

September 15, 2026

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

**REQUEST TO ESTABLISH MID-YEAR CAPITAL ASSET PROJECT FOR TWO (2) CARGO VANS AND
APPROPRIATE UNANTICIPATED REVENUE FROM THE STATE OF CALIFORNIA FOR EXPEDITING
THE VOTE COUNTING PROCESS AND OUTREACH FOR THE NOVEMBER 3, 2026, STATEWIDE
GENERAL ELECTION**

Fiscal Impact: \$844,000 State; Not Budgeted; Discretionary

As part of the Budget Act of 2026, the State approved allocating \$34 million to California counties to effectuate the allocation of resources for counties to expedite the vote counting process and to provide voter outreach and education for the upcoming November 3, 2026 election. Kern County's portion is \$844,000 of which \$719,882 is earmarked for Provision 1 which is for expediting the vote counting process and the remaining \$124,118 for Provision 2 which is for voter outreach and education. We are also requesting to establish a mid-year capital asset project for the acquisition of two (2) cargo vans. Additionally, due to the limited amount of time we have to make purchases in time for the November 3, 2026 election we are requesting your board authorize the Purchasing Agent to issue purchase orders for two (2) off-the-lot cargo vans in an amount not to exceed \$65,000 each. There is no cost to the General Fund.

On August 4, 2026, the California Department of Finance notified counties of our allocation amounts and the California State Controller issued payment to Kern County on August 27, 2026. These funds will be used in Kern County to hire additional extra help staff, purchase and rent equipment, a campaign to encourage voters to use drop boxes prior to election day, and to provide outreach and educate voters on the vote-by-mail process. The sooner we receive ballots in our office, the sooner we can process them, thereby reducing the amount of time needed to process vote-by-mail ballots received on Election Day.

In order to move forward to expedite the vote counting process and provide voter outreach and education for the November 3, 2026 Election, it is necessary to recognize unanticipated revenue in 1015CC - Elections, 1161RC - State Aid in the amount of \$844,000 and appropriate \$714,000 in 1152SC - SDE/Miscellaneous and the remaining amount in 7500:Fixed Assets - Expenditures, 1005SC - Equipment and establish a project for two (2) cargo vans in the amount of \$65,000 each.

Therefore, IT IS RECOMMENDED that your board approve the establishment of a mid-year capital asset project for the purchase of two (2) cargo vans, authorize the Purchasing Agent to issue purchase orders for two (2) off-the-lot cargo vans, approve the appropriation of unanticipated revenue from the State of California in the amount of \$844,000, and authorize the Auditor-Controller to process the necessary budgetary adjustments and accounting transactions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Aimee X. Espinoza".

Aimee X. Espinoza
Auditor-Controller-County Clerk

Attachment

cc: County Administrative Office



View Budget Amendment: Budget
Amendment: 2027 - Adopted Budget Structure
- Production/Gold Version on 09/04/2026 :
BUDAMD2700148

02:10 PM
09/04/2026
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Company Kern County
Budget Template Adopted Budget Structure - Production/Gold Version : FY27 Operating Budget - Adopted
Organizing Dimension Type FY27 Operating Budget - Adopted
Amendment ID BUDAMD2700148
Amendment Date 09/04/2026
Description Unanticipated Revenue-Mid-Year Capital Asset
Amendment Type Board Amendment
Balanced Amendment Yes
Entry Type Adopted
Status Draft

Budget Amendment Entries

Period	*Ledger Account/Summary	Spend Category	Revenue Category	*Cost Center	Designation	*Additional Worktags	Debit Amount	Credit Amount	Memo	Exceptions
2027 Year (FY27 Operating Budget - Adopted)	7500:Fixed Assets - Expenditures	1005SC - Equipment		1015CC Elections		Fund: 1000FD General Fund	\$130,000.00	\$0.00	(2) Cargo Vans	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1152SC - SDE/Miscellaneous		1015CC Elections		Fund: 1000FD General Fund	\$714,000.00	\$0.00		
2027 Year (FY27 Operating Budget - Adopted)	4300:Intergovernmental Revenues		1161RC - State Aid	1015CC Elections		Fund: 1000FD General Fund	\$0.00	\$844,000.00		