





County of Kern
 County Administrative Office
 FY 2023-24 Recommended Budget
 Submitted by James L. Zervis, Chief Administrative Officer

Kern County Board of Supervisors



Phillip Peters
 First District
 Supervisor



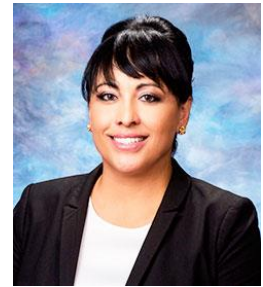
Zach Scrivner
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Jeff Flores
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David Couch
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Leticia Perez
 Fifth District
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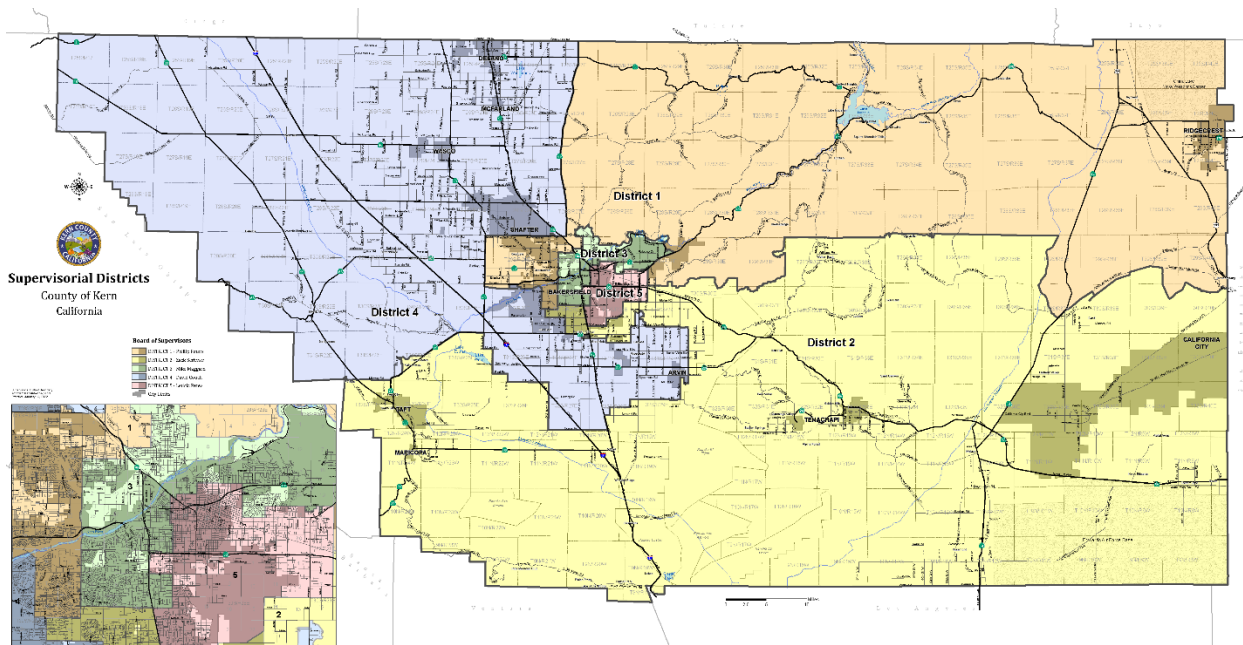




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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Kern
California**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

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August 18, 2023
Public Distribution

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

FISCAL YEAR 2023-24 RECOMMENDED BUDGET

I am pleased to present the Fiscal Year (FY) 2023-24 recommended budget that was prepared under the leadership of Ryan J. Alsop, which I will implement as the incoming Chief Administrative Officer. The recommended budget reflects your Board's priorities, our adopted strategic plan, and is consistent with the critical needs identified by our residents over this past year. This budget was prepared in accordance with your Board's approved guidelines and the statutory requirements of the County Budget Act, as well as a commitment to fulfilling our mission by exceeding expectations when meeting the critical needs of our residents.

The FY 2023-24 Recommended Budget represents a balanced and responsible approach to managing the finances of our County, while continuing to provide essential services to our residents and making needed strategic investments in public safety, elections security and parks. This year's budget also includes for the first time, enhancing services for residents of unincorporated communities using Measure K funds, with significant investments in public safety, education, homelessness, and economic development. Additionally, aided with State and Federal funds, the budget allocates funds to improve roads, enhance behavioral and substance use services, and provide increased social services support and services to the most vulnerable County residents. While we face some challenges ahead, we are confident that this budget will help us to continue efforts in achieving excellence in managing our business and workforce.

This budget also reflects a shift in the overall fiscal environment facing the County. For the first time in over a decade, the budget does not rely on one-time resources for ongoing costs and in fact, sets aside funds for future on-going obligations such as retirement cost increases, in addition to setting aside funds for the construction of a new animal shelter. The FY 2023-24 Recommended Budget embodies several successes that are helping the County continue implementing our strategic initiatives and the priorities identified by the community.

We will strive to enhance the quality of life for Kern County residents. With that in mind, this year's \$4.4 billion budget invests in public safety **to make Kern County among the safest communities in the State of California.** Using Measure K funding, this budget includes enhancements to the level of emergency and medical response within the unincorporated areas, as

well as resources to ensure the County retains a diverse and qualified Firefighter workforce that responds to emergency fire, rescue, and medical aid requests.

This year's budget also invests in public safety by providing additional funding for retention and recruitment of vital sworn and non-sworn personnel at the Sheriff's Office, providing additional funding for the Sheriff's trainee academy and a housing stipend for Sheriff's Deputies assigned to hard-to-fill outlying locations. It provides for additional staff to respond to non-hazardous, non-emergency calls for service in the unincorporated areas of the County, allowing Deputy Sheriffs greater availability to respond to emergency calls for services. Additionally, funding for 25 Detentions Deputies has been included to help the Sheriff position the department to move Sheriff Deputies that currently work in in the custodial setting out into patrol functions throughout unincorporated areas of the County.

The District Attorney, through an allocation from Measure K, will establish the Justice for Kern Initiative. This initiative is designed to permit follow-up investigations on reported crimes, with the goal of solving and effectively prosecuting cases, thus reinforcing the rule of law in unincorporated communities and providing better access to law enforcement services, including victim advocacy and crime lab resources.

We will continue to assist homeless, mentally impaired and the addicted move off the streets and into help and housing. During the coming year, we will continue our efforts to address the needs of homeless residents that have historically refused services through the Relational Outreach and Engagement Model (ROEM) Team. We will also strengthen our efforts in suicide prevention, using Mental Health Services Act funding and partnering with law enforcement to divert 911 calls to a mental health professional when appropriate. Beginning in FY 2023-24, the Behavioral Health and Recovery Services Department will contract for an East Kern Mobile Evaluation Team (MET) funded through Measure K. We will continue to allocate funding to local providers to expand homelessness services, including operation of the M Street Navigation Center, the Safe Camping and Parking project and for wraparound services at the non-congregate housing facility scheduled for opening December 2023.

We will continue to invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities. During FY 2023-24 we will continue to renovate and improve park facilities, continue sewer and road improvements funded with American Rescue Plan Act funding and finalize Library infrastructure projects funded with State grants. This year's budget includes over \$49 million in park investments that will not only improve the physical appearance of our parks but will create spaces for social interactions to support the physical and mental health of our residents. We will invest \$9.5 million of Measure K to relocate Fire Station 11 from Keene to Hart Flat to position the station closer to the community areas it serves and repurpose the current Keene station to support wildland fire operations year-round. The recommended budget also includes funds to begin the design of a new, much needed animal shelter facility and sets aside funds for a portion of the construction cost.

Investments in the coming year are not limited to infrastructure. We have also included further investment for the County's spay and neuter program and additional staffing resources for Animal Services to handle the unprecedented number of animals surrendered.

We are investing Measure K resources in our Library system. Over the last two fiscal years, the department has been continuing to restore services and open hours that were previously impacted by COVID-19 closures. Through an allocation of Measure K funds, this mitigation effort continues with the planned expansion of services in the eight unincorporated library branches and deployment of the Bookmobile, which has not been operational for many years.

We are also funding additional staff and resources for code compliance and park maintenance.

We will continue to attract, develop and retain top talent across all business areas of the County. This budget makes significant investments in our workforce providing for equity salary adjustments for thousands of employees and a cost-of-living adjustment for all employees.

We will continuously foster a Countywide culture of innovation and evolution while continuing to increase services and support to the most vulnerable County residents through our many social services and health programs.

As we evaluate the challenges ahead, **developing and growing a thriving, resilient regional economy to strengthen and diversify our tax base** will be critical. In addition to being the top agricultural producing county in California, Kern County is a global energy leader, not only in oil and gas, but also in renewables. We will continue to support these key industries as well as emerging opportunities such as battery storage, hydrogen, and carbon capture and sequestration. At the same time, we will develop public-private partnerships through our new Economic Development Division and alongside the Better Bakersfield Boundless Kern (B3K) regional economic development initiative to grow and diversify our economy, promoting business investment and the creation of quality jobs.

In preparing for our future, the County Administrative Office will continue to implement best practices, improve current processes, and continuously innovate to ensure the efficient and effective use of resources **to be among the very best fiscally managed counties in the State of California.** It is an honor to continue working with your Board, County leaders and employees in my new capacity of Chief Administrative Officer to implement a budget that meets the County's legal obligations and the needs of the residents of Kern County.

Sincerely,

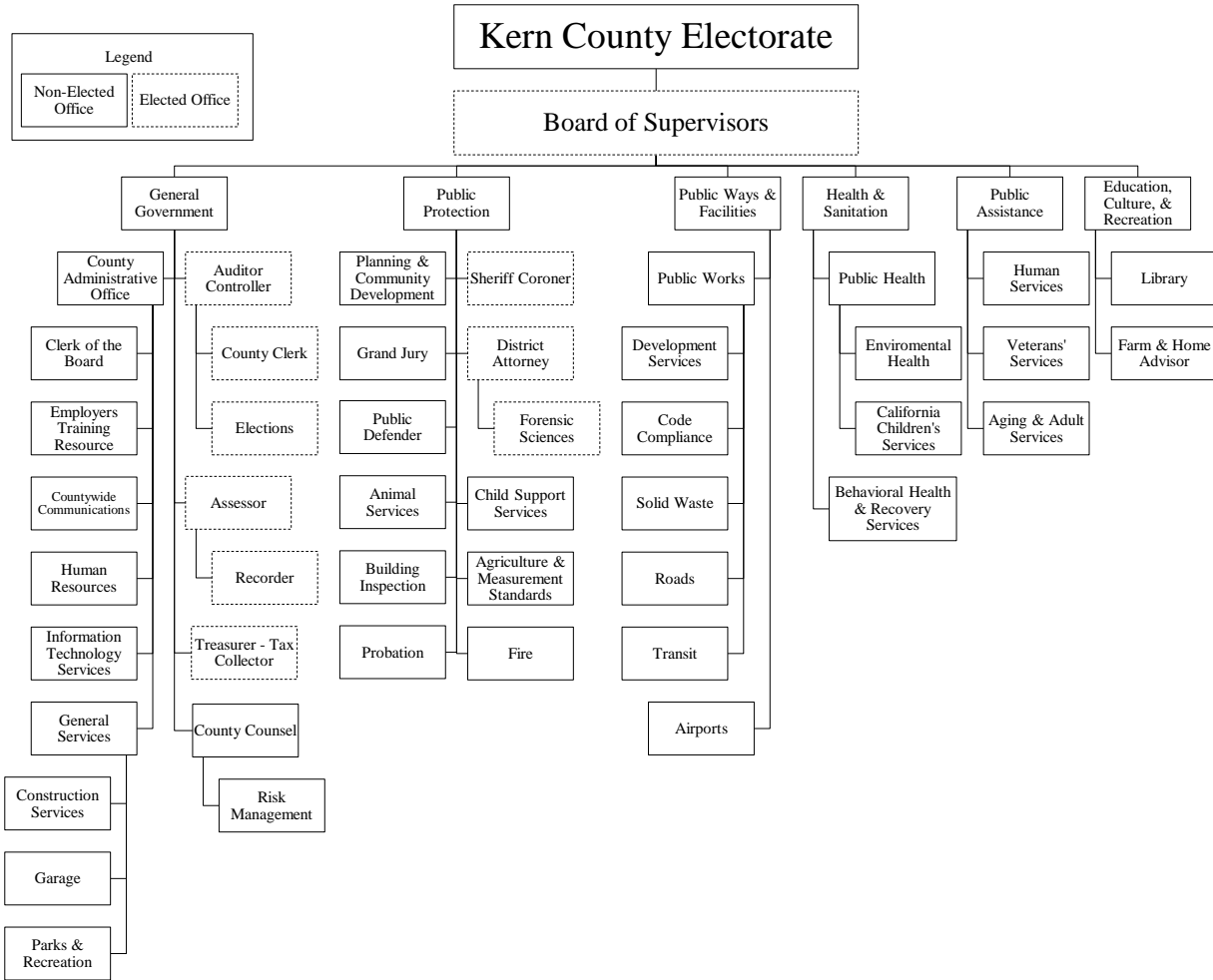


James L. Zervis
Chief Administrative Officer

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Kern County Organizational Chart for Staffed Budget Units – by Function of Primary Budget Unit



COUNTY OF KERN COUNTYWIDE FACTS AND FIGURES

Structure: General Law County formed in 1866; five districts based on population. Members serve four-year terms.

Size: 8,132 Square Miles

Elevation: Lowest, NW Delano, 206 ft.
Highest, Sawmill Mountain, 8,755 ft.

Population by City:

| Incorporated city | 2023 population |
|-----------------------------|-----------------|
| Bakersfield | 408,373 |
| Delano | 51,727 |
| Ridgecrest | 27,885 |
| Wasco | 26,622 |
| Shafter | 21,318 |
| Arvin | 19,505 |
| California City | 14,827 |
| McFarland | 13,748 |
| Tehachapi | 11,960 |
| Taft | 6,975 |
| Maricopa | 1,011 |
| Total Incorporated | 603,951 |
| Total Unincorporated | 303,525 |
| Total County | 907,476 |

State of California, Department of Finance E-1 Population Estimate with Annual percentage Change

Race/Ethnicity:

| | |
|--------------------|-------|
| Hispanic or Latino | 54.7% |
| White | 32.2% |
| Black | 5.1% |
| Asian | 4.7% |
| Multi-Race | 2.5% |
| American Indian | 0.4% |
| Pacific Islander | 0.1% |
| Other | 0.3% |

US Census Bureau, 2017-21 American Community Survey 5-year

Educational Attainment (Aged 25 Years+):

| | |
|---|-------|
| Less than 9 th Grade | 13.0% |
| 9 th to 12 th grade, no diploma | 11.1% |
| High school graduate | 27.6% |
| Some college, no degree | 22.9% |
| Associate's degree | 7.9% |
| Bachelor's degree | 11.6% |
| Graduate or professional degree | 6.0% |

US Census Bureau, 2017-21 American Community Survey 5-year

Assessed Taxable Value (2022-23): \$114 bill.

