

October 13, 2026

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

**RECOMMENDED ADJUSTMENTS TO THE FISCAL YEAR 2026-27 ADOPTED BUDGET TO
REFLECT FINAL PROPERTY TAX ASSESSMENT ROLL AND CLOSING
YEAR-END FUND BALANCES**

Fiscal Impact: \$88,292,009: General Fund \$65,567,771, Fire Fund \$22,724,238; Not Budgeted; Discretionary

This request seeks your Board's approval of adjustments to the Fiscal Year (FY) 2026-27 Adopted Budget, based on the final property tax assessment roll and the closing year-end fund balances for the General Fund and Fire Fund. Today's discussion will provide a budget update using completed fiscal year-end analysis, including final fund balances, final property tax values and other discretionary revenue updates. With year-end closing and final property tax valuation figures available, the County Administrative Office (CAO) has made allocation adjustments primarily for one-time allocations and updates to designations (assigned fund balance) and reserves to preserve financial stability during economic uncertainties across fiscal years.

Executive Summary

On July 1, 2026, the Kern County Assessor reported the FY 2026-27 assessment roll, reflecting an overall increase of \$1 billion in assessed value from the prior year, despite a 26.8% decline in oil and gas property values. The change in assessed value combined with adjustments to payments in-lieu of property tax and other estimated fee adjustments results in \$1.6 million in additional discretionary revenue for the General Fund and \$170,000 for the Fire Fund beyond what was anticipated in the adopted budget. When combined with the Net Fund Balance Carryforward of \$63.8 million for the General Fund and \$18.1 million for the Fire Fund, these resources support recommended one-time allocations for major maintenance, capital project contingencies, and targeted increases to reserves for anticipated liabilities. Strengthening reserves at this time is essential to preserving fiscal stability amid ongoing uncertainties, including potential Medi-Cal program changes, increasing general liability costs, property tax appeals, and other emerging risks.

Property Assessment Values and Discretionary Revenue

The Kern County Assessor has finalized the tax roll with a total assessed valuation of \$130 billion. The Adopted Budget estimates included an increase of 2.5% for residential and commercial properties and a 15% decline for oil and gas properties. The final numbers reflect an overall increase of .77%. This increase reflects gains in real estate and business property assessments, demonstrating Kern County's continued attractiveness for residents and businesses, with major companies continuing to invest locally. The oil and gas property tax assessment roll continued its downward trend, declining by 26.8%, following a prior year decrease of 12.32%. After the additional 26.8% decline in the assessed value of oil and gas properties this fiscal year, the overall decline is now at 73.9% since 2014. For Fiscal Year 2026-27, oil and gas assessed value represents 6.3% of the total. While recent

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revisions to Title 19 - Kern County Zoning Ordinance Code 2025(A) may result in increased oil and gas production, the results will not be known until FY 2027-28. Additionally with the solar exclusion scheduled to sunset on January 1, 2027, there may be an increase in property tax; however, the impact will not be known until FY 2027-28. As a result, it is recommended that we continue to carefully consider any ongoing expenditures with anticipated growth of property tax revenue.

In total, the overall changes in property taxes, coupled with an increase in estimated payments in-lieu of property tax from the federal government and estimated fees for Solar projects, have resulted in an increase of \$1.6 million in discretionary revenue from the Adopted Budget.

Year-End Closing Carry Forward Balance

The net General Fund carry-forward balance from FY 2025-26 is \$63.8 million. This represents the remaining available fund balance after accounting for the rebudgeting of prior-year major maintenance projects that were not fully completed by year-end, grant revenues that closed to fund balance, and the reestablishment of unused Budget Savings Incentive (BSI) credits from FY 2025-26 that also closed to fund balance.

