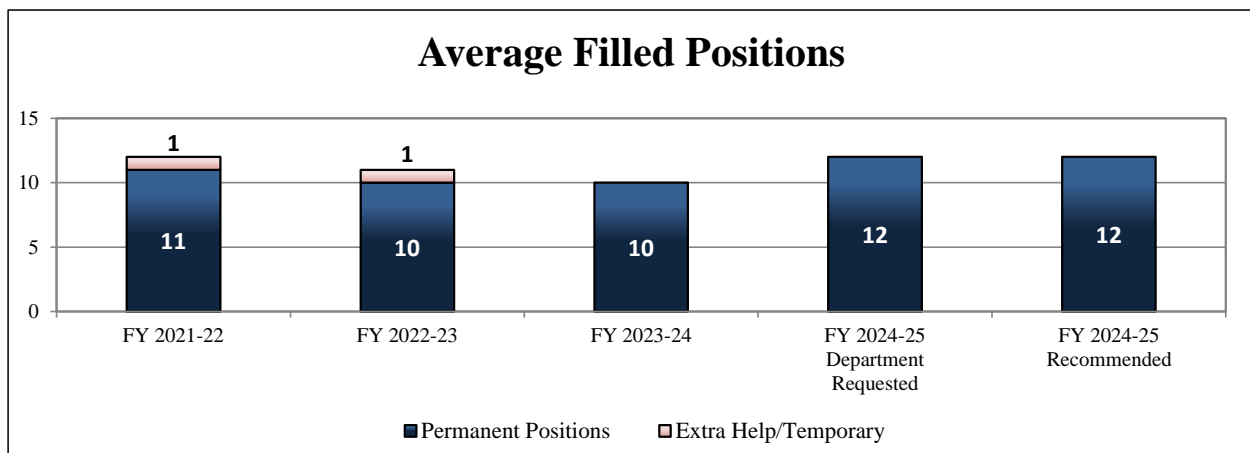


### Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Accountant/Sr. Accountant position, and the deletion of one (1) Planning Technician position, at an annual net cost of approximately \$42,500.

The recommended budget holds vacant and unfunded one (1) Office Services Specialist position at an annual savings of approximately \$88,000.

Public Assistance



### Summary of Authorized Positions

The recommend budget includes 13 authorized permanent positions, of which 12 have been budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
				Total				
Community Development	4	0	(1)	3		3	0	3
Housing	4	0	0	4		4	0	4
Administrative and Fiscal Operations	5	1	0	6		5	1	6
<b>Total</b>	<b>13</b>	<b>1</b>	<b>(1)</b>	<b>13</b>		<b>12</b>	<b>1</b>	<b>13</b>

Housing	Administrative and Fiscal Operations	Community Development
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Housing Program Manager	1 Administrative Coordinator	1 Supervising Planner
1 Housing Rehab. Program Supv.	1 Office Services Specialist	2 Planner I/II/III
1 Housing Rehabilitation Technician	2 Accountant/Sr. Accountant	1 Planning Technician
1 Fair Housing Coordinator	1 Fiscal Support Specialist	4 <b>Current Total</b>
4 <b>Requested Total</b>	5 <b>Current Total</b>	<u>Additions/Deletions</u>
	<u>Additions/Deletions</u>	(1) Planning Technician
	1 Accountant/Sr. Accountant	3 <b>Requested Total</b>
	6 <b>Requested Total</b>	

Public Assistance

### Fiscal Year 2024-25 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.

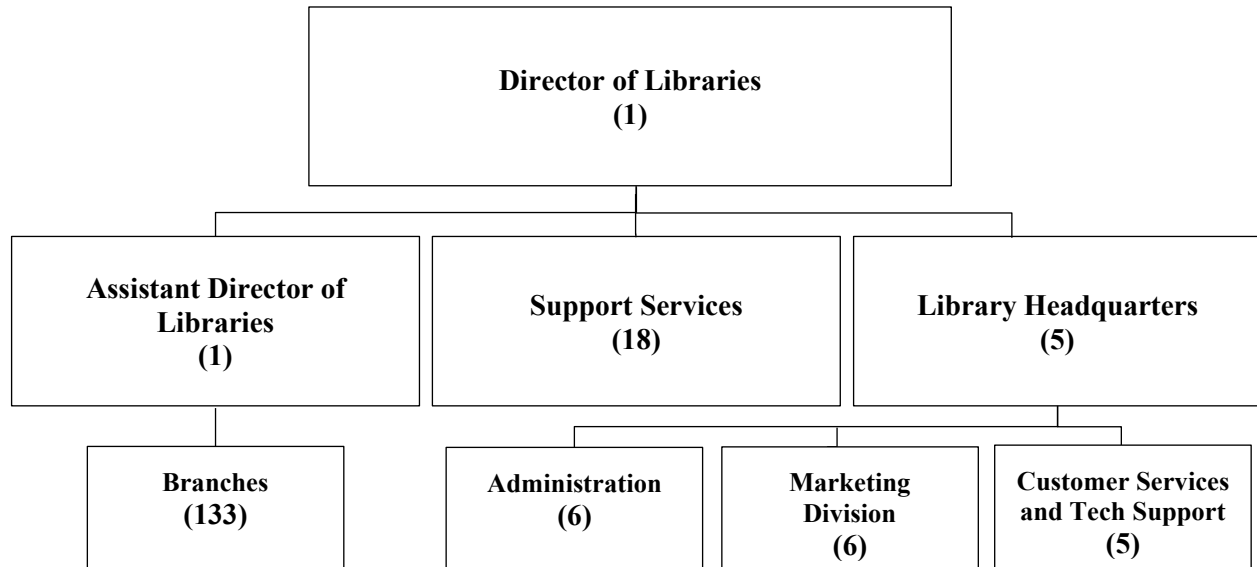
**Department Goal:** Improve fiscal efficiency/responsibility of County.

Department Objectives Measured	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	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.	90.33%	> 80%	99.98%	>80%
Dollar amount of grant funds expended on activities that benefit residents having low/moderate income.	\$3,558,929	>\$3,161,945	\$3,519,890	>\$3,161,945
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 2022-23 and 2023-24 Accomplishments

- Collaborated with community partners to expand library resources and services to residents providing a minimum of five days open per week at 18 libraries by the end of FY 2023-24.
- Began implementation of the 17 Building Forward Library Infrastructure grants, for major maintenance and safety improvements. Four projects for safety improvement were completed during FY 2023-24, with the remainder in the pre-construction or construction phase.
- Obtained \$254,312 in grant funding from the California State Library for Lunch at the Library, providing healthy meal options and food education activities during the summer months. This grant allowed the department to provide Lunch at the Library programming at all 22 branches.
- Obtained \$224,386 through the California Library Association's Partner Project Grant to support a dedicated homework space, providing tutoring services along with afterschool supper and snacks, throughout the 2023-24 schoolyear.
- Partnered with the Kern Dance Alliance to bring books, dance, and literacy activities to libraries, with over 2,190 people attending the programs and 569 books distributed for kids to help build home libraries.

# Library

Department Head: Andie Sullivan  
 Fund: General  
 Budget Unit: 6210

Function: Education  
 Activity: Education

## Description of Major Services

The Library Department operates public library facilities to provide reading materials, digital content, programming, technology support, and literacy focused services to all County residents. The department provides enrichment programs to enhance the quality of life for citizens of all ages.

### Summary of Expenditures and Revenue

	FY 2022-23		FY 2023-24		FY 2024-25	
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$5,543,300	\$8,887,824	\$7,308,805	\$9,366,629	\$9,366,629	\$9,366,629
Services and Supplies	2,450,485	3,155,538	3,090,822	3,091,223	3,091,223	3,091,223
Other Financing Uses	0	701,275	0	0	0	790,995
<b>TOTAL EXPENDITURES</b>	<b>\$7,993,785</b>	<b>\$12,744,637</b>	<b>\$10,415,828</b>	<b>\$12,457,852</b>	<b>\$12,457,852</b>	<b>\$13,248,847</b>
<b>REVENUE:</b>						
Charges for Services	\$46,515	\$60,000	\$58,415	\$60,000	\$60,000	\$60,000
Miscellaneous	676,982	426,843	637,888	943,858	943,858	943,858
Other Financing Sources:						
Kern County Library Donations	136,726	235,000	85,611	170,000	170,000	170,000
American Rescue Plan Act	1,025,183	1,529,345	1,393,437	600,428	1,140,768	1,140,768
<b>TOTAL REVENUE</b>	<b>\$1,942,122</b>	<b>\$2,322,820</b>	<b>\$2,214,591</b>	<b>\$1,847,918</b>	<b>\$2,388,258</b>	<b>\$2,388,258</b>
Less Available BSI *	\$0	(\$701,275)	\$0	\$0	\$0	(\$790,995)
<b>NET GENERAL FUND COST</b>	<b>\$6,051,663</b>	<b>\$9,720,542</b>	<b>\$8,201,237</b>	<b>\$10,609,934</b>	<b>\$10,069,594</b>	<b>\$10,069,594</b>
BSI Ending Balance *	\$461,722	N/A	\$790,995	N/A	N/A	N/A

\* BSI = Budget Savings Incentives

Education

## Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The Kern County Library system includes 22 branches across the County, providing library services and programming to the community. Of these locations, there are 14 branches within incorporated cities. The department has been continuing to restore and expand services across its many branches, and thanks to outside partnerships and an allocation of Measure K funding, nearly all branches have reached the goal of being open 5 days a week. In FY 2023-24, the restoration and expansion of services at the unincorporated library branches and one bookmobile through an allocation of Measure K funding began. This effort continues into FY 2024-25 through an allocation of \$2.8 in Measure K funding. This allocation is reflected as an increase in Net General Fund Cost (NGFC). Additional NGFC allocation is included in this recommended budget to support headquarters staff and ensure sufficient oversight is available to support the branch expansions.

The recommended budget includes an increase of \$3 million in appropriation, with the majority of this increase within Salaries and Benefits directly related to necessary staffing costs for the expansion and improvement of library services. In addition, this budget includes sufficient appropriations to cover the cost of the recently approved 2% cost of living adjustment. Services and Supplies includes fixed obligations such as books, materials, and office supplies as well as a membership in the San Joaquin Valley Library System (SJVLS). As a member of SJVLS, Kern County residents are able to search the shared catalog and request items to be sent to Kern County Branches from nine other public library systems through the San Joaquin Valley.

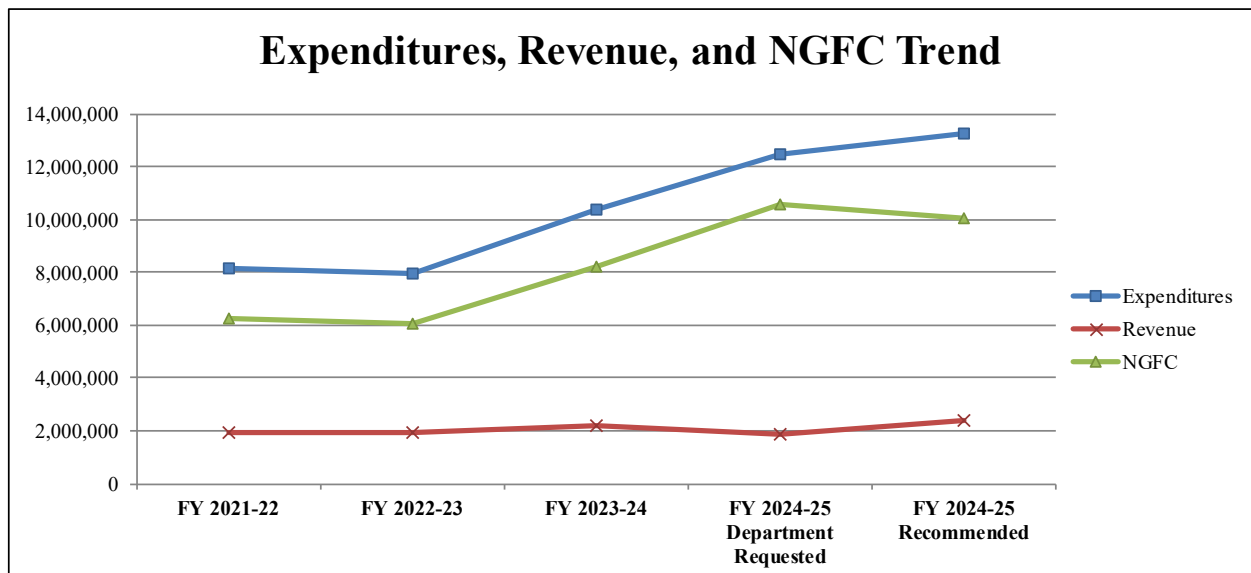
As in previous years, this recommended budget includes revenue from the American Rescue Plan Act (ARPA) to continue providing governmental services and to maintain the restoration of staffing to pre-pandemic levels.

### Budget Changes and Operational Impacts

The department’s allocation of Measure K funding allows the department to maintain expanded library services five days a week, to the eight unincorporated library branches including: Boron, Buttonwillow, Frazier Park, Kern River Valley, Lamont, Mojave, Rathbun, and Rosamond. In addition to these physical branches, the department will bring back bookmobile services which have not been operational in many years. This service will provide additional library services to multiple communities that do not have their own neighborhood libraries including Lost Hills, Edison, Rosedale, Twin Oaks, Greenfield, Glennville and Woody. The bookmobile, funded with Measure K, will provide regularly scheduled stops serving unincorporated Kern County residents.

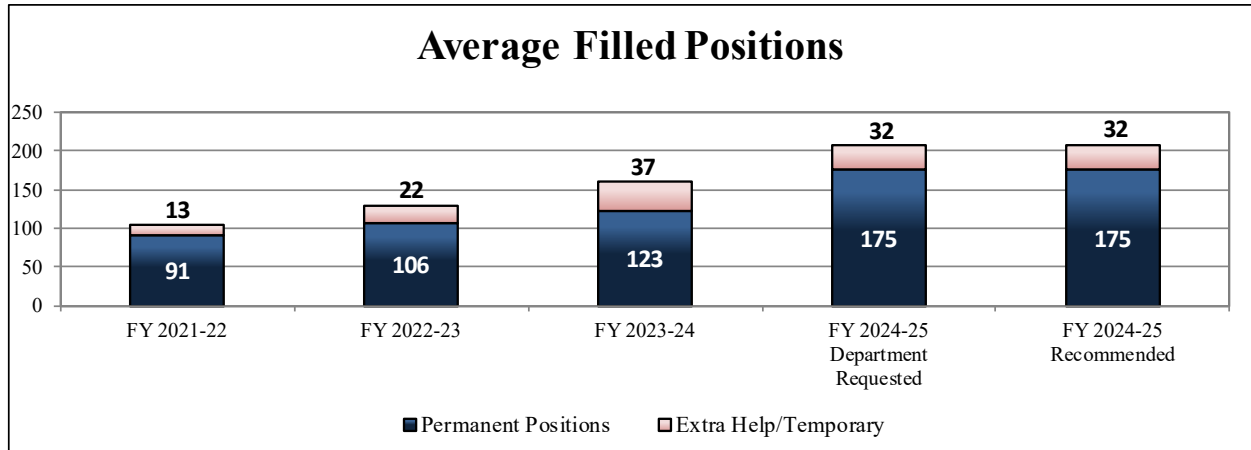
In FY 2023-24, the department entered into an agreement with the City of Bakersfield to expand and enhance library services for libraries located within the Bakersfield City limits including: Holloway-Gonzales, Baker, Wilson, and Northeast. An increase in revenue is reflected within Miscellaneous with a direct offset within appropriations. This partnership provides additional funding with the expectation for these branches to maintain and expand full services five days a week.

Education



### Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Departmental Analyst position, one (1) Program Specialist I/II position, one (1) Program Support Supervisor position, one (1) Office Services Specialist position, and the deletion of one (1) Librarian II position, one (1) Office Services Technician position, one (1) Senior Office Services Specialist position, and one (1) Office Services Coordinator position. Based on an analysis of the department’s staffing structure and with the continued expansion of services, these position changes are necessary to ensure sufficient oversight within administration and customer services to support the branch expansions.



### Summary of Authorized Positions

The recommended budget includes 175 authorized positions, all of which have been budgeted to be filled. In addition to these permanent positions, the department plans to utilize extra help employees as needed.

Education

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
					Total			
Administration	7	2	(1)		8	8	0	8
Cust. Service/ Tech Support	4	2	(1)		5	5	0	5
Library Headquarters Staff	5	0	0		5	5	0	5
Branch Staff	135	0	(2)		133	133	0	133
Support Services	18	0	0		18	18	0	18
Marketing	6	0	0		6	6	0	6
<b>Total</b>	<b>175</b>	<b>4</b>	<b>(4)</b>		<b>175</b>	<b>175</b>	<b>0</b>	<b>175</b>



<b>Administration</b>	<b>Customer Services and Tech Support</b>	<b>Library Headquarters Staff</b>
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Director of Libraries	1 Senior Office Services Specialist	1 Fiscal Support Supervisor
1 Assistant Director of Libraries	1 Library Associate	1 Fiscal Support Specialist
1 Business Manager	1 Office Services Specialist	1 Fiscal Support Technician
2 Librarian I	1 Office Services Assistant	1 Office Services Technician
1 Office Services Assistant	<u>4</u> <b>Current Total</b>	1 Departmental Aide PT
1 Office Services Coordinator	<u>Additions/Deletions</u>	<u>5</u> <b>Requested Total</b>
<u>7</u> <b>Current Total</b>	1 Program Support Supervisor	
<u>Additions/Deletions</u>	(1) Senior Office Services Specialist	
1 Departmental Analyst	<u>1</u> Office Services Specialist	
1 Program Specialist I/II	<u>5</u> <b>Requested Total</b>	
<u>(1)</u> Office Services Coordinator		
<u>8</u> <b>Requested Total</b>		
<b>Branch Staff</b>	<b>Support Services</b>	<b>Marketing</b>
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
3 Librarian III	1 Librarian III	1 Marketing/Promotions Associate
2 Librarian II	1 Librarian II	2 Graphic Artist
4 Librarian I	2 Librarian I	1 Library Associate
24 Library Associate	2 Library Associate	1 Departmental Aide PT
2 Office Services Specialist	2 Office Services Technician	<u>1</u> Office Services Assistant
20 Office Services Technician	1 Office Services Assistant	<u>6</u> <b>Requested Total</b>
4 Office Services Technician PT	2 Light Vehicle Driver	
6 Office Services Assistant	<u>7</u> Departmental Aide PT	
5 Office Services Assistant PT	<u>18</u> <b>Requested Total</b>	
<u>65</u> Departmental Aide PT		
<u>135</u> <b>Current Total</b>		
<u>Additions/Deletions</u>		
(1) Librarian II		
<u>(1)</u> Office Services Technician		
<u>133</u> <b>Requested Total</b>		

Education

## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Total operating hours of library facilities	22,971	23,000	28,125	23,000
Number of annual library visitors	621,578	600,000	705,455	625,000
Number of events offered	9,486	9,000	12,903	10,000
Number of attendees at library events	224,706	225,000	248,118	225,000
Number of registered library card holders	77,713	75,000	89,381	80,000
Number of physical materials available to the public	708,427	700,000	702,128	700,000
Number of physical items checked out annually	719,381	700,000	752,815	725,000
Number of digital items offered	1,437,527	1,000,000	1,749,561	1,250,000
Number of digital items checked out annually	230,105	200,000	254,116	225,000
Number of website visits	1,861,913	1,500,000	1,352,943	1,000,000

With Measure K and General Fund allocations, along with funding from the City of Bakersfield, the department added staff, allowing for expanded days and hours of opening at 16 libraries in FY 2023-24, resulting in an increase with more residents utilizing libraries throughout the County. There was an increase in the number of visitors, events offered, and attendees at library events, all exceeding the FY 2023-24 target. The number of residents registering for a library card also increased, likely due to providing residents with more open days and hours at libraries across the County. With more days and hours open, residents also checked out more physical titles, even though the number of physical items available at the branch libraries decreased slightly. This decrease in physical materials available is due to the department weeding old, worn, and outdated material. The department added more digital and streaming platforms, which added available content for residents, resulting in an increase in digital items checked out. The number of website visits reflects a decrease due to changing servers several times and losing usage statistics during those changes. 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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Number of reading challenge participants	33,259	25,000	34,051	30,000
Number of books read for reading challenges, for ages 0-17	359,882	325,000	652,150	400,000
Number of books read for reading challenges, for ages 18+	261,933	225,000	371,802	300,000
Number of literacy-focused events	2,979	2,500	3,887	3,000
Number of meals served	65,656	60,000	62,940	60,000
Number of public computer users	61,788	55,000	90,027	75,000
Number of Wi-Fi users	265,508	185,000	282,128	195,000
Number of people reached by social media	3,178,946	3,000,000	5,399,612	4,000,000
Number of inquiries answered	52,839	50,000	50,739	50,000
Number of unique partners/number of partnered programs held	207/863	200/700	153/2,762	150/1,200
Total amount of monetary donations received	\$191,154	\$100,000	\$48,177	\$100,000

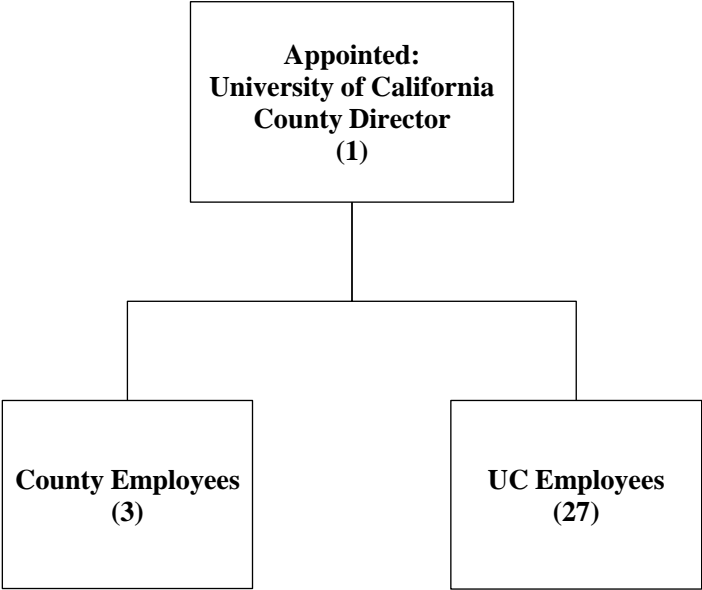
The department continued to concentrate efforts with offering more literacy programming and reading challenges, as well as encouraged patrons to track personal reading progress. The number of reading participants increased overall, with dramatic increase to the number of books read by kids 17 and under. By offering more reading challenges, expanding open days and hours at branches, advertising more widely, partnering with community partners, and readers recording their titles read more accurately, all reflect in the increased numbers. The number of public computer users increased due to libraries being open more days and hour, as well as the department upgrading and adding computers within the branches. People reached by social media dramatically increased, directly related to boosting more library events, paid ad campaigns, posting more regularly, and using a variety of social media platforms. Number of unique partners decreased, however the number of partnered programs increased. Overall, the department saw increases with programming, books read, computer users, wi-fi users, social media, and partnered programs.

Education

**Mission Statement**

*To serve California through the creation, development, and application of knowledge in agricultural, natural, and human resources.*

**Organizational Chart**



**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- Advisors conducted essential research designed to increase yield and resiliency in almond, citrus, table grape, pistachio, and other crops vital to Kern’s economy.
- Continued cooperative effort with the California Department of Food and Agriculture to deliver Climate Smart grant education assistance to encourage local farmers to adopt innovative sustainable agricultural techniques.
- Established a new Restoration Ecology and Weed Management program designed to promote restoration of fallow, retired, or abandoned agricultural lands.
- The Food and Nutrition Education and CalFresh Health Living programs continued providing classes to help County residents improve budget planning, shopping, and food choice skills and improve nutritional and health outcomes. A new youth program engaged over 3,000 youth in Kern County, to help foster a culture of health and wellness from an early age.
- The 4-H Youth Development Program continued the Juntos College Preparation program, in partnership with the Kern High School District, to increase post-secondary educational participation, as well as partnering with local school districts to deliver school enrichment projects for hundreds of elementary-age students.

Education

## Farm and Home Advisor

Farm Advisor: Brian Marsh

Function: Education

Fund: General

Activity: Education

Budget Unit: 6310

### Description of Major Services

The Farm and Home Advisor is a cooperative extension of the University of California (UC) and the United States Department of Agriculture. This budget unit was established to facilitate the County contribution to this collaboration by providing funds for administrative support, under a Memorandum of Understanding (MOU) with the University of California. The UC Cooperative Extension develops and distributes information on the County's production and consumption of agricultural products and relays the County's agricultural needs to the University for research on product quality and yield improvements. The UC cooperative also operates the 4-H youth program, Adult and Youth Expanded Family Nutrition Education program, and the Horticultural Outreach and Education program.

#### Summary of Expenditures and Revenue

	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$358,508	\$380,923	\$343,426	\$285,358	\$290,111	\$290,111
Services and Supplies	99,443	139,605	172,978	223,531	230,417	230,417
<b>TOTAL EXPENDITURES</b>	<b>\$457,951</b>	<b>\$520,528</b>	<b>\$516,404</b>	<b>\$508,889</b>	<b>\$520,528</b>	<b>\$520,528</b>
<b>REVENUE:</b>						
Miscellaneous	\$200	\$130	\$64	\$64	\$64	\$64
Other Financing Sources:						
American Rescue Plan Act	12,918	11,521	11,521	0	0	0
<b>TOTAL REVENUE</b>	<b>\$13,118</b>	<b>\$11,651</b>	<b>\$11,585</b>	<b>\$64</b>	<b>\$64</b>	<b>\$64</b>
<b>NET GENERAL FUND COST</b>	<b>\$444,833</b>	<b>\$508,877</b>	<b>\$504,819</b>	<b>\$508,825</b>	<b>\$520,464</b>	<b>\$520,464</b>

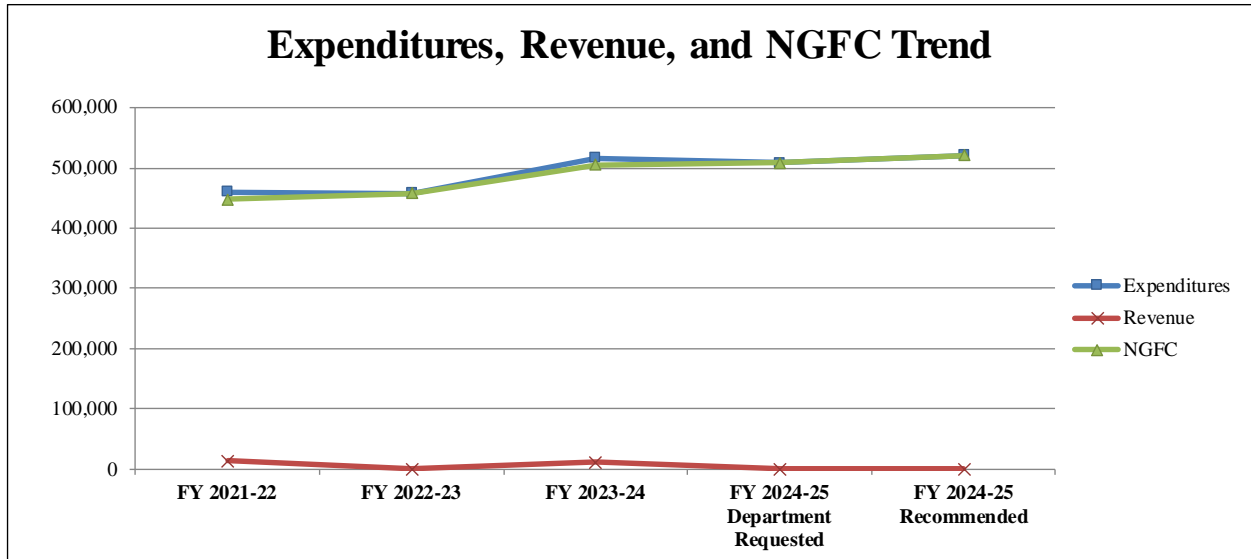
Education

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

Expenditures for this budget unit are split between "in-kind" support and a direct financial contribution for the UC Cooperative Extension program in Kern County. The primary cost of in-kind support in this budget is for staffing to perform the business office functions of the Farm and Home Advisor. The direct financial contribution covers expenses such as vehicle support, information technology, field help and laboratory work, and other necessary expenses. Revenue for the department is minimal and the department is primarily funded by an allocation of Net General Fund Cost (NGFC) to cover the requirements stated in the MOU. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2023-24 to continue providing governmental services.

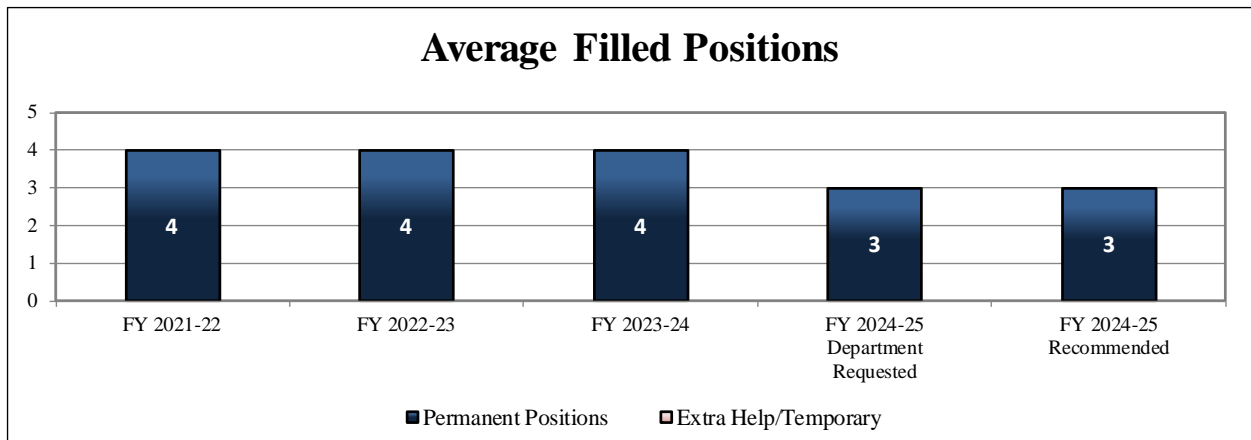
### Budget Changes and Operational Impacts

The recommended budget provides the department both with funding for staff and services and supplies for business office activities, as well as the direct financial contribution to support the local UC Cooperative Extension program, as required by the MOU. All allocated positions are fully funded in Salaries and Benefits, including a cost of living adjustment, excluding one vacant position that is recommended for deletion. The NGFC is increased by \$11,587 compared to the FY 2023-24 budget, in order to backfill for one-time ARPA revenue that will not be available in FY 2024-25 and ensure adequate funding.



### Staffing Changes and Operational Impacts

The recommended budget includes the deletion of one (1) vacant Agricultural Field and Equipment Specialist position.



Education

### Summary of Authorized Positions

The department has three authorized permanent positions, all of which have been budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested	Filled	Vacant	Total
				Total			
Administration	4	0	(1)	3	3	0	3
Total	4	0	(1)	3	3	0	3

Administration	
<b>Classification</b>	
1	Office Service Coordinator
1	Fiscal Support Technician
1	Office Service Technician
1	Ag. Field Equipment Specialist
4	<b>Current Total</b>
<b>Additions/(Deletions)</b>	
(1)	Ag. Field Equipment Specialist
3	<b>Requested Total</b>

Education

## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Percentage of surveyed participants that report a gain in useful knowledge from nutrition education sessions.	85%	100%	90%	100%
Percentage of surveyed participants that report a gain in useful knowledge in horticulture for landscapes, gardens, and orchards	97.8%	100%	Cancelled	Cancelled
Percentage of 4-H Youth members that re-enroll	85.2%	80%	88.7%	80%
Number of Certified Master Gardener Volunteers participating in Kern	N/A*	N/A*	N/A*	30
Percentage of 4-H Adult volunteers that re-enroll	81.3%	80%	91.6%	80%
Number of collaborating community entities engaged as partners for delivery of CalFresh and Expanded Food & Nutrition Education Program (EFNEP) for youth.	95	130	80	130
<p>Healthy eating reduces the risk of chronic diseases and improves quality of life. The department’s educational sessions provide nutrition education to low income families with children that include the subjects of physical activity, healthy eating, and food safety. Plants contribute to air quality, to energy conservation, to CO2 uptake, as well as providing aesthetic benefits and food. Participants in these classes gain useful knowledge that enables them to maintain and enhance landscapes, as well as make informed choices that affect energy consumption, water conservation, and contribute to air quality. The goal of the 4-H Youth Development Program is the promotion of citizenship, leadership and life-skills. 4-H club programs utilize the knowledge and dedication of adult volunteers who guide the youth in experiential projects and activities. The longer a young person participates in 4-H, the more likely they are to experience the opportunities for growth this program offers. The goal is therefore to increase the year-to-year retention rates of both youth members and adult volunteers. The Food and Nutrition Program in Kern County has transitioned to a collaborative model that engages local community partners to deliver curriculum designed to prioritize strategies to improve the diet and health of low-income children and families. Healthy eating reduces the risk of chronic diseases and improves the quality of life. This performance measure reflects the number of collaborating community partners engaged by the program. As the number of partnering entities increases, so does the reach and impact of the program in assisting target families.</p>				

\* New performance measure, prior year data not available

### 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.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Percentage of participants that report a gain in useful knowledge from Agriculture trainings.	97.4%	100%	98.5%	100%
Number of newsletters issued, articles published, seminars held, or other educational outreach efforts conducted during the fiscal year designed to benefit Kern County agriculture.	646	550	685	550
Number of new agricultural research projects initiated during the past year.	17	15	16	15
<p>Farm advisors present the results of research addressing multiple areas of concern for Kern County agriculture. The measures allow for both qualitative and quantitative assessment of the department’s performance by reporting benefits as judged by stakeholders, as well as the actual volume of materials provided to the community. Based on stakeholder input, the department is successfully addressing the needs of the agricultural community and participants are integrating new processes into their operating procedures. The farm advisors continue to refine and expand their educational outreach efforts, as measured by the number of publications issued and seminars conducted for commercial and consumer residents of Kern and surrounding Counties. Agricultural research projects contribute to the growth and efficiencies of the agricultural industry in Kern County and beyond. The more active research that is conducted, the greater the increase in collective knowledge and practical application in the field.</p>				

Education

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## Debt Service

Department Head: Elsa T. Martinez, Interim  
 Fund: General  
 Budget Unit: 8120

Function: Debt Service  
 Activity: Interest on Long-Term Debt

### Description of Major Services

This budget unit is used to make annual debt service payments for County projects and equipment financed on a long-term basis, and to pay interest on the County’s short term cash flow borrowing. The County Administrative Office administers this budget unit.

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$226,234	\$842,750	\$265,495	\$842,750	\$842,750	\$842,750
Other Charges	11,501,808	12,974,937	11,641,340	12,973,474	12,973,474	12,973,474
<b>TOTAL EXPENDITURES</b>	<b>\$11,728,042</b>	<b>\$13,817,687</b>	<b>\$11,906,835</b>	<b>\$13,816,224</b>	<b>\$13,816,224</b>	<b>\$13,816,224</b>
<b>REVENUE:</b>						
Miscellaneous	\$24,113	\$0	\$0	\$0	\$0	\$0
Other Financing Sources:						
Community Development Program	485,517	484,093	484,092	482,630	482,630	482,630
<b>TOTAL REVENUE</b>	<b>\$509,630</b>	<b>\$484,093</b>	<b>\$484,092</b>	<b>\$482,630</b>	<b>\$482,630</b>	<b>\$482,630</b>
<b>NET GENERAL FUND COST</b>	<b>\$11,218,412</b>	<b>\$13,333,594</b>	<b>\$11,422,743</b>	<b>\$13,333,594</b>	<b>\$13,333,594</b>	<b>\$13,333,594</b>

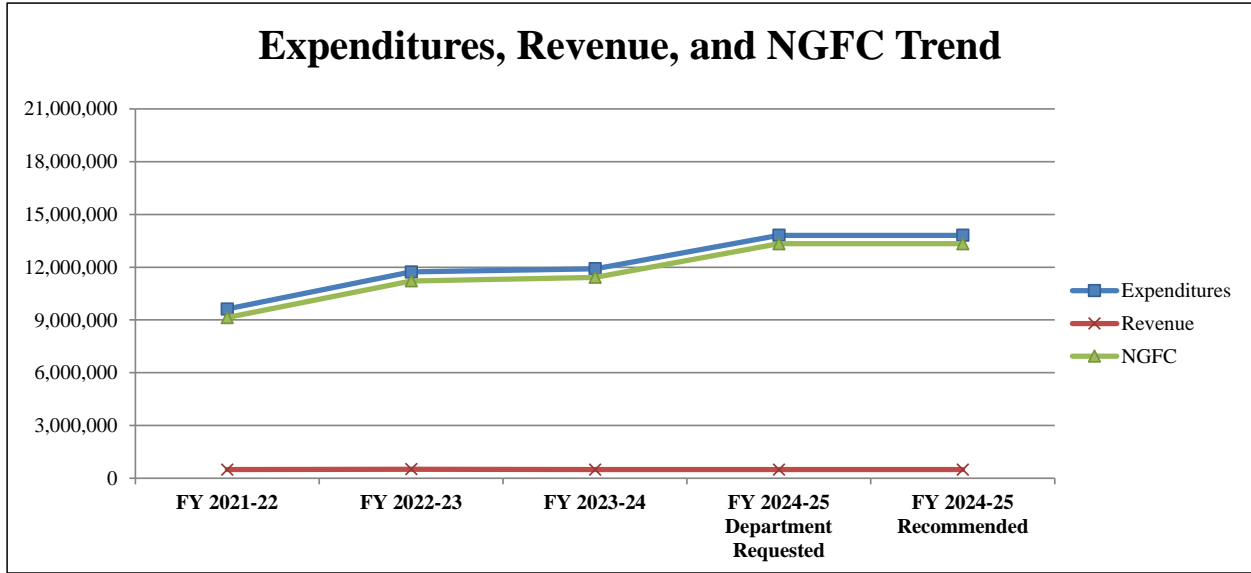
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

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 A for the Sheriff’s Office and Airports Department, the 2020 safety vehicle equipment lease B for the Sheriff’s Office, the 2020 safety vehicle equipment lease C for the Fire Department, the 2021 Psychiatric Health Facilities financing for the Behavioral Health and Recovery Services Department, the 2022 public safety helicopter equipment lease for the Sheriff’s Office, and the 2007 California Infrastructure and Economic Development Bank Loan. Appropriations are included for the estimated costs for vacant space in the Southeast Bakersfield Community Services Center. The major source of funding for this budget unit is an allocation of Net General Fund Cost (NGFC).

### Budget Changes and Operational Impacts

Budgeted expenditures represent resources dedicated to debt service costs related to current and anticipated financing issuances.

Debt Service



Debt Service

**COUNTY OF KERN**  
**TOTAL OUTSTANDING DEBT**  
**As of June 30, 2024**

Description of Issue	Source of Payment	Principal Outstanding	Final Maturity	2024-25 Payment Obligation
<b>Certificates of Participation</b>				
2016 Certificates of Participation (Capital Improvement Projects)	General Fund	\$56,380,000	November 1, 2034	\$6,252,325
<b>Subtotal Certificates of Participation</b>		<b>\$56,380,000</b>		<b>\$6,252,325</b>
<b>Privately Placed and Other Obligations</b>				
Qualified Energy Conservation Bonds (Installment Purchase)	General Fund	\$685,130	January 12, 2026	\$374,577
Economic Development Bank Loan (5th District Curb & Gutter Project)	Community Development Block Grant	1,379,319	August 1, 2026	482,630
2017 Airport Terminal Refunding Lease/Leaseback	Airport Enterprise Fund	1,824,701	February 1, 2027	632,732
2019 Solar Equipment Capital Lease	General Fund	9,395,000	June 1, 2039	800,077
2019 Kern Public Services Financing Authority Facility Refunding <sup>(1)</sup>	Various Funds	4,240,000	March 1, 2031	657,856
2020 Public Safety Vehicles Capital Lease A	General Fund	477,143	October 3, 2024	481,154
2020 Public Safety Vehicles Capital Lease B	General Fund	912,542	May 17, 2025	918,915
2020 Public Safety Vehicles Capital Lease C	General Fund	2,750,642	May 17, 2030	477,604
2021 Psychiatric Health Facilities Financing	Behavioral Health & Recovery Dept	25,403,658	November 1, 2041	1,735,072
2022 Public Safety Helicopter Capital Lease	General Fund	4,655,479	May 18, 2029	979,515
<b>Subtotal Privately Placed and Other Obligations</b>		<b>\$51,723,614</b>		<b>\$7,540,132</b>
<b>Pension Obligation Bonds<sup>(2)</sup></b>				
2003 Taxable Pension Obligation Bonds	Various Funds	\$26,148,636	August 15, 2027	\$31,330,000
2008 Taxable Pension Obligation Refunding Bonds Series 2008A	Various Funds	50,000,000	August 15, 2028	2,092,500
<b>Subtotal Pension Obligation Bonds</b>		<b>\$76,148,636</b>		<b>\$33,422,500</b>
<b>Total Long-Term Debt</b>		<b>\$184,252,250</b>		<b>\$47,214,957</b>

<sup>(1)</sup> 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.

<sup>(2)</sup> The debt service payments for the 2003 and 2008 Pension Obligation Bonds are made on pro rata between various County Funds proportional to the amount of salary cost incurred in those funds.

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## Appropriations for Contingencies

Department Head: Elsa T. Martinez, Interim  
 Fund: General  
 Budget Unit: 1970

Function: General Government  
 Activity: Appropriation for Contingencies

### Description of Major Services

The Appropriations for Contingencies budget unit accounts for General Fund resources set aside to help protect the County from unforeseen increases in expenditures or reductions in revenue, or from extraordinary events that might otherwise substantially harm the fiscal health of the County. In doing so, it is also intended to help avoid undue service level fluctuations during periods of economic instability. The County Administrative Office administers this budget unit.

Summary of Expenditures and Revenue					
	FY 2022-23	FY 2023-24	FY 2024-25		
	Adopted	Adopted	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>					
Contingencies	\$7,572,563	\$14,363,068	\$9,100,000	\$10,100,000	\$29,765,607
<b>TOTAL EXPENDITURES</b>	<b>\$7,572,563</b>	<b>\$14,363,068</b>	<b>\$9,100,000</b>	<b>\$10,100,000</b>	<b>\$29,765,607</b>

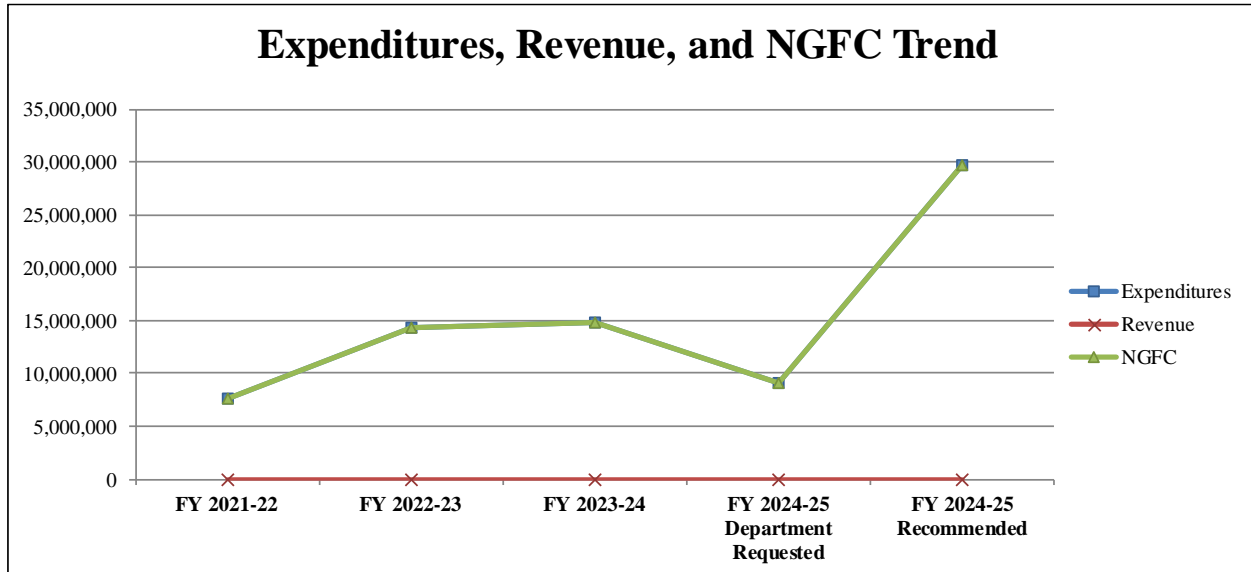
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

Expenditures are not incurred in this budget unit but rather appropriations are transferred to other General Fund budget units under limited circumstances, if approved by the Board of Supervisors. The recommended budget includes the appropriation of 1% of General Fund general purpose revenue in the amount of \$5.6 million to accommodate unanticipated operational changes, legislative impacts, or other economic events affecting the County’s operations that could not have been reasonably anticipated. In addition, \$500,000 is appropriated for other uncertainties departments may encounter. The budget unit is funded through an allocation of Net General Fund Cost.

### Budget Changes and Operational Impacts

The recommended budget includes appropriations in the amount of \$2 million for potential costs associated with the Sheriff Trainee program. \$1 million is included as part of the recommended budget for housing stipends for Deputy Sheriffs assigned to hard-to-fill outlying locations. The goal is to provide an incentive for staff to live in the community they serve. \$1 million has been included to cover the anticipated cost of a potential special election. The County is currently negotiating a successor Memorandum of Understanding with its largest labor group representing over 5,000 employees. \$11.2 million proposed set aside covers potential salary cost increases associated with these negotiations. \$3 million is included to invest in potential infrastructure of those areas that will be vital to the development of additional economic opportunities as the legacy industries in the County face challenges. \$2 million in contingencies was included to cover the potential cost increases in the social services programs, specifically in Aging and Adult Services.

As demand increases, the revenue received is not sufficient to cover the cost. Finally, \$3.5 million has been included to assist with potential improvements at the M St Navigation Center safe camping area. These improvements will assist the County in dealing with the homelessness crisis.