County of Kern Tax Rates & Assessed Valuations Assessed Taxable Value Net of Aircraft 2022-23

Universities & Community Colleges:

Four Year Universities

California State University, Bakersfield

Community Colleges

Bakersfield College

Taft College

Cerro Coso College

Employment by Industry:

| | |
|--|-------|
| Agriculture, forestry, fishing, hunting, and mining | 14.4% |
| Construction | 7.2% |
| Manufacturing | 5.4% |
| Wholesale trade | 2.5% |
| Retail trade | 10.2% |
| Transportation, warehousing, and utilities | 6.5% |
| Information | 0.9% |
| Finance, insurance, real estate, rental, and leasing | 3.5% |
| Professional, scientific, management, administrative, and waste management | 8.0% |
| Educational services, health care, and social assistance | 21.9% |
| Arts, entertainment, recreation, accommodation, and food services | 8.2% |
| Other services | 4.5% |
| Public administration | 6.7% |

US Census Bureau, 2017-21 American Community Survey 5-year

Median Age: 32.1

US Census Bureau, 2017-21 American Community Survey 5-year

Unemployment (June 2022): 8.8%

State of California Employment Development Department, Report 400C Monthly Labor Force for Counties June 2023 - Preliminary

Poverty Rate: 15.6%

US Census Bureau, 2017-21 American Community Survey 5-year

Median Household Income: \$58,824

US Census Bureau, 2017-21 American Community Survey 5-year

Median Home Value: \$381,180

California Association of Realtors Median Sold Price June 2023

Civilian Noninstitutionalized Population with Health Insurance Coverage: 92.0%

US Census Bureau, 2017-21 American Community Survey 5-year

Largest Hospitals by Bed Count:

| | |
|---------------------------------|-----|
| Bakersfield Memorial Hospital | 370 |
| Adventist Health Bakersfield | 254 |
| Mercy Hospitals of Bakersfield | 229 |
| Kern Medical | 222 |
| Ridgecrest Regional Hospital | 150 |
| Adventist Health Delano | 109 |
| Kern Valley Healthcare District | 98 |
| Good Samaritan Hospital North | 64 |
| Adventist Health Tehachapi | 25 |

American Hospital Directory, Hospital Search date: 07/28/2023

Regional Parkland:

| |
|--|
| Buena Vista Recreational Area |
| Kern River County Park and Campground |
| Tehachapi Mountain Park |
| Greenhorn Mountain Park |
| Camp Okihi |
| Camp Condor |
| Lake Woollomes |
| Leroy Jackson Regional Park |
| Metropolitan Rec. Center/Stramler Park |
| Eastern Kern County Onyx Ranch SVRA |
| Fort Tejon State Historic Park |
| Red Rock Canyon State Park |
| Tomo-Kahni State Historic Park |
| Tule Elk State Natural Preserve |
| Cesar E. Chavez National Monument |
| Los Padres National Forest |
| Sequoia National Forest |
| Wind Wolves Preserve |

County of Kern, Parks and Recreation; Office of Countywide Communications, Tourism Bureau

Tourist Attractions:

| |
|----------------------------|
| Kern River |
| Lake Isabella |
| Kern County Raceway |
| Crystal Palace |
| Kern County Museum |
| California Living Museum |
| Red Rock & Jawbone Canyons |
| Famoso Raceway |
| Buena Vista Museum |

Located at the southern end of the San Joaquin Valley, Kern County’s 8,132 square miles of unique geography embraces portions of the

Mojave Desert, the Sierra Nevada and Coast Ranges, and the valley. Half of Kern County’s 907,476 residents live in the City of Bakersfield, the county seat. Agriculture, petroleum, aerospace, military research are economic mainstays. Kern is one of the largest onshore producers of oil in the nation (USDA), is the birthplace of the influential Bakersfield Sound sub-genre of county music, and boasts history’s first human-powered flight, first solar-powered flight, and first private space flight.

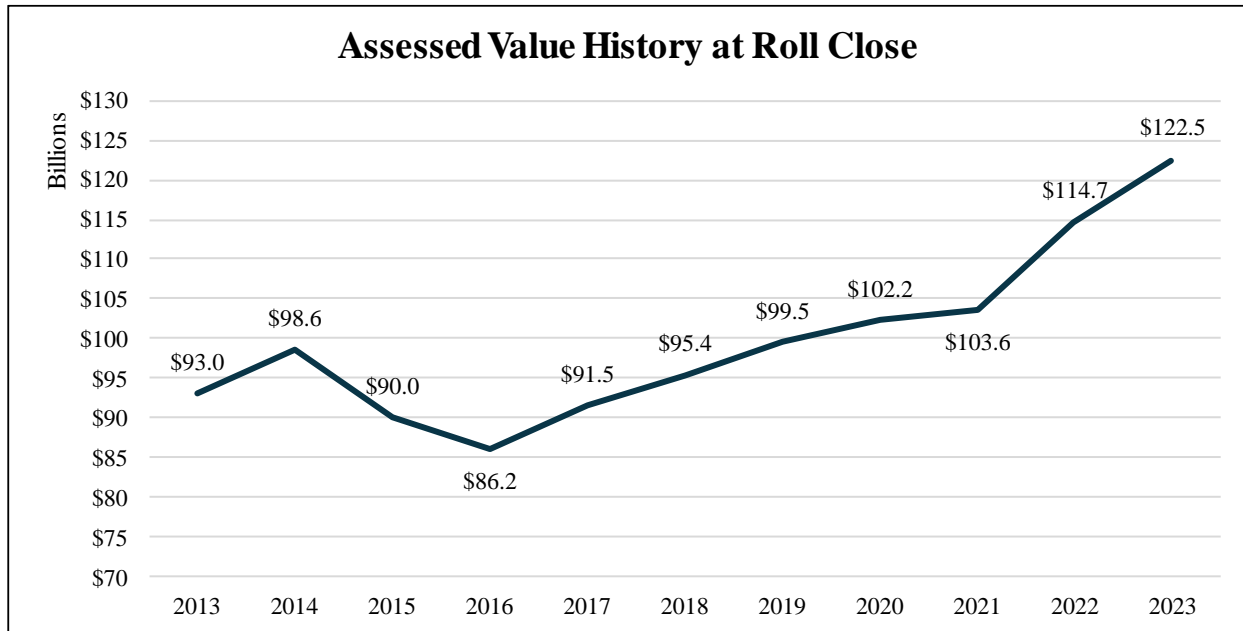
Kern County is one of the youngest counties in California and has a median age of about 32.1 years of age. The US Census Bureau estimates the population to be 4.9 years younger than the median age for California of 37 and 6.3 years younger than the US median age of 38.4. Regions with younger populations typically experience a growing market for manufactured goods, services, education, and are more capable of sustaining a strong and stable tax base.

The area is experiencing healthy growth and expansion of young families. Kern County also continues to see strong increases in the overall population on an annual basis. The county experienced an estimated 8.42% increase in population from 2010 to 2020. The current estimated population of 907,476 is expected to grow by about 12% in total population by 2030 according to the California Department of Finance Projections.

Kern County's broad desert expanses have hosted many milestones in military and private flight research, and Kern County has now emerged as a leader in renewable energy, generating nearly half of California's total solar and wind-powered electricity. Kern County is also home to a California landmark, Tejon Ranch, whose 270,000 acres of rangelands, cultivated farmland, and mountains comprise the largest continuous expanse of privately held land in the state.

Economic Indicators

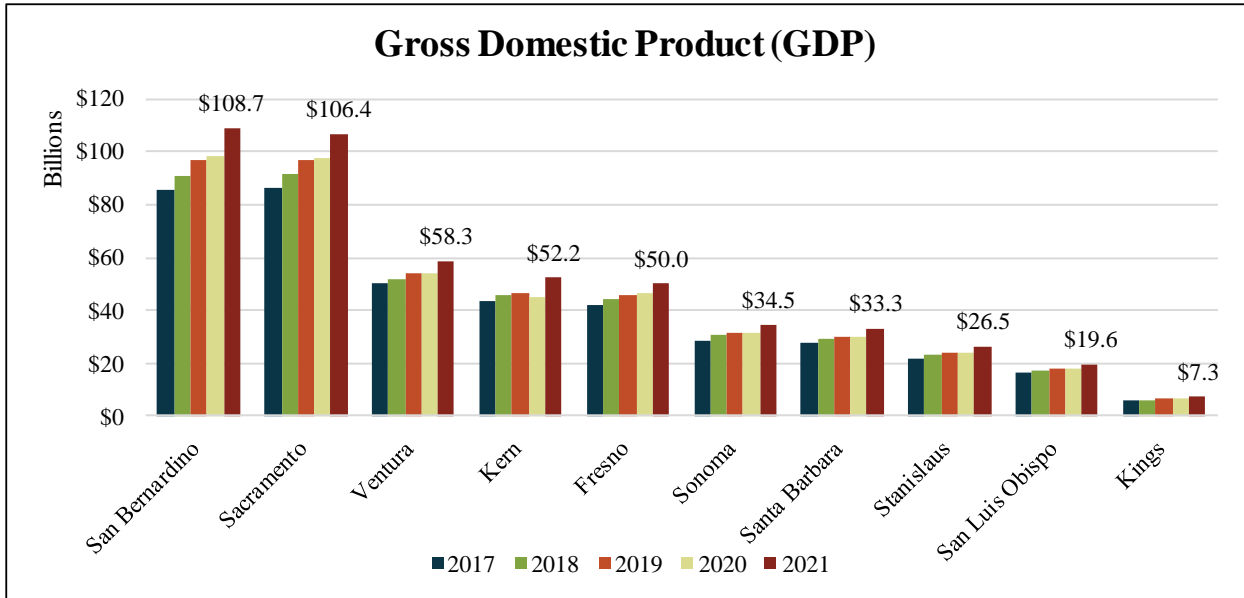
The County’s FY 2023-24 estimated total net assessed value is \$122.5 billion, an increase of \$7.8 billion, or 6.8% from FY 2022-23. Since 2014, the County’s total assessed valuation has increased 24.3%, or 2.7% per year. This continues to be significantly below the 29% change in the consumer price index over this same period and is expected to continue to place Kern County as the lowest growth in assessed valuation of all 58 counties in California.



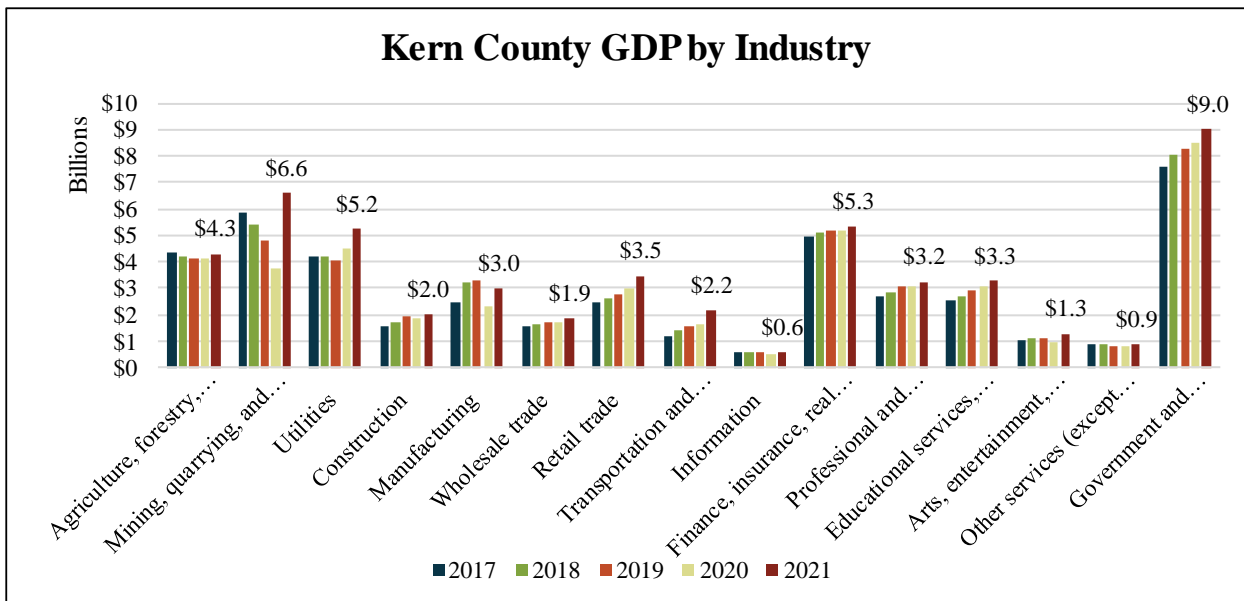
Kern County Assessor’s Office

The most notable change in the County’s assessed value over the past eight fiscal years is increasing economic diversification. In FY 2014-15, oil and gas property assessments made up 32% of the assessment roll. In FY 2023-24, the estimated oil and gas property assessments account for just 13% of the roll despite a 272 million year-over-year increase in oil and gas property assessments in FY 2023-24. Economic diversity is a positive indicator of sustained economic health, as more diversified economy will mitigate unsystematic risks, reduce volatility, and avail the County to more opportunities for growth.

Gross domestic product (“GDP”) is the measurement of the market value of all final goods and services produced in the County. Kern County’s 2021 GDP of \$47.5 billion is a decrease of 1.1% from 2020, attributable to the impacts of the COVID-19 pandemic. GDP growth of 2-3% is considered a healthy rate of growth to maintain the lowest level of unemployment without creating inflation, also called the natural rate of unemployment. Kern County’s average annual GDP growth from 2017 to 2021 of 5.2% can be explained by broad economic diversification and growth across nearly all industry groups from 2017 to 2020 and a 76.9% year-over-year GDP growth in mining, quarrying, and oil & gas extraction in 2021. The average annual GDP growth among Kern County’s peers in the same period is 4.7%.

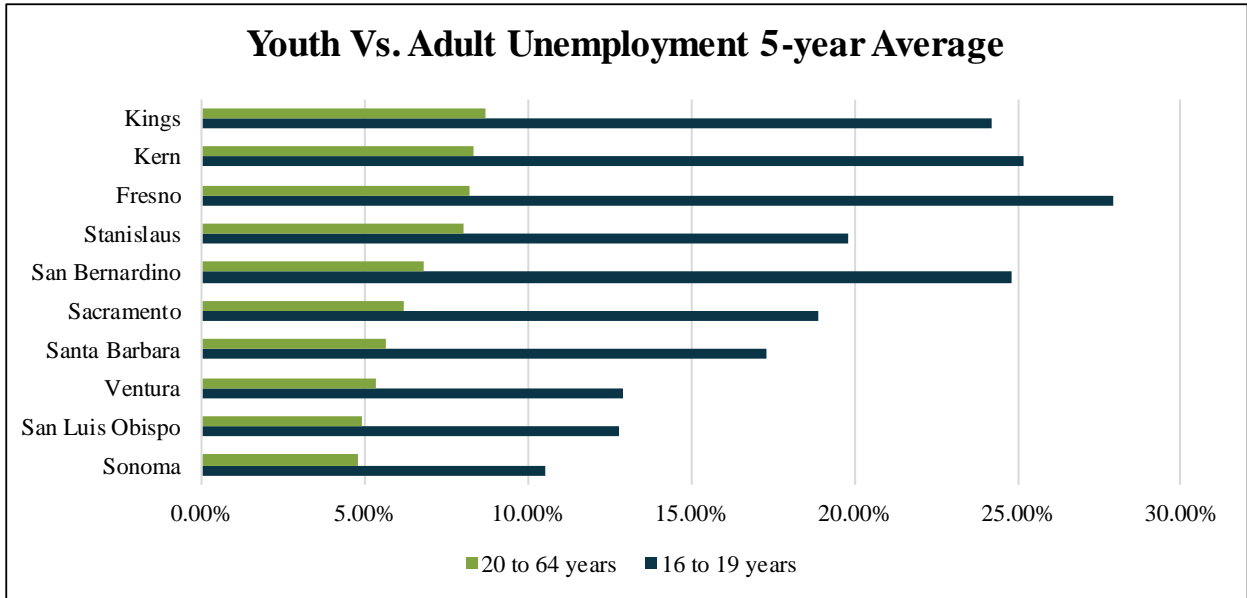


Bureau of Economic Analysis, CAGDP2 Gross domestic product (GDP) in current dollars not adjusted for inflation



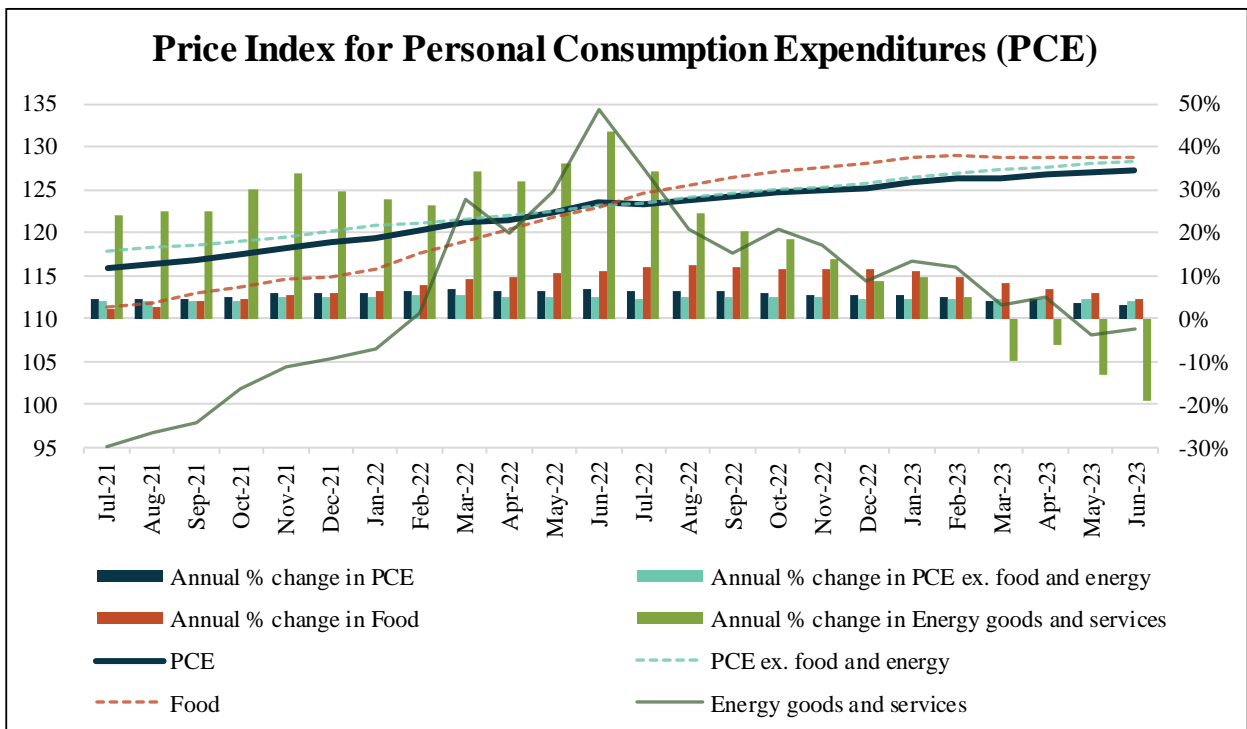
Bureau of Economic Analysis, CAGDP2 Gross domestic product (GDP) in current dollars not adjusted for inflation

Kern County’s unemployment rate remains among the highest among peer counties. Although a young population in comparison to peers, the country, and the state is a positive economic indicator for future economic growth, Kern County’s youth unemployment rate of 25.2% is outpaced only by Fresno at 27.9%, among Counties of comparison. Kern County’s percentage of 16-19 year olds neither enrolled in school, nor employed, has fallen 21.6% from its high of 12.69% in 2013 to 9.95% in 2021. This measure, collected by the U.S. Census Bureau, remains high relative to California Counties of comparison but has but has declined at a greater rate than those measured.