In prior years, the County adopted its budget in late August, after the Auditor-Controller had certified the actual available fund balance. This timing allowed the County to use verified one-time resources to address the substantial backlog of deferred maintenance and other critical infrastructure needs. For FY 2026-27, the budget was adopted earlier, on June 30, before the Auditor-Controller had finalized and certified the FY 2025-26 year-end fund balance. As a result, the budget was developed using a conservative estimate of available fund balance, and only a limited number of major maintenance projects were funded at that time. The final year-end balance subsequently became available after the close of FY 2025-26 and completion of the year-end accounting process. The additional \$63.8 million in available fund balance is primarily attributable to higher-than-anticipated interest revenue and unspent appropriations. Because these resources were not finalized and certified until after the FY 2026-27 budget was adopted, they were not available for allocation during the original budget process. With the final fund balance now established, recommendations are being presented to allocate these one-time resources. Additionally, the proposed budget adjustments include the Auditor-Controller setting the necessary reserves to isolate the net fund balance in the financial system.

These resources are recommended to fund one-time projects and additional ongoing costs for vital services listed below.

General Fund - CAO recommended adjustments to the Adopted Budget

Description	Adopted Budget Change
Discretionary Revenue Increase from Adopted Budget	\$1,685,691
Net Fund Balance Carryforward	63,882,080
Net Resources Available	\$65,567,771
Adjustments:	
One-Time Costs:	
Appropriations for Contingencies	(\$2,042,044)
Major Maintenance Projects	(8,684,000)
Public Safety Communications Network and Subscriber Equipment	(6,932,931)
Potomac Park – County Match	(1,076,000)
Equipment Replacement	(700,000)
Total One-Time Costs	(\$19,434,975)

Designations/Reserves:	
Tax Liability	(\$15,000,000)
General Liability	(15,000,000)
Countywide Contingency Reserve	(16,132,796)
Total Designations/Reserves:	(\$46,132,796)
Total Adjustments	(\$65,567,771)

One-Time Costs:

Appropriations for Contingencies

The additional discretionary revenue, in addition to \$400,000 of one-time net fund balance, is recommended for an allocation of approximately \$2 million to Appropriations for Contingencies to address increased operating costs across several County departments. Like many public agencies, the County continues to experience rising expenses, and this increase to Appropriations for Contingencies will help offset higher fuel costs, one time retirement payouts and anticipated changes to taxable products beginning January 1, 2027.

Effective January 1, 2027, the definition of tangible personal property under the Sales and Use Tax Law will expand to include digital products, along with any associated copyright or patent interests. As a result, retail sales of digital products in California or the storage, use, or consumption of digital products purchased from any retailer may be subject to sales and use tax. This adjustment is expected to increase departmental operating costs, making contingency support necessary to maintain service levels and budget stability.

Major Maintenance Projects

As previously mentioned, the budget was adopted in late August, after the Auditor-Controller certified the available fund balance. This timing allowed the County to allocate one-time resources primarily toward addressing the substantial backlog of deferred maintenance and other critical infrastructure needs. For FY 2026-27, the Budget was adopted on June 30 using an estimated fund balance to allocate funding for major maintenance projects. With the availability of final fund balance information, an additional one-time allocation of \$8.7 million is recommended to address critical infrastructure needs across multiple County facilities. This additional investment will allow the County to advance essential maintenance and capital improvement projects that are necessary to preserve the functionality, safety, accessibility, and long-term value of County facilities.

Proposed projects include HVAC system improvements, roof replacements, carpet upgrades, and ADA compliance modifications. These improvements are necessary to maintain safe, functional, and accessible environments for the public and County staff, while improving operational reliability and extending the useful life of key County assets. The proposed allocation will also support the purchase and installation of a generator for Kern River Valley Animal Services to ensure continuity of critical operations during power interruptions, as well as necessary improvements to the Justice Building escalators to maintain safe and reliable public access. In addition, funding will advance water conservation upgrades at the County Administrative Center, supporting the County's efforts to improve resource efficiency and reduce long-term operating costs.

The recommended \$8.7 million allocation provides an opportunity to strategically invest available one-time resources in high-priority maintenance and infrastructure needs that have been deferred. Addressing these needs now will help mitigate the risk of further deterioration, reduce the potential for more costly repairs in the future, and protect the County's investment in its facilities. The proposed projects are identified in Exhibit A. The adjustments include the Auditor-Controller setting up the necessary projects in the financial system.

Public Safety Communications Network and Subscriber Equipment

In June 2023, your Board approved the replacement of the County's 30-year-old Regional Public Safety Communications Network, a critical infrastructure system that supports emergency response and public safety operations throughout the County. The project has been funded through fund balance, Measure K, and other available resources.