Summary of Provision for Reserves/Designations

Fund Description	Available Reserves/ Designations Balance as of June 30, 2024	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2024-25	Total Reserves/ Designations for FY 2024-25
<b>Governmental Funds</b>				
00001 General				
Reserve-General	\$53,500,000	\$0	\$0	\$53,500,000
Reserve-Tax Litigation	8,819,509	0	0	8,819,509
Desig For Recruitment and Retention	11,742,457	0	3,257,543	15,000,000
Designation-Measure K-Fiscal Stability	1232423	0	29,017,252	30,249,675
Designation-Working Capital	26,452,848	0	3,000,000	29,452,848
Designation-Renewbiz	1,164,178	0	1,162,543	2,326,721
Designation-Blight Remediation	150,000	0	1,000,000	1,150,000
Designation-Retirement	68,529,022	0	0	68,529,022
Designation-Infrastructure Replacement	48,783,944	0	0	48,783,944
Public Safety Recruitment/Retention	829,000	0	1,000,000	1,829,000
Lamont/Arvin Economic Area	1,547,118	0	908,954	2,456,072
Designation-Fire Station 64 Replacement	355,000	0	0	355,000
Designation- Roads Improvements	3,500,000	0	300,000	3,800,000
Oildale Economic Area Activities	1,780,943	0	403,770	2,184,713
Designation- Lost Hills	1,440,942	0	500,000	1,940,942
Designation-KMC Working Capital	9,000,000	0	0	9,000,000
Designation-Info Technology Projects	5,178,025	0	3,000,000	8,178,025
Designation-Sheriffs Aircraft	1,698,145	0	0	1,698,145
Designation-Westarz	1,830,105	0	321,555	2,151,660
Designation-Jail Operations	962,803	0	2,000,000	2,962,803
Parks Improvements	3,500,000	0	0	3,500,000
Designation-Capital Projects	26,612,923	0	2,195,449	28,808,372
Designation-Coroner Facility	3,200,000	3,200,000	0	0
Designation-Budget Stabilization	0	0	9,314,000	9,314,000
Designation-Park Maintenance	0	0	3,500,000	3,500,000
Designation-Property Room	0	0	3,200,000	3,200,000
Designation-CWCAP Stabilization	0	0	3,000,000	3,000,000
<b>General Fund Subtotal</b>	<b>\$281,809,385</b>	<b>\$3,200,000</b>	<b>\$67,081,066</b>	<b>\$345,690,451</b>
<b>Special Revenue Funds</b>				
<b><u>Operating Special Revenue Funds</u></b>				
00007 Road				
Designation-General	\$0	\$0	\$8,445,919	\$8,445,919
00011 Structural Fire				
Reserve-Tax Litigation	\$2,006,600	\$0	\$0	\$2,006,600
Designation-Cost Settlement	88,239	0	0	88,239
Designation-Infrastructure Replacement	0	0	1,000,000	1,000,000
Designation-Fiscal Stability	36,133,354	0	0	36,133,354
Designation-General	146,994	0	0	146,994
Shafter Operational Area	1,143,657	0	573,191	1,716,848
<b>Total Structural Fire</b>	<b>\$39,518,844</b>	<b>\$0</b>	<b>\$1,573,191</b>	<b>\$41,092,035</b>
00120 Building Inspection				
Designation-General	\$12,187,889	\$0	\$835,653	\$13,023,542
00130 Dept Of Human Services-Admin.				
Designation-General	\$11,732,749	\$0	\$1,824,100	\$13,556,849
00140 Human Services-Direct Fin Aid				
Designation-General	\$27,058,839	\$0	\$296,684	\$27,355,523
00141 Behavioral Health & Recovery Services				
Designation-Cost Settlement	\$17,028,970	\$0	\$0	\$17,028,970
Designation-General	58,431,331	0	5,448,477	63,879,808
<b>Total Behavioral Health &amp; Recovery Services</b>	<b>\$75,460,301</b>	<b>\$0</b>	<b>\$5,448,477</b>	<b>\$80,908,778</b>
00145 Aging And Adult Services				
Designation-General	\$2,799,346	\$1,963,572	\$0	\$835,774
00150 County Clerk				
Designation-General	\$539,609	\$0	\$86,247	\$625,856

Contingencies and Reserves

Summary of Provision for Reserves/Designations

Fund Description	Available Reserves/ Designations Balance as of June 30, 2024	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2024-25	Total Reserves/ Designations for FY 2024-25
<b>00183 Kern County Dept Of Child Support</b>				
Designation-General	\$139,987	\$139,987	\$0	\$0
<b>00192 Recorder</b>				
Designation-General	\$2,083,919	\$346,052		\$1,737,867
<b>00270 Code Compliance</b>				
Designation-General	\$806,436	\$0	\$0	\$806,436
<b>22066 Environmental Health Services</b>				
Designation-Cost Settlement	\$556,545	\$0	\$0	\$556,545
Designation-EH - Displaced Tenants	45,000	0	0	45,000
Designation-General	3,559,266	1,878,998	0	1,680,268
<b>Total Environmental Health Services</b>	<b>\$4,160,811</b>	<b>\$1,878,998</b>	<b>\$0</b>	<b>\$2,281,813</b>
<b>24101 Development Services</b>				
Designation-General	\$1,971,788	\$232,576	\$0	\$1,739,212
<b>Operating Special Revenue Funds Subtotal</b>	<b>\$178,460,518</b>	<b>\$4,561,185</b>	<b>\$18,510,271</b>	<b>\$192,409,604</b>
<b><u>Non-Operating Special Revenue Funds</u></b>				
<b>00160 Wildlife Resources</b>				
Designation-General	\$21,927	\$7,848	\$0	\$14,079
<b>00161 Timber Harvest Fund</b>				
Designation-General	\$3,303	\$0	\$26	\$3,329
<b>00163 Probation Juvenile Justice Realignment Fund</b>				
Designation-General	\$1,728,498	\$0	\$803,349	\$2,531,847
<b>00164 Real Estate Fraud</b>				
Designation-General	\$1,364,491	\$352,453	\$0	\$1,012,038
<b>00166 SB 823 Juvenile Justice 2021 Realignment</b>				
Designation-General	\$105,080	\$0	\$12,493,640	\$12,598,720
<b>00170 Off Highway Motor Vehicle License</b>				
Designation-General	\$1,175,414	\$0	\$98,375	\$1,273,789
<b>00171 Planned Local Drainage-Shalimar</b>				
Designation-Infrastructure Replacement	\$11,725	\$0	\$0	\$11,725
Designation-General	604	0	404	1,008
<b>Total Planned Local Drainage-Shalimar</b>	<b>\$12,329</b>	<b>\$0</b>	<b>\$404</b>	<b>\$12,733</b>
<b>00172 Planned Local Drainage-Brundage</b>				
Designation-Infrastructure Replacement	\$136,659	\$0	\$14,814	\$151,473
Designation-General	10,006	10,006	0	0
<b>Total Planned Local Drainage-Brundage</b>	<b>\$146,665</b>	<b>\$10,006</b>	<b>\$14,814</b>	<b>\$151,473</b>
<b>00173 Planned Local Drainage-Orangewood</b>				
Designation-Infrastructure Replacement	\$920,771	\$0	\$133,960	\$1,054,731
Designation-General	100,483	100,483	0	0
<b>Total Planned Local Drainage-Orangewood</b>	<b>\$1,021,254</b>	<b>\$100,483</b>	<b>\$133,960</b>	<b>\$1,054,731</b>
<b>00174 Planned Local Drainage-Breckenridge</b>				
Designation-Infrastructure Replacement	\$36,997	\$0	\$4,413	\$41,410
Designation-General	3,099	3,099	0	00
<b>Total Planned Local Drainage-Breckenridge</b>	<b>\$40,096</b>	<b>\$3,099</b>	<b>\$4,413</b>	<b>\$41,410</b>
<b>00175 Range Improvement Section 15</b>				
Designation-General	\$70,316	\$60,620	\$0	\$9,696
<b>00176 Planned Local Drainage-Oildale</b>				
Designation-Infrastructure Replacement	\$215,604	\$0	\$7,068	\$222,672
<b>00177 Range Improvement Section 3</b>				
Designation-General	\$26,047	\$24,297	\$0	\$1,750
<b>00179 Probation Training</b>				
Designation-General	\$317,285	\$126,111	\$0	\$191,174
<b>00180 DNA Identification</b>				
Designation-General	\$35,825	\$28,578	\$0	\$7,247
<b>00181 Local Public Safety</b>				
Designation-General	\$26,627,236	\$0	\$5,545,134	\$32,172,370
<b>00182 Sheriff Facility Training</b>				
Designation-General	\$253,302	\$0	\$64,002	\$317,304
<b>00184 Automated Fingerprint Fund</b>				
Designation-General	\$1,291,997	\$0	\$444,172	\$1,736,169



## Summary of Provision for Reserves/Designations

Fund Description	Available Reserves/ Designations Balance as of June 30, 2024	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2024-25	Total Reserves/ Designations for FY 2024-25
00186 <b>Juvenile Justice Facility Temporary Construction</b>				
Designation-General	\$11,208	\$0	\$374	\$11,582
00187 <b>Emergency Medical Services Fund</b>				
Designation-General	\$5,441,832	\$0	\$294,185	\$5,736,017
00188 <b>Automated County Warrant System</b>				
Designation-General	\$83,681	\$49,981	\$0	\$33,700
00190 <b>Domestic Violence</b>				
Designation-General	\$267,826	\$28,928	\$0	\$238,898
00191 <b>Criminal Justice Facilities Construction</b>				
Designation-General	\$1,008,084	\$896,228	\$0	\$111,856
00194 <b>Recorder- Social Security Truncation</b>				
Designation-General	\$250,381	\$10,344	\$0	\$240,037
00195 <b>Alcoholism Program</b>				
Designation-General	\$74,132	\$26,215	\$0	\$47,917
00196 <b>Alcohol Abuse Education/Prevention</b>				
Designation-General	\$48,209	\$8,079	\$0	\$40,130
00197 <b>Drug Program Fund</b>				
Designation-General	\$14,273	\$648	\$0	\$13,625
00198 <b>Recorders Modernization Fund</b>				
Designation-General	\$2,439,986	\$416,287	\$0	\$2,023,699
00199 <b>Opioid Settlement Funds</b>				
Designation-General	\$2,332,891	\$0	\$9,294,271	\$11,627,162
00264 <b>Tax Loss Reserve</b>				
Reserve-1% Teeter Plan	\$10,463,507	\$0	\$0	\$10,463,507
Designation-General	47,160,778	0	1,046,722	48,207,500
<b>Total Tax Loss Reserve</b>	<b>\$57,624,285</b>	<b>\$0</b>	<b>\$1,046,722</b>	<b>\$58,671,007</b>
00266 <b>Redemption Systems</b>				
Designation-General	\$2,108,530	\$0	\$18,842	\$2,127,372
22010 <b>County Local Revenue Fund 2011</b>				
Designation-AB109	\$18,348,494	\$0	\$83,262	\$18,431,756
Designation-General	131,574,715	0	20,627,647	152,202,362
Support Services Reserve	5,185,314	0	0	5,185,314
<b>Total County Local Revenue Fund 2011</b>	<b>\$155,108,523</b>	<b>\$0</b>	<b>\$20,710,909</b>	<b>\$175,819,432</b>
22021 <b>In Hemp Cultivation Fee</b>				
Designation-General	\$22,484	\$0	\$2,387	\$24,871
22023 <b>Ind Hemp Cultivation Depo</b>				
Designation-General	\$70,167	\$0	\$8,100	\$78,267
22027 <b>Sterilization Fund</b>				
Designation-General	\$91,850	\$0	\$15,738	\$107,588
22036 <b>Board Of Trade-Advertising</b>				
Designation-General	\$137,851	\$25,705	\$0	\$112,146
22042 <b>General Plan Admin Surcharge</b>				
Designation-General	\$654,178	\$199,996	\$0	\$454,182
22045 <b>Co-Wide Crime Prev. P.C.1202.5</b>				
Designation-General	\$16,702	\$0	\$1,184	\$17,886
22046 <b>Sheriff-Electronic Monitoring</b>				
Designation-General	\$164,393	\$158,197	\$0	\$6,196
22064 <b>D.A.-Local Forfeiture Trust</b>				
Designation-General	\$400,155	\$0	\$43,491	\$443,646
22069 <b>Public Health Miscellaneous</b>				
Designation-General	\$26,774	\$0	\$16,348	\$43,122
22073 <b>Health-MAA/TCM</b>				
Designation-General	\$151,823	\$2,518	\$8,850	\$158,155
22074 <b>Debris/Ash Removal Installment Payments</b>				
Designation-General	\$1,093,949	\$0	\$0	\$1,093,949
22076 <b>Child Restraint Loaner Program</b>				
Designation-General	\$13,619	\$0	\$9,531	\$23,150
22079 <b>District Attorney Equipment/Automation</b>				
Designation-General	\$151,003	\$0	\$7,685	\$158,688

## Summary of Provision for Reserves/Designations

Fund Description	Available Reserves/ Designations Balance as of June 30, 2024	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2024-25	Total Reserves/ Designations for FY 2024-25
22083 <b>Officer Wellness Mental Health Grant</b>				
Designation-General	\$93,791	\$25,815	\$0	\$67,976
22085 <b>Mental Health Services Act</b>				
Designation-General	\$84,030,079	\$2,349,735	\$0	\$81,680,344
22086 <b>MHSA Prudent Reserve</b>				
Designation-General	\$9,259,615	\$60,653	\$0	\$9,198,962
22087 <b>Criminalistics Laboratories</b>				
Designation-General	\$303,144	\$60,140	\$0	\$243,004
22097 <b>Asset Forfeiture 15 Percent</b>				
Designation-General	\$17,474	\$0	\$785	\$18,259
22098 <b>Probation Asset Forfeiture</b>				
Designation-General	\$63,724	\$0	\$6,155	\$69,879
22107 <b>Asset Forfeiture Federal</b>				
Designation-General	\$182,820	\$0	\$182,588	\$365,408
22123 <b>Vehicle/Apparatus</b>				
Designation-General	\$210,987	\$0	\$4,650,943	\$4,861,930
22124 <b>Oil And Gas Program</b>				
Designation-General	\$974,016	\$0	\$98,298	\$1,072,314
22125 <b>Hazardous Waste Settlements</b>				
Designation-General	\$1,470,822	\$0	\$35,042	\$1,505,864
22126 <b>Sheriff-Rural Crime</b>				
Designation-General	\$29,987	\$0	\$11,525	\$41,512
22127 <b>Sheriff Cal-Id</b>				
Designation-General	\$920,548	\$0	\$787,644	\$1,708,192
22128 <b>Sheriff Civil Subpoenas</b>				
Designation-General	\$45,785	\$11,599	\$0	\$34,186
22129 <b>KNET- Asset Forfeiture</b>				
Designation-General	\$239,890	\$141,620	\$0	\$98,270
22131 <b>Sheriff Drug Abuse Gang Diversion</b>				
Designation-General	\$143,586	\$0	\$282	\$143,868
22132 <b>Sheriff Training</b>				
Designation-General	\$79,731	\$0	\$29,916	\$109,647
22133 <b>Sheriff-Work Release</b>				
Designation-General	\$224,928	\$0	\$67,343	\$292,271
22134 <b>Sheriff- Seizure Of Gaming Device</b>				
Designation-General	\$223,649	\$146,373	\$0	\$77,276
22137 <b>Sheriff-State Forfeiture</b>				
Designation-General	\$58,294	\$5,054	\$0	\$53,240
22138 <b>Sheriff Civil Automated</b>				
Designation-General	\$135,170	\$135,170	\$0	\$0
22140 <b>Sheriffs Firearms</b>				
Designation-General	\$17,761	\$0	\$13,463	\$31,224
22141 <b>Sheriff-Judgement Debtors Fee</b>				
Designation-General	\$314,832	\$0	\$52,231	\$367,063
22142 <b>Sheriff Comm Resources</b>				
Designation-General	\$3,868	\$424	\$0	\$3,444
22143 <b>Sheriff Volunteer Serv Grp</b>				
Designation-General	\$84,854	\$16,733	\$0	\$68,121
22144 <b>Sher-Controlled Substance</b>				
Designation-General	\$43,705	\$0	\$36,604	\$80,309
22153 <b>Bakersfield Planned Sewer #1</b>				
Designation-Infrastructure Replacement	\$2,833,277	\$0	\$0	\$2,833,277
Designation-General	86,506	0	169,138	255,644
<b>Total Bakersfield Planned Sewer #1</b>	<b>\$2,919,783</b>	<b>\$0</b>	<b>\$169,138</b>	<b>\$3,088,921</b>
22156 <b>DIVCA Local Franchise Fee</b>				
Designation-General	\$2,661,586	\$0	\$363,605	\$3,025,191
22158 <b>Bakersfield Planned Sewer #2</b>				
Designation-Infrastructure Replacement	\$416,764	\$0	\$17,079	\$433,843
22160 <b>Sheriff Cal-MMET</b>				
Designation-General	\$14,931	\$0	\$582	\$15,513

## Summary of Provision for Reserves/Designations

Fund Description	Available Reserves/ Designations Balance as of June 30, 2024	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2024-25	Total Reserves/ Designations for FY 2024-25
22161 <b>HIDTA-State Asset Forfeit</b>				
Designation-General	\$522,808	\$0	\$114,848	\$637,656
22162 <b>Cal-MMET-State Asset Forfeit</b>				
Designation-General	\$238,719	\$8,822	\$0	\$229,897
22163 <b>High Tech Equipment</b>				
Designation-General	\$4,507	\$0	\$130	\$4,637
22164 <b>Bakersfield Planned Sewer #3</b>				
Designation-Infrastructure Replacement	\$22,087	\$0	\$48,134	\$70,221
22166 <b>Bakersfield Planned Sewer #4</b>				
Designation-General	\$178,465	\$0	\$13,894	\$192,359
22167 <b>Bakersfield Planned Sewer #5</b>				
Designation-Infrastructure Replacement	\$184,418	\$0	\$8,148	\$192,566
22173 <b>Co Planned Sewer Area A</b>				
Designation-Infrastructure Replacement	\$307,325	\$0	\$10,783	\$318,108
22175 <b>Airport Reserve-Ga Cap/Match</b>				
Designation-Infrastructure Replacement	\$3,319,183	\$0	\$504,506	\$3,823,689
22177 <b>Co Planned Sewer Area B</b>				
Designation-General	\$57,711	\$0	\$3,293	\$61,004
22184 <b>County Service Area #71 Septic Abandonment</b>				
Designation-Infrastructure Replacement	\$1,253,469	\$0	\$41,089	\$1,294,558
22185 <b>Wraparound Savings</b>				
Designation-General	\$11,593,935	\$1,069,026	\$0	\$10,524,909
22187 <b>Recorders Electronic Recording</b>				
Designation-General	\$283,317	\$35,079	\$0	\$248,238
22188 <b>Fireworks Violations</b>				
Designation-General	\$32,855	\$25,137	\$0	\$7,718
22190 <b>Community Corrections Perform Incentive</b>				
Designation-General	\$475,891	\$0	\$19,871	\$495,762
22194 <b>Veterans Grant Fund</b>				
Designation-General	\$543,575	\$0	\$14,000	\$557,575
22195 <b>Parks Donation Fund</b>				
Designation-General	\$4,893	\$1,100	\$0	\$3,793
22196 <b>Rural Crimes/Env Impact Fee</b>				
Designation-General	\$1,207,364	\$0	\$0	\$1,207,364
22197 <b>Industrial Firefighting Vehicle</b>				
Designation-General	\$10,350	\$0	\$0	\$10,350
22198 <b>Oil &amp; Gas Road Maintenance</b>				
Designation-General	\$4,210,525	\$0	\$0	\$4,210,525
24026 <b>Victim Services</b>				
Designation-General	\$275,908	\$0	\$37,798	\$313,706
24028 <b>D.A.-Federal Forfeiture</b>				
Designation-General	\$253,779	\$0	\$12,634	\$266,413
24038 <b>Da-Court Ordered Penalties</b>				
Designation-General	\$724,156	\$0	\$358,437	\$1,082,593
24042 <b>Fire Dept Donations</b>				
Designation-General	\$37,491	\$116	\$0	\$37,375
24043 <b>State Fire</b>				
Designation-General	\$534,996	\$0	\$1,291,825	\$1,826,821
24044 <b>Fire-Hazard Reduction</b>				
Designation-General	\$272,657	\$0	\$825,362	\$1,098,019
24047 <b>Fire-Helicopter Operations</b>				
Designation-General	\$117,829	\$0	\$417,529	\$535,358
24050 <b>Mobile Fire Kitchen</b>				
Designation-General	\$3,319	\$0	\$78	\$3,397
24057 <b>Inmate Welfare</b>				
Designation-General	\$1,331,764	\$268,898	\$0	\$1,062,866
24059 <b>TCM/MAA Programs Fund</b>				
Designation-General	\$4,942,729	\$0	\$739,641	\$5,682,370
24060 <b>Juvenile Inmate Welfare</b>				
Designation-General	\$209,939	\$0	\$8,951	\$218,890

Summary of Provision for Reserves/Designations

Fund Description	Available Reserves/ Designations Balance as of June 30, 2024	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2024-25	Total Reserves/ Designations for FY 2024-25
24063 <b>CCP Community Recidivism</b> Designation-General	\$5,658,209	\$0	\$0	\$5,658,209
24066 <b>Kern County Children</b> Designation-General	\$0	\$0	\$371,059	\$371,059
24067 <b>Kern County Library Donations</b> Designation-General	\$452,224	\$2,124	\$0	\$450,100
24086 <b>Governor's Office Emergency Services</b> Designation-General	\$873	\$246	\$0	\$627
24088 <b>Core Area Metro Bakersfield Impact</b> Designation-General	\$3,615,857	\$0	\$513,397	\$4,129,254
24089 <b>Metro Bakersfield Transport Impact</b> Designation-General	\$13,652,861	\$0	\$6,238,760	\$19,891,621
24091 <b>Rosamond Transport Impact</b> Designation-General	\$1,761,550	\$0	\$189,859	\$1,951,409
24095 <b>Bakersfield Mitigation</b> Designation-General	\$2,894,251	\$0	\$119,664	\$3,013,915
24096 <b>Tehachapi Transport Impact Core</b> Designation-General	\$38,777	\$0	\$1,286	\$40,063
24097 <b>Tehachapi Transport Impact Non-Core</b> Designation-General	\$5,088,841	\$0	\$384,907	\$5,473,748
24098 <b>Project Impact Mitigation Fund</b> Designation-General	\$131,504	\$0	\$4,310	\$135,814
24105 <b>Jamison Center</b> Designation-General	\$44,994	\$12,092	\$0	\$32,902
24125 <b>Strong Motion Instrumentation</b> Designation-General	\$81,248	\$0	\$5,422	\$86,670
24126 <b>Tobacco Education Control Program</b> Designation-General	\$228,771	\$0	\$116,190	\$344,961
24137 <b>Vital &amp; Health Statistics-Health</b> Designation-General	\$235,786	\$0	\$84,588	\$320,374
24138 <b>Vital &amp; Health Statistics-Recorder</b> Designation-General	\$462,304	\$8,449	\$0	\$453,855
24139 <b>Vital &amp; Health Statistics-County Clerk</b> Designation-General	\$9,160	\$303	\$0	\$8,857
24140 <b>Tobacco Control Grant Funding</b> Designation-General	\$48,443	\$74,935	\$0	(\$26,492)
24141 <b>CDPH Emergency Prep Grant</b> Designation-General	\$434	\$0	\$34,949	\$35,383
24300 <b>Oildale Revitalization Fund</b> Designation-General	\$8,420	\$0	\$0	\$8,420
25120 <b>Parcel Map In-Lieu Fees</b> Designation-General	\$240,440	\$0	\$48,943	\$289,383
29090 <b>Public Defense Pilot Program Grant</b> Designation-General	\$280,261	\$280,261	\$0	\$0
<b>Non-Operating Special Revenue Funds Subtotal</b>	<b>\$437,542,754</b>	<b>\$7,276,525</b>	<b>\$70,195,482</b>	<b>\$500,461,711</b>
<b>Total Special Revenue Funds</b>	<b>\$616,003,272</b>	<b>\$11,837,710</b>	<b>\$88,705,753</b>	<b>\$692,871,315</b>

Summary of Provision for Reserves/Designations

Fund Description	Available Reserves/ Designations Balance as of June 30, 2024	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2024-25	Total Reserves/ Designations for FY 2024-25
<b>Capital Project Funds</b>				
00004 ACO-General				
Designation-Infrastructure Replacement	\$9,869,812	\$0	\$2,328,849	\$12,198,661
00012 ACO-Structural Fire				
Designation-General	\$313,733	\$0	\$105,120	\$418,853
00223 Psychiatric Health Facility Construction				
Designation-General	\$615,412	\$570,079	\$0	\$45,333
00235 Tobacco Secure Proceeds-Cp Fund				
Designation-Cash With Trustee	\$16,609,129	\$0	\$0	\$16,609,129
Designation-General	30,452	0	999	31,451
<b>Total Tobacco Secure Proceeds-Cp Fund</b>	<b>\$16,639,581</b>	<b>\$0</b>	<b>\$999</b>	<b>\$16,640,580</b>
<b>Capital Project Funds Subtotal</b>	<b>\$27,438,538</b>	<b>\$570,079</b>	<b>\$2,434,968</b>	<b>\$29,303,427</b>
<b>Total Governmental Funds</b>	<b>\$925,251,195</b>	<b>\$15,607,789</b>	<b>\$158,221,787</b>	<b>\$1,067,865,193</b>

Contingencies and Reserves

Summary of Provision for Reserves/Designations

Fund Description	Available Reserves/ Designations Balance as of June 30, 2024	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2024-25	Total Reserves/ Designations for FY 2024-25
<b>Other Funds</b>				
<u>Other Agencies</u>				
<b>Public Employment Grant Program</b>				
29055 Employers Training Resource-Non-WIOA				
Designation-General	\$343,131	\$0	\$145,548	\$488,679
29060 Employers Training Resource-WIOA				
Designation-General	\$1,401,286	\$0	\$314,452	\$1,715,738
<b>Public Employment Grant Program Subtotal</b>	<b>\$1,744,417</b>	<b>\$0</b>	<b>\$460,000</b>	<b>\$2,204,417</b>
<b>Community Development Grant Funds</b>				
29074 Community Development-Emergency Shelter Grant				
Designation-General	\$11,633	\$10,878	\$0	\$755
29075 Community Development-NSP Grant				
Designation-General	\$0	\$0	\$308	\$308
29077 Emergency Solutions Grant- California (Fed)				
Designation-General	\$44	\$0	\$31,644	\$31,688
29080 Community Development-Program Trust				
Designation-General	\$0	\$0	\$99,178	\$99,178
29086 Community Development-Home Investment				
Reserve-General	\$116,065	\$0	\$276,619	\$392,684
29089 Community Development-Other Funding Source				
Designation-General	\$0	\$0	\$80,149	\$80,149
<b>Community Development Grant Funds Subtotal</b>	<b>\$127,742</b>	<b>\$10,878</b>	<b>\$487,898</b>	<b>\$604,762</b>
<u>Internal Service Funds</u>				
30010 Group Health Self-Insurance Program-ISF				
Reserve-Deposits W/Others	\$1,519,325	\$0	\$0	\$1,519,325
30012 G.S. Garage Internal Service Fund				
Designation-Vehicle Replacement	\$6,636,958	\$0	\$2,680,918	\$9,317,876
<b>Internal Service Funds Subtotal</b>	<b>\$8,156,283</b>	<b>\$0</b>	<b>\$2,680,918</b>	<b>\$10,837,201</b>
<u>Enterprise Funds</u>				
35005 Airport Enterprise Fund				
Reserve-Imprest Cash	\$1,350	\$0	\$0	\$1,350
35050 Solid Waste Management Enterprise Fund				
Reserve-Imprest Cash	\$12,885			\$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
Designation-Capital Projects	432,852	0	0	432,852
<b>Total Solid Waste Management Enterprise Fund</b>	<b>\$32,739,453</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,739,453</b>
<b>Enterprise Funds Subtotal</b>	<b>\$32,740,803</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,740,803</b>
<b>Special Districts</b>				
<u>County Service Areas</u>				
40515 County Service Area #3				
Designation-General	\$4,617	\$0	\$187	\$4,804
40520 County Service Area #4				
Designation-General	\$829	\$304	\$0	\$525
40525 County Service Area #5				
Designation-General	\$7,978	\$0	\$1,810	\$9,788
40530 County Service Area #6				
Designation-General	\$26,343	\$0	\$1,968	\$28,311

Summary of Provision for Reserves/Designations

Fund Description	Available Reserves/ Designations Balance as of June 30, 2024	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2024-25	Total Reserves/ Designations for FY 2024-25
40535 <b>County Service Area #7</b>				
Designation-General	\$2,209	\$0	\$846	\$3,055
40540 <b>County Service Area #8</b>				
Designation-General	\$34,693	\$0	\$2,859	\$37,552
40545 <b>County Service Area #9</b>				
Designation-Infrastructure Replacement	\$4,848	\$0	\$0	\$4,848
Designation-General	30,846	0	5,166	36,012
<b>Total County Service Area #9</b>	<b>\$35,694</b>	<b>\$0</b>	<b>\$5,166</b>	<b>\$40,860</b>
40548 <b>County Service Area #10 Zone 6</b>				
Designation-Infrastructure Replacement	\$84,799	\$0	\$2,796	\$87,595
40555 <b>County Service Area #11</b>				
Designation-General	\$103,618	\$0	\$6,782	\$110,400
40556 <b>County Service Area #11 Zone 4</b>				
Designation-General	\$35,226	\$1,654	\$0	\$33,572
40557 <b>County Service Area #11 Zone 5</b>				
Designation-Infrastructure Replacement	\$20,769	\$0	\$0	\$20,769
Designation-General	37,951	0	2,738	40,689
<b>Total County Service Area #11 Zone 5</b>	<b>\$58,720</b>	<b>\$0</b>	<b>\$2,738</b>	<b>\$61,458</b>
40561 <b>County Service Area #12.2</b>				
Designation-General	\$3	\$0	\$0	\$3
40565 <b>County Service Area #12.6</b>				
Designation-General	\$6,918	\$0	\$227	\$7,145
40568 <b>County Service Area #12.9</b>				
Designation-General	\$2,095	\$0	\$0	\$2,095
40595 <b>County Service Area #13</b>				
Designation-General	\$2,322	\$0	\$88	\$2,410
40600 <b>County Service Area #14</b>				
Designation-Infrastructure Replacement	\$37,129	\$0	\$0	\$37,129
Designation-General	50,677	0	5,577	56,254
<b>Total County Service Area #14</b>	<b>\$87,806</b>	<b>\$0</b>	<b>\$5,577</b>	<b>\$93,383</b>
40605 <b>County Service Area #15</b>				
Designation-General	\$12,143	\$0	\$2,514	\$14,657
40607 <b>County Service Area #15 Zone 5</b>				
Designation-General	\$1,442	\$0	\$1,234	\$2,676
40609 <b>County Service Area #15 Zone 4</b>				
Designation-General	\$7,627	\$0	\$897	\$8,524
40610 <b>County Service Area #16</b>				
Designation-General	\$37,500	\$8,387	\$0	\$29,113
40615 <b>County Service Area #17</b>				
Designation-General	\$109,704	\$0	\$11,094	\$120,798
40616 <b>County Service Area #17 Zone 1</b>				
Designation-Infrastructure Replacement	\$229,789	\$0	\$27,746	\$257,535
40617 <b>County Service Area #17 Zone 2</b>				
Designation-General	\$4,716	\$0	\$36,875	\$41,591
40618 <b>County Service Area #17 Zone 3</b>				
Designation-General	\$19,256	\$0	\$4,313	\$23,569
40620 <b>County Service Area #18</b>				
Designation-General	\$123,138	\$0	\$7,631	\$130,769
40626 <b>County Service Area #18 Zone 5</b>				
Designation-General	\$13,471	\$0	\$980	\$14,451
40627 <b>County Service Area #18 Zone 6</b>				
Designation-Infrastructure Replacement	\$49,499	\$0	\$4,002	\$53,501
40628 <b>County Service Area #18 Zone 7</b>				
Designation-Infrastructure Replacement	\$43,430	\$0	\$6,528	\$49,958
40630 <b>County Service Area #20</b>				
Designation-Infrastructure Replacement	\$49,664	\$0	\$0	\$49,664
Designation-General	42,983	0	9,756	52,739
<b>Total County Service Area #20</b>	<b>\$92,647</b>	<b>\$0</b>	<b>\$9,756</b>	<b>\$102,403</b>

Contingencies and Reserves

Summary of Provision for Reserves/Designations

Fund Description	Available Reserves/ Designations Balance as of June 30, 2024	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2024-25	Total Reserves/ Designations for FY 2024-25
<b>40635 County Service Area #21</b>				
Designation-Infrastructure Replacement	\$3,056	\$0	\$0	\$3,056
Designation-General	3,833	0	175	4,008
<b>Total County Service Area #21</b>	<b>\$6,889</b>	<b>\$0</b>	<b>\$175</b>	<b>\$7,064</b>
<b>40640 County Service Area #22</b>				
Designation-Infrastructure Replacement	\$41,216	\$0	\$0	\$41,216
Designation-General	48,101	0	7,245	55,346
<b>Total County Service Area #22</b>	<b>\$89,317</b>	<b>\$0</b>	<b>\$7,245</b>	<b>\$96,562</b>
<b>40645 County Service Area #23</b>				
Designation-Infrastructure Replacement	\$32,525	\$133	\$0	\$32,392
<b>40648 Co Serv Area #23 Zone 1</b>				
Designation-Infrastructure Replacement	\$3,780	\$0	\$0	\$3,780
Designation-General	3,541	0	709	4,250
<b>Total Co Serv Area #23 Zone 1</b>	<b>\$7,321</b>	<b>\$0</b>	<b>\$709</b>	<b>\$8,030</b>
<b>40650 County Service Area #24</b>				
Designation-General	\$2,517	\$0	\$516	\$3,033
<b>40655 County Service Area #25</b>				
Designation-General	\$1,411	\$0	\$33	\$1,444
<b>40660 County Service Area #26</b>				
Designation-General	\$50,041	\$0	\$3,088	\$53,129
<b>40665 County Service Area #27</b>				
Designation-Infrastructure Replacement	\$5,294	\$0	\$0	\$5,294
Designation-General	84,289	0	1,785	86,074
<b>Total County Service Area #27</b>	<b>\$89,583</b>	<b>\$0</b>	<b>\$1,785</b>	<b>\$91,368</b>
<b>40666 County Service Area 27 Zone 2</b>				
Designation-Infrastructure Replacement	\$45,708	\$0	\$0	\$45,708
Designation-General	3,585	0	1,666	5,251
<b>Total County Service Area 27 Zone 2</b>	<b>\$49,293</b>	<b>\$0</b>	<b>\$1,666</b>	<b>\$50,959</b>
<b>40675 County Service Area #29</b>				
Designation-General	\$1,655	\$0	\$190	\$1,845
<b>40676 County Service Area #30 Zone 6</b>				
Designation-Infrastructure Replacement	\$76,454	\$0	\$3,159	\$79,613
Designation-General	13,512	0	0	13,512
<b>Total County Service Area #30 Zone 6</b>	<b>\$89,966</b>	<b>\$0</b>	<b>\$3,159</b>	<b>\$93,125</b>
<b>40680 County Service Area #30</b>				
Designation-General	\$2,788	\$2,788	\$0	\$0
<b>40682 County Service Area #30 Zone 2</b>				
Designation-Infrastructure Replacement	\$6,894	\$0	\$0	\$6,894
Designation-General	2,603	661	0	1,942
<b>Total County Service Area #30 Zone 2</b>	<b>\$9,497</b>	<b>\$661</b>	<b>\$0</b>	<b>\$8,836</b>
<b>40685 County Service Area #31</b>				
Designation-Infrastructure Replacement	\$2,484	\$0	\$0	\$2,484
Designation-General	8,033	0	837	8,870
<b>Total County Service Area #31</b>	<b>\$10,517</b>	<b>\$0</b>	<b>\$837</b>	<b>\$11,354</b>
<b>40690 County Service Area #32</b>				
Designation-General	\$2,595	\$0	\$456	\$3,051
<b>40700 County Service Area #34</b>				
Designation-General	\$41,363	\$1,281	\$0	\$40,082
<b>40710 County Service Area #36</b>				
Designation-General	\$140,847	\$0	\$9,006	\$149,853
<b>40711 County Service Area #36 Zone 1</b>				
Designation-Infrastructure Replacement	\$1,273	\$0	\$0	\$1,273
Designation-General	16,261	0	6,906	23,167
<b>Total County Service Area #36 Zone 1</b>	<b>\$17,534</b>	<b>\$0</b>	<b>\$6,906</b>	<b>\$24,440</b>
<b>40712 County Service Area #36 Zone 2</b>				
Designation-General	\$8,293	\$0	\$750	\$9,043
<b>40713 County Service Area #36 Zone 3</b>				
Designation-General	\$0	\$0	\$3,471	\$3,471
<b>40715 County Service Area #37</b>				
Designation-General	\$40,714	\$0	\$5,243	\$45,957



Summary of Provision for Reserves/Designations

Fund Description	Available Reserves/ Designations Balance as of June 30, 2024	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2024-25	Total Reserves/ Designations for FY 2024-25
40720 <b>County Service Area #38</b>				
Designation-General	\$3,703	\$541	\$0	\$3,162
40722 <b>County Service Area #39 Zone 4</b>				
Designation-Infrastructure Replacement	\$21,667	\$0	\$1,457	\$23,124
Designation-General	648	0	0	648
<b>Total County Service Area #39 Zone 4</b>	<b>\$22,315</b>	<b>\$0</b>	<b>\$1,457</b>	<b>\$23,772</b>
40723 <b>County Service Area #39 Zone 5</b>				
Designation-Infrastructure Replacement	\$1,938	\$0	\$0	\$1,938
Designation-General	2,014	0	12	2,026
<b>Total County Service Area #39 Zone 5</b>	<b>\$3,952</b>	<b>\$0</b>	<b>\$12</b>	<b>\$3,964</b>
40724 <b>County Service Area #40.1 Ems</b>				
Designation-General	\$648,071	\$161,637	\$0	\$486,434
40725 <b>County Service Area #39</b>				
Designation-Infrastructure Replacement	\$4,624	\$0	\$3,932	\$8,556
40726 <b>County Service Area #39 Zone 1</b>				
Designation-Infrastructure Replacement	\$14,842	\$0	\$0	\$14,842
Designation-General	28,614	0	656	29,270
<b>Total County Service Area #39 Zone 1</b>	<b>\$43,456</b>	<b>\$0</b>	<b>\$656</b>	<b>\$44,112</b>
40727 <b>County Service Area #39.2 Z Of B2</b>				
Designation-Infrastructure Replacement	\$10,451	\$0	\$0	\$10,451
Designation-General	5,106	0	342	5,448
<b>Total County Service Area #39.2 Z Of B2</b>	<b>\$15,557</b>	<b>\$0</b>	<b>\$342</b>	<b>\$15,899</b>
40730 <b>County Service Area #40</b>				
Designation-General	\$156,363	\$0	\$8,173	\$164,536
40737 <b>County Service Area #38 Zone 2</b>				
Designation-Infrastructure Replacement	\$18,553	\$0	\$16,098	\$34,651
40740 <b>County Service Area #42</b>				
Designation-Infrastructure Replacement	\$17,978	\$0	\$0	\$17,978
Designation-General	1,139	0	660	1,799
<b>Total County Service Area #42</b>	<b>\$19,117</b>	<b>\$0</b>	<b>\$660</b>	<b>\$19,777</b>
40745 <b>County Service Area #43</b>				
Designation-Infrastructure Replacement	\$13,746	\$0	\$0	\$13,746
Designation-General	78,379	0	22,309	100,688
<b>Total County Service Area #43</b>	<b>\$92,125</b>	<b>\$0</b>	<b>\$22,309</b>	<b>\$114,434</b>
40750 <b>County Service Area #44</b>				
Designation-General	\$48,069	\$0	\$12,764	\$60,833
40755 <b>County Service Area #45</b>				
Designation-General	\$565	\$0	\$13	\$578
40765 <b>County Service Area #47</b>				
Designation-General	\$24,663	\$0	\$4,192	\$28,855
40785 <b>County Service Area #51</b>				
Designation-Infrastructure Replacement	\$635	\$0	\$0	\$635
Designation-General	5,599	0	1,634	7,233
<b>Total County Service Area #51</b>	<b>\$6,234</b>	<b>\$0</b>	<b>\$1,634</b>	<b>\$7,868</b>
40790 <b>County Service Area #52</b>				
Designation-General	\$20,375	\$2,147	\$0	\$18,228
40796 <b>County Service Area #53 Zone 1</b>				
Designation-Infrastructure Replacement	\$5,640	\$0	\$0	\$5,640
Designation-General	5,373	0	604	5,977
<b>Total County Service Area #53 Zone 1</b>	<b>\$11,013</b>	<b>\$0</b>	<b>\$604</b>	<b>\$11,617</b>
40800 <b>County Service Area #54</b>				
Designation-General	\$33,356	\$0	\$1,624	\$34,980
40805 <b>County Service Area #55</b>				
Designation-General	\$7,406	\$0	\$714	\$8,120
40820 <b>County Service Area #58</b>				
Designation-Infrastructure Replacement	\$14,805	\$0	\$0	\$14,805
Designation-General	9,731	0	3,692	13,423
<b>Total County Service Area #58</b>	<b>\$24,536</b>	<b>\$0</b>	<b>\$3,692</b>	<b>\$28,228</b>

Contingencies and Reserves

Summary of Provision for Reserves/Designations

Fund Description	Available Reserves/ Designations Balance as of June 30, 2024	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2024-25	Total Reserves/ Designations for FY 2024-25
<b>40830 County Service Area #60</b>				
Designation-Infrastructure Replacement	\$186,782	\$0	\$0	\$186,782
Designation-General	187,586	175,771	0	11,815
<b>Total County Service Area #60</b>	<b>\$374,368</b>	<b>\$175,771</b>	<b>\$0</b>	<b>\$198,597</b>
<b>40831 County Service Area #60 Zone 1</b>				
Designation-General	\$2,000	\$0	\$6,563	\$8,563
<b>40832 County Service Area #60 Zone 2</b>				
Designation-Infrastructure Replacement	\$426,105	\$0	\$0	\$426,105
Designation-General	454,920	0	44,348	499,268
<b>Total County Service Area #60 Zone 2</b>	<b>\$881,025</b>	<b>\$0</b>	<b>\$44,348</b>	<b>\$925,373</b>
<b>40836 County Service Area #61 Zone 1</b>				
Designation-General	\$29,938	\$0	\$9,713	\$39,651
<b>40837 County Service Area #61 Zone 2</b>				
Designation-General	\$5,288	\$0	\$1,650	\$6,938
<b>40838 County Service Area #61 Zone 3</b>				
Designation-General	\$34,000	\$0	\$7,766	\$41,766
<b>40839 County Service Area #61 Zone 4</b>				
Designation-General	\$10,472	\$0	\$2,261	\$12,733
<b>40840 County Service Area #62</b>				
Designation-General	\$10,217	\$0	\$1,676	\$11,893
<b>40845 County Service Area #63</b>				
Designation-General	\$54,032	\$0	\$13,319	\$67,351
<b>40846 County Service Area #63 Zone 1</b>				
Designation-General	\$124,112	\$0	\$9,659	\$133,771
<b>40847 County Service Area #63 Zone 2</b>				
Designation-Infrastructure Replacement	\$23,304	\$0	\$0	\$23,304
Designation-General	1,197	0	2,436	3,633
<b>Total County Service Area #63 Zone 2</b>	<b>\$24,501</b>	<b>\$0</b>	<b>\$2,436</b>	<b>\$26,937</b>
<b>40848 County Service Area #63 Zone 3</b>				
Designation-Infrastructure Replacement	\$63,487	\$0	\$0	\$63,487
Designation-General	48,361	0	48,467	96,828
<b>Total County Service Area #63 Zone 3</b>	<b>\$111,848</b>	<b>\$0</b>	<b>\$48,467</b>	<b>\$160,315</b>
<b>40849 County Service Area #63 Zone 4</b>				
Designation-Infrastructure Replacement	\$7,600	\$0	\$0	\$7,600
Designation-General	26,184	0	19,265	45,449
<b>Total County Service Area #63 Zone 4</b>	<b>\$33,784</b>	<b>\$0</b>	<b>\$19,265</b>	<b>\$53,049</b>
<b>40851 County Service Area #63 Zone 5</b>				
Designation-General	\$379,857	\$0	\$170,707	\$550,564
<b>40852 County Service Area #63 Zone 6</b>				
Designation-General	\$41,136	\$0	\$121,742	\$162,878
<b>40855 County Service Area #65</b>				
Designation-Infrastructure Replacement	\$8,396	\$0	\$0	\$8,396
Designation-General	160,929	0	4,575	165,504
<b>Total County Service Area #65</b>	<b>\$169,325</b>	<b>\$0</b>	<b>\$4,575</b>	<b>\$173,900</b>
<b>40856 County Service Area #65.1</b>				
Designation-Infrastructure Replacement	\$14,485	\$0	\$2,983	\$17,468
<b>40860 County Service Area #66</b>				
Designation-Infrastructure Replacement	\$944	\$0	\$0	\$944
Designation-General	0	0	2,445	2,445
<b>Total County Service Area #66</b>	<b>\$944</b>	<b>\$0</b>	<b>\$2,445</b>	<b>\$3,389</b>
<b>40862 County Service Area #66 Zone 2</b>				
Designation-General	\$3,329	\$0	\$636	\$3,965
<b>40863 County Service Area #66 Zone 3</b>				
Designation-General	\$9,491	\$0	\$9,159	\$18,650
<b>40864 County Service Area #66 Zone 4</b>				
Designation-Infrastructure Replacement	\$613	\$0	\$0	\$613
Designation-General	38,724	0	13,833	52,557
<b>Total County Service Area #66 Zone 4</b>	<b>\$39,337</b>	<b>\$0</b>	<b>\$13,833</b>	<b>\$53,170</b>
<b>40865 County Service Area #67</b>				
Designation-General	\$10,672	\$0	\$1,377	\$12,049

## Summary of Provision for Reserves/Designations

Fund Description	Available Reserves/ Designations Balance as of June 30, 2024	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2024-25	Total Reserves/ Designations for FY 2024-25
40866 <b>County Service Area #67 Zone 1</b>				
Designation-General	\$38	\$0	\$1	\$39
40875 <b>County Service Area #69</b>				
Designation-Infrastructure Replacement	\$23,020	\$0	\$0	\$23,020
Designation-General	1,932	0	851	2,783
<b>Total County Service Area #69</b>	<b>\$24,952</b>	<b>\$0</b>	<b>\$851</b>	<b>\$25,803</b>
40877 <b>County Service Area #71.3 City-Sewer Charges</b>				
Designation-General	\$209	\$0	\$0	\$209
40885 <b>County Service Area #71</b>				
Designation-General	\$159,614	\$0	\$7,040	\$166,654
40886 <b>County Service Area #71 Zone 1</b>				
Designation-General	\$38,759	\$7,878	\$0	\$30,881
40887 <b>County Service Area #71 Zone 2</b>				
Designation-General	\$136,783	\$0	\$13,683	\$150,466
40888 <b>County Service Area #71 Zone 3</b>				
Designation-General	\$788	\$788	\$0	\$0
40890 <b>County Service Area #72</b>				
Designation-General	\$0	\$0	\$1,237	\$1,237
40893 <b>County Service Area #71 Zone 5</b>				
Designation-General	\$145,930	\$0	\$22,378	\$168,308
40894 <b>County Service Area #71 Zone 6</b>				
Designation-Infrastructure Replacement	\$1,062	\$0	\$633	\$1,695
40895 <b>County Service Area #71 Zone 7</b>				
Designation-General	\$689,822	\$16,409	\$0	\$673,413
40896 <b>County Service Area #71 Zone 8</b>				
Designation-General	\$0	\$0	\$24,231	\$24,231
40901 <b>County Service Area #71 Zone 9</b>				
Designation-Infrastructure Replacement	\$9,513	\$0	\$786	\$10,299
40906 <b>County Service Area #85</b>				
Designation-General	\$9,398	\$0	\$212	\$9,610
40908 <b>County Service Area 71 Zone 10</b>				
Designation-Infrastructure Replacement	\$90,609	\$0	\$37,540	\$128,149
40910 <b>County Service Area #87.2</b>				
Designation-General	\$9,865	\$0	\$4,050	\$13,915
40911 <b>County Service Area #87</b>				
Designation-General	\$46,421	\$0	\$11,206	\$57,627
40913 <b>County Service Area #89</b>				
Designation-Infrastructure Replacement	\$2,149	\$0	\$0	\$2,149
Designation-General	34,699	0	4455	39,154
<b>Total County Service Area #89</b>	<b>\$36,848</b>	<b>\$0</b>	<b>\$4,455</b>	<b>\$41,303</b>
40914 <b>County Service Area #91</b>				
Designation-Infrastructure Replacement	\$3,466	\$0	\$0	\$3,466
Designation-General	3,332	0	657	3,989
<b>Total County Service Area #91</b>	<b>\$6,798</b>	<b>\$0</b>	<b>\$657</b>	<b>\$7,455</b>
40915 <b>County Service Area #92</b>				
Designation-Infrastructure Replacement	\$1,370	\$0	\$5,235	\$6,605
40916 <b>County Service Area #92 Zone 1</b>				
Designation-General	\$12,812	\$0	\$2,092	\$14,904
40917 <b>County Service Area #92 Zone 2</b>				
Designation-Infrastructure Replacement	\$9,405	\$0	\$1,807	\$11,212
40918 <b>County Service Area #95 - Construction</b>				
Designation-Infrastructure Replacement	\$47,367	\$0	\$0	\$47,367
Designation-General	4,239	0	2,137	6,376
<b>Total County Service Area #95 - Construction</b>	<b>\$51,606</b>	<b>\$0</b>	<b>\$2,137</b>	<b>\$53,743</b>
40920 <b>County Service Area #94</b>				
Designation-Infrastructure Replacement	\$3,801	\$0	\$0	\$3,801
Designation-General	3,813	0	853	4,666
<b>Total County Service Area #94</b>	<b>\$7,614</b>	<b>\$0</b>	<b>\$853</b>	<b>\$8,467</b>