US Census Bureau, 2017-21 American Community Survey 5-year

Inflation, measured by the price index for Personal Consumption Expenditures (PCE), has fallen in recent months to a 3% rate of growth from one year prior, as of June 2023. Declines in the price index can largely be attributed to declines in prices for energy goods and services. June 2023 PCE data indicates the lowest annual rate since September 2021. Though an improvement in the rate of price growth, this still represents an increased cost of doing business for the County of Kern, partially offset by increased sales tax revenue.



US Bureau of Economic Analysts, Table 2.8.4. Price Indexes for Personal Consumption Expenditures by Major Type of Product, Monthly”

County of Kern

The County of Kern's FY 2023-24 Recommended Budget covers the period from July 1, 2023 through June 30, 2024. The County budget consists of the General Fund, special revenue funds, capital project funds, internal service funds, enterprise funds and other agency funds. Each department is responsible for operating within their budget and has authority to spend up to the approved budget.

When developing budgets, each department considers the County vision, mission and goals and objectives of the County, approved by the Board of Supervisors.

Vision & Mission Statement

Vision Statement – *“Grounded in ideas, energy and innovation, Kern County is a driving force for the world’s fifth largest economy.”*

Mission Statement – *“We will exceed expectations of the communities we serve, changing the way they feel about government, those who manage it, and the services it provides.”*

The County of Kern’s Mission and Vision Statements for the next five years are intended to set high-level goals and objectives that guide decision-making across all County business functions to support clear, concise and measurable outcomes for our residents, our employees and our organization. These outcomes are reflected in our annual County budget process and tracked through Departmental Performance Goals. These statements communicate what Kern County government is committed to doing for the community. They define why we exist.

Strategic Plan, Goals, and Objectives

The process used to create Kern County Strategic Plan was inclusive and comprehensive. Every effort was made to solicit participation of key internal and external stakeholders, including members of the public, County department heads and employees. The proposed goals, strategies and outcomes identified in the strategic plan are a result of input from the public, stakeholders, and County employees that developed and refined the information gathered.

The County's citizenry requires a range of services covering a broad spectrum of health, public safety, transportation, social, recreational and environmental services. The biggest challenge faced by the County is fulfilling the demand for services with limited resources. The strategic goals serve as a tool to use when policy decisions must be made to allocate financial resources during each budget year. During the budget process, information is provided to the Board that outlines efforts by departments to reach goals, and what opportunities are available to address the Board's priorities and establish an overall direction for allocation of the County's limited financial resources to meet long-term needs and service demands of the County's citizenry.

The FY 2023-24 Recommended Budget book includes prior year accomplishments, and departmental goals in accordance with the strategic plan.

Enhance Quality of Life for Kern County Residents

- We will make Kern County among the safest communities in the State of California.
- We will move homeless, mentally impaired and the addicted off the streets and into help and housing.
- We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.
- We will continuously improve customer accessibility and satisfaction across all business functions.

Be a model of Excellence in Managing our Business and People

- We will be among the very best fiscally managed counties in the State of California.
- We will attract, develop and retain top talent across all business areas of the County.
- We will continuously foster a countywide culture of innovation and evolution.

Develop and Grow a Thriving, Resilient Regional Economy

- Rethink, reformulate, re-engineer; embrace and deliver smart change.
- Expand digital communication.
- Develop and sustain public/private partnerships.
- Strengthen and diversify our tax base.

What We Believe

Innovation – Researching best practices and innovating current processes to ensure the best service and use of resources for our residents. Breaking the habits of the way we’ve always done it, challenging our processes, and searching for new and better alternatives that give Kern County a leading edge.

Collaboration – Mandating that we break silos across the organization to find solutions to problems; always being inclusive of others and striving for diversity. Fostering a culture that values teamwork but recognizes the value of individual contributions, a culture where employees intuitively seek out their peers opinions and insight to drive toward a better deliverable.

Service – Demonstrating a clear standard of serving the residents and visitors of Kern County as our number one priority. Demonstrating that we are more than government by always embodying the customer service mindset in all our roles for all our residents.

Financial excellence – Creating trust and confidence by maintaining fiscally sound and sustainable financial plans and budgets in a transparent and efficient manner.

Transparency – Our efforts, actions and policies will be open and transparent and include active engagement of those we serve.

Budget Planning and Process Calendar

Ongoing

Policy Direction – The Board of Supervisors provides ongoing policy direction to the County Administrative Officer.

Year-end Estimates – Departments provide year-end estimates of revenue and expenditures to the County Administrative Office on a monthly basis and any significant changes are addressed timely.

Amendments to the Adopted Budget – As needed throughout the fiscal year after the budget is adopted, departments are able to bring agenda items to the Board of Supervisors to transfer, add or reduce budget appropriations based on specific situations such as unanticipated revenue that the department requests to spend, or conversely, unrealized revenue the department is aware of that should reduce spending authority.

Mid-Year Budget Reports – Departments are required to submit a mid-year budget status report to the County Administrative Office by January 15 that details any concerns or issues the department may have regarding the budget and current projections for year-end. The County Administrative Officer compiles the information from departments and brings an agenda item to the Board of Supervisors that recaps the adjustments to the adopted budget for the General Fund through December 31 and notifies the Board of any known budgetary issues.

December through February

Major Maintenance – Proposals for capital and major maintenance projects are due to General Services Division by mid-December. Proposals related to General Services maintained buildings or facilities are due by mid-October with a copy to the County Administrative Office.

New or Replacement Vehicles – Departments using Garage vehicles under Plans 1 and 2 are required to submit Vehicle Request Forms to the County Administrative Office. Approved requests are forwarded to the General Services Division by mid-January.

Five-Year Fiscal Forecast – The County Administrative Office develops a Five-Year Fiscal Forecast of financial operations for General Fund programs, projecting major revenues (sources) and expenditures (requirements) based on current service levels and expected future changes to those programs or service levels. The analysis includes the identification of trends, significant impacts, and recommendations, which are presented by the County Administrative Officer for recommendation to the Board of Supervisors as part of the Budget Development Guidelines.

Budget Development Guidelines – In February, the County Administrative Office proposes to the Board of Supervisors a budget development guideline for Net General Fund Cost or Net County Cost allocations for the upcoming budget year in addition to proposed public budget hearing dates and revenue forecasts for budget development.

Budget Kickoff – The County Administrative Office hosts a "Budget Kickoff" meeting in late February for departments and issues guidelines for the development of next fiscal year's budget which includes procedural instructions and any relevant information.

March and April

Departmental Charges – Departments that charge other departments for services send charges to the County Administrative office by early March for review and distribution to departments.

Insurance Rates – Risk Management's charges for workers' compensation, general liability, automobile, and other insurance, are forwarded to the County Administrative office by early March for review and distribution to departments.

Fees – Requests for new or increased fees are submitted to the County Administrative Office no later than March 6. Fees must receive Board approval prior to June 30 to become effective with the new fiscal year and included in the recommended budget.

Departmental Budgets – Departments are required to submit budget requests, including step-down plans (if required) to the County Administrative Office and the Board of Supervisors in mid-April.

May and June

First Budget Discussion – In accordance with the County Budget Act, the County Administrative Office presents the preliminary recommended budget for Board approval prior to July 1. This is also the first of four public sessions regarding the County's budget.

July

Final Assessment Roll and Fund Balances – The Assessment Roll is delivered by the Assessor to the Auditor-Controller. The Auditor-Controller reports County fund balances available as of June 30 to the Board of Supervisors and the County Administrative Office (not later than the first Tuesday after the 14th working day in July).

Capital Projects and Major Maintenance – The General Services Division annually distributes a major maintenance and capital project submission and processing time line. The time line is accompanied by a list of projects previously requested by departments. The departments are required to (1) delete any projects no longer deemed necessary; (2) add any new project request; (3) indicate if a project is being revised; and (4) establish the department's prioritization of the projects. The General Services Division performs an initial screening of all projects to establish a preliminary priority. For those projects that are given preliminary priority as well as for revised projects, cost estimates are then generated. The list of prioritized projects is provided to the County Administrative Office for budgetary consideration.

Performance Measures – Departments provide performance measures with actual data to the County Administrative Office for inclusion in the recommended budget in early July.

Second Budget Discussion – The County Administrative Office presents an updated budget status and receives public input for the recommended budget.

Third Budget Discussion – The County Administrative Office presents an updated budget status with year-end closing numbers and department identified issues to the Board of Supervisors in mid to late-July. This is the third of four public sessions regarding the County’s budget.

Recommended Budget Document – Recommended budget documents are made available to the public at least 10 days before the start of final Budget Hearings. The Clerk of the Board also publishes the public notice announcing Budget Hearings.

Final Budget Hearings – The Board of Supervisors holds final Budget Hearings on the County Administrative Office Recommended Budget. Budget Hearings consist of two days, Tuesday through Wednesday in mid to late August. Tuesday and Wednesday (if necessary) are reserved for budget discussions and to give the public a final opportunity for input on the County’s budget. At the conclusion of final Budget Hearings the Board of Supervisors formally adopts resolutions adopting the regular County budget, budgets for funds not included in the regular County budget, budgets for county service areas and special districts under control of the Board.

Calendar for the FY 2023-24 Budget

| | |
|-----------------|---|
| Mid-December | Capital and Major Maintenance Requests |
| March 14, 2023 | Adoption of FY 2023-24 Net General Fund Guideline |
| March 16, 2023 | Budget Kick-off with Departments/Budget Preparation System Opening |
| March 17, 2023 | Budget Preparation System Training |
| April 21, 2023 | Departments Submit Requested Budgets |
| June 27, 2023 | Presentation of the Preliminary Recommended Budget and First Public Budget Discussion with Program Prioritization Plans |
| July 24, 2023 | Special Evening Meeting to Receive Public Comments |
| July 25, 2023 | Second Public Budget Discussion with year-end closing numbers |
| August 29, 2023 | Budget Hearing and Adoption of FY 2023-24 Budget |

General Fund Budget Process

The County Administrative Office has the responsibility of developing the County fiscal plan for all General Fund departments. This plan begins with a five-year fiscal forecast and is used to highlight anticipated costs to be incurred and revenue projections in the upcoming fiscal years. The County uses this forecast to build the fiscal plan for five years beginning with FY 2023-24.

The County fiscal plan also focuses on three restricted funding sources, Proposition 172, and 1991 and 2011 Realignment. Proposition 172 revenue assists in funding the Sheriff-Coroner, District Attorney, Public Defender, Fire and Probation departments. 1991 and 2011 Realignment assists in funding various departments that provide safety, public assistance and health services.

For some departments, budgets are also built utilizing revenues generated from fees. A public hearing before the Board of Supervisors is required for all fee increases and must be approved prior to implementation. The majority of approved fees were effective July 1, 2021.

On June 27, 2023, the County Administrative Office presented the FY 2023-24 Preliminary Recommended budget to comply with the State's County Budget Act, which requires the County to approve a budget on or before June 30 (Government Code section 29064). An evening session specifically for public input was scheduled for July 24, 2023. A third budget discussion was held on July 25, 2023, concluding with the final budget adoption on August 29, 2023.

Other Funds Budget Process

In addition to the General Fund, the County of Kern has special revenue funds, capital project funds, county service area funds, enterprise funds and internal service funds. All of these funds are restricted to the revenue sources they receive. Each department having these types of funds is responsible for developing its budget based on the revenue (sources) available to them. These sources include projected revenue to be collected in FY 2023-24 and any revenue not spent and carried forward from prior year (for example fund balance for special revenue funds and retained earnings for enterprise funds). These budgets are also discussed during the Budget Hearings.

Amending the Adopted Budget

The County Budget Act authorizes counties to amend the adopted budget through a budget revision process. For County departments, amendments may be requested by placing the item on the Board of Supervisors meeting agenda as required by Kern County Administrative Policies and Procedures Manual Section 904. Budget adjustments require a 4/5 vote of the Board of Supervisors to pass and may be included on the agenda for consideration at any regularly scheduled Board meeting.

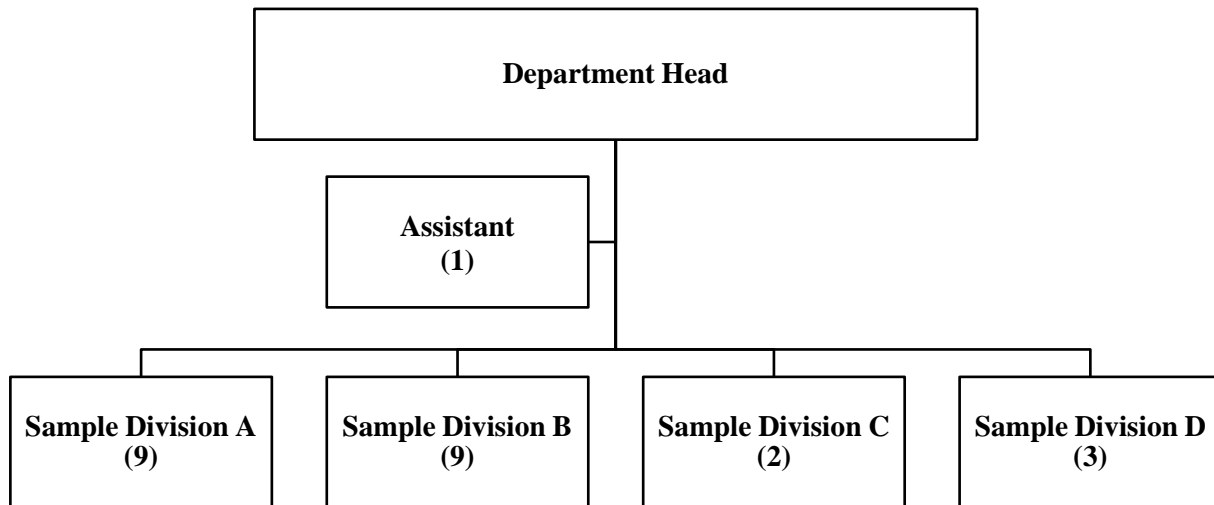
Budget Book Format

Budget units presented in this book are displayed at a fund/department level. Although some departments incorporate additional organizational levels when developing their budgets, the fund/department level of presentation was selected to provide consistency between all budget units. A sample of the departmental budget format is included in this overview.