To continue implementation of this critical infrastructure project, a one-time allocation of \$6.9 million is recommended to support the construction and infrastructure improvements necessary to deploy the new communications equipment at sites throughout the County, as well as fund a portion of the associated subscriber equipment. This investment will help ensure the County has a reliable, modern, and resilient communications network capable of supporting public safety personnel and maintaining effective coordination during emergencies.

The recommended allocation represents a strategic use of one-time resources to ensure the continued reliability and effectiveness of the County's public safety communications system.

Potomac Park – County Match

In addition, a recommended allocation of \$1 million is proposed to provide the required local match for the \$5.9 million grant funded Potomac Park Improvement Project. This investment will support a comprehensive set of enhancements designed to improve public facilities and ensure safe, accessible recreational spaces for County residents. Planned improvements include construction of a new restroom building, upgrades to the group picnic area, installation of shade structures, and enhancements to the splash pad, dog park, pavilion, basketball courts, and soccer field. Funding will also support landscaping, lighting upgrades, and the development of accessible walkways and parking areas. Together, these improvements strengthen the overall functionality and quality of County Park amenities and demonstrate the County's continued commitment to community wellness, inclusive recreation, and the revitalization of neighborhood assets.

Capital Replacement Needs

A recommended allocation of \$700,000 is requested for the replacement of critical maintenance equipment necessary to support the General Services Division's operational responsibilities. Several pieces of equipment used for lake vegetation abatement and tree maintenance have reached the end of their useful life, resulting in rising repair costs, reduced reliability, and increasing operational delays. Continued dependence on aging assets also increases the likelihood of service disruptions and limits the Division's ability to respond promptly to public safety concerns, seasonal vegetation growth, and storm related tree hazards. The proposed equipment replacements will restore the Division's ability to perform both lake vegetation abatement and tree maintenance services efficiently and reliably.

Designations/Reserves

Tax Litigation Reserve

A \$15 million increase to the tax litigation reserve is recommended due to the County's growing exposure to property tax assessment appeals. As of June 30, 2025, pending appeals represent approximately \$202.9 million in contingent liability, including \$87.6 million attributable to the County. After existing reserves, the estimated remaining exposure is approximately \$78.8 million across the General Fund and Structural Fire Fund.

The County's current \$8.8 million General Fund reserve is limited relative to this potential exposure. Increasing the reserve by \$15 million will provide additional capacity to absorb potential tax abatements, reduce the risk of

future budget reductions, and protect essential services. Given the increasing volume and complexity of appeals, the allocation is a prudent step to strengthen the County's fiscal position.

General Liability

A \$15 million increase to the General Liability designation is recommended to strengthen the County's ability to meet its obligations under its self-insured liability program. At the adoption of the FY 2026-27 Budget, the General Liability Program was funded at only 68% of its estimated liability.

With a \$7.5 million self-insurance retention, the County is responsible for significant claim costs before excess insurance coverage applies. Maintaining adequate reserves is therefore essential to ensure the County has sufficient resources to pay claims as they arise. Liability claims can vary significantly in both timing and severity, and some claims may remain open for several years before final resolution. Adequate reserves provide the financial capacity to cover settlements, judgments, legal and defense costs, and other claim-related expenses without placing unexpected pressure on departmental budgets or essential services.

The need for sufficient reserves has become more significant with changes in California law that have expanded public entity liability for certain sexual assault claims, including claims involving historical conduct. These changes can increase both the potential number and severity of claims against public entities and create additional long-term financial exposure for the County. The proposed \$15 million allocation will improve the funding position of the General Liability Program, strengthen the County's ability to absorb unexpected claims, and reduce the risk that future liability costs will require reductions to current programs or services.

Countywide Contingency Reserve

Finally, a \$16.1 million increase to the Countywide Contingency Reserve is recommended to provide the County with additional flexibility to address significant fiscal and operational uncertainties.

