KERN COUNTY / Administrative Office

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Board of Supervisors
Kern County Administrative Center
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FISCAL YEAR 2026-2027 FIRST QUARTER BUDGET STATUS REPORT
Fiscal Impact: $34,106,564; State/Federal/General Fund; Not Budgeted; Discretionary

This Budget Status Report for the period of July 1, 2026, through September 30, 2026, is intended to provide your Board, County leadership, and the public with an overview of the County's budgetary performance during the initial quarter of the fiscal year.

EXECUTIVE SUMMARY

The County remains on track to end FY 2026-27 in a positive fiscal position based on current revenue trends and expenditure projections. General Fund revenues are currently projected to meet budget estimates; however, several areas warrant continued monitoring, including departmental spending patterns, the pace of expenditures, ongoing inflationary pressures, and the potential fiscal impacts of changes in State and federal policies and funding decisions. While the overall budget outlook remains stable, emerging pressures within certain departments may affect year-end results if spending continues at its current pace. The County is closely monitoring these areas and evaluating the potential impacts of State actions, including changes in funding, mandates, and program requirements, as well as broader economic conditions that may drive costs higher than anticipated.

This report also provides an overview of legislation acted upon by the Governor during the 2026 legislative session, including bills with potential impacts to the County, along with updates on federal actions. In addition, the report includes recommended budget adjustments necessary to address departmental needs, maintain adequate appropriations, and support a positive year-end fiscal position.

Given the early stage of the fiscal year and the limited availability of comprehensive departmental data, detailed year-end revenue and expenditure forecasts are not yet included, and information is limited to the General Fund. A more comprehensive assessment of departmental budget performance, spending trends, and year-end projections will be provided in the Mid-Year Budget Status Report.

Currently, the County's overall fiscal position remains cautiously optimistic. Strong reserves and a continued commitment to limiting the use of one-time resources for ongoing expenditures provide flexibility to manage emerging challenges and protect essential County services. Nevertheless, continued vigilance, disciplined spending, and close monitoring of departmental expenditures, inflationary pressures, and State and federal policy changes will be critical to maintaining fiscal stability throughout the remainder of the fiscal year.

FIRST QUARTER REPORT OVERVIEW

The FY 2026-27 budget was adopted by your Board on June 30, 2026, and includes a total of $4.4 billion in expenditures and 8,559 authorized positions. The FY 2026-27 Adopted Budget was balanced relying on $4 billion in estimated revenue and transfers and $400 million in fund balance, retained earnings, and other one-time funding sources.

The Adopted budget has been continuously monitored and adjusted throughout the fiscal year in order to accommodate the changing needs of the County and various departments. These adjustments include changes approved through agenda items brought before your Board. As of September 30, 2026, the FY 2026-27 budget has been amended by $75.5 primarily as a result of primarily Net Fund Balance Carryforward for the General Fund and Fire Fund based on the final property tax assessment roll and the closing year-end fund balance, and increased revenue.

As of September 30, 2026, the County Budget continues to remain in a stable position. Overall, the FY 2026-27 budget is tracking as amended by previous budgetary adjustments approved by your Board. Projections for major General Fund revenues are based on actual revenue distributions received as of the first quarter and the most recent economic information available to the County at the time this report was prepared.

Overall, expenditures related to salaries and benefits are tracking at 21% of the adjusted annual budget, compared to 22.1% at the same point last fiscal year, reflecting spending patterns generally consistent with budgetary expectations.

Expenditures for services and supplies are tracking at 20% of annual appropriations, compared to 13.8% during the first quarter of the prior fiscal year. The increase is primarily attributable to inflationary pressures affecting the cost of materials, supplies, and contracted services. In addition, fuel expenditure has increased significantly, with first-quarter fuel costs totaling approximately $484,000, or 49% higher than the same period in FY 2025-26.

Capital and operating expenditures have also increased during the first quarter. This increase is largely attributable to the County's revised budget cycle, which included adoption of the budget in June rather than August, allowing departments to initiate fixed asset purchases and capital projects earlier in the fiscal year. Spending is expected to accelerate over the remaining quarters as departments typically defer certain purchases until funding availability and operational needs have been confirmed later in the fiscal year.

Most departments are expected to close the fiscal year within their approved budgets; however, several programs and departments are projecting expenditure pressures that may result in year-end deficits. The most significant challenges are occurring within the Human Services Department, the Group Health Program, the Indigent Defense Program, and Utilities. These variances are primarily attributable to higher-than-anticipated demand for services, inflationary cost increases, aging infrastructure, weather-related utility expenses, growing social services caseloads, and the loss or delay of anticipated intergovernmental revenues in Human Services that were assumed in the adopted budget but are not expected to materialize during the fiscal year.

Despite these challenges, departments continue to actively monitor expenditures, identify mitigation strategies, and evaluate available funding sources to minimize impacts on County operations and service delivery. Staff will continue to monitor fiscal conditions and provide updated projections and recommendations in subsequent budget status reports.

On October 2, 2025, Governor Gavin Newsom signed Senate Bill 858, authorizing Kern County to establish a separately appointed Registrar of Voters effective January 1, 2026. The transition creates a dedicated separate Elections department responsible for administering federal, state, and local elections; ensuring equal access to the electoral process; safeguarding the integrity of voting systems; and maintaining a transparent, accurate, and impartial election process for the residents of Kern County.

The current Registrar of Voters, Aimee Espinoza, continues to serve in the role through the remainder of her elected term, which expires on January 4, 2027. Accordingly, the newly established Department of Elections will continue operating under the current organizational structure until a separately appointed Registrar of Voters assumes responsibility in 2027.

As the Department of Elections continues its transition to a standalone department, future budget adjustments will be required to align staffing, operating, technology, facility, and support service costs with the department's long-term operational needs. The County Administrative Office will continue working with the Department of Elections to evaluate resource requirements and will return to the Board with recommended budget adjustments as necessary to support the ongoing transition and ensure continued delivery of election services.

The Sheriff-Coroner Department is currently projected to end FY 2026-27 within its approved Net General Fund Cost allocation. While the overall budget remains on track, potential risks include unanticipated overtime demands, lower-than-budgeted attrition savings, and continued inflationary pressures affecting fuel, fleet operations, and other operating costs. At this time, no significant revenue concerns have been identified. The County Administrative Office in coordination with the Sheriff's Office, will continue to closely monitor expenditure and revenue trends and report any material changes in future budget updates.

Animal Services continues to experience operational and staffing pressures driven by historically high animal intake volumes and sustained demand for shelter services. Despite these challenges, the department is currently projected to operate within its approved Net General Fund Cost allocation through year-end.

The Group Health Program is projected to require additional funding due to continued growth in employee healthcare costs. Expenditures are trending above budget as a result of higher claim volumes and increasing costs per claim, reflecting broader market trends including greater utilization of medical services, rising prescription drug expenses, and healthcare inflation that continues to outpace general inflation. As a self-insured program, the County directly bears these claim costs, which are subsequently allocated to departments through the annual rate-setting process. The County Administrative Office will continue to closely monitor claims activity and evaluate potential impacts on future benefit rates and County costs.

A summary of expenditures is as follows:

Summary of Requirements – All Funds

Requirements	Adopted Budget	Adjusted Budget	Actual September 30, 2026	% Used
Staffing Expenses	$1,408,055,314	$1,410,715,314	$292,701,456	21%
Operating Expenses	1,944,610,182	2,009,964,795	402,257,399	20%
Capital Expenditures	123,631,385	139,126,800	13,701,679	10%
Reimbursements	(55,445,702)	(50,380,703)	(1,523,859)	3%
Contingencies	19,758,471	24,115,292	24,115,292	100%
Total Appropriations	**$3,440,609,650**	**$3,533,541,498**	**$731,251,967**	21%
Operating Transfer Out	$834,923,263	$851,149,654	90,299,518	11%
Contribution to Reserves	145,180,194	191,312,990	191,312,990	N/A
Total Requirements	**$4,420,713,107**	**$4,576,004,142**	**$1,012,864,475**	22%

DISCRETIONARY REVENUE

As of September 30, 2026, approximately $30.8 million in Discretionary Revenue has been received, representing nearly 5.19% of the FY 2026-2027 Adopted Budget of $594.1 million. For the last four years, Discretionary Revenue collected by the end of the first quarter ranged from 4.5% to 11.09% of the Adopted Budget. The current year Discretionary Revenue received during the first quarter is within the normal budget range.