Mission Statement

(Department Mission Statement)

Organizational Chart



Demonstrates the departmental structure by major divisions, including current authorized permanent staffing counts.

Fiscal Year 2021-22 and 2022-23 Accomplishments

← Significant departmental accomplishments during the last two fiscal years.

Section Name

Department Name

Department Head: Name
 Fund:
 Budget Unit:

Function:
 Activity:



The department name is listed at the top, and begins the section on specific budget unit information. This section also lists the numerical budget unit(s) assigned to the department, fund type, function, and activity. The header shows which budget unit(s) you are looking at and lists the Function and Activity per state guidelines.

Description of Major Services



Description of Major Services provides a narrative describing the function and activity of the budget unit.

Summary of Expenditures and Revenue

| | FY 2021-22 | | FY 2022-23 | | FY 2023-24 | |
|-------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$3,069,856 | \$2,909,267 | \$3,219,377 | \$2,951,262 | \$3,678,294 | \$3,846,528 |
| Services and Supplies | 93,568 | 172,129 | 90,876 | 185,702 | 445,702 | 445,702 |
| Other Financing Uses | 0 | 1,165,633 | 0 | 0 | 0 | 850,743 |
| TOTAL EXPENDITURES | \$3,163,424 | \$4,247,029 | \$3,320,756 | \$3,136,964 | \$4,123,996 | \$5,142,973 |
| Expend. Reimb. | (\$279,973) | (\$290,000) | (\$217,608) | (\$282,000) | (\$282,000) | (\$282,000) |
| TOTAL NET EXPENDITURES | \$2,883,451 | \$3,957,029 | \$3,103,148 | \$2,854,964 | \$3,841,996 | \$4,860,973 |
| REVENUE: | | | | | | |
| Licenses and Permits | \$8,500 | \$8,500 | \$8,500 | \$8,500 | \$8,500 | \$8,500 |
| Charges for Services | 13,260 | 0 | 50,040 | 0 | 0 | 0 |
| Other Financing Sources: | | | | | | |
| CARES Act | 29,429 | 0 | 0 | 0 | 0 | 0 |
| Emergency Rental Assistance | 0 | 0 | 0 | 0 | 0 | 103,031 |
| American Rescue Plan Act | 131,638 | 186,430 | 161,365 | 250,000 | 357,588 | 357,588 |
| TOTAL REVENUE | \$182,827 | \$194,930 | \$219,905 | \$258,500 | \$366,088 | \$469,119 |
| Less Available BSI * | \$0 | \$1,165,633 | \$0 | \$0 | \$0 | \$850,743 |
| NET GENERAL FUND COST | \$2,700,624 | \$2,596,466 | \$2,883,243 | \$2,596,464 | \$3,475,908 | \$3,541,111 |
| BSI Ending Balance * | \$1,165,633 | N/A | \$850,743 | N/A | N/A | N/A |



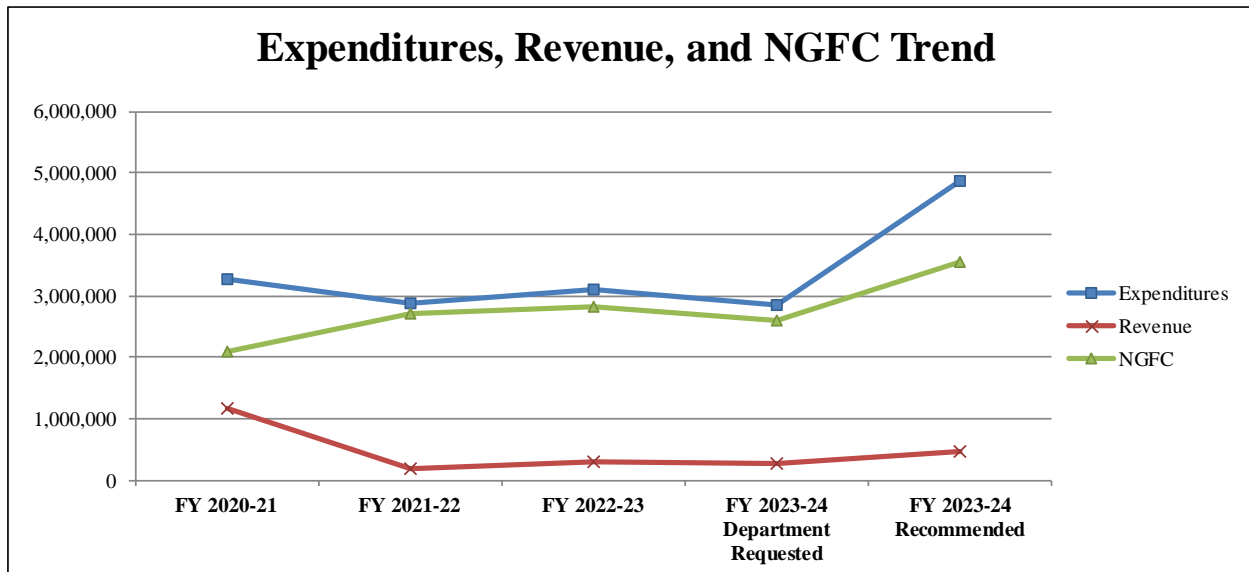
The above schedule displays the budget unit's current requested and recommended expenditures, revenue and two prior fiscal years and depending on fund type; net county cost, net fund cost or retained earnings.

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

← This narrative section briefly describes significant budgeted expenditures and sources included within the Departments’ recommended budget.

Budget Changes and Operational Impact

← This narrative section briefly describes any major budget unit program impacts, and highlights the FY 2023-24 budget, including significant changes in requirements and sources from the prior year adopted budget.

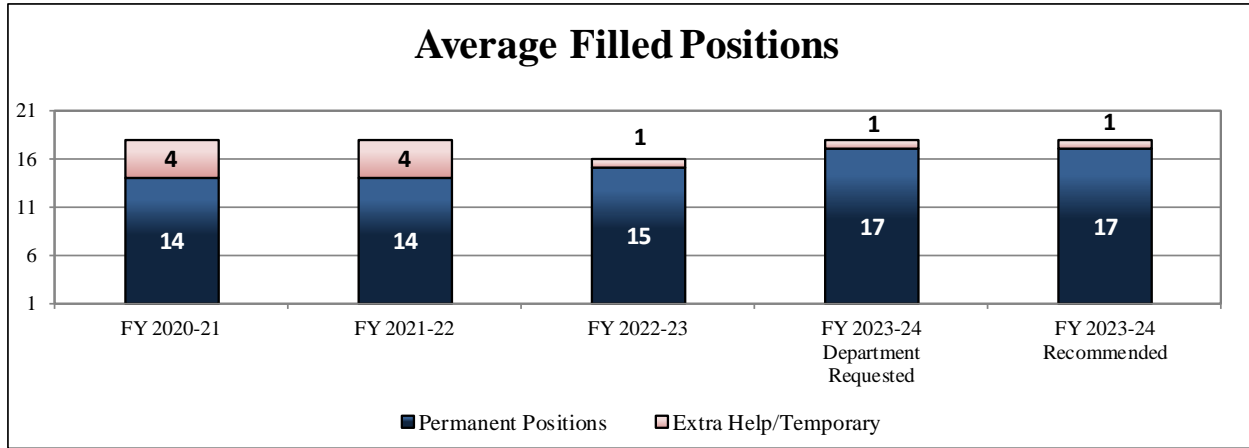


↑ The above graph displays the trend of expenditures, revenue and net general fund contribution for current year requested and recommended and the prior three fiscal years.

Staffing Changes and Operational Impact

← This narrative section briefly highlights budgeted staffing changes and operational impacts for FY 2023-24, including significant changes from the prior year budgeted staffing.

Section Name



The graph above displays a visual picture of the budget unit’s five-year budgeted staffing trend for the current year and prior three years.

4-Year Staffing Trend

| | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 14 | 14 | 15 | 17 | 17 |
| Extra Help/Temporary | 4 | 4 | 1 | 1 | 1 |
| Total Positions | 18 | 18 | 16 | 18 | 18 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 14 | 14 | 14 | N/A | N/A |
| Extra Help/Temporary (FTE) | 4 | 4 | 1 | N/A | N/A |
| Total Positions | 18 | 18 | 15 | N/A | N/A |
| SALARIES & BENEFITS | \$3,057,472 | \$3,069,856 | \$3,219,377 | \$2,951,262 | \$3,846,528 |

The graph above displays the budget unit’s current staffing trend, including regular and limited term positions and associated staffing expenses for the current and three prior fiscal years.

Summary of Authorized Positions

← This narrative section briefly highlights the budget unit’s authorized permanent positions and positions budgeted for current fiscal year.

The Summary of Authorized Positions graphs below displays authorized positions by division within the budget unit; including details regarding if the positions are filled, vacant, or new. It also provides classification and position counts for FY 2023-24 budgeted staffing.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|-------------------|------------|-----------|-----------|-----------|-----------|-----------|----------|-----------|
| | | | | | Total | | | |
| Sample Division A | 9 | 0 | 0 | | 9 | 9 | 0 | 9 |
| Sample Division B | 9 | 0 | 0 | | 9 | 9 | 0 | 9 |
| Sample Division C | 2 | 0 | 0 | | 2 | 2 | 0 | 2 |
| Sample Division D | 2 | 1 | 0 | | 3 | 3 | 0 | 3 |
| Total | 22 | 1 | 0 | | 23 | 23 | 0 | 23 |

| Sample Division A | Sample Division B | Sample Division C |
|----------------------------|--------------------------|--------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Position Name | 4 Position Name | 1 Position Name |
| 1 Position Name | 5 Position Name | 1 Position Name |
| 7 Position Name | 9 Requested Total | 2 Requested Total |
| 9 Requested Total | | |
| | | |
| Sample Division D | | |
| <u>Classification</u> | | |
| 1 Position Name | | |
| 1 Position Name | | |
| 2 Current Total | | |
| <u>Additions/Deletions</u> | | |
| 1 Position Name | | |
| 3 Requested Total | | |

Section Name

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Select an Initiative

County Goal: Select a Goal

Department Goal: Defined Goal

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Performance Measure 1 | 394 | 382 | 371 | 278 |
| Performance Measure 2 | 795 | 820 | 840 | 950 |
| Performance Measure 3 | 0.5% | -1% | -1.3% | -3% |
| Performance Measure 4 | New Measure | New Measure | 38.4% | 34% |
| Narrative on the goal, objective, and performance measures | | | | |



The above table lists County Initiatives and Goals, aligned with Department goals, objectives, and performance measures for the 2023-24 fiscal year, including any prior history or status updates if available.

Summary of Requirements and Sources

| | FY 2021-22 Adjusted Budget | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2023-24 Recommended Budget |
|---|---|--|---|--|
| <u>Requirements</u> | | | | |
| Staffing Expenses | \$1,013,703,910 | \$1,085,617,315 | \$1,103,731,363 | \$1,186,054,226 |
| Operating Expenses | 1,530,344,063 | 1,571,915,598 | \$1,760,390,378 | 1,869,253,983 |
| Capital Expenditures | 209,931,234 | 66,627,490 | 318,606,824 | 195,468,076 |
| Reimbursements | (13,243,363) | (13,846,262) | (15,039,924) | (17,223,391) |
| Contingencies | 23,488,131 | 35,009,819 | 23,787,738 | 24,991,334 |
| Subtotal Appropriation | \$2,764,223,975 | \$2,745,323,960 | \$3,191,476,379 | \$3,258,544,228 |
| Operating Transfers-Out | \$810,857,764 | \$694,627,775 | 872,496,369 | \$894,830,901 |
| Contributions to Reserves | 254,746,809 | 186,699,773 | 197,830,841 | 238,065,420 |
| Total Requirements | \$3,829,828,548 | \$3,626,651,508 | \$4,261,803,589 | \$4,391,440,549 |
| <u>Sources</u> | | | | |
| Taxes | \$537,069,175 | \$588,789,962 | \$638,447,474 | \$707,640,818 |
| 1991 Realignment | 130,371,664 | 137,999,989 | 137,999,989 | 142,712,715 |
| 2011 Realignment | 206,723,698 | 211,338,068 | 231,737,527 | 238,830,209 |
| Proposition 172 | 85,351,553 | 97,684,746 | 97,684,746 | 104,795,674 |
| State, Federal, or Government Aid | 895,768,774 | 751,655,774 | 872,139,757 | 1,052,340,684 |
| Fee/Rate | 545,782,483 | 571,831,254 | 586,696,794 | 608,532,632 |
| Other Revenue | 95,863,544 | 87,620,277 | 98,890,480 | 90,240,815 |
| Operating Transfers In | 698,800,132 | 667,831,760 | 907,897,155 | 901,668,521 |
| Fund Balance/Use of Unrestricted Net Assets | 424,562,174 | 369,181,841 | 436,435,868 | 403,968,305 |
| General Fund Unassigned Fund Balance | 87,430,007 | 93,560,691 | 93,560,691 | 92,260,449 |
| Use of Reserves | 122,105,344 | 49,157,146 | 160,313,109 | 48,449,727 |
| Total Sources | \$3,829,828,548 | \$3,626,651,508 | \$4,261,803,589 | \$4,391,440,549 |
| Budgeted Staffing | 8,304 | 8,556 | 8,602 | 8,772 |

The schedule above represents the entire County Budget from the FY 2021-22 Adjusted Budget through the FY 2023-24 Recommended Budget and includes special districts, employment grant programs, and community development grant programs under the authority of the County Board of Supervisors. The Adjusted Budget figures include the carry-forward of prior year appropriation associated with encumbrances or outstanding contractual obligations of the County. The FY 2022-23 Adjusted Budget requirements of \$4.2 billion includes \$54.9 million of prior year appropriations. The FY 2023-24 Recommended Budget for the County includes \$4.4 billion in budgeted requirements and sources and 8,772 positions in budgeted staffing. Further detail of the County's requirements, sources, and budgeted staffing for the upcoming fiscal year is provided in the following pages.

Appropriation Summary

The FY 2023-24 Recommended Budget includes appropriation of \$3.3 billion, which is a net increase of \$67 million, or 2.1%, more than the FY 2022-23 Adjusted Budget. The schedule below lists appropriation; however, it does not include operating transfers-outs, which provides a mechanism to transfer funding between budget units. This schedule shows the change from the prior year adjusted budget.

Summary of Appropriation - All Funds (Excludes Operating Transfer-Outs and Contributions to Reserves)

| | FY 2021-22 Actual | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2023-24 Recommended Budget | Change Between 2022-23 Adjusted & 2023-24 Recommended | Percentage Change |
|--------------------------------|------------------------|---------------------------------|----------------------------------|-------------------------------------|--|----------------------|
| County Operations | | | | | | |
| General Government | \$147,919,063 | \$172,756,339 | \$252,646,623 | \$220,661,233 | (\$31,985,390) | -12.7% |
| Public Protection | 451,260,920 | 497,157,195 | 536,015,151 | 573,411,541 | 37,396,390 | 7.0% |
| Health and Sanitation | 89,374,661 | 94,135,239 | 108,242,988 | 105,420,920 | (2,822,068) | -2.6% |
| Public Assistance | 18,742,672 | 25,311,546 | 25,694,394 | 24,897,262 | (797,132) | -3.1% |
| Education | 8,648,038 | 8,757,917 | 9,692,045 | 13,265,165 | 3,573,120 | 36.9% |
| Debt Service | 9,618,536 | 13,819,112 | 14,798,626 | 13,817,687 | (980,939) | -6.6% |
| Contingencies | 0 | 14,363,068 | 8,358,371 | 14,851,412 | 6,493,041 | 77.7% |
| Total General Fund | \$725,563,890 | \$826,300,416 | \$955,448,198 | \$966,325,220 | \$10,877,022 | 1.1% |
| Special Revenue Funds | | | | | | |
| Capital Project Funds | \$1,086,442,484 | \$1,388,793,118 | \$1,542,858,398 | \$1,650,701,467 | \$107,843,069 | 7.0% |
| Enterprise Funds | 107,591 | 0 | 123,474,157 | 49,446,107 | (74,028,050) | 0.0% |
| Internal Service Funds | 110,824,855 | 146,364,030 | 159,413,209 | 192,219,282 | 32,806,073 | 20.6% |
| Total County Operations | \$2,174,759,405 | \$2,666,227,123 | \$3,088,207,676 | \$3,176,023,409 | \$87,815,733 | 2.8% |
| Special Districts | | | | | | |
| Employment Grant Programs | \$23,313,187 | \$29,933,966 | \$52,353,759 | \$33,929,321 | (\$18,424,438) | -35.2% |
| Community Development Programs | 9,959,148 | 15,624,789 | 17,202,803 | 15,001,596 | (2,201,207) | -12.8% |
| | 12,421,722 | 33,538,082 | 33,712,142 | 33,589,896 | (122,246) | -0.4% |
| Total All Funds | \$2,220,453,462 | \$2,745,323,960 | \$3,191,476,380 | \$3,258,544,222 | \$67,067,842 | 2.1% |

Note: This schedule does not include operating transfers-out or contributions to reserves and, therefore, will not match the requirement summary schedules that follow.