The County entered FY 2026-27 in a structurally constrained environment, with ongoing uncertainty at both the State and federal levels. Implementation of federal H.R. 1 requirements affecting Medi-Cal and other safety-net programs, along with rising operating costs, has required the County to reassess planned activities and take steps to preserve service levels. Key H.R. 1 provisions will take effect during the second half of the fiscal year and are expected to create additional workload and costs for the Human Services Department.

The State has also enacted additional funding adjustments for Medi-Cal and CalFresh county administration to support H.R. 1 implementation. While final county allocations and implementation guidance are still pending, we expect to return to the Board in late October with recommended budget amendments. These funds are expected to be one-time in nature and will not address the potential increase in costs associated with the medically indigent population. Changes to Medi-Cal eligibility and enrollment requirements may increase this exposure. New work requirements and more frequent, six-month eligibility redeterminations may result in eligible individuals losing or experiencing gaps in Medi-Cal coverage because they are unable to meet reporting or verification requirements, even when they remain in need of medical services. Individuals who lose coverage may seek care through County-supported programs or become medically indigent, increasing the County's responsibility for uncompensated or partially compensated healthcare costs. The timing, number, and fiscal impact of these potential coverage losses remain uncertain but create additional budget risk for the County.

In addition, implementation of SB 525, the Healthcare Minimum Wage, has increased personnel costs in healthcare settings, including Public Health and Behavioral Health and Recovery Services. These costs are expected to continue increasing into FY 2027-28.

Given these ongoing and uncertain pressures, the \$16.1 million allocation will strengthen the County's contingency reserve and provide capacity to manage unforeseen costs, including potential increases in medical care, maintain essential services, and respond to emerging fiscal impacts without disrupting the adopted budget.

Fire Fund - CAO recommended adjustments to the Adopted Budget

The Fire Fund's revenue estimate has increased by approximately \$170,000 from the Adopted Budget. This additional revenue, combined with \$18.2 million in net fund balance carryforward and a \$4.3 million allocation from the cancellation of the Apparatus Trust designation, will support capital and apparatus replacement needs, as well as increased reserves and designations to help mitigate future liabilities.

Description	Adopted Budget Change
Property Tax Increase from Adopted Budget	\$170,000
Net Fund Balance Carryforward	18,189,778
Cancellation of Designation from Apparatus Trust	4,364,460
Net Resources Available	\$22,724,238
Adjustments:	
One-Time Costs:	
Appropriations for Contingencies	(\$6,904,814)
Capital and Apparatus Replacement Needs	(5,558,960)
Fire Prevention Property	(4,504,000)
Total One-Time Costs	(\$16,967,774)
Designations/Reserve:	
Tax Litigation Reserve	(\$4,000,000)
Shafter Operational Area Designation	(\$153,821)
General Designation	(\$1,602,643)
Total Designations/Reserves:	(\$5,756,464)
Total Adjustments	(\$22,724,238)

One-Time Costs

Appropriations for Contingencies

Consistent with the General Fund approach, an allocation of \$6.9 million is recommended to Appropriations for Contingencies to address rising operating costs within the Fire Fund. Of this amount, \$2.9 million is intended to provide relief for increased personnel costs and support the department's ability to maintain operational coverage through overtime and other personnel-related expenditures. The department will need to actively manage personnel costs and overtime utilization to ensure these resources are sufficient to sustain required service levels throughout the fiscal year.

An additional \$4 million is recommended for operational expenditures necessary to maintain essential services. These funds will support critical needs, including clothing and personal supplies, vegetation management activities, information technology requirements, and ongoing maintenance of departmental helicopters and vehicles.

Capital and Apparatus Replacement Needs

As noted in the Adopted Budget, capital and apparatus replacement needs were deferred pending confirmation of the Fire Fund's final fund balance carryforward. With the close of the fiscal year and the availability of these funds confirmed, a total of \$5.5 million is recommended to address critical capital and apparatus replacement needs.

The recommended allocation includes the replacement and acquisition of essential equipment and vehicles, including radios, patrol vehicles and associated buildouts, air conditioning service equipment, a dual hydro cart, aircraft jacks, and aircraft ladders. The Fire Department has also identified the need for heavy equipment and vehicles, including a bulldozer and trailer, dozer transport equipment, water tenders, and command vehicles. These purchases are necessary to maintain and enhance the Department's operational readiness and ability to respond effectively to incidents.