FY 2025-26 DISCRETIONARY-USE REVENUE

Discretionary-Use Revenue

	FY 2026-27 Adjusted Budget	Actual September 30, 2026	% Collected
Property Related Revenue:			
Current Secured, Unsecured, Unitary	$222,918,628	$20,030,065	8.99%
Penalty on Current Taxes	137,944,176	489,096	0.35%
Prior Property Taxes, Penalties and Interest	3,535,371	491,227	13.89%
Property Transfer Tax	4,863,415	1,497,732	30.80%
Supplemental Property Tax	1,874,751	110,702	5.90%
VLF/Property Tax Swap	804,661	112,767	14.01%
Total Property Related Revenue	**$371,941,002**	**$22,731,589**	**6.11%**
Sales and Other Taxes:			
Franchise Fees	$11,024,384	$482,742	4.38%
Hazardous Waste Facility Tax	1,668,144	(30,070)	-1.80%
Other Taxes	149,255	102,030	68.36%
Sales and Use Taxes	79,991,765	7,177,240	8.97%
Sales and Use Taxes - Measure K	64,808,505	5,522,652	8.52%
Transient Occupancy Hotel Tax	3,092,097	100,017	3.23%
Total Sales and Other Taxes	**$160,734,150**	**$13,354,611**	**8.31%**
Other Revenue:			
Net Interest Earnings and Use of Property	$13,581,691	($11,611,122)	-85.49%
State and Federal Aid	22,476,573	2,110,829	9.39%
Countywide Cost Allocation Plan (CWCAP) and Other	16,711,231	3,461,268	20.71%
Other Revenue	852,362	779,183	91.41%
Operating Transfers-In	7,800,000	0	0.00%
Total Other Revenue	**$61,421,857**	**($5,259,842)**	**-8.56%**
Total Discretionary Revenue	**$594,097,009**	**$30,826,358**	**5.19%**

Property Related Revenue $22,731,589 – The majority of the County's discretionary revenue is received between December and April, aligning with property tax collections. At the first quarter of the fiscal year, the County General Fund has collected approximately $22.7 million in property related revenue, of the $371 million estimated for the entire fiscal year. The amount collected represents approximately 6.1% of the total estimated revenue from this source. The property taxes collected through September 30, 2026, which are the current year's secured and unsecured taxes, were $1.3 million lower than the amount collected during the same period in the prior fiscal year and are within the projected budget amount.

Sales and Other Taxes $13,354,611 – Based on sales tax trends, one-time collections, and economic drivers evaluated by the County's sales tax consultant, it is anticipated that total sales and use tax will be within the budgeted amount.

Sales tax revenues are expected to remain relatively flat as economic pressures continue to constrain discretionary consumer spending. Persistent inflation, elevated interest rates, high consumer debt levels, and changing spending patterns have softened taxable sales growth and are expected to remain key challenges throughout the fiscal year.

While certain sectors have provided support, including service stations benefiting from higher fuel prices and auto dealers offering incentives to stimulate vehicle sales, these gains are not expected to generate significant overall growth. Restaurant activity has remained resilient, supported in part by tourism and special events; however, rising operating costs and changing consumer behavior continue to pressure spending on dining and other discretionary purchases.

Additionally, higher interest rates and tighter credit conditions are expected to moderate activity in sectors dependent on financing, including automotive and building related purchases. Combined with elevated fuel costs and ongoing economic uncertainty, consumers may increasingly prioritize essential expenditures over discretionary spending.

Other Revenue ($5,259,842) – This category includes interest earnings on existing cash balances, Countywide Cost Allocation Plan, and Other Services. The current negative balance reflects the timing of interest earnings allocations, which are typically processed in October. Additionally, this category includes revenue associated with the dissolution of redevelopment agencies. Although these payments may vary from quarter to quarter, total revenue for the fiscal year is projected to align with the Adopted Budget.

2011 Realignment and Public Safety Sales Tax (Proposition 172) Revenue

2011 Realignment Revenue – In 2011, the Legislature enacted a major realignment of State program responsibilities and revenue to local governments. Assembly Bill 118 (AB118) and Senate Bill 89 (SB 89) provided revenue for realignment and created the account structure to allocate realignment resources. The State accounts are Law Enforcement Services, Enhancing Law Enforcement Activities, and Support Services, which include Protective Services and Behavioral Health Services.

	Adopted FY 2026-27	**Actual September 30, 2026**	**% Collected**
Law Enforcement	$103,840,140	$24,983,571	24.06%
Protective Services	88,930,239	7,869,615	8.85%
Behavioral Health Services	80,077,115	7,440,668	9.29%
Total	**$272,847,494**	**$40,293,854**	**14.77%**

The FY 2026–27 Adopted Budget includes $272.8 million in projected 2011 Realignment revenue. As of September 30, 2026, the County has received $40.3 million, representing approximately 14.77% of the anticipated annual total. Realignment growth funds, typically disbursed in September or October, are recognized at Mid-Year through an unanticipated revenue request to your Board. FY 2026-27 growth funding is currently projected at $9.2 million; however, the State has not yet finalized the allocation. Any necessary budget adjustments related to growth funding and base allocation changes will be brought to your Board at Mid-Year. Additionally, FY 2026-27 Realignment revenue is projected to exceed the Adopted Budget by approximately $18.4 million, driven by one-time growth funding and an increase in the ongoing base allocation. While Realignment revenue is currently projected to exceed budgeted levels, the additional funding is expected to be largely offset by increasing program costs, particularly within the Human Services Department.

Public Safety Sales Tax (Proposition 172) Revenue – The one-half percent sales tax imposed by Proposition 172 is collected by the State and apportioned to each county based on its proportionate share of statewide taxable sales to

be used only for local public safety activities. Kern County's pro-rata factor, or share, of Proposition 172 revenue is determined by the County's ratio of sales tax collections, compared to statewide total collections.

Adopted FY 2026-27	Actual September 30, 2026	% Collected
$112,631,643	$12,040,319	10.69%

As of September 2026, Kern County's pro-rata share of Proposition 172 revenue is approximately 0.5% higher than the budgeted pro-rata factor. The County Administrative Office projects Proposition 172 revenue of approximately $112.8 million, which is generally consistent with the adopted budget of $112.6 million. Any year-end excess revenue will be retained to help mitigate the impact of future revenue fluctuations or other unforeseen funding needs. This projection is based on prior-year revenue trends and forecasts provided by the County's sales tax consultant. Revenue estimates will continue to be refined throughout the fiscal year, particularly as approximately 35% of annual receipts are expected between November 2026 and February 2027.

ECONOMIC GROWTH

Recent economic forecasts indicate that California's economy is expected to continue growing at a modest pace, but increasing uncertainty is creating greater risks to revenue performance. Forecasts from both UCLA Anderson and Beacon Economics point to a slower growth environment characterized by persistent inflationary pressures, elevated interest rates, labor market softness, geopolitical uncertainty, and continued affordability challenges in the housing market. While economic activity remains positive, many indicators suggest uneven growth across sectors and a prolonged period of cautious consumer and business spending.

The economic outlook remains particularly sensitive to factors outside local control, including financial market volatility, energy prices, federal monetary policy, and international events. California's continued reliance on capital gains and other income generated by high-income taxpayers further increases revenue uncertainty, as state and local revenues can be significantly affected by changes in financial markets and investor sentiment.

Higher interest rates continue to constrain interest-sensitive sectors such as construction, housing, and automotive purchases, while elevated energy costs place additional pressure on household budgets and discretionary spending. Although recent sales tax results have benefited from higher fuel prices, growth in other taxable sales categories remains mixed, reflecting ongoing consumer caution. Given these conditions, the County's current revenue outlook remains generally flat, with limited expectations for significant revenue growth during the fiscal year.

While revenues continue to perform largely in line with budget assumptions, economic forecasts suggest a slower and more uncertain growth trajectory over the near term. As a result, staff will continue to closely monitor revenue trends and economic conditions, recognizing that risks remain skewed toward slower growth and potential revenue softness in future quarters.

STATE LEGISLATIVE ACTIONS

Several bills enacted during the legislative session are expected to have fiscal implications for the County through increased operating costs, reduced revenues, and additional administrative requirements. While the full impact of these measures will continue to be evaluated as implementation guidance becomes available, staff has identified the following legislation as having the most significant potential budgetary impact on County operations.

Information Technology Services

Senate Bill 122 (AB 122) Beginning January 1, 2027, SB 122 (Chapter 23, Statutes of 2026) expands the sales and use tax to digital products, including certain prewritten software and Software-as-a-Service (SaaS) transactions. As a result, qualifying digital products purchased by the County will become subject to sales and use tax.

Based on current spending patterns, the County estimates that approximately $25 million to $30 million in annual expenditures may be subject to the expanded tax, resulting in an estimated annual fiscal impact of approximately $2.5 million. While departments will work to minimize impacts to service delivery through cost-containment measures and budget management efforts, the additional costs will place increased pressure on existing departmental budgets. Over time, departments may need to defer planned initiatives, technology investments, or other discretionary expenditures, and additional funding strategies may be required to maintain current service levels.

Assessor-Recorder/Trial Court Funding

Assembly Bill 2224 (AB 2224) revises the county recorder fee structure beginning January 1, 2027, by increasing recording fees and dedicating certain recorder revenues exclusively to Recorder's Office operations. Consequently, the County will no longer receive a portion of recorder fee revenue that has been allocated to the General Fund for Trial Court Funding. The resulting estimated annual revenue loss of approximately $400,000 will reduce funding available for the County's Trial Court obligations, including maintenance-of-effort payments to the State for court operations and court-related expenditures. This revenue reduction will place additional pressure on the County's discretionary resources at a time of rising operating costs and ongoing fiscal challenges.