Summary of Provision for Reserves/Designations

Fund Description	Available Reserves/ Designations Balance as of June 30, 2024	Amount Made Available for Financing by Cancellation	Increase in Reserves/ Designations to be Provided in FY 2024-25	Total Reserves/ Designations for FY 2024-25
<b>40921 County Service Area #94 Zone 1</b>				
Designation-Infrastructure Replacement	\$8,171	\$0	\$0	\$8,171
Designation-General	1,557	0	430	1,987
<b>Total County Service Area #94 Zone 1</b>	<b>\$9,728</b>	<b>\$0</b>	<b>\$430</b>	<b>\$10,158</b>
<b>40922 County Service Area #97 Zone 1</b>				
Designation-Infrastructure Replacement	\$5,438	\$0	\$336	\$5,774
<b>40923 County Service Area #97 Zone 2</b>				
Designation-Infrastructure Replacement	\$26,778	\$0	\$0	\$26,778
Designation-General	2,200	0	1,818	4,018
<b>Total County Service Area #97 Zone 2</b>	<b>\$28,978</b>	<b>\$0</b>	<b>\$1,818</b>	<b>\$30,796</b>
<b>40925 County Service Area #97</b>				
Designation-Infrastructure Replacement	\$14,463	\$0	\$0	\$14,463
Designation-General	1,269	0	873	2,142
<b>Total County Service Area #97</b>	<b>\$15,732</b>	<b>\$0</b>	<b>\$873</b>	<b>\$16,605</b>
<b>40943 County Service Area #89.1</b>				
Designation-General	\$6,556	\$0	\$516	\$7,072
<b>County Service Areas Subtotal</b>	<b>\$7,057,760</b>	<b>\$380,379</b>	<b>\$908,362</b>	<b>\$7,585,743</b>
<b><u>Sanitation Districts</u></b>				
<b>40313 Ford City-Taft Heights Sanitation Maintenance</b>				
Designation-Capital Projects	\$2,037,639	\$0	\$298,789	\$2,336,428
<b>40332 Kern Sanitation Authority</b>				
Designation-Capital Projects	\$6,025,427	\$0	\$12,064,404	\$18,089,831
<b>Sanitation Districts Subtotal</b>	<b>\$8,063,066</b>	<b>\$0</b>	<b>\$12,363,193</b>	<b>\$20,426,259</b>
<b><u>Public Authority</u></b>				
<b>40491 IHSS Public Authority</b>				
Designation-General	\$832,309	\$383,136	\$0	\$449,173
<b>Public Authority Subtotal</b>	<b>\$832,309</b>	<b>\$383,136</b>	<b>\$0</b>	<b>\$449,173</b>
<b>Special Districts Subtotal</b>	<b>\$15,953,135</b>	<b>\$763,515</b>	<b>\$13,271,555</b>	<b>\$28,461,175</b>
<b>Total Other Funds</b>	<b>\$58,722,380</b>	<b>\$774,393</b>	<b>\$16,900,371</b>	<b>\$74,848,358</b>
<b>Total County Reserves/Designations</b>	<b>\$983,973,575</b>	<b>\$16,382,182</b>	<b>\$175,122,158</b>	<b>\$1,142,713,551</b>

## Employers' Training Resource - WIOA

Department Head: Elsa T. Martinez, Interim

Function: Public Assistance

Fund: Employers' Training Resource – WIOA

Activity: Other Assistance

Budget Unit: 8907

### 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.

Public Employment

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$25,455	\$147,355	\$7,793	\$50,000	\$50,000	\$50,000
Other Charges	14,228,615	14,654,241	11,972,575	10,304,944	10,304,944	10,741,988
Other Financing Uses	16,541,634	20,515,953	15,737,032	20,311,162	19,087,160	19,087,160
<b>TOTAL EXPENDITURES</b>	<b>\$30,795,704</b>	<b>\$35,317,549</b>	<b>\$27,717,400</b>	<b>\$30,666,106</b>	<b>\$29,442,104</b>	<b>\$29,879,148</b>
<b>REVENUE:</b>						
Use of Money/Property	\$77,371	\$55,000	\$63,924	\$55,000	\$55,000	\$55,000
Intergovernmental	25,983,380	23,784,091	\$20,270,110	22,554,571	21,330,569	24,869,799
Charges for Services	4,136,498	7,050,423	5,872,309	6,933,072	6,933,072	3,830,886
Miscellaneous	7,629	2,511,444	(4,853)	11,444	11,444	11,444
Non-revenue Receipts	0	200	0	200	200	200
Other Financing Sources:						
2011 Realignment	162,389	851,692	886,405	1,091,819	1,091,819	1,091,819
ETR-Non-WIOA	884,943	20,000	1,933	20,000	20,000	20,000
<b>TOTAL REVENUE</b>	<b>\$31,252,210</b>	<b>\$34,272,850</b>	<b>\$27,089,828</b>	<b>\$30,666,106</b>	<b>\$29,442,104</b>	<b>\$29,879,148</b>
<b>NET FUND COST</b>	<b>(\$456,506)</b>	<b>\$1,044,699</b>	<b>\$627,572</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

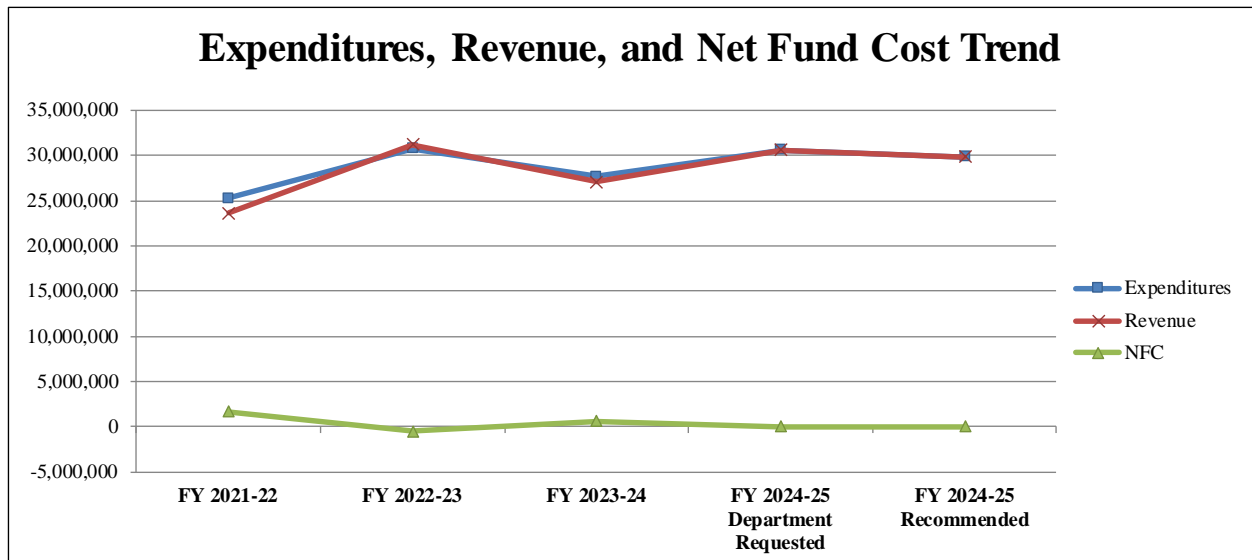
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The State budget included some reductions to ETR’s funding through the CalWORKs program; however, additional WIOA funding was recently allocated at the federal level. Expenditures and revenue are budgeted at a similar level to the actual expenditures and revenue for FY 2023-24. The recommended budget includes \$10.7 million to provide contracts to service providers, individual training accounts, on the job training contracts and other services and assistance to clients. Another \$19.1 million has been budgeted to be transferred to Budget Unit 5923, Employers' Training Resource, to fund employee salaries and benefits, as well as other operational costs to provide employment and client services. Revenue of \$24.9 million from the U.S. Department of Labor WIOA supports federal programs administered by ETR.

The fund balance available at June 30, 2024 was \$314,452, which will be added to general designation.

### Budget Changes and Operational Impacts

Although some funding sources were reduced at the State level, additional federal funding has helped offset total reductions. The department continues to seek out additional revenue sources in order to expand or augment services provided.



## Employers' Training Resource Non-WIOA

Department Head: Elsa T. Martinez, Interim

Function: Public Assistance

Fund: Employers' Training Resource Non-WIOA

Activity: Other Assistance

Budget Unit: 8916

### Description of Major Services

The Employers' Training Resource Non-WIOA budget unit provides funding for expenditures within the normal course of business that do not qualify for reimbursement under special grants or federal funding provided by the U.S. Department of Labor.

Public Employment

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$124,037	\$150,000	\$79,258	\$107,500	\$107,500	\$107,500
Other Charges	1,689	50,000	0	0	0	0
Other Financing Uses	0	20,000	0	20,000	20,000	20,000
<b>TOTAL EXPENDITURES</b>	<b>\$125,726</b>	<b>\$220,000</b>	<b>\$79,258</b>	<b>\$127,500</b>	<b>\$127,500</b>	<b>\$127,500</b>
<b>REVENUE:</b>						
Use of Money/Property	\$10,965	\$6,000	\$17,360	\$10,000	\$10,000	\$10,000
Charges for Services	32,916	50,000	45,147	40,000	40,000	40,000
Miscellaneous	10,080	66,000	101,800	40,000	40,000	40,000
Other Financing Sources	17	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$53,978</b>	<b>\$122,000</b>	<b>\$164,307</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>
<b>NET FUND COST</b>	<b>\$71,748</b>	<b>\$98,000</b>	<b>(\$85,049)</b>	<b>\$37,500</b>	<b>\$37,500</b>	<b>\$37,500</b>

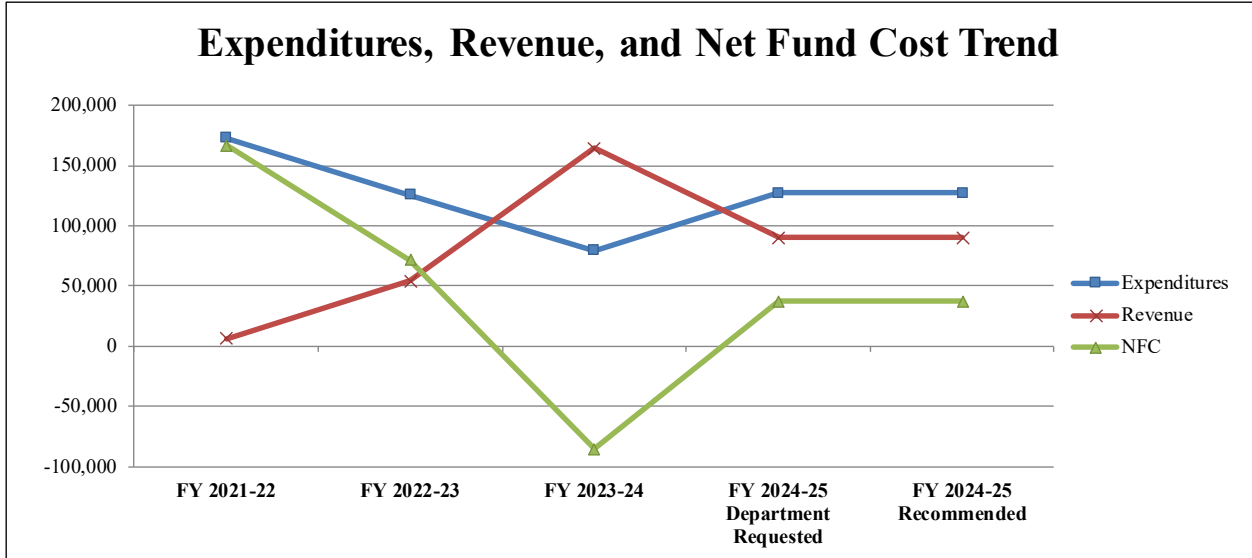
### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

Services and supplies of \$107,500 are estimated to be adequate to cover expenditures that may arise through the normal course of business during FY 2024-25 that will not qualify for reimbursement under special grants or federal funding provided by the U.S. Department of Labor. Operating transfers in the amount of \$20,000 reimburse expenditures incurred in the department's operating budget units 5923 Administration and 8907 Employers' Training Resource – WIOA, for which federal funding is not available. The department also includes \$40,000 in miscellaneous revenue for any non-State or federal grants, donations, or other revenue that must be separately accounted for.

### Budget Changes and Operational Impacts

The recommended budget provides sufficient funding to administer and operate the non-WIOA programs in the County. The fund balance available at June 30, 2024 was \$183,048, of which \$37,500 will be used to offset the budgeted net fund cost, while the remaining \$145,548 will be added to general designation.

Public Employment





## Community Development Block Grant Program

Department Head: Lorelei H. Oviatt  
 Fund: Community Development Program  
 Budget Unit: 8920

Function: Public Assistance  
 Activity: Other Assistance

### Description of Major Services

The Community Development Block Grant Program (CDBG) is one of the longest continuously run programs at the U.S. Department of Housing and Urban Development (HUD). HUD provides funding to States and local governments. Community Development, a division of the Planning and Natural Resources Department, provides CDBG funds to local programs or projects that ensure affordable housing and local economic development activities. Projects and programs must assist people with low to moderate incomes, eliminate physical blight, or meet other qualifying criteria. The Community Development Division of the Planning and Natural Resources Department administers the program.

CD Grant Programs

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Contingencies	\$0	\$1,645,125	\$0	\$1,316,439	\$1,316,424	\$1,841,798
Services and Supplies	1,514,956	8,226,687	847,688	5,253,650	5,253,650	6,896,902
Other Charges	2,122,984	3,921,783	2,380,092	7,145,588	7,145,588	5,325,497
Other Financing Uses	2,215,552	2,468,888	1,661,796	2,027,103	2,027,118	1,979,313
<b>TOTAL EXPENDITURES</b>	<b>\$5,853,492</b>	<b>\$16,262,483</b>	<b>\$4,889,576</b>	<b>\$15,742,780</b>	<b>\$15,742,780</b>	<b>\$16,043,510</b>
<b>REVENUE:</b>						
Use of Money/Property	(\$53)	\$0	\$1,175	\$0	\$0	\$0
Intergovernmental	5,454,995	16,275,540	5,052,249	15,742,780	15,742,780	16,043,510
Other Financing Sources:						
Community Development Program	0	0	35,064	0	0	0
<b>TOTAL REVENUE</b>	<b>\$5,454,942</b>	<b>\$16,275,540</b>	<b>\$5,088,488</b>	<b>\$15,742,780</b>	<b>\$15,742,780</b>	<b>\$16,043,510</b>
<b>NET FUND COST</b>	<b>\$398,550</b>	<b>(\$13,057)</b>	<b>(\$198,912)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The recommended budget includes revenue of \$16.0 million, all of which is budgeted to fund projects meeting requirements of the federal grant program. Other financing uses include reimbursement to the Community Development Division of the Planning and Natural Resources Department for the administration of the program. There is no cost to the General Fund for this program.

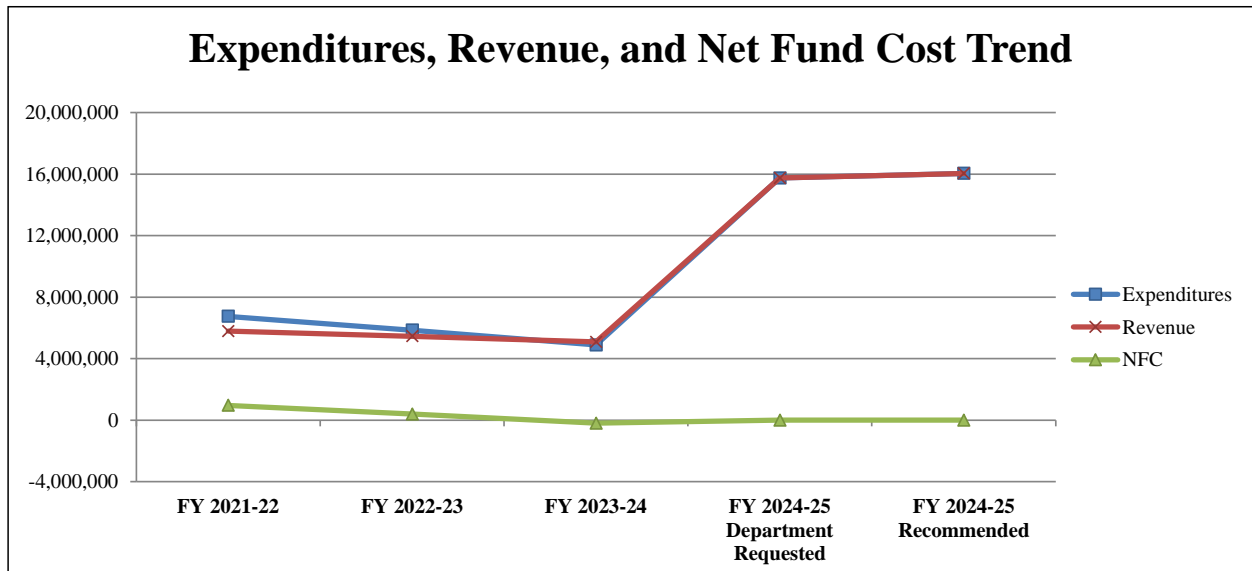
Budgeted services and supplies and other charges expenditures in excess of FY 2023-24 actual expenditures are primarily due to the deferral of some projects and related work to FY 2024-25. The fund balance as of June 30, 2024 was \$99,178, all of which is being placed in reserves for use in future fiscal years.

### Budget Changes and Operational Impacts

The recommended budget establishes funding to support the Community Development Block Grant Program pursuant to the Housing and Community Development Act. Some of the projects approved by both the Board of Supervisors and HUD that will be worked on in FY 2024-25 are:

CD Grant Programs

- *Oildale Road Improvement Projects*: Improvements to median landscaping on North Chester Avenue between the Chester Avenue Bridge and China Grape Loop.
- *City of Ridgecrest Freedom Park*: Improvements to Freedom Park including inclusive play equipment, benches and tables, and shade structures.
- *City of Shafter Rodriguez Park*: Improvements to Rodriguez Park including field lighting and water management.
- *Housing Rehabilitation Program*: Providing low or moderate-income households direct deferred loans for rehabilitation of dwellings and grants for demolition, improvements, utility hook-ups, and abandonment of septic tanks.
- *Home Access Program*: Providing grants for construction of wheelchair ramps, grab bars, and alterations to improve accessibility of residences for low or moderate-income physically disabled persons.
- *Other Road Improvement Projects*: Improvements to roads in the Feliz Drive and Dr. Martin Luther King Jr. Boulevard area.



## Emergency Solutions Grant Program

Department Head: Lorelei H. Oviatt  
 Fund: CD-Emergency Solutions Grant  
 Budget Unit: 8932

Function: Public Assistance  
 Activity: Other Assistance

### Description of Major Services

The U.S. Department of Housing and Urban Development provides funds for the Emergency Solutions Grant Program (ESG) under the McKinney-Vento Homeless Assistance Act as amended by the Mortgage Foreclosures and Enhance Mortgage Credit Availability Act. Funds are used to provide emergency shelter services or facilities for homeless people and to assist people to quickly regain stability in permanent housing after experiencing a housing crisis and/or homelessness. The Community Development Division of Planning and Natural Resources Department administers the program.

CD Grant Programs

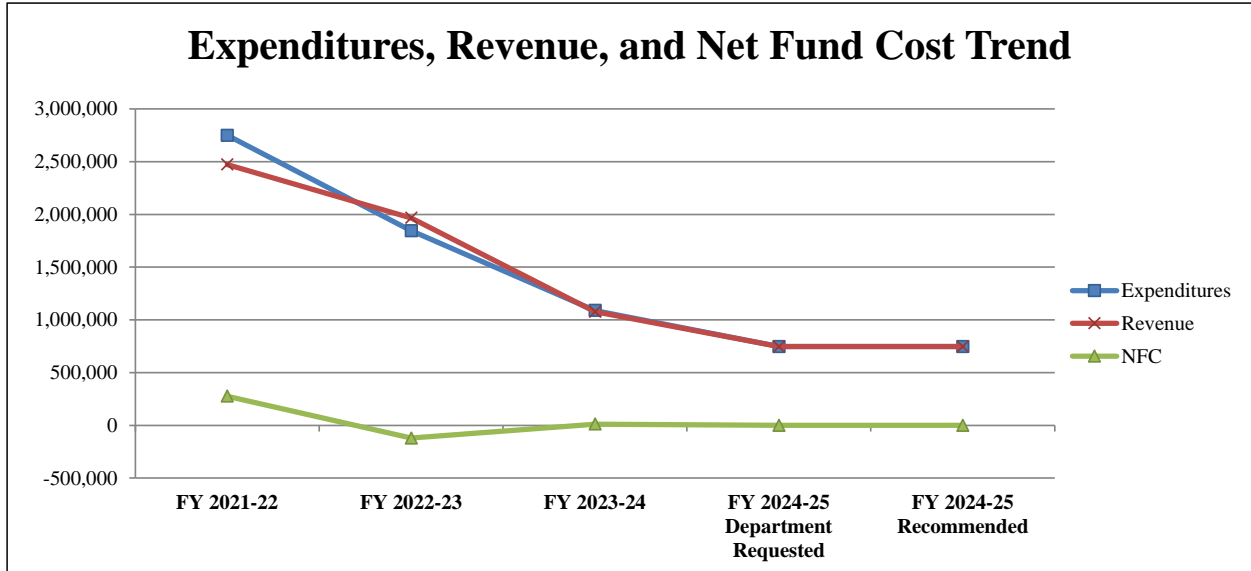
Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$1,557,046	\$2,111,056	\$1,040,980	\$718,539	\$718,539	\$718,539
Other Financing Uses	288,337	63,891	47,092	28,490	28,490	28,490
<b>TOTAL EXPENDITURES</b>	<b>\$1,845,383</b>	<b>\$2,174,947</b>	<b>\$1,088,072</b>	<b>\$747,029</b>	<b>\$747,029</b>	<b>\$747,029</b>
<b>REVENUE:</b>						
Use of Money/Property	(\$35)	\$0	(\$86)	\$0	\$0	\$0
Intergovernmental	1,966,742	2,174,947	1,077,278	747,029	747,029	747,029
<b>TOTAL REVENUE</b>	<b>\$1,966,707</b>	<b>\$2,174,947</b>	<b>\$1,077,192</b>	<b>\$747,029</b>	<b>\$747,029</b>	<b>\$747,029</b>
<b>NET FUND COST</b>	<b>(\$121,324)</b>	<b>\$0</b>	<b>\$10,880</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The majority of expenditures are associated with projects and administrative costs. A total of \$28,490 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 \$747,029, all of which is appropriated to provide emergency shelter services or facilities to assist people experiencing a housing crisis and/or homelessness. Recommended expenditures and revenue are lower than prior year actual primarily due to the planned use of less pandemic aid funding. The fund balance as of June 30, 2024 was a deficit of \$10,878. The fund has sufficient designations to cover this deficit.



## Community Development Home Investment Trust

Department Head: Lorelei H. Oviatt  
 Fund: CD-Home Investment Trust  
 Budget Unit: 8936

Function: Public Assistance  
 Activity: Other Assistance

### Description of Major Services

The U.S. Department of Housing and Urban Development provides funds for the Home Investment Partnership Program through grants that must be used for eligible activities and projects, such as expanding the supply of decent, safe, sanitary and affordable housing; strengthening the ability of local communities to design and implement strategies for achieving adequate supplies of decent, affordable housing; and extending and strengthening partnerships between all levels of government and the private sector. The Community Development Division of the Planning and Natural Resources department administers the program.

CD Grant Programs

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Contingencies	\$0	\$604,797	\$0	\$711,880	\$711,880	\$678,520
Services and Supplies	1,983,365	16,398,176	1,928,540	14,538,781	14,538,781	14,136,858
Other Financing Uses	423,045	779,064	395,588	374,311	374,311	422,116
<b>TOTAL EXPENDITURES</b>	<b>\$2,406,410</b>	<b>\$17,782,037</b>	<b>\$2,324,128</b>	<b>\$15,624,972</b>	<b>\$15,624,972</b>	<b>\$15,237,494</b>
<b>REVENUE:</b>						
Use of Money/Property	(\$6,143)	\$0	\$3,018	\$0	\$0	\$0
Intergovernmental	2,453,377	17,782,037	2,597,730	15,624,972	15,624,972	15,237,494
<b>TOTAL REVENUE</b>	<b>\$2,447,234</b>	<b>\$17,782,037</b>	<b>\$2,600,748</b>	<b>\$15,624,972</b>	<b>\$15,624,972</b>	<b>\$15,237,494</b>
<b>NET FUND COST</b>	<b>(\$40,824)</b>	<b>\$0</b>	<b>(\$276,620)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

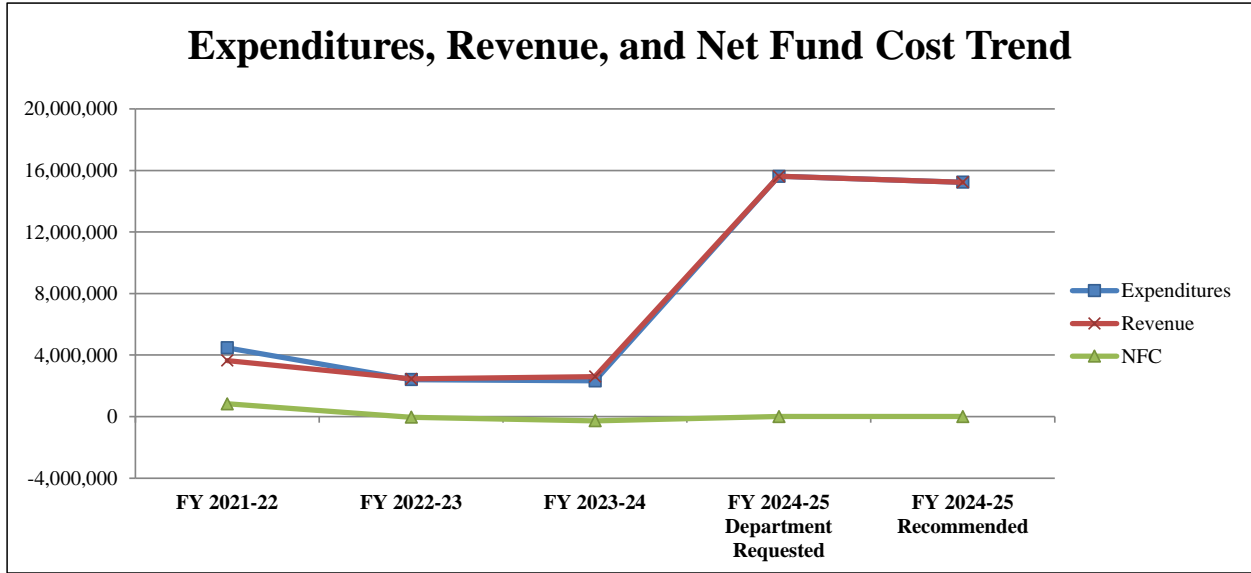
The majority of expenditures are associated with projects and administrative costs funded through the federal program. This program has no cost to the General Fund.

### Budget Changes and Operational Impacts

The recommended budget includes approximately \$14.1 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. \$15.2 million in intergovernmental revenue is anticipated in the recommended budget for the administration and completion of projects.

The fund balance available as of June 30, 2024 was \$276,619, all of which is being placed in reserves for use in future fiscal years.

CD Grant Programs



## Emergency Solutions Program

Department Head: Lorelei H. Oviatt  
 Fund: CD-Emergency Solutions  
 Budget Unit 8937

Function: Public Assistance  
 Activity: Other Assistance

### Description of Major Services

The State of California Department of Housing and Community Development administers the Emergency Solutions Program with funding received from the U.S. Department of Housing and Urban Development. Funding is provided to local agencies to engage homeless individuals and families living on the streets; improve the number and quality of emergency shelters for homeless and help operate these shelters; provide essential services to shelter residents; rapidly re-house homeless individuals and families, and prevent families and individuals from becoming homeless.

CD Grant Programs

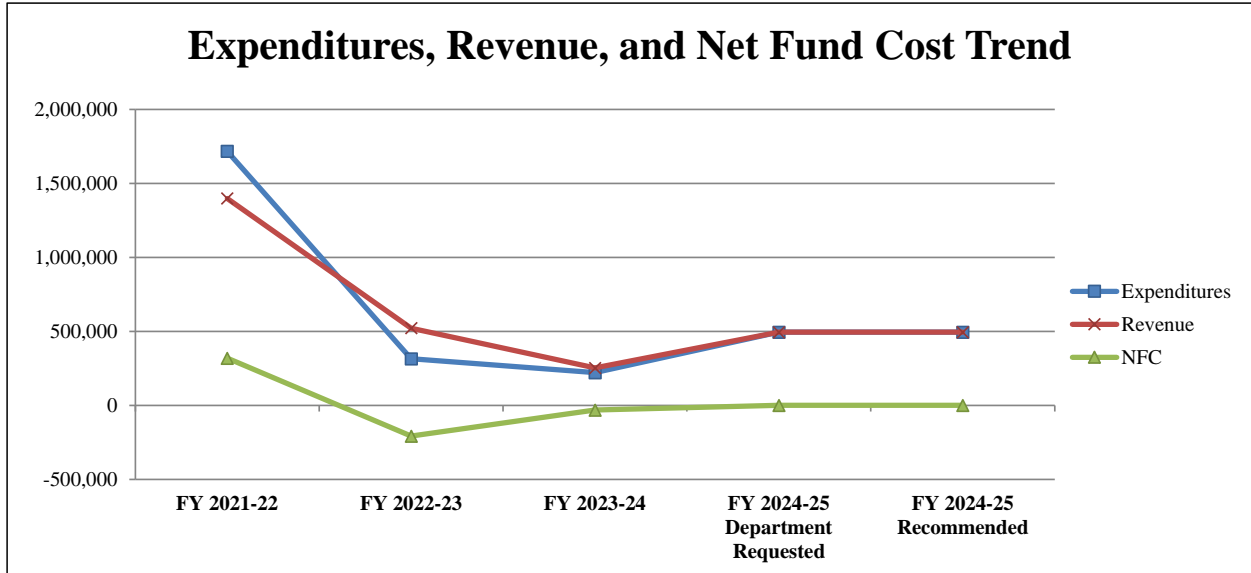
Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$306,776	\$682,272	\$213,155	\$486,884	\$486,884	\$486,884
Other Financing Uses	8,100	16,022	8,011	7,793	7,793	7,793
<b>TOTAL EXPENDITURES</b>	<b>\$314,876</b>	<b>\$698,294</b>	<b>\$221,166</b>	<b>\$494,677</b>	<b>\$494,677</b>	<b>\$494,677</b>
<b>REVENUE:</b>						
Intergovernmental	\$522,236	\$698,294	\$252,811	\$494,677	\$494,677	\$494,677
<b>TOTAL REVENUE</b>	<b>\$522,236</b>	<b>\$698,294</b>	<b>\$252,811</b>	<b>\$494,677</b>	<b>\$494,677</b>	<b>\$494,677</b>
<b>NET FUND COST</b>	<b>(\$207,360)</b>	<b>\$0</b>	<b>(\$31,645)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The majority of the revenue received will be distributed for homelessness prevention, rapid rehousing, street outreach, and allocations to community partners to provide services to homeless individuals and families. A total of \$7,793 is allocated to the administration of this program for FY 2024-25.

### Budget Changes and Operational Impacts

Available intergovernmental revenue is estimated at \$494,677, which is appropriated in the FY 2024-25 budget to provide services to homeless individuals and families. The fund balance as of June 30, 2024 was \$31,645, all of which is being placed in reserves for use in future fiscal years.

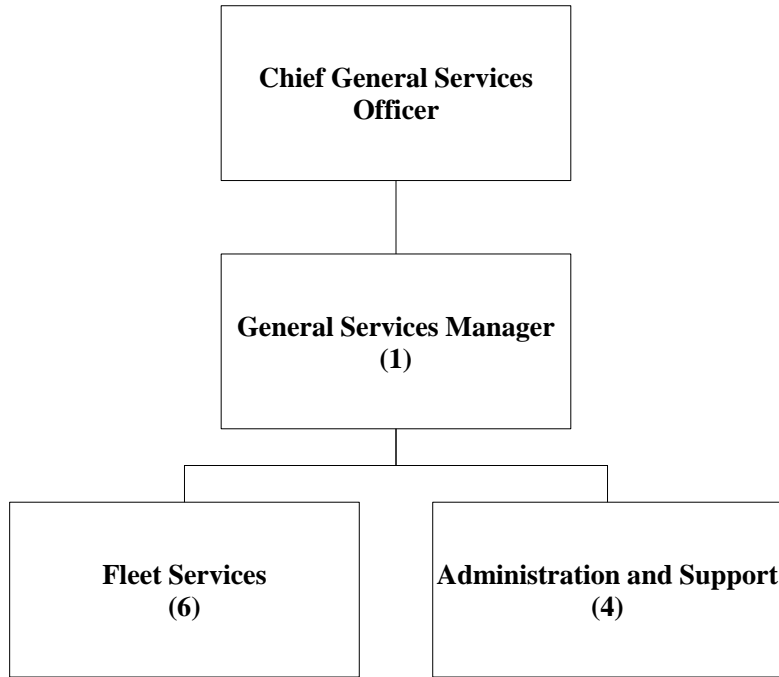




### Mission Statement

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

### Organizational Chart



Internal Service Fund

### Fiscal Year 2022-23 and 2023-24 Accomplishments

- Fleet Services mechanics are recognized as Master Mechanics from the National Institute for Automotive Service Excellence (ASE).
- Fleet Services performed the trailer inspections for all 22 of Public Health trailers in order for them to continue to receive funding.
- Fleet Services provided service for over 800 vehicles.
- Fleet Services has worked with different suppliers to streamline parts ordering to increase efficiency in parts usage and reduction of unused stock inventory.

## Garage

Department Head: Elsa T. Martinez, Interim  
 Fund: General Services Garage  
 Budget Unit: 8950

Function: Internal Service Fund  
 Activity: Other General

### Description of Major Services

The Garage administers and maintains vehicles assigned to County departments and is managed by the General Services Division of the County Administrative Office. Services provided include vehicle maintenance including lubrication, steam cleaning and vehicle washing. Vehicle repairs include body and engine repair and overhaul, special body fabrication and brake services. Funding requirements for purchasing replacement and additional vehicles are included in this budget unit.

To provide flexibility in addressing departments' needs, the Garage offers vehicle maintenance services under three different plans. In Plan 1, the Garage owns the vehicle and provides full-service maintenance and replacement. In Plan 2, full-service maintenance is provided, but County departments own and replace the vehicle. In Plan 3, maintenance is provided to department-owned vehicles on a time-and-materials basis. Also, due to the on-going fiscal constraints facing departments, the Garage has a "Modified Plan 1" option to better assist departments that have experienced budget reductions. This option allows departments to defer purchase of replacement vehicles and extend service for existing vehicles at a reduced cost.

Internal Service Fund

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$800,051	\$1,186,603	\$801,854	\$1,264,564	\$1,264,564	\$1,264,564
Services and Supplies	1,335,539	1,379,203	1,270,022	1,676,933	1,676,933	1,676,933
Other Charges	577,891	1,092,500	551,452	786,974	786,974	786,974
Capital Assets	234,704	0	0	0	0	175,000
Other Financing Uses	0	0	31,357	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$2,948,185</b>	<b>\$3,658,306</b>	<b>\$2,654,685</b>	<b>\$3,728,471</b>	<b>\$3,728,471</b>	<b>\$3,903,471</b>
<b>REVENUE:</b>						
Charges for Services	\$3,074,276	\$2,996,821	\$3,198,076	\$3,194,890	\$3,194,890	\$3,194,890
Non-revenue Receipts	459,315	1,000,000	458,952	500,000	500,000	500,000
Other Financing Sources:						
Sales of Assets	44,334	10,001	22,587	10,001	10,001	10,001
<b>TOTAL REVENUE</b>	<b>\$4,037,979</b>	<b>\$4,141,832</b>	<b>\$4,151,487</b>	<b>\$3,905,001</b>	<b>\$3,905,001</b>	<b>\$3,905,001</b>
<b>INCR./(DECR.) IN RETAINED EARNINGS</b>	<b>(\$1,089,794)</b>	<b>(\$483,526)</b>	<b>(\$1,496,802)</b>	<b>(\$176,530)</b>	<b>(\$176,530)</b>	<b>(\$1,530)</b>

### Major Expenses and Revenue in FY 2024-25 Recommended Budget

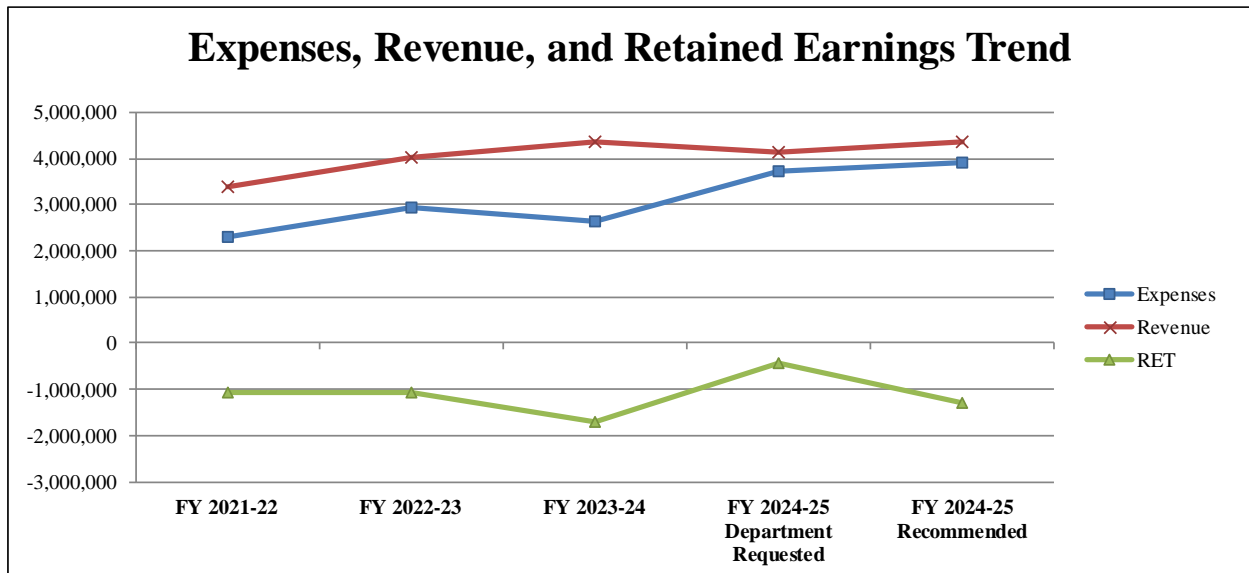
Major expenses for the division include staffing and supplies needed to service customer vehicles and respond to service requests. Revenue for the division is primarily derived from charges to departments for vehicle purchases and services provided.

### Budget Changes and Operational Impacts

In FY 2023-24 other financing uses reflect the transfer of vehicle replacement funds to the General Services Division for vehicles that have been transitioned to the Enterprise program. The department has budgeted for the purchase of five vehicles for departments for FY 2024-25. The purchase of vehicles has been minimal due to the ongoing transition of vehicles to the program with Enterprise Rental Services. The transition of additional vehicles to the program is anticipated to generate an overall savings countywide.

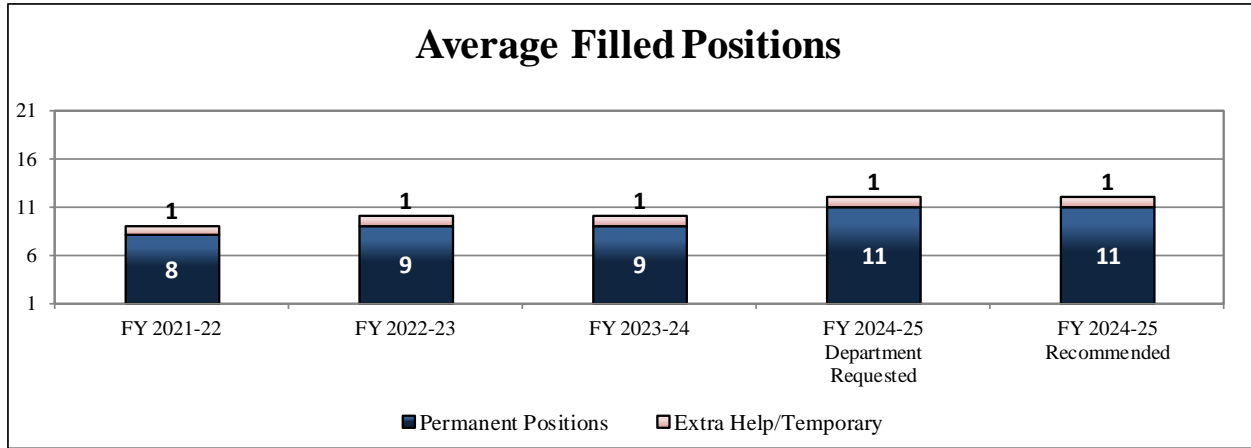
While the Garage Internal Service Fund has sufficient short-term unrestricted cash that can be used to support the operations of the division, at times the retained earnings balance will be low or negative. This is due to the inclusion of long-term liabilities primarily associated with pension obligations. The entirety of these liabilities do not come due within the near future and represent future costs that will be funded with future revenue. The retained earnings balance as of June 30, 2024 is \$2.7 million due to the inclusion of approximately \$1.4 million of long-term liabilities. After adjusting for long-term debt, the budgetary retained earnings balance as of June 30, 2024 is approximately \$4.1 million. A vehicle replacement designation balance of \$9.2 million is anticipated for June 30, 2025. The division is working to increase the balance of the vehicle replacement designation closer to the total market replacement value of the fleet.

Internal Service Fund



### Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Warehouse Supervisor position and the deletion of one (1) Fleet Services Supervisor position, two (2) Automotive Mechanic I/II/Sr. positions and one (1) Automotive Service Worker I/II position for an estimated net savings of \$278,599.



### Summary of Authorized Positions

The division has 14 authorized permanent positions, of which 11 have been budgeted to be filled during FY 2024-25 as indicated below.

Internal Service Fund

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
				Total				
Administration and Support	5	1	(1)	5		5	0	5
Fleet Services	9	0	(3)	6		6	0	6
<b>Total</b>	<b>14</b>	<b>1</b>	<b>(4)</b>	<b>11</b>		<b>11</b>	<b>0</b>	<b>11</b>

Administration and Support		Fleet Services	
<b>Classification</b>		<b>Classification</b>	
1 General Services Manager		7 Automotive Mechanic I/II/Sr.	
2 Fleet Services Supervisor		2 Automotive Service Worker I/II	
1 Auto Parts Storekeeper I/II		<b>9 Requested Total</b>	
1 Auto Services Writer		<b>Additions/Deletions</b>	
<b>5 Current Total</b>		(2) Automotive Mechanic I/II/Sr.	
<b>Additions/Deletions</b>		(1) Automotive Service Worker I/II	
1 Warehouse Supervisor		<b>6 Requested Total</b>	
(1) Fleet Services Supervisor			
<b>5 Requested Total</b>			

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

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

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

**Department Goal:** *Improve service capabilities to meet customer demands and expectations.*

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Average percentage of fleet available on a daily basis	91%	98%	90%	98%
The percentage of fleet available for FY 23-24 was lower than target due to numerous thefts and vandalism of vehicles countywide.				

**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.*

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Percentage of productive hours of total paid hours	92%	95%	90%	95%
Measuring productive hours provides valuable information to determine the number of technicians required to perform maintenance and repair tasks to meet the needs of our fleet and calculate appropriate repair labor rates. Longevity increases productivity as staff, once fully trained, they can increase efficiency, productivity, and safety standards.				

Internal Service Fund

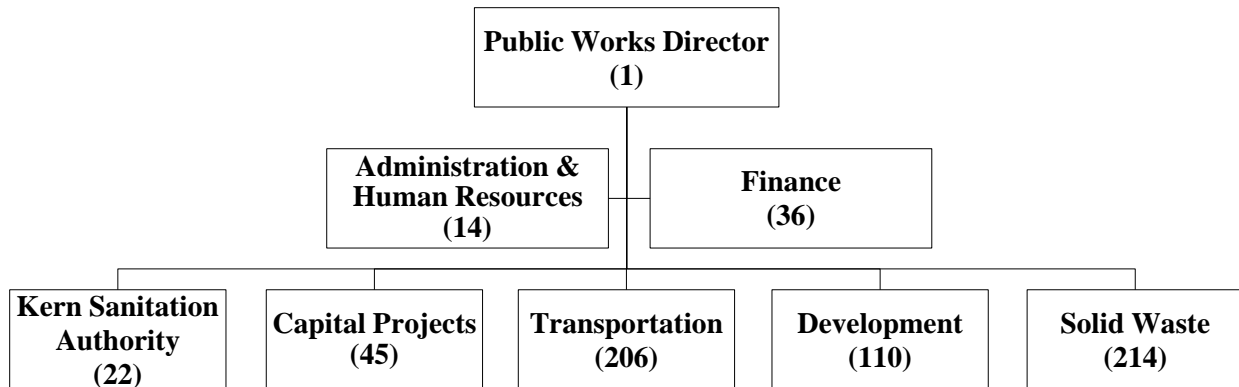
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**Mission Statement**

*To provide public infrastructure, facilitate development, and deliver services that protect and enhance the lives of the people of Kern County.*

**Organizational Chart**



Internal Service Fund

**Fiscal Year 2022-23 and 2023-24 Accomplishments**

- Public Works completed Road, Waste and Wastewater projects totaling \$49 million in FY 2022-23.
- Successfully operated and maintained six wastewater treatment plants and systems without any notice of violations.
- Resolved over 3,000 Code Compliance cases.
- Held 10 tire amnesty events and 12 bulky waste collection events to assist local residents with disposal efforts and to help reduce illegal dumping.
- The Building and Inspection Services Division processed over 13,000 building permits, performed over 30,000 building inspections, and conducted plan checks for over 3,300 permits.
- Provided transportation services to approximately 228,000 riders annually.
- Managed cleanup programs that removed over 1,400 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  
 Budget Unit: 8954

Function: Internal Service Fund  
 Activity: Public Ways

### Description of Major Services

The Public Works Internal Service Fund was established to facilitate the reorganization of the Roads, Kern Regional Transit, Waste Management, Kern Sanitation Authority, Development Services, Code Compliance, and Building Inspections budget units. The consolidation was intended to provide efficient public infrastructure and services to protect and enhance the daily lives of County residents. Services include planning, design, engineering, construction project management, operation and maintenance of roads, flood control, promotion of safe building construction and other regulatory services such as waste management. The operations fall into seven categories: Administration and Human Resources, Finance, Kern Sanitation Authority, Capital Projects, Transportation, Development, and Solid Waste.

Internal Service Fund

Summary of Expenses and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Contingencies	\$0	\$200,000	\$0	\$800,000	\$800,000	\$2,500,000
Salaries and Benefits	57,237,884	65,003,303	62,280,448	85,230,189	74,772,959	74,159,346
Services and Supplies	12,107,941	14,118,952	13,310,555	17,053,671	15,553,671	15,553,671
Other Charges	1,227,532	1,231,574	1,110,067	876,072	876,072	876,072
Capital Assets	0	9,857,796	411,596	9,720,000	9,720,000	1,226,250
Other Financing Uses	6,421,216	6,421,216	6,421,216	6,421,216	6,421,216	6,421,216
<b>TOTAL EXPENSES</b>	<b>\$76,994,573</b>	<b>\$96,832,841</b>	<b>\$83,533,882</b>	<b>\$120,101,148</b>	<b>\$108,143,918</b>	<b>\$100,736,555</b>
<b>REVENUE:</b>						
Taxes	\$0	\$0	\$229	\$0	\$0	\$0
Use of Money/Property	105,776	58,368	268,203	160,000	160,000	160,000
Intergovernmental	193,248	8,500,000	154,223	8,500,000	8,500,000	0
Charges for Services	71,202,310	73,778,979	82,059,015	103,965,952	103,965,952	103,965,952
Miscellaneous	1,212	450	2,520	100	100	100
Non-Revenue Receipts	88,836	220,000	103,493	215,000	215,000	215,000
Other Financing Sources:						
General Fund Contribution	6,971,216	7,315,216	6,621,215	6,721,216	6,721,216	6,721,216
American Recovery Plan Act	0	357,234	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$78,562,598</b>	<b>\$90,230,247</b>	<b>\$89,209,124</b>	<b>\$119,562,268</b>	<b>\$119,562,268</b>	<b>\$111,062,268</b>
<b>INCR./(DECR.) IN RETAINED EARNINGS</b>	<b>\$1,568,025</b>	<b>(\$6,602,594)</b>	<b>\$5,675,242</b>	<b>(\$538,880)</b>	<b>\$11,418,350</b>	<b>\$10,325,713</b>

### Major Expenses and Revenue in FY 2024-25 Recommended Budget

The majority of appropriations in this fund will be used for salaries and benefits that will be reimbursed from the appropriate budget units. The department operates a maintenance facility for department vehicles and heavy equipment, the labor and materials for this function are budgeted within the Internal Service Fund and reimbursed from the user budget units similar to salaries and benefits.