Below are explanations of the major expenditures that are included in the \$3.3 billion of appropriation for the FY 2023-24 Recommended Budget. The following pages provide explanations of notable appropriation changes from the FY 2022-23 Adjusted Budget to the FY 2023-24 Recommended Budget.

Countywide Operations (General Fund)

The County General Fund contains the following functional groups, which have a total budgeted appropriation of \$966.3 million for FY 2023-24:

General Government has appropriation of \$220.6 million and contains County departments that provide administration, general services, and fiscal services to departments and County residents. In addition to maintaining and operating all parks. The administration departments provide leadership and support to departments that provide direct public services to County residents. Leadership departments include the Board of Supervisors (\$3.5 million), which is the governing body of County government, and the County Administrative Office (\$4.9 million), which directs

and coordinates departmental activities according to the law and strategic goals set by the Board of Supervisors. Various support departments include civil legal services provided by County Counsel (\$13.5 million); employment and employee related services provided by Human Resources (\$6.6 million); purchasing, property management, construction services, and park services and operations provided by General Services (\$26.5 million); fiscal services such as payroll, claims payments, auditing by the Auditor-Controller (\$6.2 million); tax collection and treasury oversight by the Treasurer Tax Collector (\$8.2 million); and information technology support provided by the Information Technology Services Division (\$29.4 million). Also included in this category are major maintenance and capital projects (\$60.6 million) and utility payments (\$19) million.

Public Protection has appropriation of \$573.4 million and provides public safety services to County residents. The Sheriff/Coroner/Public Administrator (\$308.2 million) provides law enforcement services for the unincorporated areas of the County. Primary functions of the department include providing countywide services for general law enforcement operations as well as providing detention facilities for all of the County presentenced inmates and sentenced inmates no longer required to go to State prison as a result of the realignment by the State of adult offenders (2011 Realignment). The department also provides law enforcement services through contractual agreements. The Probation Department (\$126.6 million) provides supervision of adult and juvenile probationers throughout the County. In addition, the department operates and maintains the County's juvenile detention facilities. Beginning FY 2023-24, the Probation Department will house all youth offenders previously housed at the California Division of Juvenile Justice. The District Attorney's Criminal Division (\$46.6 million) is responsible for prosecuting crimes committed within the County and the Public Defender (\$22.9 million) provides legal counsel for the indigent defendants within the County.

Health and Sanitation has appropriation of \$105.4 million and provides health and medical service programs to County residents through several County Departments. Health services are provided by Public Health (\$58.2 million). A contribution to the Kern County Hospital Authority (\$37.8) provides funding for medical services for County inmates and medically indigent residents.

Public Assistance has appropriation of \$24.9 million and administers veteran social service and job assistance programs to County residents. Veterans' Services (\$1.5 million) advocates on behalf of local veterans, aids with claim preparation and benefits counseling, refers veterans to other County, State, and federal agencies for programs they may be eligible for, and providing outreach throughout the County to inform residents of benefits and services available to veterans. Employers' Training Resource (\$20.5 million) administers federal and State grant funds to provide employment assistance programs.

Education has appropriation of \$13.3 million and provides educational information and services to enhance the quality of life for residents of all ages. The library provides services such as book lending, inter-library loans, reference, audiovisual, computer and other literacy information.

Debt Service is administered out of one budget unit which has appropriation of \$13.8 million and makes annual debt service payments for County projects and equipment financed on a long-term basis.

Contingencies of \$14.8 million include \$5.3 million for unforeseen operational changes and legislative impacts, \$500,000 for uncertainties, \$2 million for potential cost associated with a Sheriff's Academy, \$1 million to establish a housing stipend for Sheriff Deputies assigned to hard-to fill outlying locations, \$1 million to support security enhancements for the Election Division, \$1.4 million for recruitment and retention of management and mid-management classifications and \$3.6 million to cover the cost of the mandated Americans with Disabilities Act Title II self-evaluation, facilitate investigation and enforcement against unlicensed and illegal cannabis operations, reduce the backlog of tax default properties, fund security improvements at County parks and to hire a consultant to improve behavioral health services at the jail.

Special Revenue Funds

Special Revenue Funds have appropriation totaling \$1.65 billion. These funds account for the proceeds of specific sources that are legally restricted to expenditures for specific purposes and are primarily used to fund the following functions within the County:

General Government has appropriation of \$76.5 million and provides special purpose funding for Development Services special revenue fund, in addition to \$74.3 million in American Rescue Plan Funds that will be utilized to continue responding to the public health emergency, backfill for lost revenue, and to better meet the needs of our community through investments in water, sewer, and other infrastructure improvements.

Public Protection has appropriation of \$276.5 million and provides fire safety services as well as special purpose funding for the District Attorney, Sheriff-Coroner, Probation Department, Agriculture and Measurement Standards, Planning and Community Development, Child Support Services and Animal Services operating departments in the General Fund. The Fire Department (\$216.2 million) responds to emergency fire, rescue, and medical aid requests. Building Inspection (\$9.8 million) enforces building regulations and administers parcel map and zoning requirements for land use throughout the County. Code Compliance (\$3.3 million) enforces and corrects violations that threaten public safety in County areas, including public nuisances, weeds, building and housing, solid waste and abandoned wrecked, inoperative, or dismantled vehicles.

Public Ways and Facilities has appropriation of \$213.7 million in the Roads Department which plans, designs, constructs, and maintains public roads, bridges, streets, and traffic-control devices in the County.

Health and Sanitation has appropriation of \$418.7 million and provides behavioral health and substance use disorder services to County residents primarily through the Behavioral Health and Recovery Services Department (\$404 million). Environmental Health Services (\$11.3 million) provides State-mandated regulatory oversight, compliance assistance, and enforcement actions for community businesses and activities.

Public Assistance has appropriation of \$665.2 million and provides social service programs to County residents. One of the largest special revenue funds in the County is Human Services - Administration (\$276.2 million) which provides child protective services as well as administers major public assistance programs including CalWORKs, CalFresh, and Medi-Cal. Human

Services – Direct Financial Aid (\$354.2 million) provides direct assistance payments to qualifying County residents for the public assistance programs named above as well as non-major programs such as General Assistance. Aging and Adult Services (\$33.7 million) provides services such as abuse prevention, nutrition, homemaker, conservator, disease prevention and health promotion, insurance counseling, information, and referral assistance, as well as the In-Home Supportive Services program administration.

Capital Project Funds

Capital Project Funds have appropriations of \$49.9 million. \$9.5 million have been included to relocate Station 11 from Keene to Hart Flat to position Station 11 closer to the community areas it serves. \$39.9 million to fund a portion of the Regional Public Safety Communications Network. Projects for the Enterprise and Internal Service Funds are included in those sections. For further detail on upcoming major capital projects, see the ‘Countywide Capital Projects’ section.

Enterprise Funds

Enterprise funds have appropriation of \$192.2 million. These proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the public be financed or recovered primarily through user charges. There are two major enterprise funds within the County, as follows:

Solid Waste Management has appropriation of \$125.5 million and is responsible for the operation and management of the County solid waste disposal system, which consists of seven active landfills, seven recycling/transfer stations, and three special waste facilities, eight inactive or closed landfills, and 43 closed burn dump sites.

Airports has appropriation of \$22.5 million which provides for the management, development, maintenance, and operation of six airports and airfields within Kern County. Meadows Field Airport provides airline services to commercial aviation and the traveling public.

Internal Service Funds

Internal Service Funds have appropriation of \$317.3 million. These proprietary funds are used to account for the funding of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis. The Internal Service Funds of the County are as follows:

General Liability has appropriation of \$26.9 million and administers the operation of a self-insured system to meet the County's legal liability for damages to persons and/or property arising out of the County's general and automotive activities.

General Services - Garage has appropriation of \$3.6 million in order to purchase and provide maintenance services for vehicles assigned operationally to County departments.

Group Health has appropriation of \$162.1 million and administers the operation of the County employees' health and dental insurance plans.

Retiree Group Health has appropriation of \$9.4 million to provide for the County's contributions to the Retired Employees Health Insurance and Retiree Premium Support Program.

Unemployment Compensation has appropriation of \$1.4 million to administer and operate the Unemployment Compensation Program to meet the County's obligation of providing unemployment benefits to former employees eligible under State Law.

Workers' Compensation has appropriation of \$23.2 million to provide for the administration and operation of the self-insured system to meet the County's statutory obligation to compensate its employees for work related injuries and illnesses.

Public Works has appropriation of \$96.8 million to provide labor and support for all its divisions including Roads, Development Services, and Waste Management.

Special Districts

Special Districts have appropriation of \$33.9 million and provide services including landscape maintenance, street sweeping, sewer service, and street lighting services. County Service Areas (\$4.2 million) are administered by the County's Public Works Department and provide the above-mentioned services to areas throughout the County. The Kern Sanitation Authority (\$14.4 million) and Ford-City Taft Heights Sanitation District (\$1 million) which provide wastewater treatment services to specific areas in East Bakersfield and the area of Ford City and Taft Heights are also managed by the Public Works Department. In addition, the In-Home Supportive Services Public Authority (\$14.3 million) is administered by the Aging and Adult Services Department and is the employer of record for individuals providing services to eligible aged, blind, or disabled individuals, in order to allow those persons to remain in their homes and avoid institutionalization.

Employment Grant Programs

Employment Grant Programs have appropriation of \$15 million. Employers' Training Resource – Workforce Innovation and Opportunity Act provides employment assistance programs primarily funded by the Department of Labor Workforce Innovation and Opportunity Act and includes on-the-job training, job placement, and training programs.

Community Development Grant Programs

Community Development Programs have appropriation of \$33.5 million and improve the economic environment and quality of life for County residents, primarily those with lower incomes, through projects and programs that revitalize neighborhoods, improve public facilities, and provide decent and affordable housing. The Community Development Block Grant Program (\$16.2 million), and the Community Development Home Investment Trust (\$17.8 million) are funded primarily by federal Community Development Block Grant funds.

Appropriation Changes and Operational Impacts

General Fund

Countywide operations in the General Fund show an overall increase in appropriation of \$10.8 million, or 1.1% under the prior year adjusted budget. General Government, Health and Sanitation and Debt Service had a decrease of 35.8 million that is being offset by increases in Public Protection, and contingencies.

General Government is decreasing budgeted appropriation by \$31.9 million which is primarily due to prior year appropriations included in the FY 2022-23 Adjusted Budget for various major preventative maintenance projects in the amount of \$22.6 million. In addition, FY 2023-24 Recommended Budget includes approximately \$16.5 less in major maintenance projects. The County has received multiple grants for projects, some of which have very strict deadlines for completion. For FY 2023-24, new projects are limited to those that are required to meet a statutory, regulatory, or other legal mandate, mitigate potential health or safety threats to the public or County employees or are of community interest. The decrease is offset by an increase associated with the compensation changes afforded to all employees as well as additional allocations to the General Services Division to improve maintenance at parks, Human Resources to increase staffing for recruitment efforts specifically for safety personnel and County Administrative Office to create a division of Economic Development.

Public Protection appropriation is increasing by \$37.3 million. This increase is primarily a result of additional allocations to the Sheriff's Office to enhance staffing in key positions and purchase vital capital assets. Increases in the Probation Department are the result of increased responsibility for youth offenders, previously the responsibility of the State. The increased allocation for Animal Services will support and enhance services such as spay and neuter. In addition, the Sheriff-Coroner and the District Attorney will receive approximately \$20.6 million of Measure K to invest in recruitment and retention of qualified public safety personnel and to improve crime investigations and prosecutions.

Health and Sanitation is decreasing budgeted appropriations by \$2.8 million primarily due to prior year appropriations included in the FY 2022-23 Adjusted Budget for various contracts for Behavioral Health and Recovery Services as well as a decrease in the available federal and State funds allocated to the Department of Public Health to respond to the COVID-19 pandemic.

Public Assistance will see a decrease of \$797,132 in appropriations primarily for the administration cost related to the Community Development programs. This decrease is offset by an increase associated with compensation increases afforded to all employees.

Education appropriation is increasing approximately \$3.5 million. Approximately \$3.2 million of Measure K funds are being allocated to increase library hours at eight library branches in the unincorporated area of the County. In addition to expanded days and hours of opening, the branches will receive technology upgrades by adding and updating computers for public use, improving wireless printing capabilities and enhancing the overall networking capability within

each branch. Additional and updated material will be added to expand reading material across multiple genres for all ages.

Debt Service appropriations will see a decrease of \$980,939 million. A final payment for the 2018 Public Safety Vehicle Capital Lease was processed in FY 2022-23.

Contingencies appropriation is established at \$14.8 million for FY 2023-24. See further discussion in section titled "Contingencies".

Other County Funds

The total net increase in appropriation for other County funds is \$87.8 million, which is a 2.8% net increase. Changes are described below:

Special Revenue Funds are increasing by \$107.8 million primarily due to the net effect of the following:

- \$57.2 million increase for Roads reflecting anticipated project workloads for FY 2023-24, including \$29.8 million in projects funded by the American Rescue Plan Act and \$10.9 million for recovery work related to the storm and flood events that begin in March 2023.
- Net decrease of \$5.4 million in Structural Fire. While the Fire Department will receive \$5.2 million of Measure K funds to improve fire and medical response within the unincorporated areas of the County, the FY 2023-24 Recommended Budget includes approximately \$11.1 million less in capital assets. The Fire Departments used one-time funding to continue the progress against the backlog of equipment, including the purchase of a helicopter, in FY 2022-23.
- An increase of \$31 million in Human Services – Direct Financial Aid for grant increases primarily for the CalWORKs programs.
- An increase of \$20.5 million in Human Services – Administration primarily related to the department's efforts to fill current vacant positions in programs primarily funded with State and federal revenue.
- \$39.7 million increase in the Behavioral Health and Recovery Services. The department seeks to fill vacant positions and anticipated cost increases for all service contracts to enhance services throughout the community. In addition, \$2.8 million of Measure K funding will be used to establish an East Kern Mobile Evaluation Team that will be available to assist individuals experiencing behavioral health crisis, substance use crisis or both. An additional \$2.8 million in opioid remediation settlement funds is included for abatement of the opioid epidemic through support and expansion of medicated assisted treatment and other prevention programs.

- Offsetting the increases above is a reduction of \$29.4 million in American Rescue Plan Act funded projects that are not included in the FY 2023-24 Recommended Budget since they are capital in nature and carry over fiscal years.

Capital Project Funds appropriation will see a decrease of \$74 million. The prior fiscal year included \$95.5 million to fund a portion of the Regional Public Safety Communication Network project in addition to projects funded with the American Rescue Plan Act to improve park facilities, and flood control. FY 2023-24 includes an additional \$39.9 million for this project and \$9.5 million to relocate Station 11 from Keene to Hart Flat. Projects for the Enterprise and Internal Service Funds are included in those sections.

Enterprise Funds appropriation anticipates an increase of \$32.8 million is due primarily to capital projects included for the Solid Waste Management System including \$25 million to establish composting capabilities to comply with Senate Bill 1383.

Internal Service Funds appropriation is increasing by \$10.3 million due primarily to an increase in the Public Works Internal Service Fund staffing as well as increases in anticipated legal settlements and claims in the General Liability Fund and Worker's' Compensation Fund.

Special Districts and Grant Programs

Special Districts is decreasing by \$18.4 million, as the result of prior year projects funded by the American Rescue Plan Act at both Kern Sanitation Authority and Ford-City Taft District that are included in the FY 2021-22 Adjusted Budget.

Employment Grant Programs are decreasing by \$2.2 million. Funding under the Workforce Innovation and Opportunity ACT is being proportionately reduced across the State programs with most counties receiving only 90% of their average allocation the prior two years.