Behavioral Health

Senate Bill (SB 27) Behavioral Health and Recovery Services has seen demonstrated improvements in CARE Court implementation and service engagement efforts. The County has continued to see growth in CARE Court referrals, reflecting increased community awareness of available services and expanded eligibility under SB 27, which took effect on January 1, 2026. The legislation broadened eligibility to include individuals diagnosed with bipolar disorder as well as certain felony and misdemeanor Incompetent to Stand Trial (IST) populations. In response to the increased demand, BHRS has been actively collaborating with State partners to highlight the County's progress in CARE Court implementation and to identify opportunities to effectively manage the growing referral volume while maintaining timely access to services.

FEDERAL ACTIONS

The County continues to evaluate the fiscal and operational impacts of H.R. 1, which includes significant changes to Medi-Cal, CalFresh, and other federally funded safety-net programs administered at the local level. While many provisions will be implemented over several years, counties are already preparing for increased workload associated with new eligibility requirements, more frequent Medi-Cal redeterminations, expanded case management activities, additional reporting requirements, and new work and community engagement requirements for certain program participants, which could translate to additional financial responsibility for counties as a result of medically indigent care obligations. These changes are expected to increase administrative complexity and place additional demands on county staff and systems.

To support implementation efforts, the State has approved additional one-time funding for County Medi-Cal and CalFresh administration. However, funding allocations remain pending and are not expected to fully offset the ongoing workload and operational impacts associated with the legislation. The most significant impacts are expected to occur during the second half of the fiscal year as counties prepare for six-month Medi-Cal eligibility redeterminations and new compliance requirements. Additional staffing, training, outreach, and technology enhancements will be necessary to implement these changes while maintaining service levels.

In addition to increasing administrative requirements, H.R. 1 introduces a new federal cost-sharing structure tied to the Supplemental Nutrition Assistance Program (SNAP) Payment Error Rate. For the first time, states may be required to share in the cost of SNAP benefits based on their payment error rates, significantly increasing the fiscal consequences of eligibility and payment inaccuracies. As a result, the State and counties are implementing enhanced quality control, case review, training, and system improvement efforts designed to reduce errors and improve program compliance. While the full fiscal implications remain uncertain, higher administrative workloads associated with accuracy and reporting requirements are expected to continue into future fiscal years.

The legislation also creates uncertainty regarding future federal funding levels, program participation, and administrative cost reimbursement. As implementation progresses, the County will continue to monitor State guidance, funding allocations, workload impacts, and potential budgetary risks. The full fiscal and operational effects of H.R. 1 are expected to evolve through FY 2027-28 and beyond.

Human Services Department

The Human Services Department is preparing for workload increases associated with H.R. 1 implementation, particularly in Medi-Cal and CalFresh administration. The department anticipates receiving up to $17 million in one-time State funding to support these efforts. In coordination with the Department, the County Administrative Office continues to evaluate funding assumptions, revenue projections, and staffing needs as implementation requirements become clearer.

The most significant impacts are expected during the second half of the fiscal year, when Medi-Cal eligibility redeterminations and related case management activities are anticipated to increase substantially. To meet these demands, the department expects to utilize additional extra-help staffing and available one-time funding. While current resources are sufficient to support implementation efforts this fiscal year, funding sources necessary to sustain ongoing workload increases in future years remain uncertain.

Aging & Adult Services

Aging & Adult Services continues to operate within its current budget while largely maintaining existing service levels. Recent General Fund support has helped stabilize senior nutrition services and address rising operating costs associated with serving an increasing number of vulnerable residents.

The department also continues to address workload and compliance requirements associated with the Community First Choice Option (CFCO) component of the In-Home Supportive Services program. Focused efforts on CFCO case processing have significantly improved performance and reduced financial penalties; however, redirecting staff resources has created challenges in other program areas. The department will continue balancing compliance requirements with service delivery needs while monitoring the fiscal impacts of evolving workload demands.

PROPOSED BUDGETARY ADJUSTMENTS

Budget adjustments are needed to ensure departments have sufficient funding for the remainder of the fiscal year.

Behavioral Health's first-quarter budget remains generally stable despite the planned use of $14.3 million in fund balance. Expenditures for Services and Supplies were intentionally budgeted at elevated levels to support implementation of the Behavioral Health Services Act (BHSA), including new housing-related requirements. While spending in these areas is currently trending below budget due to phased implementation and the timing of expenditures, activity is expected to increase throughout the fiscal year as BHSA initiatives continue to be rolled out and operationalized. To support these efforts and maintain operational stability, the Department is requesting to utilize $12.6 million in available realignment carryforward funds for a combination of mandated, strategic, and operational

investments. Behavioral Health is concurrently advancing targeted revenue enhancement and operational efficiency initiatives, with sustainable revenue improvements expected to reduce reliance on these realignment funds over time.

The General Services Department requests your Board's approval to cancel $23,000 from the Garage Internal Service Fund (Fund 3151) Designations for Replacement Vehicles and authorize a mid-year capital asset acquisition for the purchase of a replacement vehicle. The Assessor-Recorder's Office will contribute additional funding, not to exceed $12,000, to cover the remaining purchase cost. Approval is requested to purchase one (1) Compact Four-Passenger Four-Wheel Drive SUV (Class 1514) at a total cost not to exceed $35,000.

The General Services Department requests your Board's approval to cancel $96,930 from the Golf Course Fund (Fund 5026FD) to fund critical facility improvements, major maintenance projects, and operational purchases at the County golf course. These funds will support the continued maintenance, safety, and functionality of golf course facilities and equipment, helping ensure the course remains operational and accessible to the public.

Environmental Health requests the cancellation of designated funds within the Hazardous Waste Fund to reimburse the cost of two replacement Environmental Resources (ER) vehicles.

The Probation Department is requesting budget adjustments to support facility improvements at Camp Owen. The department will transfer $98,000 in 2011 Realignment carryforward funding to finance a major maintenance project for the camp's HVAC system. In addition, $800,000 in deferred CalAIM revenue will be transferred to increase appropriations within a General Services maintenance project supporting improvements to the Camp Owen Mental Health Building.

The Employers' Training Resource (ETR) Department is recognizing approximately $6.3 million in unanticipated revenue, primarily from program carryforward balances and new funding agreements associated with CalWORKs and CalFresh employment services. ETR will also recognize $212,674 in 2011 Realignment funding from AB 109 carryforward resources approved by the Community Corrections Partnership, supporting workforce development and employment programs.

Aging and Adult Services is recognizing approximately $228,000 in additional State and federal revenue to support a variety of programs serving seniors and vulnerable adults. The additional funding will enhance services provided through the Senior Nutrition Program, Health Promotion Program, Ombudsman Program, Elder Abuse Prevention Program, and the Health Insurance Counseling and Advocacy Program (HICAP), helping the department sustain critical services and respond to growing community needs.

Child Support Services is recognizing $31,384 in additional revenue received from the California Department of Child Support Services to support increased funding allocations provided to local child support agencies. The additional funding reflects the restoration of prior State funding levels and will enhance the Department's ability to maintain service delivery in FY 2026-27 and future fiscal years.

Veterans Services is recognizing a $100,000 grant award from the Governor's Office of Business and Economic Development (GO-Biz) to support veteran-owned businesses and entrepreneurial initiatives within Kern County. The funding will be used to provide assistance to veterans seeking to establish, expand, or sustain business operations, advancing economic opportunity and supporting local business development within the veteran community.

Finally, the budget adjustments shift the attrition offset previously budgeted in Expenditure Reimbursements to Salaries and Benefits in FY 2026-27, resulting in a more accurate alignment of Salary and Benefit appropriations with projected salary and benefit expenditures.

WORKFORCE SUMMARY

The FY 2026-27 Adopted Budget included 8,559 authorized positions; however, as part of this quarterly update, departments are requesting a series of personnel adjustments aimed at improving operational efficiency and service delivery. In total, the proposed changes result in a net increase of two Full-Time position, and a net decrease of two Part-Time positions.

These adjustments include Information Technology Services, which is requesting the addition of one (1) Deputy Chief Information Technology Officer position to temporarily overlap with an existing critical leadership position in advance of a planned retirement. The temporary double-slot will provide sufficient time for knowledge transfer, succession planning, and a smooth transition of operational responsibilities.

Employers' Training Resource is requesting the addition of two (2) Program Support Supervisor positions and the deletion of one (1) Contracts Administration Assistant position, resulting in a net increase of one position and additional costs of approximately $133,000. These positions adjustments provide additional oversight and support within the Programming Division, by improving supervisor to staff ratios.

Human Services is requesting the addition of one (1) Utility Worker, and one (1) Office Services Technician position, while deleting one (1) Stock Clerk I, and one (1) Paralegal/Senior Paralegal position, to better align assigned positions with current needs. These changes result in no net change in staffing and approximately $25,000 in net savings.

Sheriff-Coroner is requesting the addition of one (1) Database Analyst I/II position and the deletion of one (1) Database Analyst I position to transition to a flexibly staffed classification series. The department is also requesting the deletion of two (2) Sheriff Dispatcher Assistant I/II positions, these changes result in a net reduction of two positions.