### Budget Changes and Operational Impacts

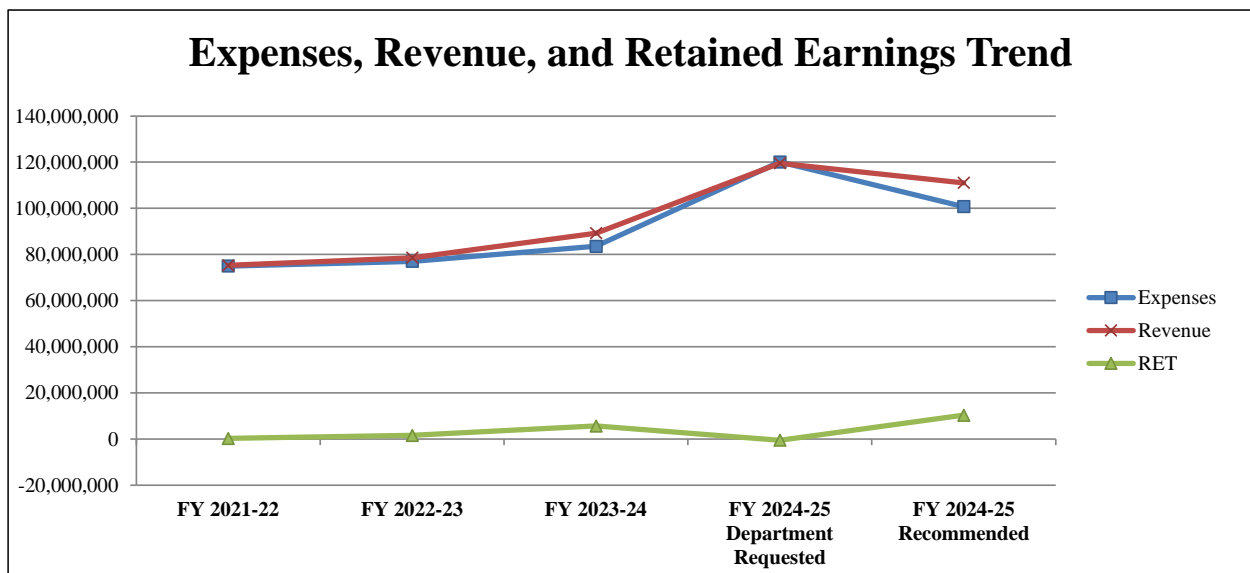
The budgeted \$11.9 million increase in Salaries and Benefits compared to FY 2023-24 actual is primarily due to the addition of a net of 38 permanent positions, the anticipated filling of the majority of currently vacant positions, a significant reduction in employee turnover, and a cost of living adjustment. The \$8.5 million reduction to Capital Assets in the recommended budget reflects the transition of a capital project for sewer system improvements in the Shafter area to a separate fund. Intergovernmental revenue for this project in the amount of \$8.5 million is also budgeted to be moved.

Budgeted Charges for Services revenue reflects anticipated staffing levels and the corresponding cost recovery from the appropriate budget units. The department has budgeted to receive \$95.3 million in labor reimbursements and \$8.7 million in reimbursements for fuel and equipment maintenance from the various Public Works budget units and from other service recipients. These amounts include departmental indirect costs and overhead. The anticipated increase in budgeted charges is primarily due to the staffing plans of the department as discussed in the preceding paragraph.

The \$6.4 million roads contribution will be passed through to the Road Fund for countywide road maintenance. The contribution to the Road Fund is consistent with the funding requirements of the Road Repair and Accountability Act of 2017, mandating a contribution to the Roads Fund of no less than the annual average of the County’s General Fund expenditures for street, road and highway purposes during fiscal years 2009-10, 2010-11, and 2011-12. The remaining balance of the General Fund Contribution includes \$300,000 for sump maintenance efforts. County contribution funding for code compliance and abatement activities was previously budgeted to be passed through this budget unit, but are now budgeted for direct receipt in the Code Compliance Fund.

The retained earnings balance as of June 30, 2024 was \$11.7 million. After inclusion of the \$10.3 million budgeted operating increase in reserves for future project use, the estimated retained earnings balance as of June 30, 2025 is \$22.0 million.

Internal Service Fund



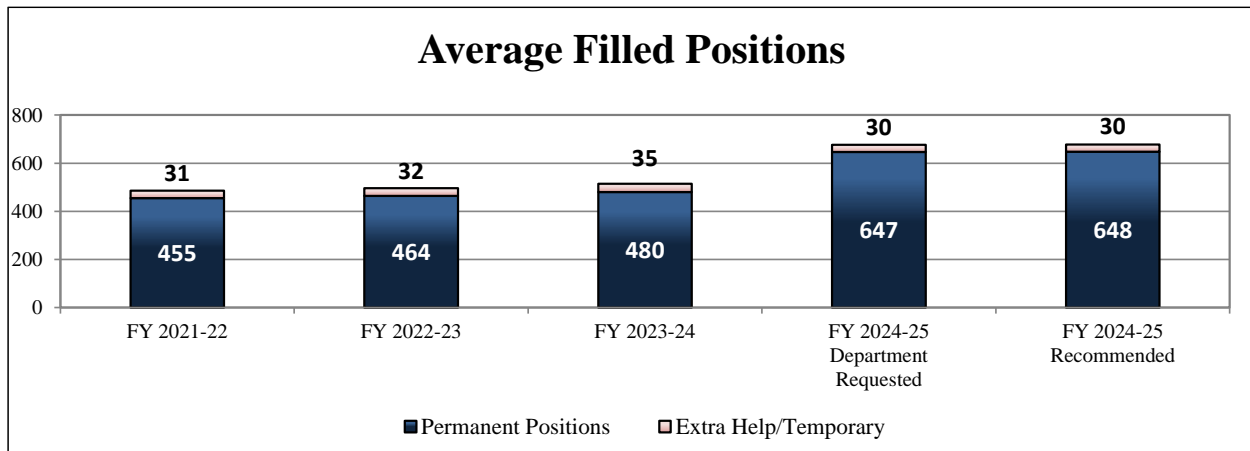
### Staffing Changes and Operational Impacts

The recommended budget includes the additions and deletions of several positions, as detailed below.

Position additions include the following positions: five (5) Engineer I/Senior-C, four (4) Highway Painter I/Senior, one (1) Automotive Services Writer, two (2) Waste Management Specialist I/II/III, one (1) Public Works Maintenance Superintendent, two (2) Public Works Maintenance Supervisor, eighteen (18) Public Works Maintenance Worker I/II/III-C, seven (7) Public Works Maintenance Technician I/II, one (1) Senior Office Services Specialist, one (1) Fiscal Support Specialist, and one (1) Senior Human Resources Specialist. The annual cost for these additions is approximately \$5.5 million.

Position deletions include the following positions: one (1) Supervising Engineer, one (1) Waste Management Supervisor, one (1) Public Works Program Manager, one (1) Contracts Administration Assistant, and one (1) Fiscal Support Technician.

Internal Service Fund



### Summary of Authorized Positions

The department currently has 610 authorized permanent positions. The recommended budget includes 648 authorized positions, all of which have been budgeted to be filled during FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested		Filled	Vacant	Total
				Total				
Administration & Human Resources	14	1	0	15		15	0	15
Finance	38	1	(3)	36		36	0	36
Kern Sanitation Authority	22	0	0	22		22	0	22
Capital Projects	41	4	0	45		45	0	45
Transportation	196	11	(1)	206		206	0	206
Development	109	1	0	110		110	0	110
Solid Waste	190	25	(1)	214		214	0	214
<b>Total</b>	<b>610</b>	<b>43</b>	<b>(5)</b>	<b>648</b>		<b>648</b>	<b>0</b>	<b>648</b>

Transportation	Solid Waste	Development
<p><b>Classification</b></p> <ul style="list-style-type: none"> <li>1 Assistant Director of Public Works</li> <li>4 Public Works Manager</li> <li>2 Engineering Manager</li> <li>2 Safety Specialist</li> <li>1 Public Works Program Manager</li> <li>2 Administrative Coordinator</li> <li>1 Supervising Planner</li> <li>7 Planner I/II/III</li> <li>1 Supervising Engineer</li> <li>1 Engineer I/Sr.-C</li> <li>10 Draft Tech I/II/III/III-C/Eng Tech I/II/III/III-C</li> <li>4 Engineering Aide I/II/III</li> <li>1 Contract Specialist</li> <li>1 Warehouse Supervisor</li> <li>2 Automotive Parts Storekeeper I/II</li> <li>1 Office Services Coordinator</li> <li>3 Office Services Specialist</li> <li>4 Office Services Technician</li> <li>2 Real Property Agent I/II/III</li> <li>1 Senior Traffic Signal Tech</li> <li>4 Traffic Signal Tech I/II</li> <li>15 Highway Painter I/Sr.</li> <li>7 Public Works Maintenance Superintendent</li> <li>14 Public Works Maintenance Supervisor</li> <li>81 Public Works Maintenance Worker I/II/III-C</li> <li>19 Heavy Equipment Mechanic</li> <li>2 Supervising Heavy Equipment Mechanic</li> <li>1 Automotive Mechanic I/II</li> <li>2 Automotive Service Worker I/II</li> </ul> <p><b>196 Current Total</b></p> <p><b>Additions/Deletions</b></p> <ul style="list-style-type: none"> <li>(1) Supervising Engineer</li> <li>1 Engineer I/Sr.-C</li> <li>4 Highway Painter I/Sr.</li> <li>5 Public Works Maintenance Worker I/II/III-C</li> <li>1 Automotive Services Writer</li> </ul> <p><b>206 Requested Total</b></p>	<p><b>Classification</b></p> <ul style="list-style-type: none"> <li>1 Assistant Director of Public Works</li> <li>3 Public Works Manager</li> <li>1 Engineering Manager</li> <li>1 Public Works Program Manager</li> <li>1 Supervising Engineer</li> <li>4 Engineer I/Sr.-C</li> <li>7 Draft Tech I/II/III/III-C/Eng Tech I/II/III/III-C</li> <li>1 Code Compliance Supervisor</li> <li>5 Code Compliance Officer</li> <li>1 Engineering Support Supervisor</li> <li>2 Engineering Aide I/II/III</li> <li>1 Waste Management Supervisor</li> <li>15 Waste Management Specialist I/II/III</li> <li>1 Senior Office Services Specialist</li> <li>4 Office Services Technician</li> <li>2 Supervising Disposal Site Gate Attendant</li> <li>24 Disposal Site Gate Attendant</li> <li>2 Public Works Maintenance Superintendent</li> <li>9 Public Works Maintenance Supervisor</li> <li>67 Public Works Maintenance Worker I/II/III-C</li> <li>38 Public Works Maintenance Technician I/II</li> </ul> <p><b>190 Current Total</b></p> <p><b>Additions/Deletions</b></p> <ul style="list-style-type: none"> <li>(1) Waste Management Supervisor</li> <li>2 Waste Management Specialist I/II/III</li> <li>1 Public Works Maintenance Superintendent</li> <li>2 Public Works Maintenance Supervisor</li> <li>13 Public Works Maintenance Worker I/II/III-C</li> <li>7 Public Works Maintenance Technician I/II</li> </ul> <p><b>214 Requested Total</b></p>	<p><b>Classification</b></p> <ul style="list-style-type: none"> <li>1 Assistant Director of Public Works</li> <li>3 Engineering Manager</li> <li>2 Public Works Program Manager</li> <li>1 Administrative Coordinator</li> <li>1 Marketing and Promotions Coordinator</li> <li>1 Marketing and Promotions Associate I/II</li> <li>1 Planner I/II/III</li> <li>3 Supervising Engineer</li> <li>12 Engineer I/Sr.-C</li> <li>1 GIS Specialist</li> <li>1 GIS Technician I/II</li> <li>11 Draft Tech I/II/III/III-C/Eng Tech I/II/III/III-C</li> <li>1 Code Compliance Supervisor</li> <li>12 Code Compliance Officer</li> <li>1 Engineering Support Supervisor</li> <li>14 Engineering Aide I/II/III</li> <li>1 Chief Building Official</li> <li>1 Principal Building Inspector</li> <li>2 Supervising Building Inspector-C</li> <li>16 Building Inspector-C</li> <li>3 Building Inspector Specialist-C</li> <li>8 Building Plans Technician</li> <li>1 Senior Office Services Specialist</li> <li>3 Office Services Specialist</li> <li>6 Office Services Technician</li> <li>1 Office Services Assistant</li> <li>1 Public Works Maintenance Worker I/II/III-C</li> </ul> <p><b>109 Current Total</b></p> <p><b>Additions/Deletions</b></p> <ul style="list-style-type: none"> <li>1 Senior Office Services Specialist</li> </ul> <p><b>110 Requested Total</b></p>
<p style="text-align: center;"><b>Finance</b></p> <p><b>Classification</b></p> <ul style="list-style-type: none"> <li>1 Public Works Finance Director</li> <li>3 Public Works Program Manager</li> <li>1 Administrative Services Officer</li> <li>3 Administrative Coordinator</li> <li>1 Contracts Administration Asst</li> <li>8 Accountant/Sr. Accountant</li> <li>2 Contract Specialist</li> <li>2 Fiscal Support Supervisor</li> <li>9 Fiscal Support Specialist</li> <li>7 Fiscal Support Technician</li> <li>1 Office Services Specialist</li> </ul> <p><b>38 Current Total</b></p> <p><b>Additions/Deletions</b></p> <ul style="list-style-type: none"> <li>(1) Public Works Program Manager</li> <li>(1) Contracts Administration Asst</li> <li>1 Fiscal Support Specialist</li> <li>(1) Fiscal Support Technician</li> </ul> <p><b>36 Requested Total</b></p>	<p style="text-align: center;"><b>Capital Projects</b></p> <p><b>Classification</b></p> <ul style="list-style-type: none"> <li>1 Senior Engineering Manager</li> <li>2 Engineering Manager</li> <li>2 Contracts Administration Asst</li> <li>1 Administrative Coordinator</li> <li>2 Supervising Engineer</li> <li>19 Engineer I/Sr.-C</li> <li>4 Draft Tech I/II/III/III-C/Eng Tech I/II/III/III-C</li> <li>1 Engineering Support Supervisor</li> <li>7 Engineering Aide I/II/III</li> <li>1 Contract Specialist</li> <li>1 Senior Office Services Specialist</li> </ul> <p><b>41 Current Total</b></p> <p><b>Additions/Deletions</b></p> <ul style="list-style-type: none"> <li>4 Engineer I/Sr.-C</li> </ul> <p><b>45 Requested Total</b></p>	<p style="text-align: center;"><b>Administration &amp; Human Resources</b></p> <p><b>Classification</b></p> <ul style="list-style-type: none"> <li>1 Director of Public Works</li> <li>1 Human Resources Manager</li> <li>2 Administrative Coordinator</li> <li>2 Fiscal Support Specialist</li> <li>1 Senior Human Resources Specialist</li> <li>1 Office Services Specialist</li> <li>3 Office Services Technician</li> <li>1 Office Services Assistant</li> <li>2 Public Works Maintenance Worker I/II/III-C</li> </ul> <p><b>14 Current Total</b></p> <p><b>Additions/Deletions</b></p> <ul style="list-style-type: none"> <li>1 Senior Human Resources Specialist</li> </ul> <p><b>15 Requested Total</b></p>
<p style="text-align: center;"><b>Kern Sanitation Authority</b></p> <p><b>Classification</b></p> <ul style="list-style-type: none"> <li>1 Wastewater System Manager</li> <li>2 Wastewater Specialist I/II</li> <li>12 Wastewater Treatment Plant Oper Tr./I/II/III</li> <li>1 Sewer Collection Systems Supervisor</li> <li>6 Sewer Maintenance Worker I/II</li> </ul> <p><b>22 Requested Total</b></p>		

Internal Service Fund

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## Group Health and Dental Self-Insurance Program

Department Head: Elsa T. Martinez, Interim

Function: Internal Service Fund

Fund: Group Health and Dental

Activity: Employee Health Benefits

Budget Unit: 8960

### Description of Major Services

The Group Health Self-Insurance Program is used to fund the County’s employee medical, dental, and vision benefit plan programs. This budget unit is used to pay all self-funded medical and dental claims, medical and dental plan premiums, County administration costs, third-party administration costs, and Employee Assistance Program and Employee Wellness Program administration costs. The Human Resources Division of the County Administrative Office administers this budget unit.

	Summary of Expenses and Revenue					
	FY 2022-23		FY 2023-24		FY 2024-25	
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Contingencies	\$0	\$10,000	\$0	\$10,000,000	\$10,000,000	\$10,000,000
Services and Supplies	8,236,781	9,622,000	9,048,244	9,812,000	9,812,000	9,812,000
Other Charges	134,744,497	152,483,673	146,988,210	156,853,579	156,853,579	156,853,579
Capital Assets	0	0	11,040	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$142,981,278</b>	<b>\$162,115,673</b>	<b>\$156,047,494</b>	<b>\$176,665,579</b>	<b>\$176,665,579</b>	<b>\$176,665,579</b>
<b>REVENUE:</b>						
Use of Money/Property	\$1,746,831	\$850,000	\$2,470,761	\$850,000	\$850,000	\$850,000
Intergovernmental	111,790	112,000	164,253	160,000	160,000	160,000
Charges for Services	138,614,565	140,325,000	148,939,506	144,550,000	144,550,000	144,550,000
<b>TOTAL REVENUE</b>	<b>\$140,473,186</b>	<b>\$141,287,002</b>	<b>\$151,574,520</b>	<b>\$145,560,002</b>	<b>\$145,560,002</b>	<b>\$145,560,002</b>
<b>INCR./(DECR.) IN RETAINED EARNINGS</b>	<b>(\$2,508,092)</b>	<b>(\$20,828,671)</b>	<b>(\$4,472,974)</b>	<b>(\$31,105,577)</b>	<b>(\$31,105,577)</b>	<b>(\$31,105,577)</b>

Internal Service Fund

### Major Expenses and Revenue in FY 2024-25 Recommended Budget

This budget unit funds all expenses related to active and retired employee health care benefits with utilization and actual claims being the primary drivers of costs. The Human Resources Division continues to explore changes to health plan cost-sharing and employee wellness and education in an effort to reduce overall claims expenses for self-funded plan options. Revenue consists of charges to County departments and participating special districts, employee contributions, and premium charges to COBRA participants and retirees.

Most internal service funds require a sixty-day working capital reserve to cover operating expenses. However, operating a self-insured group health plan requires reserves in excess of the sixty-day working capital amount. The County is assuming the risk for paying the health care claims costs of employees, and must have sufficient financial resources (cash flow) to meet this obligation. In consultation with an actuarial specialist, the County has determined that a total reserve that is calculated using the cost of all the County self-insured plans (medical, mental health, prescription drug, dental, and vision) is necessary. The County currently estimates this reserve at

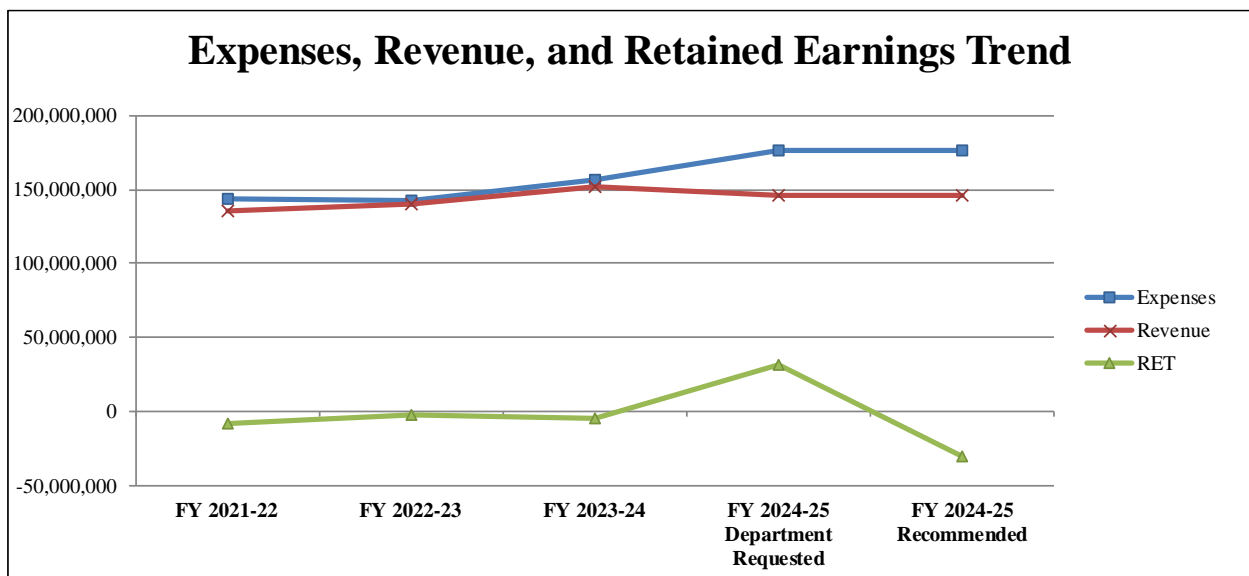
\$75.1 million. The County is committed to having the lowest level of reserves while maintaining sufficient resources to meet all obligations.

The retained earnings balance as of June 30, 2024 is \$69 million. A decrease of \$31.1 million is budgeted to provide required services while stabilizing rates, resulting in an estimated retained earnings balance of \$37.9 million for June 30, 2025. The department has included appropriations for contingencies in the amount of \$10 million for uncertainties during the fiscal year. If need for contingencies does not materialize the estimated retained earnings balance is projected at \$47.9 million for June 30, 2025.

### Budget Changes and Operational Impacts

The biweekly employer health benefit rate for FY 2024-25 is budgeted to remain same to the FY 2023-24 rate, which prevents expenses from increasing 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.

Internal Service Fund



## Retiree Group Health – Internal Service Fund

Department Head: Elsa T. Martinez, Interim  
 Fund: Retiree Group Health  
 Budget Unit: 8965

Function: Internal Service Fund  
 Activity: Other Post Employment Benefits

### Description of Major Services

The Retiree Group Health Program budget unit is used to pay the County’s contributions to the Retiree Health Insurance Stipend and Retiree Health Premium Supplement Program (RHPS) and for administration costs. The Stipend Program provides a monthly stipend to all County retirees, which helps to offset the premium cost of medical benefits purchased by retirees through a County administered retiree health plan. The Retiree Health Premium Supplement Program originated as a negotiated item for all employee unions. It was designed to further assist retirees under the age of 65 in paying for their medical benefits purchased through a County administered retiree health plan until they are Medicare eligible. The Human Resources Division of the County Administrative Office administers this budget unit.

Internal Service Fund

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Salaries and Benefits	\$8,163,038	\$9,050,000	\$7,679,437	\$10,336,085	\$10,336,085	\$10,336,085
Services and Supplies	178,462	217,300	199,626	217,300	217,300	217,300
<b>TOTAL EXPENSES</b>	<b>\$8,383,988</b>	<b>\$9,484,044</b>	<b>\$7,945,807</b>	<b>\$10,743,552</b>	<b>\$10,743,552</b>	<b>\$10,743,552</b>
<b>REVENUE:</b>						
Use of Money/Property	\$57,225	\$12,000	\$90,408	\$45,919	\$45,919	\$45,919
Charges for Services	9,248,980	9,550,000	7,855,922	12,550,763	12,550,763	12,550,763
<b>TOTAL REVENUE</b>	<b>\$9,335,634</b>	<b>\$9,562,000</b>	<b>\$7,946,330</b>	<b>\$12,596,682</b>	<b>\$12,596,682</b>	<b>\$12,596,682</b>
<b>INCR./(DECR.) IN RETAINED EARNINGS</b>	<b>(\$951,646)</b>	<b>(\$77,956)</b>	<b>(\$523)</b>	<b>(\$1,853,130)</b>	<b>(\$1,853,130)</b>	<b>(\$1,853,130)</b>

### Major Expenses and Revenue in FY 2024-25 Recommended Budget

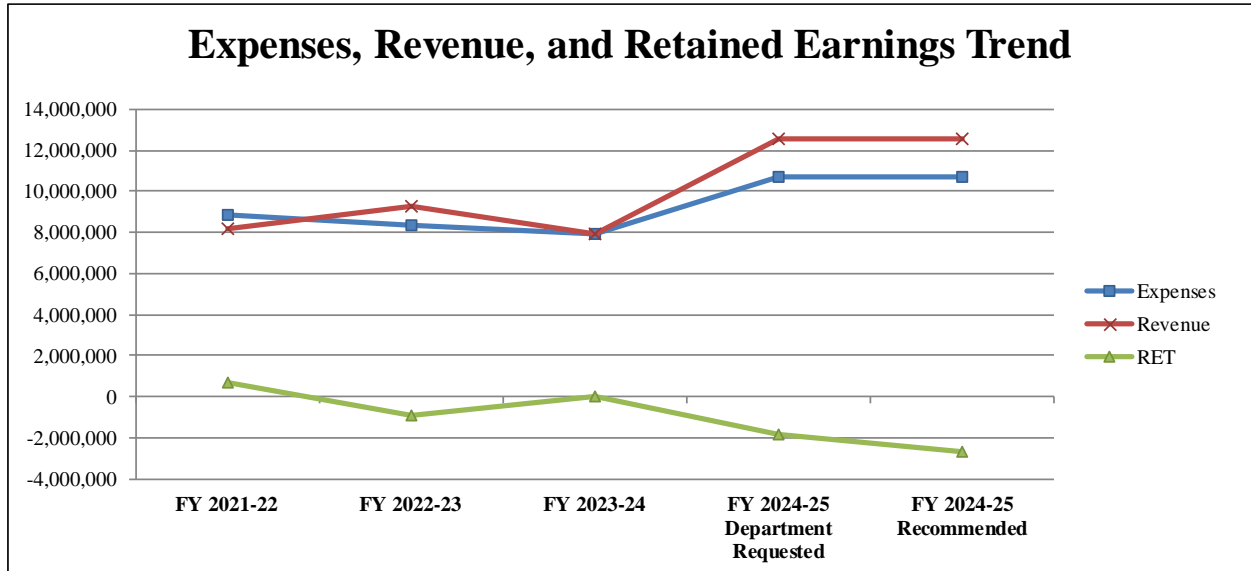
This budget unit incurs costs for the retiree health benefits programs and receives monthly reimbursement from the Other Post-Employment Benefits (OPEB) irrevocable trust fund for actual expenses. Both the Stipend and RHPS assist in paying monthly health benefits costs for qualified County or special district retirees and their dependents or beneficiaries. Based on current beneficiaries receiving benefits, total annual expenses are estimated at \$10.7 million. Administration of these programs is funded through a small fee charged to retirees as part of their monthly health benefits costs. Most retirees contribute directly to pay at least a portion of their retiree health care costs, limiting the County’s total liability.

### Budget Changes and Operational Impacts

This budget unit maintains minimum reserves adequate to ensure payment of benefits on a monthly basis and is reimbursed from the OPEB trust for actual expenses for both the Stipend and RHPSP programs for current retirees.

Additional reserves may be transferred to the OPEB trust fund as appropriate. The retained earnings balance as of June 30, 2024 is \$3.4 million. The retained earnings are estimated at \$5.2 million for June 30, 2025.

Internal Service Fund





## General Liability Self-Insurance Program

Department Head: Margo Raison

Function: Internal Service Fund

Fund: Liability Self-Insurance Program

Activity: Insurance Programs

Budget Unit: 8970

### Description of Major Services

The General Liability Self-Insurance Program is administered by the Risk Management Division of the Office of County Counsel. This budget unit is used to meet the County’s legal liability for damages to individuals and/or property arising out of the County’s general and automotive activities.

Summary of Expenses and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$7,445,286	\$8,615,913	\$8,138,300	\$9,319,801	\$9,430,444	\$9,991,005
Other Charges	1,843,081	18,342,573	2,151,637	16,896,100	16,896,100	16,896,100
<b>TOTAL EXPENSES</b>	<b>\$9,288,367</b>	<b>\$26,958,486</b>	<b>\$10,289,937</b>	<b>\$26,215,901</b>	<b>\$26,326,544</b>	<b>\$26,887,105</b>
<b>REVENUE:</b>						
Use of Money/Property	\$422,313	\$190,000	\$744,643	\$317,380	\$390,000	\$390,000
Charges for Services	11,464,344	12,101,081	12,101,082	12,594,436	12,594,436	12,594,436
Miscellaneous	6,880	3,556	19,976	7,240	7,240	7,240
<b>TOTAL REVENUE</b>	<b>\$11,893,537</b>	<b>\$12,294,637</b>	<b>\$12,865,701</b>	<b>\$12,919,056</b>	<b>\$12,991,676</b>	<b>\$12,991,676</b>
<b>INCR.(DECR.) IN RETAINED EARNINGS</b>	<b>\$2,605,170</b>	<b>(\$14,663,849)</b>	<b>\$2,575,764</b>	<b>(\$13,296,845)</b>	<b>(\$13,334,868)</b>	<b>(\$13,895,429)</b>

Internal Service Fund

### Major Expenses and Revenue in FY 2024-25 Recommended Budget

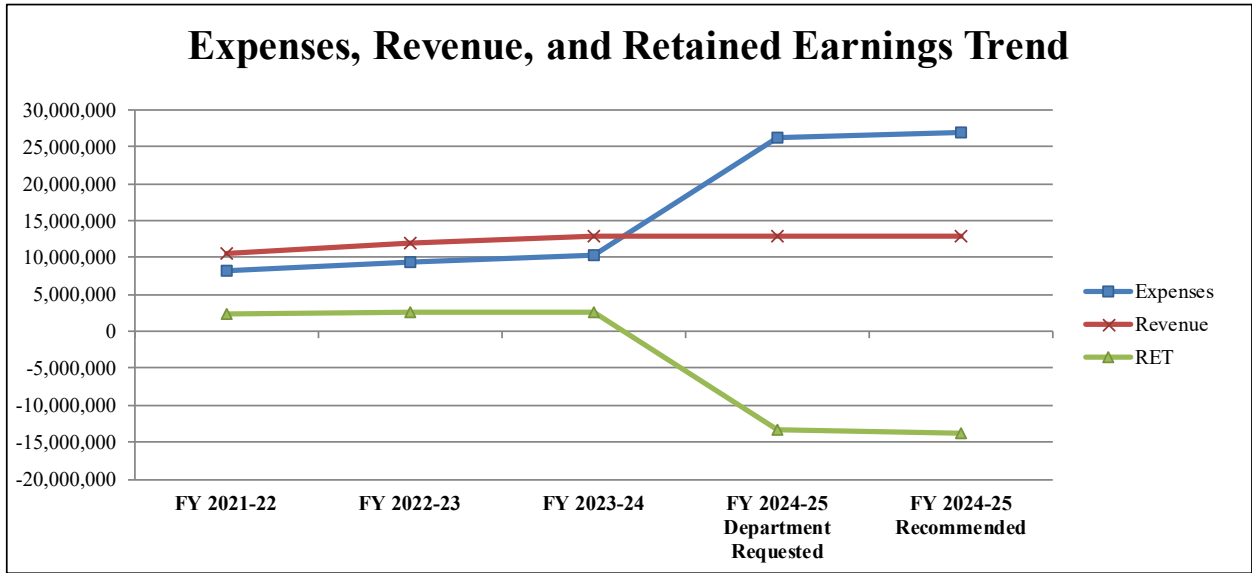
The primary expenses of this budget unit are insurance expenses and legal costs. This budget unit is financed primarily through charges to County departments for coverage and services provided.

### Budget Changes and Operational Impacts

The recommended budget provides funding for the County’s General Liability Program. Other charges are budgeted at \$16.9 million primarily to cover anticipated claims. Several claims budgeted in FY 2023-24 did not settle and are budgeted to settle in FY 2024-25. Due to significant changes in the insurance market, the self-insurance retention limit for General Liability increased to \$7.5 million in FY 2021-22.

The retained earnings balance as of June 30, 2024, is \$25.1 million. The recommended budget includes the use of \$13.9 million in retained earnings, for an estimated retained earnings balance as of June 30, 2025 of \$ 11.2 million. This anticipated balance represents only 31.66% of necessary funding to pay for claims; as a result, the future charges will include additional charges to increase the reserve balance.

Internal Service Fund



## Unemployment Compensation Insurance Program

Department Head: Elsa T. Martinez, Interim  
 Fund: Unemployment Compensation  
 Budget Unit: 8980

Function: Internal Service Fund  
 Activity: Unemployment Self-Insurance

### Description of Major Services

This budget unit is used to pay the cost of administering and operating the County’s unemployment benefit program for eligible former employees. The County funds unemployment claims under the cost reimbursement option, reimbursing the State Employment Development Department quarterly for actual claims paid. The Human Resources Division of the County Administrative Office coordinates this program and oversees the contract for cost review and program oversight.

Summary of Expenses and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$24,000	\$28,000	\$25,125	\$28,725	\$28,725	\$28,725
Other Charges	1,205,298	1,469,093	1,300,588	890,948	890,948	890,948
<b>TOTAL EXPENDITURES</b>	<b>\$1,229,298</b>	<b>\$1,497,093</b>	<b>\$1,325,713</b>	<b>\$919,673</b>	<b>\$919,673</b>	<b>\$919,673</b>
<b>REVENUE:</b>						
Use of Money/Property	\$85,726	\$7,000	\$174,621	\$7,000	\$7,000	\$7,000
Charges for Services	1,998,199	1,440,976	1,466,987	888,842	888,842	888,842
<b>TOTAL REVENUE</b>	<b>\$2,083,925</b>	<b>\$1,447,976</b>	<b>\$1,641,608</b>	<b>\$895,842</b>	<b>\$895,842</b>	<b>\$895,842</b>
<b>INCR./ (DECR.) IN RETAINED EARNINGS</b>	<b>\$854,627</b>	<b>(\$49,117)</b>	<b>\$315,895</b>	<b>(\$23,831)</b>	<b>(\$23,831)</b>	<b>(\$23,831)</b>

Internal Service Fund

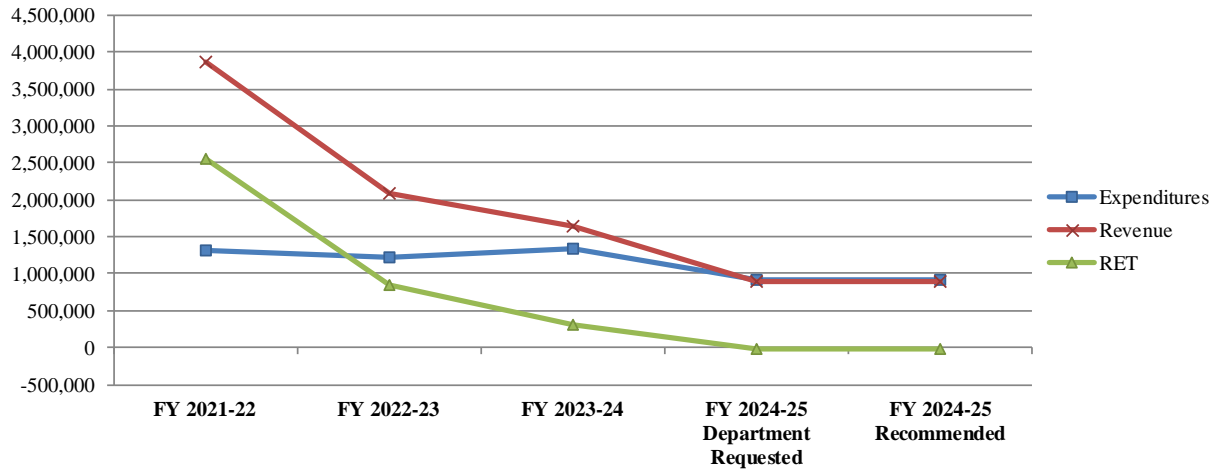
### Major Expenses and Revenue in FY 2024-25 Recommended Budget

The majority of expenses in this budget unit are payment of actual unemployment benefit claims. Future unemployment costs are not easily estimated, as unemployment costs are based upon wages earned in a base period that is up to 18 months prior to the date of the claim. The availability of other employment in the community also has an effect on the County’s claims. Revenue in this budget unit is primarily comprised of charges to County departments based on each individual department’s actual unemployment experience and claims.

### Budget Changes and Operational Impacts

Charges to departments are budgeted at a level sufficient to cover anticipated costs and maintain adequate reserves. The retained earnings balance as of June 30, 2024 is \$4.7 million. A retained earnings balance of \$4.6 is anticipated for June 30, 2025.

### Expenses, Revenue, and Retained Earnings Trend



Internal Service Fund

## Workers' Compensation Self-Insurance Program

Department Head: Margo Raison

Function: Internal Service Fund

Fund: Workers Compensation Program

Activity: Insurance Programs

Budget Unit: 8990

### 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 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$6,228,757	\$7,097,479	\$6,495,053	\$7,616,263	\$7,616,263	\$7,616,263
Other Charges	14,864,369	16,108,627	16,120,072	16,526,190	16,526,190	16,526,190
<b>TOTAL EXPENSES</b>	<b>\$21,093,126</b>	<b>\$23,206,106</b>	<b>\$22,615,125</b>	<b>\$24,142,453</b>	<b>\$24,142,453</b>	<b>\$24,142,453</b>
<b>REVENUE:</b>						
Use of Money/Property	\$253,721	\$100,000	\$444,935	\$182,029	\$182,029	\$182,029
Charges for Services	20,851,177	21,659,436	21,659,437	26,178,870	26,178,870	26,178,870
Miscellaneous	427,599	415,526	248,371	412,831	412,831	412,831
<b>TOTAL REVENUE</b>	<b>\$21,532,497</b>	<b>\$22,174,962</b>	<b>\$22,352,743</b>	<b>\$26,773,730</b>	<b>\$26,773,730</b>	<b>\$26,773,730</b>
<b>INCR./(DECR.) IN RETAINED EARNINGS</b>	<b>\$439,371</b>	<b>(\$1,031,144)</b>	<b>(\$262,382)</b>	<b>\$2,631,277</b>	<b>\$2,631,277</b>	<b>\$2,631,277</b>

Internal Service Fund

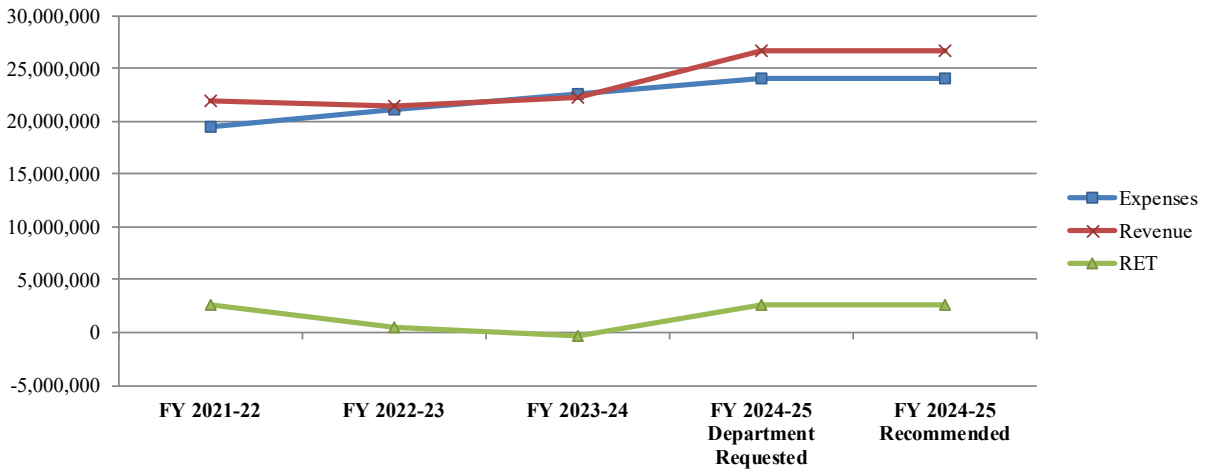
### Major Expenses and Revenue in FY 2024-25 Recommended Budget

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 2023-24 actual, primarily due to a change in premiums charged to departments. The retained earnings balance as of June 30, 2024 is \$12.8 million. The program is anticipated to increase retained earnings by \$2,631,277. Additional charges will be needed in the coming fiscal years as a result of a 22% funding status anticipated at the end of FY 2024-25.

### Expenses, Revenue, and Retained Earnings Trend

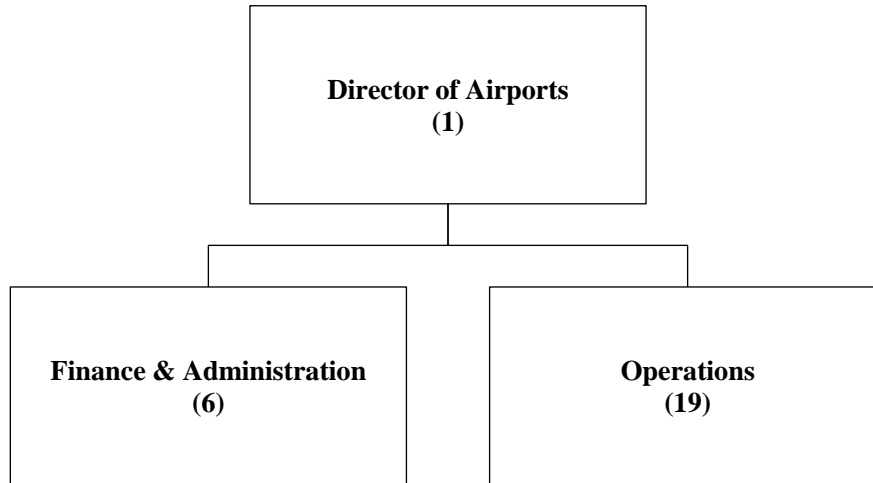


Internal Service Fund

## Mission Statement

*The Department of Airports mission is to build a world class, quality airport system that focuses on the customer, complements the Kern County economy, and promotes safe and efficient operations.*

## Organizational Chart



## Fiscal Year 2022-23 and 2023-24 Accomplishments

- Administered \$13.1 million in Federal Aviation Administration (FAA) improvement grants across the Kern airport.
- Successfully prepared and updated the Airport Pavement Management System study at Meadows Field Airport for collecting, analyzing, maintaining, and reporting pavement data to meet FAA standards.
- Design phase completed for the addition of a second checkpoint lane with the Transportation Security Administration (TSA). The additional lane will enable Meadows Field Airport to fully implement all of the TSA Pre-Check services and allow passengers to enjoy the added benefits and shorter lines.
- Upgraded a Penetration Aircraft Skin Trainer for the Aircraft Rescue Fire Fighting Station to provide 3D simulation of fuel fires, brake fires, and hydraulic leaks which will further prepare the Kern County Fire Department and assist Meadows Field in the event of aircraft fires.
- Contracted with Vector PlanePass to accurately track and record landings at Meadows Field Airport. This proprietary software will capture an additional estimated 30% of landings that were either undetected or uncollectible due to unknown billing information, thereby increasing the department's revenue in the landing fee program.

## Airports Enterprise Fund

Department Head: Ronald Brewster  
 Fund: Airports Enterprise  
 Budget Units: 8989, 8994, and 8995

Function: Public Ways and Facilities  
 Activity: Transportation Terminals

### Description of Major Services

The Department of Airports provides for the management, development, maintenance and operation of six airports and airfields within Kern County: Meadows Field, Elk Hills, Kern Valley, Poso/Famoso, Taft, and Wasco. The department maintains safe and secure airfields in compliance with federal and State regulations and provides passenger services and facilities that meet the needs of commercial aviation and the traveling public. Additionally, the department provides services and facilities that meet the needs of general aviation.

#### Summary of Expenses and Revenue

	FY 2022-23		FY 2023-24		FY 2024-25	
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Contingencies	\$0	\$300,000	\$0	\$200,000	\$200,000	\$200,000
Salaries and Benefits	2,187,341	3,085,925	2,605,379	3,666,746	3,653,246	3,653,246
Services and Supplies	2,088,242	2,241,144	2,030,730	2,699,002	2,699,002	2,866,502
Other Charges	6,447,877	7,283,377	6,293,421	7,458,447	7,458,448	7,458,448
Capital Assets	2,127,902	9,654,206	783,994	10,469,472	10,469,472	9,957,263
<b>TOTAL EXPENSES</b>	<b>\$12,851,362</b>	<b>\$22,564,652</b>	<b>\$11,713,524</b>	<b>\$24,493,667</b>	<b>\$24,480,168</b>	<b>\$24,135,459</b>
<b>REVENUE:</b>						
Taxes	\$791,823	\$800,000	\$1,461,451	\$1,000,000	\$1,000,000	\$1,000,000
Fines and Forfeitures	2,754	1,000	4,010	3,500	3,500	3,500
Use of Money/Property	4,904,834	4,085,396	5,101,610	4,290,000	4,290,000	4,290,000
Intergovernmental	3,635,021	3,810,440	2,167,217	5,128,065	5,128,065	5,226,342
Charges for Services	680,787	698,000	654,374	822,000	822,000	822,000
Miscellaneous	3,513	4,400	4,902	2,500	2,500	2,500
Non-Revenue Receipts	5,776,598	6,500,000	5,495,870	6,500,000	6,500,000	6,500,000
Other Financing Sources:						
Airport Reserve General Aviation	0	655,000	0	280,000	280,000	280,000
General Fund Contribution	695,802	771,356	771,356	771,356	858,836	858,836
<b>TOTAL REVENUE</b>	<b>\$16,491,132</b>	<b>\$17,325,592</b>	<b>\$15,660,790</b>	<b>\$18,797,421</b>	<b>\$18,884,901</b>	<b>\$18,983,178</b>
<b>INCR./(DECR.) IN</b>						
<b>RETAINED EARNINGS</b>	<b>\$3,639,770</b>	<b>(\$5,239,060)</b>	<b>\$3,947,266</b>	<b>(\$5,696,246)</b>	<b>(\$5,595,267)</b>	<b>(\$5,152,281)</b>

Enterprise Funds

### Major Expenses and Revenue in FY 2024-25 Recommended Budget

The recommended budget includes staffing expenses of \$3.7 million to fund 26 permanent positions that provide support for all County-operated airports. Expenses for services and supplies of approximately \$2.9 million include property insurance, utilities, other professional services, and general maintenance. In addition, other charges include approximately \$7.5 million to cover countywide cost allocation charges and depreciation. The budget also includes debt service payments totaling \$632,732, and capital expenses of \$10.0 million for airport capital improvements including runway rehabilitations and improvements, access gate and security improvements, and ventilation system upgrades.

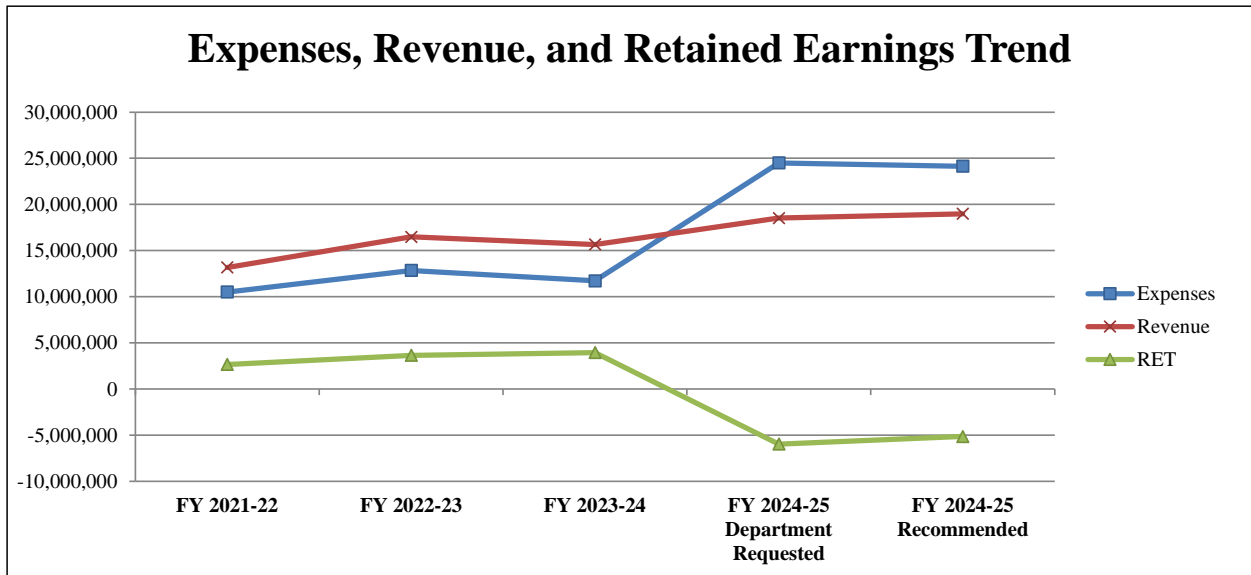


The recommended budget includes \$4.3 million in revenue associated with airline rates and charges, concessions, and user fees. Additionally, the Meadows Field Airport receives a County contribution from the General Fund derived from property taxes collected in the Airport Economic Opportunity Area (AEOA).