Fire Prevention Property

An allocation of \$4.5 million is recommended to support the purchase of a facility for the future relocation of the County's Fire Prevention Division and the relocation of the Arson Division, which is currently housed in a leased facility. The Fire Prevention Division has experienced significant staffing growth in recent years in response to mandated inspection requirements and increased permit activity. As a result, the Division's current facility no longer provides adequate space to accommodate its expanded workforce or the volume of work required to support these services. Purchasing a new facility will provide the space necessary to accommodate current and anticipated staffing needs, improve the efficiency of operations, and provide an appropriate work environment for staff and the public. Consolidating the Fire Prevention and Arson Divisions into a County-owned facility will also reduce reliance on leased space and provide a long-term asset to support the Department's ongoing operational needs.

Reserves and Designations

Similar to the General Fund, we are recommending an increase of \$5.7 million to Fire Fund Reserves and Designations. A \$4 million increase to the Tax Reserve to strengthen the Fund's fiscal stability and protect the continuity of essential fire services is recommended. Maintaining an adequate reserve will provide the Fire Fund with greater flexibility to manage potential revenue reductions, including those that may result from disputed property values, without requiring immediate reductions to critical services or operations.

An additional \$1.7 million is recommended for the Shafter Operational Area Designation and the General Designation to provide funding capacity for future operational needs and emerging priorities. Establishing and maintaining these reserves and designations will help the Fire Fund manage financial uncertainty, address future operational requirements, and maintain long-term readiness to respond to emergencies and protect residents, property, and resources throughout the County.

Conclusion

The FY 2026-27 Adopted Budget remains balanced and reflects a responsible and measured approach to managing the County's finances while maintaining essential services for residents and making strategic investments to address future needs. However, significant uncertainty remains regarding the fiscal impacts of recent federal legislation. The current budget adjustments do not yet fully reflect the potential cost shifts to state and local governments associated with H.R. 1, particularly in the areas of indigent care, and the administration and matching requirements for SNAP benefits. These impacts could be substantial and may require future budget adjustments as additional information becomes available.

Given this uncertainty, continued fiscal discipline will be essential. The County will closely monitor revenue and expenditure trends, evaluate emerging federal and state requirements, and work with Public Health, Human Services, Kern Medical, and the County's consultant to assess the full scope and timing of these impacts. As this analysis progresses and additional information becomes available, staff will return to your Board with updated information and, if necessary, recommendations for adjustments to ensure the County maintains a balanced budget, protects essential public services, and remains financially prepared to address future fiscal challenges.

Therefore, IT IS RECOMMENDED that your Board approve the proposed adjustments for the General and Fire Funds and authorize the Auditor-Controller to process the specified budgetary adjustments and accounting transactions.

Sincerely,



Nancy Anderson
County Administrative Officer

AA: BUDFIS Recommended Budget Discussion92926

cc: All Departments

Exhibit A

Description	Recommended Appropriation	Estimated Revenue	Net County Cost
Major Maintenance			
Parks Improvements			
Potomac Park Revitalization Project	\$1,076,000	\$0	\$1,076,000
Ford City Park Lighting	225,000	0	225,000
Soccer Park Restroom Repairs	265,000	0	265,000
Lamont Park Demo Structures	150,000	0	150,000
Soccer Park Parking Lot Improvements	350,000	0	350,000
Hart Park Shaded Picnic Area	365,000	0	365,000
Hart Park Signage	90,000	0	90,000
BVARA East Dock and Marker Improvements	185,000	0	185,000
Parks Improvements Subtotal	\$2,706,000	\$0	\$2,706,000
Legally Mandated			
Lerdo Tank Coating	\$1,200,000	\$0	\$1,200,000
Legally Mandated Subtotal	\$1,200,000	\$0	\$1,200,000
Preventative Maintenance & Reconstruction			
Panorama Erosion Control	\$1,750,000	\$0	\$1,750,000
Kern River Valley Animal Services Generator	300,000	0	300,000
Justice Building Escalators	692,000	0	692,000
Flooring Replacement	450,000	0	450,000
Beale Library Parking Lot	600,000	0	600,000
Southwest Library Parking Lot	350,000	0	350,000
Structural Retrofit - County Administration Center	50,000	0	50,000
Preventative Maintenance & Reconstruction Subtotal	\$4,192,000	\$0	\$4,192,000
Utility & Major Systems Repair/Replacement			
Dam Maintenance & Repairs	\$1,000,000	\$0	\$1,000,000
Preventative Security Measures	300,000	0	300,000
Water Conservation - County Administration Center	362,000	0	362,000
Utility & Major Systems Repair/Replacement Subtotal	\$1,662,000	\$0	\$1,662,000
Capital Projects			
Utility & Major Systems Repair/Replacement			
Regional Public Safety Communications Network	\$6,924,528	\$0	\$6,924,528
Sub-Total	\$16,684,528	\$0	\$16,684,528