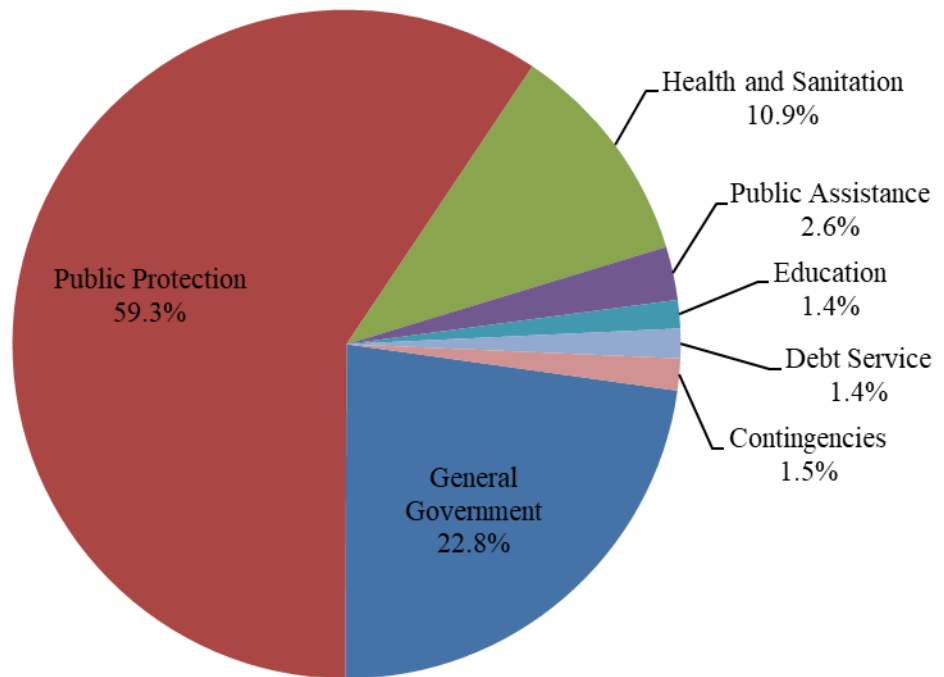
Community Development Programs funding remains flat for FY 2023-24 with a minimal decrease of \$122,246 or 0.4%.

General Fund Spending Authority Breakdown

The functional spending authority components included in the next pie chart are for countywide operations (General Fund) and consist of staffing expenses, operating expenses, and capital expenditures.

Components not incorporated into this pie chart are operating transfers-out, which provide a mechanism to transfer funding between budget units; reimbursements, which are considered a funding source; and contingencies, as no expenditures can be made from this appropriation.

FY 2023-24 Recommended Budget General Fund Spending Authority



Requirements Summary

Total requirements include appropriation adopted by the Board of Supervisors plus operating transfers-out and contributions for reserves. Operating transfers-out provide a mechanism to transfer funding between budget units and are not appropriation to spend. Contributions for reserves are set asides of resources for future use.

Summary of Requirements - All Funds

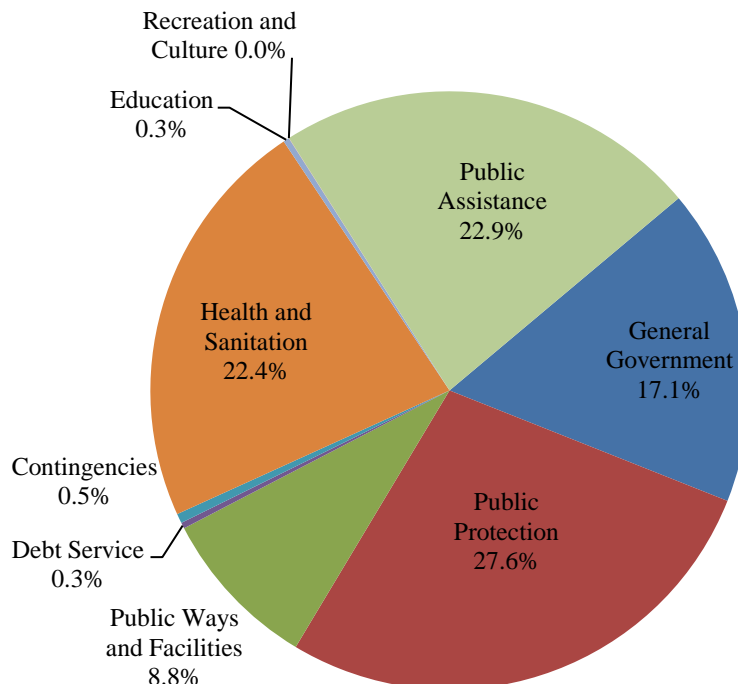
| | FY 2021-22 Adjusted Budget | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2023-24 Recommended Budget |
|-----------------------------|---|--|---|--|
| <u>Requirements</u> | | | | |
| Staffing Expenses | \$1,013,703,910 | \$1,085,617,315 | \$1,103,731,363 | \$1,186,054,226 |
| Operating Expenses | 1,530,344,063 | 1,571,915,598 | \$1,760,390,378 | 1,869,253,983 |
| Capital Expenditures | 209,931,234 | 66,627,490 | 318,606,824 | 195,468,076 |
| Reimbursements | (13,243,363) | (13,846,262) | (15,039,924) | (17,223,391) |
| Contingencies | 23,488,131 | 35,009,819 | 23,787,738 | 24,991,334 |
| Total Appropriations | \$2,764,223,975 | \$2,745,323,960 | \$3,191,476,379 | \$3,258,544,228 |
| | | | | |
| Operating Transfers-Out | \$810,857,764 | \$694,627,775 | 872,496,369 | \$894,830,901 |
| Contributions to Reserves | 254,746,809 | 186,699,773 | 197,830,841 | 238,065,420 |
| Total Requirements | \$3,829,828,548 | \$3,626,651,508 | \$4,261,803,589 | \$4,391,440,549 |

Requirements by Function

Summary of Requirements by Function - All Funds

| | FY 2021-22 Adjusted Budget | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2023-24 Recommended Budget |
|--------------------------------|---|--|---|--|
| General Government | \$797,034,179 | \$623,854,183 | \$985,527,997 | \$732,555,364 |
| Public Protection | 1,019,809,585 | 1,027,234,679 | 1,089,055,999 | 1,179,182,489 |
| Public Ways and Facilities | 273,595,983 | 258,025,364 | 339,893,644 | 375,573,836 |
| Health and Sanitation | 723,760,834 | 716,697,999 | 766,097,955 | 959,294,237 |
| Public Assistance | 845,631,511 | 856,116,455 | 909,802,255 | 979,363,937 |
| Education | 9,825,347 | 9,455,675 | 10,004,911 | 13,633,559 |
| Recreation and Culture | 1,445,723 | 854,842 | 874,153 | 721,238 |
| Debt Service | 11,671,565 | 13,819,112 | 14,798,626 | 13,817,687 |
| Contingencies | 6,354,658 | 14,363,068 | 8,358,371 | 22,081,412 |
| Total County Funds | \$3,689,129,385 | \$3,520,421,377 | \$4,124,413,911 | \$4,276,223,759 |
| Special Districts | \$52,748,480 | \$31,024,673 | \$58,176,225 | \$42,425,357 |
| Employment Grant Programs | 40,042,399 | 36,841,115 | 39,847,487 | 35,748,421 |
| Community Development Programs | 47,908,285 | 38,364,343 | 39,365,966 | 37,043,012 |
| Total All Funds | \$3,829,828,549 | \$3,626,651,508 | \$4,261,803,589 | \$4,391,440,549 |
| Budgeted Staffing | 8,304 | 8,556 | 8,602 | 8,772 |

**FY 2023-24 Recommended Budget
Requirements by Function (County Funds)**



Requirements by Fund Type

| | FY 2021-22 Adjusted Budget | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2023-24 Recommended Budget |
|--------------------------------|---|--|---|--|
| Major Fund | | | | |
| General Fund | \$1,125,543,907 | \$1,058,605,538 | \$1,361,859,778 | \$1,272,964,505 |
| Total Major Fund | 1,125,543,907 | 1,058,605,538 | 1,361,859,778 | 1,272,964,505 |
| Non-Major Funds | | | | |
| Special Revenue Funds | \$2,048,870,706 | \$1,997,183,208 | \$2,131,993,255 | \$2,434,830,021 |
| Capital Project Funds | 40,945,322 | 7,077,826 | 123,474,157 | 50,357,402 |
| Enterprise Funds | 173,785,299 | 146,364,030 | 192,423,477 | 192,219,282 |
| Internal Service Funds | 299,984,151 | 311,190,775 | 314,663,244 | 325,852,549 |
| Total Non-Major Funds | \$2,563,585,478 | \$2,461,815,839 | \$2,762,554,133 | \$3,003,259,254 |
| Total County Funds | \$3,689,129,385 | \$3,520,421,377 | \$4,124,413,911 | \$4,276,223,759 |
| Special Districts | \$52,748,480 | \$31,024,673 | \$58,176,225 | \$42,425,357 |
| Employment Grant Programs | 40,042,399 | 36,841,115 | 39,847,487 | 35,748,421 |
| Community Development Programs | 47,908,285 | 38,364,343 | 39,365,966 | 37,043,012 |
| Total All Funds | \$3,829,828,549 | \$3,626,651,508 | \$4,261,803,589 | \$4,391,440,549 |
| Budgeted Staffing | 8,304 | 8,556 | 8,602 | 8,772 |

The County has one major fund. The County's General Fund is the only fund that exceeds 10% of the FY 2023-24 overall revenue estimate or appropriation.

Governmental Fund Types

General Fund: The General Fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. The General Fund is the County's primary operating fund.

Special Revenue Funds: Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes (other than for major capital projects).

Capital Project Funds: Capital Project Funds account for financial resources designated for the acquisition or construction of major capital facilities other than those funded by Enterprise and Internal Service Funds.

Proprietary Fund Types

Enterprise Funds: Enterprise Funds account for operations that are funded and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis, be funded or recovered primarily through user charges.

Internal Service Funds: Internal Service Funds account for the funding of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis.

The matrix below lists the functions as depicted in the organizational chart of the County. For each function listed, the various fund types utilized are shown, with their total requirements (including Operating Transfers-Out and Contributions to Reserves) for FY 2023-24

| | General Fund | Special Revenue Funds | Capital Project Funds | Enterprise Funds | Internal Service Funds | Total |
|---|------------------------|------------------------|-----------------------|----------------------|------------------------|------------------------|
| General Government | | | | | | |
| Board of Supervisors | \$3,582,706 | | | | | \$3,582,706 |
| County Administrative Office | 4,860,973 | 132,406,841 | | | | 137,267,814 |
| Clerk of the Board | 1,093,684 | | | | | 1,093,684 |
| Information Technology Services | 29,449,711 | 172,558 | | | | 29,622,269 |
| General Services | 26,463,198 | 77,018 | | | | 26,540,216 |
| County Counsel | 13,584,832 | | | | | 13,584,832 |
| Countywide Communications | 1,447,157 | 506,431 | | | | 1,953,588 |
| Assessor | 11,888,345 | | | | | 11,888,345 |
| Auditor-Controller-County Clerk | 6,256,833 | 7,171,723 | | | | 13,428,556 |
| Elections | 8,166,171 | | | | | 8,166,171 |
| Treasurer-Tax Collector | 8,244,637 | 668,195 | | | | 8,912,832 |
| Human Resources | 6,616,700 | | | | | 6,616,700 |
| Other General Government | 195,669,537 | 4,974,530 | 40,233,876 | | 229,019,708 | 469,897,651 |
| Public Protection | | | | | | |
| District Attorney | 46,666,449 | 945,643 | | | | 47,612,092 |
| Sheriff-Coroner | 313,321,667 | 8,632,092 | | | | 321,953,759 |
| Probation Department | 126,683,817 | 24,871,539 | | | | 151,555,356 |
| Grand Jury | 172,424 | | | | | 172,424 |
| Fire Department | 18,146,602 | 236,022,400 | 9,508,114 | | | 263,677,116 |
| Public Defender | 22,957,935 | 969,858 | | | | 23,927,793 |
| Agriculture and Measurement Standards | 7,934,810 | 20,039 | | | | 7,954,849 |
| Planning and Natural Resources | 17,454,071 | 3,002,409 | | | | 20,456,480 |
| Child Support Services | | 34,720,972 | | | | 34,720,972 |
| Animal Services | 8,996,410 | 17,776 | | | | 9,014,186 |
| Recorder | 420,000 | 7,113,594 | | | | 7,533,594 |
| Other Public Protection | 34,306,994 | 256,296,874 | | | | 290,603,868 |
| Public Ways & Facilities | | | | | | |
| Public Works | 10,046,941 | 30,000 | | | 96,832,841 | 106,909,782 |
| Roads | 300,000 | 224,668,941 | | 19,704,105 | | 244,673,046 |
| Airports | 771,356 | 655,000 | | 22,564,652 | | 23,991,008 |
| Health and Sanitation | | | | | | |
| Behavioral Health and Recovery Services | 12,473,167 | 675,646,326 | 615,412 | | | 688,734,905 |
| Waste Management | | | | 149,342,288 | | 149,342,288 |
| Public Health Services | 58,245,174 | 1,817,127 | | | | 60,062,301 |
| Environmental Health | 136,150 | 11,803,847 | | | | 11,939,997 |
| Other Health and Sanitation | 49,075,746 | 139,000 | | | | 49,214,746 |
| Public Assistance | | | | | | |
| Human Services | 146,037,392 | 760,034,293 | | | | 906,071,685 |
| Employers' Training Resource | 20,515,953 | | | | | 20,515,953 |
| Veterans Service | 1,537,767 | | | | | 1,537,767 |
| Aging and Adult Services | 1,485,509 | 33,733,600 | | | | 35,219,109 |
| Other Public Assistance | 16,019,423 | | | | | 16,019,423 |
| Education | | | | | | |
| Library | 12,744,637 | 368,394 | | | | 13,113,031 |
| Farm and Home Advisor | 520,528 | | | | | 520,528 |
| Recreation and Cultural Services | | | | | | |
| Parks and Recreation | | 113,001 | | 608,237 | | 721,238 |
| Debt Service | | | | | | |
| Debt Service | 13,817,687 | | | | | 13,817,687 |
| Contingencies | | | | | | |
| Contingencies | 14,851,412 | 7,230,000 | | | | 22,081,412 |
| Total: | \$1,272,964,505 | \$2,434,830,021 | \$50,357,402 | \$192,219,282 | \$325,852,549 | \$4,276,223,759 |

| | |
|--------------------------------|------------------------|
| Special Districts | 42,425,357 |
| Employment Grant Programs | 35,748,421 |
| Community Development Programs | 37,043,012 |
| Grand Total | \$4,391,440,549 |