### Budget Changes and Operational Impacts

The recommended budget anticipates an \$12.5 million increase in expenses from FY 2023-24 actual, primarily due to the anticipated filling of several currently vacant positions, delays in some capital projects, the addition of new capital projects in FY 2024-25, and a compensation increase for Airport Police Officer I/II positions.

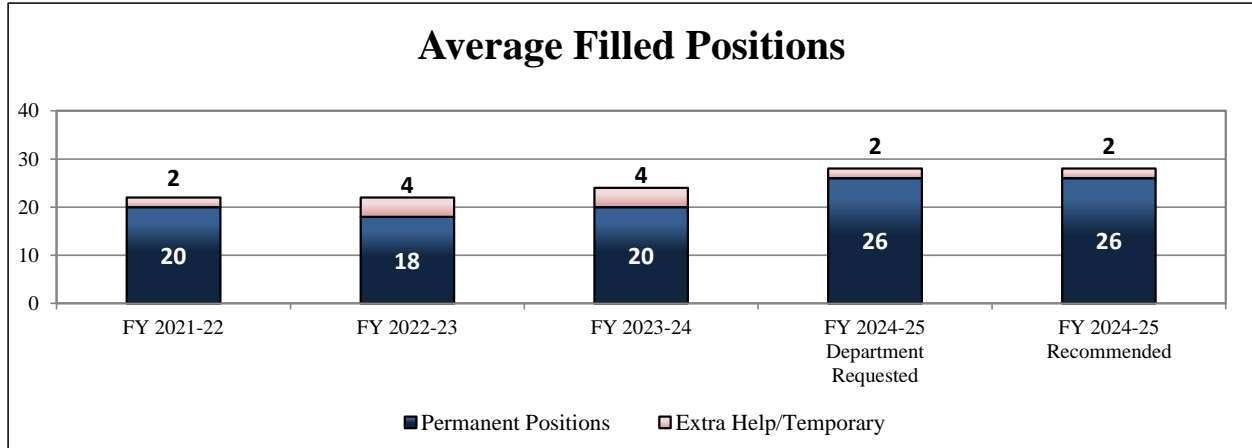
The retained earnings balance as of June 30, 2024 was \$7.1 million. Part of this balance is due to the inclusion of approximately \$5.9 million of long-term liabilities primarily associated with pension obligations and a long-term private placement loan. These long-term liabilities do not come due within the near future and represent future costs that will be funded with future revenue. After adjusting for long-term liabilities, the budgetary retained earnings balance as of June 30, 2024 was \$13.0 million, of which \$5.2 million is budgeted to support capital projects and other one-time costs in FY 2024-25.



Enterprise Funds

### Staffing Changes and Operational Impacts

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



### Summary of Authorized Positions

The recommended budget includes 26 authorized permanent positions, all of which have been budgeted to be filled in FY 2024-25 as indicated below.

Division	Authorized	Additions	Deletions	Requested		Total
				Filled	Vacant	
Finance and Administration	7	0	0	7	7	7
Operations	19	0	0	19	19	19
<b>Total</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>26</b>	<b>26</b>	<b>26</b>

Enterprise Funds

Operations	Finance and Administration
<b>Classification</b>	<b>Classification</b>
1 Airports Chief Operations Officer	1 Director of Airports
1 Airport Facilities Manager	1 Airports Finance Manager
1 Airport Op & Security Manager	2 Administrative Coordinator
6 Airport Police Officer I/II	1 Accountant/Sr. Accountant
1 Airports Maintenance Supervisor	2 Fiscal Support Specialist
4 Maintenance Worker I/II/Sr.	<b>7 Requested Total</b>
1 Supervising Building Svcs Worker	
4 Building Services Worker I/II/III	
<b>19 Requested Total</b>	

## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
	Actual	Target	Actual	Target
Number of enplaned passengers	167,573	170,000	187,254	190,000
Number of destinations offered by airlines	4	5	4	5
Number of aircraft operations	82,169	85,000	120,037	125,000
Number of community air service presentations	2	4	3	4
Number of airline service meetings	2	4	3	4
A continued effort is being made by the department to recruit new air service with new airlines and expansion of current services with American Airlines and United Airlines to bring increased connectivity and economic benefits to the County of Kern. As a result, passenger traffic and travel has increased. In FY 2023-24, the number of enplaned passengers increased by 10.2% from FY 2022-23. 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.

<i>Department Objectives Measured</i>	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
	Actual	Target	Actual	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	1	0
Completed airport construction projects	2	4	3	4
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. The department successfully held the triannual emergency exercise event in May 2024 that was attended by over 150 people. In FY 2023-24 the department successfully completed projects for the rehabilitation of runway 12L/30R at Meadows Field, runway rehabilitations at Taft Airport, and rotating beacon upgrades for both Taft Airport and Meadows Field.				

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## Golf Course Enterprise Fund

Department Head: Elsa T. Martinez, Interim  
 Fund: Golf Course Enterprise  
 Budget Unit: 8991

Function: Recreation and Culture  
 Activity: Recreation Facilities

### Description of Major Services

The Golf Course Enterprise Fund is used to account for the operation of three County-owned golf courses; North Kern, Kern River, and Buena Vista. Private contractors operate the golf courses under land lease agreements. The General Services Division provides administrative support to the Golf Course Enterprise Fund.

Summary of Expenditures and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$251,750	\$425,100	\$185,118	\$350,100	\$350,100	\$350,100
Other Charges	205,363	183,137	181,343	118,204	118,204	118,204
<b>TOTAL EXPENSES</b>	<b>\$457,113</b>	<b>\$608,237</b>	<b>\$366,461</b>	<b>\$468,304</b>	<b>\$468,304</b>	<b>\$468,304</b>
<b>REVENUE:</b>						
Use of Money/Property	\$22,498	\$12,750	\$34,754	\$25,000	\$25,000	\$25,000
Charges for Services	316,253	290,000	287,557	320,000	320,000	320,000
Non-revenue Receipts	148,206	150,000	148,206	148,206	148,206	148,206
<b>TOTAL REVENUE</b>	<b>\$486,957</b>	<b>\$452,750</b>	<b>\$470,517</b>	<b>\$493,206</b>	<b>\$493,206</b>	<b>\$493,206</b>
<b>INCR./(DECR.) IN RETAINED EARNINGS</b>	<b>\$29,844</b>	<b>(\$155,487)</b>	<b>\$104,056</b>	<b>\$24,902</b>	<b>\$24,902</b>	<b>\$24,902</b>

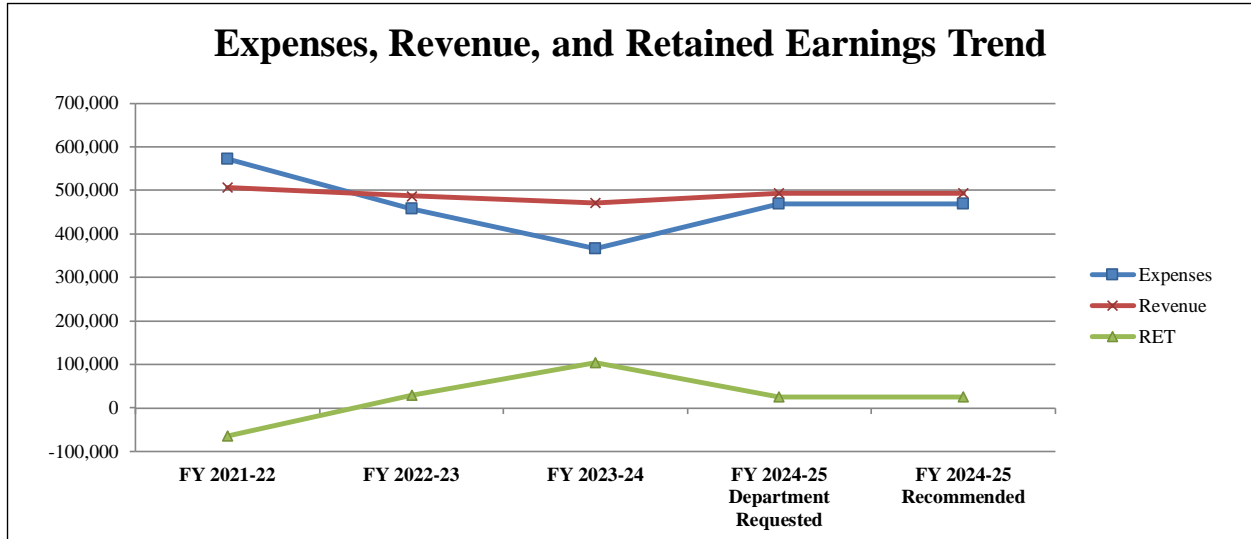
Enterprise Funds

### Major Expenses and Revenue in FY 2024-25 Recommended Budget

Revenue is primarily generated from land lease agreements and is deposited into the Golf Course Enterprise Fund where it is used for necessary capital and infrastructure maintenance projects at the golf courses and to reimburse the General Services Division for administrative support.

### Budget Changes and Operational Impacts

The recommended budget includes appropriations of \$100,000 for the Kern River course, \$100,000 for the North Kern course, and \$100,000 for the Buena Vista course for ongoing maintenance and operations. Increases in services and supplies for FY 2024-25 are primarily due to planned restroom repairs. The retained earnings balance as of June 30, 2024 is \$1.05 million. The estimated retained earnings balance as of June 30, 2025 is \$1.08 million.



Enterprise Funds

# Universal Collection Enterprise Fund

Department Head: Joshua Champlin  
 Fund: Universal Collection Enterprise Fund  
 Budget Unit: 8992

Function: Health and Sanitation  
 Activity: Sanitation

## Description of Major Services

The Universal Collection Enterprise Fund is used to account for the revenue and expenses connected with refuse collection in the Universal Collection Areas. These areas cover the more densely populated, unincorporated portion of metropolitan Bakersfield and other portions of the County. All improved properties within the Universal Collection Areas are required to obtain services from a franchise garbage hauler. The Public Works Department administers this fund, providing ongoing support, oversight of contracted waste haulers, and contract administration.

Summary of Expenses and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$20,012,369	\$23,782,807	\$24,805,621	\$31,468,015	\$25,177,155	\$25,177,155
Other Charges	20,553	20,869	20,869	20,869	23,579	23,579
<b>TOTAL EXPENSES</b>	<b>\$20,032,922</b>	<b>\$23,803,676</b>	<b>\$24,826,490</b>	<b>\$31,488,884</b>	<b>\$25,200,734</b>	<b>\$25,200,734</b>
<b>REVENUE:</b>						
Taxes	\$20,309,050	\$24,136,049	\$24,195,038	\$31,238,522	\$24,950,372	\$24,950,372
Fines and Forfeitures	229,720	216,623	207,769	228,353	228,353	228,353
Use of Money/Property	32,905	8,855	79,992	34,009	34,009	34,009
Charges for Services	(22,463)	(12,000)	(11,258)	(12,000)	(12,000)	(12,000)
<b>TOTAL REVENUE</b>	<b>\$20,549,212</b>	<b>\$24,349,527</b>	<b>\$24,471,541</b>	<b>\$31,488,884</b>	<b>\$25,200,734</b>	<b>\$25,200,734</b>
<b>INCR./(DECR.) IN RETAINED EARNINGS</b>	<b>\$516,290</b>	<b>\$545,851</b>	<b>(\$354,949)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

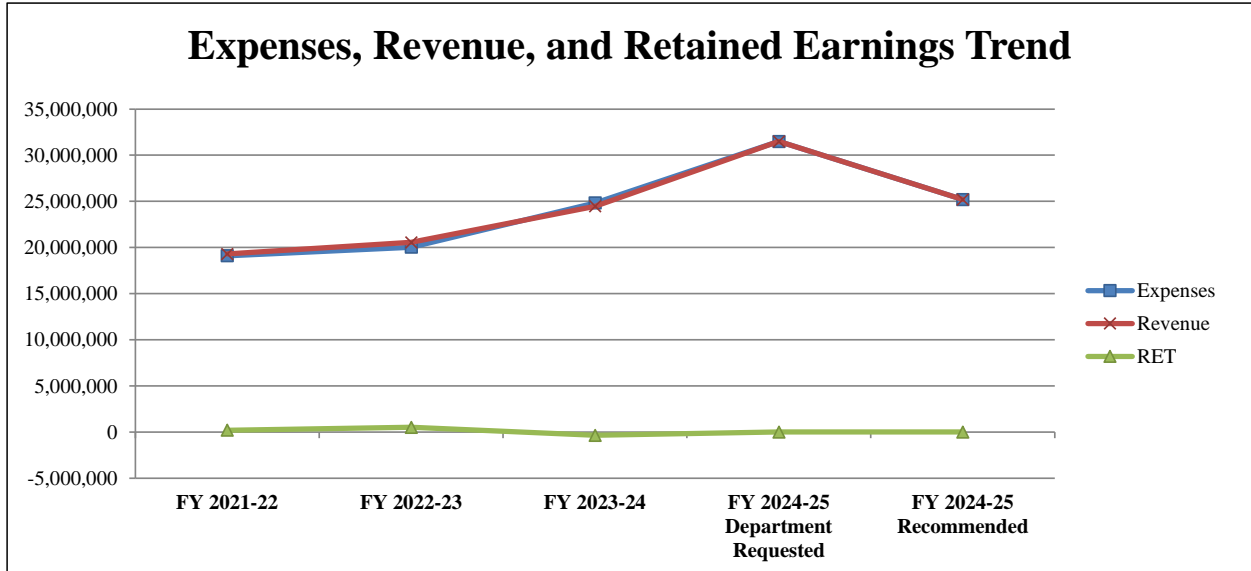
Enterprise Funds

## Major Expenses and Revenue in FY 2024-25 Recommended Budget

The majority of expenses and revenue in this budget unit are for contracts with local waste haulers for services, and the collection of waste assessment fees collected through property tax bills. The department continues to work toward a successful implementation of the programs and services needed for compliance with Senate Bill 1383, which is recently enacted State legislation that changed waste management standards.

## Budget Changes and Operational Impacts

The recommended budget for Services and Supplies and Taxes reflects changes to anticipated levels of services and related charges. One component of this revenue is property tax assessments which vary by service area. The retained earnings balance as of June 30, 2024 was \$4.8 million, of which the department does not anticipate any to be used in FY 2024-25.



Enterprise Funds



## Kern Regional Transit Enterprise Fund

Department Head: Joshua Champlin  
 Fund: Public Transportation  
 Budget Unit: 8998

Function: Public Ways and Facilities  
 Activity: Transportation Systems

### Description of Major Services

Kern Regional Transit is a division of the Public Works Department. The Kern Regional Transit division develops and operates the public transportation system within the County’s unincorporated areas. The division studies and makes recommendations on public transportation needs and administers contracts with public and private transit service providers. The division provides a combination of demand-response, fixed-route, and inter-city transit services.

Summary of Expenses and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$9,746,949	\$13,612,015	\$10,499,759	\$13,933,909	\$13,933,909	\$13,933,909
Other Charges	1,361,065	2,072,086	1,245,529	2,079,725	2,065,788	2,065,788
Capital Assets	234,466	4,020,004	201,163	2,575,000	3,450,000	3,450,000
<b>TOTAL EXPENSES</b>	<b>\$11,342,480</b>	<b>\$19,704,105</b>	<b>\$11,946,451</b>	<b>\$18,588,634</b>	<b>\$19,449,697</b>	<b>\$19,449,697</b>
<b>REVENUE:</b>						
Taxes	\$9,683,301	\$9,800,000	\$11,143,460	\$10,000,000	\$10,000,000	\$10,000,000
Use of Money/Property	328,661	161,400	488,706	170,000	170,000	170,000
Intergovernmental	5,005,595	7,451,397	2,863,204	6,700,000	6,700,000	6,700,000
Charges for Services	689,244	591,714	881,465	543,534	543,534	543,534
Miscellaneous	3,634	185,000	0	100	100	100
Non-Revenue Receipts	1,368,185	2,050,000	1,223,444	2,050,000	2,050,000	2,050,000
<b>TOTAL REVENUE</b>	<b>\$17,078,620</b>	<b>\$20,239,511</b>	<b>\$16,600,279</b>	<b>\$19,463,634</b>	<b>\$19,463,634</b>	<b>\$19,463,634</b>
<b>INCR./(DECR.) IN RETAINED EARNINGS</b>	<b>\$5,736,140</b>	<b>\$535,406</b>	<b>\$4,653,828</b>	<b>\$875,000</b>	<b>\$13,937</b>	<b>\$13,937</b>

Enterprise Funds

### Major Expenses and Revenue in FY 2024-25 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.

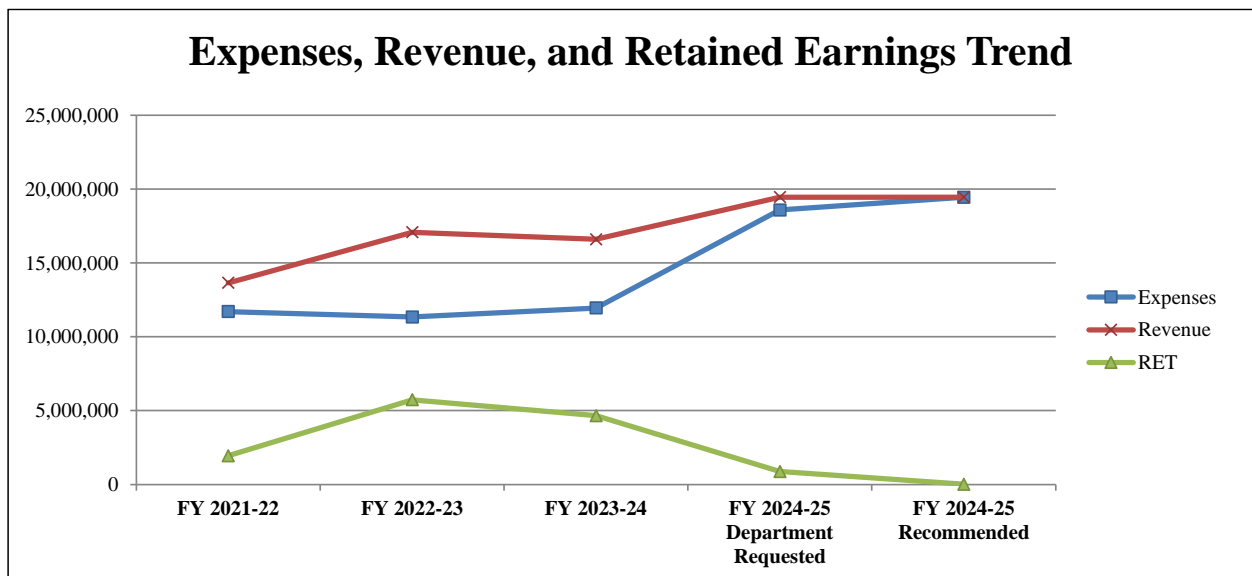
### Budget Changes and Operational Impacts

The recommended budget includes \$2.4 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 construction of the Mojave Transit Center in FY 2024-25 as well as for the acquisition of an automated passenger counting system. 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 \$6.7 million in other aid from governmental agencies, a portion of which will cover costs related to the projects and capital assets discussed above.

The retained earnings balance as of June 30, 2024 was \$300,015 with the inclusion of long-term liabilities in the amount of \$4.5 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 budgetary retained earnings as of June 30, 2024 was \$4.8 million. After the inclusion of \$13,397 in budgeted net operating revenue, the estimated budgetary retained earnings balance as of June 30, 2025 is \$4.8 million.

Enterprise Funds



## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Total number of passengers who board a Kern Regional Transit bus	213,324	220,000	227,903	243,800
Requests for additional services	6	4	6	5
Average cost per passenger	\$2.31	\$2.00	\$1.18	\$2.00
The division continues to serve an average of nearly 19,000 of riders each month, which is still a decrease from pre-pandemic ridership levels. Ridership continues to slowly recover, and the division anticipates continued recovery in the current fiscal year. The division received a grant which provided for free rides system-wide for five months in order to encourage passengers to return to public transit. It is anticipated that new buses being put into service in FY 2024-25 will contribute to a more reliable fleet and increased ridership.				

**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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
On-time performance	88%	90%	90%	90%
Preventable accidents per 1,000 miles	0.002	0.01	0.001	0.001
Passenger complaints per 100 passengers	0.016	0.01	0.016	0.016
Service interruptions per 100 miles	0.01	0.1	0.01	0.1
The division was able to meet the on-time performance and preventable accident goals for FY 2023-24. Passenger complaints remained consistent, but that can be partially attributed to the service reductions as a result of aging equipment and industrywide driver shortages. The division anticipates meeting these goals in FY 2024-25 as driver staffing issues are resolving and new vehicles and being put into service.				

Enterprise Funds

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## Waste Management Division

Department Head: Joshua Champlin  
 Fund: Solid Waste Management Enterprise  
 Budget Units: 8999 and 8993

Function: Health and Sanitation  
 Activity: Sanitation

### Description of Major Services

Waste Management is a division of the Public Works Department. The division is responsible for the operation and management of the County’s solid waste disposal system, which consists of seven active landfills, seven recycling/transfer stations, and three special waste facilities. The division administers the County’s solid waste franchise program, which authorizes and regulates trash collection by private haulers in some of the County’s unincorporated areas, and State mandated waste diversion and recycling programs. The division also provides for the continuing maintenance of eight inactive or closed landfills and 43 closed burn dumps.

Summary of Expenses and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$53,775,988	\$66,222,833	\$56,670,025	\$69,856,404	\$71,641,965	\$71,745,113
Other Charges	6,699,043	9,260,587	7,953,766	9,474,139	9,372,012	9,372,012
Capital Assets	2,738,796	50,055,192	15,223,477	103,427,188	46,304,188	46,813,215
<b>TOTAL EXPENSES</b>	<b>\$63,213,827</b>	<b>\$125,538,612</b>	<b>\$79,847,268</b>	<b>\$182,757,731</b>	<b>\$127,318,165</b>	<b>\$127,930,340</b>
<b>REVENUE:</b>						
Taxes	\$45,858,689	\$49,368,508	\$49,354,529	\$41,751,361	\$52,412,344	\$52,412,344
Fines and Forfeitures	270,817	224,114	323,980	205,000	205,000	205,000
Use of Money/Property	1,456,199	660,965	3,021,274	1,875,601	1,676,636	1,676,636
Intergovernmental	369,962	11,472,184	1,375,697	180,500	10,180,500	10,180,500
Charges for Services	34,815,875	32,067,601	37,028,063	30,386,000	31,361,130	31,361,130
Miscellaneous	945,881	829,584	834,727	965,795	965,795	965,795
Non-Revenue Receipts	5,845,984	8,050,000	6,742,198	8,102,053	8,102,053	8,102,053
Other Financing Sources:						
American Rescue Plan Act	322,278	674,109	457,473	1,268,421	0	1,270,248
<b>TOTAL REVENUE</b>	<b>\$89,885,685</b>	<b>\$103,347,065</b>	<b>\$99,137,941</b>	<b>\$84,734,731</b>	<b>\$104,903,458</b>	<b>\$106,173,706</b>
<b>INCR./(DECR.) IN RETAINED EARNINGS</b>	<b>\$26,671,858</b>	<b>(\$22,191,547)</b>	<b>\$19,290,673</b>	<b>(\$98,023,000)</b>	<b>(\$22,414,707)</b>	<b>(\$21,756,634)</b>

Enterprise Funds

### Major Expenses and Revenue in FY 2024-25 Recommended Budget

A major expense for the division’s budget is labor reimbursement to the Public Works Department within Services and Supplies of approximately \$30.0 million. Additional appropriations within Services and Supplies includes landfill operating contracts and other professional services needed to maintain the County’s disposal sites, payment to the Board of Equalization based on a per ton basis for landfill waste, and costs associated with educational and recycling programs. Division revenue is generated from special land use assessments collected through property tax bills, landfill gate fees, and waste bin fees.

### Budget Changes and Operational Impacts

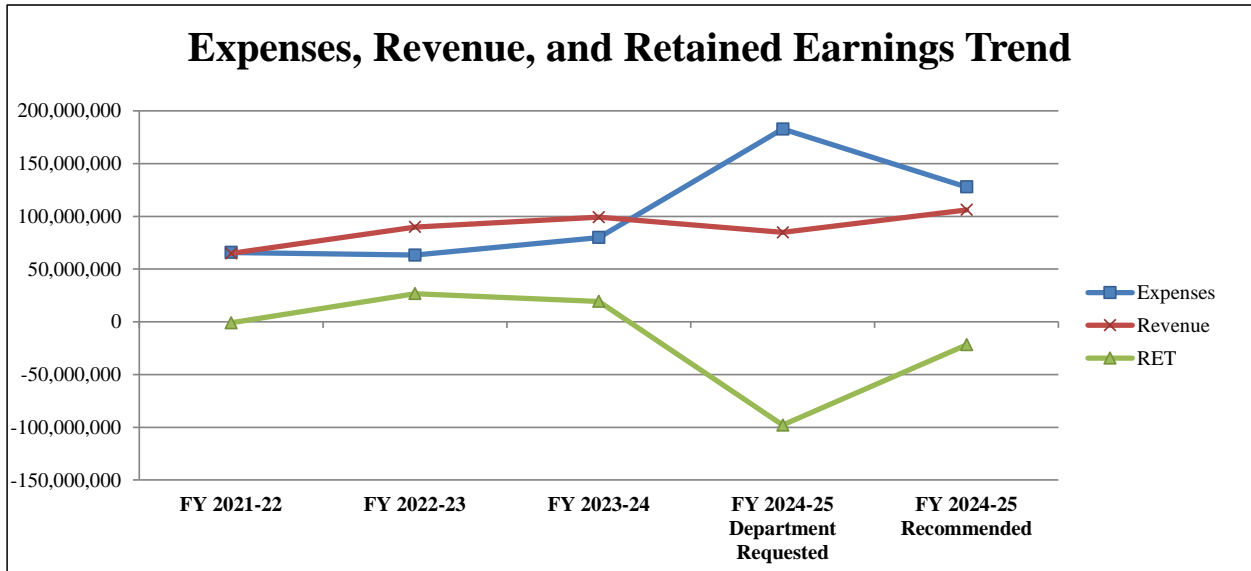
Reimbursement to the Public Works Department for staffing and equipment is budgeted to increase to \$30.0 million from the FY 2023-24 Adopted Budget amount of \$22.3 million. This increase reflects plans at the department to add 24 additional permanent positions as well as materially increasing the charges for existing permanent positions.

The recommended budget includes \$5.7 million for 20 capital assets that are primarily replacement vehicles and heavy equipment. The recommended budget also includes \$26.1 million in capital projects, primarily for various improvements to existing landfills, and \$15.0 million to continue a capital project establishing composting capabilities in the Shafter area that satisfy State waste regulations. The composting project is budgeted to be funded with \$10.0 million in State assistance and the remainder in operational revenue primarily generated from service recipients.

The division is budgeting to receive \$52.4 million in land use fees, \$6.4 million in solid waste bin fees, \$950,000 in recycling revenue, in addition to \$23.6 million from gate fee revenue collected at the waste sites. The budget also includes \$1.3 million in American Recovery Plan Act funding to support litter abatement and encampment cleanup services.

The retained earnings balance as of June 30, 2024 was \$12.8 million. This amount includes long-term liabilities of approximately \$61.5 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 budgetary retained earnings balance as of June 30, 2024 was \$74.3 million, of which approximately \$21.8 million is budgeted to be utilized in FY 2024-25.

Enterprise Funds



## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Regulatory compliance rate for active landfills and transfer stations	100%	100%	100%	100%
Hazardous waste diverted from County landfills through Special Waste Facilities	455 Tons	500 Tons	485 Tons	490 Tons
Percentage of disposal reduced by department recycling programs	19%	20%	34%	35%
Number of tons of illegally dumped waste cleaned up	3,905 Tons	4,000 Tons	1,400 Tons	3,500 Tons
Number of homeless encampments removed/cleaned up	453	500	500	520
The division continues to work diligently to maximize operational efficiency and minimize operational compliance concerns. In FY 2023-24, the division achieved one hundred percent compliance rating for all operational facilities. The special waste program held over 65 household hazardous waste collection events throughout the county, and held a dozen bulky waste events. Illegally dumped waste tonnage goals now include all jurisdictions within the County since all now participate through agreements with the County. The reported actual tonnage cleaned up is lower than the adopted target as not all information was available at the time of publishing. There were approximately 1.2 million tons of materials accepted for disposal and recycling.				

**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”.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Cost of operating recycling programs (cost per ton of waste handled)	\$99.32	\$97.00	\$59.36	\$59.50
Cost of operating landfill (cost per ton of waste handled)	\$31.36	\$40.00	\$30.23	\$31.00
Cost of operating transfer stations (cost per ton of waste handled)	\$73.10	\$90.00	\$74.66	\$75.00
Cost of operating Special Waste Facilities (cost per ton of hazardous waste handled)	\$5,985	\$5,700	\$5,615	\$5,700
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. 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.				

Enterprise Funds

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# Kern Sanitation Authority

General Manager: Joshua Champlin  
 Fund: Kern Sanitation Authority  
 Budget Unit: 9143 and 9144

Function: Health and Sanitation  
 Activity: Sanitation

## Description of Major Services

The Kern Sanitation Authority is a County Sanitation District administered by the Public Works Department and established to manage wastewater and operate the wastewater treatment plant for the East Bakersfield area district residents. In addition, the district also provides services to the Ford City-Taft Heights Sanitation District; these expenses are reimbursed by the Ford City-Taft Heights Sanitation District.

Summary of Expenses and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$2,524,835	\$4,176,173	\$3,558,675	\$5,044,810	\$5,044,810	\$5,044,810
Other Charges	564,546	1,027,582	659,667	760,000	717,594	717,594
Capital Assets	55,487	9,215,000	174,723	13,769,324	2,190,000	2,190,000
<b>TOTAL EXPENSES</b>	<b>\$3,144,868</b>	<b>\$14,418,755</b>	<b>\$4,393,065</b>	<b>\$19,574,134</b>	<b>\$7,952,404</b>	<b>\$7,952,404</b>
<b>REVENUE:</b>						
Taxes	\$5,329,229	\$5,930,787	\$5,733,937	\$5,786,787	\$5,786,787	\$5,786,787
Licenses and Permits	6,723	8,000	21,257	8,000	8,000	8,000
Fines and Forfeitures	70,740	64,000	123,021	64,000	64,000	64,000
Use of Money/Property	500,501	310,214	652,339	310,214	310,214	310,214
Intergovernmental	0	8,000,000	0	0	8,000,000	8,000,000
Charges for Services	690,980	913,780	722,327	913,780	913,780	913,780
Miscellaneous	219,551	406,649	105	106,649	106,649	106,649
Non-Revenue Receipts	499,778	1,005,000	637,085	725,000	725,000	725,000
Other Financing Sources:						
American Recovery Plan Act	1,160,294	0	1,257,242	11,659,704	0	0
<b>TOTAL REVENUE</b>	<b>\$8,477,796</b>	<b>\$16,638,430</b>	<b>\$9,147,313</b>	<b>\$19,574,134</b>	<b>\$15,914,430</b>	<b>\$15,914,430</b>
<b>INCR./(DECR.) IN RETAINED EARNINGS</b>	<b>\$5,332,928</b>	<b>\$2,219,675</b>	<b>\$4,754,248</b>	<b>\$0</b>	<b>\$7,962,026</b>	<b>\$7,962,026</b>

Special Districts

## Major Expenses and Revenue in FY 2024-25 Recommended Budget

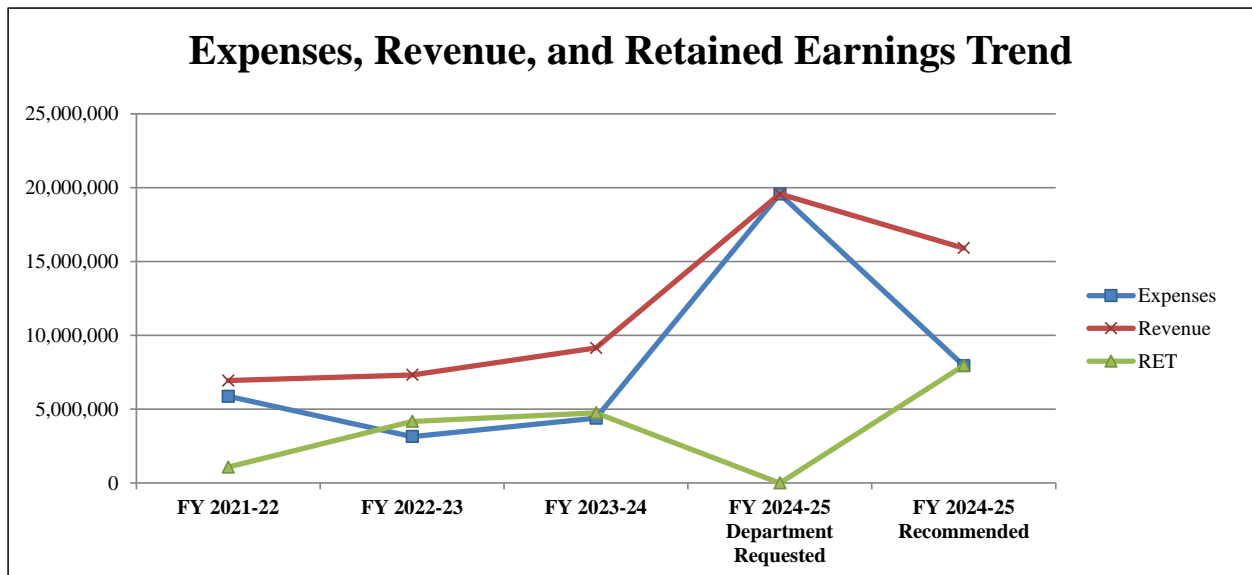
The primary ongoing expenses for the district are sewer maintenance and the reimbursement to the Public Works Department for labor required to operate the system and the wastewater treatment plant. Services and Supplies include the costs associated with the equipment and materials needed to service and maintain the sanitation resources of the district as well as maintenance projects needed throughout the fiscal year. The primary ongoing revenue sources for this budget are sewer service charges, collected through property tax bills on properties within the district boundaries, and one-time sewer connection fees.

### Budget Changes and Operational Impacts

The recommended budget for the district includes appropriations for structural repairs to wastewater treatment structures and facilities. Capital Assets appropriations in the amount of \$2.2 million have been included for the acquisition of waste processing and purification equipment, and maintenance projects for storage of equipment and vehicles. Intergovernmental revenue in the amount of \$8.0 million is budgeted to reflect grant support from the State of California for the Rexland Acres sewer expansion project. The expenses for this capital project will be classified as prior year and are not reflected in this table. The Department Requested budget includes \$11.7 million in American Recovery Plan Act funds and associated projects. The majority of these project expenses were included in the FY 2023-24 Recommended Budget, which is not displayed on this summary, and will continue as prior year projects in the FY 2024-25 budget. For this reason, these amounts were excluded from Other Financing Sources and Capital Assets in the recommended budget.

While the Kern Sanitation Authority has sufficient short-term unrestricted cash that can be used to support the operations of the division, at times the retained earnings balance will show as low or negative. This is due to the inclusion of long-term liabilities primarily associated with pension obligations. The entirety of these liabilities do not come due within the near future and represent future costs that will be funded with future revenue. The retained earnings balance as of June 30, 2024 was \$4.1 million after the inclusion of approximately \$6.0 million in long-term liabilities. After adjusting for long-term debt, the budgetary retained earnings balance as of June 30, 2024 was \$10.1 million, and the Authority does not anticipate the need for use for operations in FY 2024-25.

Special Districts



## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Number of months each year of safe operation of the wastewater system with no Notices of Violation of Wastewater Discharge Requirements	12	12	12	12
Number of Sewer System Overflows onto private property	0	0	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 2023-24, the department achieved zero notice of violations and sewer system overflow onto private property. Department staff are set up for 24/7 emergency response to system incidents.				

**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.

<i>Department Objectives Measured</i>	FY 2022-23 Actual	FY 2023-24 Target	FY 2023-24 Actual	FY 2024-25 Target
Annual charge for sewer service for a single-family residence	\$318.95	\$334.90	\$307.18	\$318.95
The department has continued to provide cost effective service to its customers. The regulatory obligations and cost of replacing aging infrastructure required a rate increase. This fiscal year will continue with the previously approved CPI adjustment through FY 2026-27.				

Special Districts

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## Ford City-Taft Heights Sanitation District

Department Head: Joshua Champlin  
 Fund: Ford City-Taft Heights Sanitation  
 Budget Unit: 9145 and 9146

Function: Health and Sanitation  
 Activity: Sanitation

### Description of Major Services

The Ford City-Taft Heights Sanitation District is a County Sanitation District which manages wastewater from the unincorporated areas of Ford City and Taft Heights. Sewer collection for the communities joins the City of Taft system and gravity flows to the Taft Wastewater Treatment Plant. The Taft Wastewater Treatment Plant is jointly owned by the City of Taft (52%) and the district (48%). The Kern Sanitation Authority maintains the district’s sewer collection system and the Public Works Department provides administration and maintenance services.

Summary of Expenses and Revenue						
	FY 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Services and Supplies	\$661,962	\$871,852	\$410,432	\$812,132	\$812,132	\$812,132
Other Charges	99,614	223,112	101,744	119,836	119,836	119,836
Capital Assets	0	0	0	7,581,110	800,000	400,000
<b>TOTAL EXPENSES</b>	<b>\$761,576</b>	<b>\$1,094,964</b>	<b>\$512,176</b>	<b>\$8,513,078</b>	<b>\$1,731,968</b>	<b>\$1,331,968</b>
<b>REVENUE:</b>						
Taxes	\$981,169	\$1,128,076	\$1,083,086	\$1,132,462	\$1,132,462	\$1,132,462
Fines and Forfeitures	17,769	29,679	29,006	15,000	15,000	15,000
Use of Money/Property	43,913	38,113	70,880	38,116	38,116	38,116
Charges for Services	38,993	38,727	33,895	38,728	38,728	38,728
Miscellaneous	267	0	0	0	0	0
Non-Revenue Receipts	98,632	220,000	98,632	110,000	110,000	110,000
Other Financing Sources:						
American Recovery Plan Act	88,875	7,000,000	99,982	7,178,772	0	0
<b>TOTAL REVENUE</b>	<b>\$1,269,618</b>	<b>\$8,454,595</b>	<b>\$1,415,481</b>	<b>\$8,513,078</b>	<b>\$1,334,306</b>	<b>\$1,334,306</b>
<b>INCR./(DECR.) IN RETAINED EARNINGS</b>	<b>\$508,042</b>	<b>\$7,359,631</b>	<b>\$903,305</b>	<b>\$0</b>	<b>(\$397,662)</b>	<b>\$2,338</b>

Special Districts

### Major Expenses and Revenue in FY 2024-25 Recommended Budget

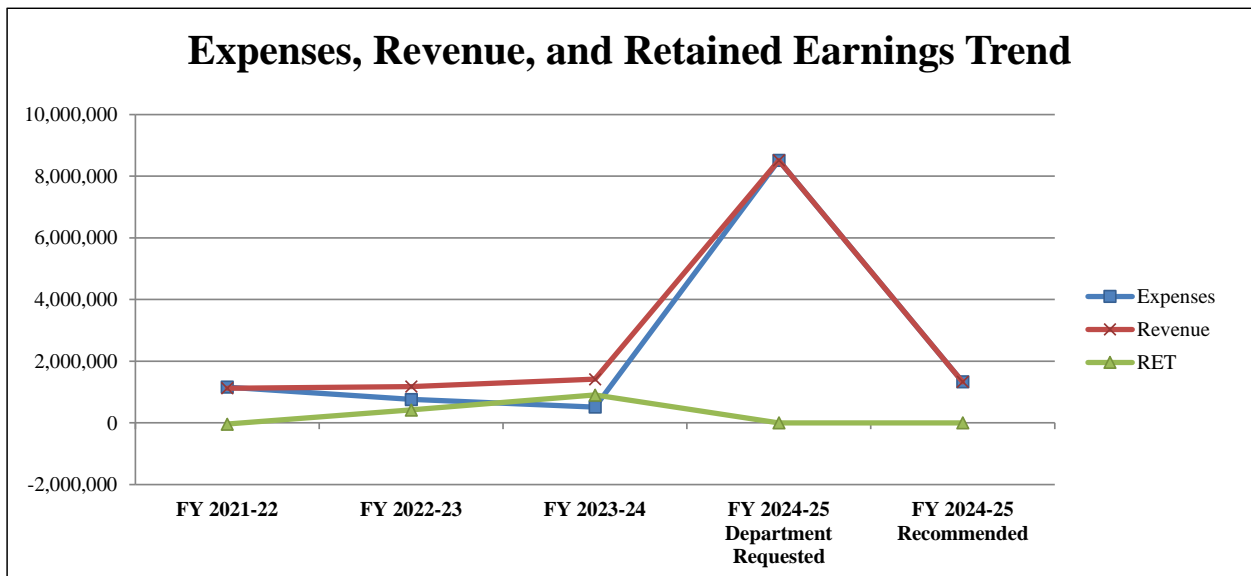
The major operational expense for the district is the County’s share of cost paid to the City of Taft for the operation of the treatment plant as stipulated by an agreement between the City of Taft and the district as well as reimbursements to the Public Works Department for administration and maintenance services. The operational, administrative, and maintenance costs are paid with sewer service charges collected through property tax bills. Charges for services and miscellaneous revenues are collected for connection fees and other district cost reimbursements.

### Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to pay the City of Taft the operational cost of the plant and to reimburse the Public Works Department for administrative and

maintenance costs. Capital Assets appropriations include \$400,000 for a new project to replace sewer segments. 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 \$3,619,000 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 Department Requested numbers include \$7.2 million in American Recovery Act Plan Act funds and associated projects. Those expenses that were included in the FY 2023-24 Recommended Budget will continue as prior year projects in the FY 2024-25 budget. For this reason these amounts were excluded from Other Financing Sources and Capital Assets in the FY 2024-25 budget after the Department Requested phase.

The retained earnings available as of June 30, 2024 was \$296,451, none of which is budgeted for use in FY 2024-25.



Special Districts

## Fiscal Year 2024-25 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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Number of Sewer System Overflows onto private property	0	0	2	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 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.

<i>Department Objectives Measured</i>	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Target	Actual	Target
Annual charge for sewer service for a single-family residence	\$471.82	\$507.21	\$408.25	\$438.90
The district will continue to provide cost effective sewer service to customers. A rate increase was necessary to replace aging infrastructure and meet regulatory obligations.				

Special Districts

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## In-Home Supportive Services Public Authority

Department Head: Jeremy Oliver

Function: Public Assistance

Fund: In-Home Supportive Services

Activity: Other Assistance

Budget Unit: 9147

### 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 2022-23	FY 2023-24		FY 2024-25		
	Actual	Adopted Budget	Actual	Department Requested	Preliminary Recommended	Recommended
<b>APPROPRIATIONS:</b>						
Other Charges	\$11,895,207	\$14,328,859	\$14,324,494	\$15,040,825	\$15,040,825	\$15,040,825
<b>TOTAL EXPENDITURES</b>	<b>\$11,895,207</b>	<b>\$14,328,859</b>	<b>\$14,324,494</b>	<b>\$15,040,825</b>	<b>\$15,040,825</b>	<b>\$15,040,825</b>
<b>REVENUE:</b>						
Use of Money/Property	\$52,143	\$6,000	\$82,392	\$6,000	\$6,000	\$6,000
Intergovernmental	853,589	642,883	178,989	758,774	758,774	758,774
Other Financing Sources:						
Social Services Realignment	10,776,520	11,247,592	11,247,592	12,858,502	12,858,502	12,050,048
General Fund Contribution	2,025,076	1,928,289	1,928,289	1,417,549	1,417,549	2,226,003
<b>TOTAL REVENUE</b>	<b>\$13,707,328</b>	<b>\$13,824,764</b>	<b>\$13,437,262</b>	<b>\$15,040,825</b>	<b>\$15,040,825</b>	<b>\$15,040,825</b>
<b>NET FUND COST</b>	<b>(\$1,812,121)</b>	<b>\$504,095</b>	<b>\$887,232</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The majority of expenditures in this budget unit are associated with IHSS service providers' salaries. The personnel costs and services and supplies for administering the IHSS program are found in budget unit 5610. The IHSS Maintenance of Effort (MOE) represents the County's share of cost for the following: service provider wages, IHSS administrative costs, and the administration of the IHSS Public Authority. The recommended budget includes \$14.3 million to fund the County's IHSS MOE, which includes \$1.1 million for the estimated increase to the MOE for a newly negotiated \$0.60 wage supplement for providers.

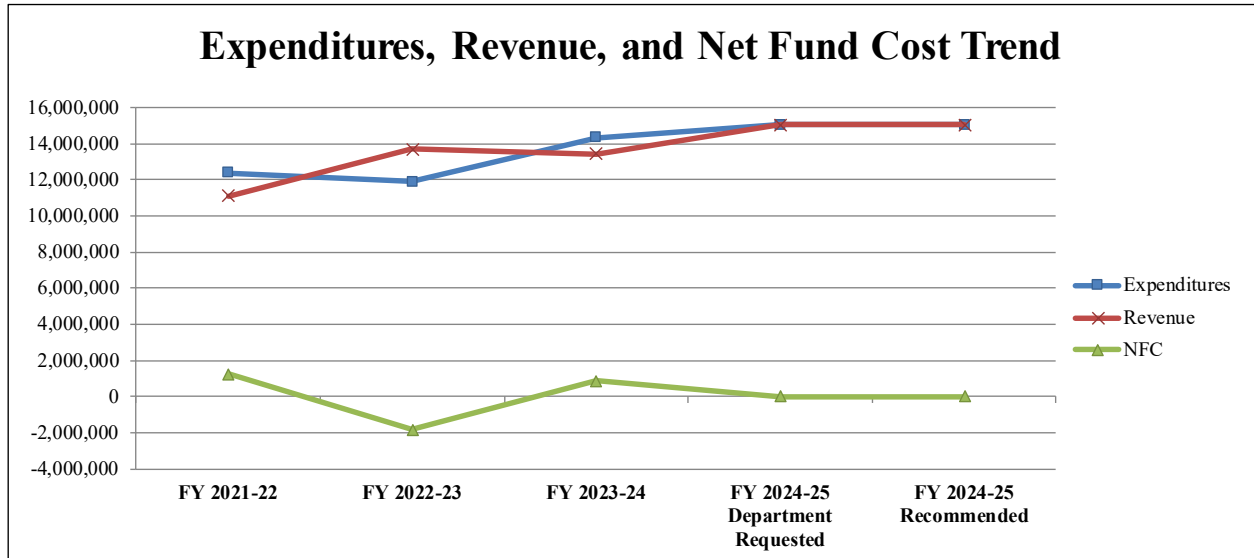
### Budget Changes and Operational Impacts

The County costs for IHSS remains tied to the IHSS MOE. The recommended budget includes an increase in Other Charges based on State law that requires counties to adjust the MOE base amount by a 4% inflation factor each fiscal year, beginning in FY 2020-21. Also included is the estimated

Special Districts

County cost of a recently negotiated wage supplement for providers, which increases the IHSS MOE by an additional \$1.1 million for FY 2024-25.

The fund balance at June 30, 2024 was a deficit of \$383,136, which was covered by releasing designation in the same amount. The recommended budget provides adequate funding for the IHSS Public Authority to perform its required function.



Special Districts

# Special Revenue Funds

Budget Units as Listed

## Description of Major Services

Special revenue funds were established to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special revenue funds are transferred to a variety of County departments to fund specific activities. Funds are transferred into departments as operating transfers in and are detailed in the Summaries of Expenditures and Revenues for each department as other financing sources. A few special revenue funds expend directly out of the fund. However, the majority of the appropriations recommended below will be transferred into operating budgets in other County funds.