Behavioral Health & Recovery Services is requesting the addition of six (6) positions, including one (1) Departmental Analyst position, one (1) Supervising Departmental Analyst position three (3) Behavioral Health Program Supervisor positions, and one (1) Substance Use Disorder Specialist I/II position. The department is also requesting the deletion of eleven (11) positions consisting of one (1) Program Specialist I/II, one (1) Healthcare Administrative Assistant, one (1) Behavioral Health Unit Supervisor I/II, three (3) Vocational Nurse I/II, one (1) Behavioral Health Therapist, and four (4) Behavioral Health Recovery Specialist positions. These adjustments result in a net reduction of five positions and approximately $604,000 in net savings. The Departmental Analyst and Supervising Departmental Analyst positions will strengthen the Finance Division's organizational structure and support increased billing, reporting, and financial tracking requirements associated with the implementation of BHSA and the expansion of Medi-Cal billing activities. In addition, three Behavioral Health Program Supervisor positions are requested to support new programmatic and oversight requirements under BHSA. These changes assist the department in reorganizing its organizational structure to streamline service delivery by transferring contract management responsibilities from program areas and consolidating those functions within a dedicated division.

The Fire Department is requesting the addition of one (1) Assistant Fire Marshal position, funded through increased business license revenue previously appropriated by your Board on October 13, 2026. The department is also requesting the addition of one (1) Fire Battalion Chief position to enhance supervisory capacity and operational oversight, offset by the deletion of one (1) Supervising Fire Investigator position. Additionally, the department is requesting the addition of three (3) Fiscal Support Specialist positions to strengthen administrative support functions and improve the timely processing of financial transactions, procurement activities, purchasing card reconciliations, and vendor payments. The cost of these positions will be offset by existing vacancies in the Administrative Coordinator, Fiscal Support Supervisor, and Program Specialist classifications. During the fiscal year, the department will continue to evaluate its organizational and operational needs and will assess whether these vacant positions should remain authorized as part of its long-term staffing plan.

California Children's Services is requesting the conversion of one (1) part-time Supervising Therapist position to one (1) full-time Supervising Therapist position, resulting in an additional cost of approximately $14,000. The Supervising Therapist is required by the State to be a full-time position. The previous incumbent was granted a part-time schedule and has since resigned.

Environmental Health is requesting the addition of one (1) Environmental Health Specialist-In-Training/I/II position and the deletion of one (1) Office Services Technician position, resulting in no net change in staffing and approximately $17,000 in additional costs. Through a recent desk audit of a vacant Office Services Technician position, the department determined that the classification does not adequately support the operational needs of the program, as it is not authorized to perform field inspections. To better align staffing resources with workload demands, the department is requesting to replace the position with an Environmental Health Specialist classification, which can perform inspection and compliance activities in the field.

Public Health is requesting the addition of one (1) Public Health Project Specialist position and one (1) Public Health Officer position, offset by the deletion of one (1) Health Educator position. These adjustments result in a net increase of one position and approximately $498,000 in additional costs. The County Health Officer position is being added to establish a permanent County employee in this role, rather than continuing to fulfill the requirement through a contracted position. After re-evaluation of the needs of the Tobacco program, the Public Health Project Specialist is better aligned to the duties of the program than the Health Educator position.

Animal Services is requesting the deletion of one (1) full-time and one (1) part-time Veterinarian position, as well as one (1) Program Specialist II position, resulting in a net reduction of three positions. These positions have remained vacant for an extended period and were not funded in the department's FY 2026-27 Adopted Budget. The proposed deletions will have no impact on current service levels or operations, as veterinary services are currently being provided through a contracted veterinarian.

Finally, the Public Defender is requesting the addition of two (2) Public Defender positions and one (1) Office Services Technician position, resulting in a net increase of three positions. Public Defender is requesting the positions to address staffing challenges within the Misdemeanor Unit. These adjustments will improve staffing levels, distribute workloads more effectively, and maintain manageable caseloads that support the timely and effective delivery of indigent defense services.

In total, the requested changes result in the addition of 24 full-time positions and the deletion of 22 full-time and two (2) part-time positions, for a net increase of two (2) full-time positions. Collectively, the proposed staffing adjustments generate an increase of approximately $313,000 in net annual costs. All proposed additions and deletions would be effective on the first day of the pay period following Board approval.

These recommended changes reflect a strategic effort to realign responsibilities, streamline operations, and ensure that departments are equipped to maintain or improve the quality of services provided to the community.

CONCLUSION

The FY 2026-27 budget continues to be in balance and represents a responsible approach to managing the finances of our County, while continuing to provide essential services to our residents and making strategic investments. The First Quarter Budget Status Report shows the County budget is balanced, inclusive of updated information, and actual performance is tracking within the Adopted Budget. Our office will continue to monitor current fiscal year budget operations and be prepared to make appropriate recommendations and changes in the Mid-Year Budget Status Report planned for presentation to the Board of Supervisors on February 23, 2027.

In collaboration with departments, our Office will continue to closely watch external factors, including reports and updates issued by the State and federal government. If more urgent budget adjustments are required prior to the Mid-Year Budget Status Report, our office will bring appropriate and timely recommendations to your Board for consideration through separate action.

Therefore, IT IS RECOMMENDED that your Board receive and file the Fiscal Year 2026-27 First Quarter Budget Status Update Report on the FY 2026-27 County Budget, approve proposed budgetary adjustments, authorize the Auditor-Controller to process the specified budgetary adjustments and accounting transactions and refer to Human Resources Division to amend the Departmental Positions and Salary Schedule.

Sincerely,

Nancy Anderson

Nancy Anderson
County Administrative Officer

NA:AA:BUDFIS First Quarter Budget Report FY 26-27

cc: All Departments

FISCAL YEAR 2026-27
SUMMARY OF POSITION ADDITIONS/DELETIONS

Cost Center	Department	Item	Classification	Full-Time	Part-Time	Position Cost	Total Cost	Effective Date
1011CC	Information Technology Services	0479	Deputy Chief Information Technology Officer	1	0	$238,000	$238,000	11/28/2026
				1	0		$238,000	
1043CC	Employers' Training Resource	0892	Program Support Supervisor	2	0	$126,000	$252,000	11/28/2026
		0847	Contracts Administration Assistant	(1)	0	$119,000	($119,000)	11/28/2026
				1	0		$133,000	
1043CC	Human Services	4931	Utility Worker	1	0	$87,000	$87,000	11/28/2026
		3275	Office Services Technician	1	0	$87,000	$87,000	11/28/2026
		2625	Stock Clerk I	(1)	0	$80,000	($80,000)	11/28/2026
		3115	Paralegal/Senior Paralegal	(1)	0	$119,000	($119,000)	11/28/2026
				0	0		($25,000)	
1173CC	Sheriff-Coroner	2486	Database Analyst I/II	1	0	$193,000	$193,000	11/28/2026
		2487	Database Analyst I	(1)	0	$169,000	($169,000)	1/23/2026
		3321	Sheriff Dispatcher Assistant/I/II	(2)	0	$132,000	($264,000)	12/12/2026
				(2)	0		($240,000)	
1670CC	Behavioral Health & Recovery Services	0848	Departmental Analyst	1	0	$113,000	$113,000	11/28/2026
		0839	Supervising Departmental Analyst	1	0	$133,000	$133,000	11/28/2026
		3705	Behavioral Health Program Supervisor	3	0	$179,000	$537,000	11/28/2026
		1567	Substance Use Disorder Specialist I/II	1	0	$100,000	$100,000	11/28/2026
		0898	Program Specialist I/II	(1)	0	$103,000	($103,000)	12/12/2026
		2274	Healthcare Administrative Assistant	(1)	0	$90,000	($90,000)	12/12/2026
		3703	Behavioral Health Unit Supervisor I/II	(1)	0	$209,000	($209,000)	12/12/2026
		2066	Vocational Nurse I/II	(3)	0	$139,000	($417,000)	12/12/2026
		3710	Behavioral Health Therapist	(1)	0	$168,000	($168,000)	12/12/2026
		3717	Behavioral Health Recovery Specialist	(4)	0	$125,000	($500,000)	12/12/2026
				(5)	0		($604,000)	
1686CC	Fire	0696	Assistant Fire Marshall	1	0	$206,000	$206,000	11/28/2026
		2845	Fiscal Support Specialist	3	0	$94,000	$282,000	11/28/2026
		4577	Fire Battalion Chief	1	0	$259,000	$259,000	11/28/2026
		4576	Supervising Fire Investigator	(1)	0	$295,000	($295,000)	12/12/2026
				4	0		$452,000	
1034CC	California Children's Services	1820P	Supervising Therapist (part time)	0	(1)	$235,000	($235,000)	11/28/2026
		1820	Supervising Therapist	1	0	$249,000	$249,000	11/28/2026
				1	(1)		$14,000	
1744CC	Environmental Health	3275	Office Services Technician	(1)	0	$91,000	($91,000)	11/28/2026
		2172	Environmental Health Specialist - In Training/I/II	1	0	$108,000	$108,000	11/28/2026
				0	0		$17,000	
1033CC	Public Health	3400	Health Educator	(1)	0	$110,000	($110,000)	11/28/2026
		1492	Public Health Project Specialist	1	0	$101,000	$101,000	11/28/2026
		0439	Public Health Officer	1	0	$507,000	$507,000	11/28/2026
				1	0		$498,000	
1132CC	Animal Services	0265P	Veterinarian (part time)	0	(1)	$254,000	($254,000)	11/28/2026
		0265	Veterinarian	(1)	0	$254,000	($254,000)	11/28/2026
		0898	Program Specialist II	(1)	0	$103,000	($103,000)	11/28/2026
				(2)	(1)		($611,000)	
1158CC	Public Defender	1260	Deputy Public Defender	2	0	$175,000	$350,000	11/28/2026
		3275	Office Services Technician	1	0	$91,000	$91,000	11/28/2026
				3	0		$441,000	
All Departments - Grand Total				**2**	**(2)**		**$313,000**	

