

September 15, 2026

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

**REQUEST FOR APPROPRIATION OF UNANTICIPATED REVENUE IN COUNTY
SERVICE AREA 87.3 TO FUND UTILITY AND STAFFING SERVICES THROUGH
JUNE 30, 2027 (All S.D.s)**

(Fiscal Impact: \$4,617; County Service Area No. 87.3; Not Budgeted; Discretionary)

The Public Works Department requests your Board's approval of the budgetary transactions needed to fund utility and staffing costs through the end of the current fiscal year for County Service Area (CSA) No. 87.3 Fund 9417FD – Cost Center 3511CC.

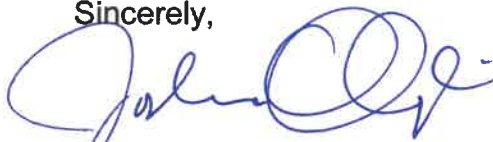
On June 16, 2026, the Board conducted a duly noticed public hearing and adopted Ordinance G-9408, enacting assessments on the individual parcels located within Annexation No. 7 to County Service Area No. 87 (Fuller Acres) and establishing Zone of Benefit No. 3 to provide streetlight services. These assessments will be billed and collected in conjunction with the ad valorem property tax bill, with collections occurring in Fiscal Year 2026-2027.

The requested budgetary transactions include the appropriation of \$4,617.00 in unanticipated revenue from Ledger Account: 4000: Taxes, Revenue Category 1001RC – Current Secured to fund utility and staffing cost as follow:

Fund	Cost Center	Ledger Account	Spend Category	Description	Amount
9417FD	3511CC	6050	1067SC	Maintenance on Structures, Imp.	\$ 400.00
9417FD	3511CC	6050	1090SC	Office Expense	\$ 500.00
9417FD	3511CC	6050	1121SC	PSS/ Dept Salary Reimb	\$ 1,300.00
9417FD	3511CC	6050	1142SC	Publications & Legal Notices	\$ 50.00
9417FD	3511CC	6050	1191SC	Utilities-Electrical Charges	\$ 2,300.00
9417FD	3511CC	6100	1327SC	I/F Professional & Specialized Serv.	\$ 67.00
Total					\$ 4,617.00

Therefore, IT IS RECOMMENDED that your Board authorize the appropriation of unanticipated revenue enacted from assessments in County Service Area 87.3 to fund utility and staffing 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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View Budget Amendment: Budget
 Amendment: 2027 - Adopted Budget Structure
 - Production/Gold Version on 09/01/2026 :
 BUDAMD2700141

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 09/01/2026
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Company	Kern County
Budget Template	Adopted Budget Structure - Production/Gold Version : FY27 Operating Budget - Adopted
Budget	FY27 Operating Budget - Adopted
Organizing Dimension Type	
Amendment ID	BUDAMD2700141
Amendment Date	09/01/2026
Description	CSA 87.3 Unanticipated Revenue
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)	6100:Other Charges	1327SC - I/F-Professional & Specialized Services		3511CC CSA 87.3 ST LIGHTS		Fund: 9417FD CSA 87.3 ST LIGHTS	\$67.00	\$0.00		
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1191SC - Utilities-Electrical Charges		3511CC CSA 87.3 ST LIGHTS		Fund: 9417FD CSA 87.3 ST LIGHTS	\$2,300.00	\$0.00		
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1142SC - Publications & Legal Notices		3511CC CSA 87.3 ST LIGHTS		Fund: 9417FD CSA 87.3 ST LIGHTS	\$50.00	\$0.00		
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1121SC - PSS/Dept Salary Reimb		3511CC CSA 87.3 ST LIGHTS		Fund: 9417FD CSA 87.3 ST LIGHTS	\$1,300.00	\$0.00		
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1090SC - Office Expense		3511CC CSA 87.3 ST LIGHTS		Fund: 9417FD CSA 87.3 ST LIGHTS	\$500.00	\$0.00		
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1067SC - Maintenance on Structures, Improvements & Grounds		3511CC CSA 87.3 ST LIGHTS		Fund: 9417FD CSA 87.3 ST LIGHTS	\$400.00	\$0.00		
2027 Year (FY27 Operating Budget - Adopted)	4000:Taxes		1001RC - Current Secured	3511CC CSA 87.3 ST LIGHTS		Fund: 9417FD CSA 87.3 ST LIGHTS	\$0.00	\$4,617.00		