### Summary of Expenditures and Revenue

Fund Number	Budget Unit	Description	FY 2023-24			FY 2024-25		Total Estimated Revenue
			Adopted Appropriation	Services & Supplies	Other Charges	Other Financing Uses	Total Recommended Appropriations	
<b>General Government</b>								
<b>Finance</b>								
00002	1118	Relief Miscellaneous Fund	\$103,031	\$2,859	\$0	\$0	\$2,859	\$1,000
00264	1113	Tax Loss Reserve	\$6,800,000	\$0	\$0	\$7,000,000	\$7,000,000	\$7,000,000
00266	1121	Redemption Systems	\$574,383	\$0	\$0	\$677,540	\$677,540	\$200,000
22013	1119	American Rescue Plan	\$132,303,810	\$46,235,010	\$0	\$52,455,338	\$98,690,348	\$760,060
<b>Total Finance</b>			<b>\$139,781,224</b>	<b>\$46,237,869</b>	<b>\$0</b>	<b>\$60,132,878</b>	<b>\$106,370,747</b>	<b>\$7,961,060</b>
<b>Property Management</b>								
22156	1611	DIVCA Local Franchise Fee	\$107,000	\$0	\$0	\$150,000	\$150,000	\$440,000
<b>Total Property Management</b>			<b>\$107,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$440,000</b>
<b>Promotion</b>								
22036	1814	Board of Trade-Advertising	\$30,000	\$0	\$0	\$30,000	\$30,000	\$2,400
<b>Total Promotion</b>			<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$2,400</b>
<b>Plant Acquisition</b>								
00191	1968	Criminal Justice Facilities Construction	\$2,400,000	\$0	\$0	\$2,400,000	\$2,400,000	\$1,435,000
<b>Total Plant Acquisition</b>			<b>\$2,400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,400,000</b>	<b>\$2,400,000</b>	<b>\$1,435,000</b>
<b>Total General Government</b>			<b>\$142,318,224</b>	<b>\$46,237,869</b>	<b>\$0</b>	<b>\$62,712,878</b>	<b>\$108,950,747</b>	<b>\$9,838,460</b>
<b>Public Protection</b>								
<b>Judicial</b>								
00180	2111	DNA Identification	\$285,000	\$0	\$0	\$165,825	\$165,825	\$130,000
00181	2112	Local Public Safety	\$119,664,575	\$0	\$0	\$112,768,932	\$112,768,932	\$112,768,932
00188	2113	Automated County Warrant System	\$0	\$0	\$0	\$50,000	\$50,000	\$0
00190	2114	Domestic Violence	\$120,000	\$0	\$0	\$120,000	\$120,000	\$126,000
00164	2115	Real Estate Fraud	\$704,000	\$0	\$0	\$1,000,000	\$1,000,000	\$660,200
22046	2119	Sheriff Electronic Monitoring	\$0	\$0	\$0	\$164,000	\$164,000	\$3,000
22064	2181	District Attorney Local Forfeiture	\$0	\$0	\$0	\$0	\$0	\$44,000
22079	2182	District Attorney Equipment/Automation	\$0	\$0	\$0	\$0	\$0	\$4,800
22087	2185	Criminalistics Laboratories	\$25,000	\$0	\$0	\$25,000	\$25,000	\$25,000
22134	2232	Seizure of Gaming Device	\$50,000	\$0	\$0	\$150,000	\$150,000	\$16,000
24026	2191	Victim Services	\$0	\$0	\$0	\$0	\$0	\$7,500
24028	2186	District Attorney-Federal Forfeitures	\$0	\$0	\$0	\$0	\$0	\$7,000
24038	2187	District Attorney-Court Ordered Penalties	\$33,000	\$0	\$0	\$0	\$0	\$100,655
29090	2195	Public Defender Pilot Program	\$811,866	\$0	\$0	\$861,688	\$861,688	\$809,762
<b>Total Judicial</b>			<b>\$121,693,441</b>	<b>\$0</b>	<b>\$0</b>	<b>\$115,305,445</b>	<b>\$115,305,445</b>	<b>\$114,702,849</b>

Special Revenue Funds

Summary of Expenditures and Revenue

Fund Number	Budget Unit	Description	FY 2023-24		FY 2024-25		Total Recommended Appropriations	Total Estimated Revenue
			Adopted Appropriation	Services & Supplies	Other Charges	Other Financing Uses		
<b>Public Protection</b>								
<b>Police Protection</b>								
00182	2211	Sheriff Facility Training	\$186,270	\$0	\$0	\$186,270	\$186,270	\$175,000
00184	2212	Automated Fingerprint	\$400,000	\$0	\$0	\$145,000	\$145,000	\$180,000
22126	2213	Sheriff Rural Crime	\$5,000	\$0	\$0	\$5,000	\$5,000	\$500
22127	2214	Sheriff-California Identification	\$2,454,475	\$0	\$0	\$1,728,475	\$1,728,475	\$1,530,000
22128	2215	Sheriff-Civil Subpoenas	\$15,000	\$0	\$0	\$15,000	\$15,000	\$5,000
22131	2216	Sheriff Drug Abuse Gang Diversion	\$0	\$0	\$0	\$10,000	\$10,000	\$3,000
22132	2217	Sheriff Training	\$85,000	\$0	\$0	\$125,000	\$125,000	\$53,000
22133	2218	Sheriff Work Release	\$100,000	\$0	\$0	\$100,000	\$100,000	\$153,000
22137	2219	Sheriff State Forfeiture	\$12,000	\$0	\$0	\$12,000	\$12,000	\$0
22138	2220	Sheriff Civil Automated	\$514,042	\$0	\$0	\$317,057	\$317,057	\$140,000
22140	2221	Sheriff Firearms	\$0	\$0	\$0	\$0	\$0	\$3,300
22141	2222	Sheriff Judgement Debtor's Fee	\$20,000	\$0	\$0	\$20,000	\$20,000	\$80,000
22142	2223	Sheriff Community Resources	\$0	\$0	\$0	\$0	\$0	\$1,040
22143	2224	Sheriff Volunteer Services	\$22,750	\$0	\$0	\$15,000	\$15,000	\$0
22144	2225	Sheriff Controlled Substance	\$408,100	\$0	\$0	\$0	\$0	\$56,000
22160	2226	Sheriff's CAL-MMET	\$0	\$0	\$0	\$0	\$0	\$300
22161	2227	HIDTA-State Asset Forfeitures	\$34,600	\$0	\$0	\$60,725	\$60,725	\$109,000
22162	2228	CAL-MMET-State Asset Forfeitures	\$0	\$0	\$0	\$0	\$0	\$10,000
22163	2229	High Tech Equipment	\$0	\$0	\$0	\$0	\$0	\$75
24057	2230	Inmate Welfare	\$2,549,024	\$0	\$0	\$2,434,847	\$2,434,847	\$1,795,000
24059	2349	TCM/MAA Programs Fund	\$0	\$0	\$0	\$0	\$0	\$95,000
22129	2231	KNET Asset Forfeiture	\$78,900	\$0	\$0	\$162,000	\$162,000	\$4,500
22083	4138	Officer Wellness Mental Health Grant	\$400,000	\$0	\$0	\$331,000	\$331,000	\$100,000
<b>Total Police Protection</b>			<b>\$7,285,161</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,667,374</b>	<b>\$5,667,374</b>	<b>\$4,493,715</b>
<b>Detention &amp; Correction</b>								
24063	2193	CCP Community Recidivism	\$1,684,869	\$7,409,036	\$0	\$0	\$7,409,036	\$1,948,501
22010	2300	Public Safety 2011 Realignment	\$114,859,710	\$0	\$1,808,789	\$127,849,058	\$129,657,847	\$102,795,512
00179	2341	Probation Training	\$361,820	\$0	\$0	\$367,308	\$367,308	\$367,308
00163	2342	Probation Juvenile Justice Realignment	\$5,935,079	\$0	\$0	\$7,528,846	\$7,528,846	\$7,624,846
22098	2343	Probation Asset Forfeiture	\$5,000	\$0	\$0	\$5,000	\$5,000	\$2,200
24060	2344	Juvenile Inmate Welfare	\$0	\$0	\$0	\$0	\$0	\$6,200
22190	2346	Community Corrections Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$11,500
22097	2347	Asset Forfeiture 15 Percent	\$0	\$0	\$0	\$0	\$0	\$500
22107	2348	Probation Federal Asset Forfeiture	\$0	\$0	\$0	\$0	\$0	\$6,400
00166	2350	DJJ Realignment SB 283	\$7,115,879	\$0	\$0	\$7,235,760	\$7,235,760	\$9,429,793
<b>Total Detention &amp; Correction</b>			<b>\$129,962,357</b>	<b>\$7,409,036</b>	<b>\$1,808,789</b>	<b>\$142,985,972</b>	<b>\$152,203,797</b>	<b>\$122,192,760</b>
<b>Fire Protection</b>								
22123	2419	Vehicle Apparatus	\$3,006,039	\$0	\$0	\$0	\$0	\$0
24042	2421	Fire Department Donations	\$0	\$0	\$0	\$0	\$0	\$2,000
24043	2422	State Fire Trust Fund	\$2,907,260	\$0	\$0	\$500,000	\$500,000	\$350,000
24044	2423	Fire-Hazard Reduction	\$800,000	\$0	\$0	\$0	\$0	\$0
24047	2425	Fire-Helicopter Operations	\$1,475,000	\$0	\$0	\$1,100,000	\$1,100,000	\$300,000
<b>Total Fire Protection</b>			<b>\$8,188,299</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,600,000</b>	<b>\$1,600,000</b>	<b>\$652,000</b>
<b>Protective Inspection</b>								
24125	2626	Strong Motion Instrumentation	\$30,000	\$30,000	\$0	\$0	\$30,000	\$30,000
<b>Total Protective Inspection</b>			<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Other Protection</b>								
00198	2706	Recorder's Modernization	\$1,731,000	\$0	\$75,000	\$1,757,550	\$1,832,550	\$640,023
22187	2708	Recorder-Electronic Recording	\$155,050	\$0	\$0	\$165,650	\$165,650	\$124,000
00194	2709	Recorder-Social Security Truncation	\$18,000	\$0	\$0	\$18,000	\$18,000	\$0
00160	2740	Wildlife Resources	\$6,500	\$500	\$6,000	\$0	\$6,500	\$4,500
22042	2751	General Plan Administration Surcharge	\$2,197,698	\$0	\$0	\$2,249,176	\$2,249,176	\$452,998
22124	2753	Oil and Gas Program	\$803,353	\$0	\$0	\$259,591	\$259,591	\$100,000
00175	2780	Range Improvement Section 15	\$7,000	\$68,035	\$7,000	\$0	\$75,035	\$8,385
00177	2781	Range Improvement Section 3	\$3,000	\$19,017	\$3,000	\$0	\$22,017	\$1,364
00161	7101	Parks - Tehachapi Mountain Forest	\$0	\$0	\$0	\$66	\$66	\$50
22175	8747	Airport -General Aviation-Capital Match	\$655,000	\$0	\$0	\$280,000	\$280,000	\$23,500
<b>Total Other Protection</b>			<b>\$5,576,601</b>	<b>\$87,552</b>	<b>\$91,000</b>	<b>\$4,730,033</b>	<b>\$4,908,585</b>	<b>\$1,354,820</b>
<b>Total Public Protection</b>			<b>\$272,735,859</b>	<b>\$7,526,588</b>	<b>\$1,899,789</b>	<b>\$270,288,824</b>	<b>\$279,715,201</b>	<b>\$243,426,144</b>
<b>Public Ways &amp; Facilities</b>								
<b>Public Ways</b>								
24089	3003	Metro Bakersfield Transport Impact	\$9,444,222	\$0	\$0	\$7,000,000	\$7,000,000	\$3,430,000
<b>Total Public Ways</b>			<b>\$9,444,222</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,000,000</b>	<b>\$7,000,000</b>	<b>\$3,430,000</b>
<b>Total Public Ways &amp; Facilities</b>			<b>\$9,444,222</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,000,000</b>	<b>\$7,000,000</b>	<b>\$3,430,000</b>

Special Revenue Funds

Summary of Expenditures and Revenue

Fund Number	Budget Unit	Description	FY 2023-24		FY 2024-25		Total Estimated Revenue
			Adopted Appropriation	Services & Supplies	Other Charges	Other Financing Uses	
<b>Health &amp; Sanitation</b>							
<b>Health</b>							
22069	4111	Public Health Miscellaneous	\$0	\$0	\$0	\$0	\$8,000
22125	4116	Hazardous Waste Settlements	\$351,452	\$0	\$0	\$470,000	\$75,000
24139	4118	Vital & Health Statistics-County Clerk	\$3,000	\$0	\$0	\$3,000	\$3,000
24138	4119	Vital & Health Statistics-Recorder	\$136,000	\$0	\$0	\$133,000	\$91,000
00195	4124	Alcoholism Program	\$44,000	\$0	\$0	\$60,000	\$30,000
00196	4125	Alcohol Abuse Education/Prevention	\$43,000	\$0	\$0	\$52,000	\$32,200
00197	4126	Drug Program	\$15,000	\$0	\$0	\$24,000	\$18,430
22085	4130	Mental Health Services Act	\$92,658,132	\$0	\$0	\$80,681,665	\$67,886,378
22086	4131	MHSA Prudent Reserve	\$0	\$0	\$0	\$0	\$2,900
22073	4136	Health-MAA/TCM	\$0	\$0	\$0	\$0	\$4,350
22076	4137	Child Restraint Loaner Program	\$18,000	\$0	\$0	\$18,000	\$8,000
24126	4140	Tobacco Education Control Program	\$150,000	\$0	\$0	\$359,800	\$364,400
24137	4141	Vital & Health Statistics-Health	\$84,421	\$0	\$0	\$61,695	\$116,000
24140	4143	Tobacco Control Prop 56	\$329,966	\$0	\$0	\$359,800	\$332,000
24141	4144	CDPH Emergency Prep Grant	\$33,826	\$0	\$0	\$0	\$0
22010	4142	Behavioral Health Services 2011 Realignment	\$79,416,210	\$0	\$0	\$79,593,022	\$79,593,022
00199	4147	Opioid Settlement Funds	\$2,821,162	\$0	\$0	\$500,000	\$3,857,084
<b>Total Health</b>			<b>\$176,104,169</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162,315,982</b>	<b>\$152,421,764</b>
<b>Hospital Care</b>							
00187	4201	Emergency Medical Payments	\$964,590	\$1,439,000	\$0	\$300,000	\$1,640,000
<b>Total Hospital Care</b>			<b>\$964,590</b>	<b>\$1,439,000</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$1,640,000</b>
<b>Total Health &amp; Sanitation</b>			<b>\$177,068,759</b>	<b>\$1,439,000</b>	<b>\$0</b>	<b>\$162,615,982</b>	<b>\$154,061,764</b>
<b>Public Assistance</b>							
<b>Administration</b>							
22185	5122	Wraparound Savings	\$8,544,000	\$144,000	\$0	\$8,647,800	\$0
24066	5123	Kern County Children	\$881,161	\$600,000	\$0	\$0	\$200,001
24105	5124	Jamison Center	\$100,000	\$100,000	\$0	\$0	\$0
<b>Total Administration</b>			<b>\$9,525,161</b>	<b>\$844,000</b>	<b>\$0</b>	<b>\$8,647,800</b>	<b>\$200,001</b>
<b>Other Assistance</b>							
22010	5300	Human Services 2011 Realignment	\$86,152,083	\$0	\$0	\$88,440,539	\$88,440,539
<b>Total Other Assistance</b>			<b>\$86,152,083</b>	<b>\$0</b>	<b>\$0</b>	<b>\$88,440,539</b>	<b>\$88,440,539</b>
<b>Total Public Assistance</b>			<b>\$95,677,244</b>	<b>\$844,000</b>	<b>\$0</b>	<b>\$97,088,339</b>	<b>\$88,640,540</b>
<b>Education</b>							
<b>Education</b>							
24067	6211	Kern County Library Donations	\$235,000	\$0	\$0	\$170,000	\$127,500
<b>Total Education</b>			<b>\$235,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$170,000</b>	<b>\$127,500</b>
<b>Total Education</b>			<b>\$235,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$170,000</b>	<b>\$127,500</b>
<b>Recreation &amp; Culture</b>							
<b>Recreation Facilities</b>							
00170	7103	Off Highway Motor Vehicle License	\$50,001	\$0	\$0	\$50,000	\$110,000
22195	7104	Parks Donations	\$41,000	\$43,000	\$0	\$0	\$1,000
25120	7105	Parcel Map In-Lieu Fees	\$22,000	\$0	\$0	\$50,000	\$12,500
<b>Total Recreation Facilities</b>			<b>\$113,001</b>	<b>\$43,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$123,500</b>
<b>Total Recreation &amp; Culture</b>			<b>\$113,001</b>	<b>\$43,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$123,500</b>
<b>Total Special Revenue Funds</b>			<b>\$697,592,309</b>	<b>\$56,090,457</b>	<b>\$1,899,789</b>	<b>\$599,976,023</b>	<b>\$499,647,908</b>

Special Revenue Funds

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## Other Capital Projects

Fund: As listed

Budget Units: As Listed

### Description of Major Services

The Capital Project funds are used to account for countywide capital projects not accounted for in other budget units. Capital projects are financed through a variety of funding sources including Certificates of Participation, State and federal grants, private contributions, and traffic mitigation fees and are budgeted in the year authorized. The General Services Division of the County Administrative Office generally manages the projects.

### Major Expenditures and Revenue in FY 2024-25 Recommended Budget

The FY 2024-25 includes \$19.3 million to fund a portion of the Regional Public Safety Communications Network. On June 13, 2023, the agreement with Motorola Solutions for the installation and implementation of the system was approved. 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. The proposed transfer will add to the \$135.4 million previously transferred to this project and will cover the project management cost, and site remediations based on the construction schedule.

As part of the American Rescue Plan Coronavirus State Fiscal Recovery Fund, \$7.8 million will be utilized in FY 2024-25 for increases to improvements in water infrastructure, parks improvements and stormwater mitigation projects. Most projects are in the design phase; with exception of the Supportive Services Village, which was completed in FY 2023-24 and is in the close-out phase. This facility includes 50 tiny homes shelters and wraparound services to individuals experiencing homelessness.

The Psychiatric Health Facilities project was completed in FY 2023-24. The project is in the close-out phase. The construction of two facilities expanded the capacity for inpatient hospitalization by 32 beds for adults and children.

<b>SUMMARY OF EXPENDITURES AND REVENUE</b>									
Fund Number	Budget Unit	Description	<b>Cumulative Balances</b>				<b>FY 2024-25</b>		
			Budgeted Project Appropriations	Project Actual Accumulated Expenditures	Budgeted Project Revenue	Project Actual Accumulated Revenue	Total Estimated Revenue	Recommended Appropriations	
<b>General Government</b>									
<b>Plant Acquisition</b>									
00004	1948	ACO - General							
		8154- Public Safety Communication Proj.	\$135,446,107	\$12,176,434	\$135,446,107	\$138,990,676	\$18,328,849	\$19,394,570	
00012	1949	ACO - Structural Fire	\$9,500,000	\$0	\$9,500,000	\$0	\$0	\$0	
<b>Public Ways and Facilities</b>									
00221	1966	Water Infrastructure							
		8112- Buena Vista Aquatic Rec. Area	\$4,711,787	\$314,313	\$4,711,787	\$314,313	\$1,792,585	\$1,792,585	
		8113-Camp Condor Water System	\$1,100,000	\$162,604	\$1,100,000	\$162,604	\$868,750	\$868,750	
		8114-Camp Okihi Portable Water	\$625,000	\$56,611	\$625,000	\$56,611	\$1,470,000	\$1,470,000	
		8115-Parks Wi-Fi	\$245,653	\$245,653	\$245,653	\$245,653	\$0	\$0	
		8117 Park Investments	\$6,541,504	\$712,413	\$6,541,504	\$712,413	\$3,703,598	\$3,703,598	
		8120-Supportive Services Village	\$4,750,213	\$4,744,445	\$4,750,213	\$4,744,445	\$50,213	\$50,213	
00221	2800	Flood Control Improvements							
		8106- Lamont Storm Water Mitigation	\$10,000,000	\$5,460	\$10,000,000	\$5,460	\$0	\$0	
00223	4129	Psychiatric Health Facilities							
		8511-Psychiatric Health Facilities	\$30,943,842	\$29,477,885	\$30,232,180	\$29,477,885	\$0	\$0	
<b>Total Projects</b>			<b>\$203,864,106</b>	<b>\$47,895,818</b>	<b>\$203,152,444</b>	<b>\$174,710,060</b>	<b>\$26,213,995</b>	<b>\$27,279,716</b>	

Other Capital Projects



# County Service Areas

Department Head: Joshua Champlin

Fund: Various

Budget Unit: Various

Function: Public Ways and Facilities, Health and Sanitation, Public Protection

Activity: Other Protection, Public Ways and Sanitation

County Service Areas

## Description of Major Services

The 115 active County Service Areas (CSAs) were established to provide services that include landscape maintenance, street sweeping, sewer service, and street lighting services. All assessments and fees charged to property owners are limited to covering the cost of providing a special benefit to the property being charged. California law does not permit the fees collected through CSAs to be used to benefit the general public residing outside a CSA. The Public Works Department administers all of the CSAs.

Summary of Expenditures and Revenue										
			FY 2023-24			FY 2024-25				
Fund Number	Budget Unit	Description	Adopted Appropriations	Services & Supplies	Other Charges	Capital Assets	Other Financing Uses	Recommended Appropriations	Total Estimated Revenue	
40515	9103	Edmondson Acres	\$2,212	\$2,356	\$110	\$0	\$0	\$2,466	\$2,412	
40520	9104	Northwest Ranchos	\$8,107	\$7,626	\$105	\$0	\$0	\$7,731	\$7,545	
40525	9105	Casa Loma Acres	\$4,922	\$5,060	\$105	\$0	\$0	\$5,165	\$5,065	
40530	9106	Highland Knolls	\$17,941	\$17,280	\$135	\$0	\$0	\$17,415	\$17,035	
40535	9107	Standard 14-C Taft	\$1,462	\$930	\$250	\$0	\$0	\$1,180	\$1,160	
40540	9108	LaCresta	\$20,145	\$20,283	\$80	\$0	\$0	\$20,363	\$20,363	
40545	9109	Hillcrest	\$26,038	\$26,508	\$55	\$0	\$0	\$26,563	\$25,903	
40548	9300	Sabaloni	\$18	\$0	\$0	\$0	\$0	\$0	\$0	
40550	9110	Sabaloni	\$23,843	\$23,552	\$50	\$0	\$0	\$23,602	\$22,496	
40555	9111	Lakeview	\$27,430	\$34,780	\$105	\$0	\$0	\$34,885	\$34,885	
40557	9130	Lakeview	\$15,998	\$22,575	\$0	\$0	\$0	\$22,575	\$7,575	
40595	9150	Bodfish	\$2,271	\$2,749	\$103	\$0	\$0	\$2,852	\$2,308	
40600	9151	Wofford Heights	\$1,104	\$9,360	\$0	\$0	\$0	\$9,360	\$9,360	
40605	9152	Oakhaven	\$29,435	\$30,000	\$105	\$0	\$0	\$30,105	\$25,467	
40607	9163	Oakhaven	\$23	\$400	\$104	\$0	\$0	\$504	\$405	
40609	9161	Oakhaven	\$2,520	\$2,404	\$104	\$0	\$0	\$2,508	\$2,508	
40610	9153	Mojave	\$23,632	\$29,000	\$105	\$0	\$0	\$29,105	\$21,489	
40615	9154	Orangewood	\$82,252	\$97,000	\$105	\$0	\$0	\$97,105	\$99,948	
40616	9156	Orangewood	\$21,102	\$34,487	\$0	\$0	\$0	\$34,487	\$34,487	
40617	9162	Orangewood	\$134,897	\$123,000	\$505	\$0	\$0	\$123,505	\$112,570	
40618	9165	Orangewood	\$9,039	\$10,980	\$105	\$0	\$0	\$11,085	\$11,085	
40620	9155	Virginia Colony	\$59,357	\$81,095	\$205	\$0	\$0	\$81,300	\$81,300	
40626	9264	Virginia Colony	\$5,375	\$5,540	\$110	\$0	\$0	\$5,650	\$5,650	
40627	9266	Virginia Colony	\$19,549	\$16,500	\$5	\$0	\$0	\$16,505	\$0	
40628	9267	Virginia Colony	\$24,555	\$25,400	\$255	\$0	\$0	\$25,655	\$23,644	
40630	9157	College Avenue	\$45,004	\$49,468	\$200	\$0	\$0	\$49,668	\$49,668	
40635	9158	Kern Citrus	\$4,666	\$4,811	\$209	\$0	\$0	\$5,020	\$5,020	
40640	9159	La Loma	\$34,869	\$38,609	\$202	\$0	\$0	\$38,811	\$38,811	
40645	9160	Mexican Colony	\$34,622	\$42,460	\$55	\$0	\$0	\$42,515	\$37,284	
40648	9164	Mexican Colony	\$2,221	\$2,592	\$5	\$0	\$0	\$2,597	\$2,597	
40650	9185	Fairfax	\$2,087	\$2,231	\$105	\$0	\$0	\$2,336	\$2,280	
40660	9187	Ford City	\$16,230	\$21,091	\$128	\$0	\$0	\$21,219	\$21,220	
40665	9188	Greenfield	\$44,642	\$48,245	\$185	\$0	\$0	\$48,430	\$47,490	
40666	9189	Greenfield	\$54	\$0	\$0	\$0	\$0	\$0	\$0	
40675	9230	West Hi Ranchos	\$1,377	\$1,757	\$126	\$0	\$0	\$1,883	\$1,849	
40676	9303	Greenacres	\$362	\$0	\$0	\$0	\$0	\$0	\$0	
40680	9231	Greenacres	\$71,154	\$65,234	\$128	\$0	\$0	\$65,362	\$58,090	
40682	9274	Greenacres	\$26	\$0	\$0	\$0	\$0	\$0	\$0	
40685	9232	Amador	\$2,477	\$3,467	\$128	\$0	\$0	\$3,595	\$3,595	
40690	9233	Harris School	\$1,852	\$2,475	\$105	\$0	\$0	\$2,580	\$2,541	
40700	9235	Descanso Park	\$23,224	\$25,561	\$176	\$0	\$0	\$25,737	\$23,737	

Summary of Expenditures and Revenue									
	FY 2023-24				FY 2024-25				
Fund Number	Budget Unit	Description	Adopted Appropriations	Services & Supplies	Other Charges	Capital Assets	Other Financing Uses	Recommended Appropriations	Total Estimated Revenue
40710	9237	Pioneer Drive	\$54,330	\$66,864	\$234	\$0	\$0	\$67,098	\$67,098
40711	9364	Pioneer Drive	\$6,850	\$3,320	\$0	\$0	\$0	\$3,320	\$3,320
40712	9365	Pioneer Drive	\$1,425	\$3,700	\$0	\$0	\$0	\$3,700	\$3,700
40713	9366	Pioneer Drive	\$1,665	\$0	\$0	\$0	\$0	\$0	\$0
40715	9238	Bel Aire Estates	\$27,465	\$29,530	\$100	\$0	\$0	\$29,630	\$28,950
40720	9239	Countryside	\$6,213	\$6,602	\$523	\$0	\$0	\$7,125	\$6,725
40722	9313	Kern Valley	\$804	\$550	\$0	\$0	\$0	\$550	\$550
40723	9314	Kern Valley	\$18	\$302	\$0	\$0	\$0	\$302	\$302
40724	9242	Pine Mountain Club	\$211,737	\$14,000	\$2,237	\$263,000	\$200,000	\$479,237	\$251,890
40726	9297	Kern Valley Z/B	\$14,466	\$13,470	\$305	\$0	\$0	\$13,775	\$13,775
40730	9241	Pine Mountain Club	\$23,308	\$45,306	\$40	\$0	\$0	\$45,346	\$45,900
40733	9256	Kern Valley	\$229,453	\$181,880	\$300	\$0	\$0	\$182,180	\$155,156
40737	9258	Countryside	\$15,870	\$2,298	\$0	\$0	\$0	\$2,298	\$2,298
40740	9243	Alpine Forest Park	\$36	\$0	\$0	\$0	\$0	\$0	\$0
40745	9244	Lock Lomond	\$31,642	\$23,500	\$191	\$0	\$0	\$23,691	\$38,881
40750	9245	Keith Addition	\$15,100	\$15,000	\$156	\$0	\$0	\$15,156	\$22,219
40765	9249	Highland Terrace	\$8,058	\$7,500	\$142	\$0	\$0	\$7,642	\$9,875
40785	9253	O'Neil Cyn	\$25	\$20	\$7	\$0	\$0	\$27	\$1,460
40790	9259	Cedarcrest	\$26,560	\$27,700	\$172	\$0	\$0	\$27,872	\$22,818
40796	9265	Southgate	\$3,696	\$3,487	\$108	\$0	\$0	\$3,595	\$3,495
40800	9263	O'Grady	\$13,310	\$15,000	\$123	\$0	\$0	\$15,123	\$16,100
40805	9272	Harvest Moon Ranch	\$3,279	\$3,300	\$130	\$0	\$0	\$3,430	\$3,720
40810	9273	Mustang Ranch	\$2,102	\$2,224	\$128	\$0	\$0	\$2,352	\$2,114
40820	9289	Stockdale Ranchos	\$4,032	\$3,800	\$133	\$0	\$0	\$3,933	\$3,780
40830	9277	Oildale	\$190,760	\$221,530	\$110	\$0	\$0	\$221,640	\$34,000
40831	9278	Oildale Z/B	\$27,187	\$23,000	\$110	\$0	\$0	\$23,110	\$23,594
40832	9276	North Meadows	\$106,648	\$170,000	\$325	\$11,000	\$0	\$181,325	\$135,400
40836	9279	West County Z/B	\$8,139	\$8,000	\$70	\$0	\$0	\$8,070	\$14,110
40837	9280	West County Z/B	\$1,577	\$1,420	\$128	\$0	\$0	\$1,548	\$2,845
40838	9281	West County Z/B	\$7,344	\$6,200	\$125	\$0	\$0	\$6,325	\$11,050
40839	9282	West County Z/B	\$2,505	\$2,300	\$128	\$0	\$0	\$2,428	\$3,849
40840	9283	Randsburg-Johannesburg	\$8,468	\$8,700	\$105	\$0	\$0	\$8,805	\$9,965
40845	9284	Rosamond	\$24,839	\$18,000	\$160	\$0	\$0	\$18,160	\$20,400
40846	9290	Rosamond	\$114,168	\$119,000	\$450	\$0	\$0	\$119,450	\$119,470
40847	9291	Rosamond	\$12,016	\$11,000	\$0	\$0	\$0	\$11,000	\$850
40848	9292	Rosamond	\$53,779	\$40,500	\$210	\$0	\$0	\$40,710	\$62,885
40849	9293	Rosamond	\$118,857	\$90,000	\$251	\$0	\$0	\$90,251	\$77,250
40851	9294	Westpark Rec. Center	\$5,149	\$160,000	\$195	\$0	\$0	\$160,195	\$177,500
40852	9295	Westpark Landscaping	\$62,510	\$43,500	\$455	\$0	\$0	\$43,955	\$84,150
40855	9286	South Taft	\$4,871	\$27,100	\$40	\$0	\$0	\$27,140	\$21,000
40856	9298	South Taft	\$3,594	\$3,500	\$157	\$0	\$0	\$3,657	\$5,250
40860	9287	Lazy Acres	\$6,324	\$3,500	\$107	\$0	\$0	\$3,607	\$5,175
40862	9299	Lazy Acres	\$1,792	\$1,600	\$115	\$0	\$0	\$1,715	\$2,020
40863	9301	Lazy Acres	\$9,234	\$4,500	\$60	\$0	\$0	\$4,560	\$4,525
40864	9302	Lazy Acres	\$12,777	\$6,500	\$200	\$0	\$0	\$6,700	\$8,225
40865	9288	Pumpkin Center	\$2,227	\$2,200	\$115	\$0	\$0	\$2,315	\$2,880
40875	9307	San Joaquin	\$36	\$0	\$0	\$0	\$0	\$0	\$0
40885	9309	West Bakersfield	\$37,410	\$155,000	\$45	\$0	\$0	\$155,045	\$148,100
40886	9316	West Bakersfield	\$56,486	\$62,825	\$175	\$0	\$0	\$63,000	\$49,040
40887	9317	West Bakersfield Z/B	\$79,314	\$98,200	\$241	\$0	\$0	\$98,441	\$99,875
40888	9319	West Bakersfield	\$671,788	\$775,847	\$400	\$0	\$0	\$776,247	\$761,015
40890	9318	Rancho Algodon	\$1,811	\$0	\$0	\$0	\$0	\$0	\$0
40893	9321	West Bakersfield	\$83,638	\$83,000	\$280	\$0	\$0	\$83,280	\$83,280
40894	9322	West Bakersfield	\$1,438	\$820	\$120	\$0	\$0	\$940	\$940
40895	9323	West Bakersfield	\$427,495	\$280,000	\$545	\$30,000	\$0	\$310,545	\$225,550
40896	9324	West Bakersfield	\$370,705	\$364,500	\$1,630	\$0	\$0	\$366,130	\$345,525
40901	9328	West Bakersfield	\$12,852	\$12,750	\$336	\$0	\$0	\$13,086	\$11,330
40904	9331	Knudson Drive	\$1,181	\$2,043	\$200	\$0	\$0	\$2,243	\$60
40906	9333	Oswell Street	\$19,161	\$28,000	\$430	\$0	\$0	\$28,430	\$22,800
40908	9344	Multi-use Trail	\$89,389	\$87,754	\$71	\$0	\$0	\$87,825	\$77,825

<b>Summary of Expenditures and Revenue</b>									
			FY 2023-24	FY 2024-25					
Fund Number	Budget Unit	Description	Adopted Appropriations	Services & Supplies	Other Charges	Capital Assets	Other Financing Uses	Recommended Appropriations	Total Estimated Revenue
40910	9338	Habecker	\$3,902	\$2,100	\$237	\$0	\$0	\$2,337	\$4,340
40911	9337	Habecker	\$11,564	\$12,000	\$7	\$0	\$0	\$12,007	\$10,705
40913	9339	Core Makr Court	\$19,730	\$16,000	\$0	\$0	\$0	\$16,000	\$9,938
40914	9340	Lost Hills	\$667	\$900	\$0	\$0	\$0	\$900	\$1,219
40915	9341	South Union	\$3,721	\$9,000	\$4	\$0	\$0	\$9,004	\$4,316
40916	9342	South Union	\$15,049	\$13,180	\$20	\$0	\$0	\$13,200	\$12,310
40917	9343	South Union	\$2,658	\$1,500	\$0	\$0	\$0	\$1,500	\$400
40918	9345	Lebec	\$41,090	\$41,500	\$0	\$0	\$0	\$41,500	\$2,700
40920	9347	Buena Vista	\$36	\$50	\$0	\$0	\$0	\$50	\$650
40921	9348	Buena Vista	\$129	\$300	\$0	\$0	\$0	\$300	\$300
40922	9349	Erro Ranch	\$36	\$50	\$0	\$0	\$0	\$50	\$175
40923	9350	Erro Ranch	\$206	\$200	\$0	\$0	\$0	\$200	\$900
40925	9352	Erro Ranch	\$36	\$50	\$0	\$0	\$0	\$50	\$375
40943	9370	Brundage	\$912	\$1,260	\$0	\$0	\$0	\$1,260	\$1,270
<b>Total</b>			<b>\$4,286,743</b>	<b>\$4,427,098</b>	<b>\$17,944</b>	<b>\$304,000</b>	<b>\$200,000</b>	<b>\$4,949,042</b>	<b>\$4,275,299</b>

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**SUMMARY OF FY 24-25 RECOMMENDED CAPITAL  
EQUIPMENT PURCHASES/LEASES**

Budget Unit# Department	Acct	Equipment Description	Type (P) Purchase or (L) Lease	Quantity	Unit Price	Total
B.U. #1905 Development Services	8651	Trailer	P	1 <hr/> 1	\$16,000	\$16,000 <hr/> \$16,000
B.U. #2118 County Clerk	8651	Passenger Van	P	1 <hr/> 1	\$60,000	\$60,000 <hr/> \$60,000
B.U. #2180 DISTRICT ATTORNEY	8651	Computers	P	2 <hr/> 2	\$5,000	\$10,000 <hr/> \$10,000
B.U. #2183 CHILD SUPPORT SERVICES	8751	Network Switch	P	1 <hr/> 1	\$86,000	\$86,000 <hr/> \$86,000
B.U. #2200 FORENSIC SCIENCES-DIV OF D.A.	8651	Data Storage Sever - Dell	P	1	\$60,000	\$60,000
	8652	Pro Flex Thermal Cyclor	P	1	\$13,339	\$13,339
	8653	Stereoscope Works Station	P	1	\$14,000	\$14,000
	8654	Draeger Software	P	1	\$50,000	\$50,000
	8655	Testing Equipment	P	1 <hr/> 5	\$350,000	\$350,000 <hr/> \$487,339
B.U. #2210 SHERIFF-CORONER	8651	Patrol Truck PPV 4X4-Park	P	33	\$111,857	\$3,691,281
	8652	Large Vessel/Boat	P	2	\$381,000	\$762,000
	8653	Fuel System Backup Generator	P	1	\$70,000	\$70,000
	8654	Compact Pickup Ext Cab	P	3	\$70,010	\$210,030
	8655	Pnuematic Defuel Pump	P	1	\$11,899	\$11,899
	8656	Drone	P	1	\$25,000	\$25,000
	8657	Patrol Truck Ppv Utility	P	32	\$108,601	\$3,475,232
	8658	Patrol Truck PPV Utility	P	10	\$111,211	\$1,112,110
	8690	Patrol Vehicles	P	12	\$80,166	\$961,992
	8691	Patrol Vehicles	P	55	\$100,000	\$5,500,000
	8751	Bomb Robot Battery	P	1	\$24,500	\$24,500
	8752	44-Passenger Inmate Bus	P	1	\$625,000	\$625,000
	8753	Ballistic Window	P	2	\$25,000	\$50,000
	8754	1 Ton Van	P	2	\$104,876	\$209,752
	8755	Large Sedan 4-Door	P	7	\$38,749	\$271,243
	8756	San Replacement	P	1	\$110,000	\$110,000
	8757	Servers	P	3	\$15,000	\$45,000
	8758	Patrol Truck Ppv 4X4	P	3 <hr/> 170	\$112,000	\$336,000 <hr/> \$17,491,039
B.U. #2340 PROBATION	8651	SUV Mid-Size	P	1	\$43,000	\$43,000
	8652	Canine	P	1	\$14,500	\$14,500
	8653	Tractor	P	1	\$35,000	\$35,000
	8654	SUV Mid-Size (K9)	P	1	\$87,400	\$87,400
	8751	AS 400 System	P	1 <hr/> 5	\$138,000	\$138,000 <hr/> \$317,900

Budget Unit# Department	Acct	Equipment Description	Type (P) Purchase or (L) Lease	Quantity	Unit Price	Total
B.U. #2415 FIRE DEPARTMENT	8700	AI System Integration Server	P	1	\$50,000	\$50,000
	8781	Station Router Replacement	P	21	\$5,000	\$105,000
	8782	CAD Switches	P	4	\$5,000	\$20,000
	8783	SCBA Compressor	P	1	\$85,000	\$85,000
	8786	SUV	P	2	\$160,000	\$320,000
	8787	Water Tender	P	1	\$500,000	\$500,000
	8788	Command Vehicle	P	2	\$100,000	\$200,000
	8789	1/2 Ton Truck	P	4	\$130,000	\$520,000
	8790	Crew Carrier	P	2	\$400,000	\$800,000
				<u>38</u>		<u>\$2,600,000</u>
B.U. #2623 ABATEMENT COST	8651	1/2 Ton Crew Cab Pick	P	1	\$50,000	\$50,000
	8652	1/2 Ton Suv	P	1	\$45,000	\$45,000
				<u>2</u>		<u>\$95,000</u>
B.U. #2625 BUILDING INSPECTION	8651	Full Size 1/2 ton SUV	P	4	\$50,000	\$200,000
				<u>4</u>		<u>\$200,000</u>
B.U. #2700 RECORDER	8651	Scanner/Viewer	P	2	\$8,000	\$16,000
	8652	Map Scanner	P	1	\$19,000	\$19,000
				<u>3</u>		<u>\$35,000</u>
B.U. #3000 ROADS DEPARTMENT	8651	Electrical Upgrade	P	1	\$300,000	\$300,000
	8652	Block Wall Sump	P	1	\$200,000	\$200,000
	8653	Sign Trucks	P	3	\$200,000	\$600,000
	8654	Loader	P	2	\$350,000	\$700,000
	8655	Medium Duty Loader	P	1	\$250,000	\$250,000
	8656	4000 Gallon Water Truck D	P	1	\$250,000	\$250,000
	8657	Patch Truck Class C	P	4	\$175,000	\$700,000
	8658	Oil Truck	P	1	\$375,000	\$375,000
	8659	Sweeper with Vacuum	P	1	\$400,000	\$400,000
	8660	Mower	P	1	\$220,000	\$220,000
	8661	10YD Dump Truck	P	1	\$225,000	\$225,000
	8662	1/2 Ton Crew Cab Truck	P	1	\$60,000	\$60,000
	8663	Motor Grader	P	1	\$425,000	\$425,000
	8664	Backhoe and Trailer	P	1	\$250,000	\$250,000
	8665	Snow Plow For 1 Ton	P	1	\$15,000	\$15,000
				<u>21</u>		<u>\$4,970,000</u>
B.U. #4120 BEHAVIORAL HEALTH	8651	Contracts Software Package	P	1	\$50,000	\$50,000
	8652	Panic Button System	P	1	\$350,000	\$350,000
				<u>2</u>		<u>\$400,000</u>
B.U. #5120 HUMAN SERVICES ADMINISTRATION	8651	7 Passenger Mini Van	P	4	\$60,000	\$240,000
	8652	Large SUV	P	8	\$70,000	\$560,000
	8653	Large Sedan	P	20	\$60,000	\$1,200,000
	8654	Multi-Use Server Hardware	P	1	\$150,000	\$150,000
	8655	Switch - IP Phone Upgrade	P	1	\$150,000	\$150,000
				<u>34</u>		<u>\$2,300,000</u>

<u>Budget Unit#</u> <u>Department</u>	<u>Acct</u>	<u>Equipment Description</u>	<u>Type</u> <u>(P) Purchase</u> <u>or (L) Lease</u>	<u>Quantity</u>		<u>Unit Price</u>
B.U. #5610 AGING & ADULT SERVICES	8655	Hybrid SUV	P	2	\$40,000	\$80,000
				2		\$80,000
B.U. #5923 EMPLOYERS TRNG RESOURCE	8651	Vehicle	P	1	\$55,000	\$55,000
	8652	Vehicle	P	1	\$55,000	\$55,000
				2		\$110,000
B.U. #8950 GARAGE INTERNAL SERV FUND	8652	Van 7-Passenger Mini	P	1	\$26,000	\$26,000
	8653	SUV Compact 4-Passenger 4W	P	1	\$42,500	\$42,500
	8654	SUV Half Ton 7-Passenger 4	P	1	\$35,000	\$35,000
	8655	SUV Compact 4-Passenger 2W	P	1	\$35,000	\$35,000
	8656	Station Wagon Intermediate	P	1	\$21,500	\$21,500
	8764	Tire Balancer	P	1	\$15,000	\$15,000
				6		\$175,000
B.U. #8954 PUBLIC WORKS ISF	8653	Lift	P	3	\$325,000	\$975,000
	8655	Equipment Diagnostic Tool	P	3	\$15,000	\$45,000
	8656	Large format printer	P	1	\$6,250	\$6,250
				7		\$1,026,250
B.U. #8994 AIRPORT ENT-CAPITAL PROJECTS	8651	Wasco Land Acquisition	P	1	\$130,000	\$130,000
				1		\$130,000
B.U. #8995 AIRPORTS ENTERPRISE FUND	8651	Maintenance Vehicle	P	1	\$95,000	\$95,000
	8652	Law Enforcement Vehicle	P	1	\$70,000	\$70,000
	8653	Lift Truck	P	1	\$45,000	\$45,000
	8654	45Ft Boom Lift	P	1	\$125,000	\$125,000
	8655	Air Unit For Jetbridge 4	P	1	\$200,000	\$200,000
	8656	Jetbridge Canopy	P	3	\$34,000	\$102,000
	8657	Steam Carpet Cleaner	P	1	\$60,000	\$60,000
	8658	Jetbridge Aframe	P	1	\$25,000	\$25,000
	8659	Vehicle Radios	P	2	\$8,000	\$16,000
				12		\$738,000
B.U. #8998 KERN REGIONAL TRANSIT ENTERPRISE FUND	8651	Automated Counting System	P	1	\$300,000	\$300,000
				1		\$300,000
B.U. #8999 SOLID WASTE MGMT ENTERPRISE FD	8651	Terramac Litter Removal	P	1	\$500,000	\$500,000
	8652	3 Axle Day Cabs	P	8	\$225,000	\$1,800,000
	8653	Walking Floor Trailers	P	8	\$150,000	\$1,200,000
	8654	Excavator	P	1	\$250,000	\$250,000
	8655	Diesel 6800 Grinder	P	1	\$1,207,678	\$1,207,678
	8656	Rubber Tire Loader	P	1	\$446,510	\$446,510
				20		\$5,404,188
B.U. #9242 COUNTY SERVICE AREA #40 EMS	8651	Paramedic Vehicle Type 6	P	1	\$225,000	\$225,000
	8652	Cardiac Monitor	P	1	\$38,000	\$38,000
				2		\$263,000
B.U. #9276 COUNTY SERVICE AREA #60 ZONE 2	8651	Skid Steer Mower	P	1	\$11,000	\$11,000
				1		\$11,000
B.U. #9323 COUNTY SERVICE AREA #71.7	8651	Heavy Duty Trailer	P	1	\$30,000	\$30,000
				1		\$30,000
<b>GRAND TOTAL</b>						\$37,335,716

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## Summary of Position Additions/Deletions