FISCAL YEAR 2026-27
SUMMARY OF RECOMMENDED BUDGET ADJUSTMENTS

Fund Number	Cost Center	Fund or Department Name	Account Name	Account Number	Revenue	Expenditure/ Designation	Purpose
5026FD	1150CC	Gerneral Services - Garage	Retained Earnings	3154RE	23,000		Cancel Retained Earnings for Vehicle
5026FD	1150CC	General Services Garage	Reimburse Vehicle Purchase	1471RC	12,000		To Purchase Assessor Vehicle
5026FD	1150CC	General Services Garage	Equipment	1005SC		35,000	Assessor Vehicle
5016FD	1174CC	Golf Course	Retained Earnings	3154RE	96,930		To Support Major Maintenance Projects
5016FD	1174CC	Golf Course	Structures & Improvements	1003SC		96,930	To Support Major Maintenance Projects
TOTAL DISCRETIONARY REVENUE ADJUSTMENTS					**$131,930**	**$131,930**	

Fund Number	Cost Center	Fund or Department Name	Account Name	Account Number	Revenue	Expenditure/ Designation	Purpose
1012FD	1136CC	Local Revenue Fund - Public Safety	Designation Account Unassigned	3200DG	310,674		Cancel designation of Protective Services
1012FD	1136CC	Local Revenue Fund - Public Safety	Operating Transfers Out-Camp	1402SC		98,000	Transfer to Major Maintenance - Owen Barracks HVAC
1012FD	1136CC	Local Revenue Fund - Public Safety	Operating Transfers Out-Community	1409SC		212,674	Transfer to ETR - Carryforward Community Corrections
1000FD	3274CC	General Services Major	County Contribution-Realignment	1592RC	98,000		ELEAS Camp funding for Owen Barracks HVAC
1000FD	3274CC	General Services Major	Structures & Improvements	1003SC		98,000	Camp Owen Baumeister Barracks HVAC
1000FD	3274CC	General Services Major	State Aid-Other State Aid	1178RC	800,000		Camp Owen Mental Health Building (CalAIM funding)
1000FD	3274CC	General Services Major	Structures & Improvements	1003SC		800,000	Camp Owen Mental Health Building (CalAIM funding)
1230FD	1631CC	Aging and Adult Services	Federal Aid-Elderly	1228RC	158,383		One-Time Federal Revenue - Various Programs
1076FD	1631CC	Aging and Adult Services	Salaries & Wages - Regular	1007SC		26,872	Health Promotion, Ombudsman, Elder Abuse programs
1076FD	1631CC	Aging and Adult Services	Salaries & Wages - Extra Help	1013SC		15,927	Family Caregiver program
1076FD	1631CC	Aging and Adult Services	Retirement-County	1015SC		9,476	Health Promotion, Ombudsman, Elder Abuse programs
1076FD	1631CC	Aging and Adult Services	Food	1050SC		104,501	Senior Nutrition
1076FD	1631CC	Aging and Adult Services	PSS/External Service Agreements	1139SC		1,607	Health Promotion, Ombudsman, Elder Abuse programs
1076FD	1631CC	Aging and Adult Services	State Aid-Elderly	1217RC	69,589		State Revenue for HICAP Counselor
1076FD	1631CC	Aging and Adult Services	Salaries & Wages - Extra Help	1013SC		69,589	HICAP Counselor
1230FD	1236CC	Employers' Training Resource	Federal Aid-ETR Administration	1241RC	4,590,416		Carryforward and New MOU Funding
1230FD	1236CC	Employers' Training Resource	Interfund-Revenue Other	1491RC	1,687,481		Carryforward for Various Employment Programs
1230FD	1236CC	Employers' Training Resource	County Contribution-Realignment	1592RC	212,674		Carryforward 2011 Realignment - Community Corrections
1230FD	1236CC	Employers' Training Resource	PSS/Agreements with Private Entities	1309SC		1,000,000	Training for Adult, Youth, Dislocated Workers
1230FD	1236CC	Employers' Training Resource	SDE-Other Client-Related Costs	1310SC		3,925,939	Training for Adult, Youth, Dislocated Workers
1230FD	1236CC	Employers' Training Resource	SDE Miscellaneous	1311SC		64,632	Training for Adult, Youth, Dislocated Workers
1230FD	1236CC	Employers' Training Resource	Individual Trainings	1312SC		500,000	Training for Adult, Youth, Dislocated Workers

Appendix B

Fund Number	Cost Center	Fund or Department Name	Account Name	Account Number	Revenue	Expenditure/ Designation	Purpose
1230FD	1236CC	Employers' Training Resource	Contribution to Other Agencies	1320SC		1,000,000	Training for Adult, Youth, Dislocated Workers
1012FD	1135CC	Local Revenue Fund - Behavioral	Designation Account Unassigned	3200DG	12,625,923		Cancel Designation of Behavioral Health
1012FD	1135CC	Local Revenue Fund - Behavioral	Operating Transfers Out-2011	1398SC		12,625,923	Transfer to BHRS 1670CC
1002FD	1670CC	Behavioral Health and Recovery	County Contribution-Realignment	1592RC	12,625,923		2011 Realignment
1002FD	1670CC	Behavioral Health and Recovery	PSS/Data Processing	1114SC		50,000	Transfer-All Coordination Technology
1002FD	1670CC	Behavioral Health and Recovery	Salaries & Wages - Extra Help	1013SC		744,996	Mandated Integrated Access Line Staffing
1002FD	1670CC	Behavioral Health and Recovery	Maintenance on Structures,	1067SC		575,000	L Street/BHRS Area Courthouse Facility Improvements
1002FD	1670CC	Behavioral Health and Recovery	PSS/Contracts	1120SC		3,345,000	Mandated SUD Access/Youth CSU Improvements
1002FD	1670CC	Behavioral Health and Recovery	PSS/Training & Development	1176SC		350,000	Leadership Development
1002FD	1670CC	Behavioral Health and Recovery	I/F- County Cost Allocation	1332SC		3,000,000	Westchester HVAC
1002FD	1670CC	Behavioral Health and Recovery	Rents & Leases - Structures	1146SC		560,927	Norris Road Facility Improvements
1002FD	1670CC	Behavioral Health and Recovery	PSS/External Serv Agmts	1139SC		1,000,000	Mandated Integrated Access Line Tech Improvements
1002FD	1670CC	Behavioral Health and Recovery	Operating Transfers Out	1394SC		1,500,000	L Street Facility HVAC Replacement
1002FD	1670CC	Behavioral Health and Recovery	Special Departmental Expense	1155SC		900,000	Panic Button Improvements
1002FD	1670CC	Behavioral Health and Recovery	Subscription Agreements	1143SC		600,000	Mandated Data Exchange
1120FD	1750CC	Hazardous Waste Settlements	Designation Account Unassigned	3200DG	351,187		Cancel Designation for Hazardous Waste Settlements
1120FD	1750CC	Hazardous Waste Settlements	Operating Transfers Out	1394SC		351,187	Transfer to Environmental Health - Vehicle Reimbursement
1000FD	1035CC	Veteran Services	Special Departmental Expense	1155SC		100,000	State Grant to support Veteran Entrepreneurship
1000FD	1035CC	Veteran Services	State Aid - Other State Aid	1178RC	100,000		State Grant to support Veteran Entrepreneurship
1079FD	1254CC	Child Support Services	State Aid-Enforcement Incentive Fund	1163RC	10,671		Allocation Increase from CA Dept. of Child Support Svcs.
1079FD	1254CC	Child Support Services	Federal Aid-Reim-Cost Fam Sup	1225RC	20,713		Allocation Increase from CA Dept. of Child Support Svcs.
1079FD	1254CC	Child Support Services	Salaries & Wages - Extra Help	1013SC		31,384	Allocation Increase from CA Dept. of Child Support Svcs.
TOTAL UNANTICIPATED REVENUE ADJUSTMENTS					**$33,661,634**	**$ 33,661,634**	