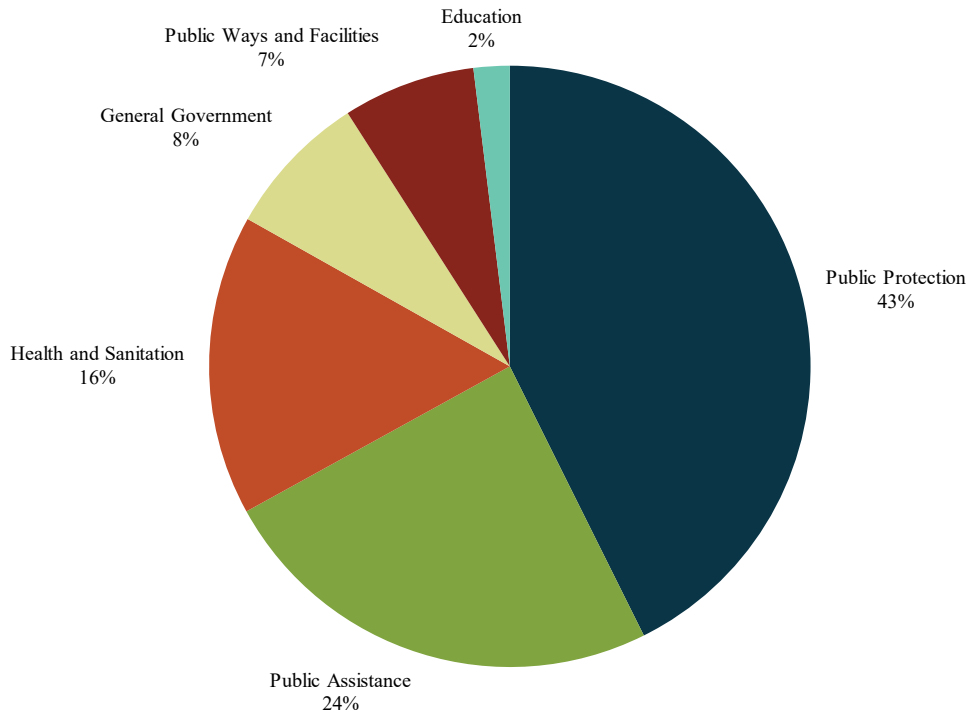
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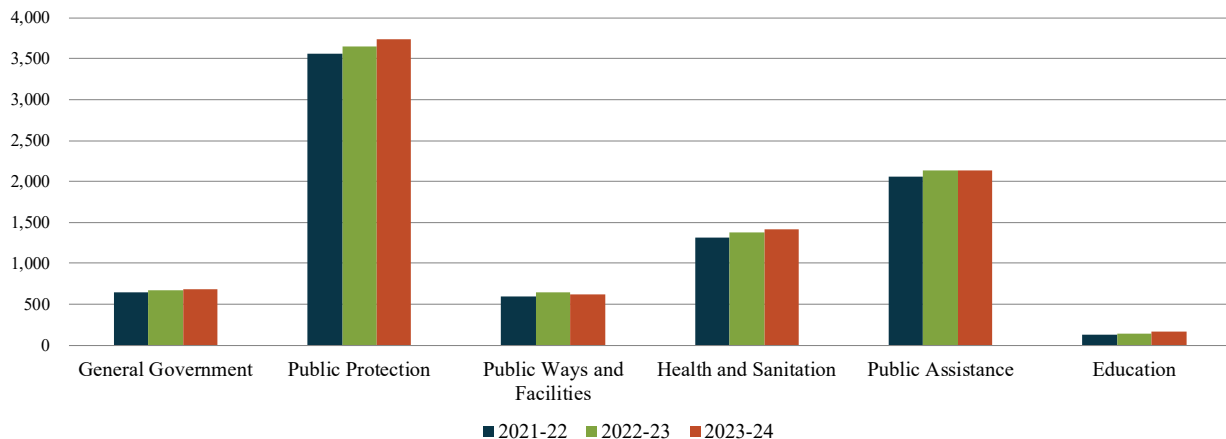
Authorized Staffing Summary

Authorized staffing is accounted for using a list maintained by the Human Resources Division of authorized positions approved by the Board of Supervisors; each position, whether full-time or part-time, is counted as one. The pie chart below depicts the budgeted staffing by function for FY 2023-24. Following that, the bar graph illustrates historical budgeted staffing, showing FY 2023-24 as well as the two prior fiscal years.

**FY 2023-24 Recommended Budget
Authorized Staffing Summary**



**Authorized Staffing by Function
FY 2021-22 Through FY 2023-24**



Summary of Authorized Positions

| | Year-End | | Recommended | Change Between |
|-----------------------------------|--------------|--------------|--------------|---------------------|
| | FY 2021-22 | FY 2022-23 | FY 2023-24 | 2022-23 and 2023-24 |
| General Fund | 3,842 | 3,941 | 4,041 | 100 |
| Other Funds | 4,462 | 4,661 | 4,731 | 70 |
| Total Authorized Positions | 8,304 | 8,602 | 8,772 | 170 |

Overall staffing is recommended to increase by 170 positions in FY 2023-24 with changes outlined by fund and function below.

County – General Fund

The below provides additional detail by function for the 100 positions added for General Fund departments.

- General Government** will increase by a net amount of 17 positions from FY 2022-23 to FY 2023-24. The departments with the most positions added are Human Resources, adding net seven positions, and General Services, adding nine positions. Human Resources is primarily adding staff that are dedicated to enhancing public safety recruitment efforts, funded by Measure K revenue. The bulk of the additions for General Services are positions intended to improve security at County parks and facilities. The net total increase in salaries and benefits for all General Government position changes is \$2 million.
- Public Protection** has a net increase of 55 positions. The District Attorney criminal division will add a net 17 positions, primarily to increase resources for unincorporated areas, with an additional three positions added in the forensic division—all but one of those position additions are funded through Measure K. The Public Defender will add a net of four positions. The Sheriff will add a net 15 positions, some of the Sheriff’s position additions are funded by Measure K, including 10 Community Services Technicians to assist with non-emergency calls for service. The Probation department will add a net 15 positions, mostly due to the ongoing transfer of responsibility for custody and rehabilitation of youth offenders from the State’s Division of Juvenile Justice. In total, the net increase of positions for the Public Protection departments will result in additional salaries and benefits cost of \$8.1 million.
- Health and Sanitation** will have a net increase of six positions in FY 2023-24. The Public Health Services department will add a net total of four positions. California Children’s Services will add two part-time positions. The net annual cost of the position changes is \$691,000.
- Public Assistance** will decrease staffing by a net total of ten positions. The Veterans Service department will add a net of one position. Employers’ Training Resource will delete a net total of 11 positions due to a reduction in federal workforce development funding. The net annual savings from these position changes is \$1.1 million.
- Education** will increase by a net total of 33 positions. The Library department will add 21 full-time positions and a net 12 part-time positions. The additional staffing will allow the

Library to expand hours of opening to better serve the public. Overall, these changes will increase salaries and benefits costs by \$2 million, funded by Measure K revenue.

County – Other Funds

The below provides additional detail by function for the 70 positions added for departments residing in a fund other than the General Fund.

- **Public Protection** will add a net 42 positions in FY 2023-24. The Child Support Services department will add one position. The Fire department will add a net 41 positions, with 37 of those positions funded by Measure K, specifically for expanding and improving response for emergency fire and medical aid requests. The net total cost of these position changes is \$7.9 million.
- **Public Ways and Facilities** will reduce 25 positions from the prior fiscal year. The Public Works department will delete a net 25 positions. The Airports department will add two positions and delete two positions, resulting in no net change. The changes for Public Ways and Facilities departments will be a net decrease of 25 positions, for a total savings of \$2.2 million in salaries and benefits.
- **Health and Sanitation** which includes Behavioral Health and Recovery Services and Environmental Health Services will increase by 38 positions. The Behavioral Health and Recovery Services department will add 38 positions. Environmental Health Services will add one position and delete one position for no net change. Position changes for FY 2023-24 will result in a net cost increase of \$5.9 million.
- **Public Assistance** has a net increase of 15 full-time positions. The Human Services department will add 14 positions to improve services and more fully utilize available State and federal funding allocations. Aging and Adult Services will add a net total of one position. The proposed changes will result in a net cost increase of approximately \$1.8 million.

Overall, County costs associated with salaries and benefits will increase by approximately \$25 million. The majority of the cost increase will be funded with State and federal program revenue. A significant portion of position additions are for new initiatives funded through approximately \$14 million of Measure K revenue, specifically designated to improve service delivery in unincorporated areas. Countywide staffing changes by County department function and activity are outlined in the Position Summary Schedule on the next page. In addition, a summary of detailed position changes by department can be found in Appendix B - Summary of Position Additions/Deletions.

Position Summary Schedule

| Department | Year-End | | Recommended 2023-24 | Change Between 2022-23 and 2023-24 |
|---|------------|------------|------------------------|---------------------------------------|
| | 2021-22 | 2022-23 | | |
| General Government | | | | |
| Legislative and Administrative | | | | |
| General Fund | | | | |
| Board of Supervisors – District 1 | 5 | 5 | 5 | 0 |
| Board of Supervisors – District 2 | 5 | 5 | 5 | 0 |
| Board of Supervisors – District 3 | 4 | 5 | 5 | 0 |
| Board of Supervisors – District 4 | 6 | 6 | 6 | 0 |
| Board of Supervisors – District 5 | 4 | 4 | 4 | 0 |
| Administrative Office | 17 | 20 | 18 | (2) |
| Clerk of Board of Supervisors | 7 | 7 | 7 | 0 |
| Total Legislative and Administrative | 48 | 52 | 50 | (2) |
| Finance | | | | |
| General Fund | | | | |
| Auditor-Controller | 40 | 40 | 40 | 0 |
| Treasurer-Tax Collector | 31 | 30 | 30 | 0 |
| Assessor | 86 | 88 | 88 | 0 |
| Total Finance | 157 | 158 | 158 | 0 |
| Other General | | | | |
| General Fund | | | | |
| Information Technology Service | 89 | 104 | 102 | (2) |
| Risk Management | 29 | 29 | 29 | 0 |
| Subtotal General Fund | 118 | 133 | 131 | (2) |
| Other Funds | | | | |
| Garage | 14 | 14 | 14 | 0 |
| Subtotal Other Funds | 14 | 14 | 14 | 0 |
| Total Other General | 132 | 147 | 145 | (2) |
| Counsel | | | | |
| General Fund | | | | |
| County Counsel | 49 | 48 | 48 | 0 |
| Total Counsel | 49 | 48 | 48 | 0 |
| Human Resources | | | | |
| General Fund | | | | |
| Human Resources | 35 | 33 | 40 | 7 |
| Total Human Resources | 35 | 33 | 40 | 7 |
| Elections | | | | |
| General Fund | | | | |
| Elections | 19 | 19 | 22 | 3 |
| Total Elections | 19 | 19 | 22 | 3 |
| Property Management | | | | |
| General Fund | | | | |
| General Services | 179 | 180 | 189 | 9 |
| Construction Services | 23 | 24 | 26 | 2 |
| Total Property Management | 202 | 204 | 215 | 11 |
| Promotion | | | | |
| General Fund | | | | |
| Countywide Communications | 6 | 5 | 5 | 0 |
| Total Promotion | 6 | 5 | 5 | 0 |
| Total General Government | 648 | 666 | 683 | 17 |

Position Summary Schedule

| Department | Year-End | | Recommended 2023-24 | Change Between 2022-23 and 2023-24 |
|---|--------------|--------------|------------------------|---------------------------------------|
| | 2021-22 | 2022-23 | | |
| Public Protection | | | | |
| Judicial | | | | |
| <u>General Fund</u> | | | | |
| County Clerk | 7 | 7 | 7 | 0 |
| District Attorney | 233 | 234 | 251 | 17 |
| Public Defender | 100 | 100 | 104 | 4 |
| Subtotal General Fund | 340 | 341 | 362 | 21 |
| <u>Other Funds</u> | | | | |
| Child Support Services | 279 | 299 | 300 | 1 |
| Subtotal Other Funds | 279 | 299 | 300 | 1 |
| Total Judicial | 619 | 640 | 662 | 22 |
| Police Protection | | | | |
| <u>General Fund</u> | | | | |
| Forensic Sciences Division of District Attorney | 34 | 34 | 37 | 3 |
| Sheriff | 1,434 | 1,444 | 1,458 | 14 |
| Total Police Protection | 1,468 | 1,478 | 1,495 | 17 |
| Detention and Correction | | | | |
| <u>General Fund</u> | | | | |
| Probation | 643 | 661 | 676 | 15 |
| Total Detention and Correction | 643 | 661 | 676 | 15 |
| Fire Protection | | | | |
| <u>Other Funds</u> | | | | |
| Fire Department | 631 | 665 | 706 | 41 |
| Total Fire Protection | 631 | 665 | 706 | 41 |
| Protective Inspection | | | | |
| <u>General Fund</u> | | | | |
| Agriculture and Measurement Standards | 47 | 47 | 47 | 0 |
| Total Protective Inspection | 47 | 47 | 47 | 0 |
| Other Protection | | | | |
| <u>General Fund</u> | | | | |
| Animal Services | 67 | 67 | 69 | 2 |
| Planning | 61 | 62 | 61 | (1) |
| Subtotal General Fund | 128 | 129 | 130 | 1 |
| <u>Other Funds</u> | | | | |
| Recorder | 26 | 25 | 25 | 0 |
| Subtotal Other Funds | 26 | 25 | 25 | 0 |
| Total Other Protection | 154 | 154 | 155 | 1 |
| Total Public Protection | 3,562 | 3,645 | 3,741 | 96 |
| Public Ways and Facilities | | | | |
| Public Works | | | | |
| <u>Other Funds</u> | | | | |
| Public Works | 569 | 624 | 599 | (25) |
| Total Public Works | 569 | 624 | 599 | (25) |
| Transportation Terminals | | | | |
| <u>Other Funds</u> | | | | |
| Airports | 27 | 26 | 26 | 0 |
| Total Transportation Terminals | 27 | 26 | 26 | 0 |
| Total Public Ways and Facilities | 596 | 650 | 625 | (25) |

Position Summary Schedule

| Department | Year-End | | Recommended 2023-24 | Change Between 2022-23 and 2023-24 |
|---|--------------|--------------|------------------------|---------------------------------------|
| | 2021-22 | 2022-23 | | |
| Health and Sanitation | | | | |
| Health | | | | |
| General Fund | | | | |
| Public Health | 238 | 278 | 282 | 4 |
| Subtotal General Fund | 238 | 278 | 282 | 4 |
| Other Funds | | | | |
| Behavioral Health | 977 | 992 | 1030 | 38 |
| Environmental Health | 58 | 61 | 61 | 0 |
| Subtotal Other Funds | 1,035 | 1,053 | 1091 | 38 |
| Total Health | 1,273 | 1,331 | 1,373 | 42 |
| California Children Services | | | | |
| General Fund | | | | |
| California Children Services | 44 | 43 | 45 | 2 |
| Total California Children Services | 44 | 43 | 45 | 2 |
| Total Health and Sanitation | 1,317 | 1,374 | 1,418 | 44 |
| Public Assistance | | | | |
| Administration | | | | |
| Other Funds | | | | |
| Human Services | 1,710 | 1,779 | 1,793 | 14 |
| Total Administration | 1,710 | 1,779 | 1,793 | 14 |
| Veterans Service | | | | |
| General Fund | | | | |
| Veterans Service | 14 | 12 | 13 | 1 |
| Total Veterans Service | 14 | 12 | 13 | 1 |
| Other Assistance | | | | |
| General Fund | | | | |
| Employers' Training Resource | 150 | 150 | 139 | (11) |
| Community Development | 13 | 13 | 13 | 0 |
| Subtotal General Fund | 163 | 163 | 152 | (11) |
| Other Funds | | | | |
| Aging and Adult Services | 171 | 176 | 177 | 1 |
| Subtotal Other Funds | 171 | 176 | 177 | 1 |
| Total Other Assistance | 334 | 339 | 329 | (10) |
| Total Public Assistance | 2,058 | 2,130 | 2,135 | 5 |
| Education | | | | |
| Education | | | | |
| General Fund | | | | |
| Library | 119 | 133 | 166 | 33 |
| Farm and Home Advisor | 4 | 4 | 4 | 0 |
| Total Education | 123 | 137 | 170 | 33 |
| Total Education | 123 | 137 | 170 | 33 |
| Total County Department - General Fund | 3,842 | 3,941 | 4,041 | 100 |
| Total County Departments - Other Funds | 4,462 | 4,661 | 4,731 | 70 |
| County Departments - Grand Total | 8,304 | 8,602 | 8,772 | 170 |

Countywide Capital Projects

Each year the County assesses the need for capital improvements in accordance with the County's capital policy. This policy provides guidance for the County's approach to planning of capital projects. The projects identified in this process include improvements to or acquisition of land and facilities. Certain recurring capital or infrastructure projects, such as roads, bridges and sewer are reviewed separately and budgeted in the applicable operating fund (Roads or Sanitation Districts).

The General Fund Major Maintenance budget unit enables the County to capitalize major maintenance projects that meet the capitalization requirements per accounting rules, which are considered routine maintenance but require capitalization and are funded through the originating departmental operating budget or through an allocation of Net General Fund.

The cost of construction has significantly increased and is expected to continue in FY 2023-24, which brings budgetary pressures to complete projects within the allocated funds. The project cost increases have a variety of causes which include challenging environmental conditions, supply chain challenges, or necessary design changes. In order to deliver committed major maintenance and capital projects to County residents the funding allocations for construction and major maintenance projects includes a contingency for cost increases. A contingency in the amount of \$28,536,050 is recommended and included within Capital Projects and Major Maintenance.

The following Table shows the dollar amount and number of projects with new appropriations. Once appropriations are established for capital projects, they are carried forward until the project is completed.