Budget Amendment: 2027 - Adopted Budget
Structure - Production/Gold Version on
10/13/2026 : BUDAMD2700208

Company Kern County
Budget Template Adopted Budget Structure - Production/Gold Version : FY27 Operating Budget - Adopted
Budget FY27 Operating Budget - Adopted
Amendment ID BUDAMD2700208
Amendment Date 10/13/2026
Description FY 2026-27 Adopted Budget Adjustments
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	Me
2027 Year (FY27 Operating Budget - Adopted)	7500:Fixed Assets - Expenditures	1005SC - Equipment		1148CC General Services		Fund: 1000FD General Fund	\$700,000.00	\$0.00	
2027 Year (FY27 Operating Budget - Adopted)	9025:Other Financing Uses	1394SC - Operating Transfers Out (OTO)		1147CC Gen Serv Capital Projects		Fund: 1000FD General Fund	\$6,932,931.00	\$0.00	
2027 Year (FY27 Operating Budget - Adopted)	3176:Designation Account Assigned			1114CC Administrative Office - General		Fund: 1000FD General Fund	\$0.00	\$46,132,796.00	
2027 Year (FY27 Operating Budget - Adopted)	8993:Budgetary Clearing			1114CC Administrative Office - General		Fund: 1000FD General Fund	\$0.00	\$35,498,568.00	
2027 Year (FY27 Operating Budget - Adopted)	4000:Taxes		1011RC - Vehicle Licenses Fee -Tax in Lieu	1114CC Administrative Office - General		Fund: 1000FD General Fund	\$0.00	\$2,341,365.00	
2027 Year (FY27 Operating Budget - Adopted)	4000:Taxes		1003RC - Current Unsecured	1114CC Administrative Office - General		Fund: 1000FD General Fund	\$655,674.00	\$0.00	
2027 Year (FY27 Operating Budget - Adopted)	3154:Retained Earnings - Prior Year			1114CC Administrative Office - General		Fund: 1000FD General Fund	\$63,882,080.00	\$0.00	
2027 Year (FY27 Operating Budget - Adopted)	9900:Appropriation for Contingencies	1440SC - General Purpose		1020CC Appropriation Fr Contingencies		Fund: 1000FD General Fund	\$2,042,044.00	\$0.00	
2027 Year (FY27 Operating Budget - Adopted)	6051:Major Maintenance	1638SC - Major Maintenance		3274CC Gen Serv-Major Maint-General		Fund: 1000FD General Fund	\$9,760,000.00	\$0.00	