Fund Number	Cost Center	Fund or Department Name	Account Name	Account Number	Revenue	Expenditure/ Designation	Purpose
Fund Number	Cost Center	Fund or Department Name	Account Name	Account Number	Revenue	Expenditure/ Designation	Purpose
1000FD	1157CC	Probation	Office Expense	1090SC		(90,000)	Transfer NGFC for Camp Owen Mental Health Building
1000FD	3274CC	General Services Major	Structures & Improvements	1003SC		90,000	Transfer NGFC for Camp Owen Mental Health Building
1000FD	1173CC	Sheriff	Salaries & Wages - Regular	1007SC		(6,902,834)	To move attrition and offset balances to salaries
1000FD	1173CC	Sheriff	Attrition Adjustment	1644SC		5,702,836	To move attrition and offset balances to salaries
1000FD	1173CC	Sheriff	Temporary Staffing Offset	1653SC		1,199,998	To move attrition and offset balances to salaries
1000FD	1037CC	Community Development	Salaries & Wages - Regular	1007SC		(103,807)	To move attrition balance to salaries
1000FD	1037CC	Community Development	Attrition Adjustment	1644SC		103,807	To move attrition balance to salaries
5028FD	1801CC	Public Works	Salaries & Wages - Regular	1007SC		(4,946,153)	To move attrition balance to salaries
5028FD	1801CC	Public Works	Attrition Adjustment	1644SC		4,946,153	To move attrition balance to salaries
1013FD	1043CC	Human Services-Administration	Attrition Adjustment	1644SC		11,312,598	To move attrition balance to salaries
1013FD	1043CC	Human Services-Administration	Salaries & Wages - Regular	1007SC		(11,312,598)	To move attrition balance to salaries
1000FD	1157CC	Probation	Attrition Adjustment	1644SC		3,173,355	To move attrition balance to salaries
1000FD	1157CC	Probation	Salaries & Wages - Regular	1007SC		(3,173,355)	To move attrition balance to salaries
1000FD	1134CC	Auditor-Controller	Temporary Staffing Offset	1653SC		182,868	To move staffing offset balance to salaries
1000FD	1134CC	Auditor-Controller	Salaries & Wages - Regular	1007SC		(182,868)	To move staffing offset balance to salaries
1076FD	1631CC	Aging and Adult Services	Temporary Staffing Offset	1653SC		1,412,540	To move staffing offset balance to salaries
1000FD	1631CC	Aging and Adult Services	Salaries & Wages - Regular	1007SC		(1,412,540)	To move staffing offset balance to salaries
1000FD	1010CC	Assessor	Attrition Adjustment	1644SC		526,442	To move attrition balance to salaries
1000FD	1010CC	Assessor	Salaries & Wages - Regular	1007SC		(526,442)	To move attrition balance to salaries
1017FD	1686CC	Fire	Salaries & Wages - Regular	1007SC		(1,299,999)	To move attrition and offset balances to salaries
1017FD	1686CC	Fire	Temporary Staffing Offset	1653SC		1,299,999	To move attrition and offset balances to salaries
1000FD	1038CC	Library	Salaries & Wages - Regular	1007SC		(437,099)	To move attrition and offset balances to salaries
1000FD	1038CC	Library	Attrition Adjustment	1644CC		437,099	To move attrition and offset balances to salaries
1000FD	1254CC	Child Support	Salaries & Wages - Regular	1007SC		(1,794,837)	To move attrition and offset balances to salaries
1000FD	1254CC	Child Support	Attrition Adjustment	1644CC		1,794,837	To move attrition and offset balances to salaries
1000FD	1140CC	District Attorney	Salaries & Wages - Regular	1007SC		(1,670,505)	To move attrition and offset balances to salaries
1000FD	1140CC	District Attorney	Temporary Staffing Offset	1653SC		296,567	To move attrition and offset balances to salaries
1000FD	1140CC	District Attorney	Attrition Adjustment	1644SC		1,373,938	To move attrition and offset balances to salaries
1000FD	1011CC	Information Technology Services	Salaries & Wages - Regular	1007SC		(702,576)	To move attrition and offset balances to salaries
1000FD	1011CC	Information Technology Services	Temporary Staffing Offset	1653SC		243,000	To move attrition and offset balances to salaries
1000FD	1011CC	Information Technology Services	Attrition Adjustment	1644SC		459,576	To move attrition and offset balances to salaries
1000FD	1013CC	Human Resources Division	Salaries & Wages - Regular	1007SC		(200,820)	To move attrition and offset balances to salaries
1000FD	1013CC	Human Resources Division	Temporary Staffing Offset	1653SC		200,820	To move attrition and offset balances to salaries
1000FD	1148CC	General Services	Salaries & Wages - Regular	1007SC		(424,663)	To move attrition and offset balances to salaries
1000FD	1148CC	General Services	Temporary Staffing Offset	1653SC		424,663	To move attrition and offset balances to salaries
TOTAL TRANSFER OF APPROPRIATIONS					**$0**	**$0**	
TOTAL MID-YEAR BUDGET REVISIONS					**$33,793,564**	**$33,793,564**	

View Budget Amendment: Budget Amendment: 2027 - Adopted Budget Structure - Production/Gold Version on 10/29/2026 : BUDAMD2700253

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	BUDAMD2700253
Amendment Date	10/29/2026
Description	To move appropriation for Attrition Adjustment to Salaries and Wages
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)	9026:Expenditure Transfers & Reimbursements	1644SC - Attrition Adjustment		1011CC Information Technology Service		Fund: 1000FD General Fund	$459,576.00	$0.00	1011CC- ITS move attrition	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1653SC - Temporary Staffing Offset		1011CC Information Technology Service		Fund: 1000FD General Fund	$243,000.00	$0.00	1011CC ITS- move offset	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1011CC Information Technology Service		Fund: 1000FD General Fund	$0.00	$702,576.00	1011CC- ITS move offset & attrition	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1653SC - Temporary Staffing Offset		1173CC Sheriff		Fund: 1000FD General Fund	$1,199,998.00	$0.00	1173CC Sheriff - move attrition and offset	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1644SC - Attrition Adjustment		1173CC Sheriff		Fund: 1000FD General Fund	$5,702,836.00	$0.00	1173CC Sheriff - move attrition and offset	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1173CC Sheriff		Fund: 1000FD General Fund	$0.00	$6,902,834.00	1173CC Sheriff - move attrition and offset	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1644SC - Attrition Adjustment		1037CC Community Development Prog Agy		Fund: 1000FD General Fund	$103,807.00	$0.00	1037CC Community Development - move attrition	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1037CC Community Development Prog Agy		Fund: 1000FD General Fund	$0.00	$103,807.00	1037CC Community Development - move attrition	

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)	9026:Expenditure Transfers & Reimbursements	1644SC - Attrition Adjustment		1801CC Public Works		Fund: 5028FD Public Works	$4,946,153.00	$0.00	1801CC Public Works - move attrition	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1801CC Public Works		Fund: 5028FD Public Works	$0.00	$4,946,153.00	1801CC Public Works - move attrition	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1653SC - Temporary Staffing Offset		1134CC Auditor-Controller		Fund: 1000FD General Fund	$182,868.00	$0.00	1134CC Auditor - move offset	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1134CC Auditor-Controller		Fund: 1000FD General Fund	$0.00	$182,868.00	1134CC Auditor - move offset	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1644SC - Attrition Adjustment		1043CC Dept Of Human Services-Admin.		Fund: 1013FD Dept Of Human Services-Admin.	$11,312,598.00	$0.00	1043CC DHS - move attrition	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1043CC Dept Of Human Services-Admin.		Fund: 1013FD Dept Of Human Services-Admin.	$0.00	$11,312,598.00	1043CC DHS - move attrition	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1653SC - Temporary Staffing Offset		1631CC Aging And Adult Services		Fund: 1076FD Aging And Adult Services	$1,412,540.00	$0.00	1631CC Aging - move offset	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1631CC Aging And Adult Services		Fund: 1076FD Aging And Adult Services	$0.00	$1,412,540.00	1631CC Aging - move offset	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1644SC - Attrition Adjustment		1010CC Assessor		Fund: 1000FD General Fund	$526,442.00	$0.00	1010 Assessor- move offset	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1010CC Assessor		Fund: 1000FD General Fund	$0.00	$526,442.00	1010 Assessor- move offset	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1644SC - Attrition Adjustment		1038CC Kern County Library		Fund: 1000FD General Fund	$437,099.00	$0.00	1038CC Library- Move Attrition Offset	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1038CC Kern County Library		Fund: 1000FD General Fund	$0.00	$437,099.00	1038CC Library- Attrition Reclass	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1644SC - Attrition Adjustment		1254CC Kern Co Dept Of Child Support		Fund: 1079FD Kern Co Dept Of Child Support	$1,794,837.00	$0.00	1254CC Child Support - Move Attrition Offset	