Department	Item	Classification	Full-Time	Part-Time	Position Cost	Total Cost	Effective Date
<b>General Government</b>							
<b>Finance</b>							
<b>General Fund</b>							
Auditor-Controller (B.U. #1110)	0820	Business Manager	(1)	0	\$164,000	(\$164,000)	9/7/2024
	2351	Auditor-Controller Senior Accountant	(2)	0	\$164,000	(\$328,000)	9/7/2024
	2345	Senior Accountant - Part-time	0	(1)	\$144,000	(\$144,000)	9/7/2024
	2865	Fiscal Support Technician	(1)	0	\$86,000	(\$86,000)	9/7/2024
Subtotal Auditor-Controller			(4)	(1)		(\$722,000)	
Treasurer-Tax Collector (B.U. #1120)	2865	Fiscal Support Technician	1	0	\$89,000	\$89,000	9/7/2024
Subtotal Treasurer-Tax Collector			1	0		\$89,000	
Assessor (B.U. #1130)	1106	Engineering Technician	(1)	0	\$113,000	(\$113,000)	9/7/2024
	4086	Appraiser I	(1)	0	\$113,000	(\$113,000)	9/7/2024
	4084	Assessment Technician	(1)	0	\$83,000	(\$83,000)	9/7/2024
Subtotal Assessor			(3)	0		(\$309,000)	
<b>Total Finance</b>			<b>(6)</b>	<b>(1)</b>		<b>(\$942,000)</b>	
<b>Other General</b>							
<b>General Fund</b>							
Information Technology Service (ITS) (B.U. #1160)	2845	Fiscal Support Specialist	1	0	\$99,000	\$99,000	9/7/2024
	3270	Office Services Specialist	1	0	\$90,000	\$90,000	9/7/2024
	2448	Technical Support Specialist III/II/I	2	0	\$121,000	\$242,000	9/7/2024
	2454	System Analyst II/I/Programmer II/II	2	0	\$166,000	\$332,000	9/7/2024
	3265	Sr. Office Services Specialist	(1)	0	\$98,000	(\$98,000)	9/7/2024
	3275	Office Services Technician	(1)	0	\$83,000	(\$83,000)	9/7/2024
Subtotal ITS			4	0		\$582,000	
Risk Management (B.U.#1910)	2844	Fiscal Support Specialist - Confidential	1	0	\$104,000	\$104,000	9/7/2024
	3271	Office Services Specialist- Confidential	(1)	0	\$89,000	(\$89,000)	9/7/2024
	0808	Workers' Compensation Claims Adjuster	(4)	0	\$103,000	(\$412,000)	9/7/2024
Subtotal Risk Management			(4)	0		(\$397,000)	
<b>Other Funds</b>							
Garage (B.U.#8950)	2600	Warehouse Supervisor	1	0	\$100,000	\$100,000	9/7/2024
	5182	Fleet Services Supervisor	(1)	0	\$120,000	(\$120,000)	9/7/2024
	5194	Automotive Mechanic I/II/Sr.	(2)	0	\$114,000	(\$228,000)	9/7/2024
	5239	Automotive Service Worker I/II	(1)	0	\$83,000	(\$83,000)	9/7/2024
Subtotal Garage			(3)	0		(\$331,000)	
<b>Total Other General</b>			<b>(3)</b>	<b>0</b>		<b>(\$146,000)</b>	
<b>Counsel</b>							
<b>General Fund</b>							
County Counsel (B.U. #1210)	3123	Paralegal-Confidential	1	0	\$113,000	\$113,000	9/7/2024
	1262	Deputy County Counsel I	(2)	0	\$166,000	(\$332,000)	9/7/2024
Subtotal County Counsel			(1)	0		(\$219,000)	
<b>Total Counsel</b>			<b>(1)</b>	<b>0</b>		<b>(\$219,000)</b>	
<b>Human Resources</b>							
<b>General Fund</b>							
Human Resources (B.U. #1310)	2323	Human Resources Analyst	1	0	\$164,000	\$164,000	9/7/2024
	0458	Health Plan Services Coordinator	1	0	\$143,000	\$143,000	9/7/2024
	0457	Health Plan Services Manager	(1)	0	\$179,000	(\$103,000)	9/7/2024
	0901	Marketing & Promotions Associate II/I	1	0	\$107,000	\$107,000	9/7/2024
Subtotal Human Resources			2	0		\$311,000	
<b>Total Human Resources</b>			<b>2</b>	<b>0</b>		<b>\$311,000</b>	
<b>Elections</b>							
<b>General Fund</b>							
Elections (B.U. #1420)	2225	Elections Process Clerk I/II/III	1	0	\$98,000	\$98,000	9/7/2024
	2448	Technical Support Specialist III	(1)	0	\$121,000	(\$121,000)	9/7/2024
Subtotal Elections			0	0		(\$23,000)	
<b>Total Elections</b>			<b>0</b>	<b>0</b>		<b>(\$23,000)</b>	
<b>Property Management</b>							
<b>General Fund</b>							
General Services (B.U. #1610)	4915	Maintenance Workers I/II/III/IV	(4)	0	\$98,000	(\$392,000)	9/7/2024
	2345	Accountant I/Sr. Accountant	(1)	0	\$144,000	(\$144,000)	9/7/2024
	5647	Building Service Worker I/II/III	(7)	0	\$77,000	(\$539,000)	9/7/2024
	0643	General Services Manager	(1)	0	\$197,000	(\$197,000)	10/1/2024
Subtotal General Services			(13)	0		(\$1,272,000)	
Construction Services (B.U.#1640)	2845	Fiscal Support Specialist	(1)	0	\$111,000	(\$111,000)	9/7/2024
	1071	Engineer I/II-C	(1)	0	\$203,000	(\$203,000)	9/7/2024
	1101	Engineer/Draft Technician I/II/III-C	(2)	0	\$145,000	(\$290,000)	9/7/2024
Subtotal Construction Services			(4)	0		(\$604,000)	
<b>Total Property Management</b>			<b>(17)</b>	<b>0</b>		<b>(\$1,876,000)</b>	
<b>Promotion</b>							
<b>General Fund</b>							
Countywide Communications Division (B.U. #1812) Subtotal Countywide Communications	0075	Deputy Chief Communications Officer	1	0	\$148,000	\$148,000	9/7/2024
Subtotal Promotion			1	0		\$148,000	
<b>Total General Government</b>			<b>(24)</b>	<b>(1)</b>		<b>(\$2,747,000)</b>	

## Summary of Position Additions/Deletions

Department	Item	Classification	Full-Time	Part-Time	Position Cost	Total Cost	Effective Date
<b>Public Protection</b>							
<b>Judicial</b>							
<b>General Fund</b>							
District Attorney-Criminal Division (B.U. #2180)	1235	Deputy District Attorney I-V	(9)	0	\$254,000	(\$2,286,000)	9/7/2024
Subtotal District Attorney-Criminal Division			(9)	0		(\$2,286,000)	
Public Defender (B.U. #2190)	1236	Chief Deputy Public Defender	1	0	\$325,000	\$325,000	9/7/2024
	3270	Office Services Specialist	4	0	\$89,000	\$356,000	9/7/2024
	1240	Deputy Public Defender I-V	(3)	0	\$277,000	(\$831,000)	9/7/2024
	0892	Program Support Supervisor	(1)	0	\$119,000	(\$119,000)	9/7/2024
	4440	Investigative Aide	(1)	0	\$88,000	(\$88,000)	9/7/2024
	3275	Office Services Technician	(3)	0	\$82,000	(\$246,000)	9/7/2024
Subtotal Public Defender			(3)	0		(\$603,000)	
<b>Other Fund</b>							
County Clerk (B.U. #2118)	3280	Office Services Assistant - Part-time	0	(1)	\$77,000	(\$77,000)	9/7/2024
	2865	Fiscal Support Technician	1	0	\$89,000	\$89,000	9/7/2024
Subtotal County Clerk			1	(1)		\$12,000	
Child Support Services (B.U. #2183)	1288	Child Support Specialist I/II	(5)	0	\$107,000	(\$535,000)	9/7/2024
Subtotal Child Support Services			(5)	0		(\$535,000)	
<b>Total Judicial</b>			(16)	(1)		(\$3,412,000)	
<b>Police Protection</b>							
<b>General Fund</b>							
District Attorney - Forensic Sciences (B.U. #2200)	4440	Investigative Aide	(1)	0	\$88,000	(\$88,000)	9/7/2024
	1692	Forensic Laboratory Technician	(1)	0	\$110,000	(\$110,000)	9/7/2024
Subtotal DA-Forensic Sciences			(2)	0		(\$198,000)	
Sheriff (B.U. #2210)	2845	Fiscal Support Specialist	1	0	\$99,000	\$99,000	9/7/2024
	2865	Fiscal Support Technician	(2)	0	\$89,000	(\$178,000)	9/7/2024
	0820	Business Manager	1	0	\$163,000	\$163,000	9/7/2024
	0840	Administrative Coordinator	(1)	0	\$114,000	(\$114,000)	9/7/2024
	0848	Departmental Analyst	1	0	\$116,000	\$116,000	9/7/2024
	4540	Detentions Lieutenant	2	0	\$323,000	\$646,000	9/7/2024
	3255	Sheriff's Records Specialist	(5)	0	\$91,000	(\$455,000)	9/7/2024
	3272	Sheriff's Support Specialist	4	0	\$89,000	\$356,000	9/7/2024
	3278	Sheriff's Support Technician	(3)	0	\$82,000	(\$246,000)	9/7/2024
	5188	Aircraft Mechanic	(2)	0	\$145,000	(\$290,000)	10/5/2024
	5186	Sheriff's Aircraft Mechanic	2	0	\$145,000	\$290,000	9/7/2024
	3328	Sheriff's Dispatch Assistant	(1)	0	\$99,000	(\$99,000)	9/7/2024
	0765	Sheriff's Aide	(6)	0	\$100,000	(\$600,000)	9/7/2024
	3155	Sr. Legal Processing Technician	1	0	\$83,000	\$83,000	9/7/2024
	4401	Coroner's Autopsy Assistant	1	0	\$89,000	\$89,000	9/7/2024
	2450	Technical Support Specialist	2	0	\$111,000	\$222,000	9/7/2024
	2455	Systems Analyst/Programmer	1	0	\$151,000	\$151,000	9/7/2024
	2487	Database Analyst	1	0	\$151,000	\$151,000	9/7/2024
Subtotal Sheriff			(3)	0		\$384,000	
<b>Total Police Protection</b>			(5)	0		\$186,000	
<b>Detention and Correction</b>							
<b>General Fund</b>							
Probation (B.U. #2340)	2345	Accountant/Sr.	1	0	\$143,000	\$143,000	9/7/2024
	2845	Fiscal Support Specialist	2	0	\$99,000	\$198,000	9/7/2024
	0878	Probation Technician/Sr.	4	0	\$105,000	\$420,000	9/7/2024
	3275	Office Services Technician	(2)	0	\$82,000	(\$164,000)	9/7/2024
	2865	Fiscal Support Technician	(1)	0	\$89,000	(\$89,000)	9/7/2024
Subtotal Probation			4	0		\$508,000	
<b>Total Detention and Correction</b>			4	0		\$508,000	
<b>Fire Protection</b>							
<b>Other Funds</b>							
Fire Department (B.U. #2415)	3260	Office Services Coordinator	(1)	0	\$100,000	(\$100,000)	9/7/2024
	0898	Program Specialist II	1	0	\$108,000	\$108,000	9/7/2024
	5150	Fire Equipment Mechanic	1	0	\$107,000	\$107,000	9/7/2024
	4589	Fire Captain	6	0	\$242,000	\$1,452,000	9/7/2024
	3270	Office Services Specialist	1	0	\$90,000	\$90,000	9/7/2024
	0844	Facilities and Services Manager	(1)	0	\$143,000	(\$143,000)	9/7/2024
	4636	Firefighter	3	0	\$172,000	\$516,000	9/7/2024
Subtotal Fire			10	0		\$2,030,000	
<b>Total Fire Protection</b>			10	0		\$2,030,000	
<b>Protective Inspection</b>							
<b>General Fund</b>							
Agriculture and Measurement Standards (B.U. #2610)	2865	Fiscal Support Technician	(1)	0	\$89,000	(\$89,000)	9/7/2024
	3265	Senior Office Services Specialist	(1)	0	\$98,000	(\$98,000)	9/7/2024
Subtotal Ag and Measurement			(2)	0		(\$187,000)	
<b>Total Protective Inspection</b>			(2)	0		(\$187,000)	

## Summary of Position Additions/Deletions

Department	Item	Classification	Full-Time	Part-Time	Position Cost	Total Cost	Effective Date
<b>Public Protection (continued)</b>							
<b>Other Protection</b>							
<b>General Fund</b>							
Animal Services (B.U. #2760)	0247	Veterinarian-CT	(2)	0	\$208,000	(\$416,000)	9/7/2024
	0799	Registered Veterinary Technician	(2)	0	\$101,000	(\$202,000)	9/7/2024
	2280	Animal Control Officer	(3)	0	\$92,000	(\$276,000)	9/7/2024
	2158	Deputy Director of Animal Services	(1)	0	\$178,000	(\$178,000)	9/7/2024
	0898	Program Specialist	(1)	0	\$108,000	(\$108,000)	9/7/2024
	2269	Animal Control Volunteer Coordinator	(1)	0	\$99,000	(\$99,000)	9/7/2024
Subtotal Animal Services			(10)	0		(\$1,279,000)	
<b>Other Funds</b>							
Recorder (B.U. #2700)	3270	Office Service Specialist	1	0	\$97,000	\$97,000	9/7/2024
	3275	Office Service Technician	(2)	0	\$83,000	(\$166,000)	9/7/2024
	3156	Legal Process Technician	(1)	0	\$83,000	(\$83,000)	9/7/2024
Subtotal Recorder			(2)	0		(\$152,000)	
<b>Total Other Protection</b>			(12)	0		(\$1,431,000)	
<b>Total Public Protection</b>			(21)	(1)		(\$2,306,000)	
<b>Public Ways and Facilities</b>							
<b>Other Funds</b>							
Public Works (B.U. #8954)	1071	Engineer I/Senior Engineer-C	5	0	\$203,000	\$1,015,000	9/7/2024
	4851	Highway Painter I/Senior	4	0	\$110,000	\$440,000	9/7/2024
	5187	Automotive Services Writer	1	0	\$98,000	\$98,000	9/7/2024
	1211	Waste Management Specialist I/II/III	2	0	\$146,000	\$292,000	9/7/2024
	5013	Public Works Maintenance Superintendent	1	0	\$157,000	\$157,000	9/7/2024
	5014	Public Works Maintenance Supervisor	2	0	\$130,000	\$260,000	9/7/2024
	5018	Public Works Maintenance Worker I/II/III-C	18	0	\$115,000	\$2,070,000	9/7/2024
	5019	Public Works Maintenance Technician I/II	7	0	\$122,000	\$854,000	9/7/2024
	3265	Senior Office Services Specialist	1	0	\$98,000	\$98,000	9/7/2024
	2845	Fiscal Support Specialist	1	0	\$100,000	\$100,000	9/7/2024
	3069	Senior Human Resources Specialist	1	0	\$108,000	\$108,000	9/7/2024
	1054	Supervising Engineer	(1)	0	\$223,000	(\$223,000)	9/7/2024
	1209	Waste Management Supervisor	(1)	0	\$159,000	(\$159,000)	9/7/2024
	0816	Public Works Program Manager	(1)	0	\$179,000	(\$179,000)	9/7/2024
	0847	Contracts Administration Assistant	(1)	0	\$112,000	(\$112,000)	9/7/2024
	2865	Fiscal Support Technician	(1)	0	\$86,000	(\$86,000)	9/7/2024
Subtotal Public Works			38	0		\$4,733,000	
<b>Total Public Works</b>			38	0		\$4,733,000	
<b>Total Public Ways and Facilities</b>			38	0		\$4,733,000	
<b>Health and Sanitation</b>							
<b>Health</b>							
<b>General Fund</b>							
Public Health (B.U. #4110)	0439	Public Health Officer	(1)	0	\$299,000	(\$299,000)	9/7/2024
	1998	Public Health Nurse Jr./II	(3)	0	\$225,000	(\$675,000)	9/7/2024
Subtotal Public Health			(4)	0		(\$974,000)	
<b>Other Fund</b>							
Behavioral Health and Recovery Services (B.U. #4120)	2448	Technical Support Specialist I/II/III	1	0	\$121,000	\$121,000	9/7/2024
	3705	Behavioral Health Program Supervisor	2	0	\$179,000	\$358,000	9/7/2024
	2486	Database Analyst I/II	1	0	\$173,000	\$173,000	9/7/2024
	1567	Substance Use Disorder Specialist I/II	1	0	\$105,000	\$105,000	9/7/2024
	0875	Program Coordinator	1	0	\$143,000	\$143,000	9/7/2024
	3270	Office Services Specialist	1	0	\$89,000	\$89,000	9/7/2024
	0820	Business Manager	1	0	\$163,000	\$163,000	9/7/2024
	0892	Program Support Supervisor	1	0	\$119,000	\$119,000	9/7/2024
	0790	Coordinator Of Administrative & Legislative Analysis	(1)	0	\$163,000	(\$163,000)	9/7/2024
	2396	Technology Services Manager	(1)	0	\$206,000	(\$206,000)	9/7/2024
	1549	Clinical Psychologist I/II	(1)	0	\$196,000	(\$196,000)	9/7/2024
	2440	Technical Support Engineer I/II	(1)	0	\$144,000	(\$144,000)	9/7/2024
	3280	Office Services Assistant	(1)	0	\$76,000	(\$76,000)	9/7/2024
	3703	Behavioral Health Unit Supervisor I/II	(2)	0	\$205,000	(\$410,000)	9/7/2024
	3710	Behavioral Health Therapist Trainee I/II	(3)	0	\$168,000	(\$504,000)	9/7/2024
	3717	Behavioral Health Recovery Specialist I/II/III	(5)	0	\$128,000	(\$640,000)	9/7/2024
	3733	Behavioral Health Recovery Specialist Aide	(1)	0	\$86,000	(\$86,000)	9/7/2024
	3275	Office Services Technician	(2)	0	\$82,000	(\$164,000)	9/7/2024
	1466	Psychiatrist III	(1)	0	\$365,000	(\$365,000)	9/7/2024
	1515	Psychiatric Nurse Practitioner	(1)	0	\$301,000	(\$301,000)	9/7/2024
	2830	Fiscal Support Supervisor	(1)	0	\$111,000	(\$111,000)	1/1/2025
	3265	Senior Office Services Specialist	(1)	0	\$97,000	(\$97,000)	9/7/2024
Subtotal Behavioral Health and Recovery Services			(13)	0		(\$2,192,000)	
<b>Total Health</b>			(17)	0		(\$3,166,000)	
<b>Total Health and Sanitation</b>			(17)	0		(\$3,166,000)	

### Summary of Position Additions/Deletions

Department	Item	Classification	Full-Time	Part-Time	Position Cost	Total Cost	Effective Date
<b>Public Assistance</b>							
<b>Other Assistance</b>							
<b>General Fund</b>							
Veterans Service Department (B.U.#5923)	0820	Business Manager	(1)	0	\$163,000	(\$163,000)	9/7/2024
	0840	Administrative Coordinator	(1)	0	\$114,000	(\$114,000)	9/7/2024
	0841	Veterans Service Manager	(1)	0	\$163,000	(\$163,000)	9/7/2024
Subtotal Veterans Services			(3)	0		(\$440,000)	
Employers' Training Resource (B.U.#5923)	2865	Fiscal Support Technician	(1)	0	\$86,000	(\$86,000)	9/7/2024
	0898	Program Specialist I/II	(1)	0	\$108,000	(\$108,000)	9/7/2024
	3280	Office Services Assistant	(2)	0	\$77,000	(\$154,000)	9/7/2024
	3275	Office Services Technician	(1)	0	\$83,000	(\$83,000)	9/7/2024
	0840	Administrative Coordinator	(1)	0	\$115,000	(\$115,000)	9/7/2024
Subtotal Employers' Training Resource			(6)	0		(\$546,000)	
Community Development (B.U.#5940)	2345	Accountant/Senior Accountant	1	0	\$143,000	\$143,000	9/7/2024
	0944	Planning Technician	(1)	0	\$100,000	(\$100,000)	9/7/2024
Subtotal Community Development			0	0		\$43,000	
<b>Total Other Assistance</b>			(9)	0		(\$943,000)	
<b>Total Public Assistance</b>			(9)	0		(\$943,000)	
<b>Education</b>							
<b>Education</b>							
<b>General Fund</b>							
Library (B.U.#6210)	0848	Departmental Analyst	1	0	\$117,000	\$117,000	9/7/2024
	0898	Program Specialist I/II	1	0	\$108,000	\$108,000	9/7/2024
	0892	Program Support Supervisor	1	0	\$119,000	\$119,000	9/7/2024
	3270	Office Services Specialist	1	0	\$90,000	\$90,000	9/7/2024
	4172	Librarian II	(1)	0	\$112,000	(\$112,000)	9/7/2024
	3275	Office Services Technician	(1)	0	\$82,000	(\$82,000)	9/7/2024
	3265	Senior Office Services Specialist	(1)	0	\$98,000	(\$98,000)	1/11/2025
	3260	Office Services Coordinator	(1)	0	\$100,000	(\$100,000)	1/11/2025
Subtotal Library			0	0		\$42,000	
Farm and Home Advisor (B.U.#6310)	3950	Agricultural Field and Equipment Specialist	(1)	0	\$88,000	(\$88,000)	9/7/2024
Subtotal Farm and Home Advisor			(1)	0		(\$88,000)	
<b>Total Education</b>			(1)	0		(\$46,000)	
<b>Total Education</b>			(1)	0		(\$46,000)	
<b>County Departments - Grand Total</b>			(34)	(2)		(\$4,475,000)	

**Summary of Available Financing  
Governmental Funds**

	<b>Fund Balance June 30, 2024 Unreserved/ Undesignated</b>	<b>Cancellation of Prior Year Reserves/ Designations</b>	<b>Estimated Additional Financing Sources</b>	<b>Total Available Financing</b>
<b>General Fund</b>				
00001 General	\$166,215,674	\$3,200,000	\$1,202,810,483	\$1,372,226,157
<b>Total General Fund</b>	<b>\$166,215,674</b>	<b>\$3,200,000</b>	<b>\$1,202,810,483</b>	<b>\$1,372,226,157</b>
<b>Special Revenue Funds</b>				
<b>Operating Special Revenue Funds</b>				
00007 Road	\$15,770,077	\$0	\$166,213,965	\$181,984,042
00011 Structural Fire	4,898,126	0	219,947,708	224,845,834
00120 Building Inspection	4,053,522	0	8,746,843	12,800,365
00130 Human Services-Administration	1,824,099	0	294,621,560	296,445,659
00140 Human Services-Direct Financial Aid	296,684	0	382,071,858	382,368,542
00141 Behavioral Health & Recovery Services	(4,439,186)	0	432,452,333	428,013,147
00145 Aging And Adult Services	(1,963,572)	1,963,572	33,813,600	33,813,600
00150 County Clerk	320,869	0	707,500	1,028,369
00183 Kern County Department of Child Support	(188,355)	139,987	34,233,930	34,185,562
00192 Recorder	2,619,062	346,052	4,520,595	7,485,709
00270 Code Compliance	1,206,382	0	3,063,466	4,269,848
22066 Environmental Health Services	(301,297)	1,878,998	10,006,508	11,584,209
24101 Development Services	463,926	232,576	2,164,042	2,860,544
<b>Operating Special Revenue Funds Subtotal</b>	<b>\$24,560,337</b>	<b>\$4,561,185</b>	<b>\$1,592,563,908</b>	<b>\$1,621,685,430</b>
<b>Non-Operating Special Revenue Funds</b>				
00002 Relief Fund	\$1,859	\$0	\$1,000	\$2,859
00160 Wildlife Resources	(5,848)	7,848	4,500	6,500
00161 Timber Harvest	42	0	50	92
00163 Probation DJJ Realignment	707,349	0	7,624,846	8,332,195
00164 Real Estate Fraud	(12,653)	352,453	660,200	1,000,000
00165 SB 823 DJJ 2021 Realignment	10,299,607	0	9,429,793	19,729,400
00170 Off Highway Motor Vehicle License	38,375	0	110,000	148,375
00171 Planned Local Drainage - Shalimar	404	0	0	404
00172 Planned Local Drainage - Brundage	4,808	10,006	0	14,814
00173 Planned Local Drainage -Orangewood	33,477	100,483	0	133,960
00174 Planned Local Drainage - Breckenridge	1,314	3,099	0	4,413
00175 Range Improvement Section 15	6,030	60,620	8,385	75,035
00176 Planned Local Drainage - Oildale	7,068	0	0	7,068
00177 Range Improvement Section 3	(3,644)	24,297	1,364	22,017
00179 Probation Training	(126,111)	126,111	367,308	367,308
00180 DNA Identification	7,247	28,578	130,000	165,825
00181 Local Public Safety	5,545,134	0	112,768,932	118,314,066
00182 Sheriff's Facility Training	75,272	0	175,000	250,272
00184 Automated Fingerprint Fund	409,172	0	180,000	589,172
00186 Juvenile Justice Facility Temp Construction	374	0	0	374
00187 Emergency Medical Services	393,185	0	1,640,000	2,033,185
00188 Automated County Warrant System	19	49,981	0	50,000
00190 Domestic Violence Program	(34,928)	28,928	126,000	120,000
00191 Criminal Justice Facilities Construction	68,772	896,228	1,435,000	2,400,000
00194 Recorder's Social Security Number Truncation	7,656	10,344	0	18,000
00195 Alcoholism Program	3,785	26,215	30,000	60,000
00196 Alcohol Abuse Education/Prevention	11,721	8,079	32,200	52,000
00197 Drug Program	4,922	648	18,430	24,000
00198 Recorders Modernization	776,240	416,287	640,023	1,832,550
00199 Opioid Settlement Funds	5,937,187	0	3,857,084	9,794,271
00264 Tax Loss Reserve	1,046,722	0	7,000,000	8,046,722
00266 Redemption Systems	496,382	0	200,000	696,382
22010 County Local Revenue Fund 2011	47,573,244	0	270,829,073	318,402,317
22013 American Rescue Plan	97,930,288	0	760,060	98,690,348

**Summary of Available Financing  
Governmental Funds**

	Fund Balance June 30, 2024 Unreserved/ Undesignated	Cancellation of Prior Year Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing
<b>Non-Operating Special Revenue Funds Cont.</b>				
22021	In-Hemp Cultivation Fee	\$2,387	\$0	\$2,387
22023	Ind. Hemp Cultivation Deposit	8,100	0	8,100
22027	Sterilization Fund	15,738	0	15,738
22036	Board of Trade-Advertising	1,895	25,705	2,400
22042	General Plan Administration Surcharge	1,596,182	199,996	452,998
22045	Countywide Crime Prevention P.C. 1202.5	1,184	0	1,184
22046	Sheriff's Electronic Monitoring	2,803	158,197	3,000
22064	District Attorney Local Forfeiture	(509)	0	44,000
22069	Public Health Miscellaneous	8,348	0	8,000
22073	Health-MAA/TCM	1,982	2,518	4,350
22076	Child Restraint Loaner Program	19,531	0	8,000
22079	District Attorney Equipment/Automation	2,885	0	4,800
22083	Officer Wellness Mental Health	205,185	25,815	100,000
22085	Mental Health Services Act	10,445,552	2,349,735	67,886,378
22086	MHSA Prudent Reserve	(63,553)	60,653	2,900
22087	Criminalistics Laboratories	(60,140)	60,140	25,000
22097	Asset Forfeiture 15 Percent	285	0	500
22098	Probation Asset Forfeiture	8,955	0	2,200
22107	Asset Forfeiture Federal	176,188	0	6,400
22123	Vehicle Apparatus	4,650,943	0	0
22124	Oil And Gas Program	257,889	0	100,000
22125	Hazardous Waste Settlements	430,042	0	75,000
22126	Sheriff's Rural Crime	16,025	0	500
22127	Sheriff's CAL-ID	986,119	0	1,530,000
22128	Sheriff's Civil Subpoenas	(1,599)	11,599	5,000
22129	KNET-Special Asset Forfeiture	15,880	141,620	4,500
22131	Sheriff's Drug Abuse Gangs	7,282	0	3,000
22132	Sheriff's Training	101,916	0	53,000
22133	Sheriff-Work Release	14,343	0	153,000
22134	Seizure of Gaming Device	(12,373)	146,373	16,000
22137	Sheriff-State Forfeiture	6,946	5,054	0
22138	Sheriff's Civil Automated	41,887	135,170	140,000
22140	Sheriff's Firearms	10,163	0	3,300
22141	Sheriff-Judgement Debtors Fee	(7,769)	0	80,000
22142	Sheriff's Community Resources	(1,464)	424	1,040
22143	Sheriff's Volunteer Service Group	(1,733)	16,733	0
22144	Sheriff-Controlled Substance	(19,396)	0	56,000
22153	Bakersfield Planned Sewer # 1	169,138	0	0
22156	Divca Local Franchise Fee	73,605	0	440,000
22158	Bakersfield Planned Sewer # 2	17,079	0	0
22160	Sheriff's CAL-MMET	282	0	300
22161	HIDTA State Asset Forfeiture	66,573	0	109,000
22162	CAL-MMET State Asset Forfeiture	(18,822)	8,822	10,000
22163	High Tech Equipment	55	0	75
22164	Bakersfield Planned Sewer # 3	48,134	0	0
22166	Bakersfield Planned Sewer # 4	13,894	0	0
22167	Bakersfield Planned Sewer # 5	8,148	0	0
22173	County Planned Sewer Area A	10,783	0	0
22175	Airport Reserve Capital Match	761,006	0	23,500
22177	County Planned Sewer Area B	3,293	0	0
22184	CSA 71 Septic Abandonment	41,089	0	0
22185	Wraparound Savings	7,722,774	1,069,026	0
22187	Recorders Electronic Recording	6,571	35,079	124,000
22188	Fireworks Violations	(25,137)	25,137	0
22190	Community Corrections Performance Incentive	8,371	0	11,500
22194	Veterans Grant Fund	14,000	0	0

**Summary of Available Financing  
Governmental Funds**

	<b>Fund Balance June 30, 2024 Unreserved/ Undesignated</b>	<b>Cancellation of Prior Year Reserves/ Designations</b>	<b>Estimated Additional Financing Sources</b>	<b>Total Available Financing</b>
<b>Non-Operating Special Revenue Funds Cont.</b>				
22195 Parks Donation Fund	\$40,900	\$1,100	\$1,000	\$43,000
24026 Victim Services	30,298	0	7,500	37,798
24028 District Attorney - Federal Forfeiture	5,634	0	7,000	12,634
24038 District Attorney-Court Ordered Penalties	257,782	0	100,655	358,437
24042 Fire Department Donations	(2,116)	116	2,000	0
24043 State Fire	1,441,825	0	350,000	1,791,825
24044 Fire - Hazard Reduction	825,362	0	0	825,362
24047 Fire-Helicopter Operations	1,217,529	0	300,000	1,517,529
24050 Mobile Fire Kitchen	78	0	0	78
24057 Inmate Welfare-Sheriff Correction Facility	370,949	268,898	1,795,000	2,434,847
24059 TCM/MAA Program	644,641	0	95,000	739,641
24060 Juvenile Inmate Welfare	2,751	0	6,200	8,951
24063 CCP Community Recidivism	5,460,535	0	1,948,501	7,409,036
24066 Kern County Children	771,058	0	200,001	971,059
24067 Kern County Library Donations	40,376	2,124	127,500	170,000
24086 Governor's Office Emergency Services	(246)	246	0	0
24088 Core Area Metro Bakersfield Impact Fee	513,397	0	0	513,397
24089 Metro Bakersfield Transportation Impact Fee	9,808,760	0	3,430,000	13,238,760
24091 Rosamond Transportation Impact Fee	189,859	0	0	189,859
24095 Bakersfield Mitigation	119,664	0	0	119,664
24096 Tehachapi Transportation Impact Fee - Core	1,286	0	0	1,286
24097 Tehachapi Transportation Impact Fee-None	384,907	0	0	384,907
24098 Project Impact Mitigation fund	4,310	0	0	4,310
24105 Jamison Center	87,908	12,092	0	100,000
24125 Strong Motion Instrumentation	5,422	0	30,000	35,422
24126 Tobacco Education Control Program	111,590	0	364,400	475,990
24137 Vital & Health Statistics-Health Department	30,283	0	116,000	146,283
24138 Vital & Health Statistics-Recorder	33,551	8,449	91,000	133,000
24139 Vital & Health Statistics-County Clerk	(303)	303	3,000	3,000
24140 Tobacco Control Grant	(47,135)	74,935	332,000	359,800
24141 CA Dep. of Public Health Emergency Prep Grant	34,949	0	0	34,949
25120 Parcel Map In-Lieu Fees	86,443	0	12,500	98,943
29090 Public Defense Pilot Program	(228,335)	280,261	809,762	861,688
<b>Non-Operating Special Revenue Funds Subtotal</b>	<b>\$221,237,318</b>	<b>\$7,276,525</b>	<b>\$499,647,908</b>	<b>\$728,161,751</b>
<b>Total Special Revenue Funds</b>	<b>\$245,797,655</b>	<b>\$11,837,710</b>	<b>\$2,092,211,816</b>	<b>\$2,349,847,181</b>
<b>Capital Projects</b>				
00004 ACO-General	\$3,394,569	\$0	\$18,328,849	\$21,723,418
00012 ACO - Structural Fire	5,120	0	100,000	105,120
00221 ARPA Projects	(944,005)	0	7,885,146	7,885,146
00223 Psychiatrist Health Facility	(570,079)	570,079	0	0
00235 Tobacco Securitization Proceeds	999	0	0	999
<b>Total Capital Projects</b>	<b>\$1,886,604</b>	<b>\$570,079</b>	<b>\$26,313,995</b>	<b>\$29,714,683</b>
<b>Total Governmental Funds</b>	<b>\$413,899,933</b>	<b>\$15,607,789</b>	<b>\$3,321,336,294</b>	<b>\$3,751,788,021</b>

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## Summary of Financing Requirements Governmental Funds

		Estimated Financing Uses	Provisions for Reserves and/or Designations	Total Financing Requirements
<b>County Operating Funds</b>				
<b>General Fund</b>				
00001	General	\$1,305,145,091	\$67,081,066	\$1,372,226,157
<b>Total General Fund</b>		<b>\$1,305,145,091</b>	<b>\$67,081,066</b>	<b>\$1,372,226,157</b>
<b>Special Revenue Funds</b>				
<b>Operating Special Revenue Funds</b>				
00007	Road	\$173,538,123	\$8,445,919	\$181,984,042
00011	Structural Fire	223,272,643	1,573,191	224,845,834
00120	Building Inspection	11,964,712	835,653	12,800,365
00130	Human Services-Administration	294,621,560	1,824,100	296,445,660
00140	Human Services-Direct Financial Aid	382,071,858	296,684	382,368,542
00141	Behavioral Health & Recovery Services	422,564,670	5,448,477	428,013,147
00145	Aging And Adult Services	33,813,600	0	33,813,600
00150	County Clerk	942,122	86,247	1,028,369
00183	Kern County Department of Child Support	34,185,562	0	34,185,562
00192	Recorder	7,485,709	0	7,485,709
00270	Code Compliance	4,269,848	0	4,269,848
22066	Environmental Health Services	11,584,209	0	11,584,209
24101	Development Services	2,860,544	0	2,860,544
<b>Operating Special Revenue Funds Subtotal</b>		<b>\$1,603,175,160</b>	<b>\$18,510,271</b>	<b>\$1,621,685,431</b>
<b>Non-Operating Special Revenue Funds</b>				
00002	Relief Fund	\$2,859	\$0	\$2,859
00160	Wildlife Resources	6,500	0	6,500
00161	Timber Harvest Fund	66	26	92
00163	Probation DJJ Realignment	7,528,846	803,349	8,332,195
00164	Real Estate Fraud	1,000,000	0	1,000,000
00166	SB 823 DJJ 2021 Realignment	7,235,760	12,493,640	19,729,400
00170	Off Highway Motor Vehicle License	50,000	98,375	148,375
00171	Planned Local Drainage - Shalimar	0	404	404
00172	Planned Local Drainage - Brundage	0	14,814	14,814
00173	Planned Local Drainage - Orangewood	0	133,960	133,960
00174	Planned Local Drainage - Breckenridge	0	4,413	4,413
00175	Range Improvement Section 15	75,035	0	75,035
00176	Planned Local Drainage - Oildale	0	7,068	7,068
00177	Range Improvement Section 3	22,017	0	22,017
00179	Probation Training	367,308	0	367,308
00180	DNA Identification	165,825	0	165,825
00181	Local Public Safety	112,768,932	5,545,134	118,314,066
00182	Sheriff Facility Training	186,270	64,002	250,272
00184	Automated Fingerprint	145,000	444,172	589,172
00186	Juvenile Justice Facility Temp Construction	0	374	374
00187	Emergency Medical Services	1,739,000	294,185	2,033,185
00188	Automated County Warrant System	50,000	0	50,000
00190	Domestic Violence Program	120,000	0	120,000
00191	Criminal Justice Facilities Construction	2,400,000	0	2,400,000
00194	Recorder's Social Security Number Truncation	18,000	0	18,000
00195	Alcoholism Program	60,000	0	60,000
00196	Alcohol Abuse Education/Prevention	52,000	0	52,000
00197	Drug Program	24,000	0	24,000
00198	Recorders Modernization	1,832,550	0	1,832,550
00199	Opioid Settlement Fund	500,000	9,294,271	9,794,271
00264	Tax Loss Reserve	7,000,000	1,046,722	8,046,722
00266	Redemption Systems	677,540	18,842	696,382
22010	County Local Revenue Fund 2011	297,691,408	20,710,909	318,402,317
22013	American Rescue Plan	98,690,348	0	98,690,348

**Summary of Financing Requirements  
Governmental Funds**

		Estimated Financing Uses	Provisions for Reserves and/or Designations	Total Financing Requirements
<b>Non-Operating Special Revenue Funds Cont.</b>				
22021	In-Hemp Cultivation Fee	\$0	\$2,387	\$2,387
22023	In-Hemp Cultivation Deposit	0	8,100	8,100
22027	Sterilization Fund	0	15,738	15,738
22036	Board of Trade-Advertising	30,000	0	30,000
22042	General Plan Administration Surcharge	2,249,176	0	2,249,176
22045	Countywide Crime Prevention P.C. 1202.5	0	1,184	1,184
22046	Sheriff Electronic Monitoring	164,000	0	164,000
22064	D.A.-Local Forfeiture	0	43,491	43,491
22069	Public Health Miscellaneous	0	16,348	16,348
22073	Health-MAA/TCM	0	8,850	8,850
22076	Child Restraint Loaner Program	18,000	9,531	27,531
22079	D. A. Equipment/Automation	0	7,685	7,685
22083	Officer Wellness Mental Health	331,000	0	331,000
22085	Mental Health Services Act	80,681,665	0	80,681,665
22087	Criminalistics Laboratories	25,000	0	25,000
22097	Asset Forfeiture 15 percent	0	785	785
22098	Probation Asset Forfeiture	5,000	6,155	11,155
22107	Asset Forfeiture Federal	0	182,588	182,588
22123	Vehicle Apparatus	0	4,650,943	4,650,943
22124	Oil And Gas Program	259,591	98,298	357,889
22125	Hazardous Waste Settlements	470,000	35,042	505,042
22126	Sheriff's Rural Crime	5,000	11,525	16,525
22127	Sheriff's California Identification	1,728,475	787,644	2,516,119
22128	Sheriff's Civil Subpoenas	15,000	0	15,000
22129	KNET Special Asset Forfeiture	162,000	0	162,000
22131	Sheriff's Drug Abuse Gang Diversion	10,000	282	10,282
22132	Sheriff's Training	125,000	29,916	154,916
22133	Sheriff-Work Release	100,000	67,343	167,343
22134	Seizure of Gaming Device	150,000	0	150,000
22137	Sheriff-State Forfeiture	12,000	0	12,000
22138	Sheriff's Civil Automated	317,057	0	317,057
22140	Sheriff's Firearms	0	13,463	13,463
22141	Sheriff-Judgement Debtors Fee	20,000	52,231	72,231
22143	Sheriff's Volunteer Services Group	15,000	0	15,000
22144	Sheriff's-Controlled Substance	0	36,604	36,604
22153	Bakersfield Planned Sewer # 1	0	169,138	169,138
22156	Divca Local Franchise Fee	150,000	363,605	513,605
22158	Bakersfield Planned Sewer # 2	0	17,079	17,079
22160	Sheriff's CAL-MMET	0	582	582
22161	HIDTA- State Asset Forfeiture	60,725	114,848	175,573
22163	High Tech Equipment	0	130	130
22164	Bakersfield Planned Sewer # 3	0	48,134	48,134
22166	Bakersfield Planned Sewer # 4	0	13,894	13,894
22167	Bakersfield Planned Sewer # 5	0	8,148	8,148
22173	County Planned Sewer Area A	0	10,783	10,783
22175	Airport Reserve Capital Match	280,000	504,506	784,506
22177	County Planned Sewer Area B	0	3,293	3,293
22184	CSA #71 Septic Abandonment	0	41,089	41,089
22185	Wraparound Savings	8,791,800	0	8,791,800
22187	Recorders Electronic Recording	165,650	0	165,650
22190	Community Correction Performance Incentive	0	19,871	19,871
22194	Veterans Grant Fund	0	14,000	14,000

**Summary of Financing Requirements  
Governmental Funds**

		Estimated Financing Uses	Provisions for Reserves and/or Designations	Total Financing Requirements
<b>Non-Operating Special Revenue Funds Cont.</b>				
22195	Park Donations	\$43,000	\$0	\$43,000
24026	Victim Services	0	37,798	37,798
24028	District Attorney Court Ordered Penalties	0	12,634	12,634
24038	D.A.-Court Ordered Penalties	0	358,437	358,437
24043	State Fire	500,000	1,291,825	1,791,825
24044	Fire-Hazard Reduction	0	825,362	825,362
24047	Fire-Helicopter Operations	1,100,000	417,529	1,517,529
24050	Mobile Fire Kitchen	0	78	78
24057	Inmate Welfare-Sheriff Correction Facility	2,434,847	0	2,434,847
24059	TCM/MAA Program	0	739,641	739,641
24060	Juvenile Inmate Welfare	0	8,951	8,951
24063	CCP Community Recidivism	7,409,036	0	7,409,036
24066	Kern County Children	600,000	371,059	971,059
24067	Kern County Library Donations	170,000	0	170,000
24088	Core Area Metro Bakersfield Impact Fee	0	513,397	513,397
24089	Metro Bakersfield Transportation Impact Fee	7,000,000	6,238,760	13,238,760
24091	Rosamond Transportation Impact Fee	0	189,859	189,859
24095	Bakersfield Mitigation	0	119,664	119,664
24096	Tehachapi Transportation Impact Fee Core	0	1,286	1,286
24097	Tehachapi Transportation Impact Fee Non-Core	0	384,907	384,907
24098	Project Impact Mitigation Fund	0	4,310	4,310
24105	Jamison Center	100,000	0	100,000
24125	Strong Motion Instrumentation	30,000	5,422	35,422
24126	Tobacco Education Control Program	359,800	116,190	475,990
24137	Vital & Health Statistics -Health	61,695	84,588	146,283
24138	Vital & Health Statistics-Recorder	133,000	0	133,000
24139	Vital & Health Statistics-County Clerk	3,000	0	3,000
24140	Tobacco Control Grant	359,800	0	359,800
24141	Community Development Public Health ESG	0	34,949	34,949
25120	Parcel Map In-Lieu Fees	50,000	48,943	98,943
29090	Public Defender Pilot Program	861,688	0	861,688
<b>Non-Operating Special Revenue Funds Subtotal</b>		<b>\$657,966,269</b>	<b>\$70,195,482</b>	<b>\$728,161,751</b>
<b>Total Special Revenue Funds</b>		<b>\$2,261,141,429</b>	<b>\$88,705,753</b>	<b>\$2,349,847,182</b>
<b>Capital Projects</b>				
00004	ACO-General	\$19,394,570	\$2,328,849	\$21,723,419
00012	ACO-Structural Fire	0	105,120	105,120
00221	ARPA Projects	7,885,146	0	7,885,146
00235	Tobacco Securitization Proceeds-Capital Projects	0	999	999
<b>Total Capital Project Funds</b>		<b>\$27,279,716</b>	<b>\$2,434,968</b>	<b>\$29,714,684</b>
<b>Total Governmental Funds</b>		<b>\$3,593,566,236</b>	<b>\$158,221,787</b>	<b>\$3,751,788,023</b>

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Summary of Recommended Net General Fund Cost

Budget Unit and Department		FY 2023-24 Adopted Net General Fund Cost	FY 2023-24 Adopted Net General Fund Cost (excluding BSI)	FY 2024-25 Recommended Net General Fund Cost (excluding BSI)	Increase / (Decrease) in Net General Fund Cost (excluding BSI)	% Change From FY 2023-24
1011	Board of Supervisors-District 1	\$720,841	\$654,000	\$670,600	\$16,600	2.54%
1012	Board of Supervisors-District 2	666,853	654,000	670,600	16,600	2.54%
1013	Board of Supervisors-District 3	708,478	654,000	670,600	16,600	2.54%
1014	Board of Supervisors-District 4	719,199	654,000	670,600	16,600	2.54%
1015	Board of Supervisors-District 5	684,335	654,000	670,600	16,600	2.54%
1020	Administrative Office	4,391,854	3,541,111	3,859,496	318,385	8.99%
1030	Clerk of the Board	916,279	751,725	801,266	49,541	6.59%
1040	Special Services	10,832,176	10,832,176	25,515,630	14,683,454	135.55%
1110	Auditor-Controller	5,122,119	4,066,641	4,160,155	93,514	2.30%
1120	Treasurer-Tax Collector	1,523,512	675,178	725,179	50,001	7.41%
1130	Assessor	8,401,502	6,775,547	7,659,749	884,202	13.05%
1160	Information Technology Services Division	14,606,387	13,399,914	12,078,684	(1,321,230)	-9.86%
1210	County Counsel	4,615,972	3,012,711	3,805,982	793,271	26.33%
1310	Human Resources Division	4,054,079	3,919,481	4,357,084	437,603	11.16%
1420	Elections	7,656,227	7,656,227	5,784,941	(1,871,286)	-24.44%
1610	General Services Division	19,583,617	19,256,150	17,916,881	(1,339,269)	-6.96%
1615	Utility Payments-Division of General Services	14,177,960	14,177,960	16,454,960	2,277,000	16.06%
1640	Construction Services - General Services	610,936	610,936	624,937	14,001	2.29%
1650	Major Maintenance Projects	2,235,591	2,235,591	40,491,040	38,255,449	1711.20%
1812	Countywide Communications Division	1,297,657	1,042,177	987,054	(55,123)	-5.29%
1960	Capital Projects	40,196,173	40,196,173	24,731,194	(15,464,979)	-38.47%
<b>General Government Subtotal</b>		<b>\$143,721,747</b>	<b>\$135,419,698</b>	<b>\$173,307,232</b>	<b>\$37,887,534</b>	<b>27.98%</b>
2110	Contribution to Trial Court Funding	\$12,341,567	\$12,341,567	\$12,341,567	\$0	0.00%
2120	Local Emergency Relief	100,000	100,000	100,000	0	0.00%
2160	Grand Jury	172,424	172,424	187,486	15,062	8.74%
2170	Indigent Defense Services	7,170,209	7,170,209	7,961,909	791,700	11.04%
2180	District Attorney	23,608,789	21,504,552	22,376,525	871,973	4.05%
2190	Public Defender	10,778,597	7,697,416	8,792,146	1,094,730	14.22%
2200	District Attorney - Forensic Science Division	5,527,945	4,899,401	5,697,857	798,456	16.30%
2210	Sheriff-Coroner	163,997,537	161,215,195	193,863,858	32,648,663	20.25%
2340	Probation	37,665,315	31,894,057	38,511,547	6,617,490	20.75%
2416	Contribution to Fire	18,146,602	18,146,602	26,297,567	8,150,965	44.92%
2610	Agriculture and Measurement Standards	2,015,913	1,259,560	1,743,235	483,675	38.40%
2705	Contribution to Recorder	0	0	17,585	17,585	N/A
2750	Planning and Natural Resources	2,928,242	2,579,110	2,627,372	48,262	1.87%
2760	Animal Services	6,692,197	6,576,802	7,766,631	1,189,829	18.09%
<b>Public Protection Subtotal</b>		<b>\$291,145,337</b>	<b>\$275,556,895</b>	<b>\$328,285,285</b>	<b>\$52,728,390</b>	<b>19.14%</b>
3016	Contribution to Public Works	\$9,977,534	\$9,977,534	\$10,914,640	\$937,106	9.39%
3201	Contribution to Airports	771,356	771,356	858,836	87,480	11.34%
<b>Public Ways and Facilities Subtotal</b>		<b>\$10,748,890</b>	<b>\$10,748,890</b>	<b>\$11,773,476</b>	<b>\$1,024,586</b>	<b>9.53%</b>
4110	Public Health Services	\$7,598,531	\$3,474,233	\$3,474,233	\$0	0.00%
4127	Contribution to Behavioral Health	2,876,215	2,876,215	2,655,015	(221,200)	-7.69%
4202	Contribution to Kern Medical	39,435,095	39,435,095	42,535,095	3,100,000	7.86%
4300	California Children Services	429,025	429,025	429,025	0	0.00%
<b>Health and Sanitation Subtotal</b>		<b>\$50,338,866</b>	<b>\$46,214,568</b>	<b>\$49,093,368</b>	<b>\$2,878,800</b>	<b>6.23%</b>
5121	Contribution to Human Services Administration	\$14,185,796	\$14,185,796	\$14,185,796	\$0	0.00%
5125	Contribution to Human Services-Direct Aid	9,683,348	9,683,348	9,683,348	0	0.00%
5510	Veterans Service	1,027,132	778,586	802,149	23,563	3.03%
5611	Contribution to Aging and Adult Services	626,898	626,898	626,898	0	0.00%
5810	Contribution to In Home Support Services	1,928,289	1,928,289	2,226,003	297,714	15.44%
<b>Public Assistance Subtotal</b>		<b>\$27,451,463</b>	<b>\$27,202,917</b>	<b>\$27,524,194</b>	<b>\$321,277</b>	<b>1.18%</b>
6210	Library	\$10,421,817	\$9,720,542	\$10,069,594	\$349,052	3.59%
6310	Farm and Home Advisor	508,877	508,877	520,464	11,587	2.28%
<b>Education Subtotal</b>		<b>\$10,930,694</b>	<b>\$10,229,419</b>	<b>\$10,590,058</b>	<b>\$360,639</b>	<b>3.53%</b>
8120	Debt Service - General Fund	\$13,333,594	\$13,333,594	\$13,333,594	\$0	0.00%
<b>Debt Service Subtotal</b>		<b>\$13,333,594</b>	<b>\$13,333,594</b>	<b>\$13,333,594</b>	<b>\$0</b>	<b>0.00%</b>
<b>Subtotal Department Allocations</b>		<b>\$547,670,591</b>	<b>\$518,705,981</b>	<b>\$613,907,207</b>	<b>\$95,201,226</b>	<b>18.35%</b>