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Budget Template Adopted Budget Structure - Production/Gold Version : FY27 Operating Budget - Adopted
Budget FY27 Operating Budget - Adopted
Amendment ID BUDAMD2700167
Amendment Date 09/18/2026
Description Fire Fund Adjustments
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)	3154:Retained Earnings - Prior Year			1686CC Fire Department		Fund: 1017FD Structural Fire	\$7,929,314.00	\$0.00	FBA/Retained Earnings	
2027 Year (FY27 Operating Budget - Adopted)	4050:Licenses, Permits & Franchises		1024RC - Business Licenses	1686CC Fire Department		Fund: 1017FD Structural Fire	\$0.00	\$170,000.00	Salary Adjustment	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1155SC - Special Departmental Expense (SDE)		1686CC Fire Department		Fund: 1017FD Structural Fire	\$26,178.00	\$0.00	SDE	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1686CC Fire Department		Fund: 1017FD Structural Fire	\$170,000.00	\$0.00	Salary Adjustment	
2027 Year (FY27 Operating Budget - Adopted)	7500:Fixed Assets - Expenditures	1005SC - Equipment		1686CC Fire Department		Fund: 1017FD Structural Fire	\$5,558,960.00	\$0.00	Fixed Asset Adjustment	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1114SC - PSS/Data Processing		1686CC Fire Department		Fund: 1017FD Structural Fire	\$20,000.00	\$0.00	ITS	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1101SC - Professional & Specialized Services (PSS)		1686CC Fire Department		Fund: 1017FD Structural Fire	\$2,000,000.00	\$0.00	Shepherd	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1067SC - Maintenance on Structures, Improvements & Grounds		1686CC Fire Department		Fund: 1017FD Structural Fire	\$973,064.00	\$0.00	Facilities	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1061SC - Maint Equip - Aircraft		1686CC Fire Department		Fund: 1017FD Structural Fire	\$325,000.00	\$0.00	UH-60	



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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)	8993:Budgetary Clearing			1686CC Fire Department		Fund: 1017FD Structural Fire	\$0.00	\$15,858,628.00		
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1060SC - Maint Equip-Vehicle		1686CC Fire Department		Fund: 1017FD Structural Fire	\$30,000.00	\$0.00	Vehicle Maint.	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1052SC - Insurance		1686CC Fire Department		Fund: 1017FD Structural Fire	\$413,072.00	\$0.00	Helo Ins	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1045SC - Clothing & Personal Supplies		1686CC Fire Department		Fund: 1017FD Structural Fire	\$187,500.00	\$0.00	Clothing/Personal Supplies	
2027 Year (FY27 Operating Budget - Adopted)	9000:Other Financing Sources		1589RC - Operating Transfer In	1686CC Fire Department		Fund: 1017FD Structural Fire	\$0.00	\$4,364,460.00	Transfer in from Apparatus Trust	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1008SC - Salaries & Wages - Overtime		1686CC Fire Department		Fund: 1017FD Structural Fire	\$2,760,000.00	\$0.00	OT Adjustment	



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Amendment: 2027 - Adopted Budget Structure
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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 BUDAMD2700198
Amendment Date 09/30/2026
Description Transfer in from Fire's Apparatus Trust
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)	9000:Other Financing Sources		1589RC - Operating Transfer In	1686CC Fire Department		Fund: 1017FD Structural Fire	\$0.00	\$4,364,460.00	Vehicle/Apparatus Trust	
2027 Year (FY27 Operating Budget - Adopted)	9025:Other Financing Uses	1394SC - Operating Transfers Out (OTO)		1691CC Vehicle/Apparatus		Fund: 1024FD Vehicle/Apparatus	\$4,364,460.00	\$0.00		



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Budget Template Adopted Budget Structure - Production/Gold Version : FY27 Operating Budget - Adopted
Budget FY27 Operating Budget - Adopted
Organizing Dimension Type
Amendment ID BUDAMD2700199
Amendment Date 09/30/2026
Description First Quarter - Fire Increase to Designation
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)	3127:Designation Account Restricted			1686CC Fire Department		Fund: 1017FD Structural Fire	\$0.00	\$153,821.00	Increase to Shafter Operational Area Designation	
2027 Year (FY27 Operating Budget - Adopted)	3200:Designation Account Unassigned			1686CC Fire Department		Fund: 1017FD Structural Fire	\$0.00	\$6,106,643.00	Increase to Designation for Unicorn Property/General Designation	
2027 Year (FY27 Operating Budget - Adopted)	3154:Retained Earnings - Prior Year			1686CC Fire Department		Fund: 1017FD Structural Fire	\$10,260,464.00	\$0.00	Decrease from Retained Earnings	
2027 Year (FY27 Operating Budget - Adopted)	3175:Reserve Account - Unassigned			1686CC Fire Department		Fund: 1017FD Structural Fire	\$0.00	\$4,000,000.00	Increase to Reserve for Tax Litigation	