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)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1254CC Kern Co Dept Of Child Support		Fund: 1079FD Kern Co Dept Of Child Support	$0.00	$1,794,837.00	1254CC Child Support-Attrition Reclass	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1653SC - Temporary Staffing Offset		1686CC Fire Department		Fund: 1017FD Structural Fire	$1,299,999.00	$0.00	1686CC Fire - Move Staffing Offset	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1686CC Fire Department		Fund: 1017FD Structural Fire	$0.00	$1,299,999.00	1686CC Fire- Staffing Offset Reclass	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1140CC District Attorney		Fund: 1000FD General Fund	$0.00	$1,670,505.00	1140CC-Attrition & Staffing Offset Reclass	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1653SC - Temporary Staffing Offset		1140CC District Attorney		Fund: 1000FD General Fund	$296,567.00	$0.00	1140CC - Move Staffing Offset	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1644SC - Attrition Adjustment		1140CC District Attorney		Fund: 1000FD General Fund	$1,373,938.00	$0.00	1140CC - Move Attrition Adjustment	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1644SC - Attrition Adjustment		1157CC Probation		Fund: 1000FD General Fund	$3,173,355.00	$0.00	1157CC Probation - move attrition	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1157CC Probation		Fund: 1000FD General Fund	$0.00	$3,173,355.00	1157CC Probation - move attrition	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1653SC - Temporary Staffing Offset		1148CC General Services		Fund: 1000FD General Fund	$424,663.00	$0.00	1148CC GS move offset	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1148CC General Services		Fund: 1000FD General Fund	$0.00	$424,663.00	1148CC GS move offset	
2027 Year (FY27 Operating Budget - Adopted)	9026:Expenditure Transfers & Reimbursements	1653SC - Temporary Staffing Offset		1013CC Human Resources		Fund: 1000FD General Fund	$200,820.00	$0.00	1031CC HR move offset	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1013CC Human Resources		Fund: 1000FD General Fund	$0.00	$200,820.00	1013CC HR move offset	

Budget Amendment: 2027 - Adopted Budget Structure - Production/Gold Version on 11/12/2026 : BUDAMD2700276

Company	Kern County
Budget Template	Adopted Budget Structure - Production/Gold Version : FY27 Operating Budget - Adopted
Budget	FY27 Operating Budget - Adopted
Amendment ID	BUDAMD2700276
Amendment Date	11/12/2026
Description	Discretionary Revenue - Quarter 1 FY2027
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)	8993:Budgetary Clearing			1174CC Golf Course		Fund: 5016FD Golf Course	$0.00	$193,860.00	To Support Major Maintenance Projects	
2027 Year (FY27 Operating Budget - Adopted)	7500:Fixed Assets - Expenditures			1174CC Golf Course		Fund: 5016FD Golf Course	$96,930.00	$0.00	To Support Major Maintenance Projects	
2027 Year (FY27 Operating Budget - Adopted)	3154:Retained Earnings - Prior Year			1174CC Golf Course		Fund: 5016FD Golf Course	$96,930.00	$0.00	To Support Major Maintenance Projects	
2027 Year (FY27 Operating Budget - Adopted)	8993:Budgetary Clearing			1150CC General Services - Garage		Fund: 5026FD General Services - Garage	$0.00	$46,000.00	Cancel Retained Earnings for Vehicle	
2027 Year (FY27 Operating Budget - Adopted)	7500:Fixed Assets - Expenditures	1005SC - Equipment		1150CC General Services - Garage		Fund: 5026FD General Services - Garage	$35,000.00	$0.00	Assessor Vehicle	
2027 Year (FY27 Operating Budget - Adopted)	4375:Charges For Services		1471RC - Reimburse Vehicle Purchases	1150CC General Services - Garage		Fund: 5026FD General Services - Garage	$0.00	$12,000.00	To Purchase Assessor Vehicle	
2027 Year (FY27 Operating Budget - Adopted)	3154:Retained Earnings - Prior Year			1150CC General Services - Garage		Fund: 5026FD General Services - Garage	$23,000.00	$0.00	Cancel Retained Earnings for Vehicle	

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View Budget Amendment: Budget Amendment: 2027 - Adopted Budget Structure - Production/Gold Version on 11/12/2026 : BUDAMD2700273

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	BUDAMD2700273
Amendment Date	11/12/2026
Description	Unanticipated Revenue - Designation Cancels Quarter 1 FY2027
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)	3200:Designation Account Unassigned			1136CC County Local Revenue Fund - Public Safety		Fund: 1012FD County Local Revenue Fund	$310,674.00	$0.00	Cancel designation of Protective Services	
2027 Year (FY27 Operating Budget - Adopted)	8993:Budgetary Clearing			1750CC Hazardous Waste Settlemnts		Fund: 1120FD Hazardous Waste Settlemnts	$0.00	$351,187.00	Cancel Designation for Hazardous Waste Settlements	
2027 Year (FY27 Operating Budget - Adopted)	9025:Other Financing Uses	1394SC - Operating Transfers Out (OTO)		1750CC Hazardous Waste Settlemnts		Fund: 1120FD Hazardous Waste Settlemnts	$351,187.00	$0.00	Transfer to Environmental Health - Vehicle Reimbursement	
2027 Year (FY27 Operating Budget - Adopted)	3154:Retained Earnings - Prior Year			1750CC Hazardous Waste Settlemnts		Fund: 1120FD Hazardous Waste Settlemnts	$0.00	$351,187.00	Cancel Designation for Hazardous Waste Settlements	
2027 Year (FY27 Operating Budget - Adopted)	3200:Designation Account Unassigned			1750CC Hazardous Waste Settlemnts		Fund: 1120FD Hazardous Waste Settlemnts	$351,187.00	$0.00	Cancel Designation for Hazardous Waste Settlements	
2027 Year (FY27 Operating Budget - Adopted)	8993:Budgetary Clearing			1135CC County Local Revenue Fund - Behavioral Health		Fund: 1012FD County Local Revenue Fund	$0.00	$12,625,923.00	Cancel Designation of Behavioral Health	

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View Budget Amendment: Budget Amendment: 2027 - Adopted Budget Structure - Production/Gold Version on 11/12/2026 : BUDAMD2700273

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)	9025:Other Financing Uses	1398SC - OTO-2011 Realignmnt		1135CC County Local Revenue Fund - Behavioral Health		Fund: 1012FD County Local Revenue Fund	$12,625,923.00	$0.00	Transfer to BHRS 1670CC	
2027 Year (FY27 Operating Budget - Adopted)	3154:Retained Earnings - Prior Year			1135CC County Local Revenue Fund - Behavioral Health		Fund: 1012FD County Local Revenue Fund	$0.00	$12,625,923.00	Cancel Designation of Behavioral Health	
2027 Year (FY27 Operating Budget - Adopted)	3200:Designation Account Unassigned			1135CC County Local Revenue Fund - Behavioral Health		Fund: 1012FD County Local Revenue Fund	$12,625,923.00	$0.00	Cancel Designation of Behavioral Health	
2027 Year (FY27 Operating Budget - Adopted)	8993:Budgetary Clearing			1136CC County Local Revenue Fund - Public Safety		Fund: 1012FD County Local Revenue Fund	$0.00	$310,674.00	Cancel designation of Protective Services	
2027 Year (FY27 Operating Budget - Adopted)	9025:Other Financing Uses	1409SC - OTO-Community Correction		1136CC County Local Revenue Fund - Public Safety		Fund: 1012FD County Local Revenue Fund	$212,674.00	$0.00	Transfer to ETR - Carryforward Community Corrections	
2027 Year (FY27 Operating Budget - Adopted)	9025:Other Financing Uses	1402SC - OTO-Camp Funding		1136CC County Local Revenue Fund - Public Safety		Fund: 1012FD County Local Revenue Fund	$98,000.00	$0.00	Transfer to Major Maintenance - Owen Barracks HVAC	
2027 Year (FY27 Operating Budget - Adopted)	3154:Retained Earnings - Prior Year			1136CC County Local Revenue Fund - Public Safety		Fund: 1012FD County Local Revenue Fund	$0.00	$310,674.00	Cancel designation of Protective Services	

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View Budget Amendment: Budget Amendment: 2027 - Adopted Budget Structure - Production/Gold Version on 11/12/2026 : BUDAMD2700277

