

September 15, 2026

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

**REQUEST TO RECOGNIZE UNANTICIPATED REVENUE FROM DEVELOPMENT SERVICES
AND INCREASE APPROPRIATIONS FOR SPECIAL BENEFIT SERVICES IN COUNTY SERVICE
AREA 15.5 THROUGH JUNE 30, 2027 (All S.D.s)**

(Fiscal Impact: \$5,000; Development Services and CSA Fund 15.5; Not Budgeted; Discretionary)

The Public Works Department requests your Board's approval for the County Service Area (CSA) 15.5 to recognize unanticipated revenue from Development Services in the amount of \$5,000 and to increase expenditure appropriations in the specified accounts below to cover expenses through June 30, 2027. Funding for Development Services is supported by contributions from the General Fund.

CSA	NAME	Fund	Cost Center	Spend Category	Service Provided	Amount
15.5	Oakhaven	1296FD	1873CC	1121SC	Drainage	\$5,000
Total						\$5,000

CSA special benefits are funded by charges levied annually by Ordinance approved by your Board. The above CSA do not have sufficient resources available to cover all remaining expenses expected this year. These funds are needed to cover drainage costs as detailed in the table above. Proposition 218 limits the ability to raise sufficient funds on property tax bills to cover the cost of providing the services.

The Department has exhausted all means to lower costs for the services whenever possible. Should the CSA not receive the requested funding, then the Department would need to consider a reduction in services, wherever possible, to balance the CSA budget. The Department recommends funding these special benefit services while we continue to seek opportunities to remedy the shortfalls.

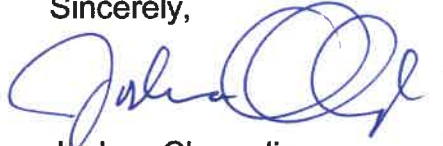
In order to process this request, the following fiscal transaction would be necessary.

- Increase appropriations in the amount of \$5,000 in the specific CSA No. 15.5 spend category included in the body of this letter, and
- Recognize unanticipated revenue in the amount of \$5,000 in Account 1589RC – Operating Transfers in for CSA No. 15.5.

GROUND  BOUNDLESS

Therefore, IT IS RECOMMENDED that your Board approve for the County Service Area (CSA) No. 15.5 to recognize unanticipated revenue from Development Services in the amount of \$5,000; increase expenditure appropriations to fund special benefit services through June 30, 2027; and authorize the Auditor-Controller to process the specified budgetary adjustments and accounting transactions.

Sincerely,



Joshua Champlin
Director

JC:NJ:BG:mm

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Budget Amendment: 2027 - Adopted Budget
Structure - Production/Gold Version on
09/02/2026 : BUDAMD2700142

08:44 AM
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Company Kern County
Budget Template Adopted Budget Structure - Production/Gold Version : FY27 Operating Budget - Adopted
Budget FY27 Operating Budget - Adopted
Amendment ID BUDAMD2700142
Amendment Date 09/02/2026
Description CSA 15.5 Recognize Unanticipated Revenue and Increase Appropriations
Amendment Type Board Amendment
Balanced Amendment Yes
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)	9000:Other Financing Sources		1589RC - Operating Transfer In	1873CC County Service Area #15 Zone 5		Fund: 1296FD County Service Area #15 Zone 5	\$0.00	\$5,000.00		
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1121SC - PSS/Dept Salary Reimb		1873CC County Service Area #15 Zone 5		Fund: 1296FD County Service Area #15 Zone 5	\$5,000.00	\$0.00		