## Summary of Recommended Net General Fund Cost

Budget Unit and Department		FY 2023-24	FY 2023-24	FY 2024-25	Increase /	% Change From FY 2023-24
		Adopted Net General Fund Cost	Adopted Net General Fund Cost (excluding BSI)	Recommended Net General Fund Cost (excluding BSI)	(Decrease) in Net General Fund Cost (excluding BSI)	
1970	Appropriations for Contingencies					
	General Purpose Contingencies	\$14,851,812	\$14,851,812	\$29,765,607	\$14,913,795	100.42%
	Reserve-Fiscal Stability	5,500,000	5,500,000	0	(5,500,000)	-100.00%
	Designation-Recruitment/Retention	0	0	3,257,543	3,257,543	N/A
	Designation-Working Capital	0	0	3,000,000	3,000,000	N/A
	Designation-Information Technology Projects	0	0	3,000,000	3,000,000	N/A
	Designation-Measure K Fiscal Stability	417,084	417,084	29,017,252	28,600,168	6857.17%
	Designation-Tax Litigation	2,734,726	2,734,726	0	(2,734,726)	-100.00%
	Designation-Roads Improvements	300,000	300,000	300,000	0	0.00%
	Designation-Renewbiz	1,150,115	1,150,115	1,162,543	12,428	1.08%
	Designation-Blight Remediation	500,000	500,000	1,000,000	500,000	100.00%
	Designation-Retirement	18,388,946	18,388,946	0	(18,388,946)	-100.00%
	Designation-Oildale Economic Area	442,737	442,737	403,770	(38,967)	-8.80%
	Designation-Lost Hills	500,000	500,000	500,000	0	0.00%
	Designation-Arvin/Lamont Economic Area	741,253	741,253	908,954	167,701	22.62%
	Designation-Infrastructure Replacement	14,797,999	14,797,999	0	(14,797,999)	-100.00%
	Designation-Budget Stabilization	0	0	9,314,000	9,314,000	N/A
	Designation-Park Maintenance	0	0	3,500,000	3,500,000	N/A
	Designation-Property Room	0	0	3,200,000	3,200,000	N/A
	Designation-CWCAP Stabilization	0	0	3,000,000	3,000,000	N/A
	Designation-Capital Projects	0	0	2,195,449	2,195,449	N/A
	Designation-Public Safety Recruitment/Retention	11,742,456	11,742,456	1,000,000	(10,742,456)	-91.48%
	Designation-WESTARZ	276,017	276,017	321,555	45,538	16.50%
	Designation-Coroner Facility	5,083,686	5,083,686	0	(5,083,686)	-100.00%
	Designation-Jail Operations	0	0	2,000,000	2,000,000	N/A
<b>Contingencies &amp; Reserves/Designations Subtotal</b>		<b>\$77,426,831</b>	<b>\$77,426,831</b>	<b>\$96,846,673</b>	<b>\$19,419,842</b>	<b>25.08%</b>
<b>TOTAL - NET GENERAL FUND COST</b>		<b>\$625,097,422</b>	<b>\$596,132,812</b>	<b>\$710,753,880</b>	<b>\$114,621,068</b>	<b>19.23%</b>

## Summary of Appropriations

Budget Unit and Department	FY 23-24 Adopted Appropriations	FY 24-25 Recommended Appropriations	% Change From FY 23-24
<b>GOVERNMENTAL FUNDS</b>			
<b>General Fund</b>			
<b>General Government</b>			
1011 Board of Supervisors-District 1	\$737,441	\$741,375	0.53%
1012 Board of Supervisors-District 2	683,453	697,359	2.03%
1013 Board of Supervisors-District 3	725,078	725,149	0.01%
1014 Board of Supervisors-District 4	735,799	739,724	0.53%
1015 Board of Supervisors-District 5	700,935	705,215	0.61%
1020 Administrative Office	4,860,973	5,075,064	4.40%
1030 Clerk of the Board	1,093,684	1,131,375	3.45%
1040 Special Services	13,936,547	28,467,630	104.27%
1110 Auditor-Controller	6,256,833	6,624,416	5.87%
1120 Treasurer-Tax Collector	8,244,637	9,076,879	10.09%
1130 Assessor	11,888,345	12,351,373	3.89%
1160 Information Technology Services Division	29,449,711	31,280,739	6.22%
1210 County Counsel	13,584,832	13,936,777	2.59%
1310 Human Resources Division	6,616,700	6,812,635	2.96%
1420 Elections	8,166,171	7,298,348	-10.63%
1610 General Services Division	26,463,198	23,555,609	-10.99%
1615 Utility Payments-Division of General Services	18,750,973	21,110,248	12.58%
1640 Construction Services-Division of General Services	953,823	954,937	0.12%
1650 Major Maintenance Projects	53,866,235	80,232,855	48.95%
1812 Countywide Communications Division	1,447,157	1,429,840	-1.20%
1910 Risk Management	4,713,630	5,462,179	15.88%
1960 Capital Projects	46,256,995	38,159,371	-17.51%
<b>General Government Subtotal</b>	<b>\$260,133,150</b>	<b>\$296,569,097</b>	<b>14.01%</b>
<b>Public Protection</b>			
2110 Trial Court Funding	\$18,544,657	\$18,491,475	-0.29%
2120 Local Emergency Relief	100,000	100,000	0.00%
2160 Grand Jury	172,424	187,486	8.74%
2170 Indigent Defense Services	7,433,937	8,171,909	9.93%
2180 District Attorney	46,666,449	46,995,080	0.70%
2190 Public Defender	22,957,935	23,797,650	3.66%
2200 District Attorney-Forensic Sciences Division	8,228,400	8,731,767	6.12%
2210 Sheriff-Coroner	308,237,981	342,793,426	11.21%
2340 Probation	126,683,817	133,654,604	5.50%
2416 Contribution to Fire	18,146,602	26,297,567	44.92%
2610 Agriculture and Measurement Standards	7,934,810	8,773,453	10.57%
2705 Contribution to Recorder	420,000	432,585	3.00%
2750 Planning and Natural Resources	17,454,071	13,568,290	-22.26%
2760 Animal Services	8,996,410	10,182,549	13.18%
<b>Public Protection Subtotal</b>	<b>\$591,977,493</b>	<b>\$642,177,841</b>	<b>8.48%</b>
<b>Public Ways and Facilities</b>			
3016 Contribution to Public Works	\$10,046,941	\$10,914,640	8.64%
3201 Contribution to Airports	771,356	858,836	11.34%
<b>Public Ways and Facilities Subtotal</b>	<b>\$10,818,297</b>	<b>\$11,773,476</b>	<b>8.83%</b>

### Summary of Appropriations

Budget Unit and Department	FY 23-24 Adopted Appropriations	FY 24-25 Recommended Appropriations	% Change From FY 23-24
<b>Health and Sanitation</b>			
4110 Public Health	\$58,245,174	\$51,141,701	-12.20%
4127 Contribution to Behavioral Health	12,473,167	12,251,967	-1.77%
4134 Contribution to Environmental Health	136,150	136,150	0.00%
4202 Kern Medical-County Contribution	39,775,095	42,835,095	7.69%
4300 California Children Services	9,300,651	10,227,596	9.97%
<b>Health and Sanitation Subtotal</b>	<b>\$119,930,237</b>	<b>\$116,592,509</b>	<b>-2.78%</b>
<b>Public Assistance</b>			
5121 Contribution to Human Services-Administration	\$15,878,413	\$15,895,900	0.11%
5125 Contribution to Human Services-Direct Aid	130,158,979	126,377,459	-2.91%
5510 Veterans Services	1,537,767	1,594,947	3.72%
5611 Contribution to Aging and Adult Services	1,485,509	1,494,379	0.60%
5810 Contribution to In-Home Supportive Services	13,175,881	14,276,050	8.35%
5923 Employers Training Resource-Administration	20,515,953	19,087,160	-6.96%
5940 Community Development Program Agency	2,843,542	1,955,067	-31.25%
<b>Public Assistance Subtotal</b>	<b>\$185,596,044</b>	<b>\$180,680,962</b>	<b>-2.65%</b>
<b>Education</b>			
6210 Library	\$12,744,637	\$13,248,847	3.96%
6310 Farm and Home Advisor	520,528	520,528	0.00%
<b>Education Subtotal</b>	<b>\$13,265,165</b>	<b>\$13,769,375</b>	<b>3.80%</b>
<b>Debt Service</b>			
8120 Debt Service - General Fund	\$13,817,687	\$13,816,224	-0.01%
<b>Debt Service Subtotal</b>	<b>\$13,817,687</b>	<b>\$13,816,224</b>	<b>-0.01%</b>
<b>Contingencies</b>			
1970 Appropriations for Contingencies			
General Purpose Contingencies	\$14,851,412	\$29,765,607	100.42%
<b>Contingencies Subtotal</b>	<b>\$14,851,412</b>	<b>\$29,765,607</b>	<b>100.42%</b>
<b>General Fund Subtotal</b>	<b>\$1,210,389,485</b>	<b>\$1,305,145,091</b>	<b>7.83%</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>Operating Special Revenue Funds</b>			
<b>General Government</b>			
1905 Development Services	\$2,286,614	\$2,860,544	25.10%
<b>General Government Subtotal</b>	<b>\$2,286,614</b>	<b>\$2,860,544</b>	<b>25.10%</b>
<b>Public Protection</b>			
2118 County Clerk	\$823,550	\$942,122	14.40%
2183 Child Support Services	34,720,972	34,185,562	-1.54%
2414 Appropriations for Contingencies-Fire Department	0	5,500,000	N/A
2415 Fire Department	216,183,498	217,772,643	0.74%
2623 Code Compliance	3,343,207	4,269,848	27.72%
2625 Building Inspection	9,888,906	11,964,712	20.99%
2700 Recorder	5,209,544	5,485,709	5.30%
2701 Appropriations for Contingencies-Recorder	2,000,000	2,000,000	0.00%
<b>Public Protection Subtotal</b>	<b>\$272,169,677</b>	<b>\$282,120,596</b>	<b>3.66%</b>



## Summary of Appropriations

Budget Unit and Department	FY 23-24 Adopted Appropriations	FY 24-25 Recommended Appropriations	% Change From FY 23-24
<b>Public Ways and Facilities</b>			
3000 Roads Department	\$213,670,710	\$173,538,123	-18.78%
<b>Public Ways and Facilities Subtotal</b>	<b>\$213,670,710</b>	<b>\$173,538,123</b>	<b>-18.78%</b>
<b>Health and Sanitation</b>			
4120 Behavioral Health and Recovery Services	\$404,520,876	\$421,545,682	4.21%
4121 Approp for Cont-Behavioral Health and Recov Svcs	5,230,000	1,018,988	-80.52%
4122 Environmental Health Services	11,396,366	11,584,209	1.65%
<b>Health and Sanitation Subtotal</b>	<b>\$421,147,242</b>	<b>\$434,148,879</b>	<b>3.09%</b>
<b>Public Assistance</b>			
5120 Human Services-Administration	\$276,149,051	\$294,621,560	6.69%
5220 Human Services-Direct Financial Aid	354,233,216	382,071,858	7.86%
5610 Aging and Adult Services	33,733,600	33,813,600	0.24%
<b>Public Assistance Subtotal</b>	<b>\$664,115,867</b>	<b>\$710,507,018</b>	<b>6.99%</b>
<b>Operating Special Revenue Funds Subtotal</b>	<b>\$1,573,390,110</b>	<b>\$1,603,175,160</b>	<b>1.89%</b>
<b>Non-Operating Special Revenue Funds</b>			
<b>General Government</b>			
1113 Tax Loss Reserve	\$6,800,000	\$7,000,000	2.94%
1118 Relief Miscellaneous Fund	103,031	2,859	-97.23%
1119 American Rescue Plan	132,303,810	98,690,348	-25.41%
1121 Redemption Systems	574,383	677,540	17.96%
1611 DIVCA Local Franchise Fee	107,000	150,000	40.19%
1814 Board of Trade-Advertising	30,000	30,000	0.00%
1968 Criminal Justice Facilities	2,400,000	2,400,000	0.00%
<b>General Government Subtotal</b>	<b>\$142,318,224</b>	<b>\$108,950,747</b>	<b>-23.45%</b>
<b>Public Protection</b>			
2111 DNA Identification	\$285,000	\$165,825	-41.82%
2112 Local Public Safety	119,664,575	112,768,932	-5.76%
2113 Automated County Warrant System	0	50,000	N/A
2114 Domestic Violence	120,000	120,000	0.00%
2115 Real Estate Fraud	704,000	1,000,000	42.05%
2119 Sheriff's Electronic Monitoring	0	164,000	N/A
2185 Criminalistics Laboratories	25,000	25,000	0.00%
2187 D.A.-Court Ordered Penalties	33,000	0	-100.00%
2193 CCP Community Recidivism	1,684,869	7,409,036	339.74%
2195 PD Pilot Program	811,866	861,688	6.14%

### Summary of Appropriations

Budget Unit and Department	FY 23-24 Adopted Appropriations	FY 24-25 Recommended Appropriations	% Change From FY 23-24
2211 Sheriff Facility Trainig	\$186,270	\$186,270	0.00%
2212 Automated Fingerprint	400,000	145,000	-63.75%
2213 Sheriff's Rural Crime Trust	5,000	5,000	0.00%
2214 Sheriff's California Identification	2,454,475	1,728,475	-29.58%
2215 Sheriff's Civil Subpoenas	15,000	15,000	0.00%
2216 Sheriff's Drug Abuse Gang Diversion	0	10,000	N/A
2217 Sheriff's Training	85,000	125,000	47.06%
2218 Sheriff-Work Release	100,000	100,000	0.00%
2219 Sheriff-State Forfeiture	12,000	12,000	0.00%
2220 Sheriff's Civil Automated	514,042	317,057	-38.32%
2222 Sheriff-Judgement Debtors	20,000	20,000	0.00%
2224 Sheriff's Volunteer Service Group	22,750	15,000	-34.07%
2225 Sheriff-Controlled Substance	408,100	0	-100.00%
2227 HIDTA State Asset Forfeiture Trust	34,600	60,725	75.51%
2230 Inmate Welfare-Sheriff's Correction Facility	2,549,024	2,434,847	-4.48%
2231 Asset Forfeiture Fund	78,900	162,000	105.32%
2232 Seizure of Gaming Device	50,000	150,000	200.00%
2300 2011 Public Safety Realignment	114,859,710	129,657,847	12.88%
2341 Probation Training	361,820	367,308	1.52%
2342 Probation Juvenile Justice Realignment	5,935,079	7,528,846	26.85%
2343 Probation Asset Forfeiture	5,000	5,000	0.00%
2349 TCM/MAA Programs Trust	7,115,879	7,235,760	1.68%
2419 Vehicle Apparatus Trust	3,006,039	0	-100.00%
2422 State Fire Trust Fund	2,907,260	500,000	-82.80%
2423 Fire-Hazard Reduction	800,000	0	-100.00%
2425 Fire-Helicopter Operations	1,475,000	1,100,000	-25.42%
2626 Strong Motion Instrumentation	30,000	30,000	0.00%
2706 Recorders Fee	1,731,000	1,832,550	5.87%
2708 Recorder's Modernization	155,050	165,650	6.84%
2709 Recorder's Social Security Numbers Truncation	18,000	18,000	0.00%
2740 Wildlife Resources	6,500	6,500	0.00%
2751 General Plan Administration Surcharge	2,197,698	2,249,176	2.34%
2753 Oil And Gas Program	803,353	259,591	-67.69%
2780 Range Improvement-Section 15	7,000	75,035	971.93%
2781 Range Improvement-Section 3	3,000	22,017	633.90%
<b>Public Protection Subtotal</b>	<b>\$271,680,859</b>	<b>\$279,104,135</b>	<b>2.73%</b>
<b>Public Ways and Facilities</b>			
3003 Metro Bakersfield Transportation Impact Fee	\$9,444,222	\$7,000,000	-25.88%
8747 Airport Reserve Capital Match	655,000	280,000	-57.25%
<b>Public Ways and Facilities Subtotal</b>	<b>\$10,099,222</b>	<b>\$7,280,000</b>	<b>-27.92%</b>

## Summary of Appropriations

Budget Unit and Department	FY 23-24 Adopted Appropriations	FY 24-25 Recommended Appropriations	% Change From FY 23-24
<b>Health and Sanitation</b>			
4116 Hazardous Waste Settlements	\$351,452	\$470,000	33.73%
4118 Vital and Health Statistics-County Clerk	3,000	3,000	0.00%
4119 Vital and Health Statistics-Recorder	136,000	133,000	-2.21%
4124 Alcoholism Program	44,000	60,000	36.36%
4125 Alcohol Abuse Education/Prevention	43,000	52,000	20.93%
4126 Drug Program	15,000	24,000	60.00%
4130 Mental Health Services Act	92,658,132	80,681,665	-12.93%
4137 Child Restraint Loaner Program	18,000	18,000	0.00%
4138 Officer Wellness Grant	400,000	331,000	-17.25%
4140 Tobacco Education Control Program	150,000	359,800	139.87%
4141 Vital and Health Statistics-Health	84,421	61,695	-26.92%
4142 2011 Behavioral Health Realignment	79,416,210	79,593,022	0.22%
4143 Tobacco Control Proposition 56	329,966	359,800	9.04%
4144 Emergency Preparedness Grant	33,826	0	-100.00%
4147 Opioid Settlement Funds	2,821,162	500,000	-82.28%
4201 Emergency Medical Payments	964,590	1,739,000	80.28%
<b>Health and Sanitation Subtotal</b>	<b>\$177,468,759</b>	<b>\$164,385,982</b>	<b>-7.37%</b>
<b>Public Assistance</b>			
5122 Wraparound Savings	\$8,544,000	\$8,791,800	2.90%
5123 Kern County Children's	881,161	600,000	-31.91%
5124 Shelter Care	100,000	100,000	0.00%
5300 2011 Protective Services Realignment	86,152,083	88,440,539	2.66%
<b>Public Assistance Subtotal</b>	<b>\$95,677,244</b>	<b>\$97,932,339</b>	<b>2.36%</b>
<b>Education</b>			
6211 Kern County Library Donations	\$235,000	\$170,000	-27.66%
<b>Education Subtotal</b>	<b>\$235,000</b>	<b>\$170,000</b>	<b>-27.66%</b>
<b>Recreation and Cultural Services</b>			
7101 Tehachapi Mountain Forest Timber Harvest	\$0	\$66	N/A
7103 Off Highway Motor Vehicle License	50,001	50,000	0.00%
7104 Parks Donation	41,000	43,000	4.88%
7105 Parcel Map In-Lieu Fees	22,000	50,000	127.27%
<b>Recreation and Cultural Services Sub-Total</b>	<b>\$113,001</b>	<b>\$143,066</b>	<b>26.61%</b>
<b>Non-Operating Special Revenue Funds Subtotal</b>	<b>\$697,592,309</b>	<b>\$657,966,269</b>	<b>-5.68%</b>
<b>Special Revenue Funds Subtotal</b>	<b>\$2,270,982,419</b>	<b>\$2,261,141,429</b>	<b>-0.43%</b>
<b>Capital Projects Funds</b>			
1948 ACO General Fund	\$39,946,107	\$19,394,570	-51.45%
1949 ACO Fire Fund	9,500,000	0	-100.00%
1966 Water Infrastructure	0	7,885,146	N/A
<b>Total Capital Project Funds</b>	<b>\$49,446,107</b>	<b>\$27,279,716</b>	<b>-44.83%</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$3,530,818,011</b>	<b>\$3,593,566,236</b>	<b>1.78%</b>

## Summary of Appropriations

Budget Unit and Department	FY 23-24 Adopted Appropriations	FY 24-25 Recommended Appropriations	% Change From FY 23-24
<b>OTHER FUNDS</b>			
<b>Public Employment Grant Programs</b>			
8907 Employers Training Resource-WIOA	\$35,317,549	\$29,879,148	-15.40%
8916 Employers Training Resource-Non-WIOA	220,000	127,500	-42.05%
<b>Public Employment Grant Programs Subtotal</b>	<b>\$35,537,549</b>	<b>\$30,006,648</b>	<b>-15.56%</b>
<b>Community Development Grant Programs</b>			
8920 Community Development Program	\$16,262,483	\$16,043,510	-1.35%
8932 CD-Emergency Shelter Grant	2,174,947	747,029	-65.65%
8936 CD-Home Investment Trust	17,782,037	15,237,494	-14.31%
8937 CD-Emergency Shelter Grant	698,294	494,677	-29.16%
<b>Community Development Grant Programs Subtotal</b>	<b>\$36,917,761</b>	<b>\$32,522,710</b>	<b>-11.90%</b>
<b>Internal Service Funds</b>			
8950 General Services Garage-ISF	\$3,658,306	\$3,903,471	6.70%
8954 Public Works-ISF	96,832,841	100,736,555	4.03%
8960 Group Health Self Insurance Program-ISF	162,115,673	176,665,579	8.98%
8965 Retiree Group Health Program-ISF	9,484,044	10,743,552	13.28%
8970 General Liability Insurance-ISF	26,958,486	26,887,105	-0.26%
8980 Unemployment Compensation Insurance-ISF	1,497,093	919,673	-38.57%
8990 Workers Compensation Insurance-ISF	23,206,106	24,142,453	4.03%
<b>Internal Service Funds Subtotal</b>	<b>\$323,752,549</b>	<b>\$343,998,388</b>	<b>6.25%</b>
<b>Enterprise Funds</b>			
8991 Golf Course Enterprise Fund	\$608,237	\$468,304	-23.01%
8992 Universal Collection Enterprise Fund	23,803,676	25,200,734	5.87%
8993 Solid Waste Enterprise-Capital Projects	39,721,202	41,409,027	4.25%
8994 Airport Enterprise-Capital Projects	10,066,938	9,901,995	-1.64%
8995 Airports Enterprise Fund	12,497,714	14,233,464	13.89%
8998 Public Transportation Enterprise	19,704,105	19,449,697	-1.29%
8999 Solid Waste Management Enterprise	85,817,410	86,521,313	0.82%
<b>Enterprise Funds Subtotal</b>	<b>\$192,219,282</b>	<b>\$197,184,534</b>	<b>2.58%</b>
<b>Special Districts</b>			
<b>County Service Areas Subtotal</b>	<b>\$4,286,743</b>	<b>\$4,949,042</b>	<b>15.45%</b>
<b>Other Agencies</b>	<b>\$29,842,578</b>	<b>\$24,325,197</b>	<b>-18.49%</b>
<b>Special Districts Subtotal</b>	<b>\$34,129,321</b>	<b>\$29,274,239</b>	<b>-14.23%</b>
<b>TOTAL OTHER FUNDS</b>	<b>\$622,556,462</b>	<b>\$632,986,519</b>	<b>1.68%</b>
<b>TOTAL COUNTY APPROPRIATIONS-ALL FUNDS</b>	<b>\$4,153,374,473</b>	<b>\$4,226,552,755</b>	<b>1.76%</b>

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 \$345.7 million, \$692.9 million, and \$29.3 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
<b>2024-25 Beginning</b>			
<b>Budgetary Fund Balance<sup>(1)</sup></b>	\$166,215,674	\$245,797,655	\$1,886,604
<b>Add:</b>			
Revenues	916,424,904	1,538,200,643	\$1,100,000
Other Financing Sources	286,385,579	554,011,173	25,213,995
Use of Reserves	3,200,000	11,837,710	570,079
<b>Total Available Financing</b>	\$1,372,226,157	\$2,349,847,181	\$28,770,678
<b>Less:</b>			
Expenditures	1,052,267,348	1,657,054,893	\$26,335,710
Other Financing Uses	252,877,743	604,086,535	0
Increase in Reserves	67,081,065	88,705,753	2,434,968
<b>Total Requirements</b>	\$1,372,226,157	\$2,349,847,181	\$28,770,678
<b>2023-24 Projected Ending</b>			
<b>Budgetary Fund Balance<sup>(1)</sup></b>	\$0	\$0	\$0

<sup>(1)</sup> Budgetary Fund Balance does not include reserves and designations.

#### General Fund

Of the \$166.2 million FY 2024-25 Beginning Budgetary Fund Balance, \$23 million is recommended to re-establish appropriation for Budget Savings Incentive Credits. The remaining nearly \$143.2 million balance is recommended to be allocated as follows: \$11.2 million in one-time salary adjustments; \$61.3 million to various major maintenance and capital projects; \$7.5 million for Sheriff vehicles and substation expansion; \$10.5 million for prevention and education of fentanyl misuse; and for additional partnerships to assist individuals experiencing a housing crisis or homelessness.

#### Special Revenue Funds

Of the \$245.8 million FY 2024-25 Beginning Budgetary Fund Balance, \$88.7 million is recommended to be placed in designations or reserves. Material increases to reserves/designations include \$5.4 million for Behavioral Health and Recovery Services, \$8.4 million for Roads, \$12.5 million for Juvenile Justice 2021 Realignment, \$5.5 for Local Public Safety, \$9.3 million of Opioid Settlement Funds, \$20.7 million in the 2011 Realignment Fund. The remaining is recommended to be appropriated in various special revenue funds as detailed in Appendix D.

Capital Project Funds

The entire \$1.9 million in FY 2024-25 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	✓									

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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										
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Aging & Adult Services	✓✓			✓						
Employers' Training Resource								✓✓		
Community Development			✓							
Library			✓	✓						
Farm & Home Advisor			✓						✓	
Garage					✓✓					
Kern Regional Transit	✓		✓							
Waste Management			✓		✓					
Kern Sanitation Authority	✓		✓							
Ford City-Taft Heights Sanitation District	✓		✓							

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**1991 REALIGNMENT**

In 1991-92, the State approved the Health and Welfare Realignment Program that involves a shift of program responsibilities from the State to the counties. This shift is funded through a corresponding shift of dedicated sales tax and vehicle license fee revenue.

**2011 REALIGNMENT**

In 2011-12, the State approved AB 109, the Public Safety Realignment Act, which shifted custodial responsibility of non-serious, non-violent, and non-sexual offense ('Triple-Nons') offenders to local jails. In addition, the parole function of the State was delegated to County Probation departments. In conjunction with Public Safety Realignment, the State also shifted full financial burden of many social service and mental health programs to the County. While the State no longer shares in the cost, it has dedicated a portion of the State sales tax (1.0625%) revenue along with a portion of vehicle license fees for these realigned programs.

**AB 109**

Assembly Bill 109, the Public Safety Realignment Act, signed April 4, 2011, transfers responsibility for housing and supervising inmate and parolee populations classified as "low-level" offenders from the California Department of Corrections and Rehabilitation (CDCR) to counties effective October 1, 2011.

**ABX1 26**

Assembly Bill X1 26, the Dissolution Act, signed June 29, 2011, mandates the elimination of every redevelopment agency in California effective February 1, 2012, and mandates all unobligated funds be distributed to the appropriate taxing entities.

**ACCRUAL**

An accrual is an accounting entry that recognizes revenue when earned and expenses when incurred. An accrual is made at the end of the fiscal year to ensure revenue and expenses are recorded in the appropriate fiscal year.

**ACCRUAL BASIS OF ACCOUNTING**

The accrual basis of accounting matches revenues to the time period in which they are earned (and measurable) and matches expenses to the time period in which they are incurred as set forth by generally accepted accounting principles (GAAP). Accrual accounting is also referred to as "full-accrual" accounting.

**ACTIVITY**

A component within a fund; usually a specific line of work performed to accomplish a function for which a governmental unit is responsible.

**ACCOUNT**

A record of a monetary transaction maintained in the accounting ledger. An account may be a classification of expenditure or revenue. Example: "Office Expense" is an account in the Services and Supplies object of expenditure.

**ADJUSTED BUDGET**

The budget as recorded at year-end, including all adjustments made subsequent to the Adopted Budget.

**ADOPTED BUDGET**

The budget document formally approved by the Board of Supervisors after the required public hearing and deliberations on the Recommended Budget, which sets forth authorized expenditures and the means of financing those expenditures.

**AD VALOREM**

"In proportion to value", it is commonly applied to a tax imposed on the value of property.

**AMERICAN RESCUE PLAN ACT (ARPA)**

The American Rescue Plan Act, enacted on March 11, 2021, was designed to provide additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses.

**AMERICANS WITH DISABILITIES ACT**

Americans with Disabilities Act, Public Law 336 of the 101st Congress, enacted July 26, 1990. The ADA prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, state and local government services, public accommodations, commercial facilities, and transportation. It also mandates the establishment of telecommunications device for the deaf (TDD)/telephone relay services.

**ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)**

A report prepared by Auditor Controller- County Clerk office that summarizes financial data from the previous fiscal year in a standardized format. The annual comprehensive financial report is prepared using generally accepted accounting principles (GAAP) and is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance, and an operating statement that compares revenues with expenditures.

**APPROPRIATION**

A legal authorization, granted by the Board of Supervisors, to make expenditures and to incur obligations for specific purposes. An appropriation expires at the end of the fiscal year. This term is used interchangeably with "Expenditure Appropriation."

**ASSESSED VALUATION**

A valuation set upon real estate or other property by the Assessor or State Board of Equalization which serves as a basis for levying taxes.

**ASSESSMENT ROLL**

The official list prepared by the Assessor, which contains the legal description of each parcel or item of property and its assessed valuation. This term is used to denote the total valuation of all taxable property in the County.

**AUDIT**

An official inspection of County financials and compliance done by either the office of the Kern County Auditor-Controller or an independent outside organization.

**AUTHORIZED POSITIONS**

Positions approved by the Board of Supervisors, which may or may not be funded (see Budgeted Positions).

**AVAILABLE FINANCING**

All the means of financing available to meet expenditure and reserve requirements for the fiscal year.

**BALANCED BUDGET**

A budget in which funding sources are equal to funding uses.

**BOARD OF SUPERVISORS**

The five-member Kern County Board of Supervisors.

**BUDGET**

The planning and controlling document for financial operation that sets forth estimates of proposed expenditures and revenue for the fiscal year.

**BUDGET UNIT**

An accounting and financial control unit for which a separate appropriation is approved by the Board of Supervisors. A fund may be divided into one or more budget units. Each budget unit has a collection of expenditure and revenue accounts necessary to fund a certain organizational unit, division, or program(s).

**BUDGETARY CONTROL**

Controlling and monitoring financial transactions through the establishment of a formalized budget in order to keep expenditures within the limitations of available appropriations and available revenues.

**BUDGETED POSITIONS**

The number of full and part-time regular positions to be funded in the budget. Budgeted positions should not be confused with "authorized" positions, which are positions that may or may not be funded in the budget.

**CAPITAL ASSET**

Items of tangible and intangible property of significant value that have usefulness that extends beyond the year in which they are acquired. Capital assets include land, structures and improvements, infrastructure, and works of art or historical significance. Assets are capitalized as follows:

- Land is capitalized regardless of cost.
- New construction, improvements, additions, extensions, and betterments are capitalized when the cost is \$50,000 or more.
- Equipment which is moveable, or readily detachable without loss of value, having a useful life of more than one year and a value of \$5,000 or more.
- Works of art or historical treasures with a value of \$5,000 or more.
- Intangible assets with an initial useful life exceeding one year and value of \$50,000 or more.

**CAPITAL PROJECT**

New construction, addition or betterment of an existing asset where the project cost is greater than \$50,000. Land acquisition is also included in the definition of Capital Projects.

**CARES ACT**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and signed into law on March 27, 2020. The act provided over \$2 trillion to protect the American people from the public health and economic impacts of COVID-19.

**COMMUNITY DEVELOPMENT BLOCK****GRANT FUNDS**

Funds established to account for revenues from the federal government and expenditures as prescribed under the Community Development Block Grant Program.

**CONSUMER PRICE INDEX**

An inflationary indicator that measures the change in the cost of a fixed basket of products and services, including housing, electricity, food, and transportation. CPI is an index of the cost of all goods and services to a typical consumer.

**CORONAVIRUS DISEASE 2019 (COVID-19)**

Coronavirus disease 2019 (COVID-19) is a respiratory illness that can spread from person to person. COVID-19 is a new disease, caused by a novel (or new) coronavirus that has not previously been seen in humans. COVID-19 was characterized as a pandemic by the World Health Organization on March 11, 2020.

**CONTINGENCY**

An amount appropriated for emergencies or unforeseen expenditure requirements. This term is used interchangeably with “Appropriation for Contingencies.”

**COUNTY SERVICE AREA (CSA) FUNDS**

Funds established to finance and account to provide to an assessment district comprised of property owners in the unincorporated area who pay for special services, such as street lighting, sewer systems and road maintenance, through special assessments on their property tax bills.

**CWCAP**

CWCAP is an acronym for County Wide Cost Allocation Plan. It is the method by which indirect support costs for services such as Human Resources, Payroll, Purchasing, etc. are allocated to departments. It is prepared annually by the County Auditor-Controller in accordance with Code of Federal Regulations (2 CFR Part 200), which is the guideline for state and federal reimbursements for indirect costs.

**DEFICIT**

Insufficient sources to fully fund expenditures and other disbursements during a fiscal year.

**DEPARTMENT**

An organizational unit used by the County to group services, programs, or functions, which are usually similar in nature. Each department is managed by either an elected or appointed department head.

**DEPARTMENT HEAD**

A County official either appointed by the Board of Supervisors or elected by Kern County voters who is responsible for managing a County department.

**DEPRECIATION**

The recording of expiration in the service life of tangible capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

**DESIGNATION**

Funds not appropriated for expenditure that are set aside in an account for future use, similar to a reserve. Use of these funds requires the approval of the Board of Supervisors and can be accessed at any time.

**DISCRETIONARY GENERAL FUNDING**

Revenue received by the County, which can be used for any legal purpose determined by the Board of Supervisors, General Fund net carryover balance from the preceding fiscal year, and any use of General Fund reserves or designations as a means to finance the General Fund budget. The Board of Supervisors has discretion in deciding how these funds are used.

**EMPLOYEE BENEFITS**

Amounts paid on behalf of employees that are not included in the gross salary. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the cost of staff. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

**ENCUMBRANCE**

An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation. Available appropriations are reduced by the amount of outstanding encumbrances. Encumbrances are not expenditures or liabilities.

**ENTERPRISE FUND**

A fund established to finance and account for the operation and maintenance of facilities and services, which are predominately self-supporting by user charges. Airports, Kern Regional Transit, Kern Medical Center, Golf Course, Universal Collection, and Solid Waste Management are Kern County's only Enterprise Funds.

**ERAF-Education Revenue Augmentation Fund**

Property tax allocated from cities, counties, and special districts to fund school districts.

**EXPENDITURE**

A payment of funds resulting in a decrease in current assets.

**EXPENDITURE APPROPRIATION**

A legal authorization, granted by the Board of Supervisors, to make expenditures and to incur obligations for specific purposes. An appropriation expires at the end of the fiscal year. This term is used interchangeably with “Appropriation.”

**EXPENDITURE REIMBURSEMENTS FROM OTHER BUDGET UNITS**

Charges (intrafund transfers) to other budget units within the same fund (such as General Fund) which show as an expenditure offset or reduction in the charging department's budget. This term is used interchangeably with “Intrafund Transfer.”

**EXTRA HELP**

Personnel employed on a temporary, limited-term basis, usually for the purpose of performing work during peak workload periods, or for covering absences of regular employees. Extra help employment does not require an authorized position, and extra help employees do not have Civil Service status.

**FICA CONTRIBUTION**

The amount contributed by the County as the employer's share of Social Security taxes (Federal Insurance Contributions Act).

**FIRE FUND**

A special revenue fund used to account for property taxes and other revenue that are designated for use for structural fire protection. The Fire Fund is used to finance the operations of the Kern County Fire Department.

**FISCAL YEAR**

The 12-month period for which a budget is prepared and adopted. The fiscal year for Kern County is July 1 to June 30. The term fiscal year is abbreviated as “FY”.

**FULL TIME EQUIVALENT (FTE)**

For all positions and employee types, FTE equals the number of total hours worked divided by the maximum number of compensable hours in a work year as defined by law. An FTE equates to 2,080 hours of employment, where 1.0 FTE means that the position is equivalent to a full-time worker, while an FTE of 0.5 signals that the position is half-time.

**FUNCTION**

A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. These designations are specified by the State Controller. The County Budget is divided into nine functions: General Government, Public

Protection, Public Ways/Facilities, Health and Sanitation, Public Assistance, Education, Recreation and Culture, Debt Service, and Reserves/Contingencies.

**FUND**

A separate fiscal and accounting entity used to control and account for the receipt of specified types of revenue, and for the use or expenditure of that revenue.

**FUND BALANCE**

The excess of assets of a fund over its liabilities. This balance may be available to finance the succeeding year's budget.

**FUND BALANCE CLASSIFICATIONS**

- Nonspendable fund balance – assets that will never convert to cash, or will not convert soon enough to affect the current period, or resources that must be maintained intact pursuant to legal or contractual requirements;
- Restricted fund balance – resources that are subject to externally enforceable limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments, constitutional provision, or enabling legislation;
- Committed fund balance – resources that are constrained by self-imposed limitations set in place prior to the end of the period by the highest level of decision making, and remain binding unless removed in the same manner;
- Assigned fund balance – resources that are limited resulting from an intended use established by either the highest level of decision making, or the official or body designated for that purpose;
- Unassigned fund balance – residual net resources that cannot be classified in one of the other four categories.

**GANN LIMIT**

An absolute dollar limit on the amount of funds derived from taxes that the County can legally appropriate and expend each fiscal year, which is specified by Article 13-B of the State Constitution. Any proceeds of taxes revenue in excess of the Gann Limit must be returned to taxpayers. The base-year used on computing the Gann Limit is FY 1978-79, with adjustments to the appropriations limit allowed in succeeding fiscal years for (a) changes in population; and (b) changes in the cost of living.

**GENERAL PURPOSE RESERVE**

Funds not appropriated for expenditure that are set aside in an account for future use. Release of funds in a general-purpose reserve requires the approval of the Board of Supervisors during a declared fiscal

emergency. Funds can also be released during the budget adoption process.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

The uniform minimum standards used by State and local governments for financial recording and reporting that have been established by the accounting profession through the Governmental Accounting Standards Board (GASB).

**GENERAL FUND**

The main operations fund used to account for revenue and expenditures except those required to be accounted for in special-purpose funds.

**GENERAL OBLIGATION BONDS**

A limited tax bond which is secured by the County's property tax.

**GOVERNMENTAL FUND**

The funds that are generally used to account for tax-supported activities; it accounts for the majority of funds, except for those categorized as proprietary or fiduciary funds.

**GRANT**

A contribution from one governmental unit to another usually made for a specific purpose and time period. Most of the grants received by the County are from the State and federal governments.

**INTERNAL SERVICE FUND**

A fund used to account for expenses and revenue related to providing services to other County departments on a cost-reimbursement basis.

**INTRAFUND TRANSFER**

Intrafund Transfer amounts (shown in Expense Account 9000) represent expenditure reimbursements derived from charges to other departments within the same fund only. These Intrafund Transfers reflect as an expenditure offset or reduction in the charging department's budget. Intrafund Transfers replace the previous Cost Applied designation in departmental operating budgets.

**INTER-FUND ACCOUNT (I/F designation)**

An account that can accept a charge from another department in a different fund. For example, a charge from the General Services-Communications budget to the Fire Department would show in the Fire Department budget under the expenditure account Radio and Microwave Expense-I/F.

**LIABILITY**

A financial obligation caused by past transactions or events.

**MAINTENANCE OF EFFORT (MOE)**

A Federal and/or State requirement that the County provide a certain level of financial support for a program from the County's own discretionary revenues. The amount of support is referred to as the Maintenance of Effort level.

**MANDATE (Mandated Service)**

This term is used to refer to County services which are provided to comply with State or federal laws.

**MAJOR FUND**

A fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

**MAJOR MAINTENANCE PROJECT**

All new construction, additions, and betterments with total costs in excess of \$10,000 that do not qualify for capitalization.

**MEASURE K**

A ballot measure passed by Kern County voters on November 8, 2022. The measure authorizes a one-cent sales tax for transactions in unincorporated areas of the County. The Measure became effective April 1, 2023.

**MODIFIED ACCRUAL BASIS**

The modified accrual bases of accounting is a mixture of the cash and accrual bases. Under the modified accrual basis, in order for revenue to be recognized, it has to meet accrual criteria of being earned and measurable, plus actually be "available". Expenditures are still recognized when the liability is incurred (the same as the accrual basis).

**NET APPROPRIATION**

Gross appropriations minus intrafund reimbursements. This is the amount actually appropriated for each budget unit.

**NET COUNTY COST**

Net appropriation less program revenue (or special-purpose funds allocated). This figure represents the part of a budget unit's appropriation that is financed by the County's discretionary revenue. This term is used interchangeably with "Net General Fund Cost."

**NET GENERAL FUND COST**

Net appropriation less program revenue (or special-purpose funds allocated). This figure represents the part of a budget unit's appropriation that is financed by the County's discretionary revenue. This term is used interchangeably with "Net County Cost."

**NET FUND COST**

Net appropriation less program revenue (or special-purpose funds allocated). This term applies to non-General Fund governmental funds.

**NON-GENERAL FUND**

A fund that is not supported by General Fund dollars.

**NON-OPERATING EXPENSES**

This term applies to enterprise fund and internal service fund budgets and refers to special expenses not directly resulting from day-to-day operations (such as capital investment and lawsuit settlements).

**NON-OPERATING REVENUE**

This term applies to enterprise fund and internal service fund budgets and refers to revenue that is not derived from day-to-day operations (such as sale of fixed assets and interest earnings).

**NON-PROCEEDS OF TAXES**

Revenue generated from non-tax sources, such as user fees. Non-proceeds of taxes are not subject to the Gann Appropriations Limit.

**OBJECT OF EXPENDITURE**

A major category of appropriation (such as Salaries and Employee Benefits, Services and Supplies, and Capital Assets).

**OPERATING EXPENSES**

This term applies to enterprise fund and internal service fund budgets and refers to the expenses incurred as a result of day-to-day operations.

**OPERATING INCOME**

Revenue derived from the operations or services of an enterprise fund or internal service fund activity. This term is used interchangeably with "Operating Revenue."

**OPERATING REVENUE**

Revenue derived from the operations or services of an enterprise fund or internal service fund activity. This term is used interchangeably with "Operating Income."

**OPERATING TRANSFERS**

Operating transfers result when one fund provides a service on behalf of another fund. The providing fund budgets the amount required by the other fund in the "Operating Transfer Out" expenditure account. The receiving fund budgets the amount in one of the "Operating Transfer In" revenue accounts.

**OTHER CHARGES**

A budget category that may include miscellaneous non-operational expenses (such as lease payments, amortization, depreciation, inter-fund charges, or taxes and assessments).

**OTHER FINANCING USES**

A budget category that includes the transfer of operating funds from one budget unit to another and also includes budgeted savings incentives.

**OTHER POST EMPLOYMENT BENEFITS (OPEB)**

Post-employment benefits that a retired employee earns after retirement such as: medical insurance, dental, vision, and other health benefits.

**PENSION OBLIGATION BONDS**

Taxable bonds that have been issued as part of an overall strategy to fund the unfunded portion of pension liabilities by creating debt.

**PERFORMANCE MEASURE**

A particular value or characteristic designed to measure input, output, outcome, efficiency, or effectiveness. Performance measures are composed of a number and a unit of measure. The number provides the magnitude, and the unit is what gives the number its meaning.

**PERSONNEL COSTS**

Costs related to employee compensation, including wages and salaries, fringe benefits, retirement benefits and special pays.

**PRELIMINARY RECOMMENDED BUDGET**

Document provided to the Board for approval prior to June 30 in compliance with Government Code Section 29064. Changes to the County Budget Act in January 2010 no longer allowed counties to use prior year appropriations as spending authority after June 30<sup>th</sup> and prior to adoption of the budget. The numbers are preliminary and are adjusted to recommended numbers prior to budget hearings.



**PROCEEDS OF TAXES**

Revenue received from "tax" sources, such as property taxes, sales and use taxes, and other types of taxes. Proceeds of taxes are subject to the Gann Limit.

**PROGRAM REVENUE**

Revenue received by a County department as a result of the services or operations of that department (such as user fees), which are used to finance the related services or programs. Program Revenue is not discretionary (general purpose) revenue.

**PROPERTY TAX LEVY**

Amount of tax dollars raised by the imposition of the property tax rate on the assessed valuation.

**PROPERTY TAX RATE**

The rate per one hundred dollars of the assessed valuation base necessary to produce the tax levy.

**PROPOSITION 172**

Proposition 172 (Prop 172), which became effective January 1, 1994, placed a one-half percent sales tax rate in the State's Constitution and required revenue from the additional one-half percent sales tax be used only for local public safety activities, including but not limited to sheriff, police, fire protection, county district attorney, and county corrections. Funding from Prop 172 enabled counties and cities to substantially offset the public safety impacts of property tax losses resulting from the State property tax shift to the Educational Revenue Augmentation Fund (ERAF).

**RECOMMENDED BUDGET**

The Recommended Budget document is provided by the County Administrative Office and serves as the basis for public hearings prior to the determination of the adopted budget.

**RESERVE**

Funds not appropriated for expenditure that are set aside in an account for future use that require Board of Supervisors approval to use and are often more restrictive than designations.

**RETAINED EARNINGS**

This term refers to the accumulated net earnings of an Enterprise Fund or Internal Service Fund.

**RESTRICTED-USE FUNDS**

Funds which are designated for use for a specific purpose.

**REVENUE**

Funds received from various sources and treated as income to finance expenditures.

**SB 1383**

Senate Bill 1383- a bill that sets goals to reduce disposal of organic waste in landfills and edible food by establishing methane reduction targets.

**SPECIAL DISTRICTS**

Unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes.

**SPECIAL-PURPOSE FUND**

A fund which is used to account for revenue which are designated (usually by State law) for use for a specific purpose. Examples are the Road Fund and Fire Fund. This term is used interchangeably with "Special Revenue Funds."

**SPECIAL REVENUE FUND**

A fund which is used to account for revenue which are designated (usually by State law) for use for a specific purpose. This term is used interchangeably with "Special-Purpose Fund."

**STRATEGIC GOALS**

Broad, multi-year areas of priority and focus.

**STRATEGIC OBJECTIVES**

Attainable, mid-term achievements that help to accomplish strategic goals.

**STRATEGIC PLAN**

Proposed goals, strategies and outcomes of the County derived from input by County departments and the public. These strategic goals adopted by the Board of Supervisors in June 2006 and updated annually serve as a tool to use when policy decisions must be made to allocate financial resources.

**SUBVENTION**

Payments by an outside agency (usually a State or federal agency) for reimbursement of costs incurred by the County.

**SUPPLEMENTAL ASSESSMENT**

An assessment of real property occurring after the regular assessment roll is filed on June 30th of each year as a result of new construction or a change in ownership.

**UNFUNDED ACCRUED ACTUARIAL  
LIABILITY**

A liability generally representing the difference between the present value of all benefits estimated to be payable to plan members as a result of their service through the valuation date and the actuarial value of plan assets available to pay those benefits. This amount changes over time as a result of changes in accrued benefits, pay levels, rates of return on investments, changes in actuarial assumptions, and changes in the demographics of the employee base.

**YEAR-END**

This term means as of June 30th (the end of the fiscal year).

## Investment Disclaimer

The Chief Administrative Officer proposes, and the Board of Supervisors is responsible for enacting, an annual budget. The annual budget consists of appropriations based on estimated revenues and expenditures developed during the six month period preceding the start of each fiscal year. Those estimated revenues and expenditures rely on economic and financial assumptions that the County develops for budgetary purposes based on then-available information. The County updates its estimated revenues and expenditures over the course of the fiscal year as economic and financial conditions develop, which often differ from those estimated at the time that the annual budget is originally adopted. These differences are sometimes material. As such, the annual budget may be modified by the Board of Supervisors throughout the fiscal year. The annual budget is not prepared, nor is it suitable, for the purpose of an investor understanding the forward-looking financial condition of the County or for making any investment decision on any bonds issued by the County or secured by any County revenues. Further, the economic and financial assumptions that the County presents in the annual budget have been prepared for budgetary purposes, which assumptions may differ materially from those that the County would use to communicate financial projections to investors. The County files official statements for bond offerings, audited financial statements, annual comprehensive financial reports, annual financial information, material event notices, and voluntary disclosures with the Municipal Securities Rulemaking Board (MSRB) and posts such information on the County's investor information webpage. The annual budget will not be filed separately with the MSRB.

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