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	BUDAMD2700277
Amendment Date	11/12/2026
Description	Unanticipated Revenue - Quarter 1 FY2027
Amendment Type	Board Amendment
Balanced Amendment	No
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)	6000:Salaries & Employee Benefits	1007SC - Salaries & Wages - Regular		1631CC Aging And Adult Services		Fund: 1076FD Aging And Adult Services	$26,872.00	$0.00	Health Promotion, Ombudsman, Elder Abuse programs	
2027 Year (FY27 Operating Budget - Adopted)	4300:Intergovernmental Revenues		1228RC - Federal Aid-Elderly	1631CC Aging And Adult Services		Fund: 1076FD Aging And Adult Services	$0.00	$158,383.00	One-Time Federal Revenue - Various Programs	
2027 Year (FY27 Operating Budget - Adopted)	6051:Major Maintenance	1003SC - Structures & Improvements		3274CC Gen Serv-Major Maint-General		Fund: 1000FD General Fund	$800,000.00	$0.00	Camp Owen Mental Health Building (CalAIM funding)	
2027 Year (FY27 Operating Budget - Adopted)	4300:Intergovernmental Revenues		1178RC - State Aid-Other State Aid	3274CC Gen Serv-Major Maint-General		Fund: 1000FD General Fund	$0.00	$800,000.00	Camp Owen Mental Health Building (CalAIM funding)	
2027 Year (FY27 Operating Budget - Adopted)	6051:Major Maintenance	1003SC - Structures & Improvements		3274CC Gen Serv-Major Maint-General		Fund: 1000FD General Fund	$98,000.00	$0.00	Camp Owen Baumeister Barracks HVAC	
2027 Year (FY27 Operating Budget - Adopted)	9000:Other Financing Sources		1592RC - County Contribution-Realignment 2011	3274CC Gen Serv-Major Maint-General		Fund: 1000FD General Fund	$0.00	$98,000.00	ELEAS Camp funding for Owen Barracks HVAC	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1013SC - Salaries & Wages - Extra Help		1254CC Kern Co Dept Of Child Support		Fund: 1079FD Kern Co Dept Of Child Support	$31,384.00	$0.00	Allocation Increase from CA Dept. of Child Support Svcs.	
2027 Year (FY27 Operating Budget - Adopted)	4300:Intergovernmental Revenues		1225RC - Federal Aid-Reim-Cost Fam Sup	1254CC Kern Co Dept Of Child Support		Fund: 1079FD Kern Co Dept Of Child Support	$0.00	$20,713.00	Allocation Increase from CA Dept. of Child Support Svcs.	
2027 Year (FY27 Operating Budget - Adopted)	4300:Intergovernmental Revenues		1163RC - State Aid-Enforcement Incentive Fund	1254CC Kern Co Dept Of Child Support		Fund: 1079FD Kern Co Dept Of Child Support	$0.00	$10,671.00	Allocation Increase from CA Dept. of Child Support Svcs.	

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)	6050:Services & Supplies	1155SC - Special Departmental Expense (SDE)		1035CC Veterans Service		Fund: 1000FD General Fund	$100,000.00	$0.00	State Grant to support Veteran Entrepreneurship	
2027 Year (FY27 Operating Budget - Adopted)	4300:Intergovernmental Revenues		1178RC - State Aid-Other State Aid	1035CC Veterans Service		Fund: 1000FD General Fund	$0.00	$100,000.00	State Grant to support Veteran Entrepreneurship	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1143SC - Subscription Agreements		1670CC Behavioral Hlth & Recvry Serv		Fund: 1002FD Behavioral Hlth & Recvry Serv	$600,000.00	$0.00	Mandated Data Exchange	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1155SC - Special Departmental Expense (SDE)		1670CC Behavioral Hlth & Recvry Serv		Fund: 1002FD Behavioral Hlth & Recvry Serv	$900,000.00	$0.00	Panic Button Improvements	
2027 Year (FY27 Operating Budget - Adopted)	9025:Other Financing Uses	1394SC - Operating Transfers Out (OTO)		1670CC Behavioral Hlth & Recvry Serv		Fund: 1002FD Behavioral Hlth & Recvry Serv	$1,500,000.00	$0.00	L Street Facility HVAC Replacement	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1139SC - PSS/External Serv Agmts		1670CC Behavioral Hlth & Recvry Serv		Fund: 1002FD Behavioral Hlth & Recvry Serv	$1,000,000.00	$0.00	Mandated Integrated Access Line Tech Improvements	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1146SC - Rents & Leases - Structures		1670CC Behavioral Hlth & Recvry Serv		Fund: 1002FD Behavioral Hlth & Recvry Serv	$560,927.00	$0.00	Norris Road Facility Improvements	
2027 Year (FY27 Operating Budget - Adopted)	6100:Other Charges	1332SC - I/F-County Cost Allocation		1670CC Behavioral Hlth & Recvry Serv		Fund: 1002FD Behavioral Hlth & Recvry Serv	$3,000,000.00	$0.00	Westchester HVAC	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1176SC - PSS/Training & Development		1670CC Behavioral Hlth & Recvry Serv		Fund: 1002FD Behavioral Hlth & Recvry Serv	$350,000.00	$0.00	Leadership Development	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1120SC - PSS/Contracts		1670CC Behavioral Hlth & Recvry Serv		Fund: 1002FD Behavioral Hlth & Recvry Serv	$3,345,000.00	$0.00	Mandated SUD Access/Youth CSU Improvements	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1067SC - Maintenance on Structures, Improvements & Grounds		1670CC Behavioral Hlth & Recvry Serv		Fund: 1002FD Behavioral Hlth & Recvry Serv	$575,000.00	$0.00	L Street/BHRS Area Courthouse Facility Improvements	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1013SC - Salaries & Wages - Extra Help		1670CC Behavioral Hlth & Recvry Serv		Fund: 1002FD Behavioral Hlth & Recvry Serv	$744,996.00	$0.00	Mandated Integrated Access Line Staffing	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1114SC - PSS/Data Processing		1670CC Behavioral Hlth & Recvry Serv		Fund: 1002FD Behavioral Hlth & Recvry Serv	$50,000.00	$0.00	Transfer-All Coordination Technology	
2027 Year (FY27 Operating Budget - Adopted)	9000:Other Financing Sources		1592RC - County Contribution-Realignment 2011	1670CC Behavioral Hlth & Recvry Serv		Fund: 1002FD Behavioral Hlth & Recvry Serv	$0.00	$12,625,923.00	2011 Realignment	

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	1320SC - Contribution To Other Agencies (CTOA)		1236CC Employers Trng Resource-Wioa		Fund: 1230FD Employers Trng Resource-Wioa	$1,000,000.00	$0.00	Training for Adult, Youth, Dislocated Workers	
2027 Year (FY27 Operating Budget - Adopted)	6100:Other Charges	1312SC - Individual Trainings		1236CC Employers Trng Resource-Wioa		Fund: 1230FD Employers Trng Resource-Wioa	$500,000.00	$0.00	Training for Adult, Youth, Dislocated Workers	
2027 Year (FY27 Operating Budget - Adopted)	6100:Other Charges	1311SC - SDE Miscellaneous		1236CC Employers Trng Resource-Wioa		Fund: 1230FD Employers Trng Resource-Wioa	$64,632.00	$0.00	Training for Adult, Youth, Dislocated Workers	
2027 Year (FY27 Operating Budget - Adopted)	6100:Other Charges	1310SC - SDE-Other Client-Related Costs		1236CC Employers Trng Resource-Wioa		Fund: 1230FD Employers Trng Resource-Wioa	$3,925,939.00	$0.00	Training for Adult, Youth, Dislocated Workers	
2027 Year (FY27 Operating Budget - Adopted)	6100:Other Charges	1309SC - PSS/Agreements W/Private Entities		1236CC Employers Trng Resource-Wioa		Fund: 1230FD Employers Trng Resource-Wioa	$1,000,000.00	$0.00	Training for Adult, Youth, Dislocated Workers	
2027 Year (FY27 Operating Budget - Adopted)	9000:Other Financing Sources		1592RC - County Contribution-Realignment 2011	1236CC Employers Trng Resource-Wioa		Fund: 1230FD Employers Trng Resource-Wioa	$0.00	$212,674.00	Carryforward 2011 Realignment - Community Corrections	
2027 Year (FY27 Operating Budget - Adopted)	4375:Charges For Services		1491RC - Interfund-Revenue Other	1236CC Employers Trng Resource-Wioa		Fund: 1230FD Employers Trng Resource-Wioa	$0.00	$1,687,481.00	Carryforward for Various Employment Programs	
2027 Year (FY27 Operating Budget - Adopted)	4300:Intergovernmental Revenues		1241RC - Federal Aid-Employers Training Resource Administration	1236CC Employers Trng Resource-Wioa		Fund: 1230FD Employers Trng Resource-Wioa	$0.00	$4,590,416.00	Carryforward and New MOU Funding	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1013SC - Salaries & Wages - Extra Help		1631CC Aging And Adult Services		Fund: 1076FD Aging And Adult Services	$69,589.00	$0.00	HICAP Counselor	
2027 Year (FY27 Operating Budget - Adopted)	4300:Intergovernmental Revenues		1217RC - State Aid-Elderly	1631CC Aging And Adult Services		Fund: 1076FD Aging And Adult Services	$0.00	$69,589.00	State Revenue for HICAP Counselor	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1139SC - PSS/External Serv Agmts		1631CC Aging And Adult Services		Fund: 1076FD Aging And Adult Services	$1,607.00	$0.00	Health Promotion, Ombudsman, Elder Abuse programs	
2027 Year (FY27 Operating Budget - Adopted)	6050:Services & Supplies	1050SC - Food		1631CC Aging And Adult Services		Fund: 1076FD Aging And Adult Services	$104,501.00	$0.00	Senior Nutrition	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1015SC - Retirement - County		1631CC Aging And Adult Services		Fund: 1076FD Aging And Adult Services	$9,476.00	$0.00	Health Promotion, Ombudsman, Elder Abuse programs	
2027 Year (FY27 Operating Budget - Adopted)	6000:Salaries & Employee Benefits	1013SC - Salaries & Wages - Extra Help		1631CC Aging And Adult Services		Fund: 1076FD Aging And Adult Services	$15,927.00	$0.00	Family Caregiver program	