Appropriation Increases for New Capital Projects and Major Maintenance

| | <u>Estimated Costs</u> | <u>Number of Projects</u> |
|----------------------------------|-----------------------------|-------------------------------|
| General Fund - Major Maintenance | \$27,276,073 | 41 |
| General Fund - Capital Projects | \$31,105,767 | 6 |
| Solid Waste - Capital Projects | \$39,721,202 | 16 |
| Public Works - Capital Projects | \$361,686 | 1 |
| Fire Fund - Capital Projects | \$9,500,000 | 1 |
| Total | <u>\$107,964,728</u> | <u>65</u> |

To the extent possible and under current policy, the County uses one-time funding or fund balance to fund one-time expenses such as capital projects in order to mitigate impacts to operations. The amount of discretionary General Fund resources for Capital Projects varies annually based on available one-time funding. As a result of limited resources, the County has prioritized major maintenance or capital improvements of existing structures and improvements over new capital projects.

The following tables detail the FY 2023-24 projects for each category listed above.

| FY 2023-24 Major Maintenance Improvement Projects General Fund - Administered by General Services Division | | | | | |
|---|--|-----------------|-------------------|--|--|
| Index No. | Location/Address | District | Dept. | Project Name/Description | Total FY 2023-24 Appropriations |
| 001 | 201 Campus Dr. Arvin CA 93203 | 4 | Library | Arvin Library | \$204,167 |
| 002 | 1400 Baker St. Bakersfield CA 93305 | 5 | Library | Baker Library | 667,687 |
| 003 | 701 Truxtun Ave. Bakersfield CA 93301 | 5 | Library | Beale Library | 2,935,011 |
| 004 | 9507 California City Blvd. Bakersfield CA 93505 | 2 | Library | California City Library | 540,544 |
| 005 | 925 Tenth Ave. Delano CA 93251 | 4 | Library | Delano Library | 483,765 |
| 006 | 1901 Wilson Rd. Bakersfield CA 93304 | 3 | Library | Wilson Library | 1,278,497 |
| 007 | 3732 Park Dr. Frazier Park CA 93225 | 2 | Library | Fazier Park Library | 76,673 |
| 008 | 506 East Brundage Ln. Bakersfield CA 93307 | 5 | Library | Holloway Gonzalez Library | 1,729,188 |
| 009 | 7054 Lake Isabella Blvd. Lake Isabella CA 93240 | 1 | Library | Kern River Library | 470,467 |
| 010 | 8304 Segrue Rd. Lamont CA 93241 | 4 | Library | Lamont Library | 587,123 |
| 011 | 15555 O St. Mojave CA 93501 | 2 | Library | Mojave Library | 69,098 |
| 012 | 2020 Virginia Ave Bakersfield CA 93307 | 5 | Library | Rathbun Library | 66,863 |
| 013 | 131 East Las Flores Ave. Ridgecrest CA 93555 | 1 | Library | Ridgecrest Library | 1,058,448 |
| 014 | 3611 Rosamond Blvd. Rosamond CA 93560 | 2 | Library | Rosamond Library | 1,089,536 |
| 015 | 8301 Ming Ave. Bakersfield CA 93311 | 1 | Library | Southwest Library | 799,945 |
| 016 | 27 Cougar Ct. Taft CA 93268 | 2 | Library | Taft Library | 337,668 |
| 017 | 1102 7th St. Wasco CA 93280 | 4 | Library | Wasco Library | 438,476 |
| 018 | 601 Dorrance St. Bakersfield CA 93307 | 5 | General Services | Potomac Playground Replacement | 434,005 |
| 019 | Various | All | General Services | Countywide Park Improvements | 1,500,000 |
| 020 | 13601 Ironbark Rd Bakersfield CA 93311 | 2 | General Services | BVARA Restroom/Shower Upgrades | 2,989,313 |
| 021 | Various | All | General Services | Park Monument Signs Countywide | 200,000 |
| 022 | Hart Park Bakersfield CA 93308 | 3 | General Services | Hart Park Prop 68 Improvements | 2,986,427 |
| 023 | 1115 Truxtun Ave. Bakersfield CA 93301 | 5 | Elections | Electrical Security Improvements | 100,000 |
| 024 | 2005 Ridge Rd. Bakersfield CA 93305 | 5 | Probation | Training Room Renovation | 21,200 |
| 025 | 1215 Truxtun Ave. Bakersfield CA 93301 | 5 | District Attorney | Atrium Doors | 47,632 |
| 026 | 204 South Hill St. Arvin CA 93203 | 4 | General Services | Arvin Navigation Improvements | 30,000 |
| 027 | 1300 18th St. Bakersfield CA 93301 | 5 | General Services | 18th Street Chamber | 427,959 |
| 028 | 2101 Oak St. Bakersfield CA 93301 | 3 | District Attorney | Family Justice Center Wiring Project | 66,000 |
| 029 | 4776 Lake Isabella Blvd. Lake Isabella CA 93240 | 1 | General Services | Tank and Riverside Park Emergency Repair | 20,995 |
| 030 | 1115 Truxtun Ave. Bakersfield CA 93301 | 5 | County Counsel | Closed Session Room Improvement | 40,000 |
| 031 | 17645 Industrial Farm Rd Bakersfield CA 93308 | 4 | Sheriff | Max Med Bathroom | 120,000 |
| 032 | 17645 Industrial Farm Rd Bakersfield CA 93308 | 4 | General Services | Lerdo Infirmary Control Upgrade | 165,507 |
| 033 | 17695 Industrial Farm Rd. Bakersfield CA 93308 | 4 | General Services | Lerdo Pretrial Air Handler RPL | 1,831,436 |
| 034 | 1300 18th St. Bakersfield CA 93301 | 5 | District Attorney | Crime Lab AC Improvement | 57,612 |
| 035 | 1600 East Belle Terrace Bakersfield CA 93307 | 5 | General Services | SECS HVAC Upgrade | 1,443,859 |

**FY 2023-24 Major Maintenance Improvement Projects
General Fund - Administered by General Services Division**

| Index No. | Location/Address | District | Dept. | Project Name/Description | Total FY 2023-24 Appropriations |
|--------------|--|----------|-------------------|--------------------------------|---------------------------------|
| 036 | 13601 Ironbark Rd Bakersfield CA 93311 | 2 | General Services | BVARA Boat Launch Repair | 1,107,459 |
| 037 | 17645 Industrial Farm Rd Bakersfield CA 93308 | 4 | Sheriff | Lerdo Sewer Connection | 44,676 |
| 038 | 2001 28th St Bakersfield CA 93301 | 3 | Behavioral Health | BHRS Youth Stabilization Unit | 54,645 |
| 039 | 1350 Norris Rd Bakersfield CA 93308 | 1 | Sheriff | Sheriff Norris Road Compactor | 60,000 |
| 040 | 1831 Ridge Rd Bakersfield CA 93305 | 5 | Probation | Juvenile Hall Classroom Reroof | 394,192 |
| 041 | Various | All | General Services | Countywide Tree Maintenance | 300,000 |
| Total | | | | | \$27,276,073 |

**FY 2023-24 Capital Improvement Projects
General Fund - Administered by General Services Division**

| Index No. | Location/Address | District | Dept. | Project Name/Description | Total FY 2023-24 Appropriations |
|--------------|--|----------|------------------|---|---------------------------------|
| 001 | 14401 Sierra Way Kernville CA 93288 | 1 | General Services | Camp Owens Security Cameras | 2,000,000 |
| 002 | 1831 Ridge Rd. Bakersfield CA 93305 | 5 | General Services | Youth Detention Center Trailer Fence Security Upgrade | 580,000 |
| 003 | 1102 East Belle Terrace Bakersfield, CA 93304 | 5 | General Services | Belle Terrace Park Improvements | 350,000 |
| 004 | Kern County - TBD | TBD | General Services | Animal Control Facility Design/Build | 1,200,000 |
| 005 | Taft CA | 2 | General Services | Taft Substation | 735,000 |
| 006 | Various | All | General Services | Regional Public Safety Communication Project | 26,240,767 |
| Total | | | | | \$31,105,767 |

**FY 2023-24 Capital Improvement Projects
Solid Waste Fees - Administered by Public Works**

| Index No. | Location/Address | District | Dept. | Project Name/Description | Total FY 2023-24 Appropriations |
|-----------|---|----------|-------------|---|---------------------------------|
| 001 | Shafter-Wasco 17621 Scofield Ave. | 4 | Solid Waste | South Gas Collectors | 1,500,000 |
| 002 | Shafter-Wasco 17621 Scofield Ave. | 4 | Solid Waste | Shafter Landfill Module 4 Liner Design and Construction | 175,000 |
| 003 | Shafter-Wasco 17621 Scofield Ave. | 4 | Solid Waste | Composting Facility | 25,000,000 |
| 004 | Tehachapi 12001 E. Tehachapi Blvd. | 2 | Solid Waste | Landfill Closure | 2,555,000 |
| 005 | Bena Landfill 2951 Neumarkel Rd. | 2 | Solid Waste | Conversion Technology | 1,700,000 |
| 006 | Bena Landfill 2951 Neumarkel Rd. | 2 | Solid Waste | Gas Header Extension West | 60,000 |
| 007 | Bena Landfill 2951 Neumarkel Rd. | 2 | Solid Waste | Landfill Module Design and Construction (Phase 2) | 175,000 |
| 008 | Bena Landfill 2951 Neumarkel Rd. | 2 | Solid Waste | Ultra Low Nox Flare Install | 1,150,000 |
| 009 | McFarland-Delano 11249 Stradley Ave. | 4 | Solid Waste | Facility Repairs | 600,000 |
| 010 | Lebec 300 Landfill Rd. | 2 | Solid Waste | Erosion Channel Grading | 20,000 |
| 011 | Mojave-Rosamond 400 Silver Queen Rd. | 2 | Solid Waste | Mojave Module 1 Design and Construction (Phase 2) | 250,000 |
| 012 | Ridgecrest 3301 W. Bowman Rd. | 1 | Solid Waste | Gatehouse Scale Replacement | 20,000 |

**FY 2023-24 Capital Improvement Projects
Solid Waste Fees - Administered by Public Works**

| Index No. | Location/Address | District | Dept. | Project Name/Description | Total FY 2023-24 Appropriations |
|-------------------------|--------------------------------------|-----------------|--------------|-------------------------------------|--|
| 013 | Shafter-Wasco 17621 Scofield Ave. | 4 | Solid Waste | Gatehouse Scale Replacement | 110,000 |
| 014 | | | Solid Waste | Special Waste Facility Construction | 750,000 |
| 015 | Taft 13351 Elk Hills Rd. | 2 | Solid Waste | Landfill Liner Construction | 2,656,202 |
| 016 | Bakersfield 4951 Standard St. | 3 | Solid Waste | Special Waste | 3,000,000 |
| Total FY 2023-24 | | | | | \$39,721,202 |

**FY 2023-24 Capital Improvement Projects
Various Sources - Administered by Public Works**

| Index No. | Location/Address | District | Dept. | Project Name/Description | Total FY 2023-24 Appropriations |
|-------------------------|--------------------------------|-----------------|--------------|---------------------------------|--|
| 001 | Bakersfield 2903 Patton Way | 3 | Roads | Patton Way Road Yard Building | 361,686 |
| Total FY 2023-24 | | | | | \$361,686 |

**FY 2023-24 Capital Improvement Projects
Fire Fund - Administered by General Services Division**

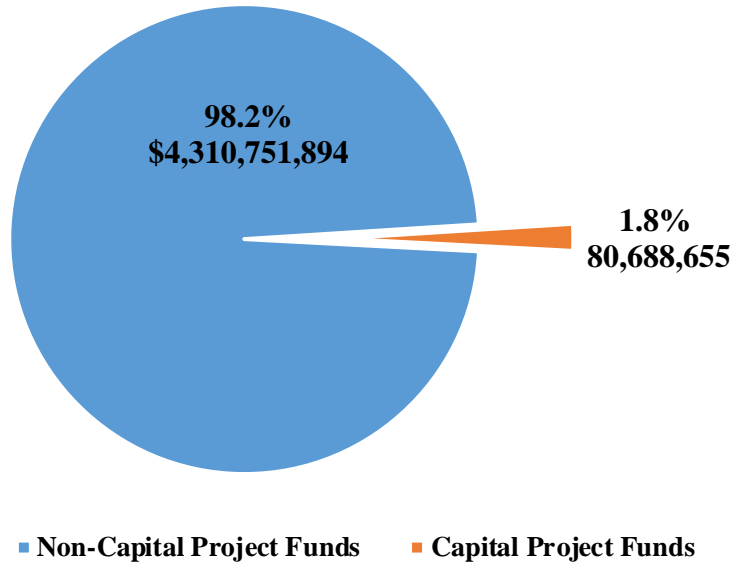
| Index No. | Location/Address | District | Dept. | Project Name/Description | Total FY 2023-24 Appropriations |
|-------------------------|-------------------------|-----------------|------------------|---------------------------------|--|
| 001 | Hart Flat Rd | 2 | General Services | Hart Flat Fire Station | \$ 9,500,000 |
| Total FY 2023-24 | | | | | \$ 9,500,000 |

Impact of Capital Projects on the Operating Budget

The County's operating budget is directly affected by the Capital Projects. Almost every new capital improvement entails additional expenses for routine operation, repair and maintenance upon completion or acquisition that must be incorporated in the operating budget. In addition, some capital projects require the addition of new positions. The cost of future operations for new facilities is incorporated within each operating department budget. Operating costs are carefully considered in deciding which projects move forward because it is not possible for the County to concurrently fund several large-scale projects that have significant operating budget impacts.

The projects included in the previous pages while capital in nature, are not new facilities or projects the County is not currently operating; therefore, no significant new operational cost is expected. Overall capital project appropriations represent 1.8% of the total County budget.

Capital Projects as a Percentage of Total Budget



Unmet Capital Needs

The County has numerous facilities and grounds that are in need of repair or replacement. Due to limited resources available, many projects have been delayed or postponed. The critical projects below will need to be funded in the next two to five years. Some projects were evaluated during FY 2022-23 for cost and funding through debt financing along with other priority projects for the County or use of General Fund reserves. The FY 2023-24 Recommended Budget includes \$10.7 million to begin the design of the Animal Services facility and to relocate Fire Station 11 from Keene to Hart Flat to position the station closer to the community area it serves. Funds in the amount of \$14,797,999 are set aside for Countywide facility replacement, including the Animal Services Facility. Funds will be used to cover a portion of the costs not eligible for financing.

Summary of Unmet Capital Needs

| Project Name | Estimated Costs | Funded in FY 2023-24 |
|---------------------------------|------------------------|-----------------------------|
| Animal Services Facility | Unknown | \$1,200,000 |
| Countywide Facility Replacement | Unknown | \$14,797,999 |
| Replacement of Fire Station | \$9,500,000 | \$9,500,000 |
| Total | \$9,500,000 | \$25,497,999 |

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Contingencies

The County Contingencies includes the following elements that are itemized in the budget presentation for budget unit 1970 Appropriations for Contingencies:

1% Locally Funded Appropriation for Contingencies

In accordance with policy, the County maintains an appropriated contingency to accommodate unanticipated operational changes, legislative impacts or other economic events affecting the County's operations, which could not have reasonably been anticipated at the time the budget was prepared. Funding is targeted at 1% of locally funded appropriation.

Uncertainties Contingencies

The County maintains an amount appropriated for other general uncertainties that departments may encounter such as emergency maintenance projects and other unforeseen circumstances.

Other Specific Purpose Contingencies

On occasion, the Board of Supervisors may approve the set aside of appropriations for contingencies associated to specific purposes with potential costs to be incurred during the fiscal year but are not certain at the time of budget hearings.

| Contingencies | FY 2022-23 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|---------------------|-------------------------------|--------------------|---------------------|
| | Adopted Budget | Approved Contributions/(Uses) | Adjusted Budget | Recommended Budget |
| Mandatory Contingencies (1% of Locally Funded Appropriation) | \$4,100,000 | (\$2,606,702) | \$1,493,298 | \$5,300,000 |
| Uncertainties Contingencies | 500,000 | 0 | 500,000 | 500,000 |
| Other Specific Purpose Contingencies | 9,763,068 | (3,397,995) | 6,365,073 | 9,051,412 |
| Total Contingencies | \$14,363,068 | (\$6,004,697) | \$8,358,371 | \$14,851,412 |

FY 2023-24 1% Locally Funded Appropriation for Contingencies

The minimum base allocation to the 1% Locally Funded Appropriation for Contingencies is \$5.3 million, based on projected locally funded appropriation of \$532.8 million.

FY 2023-24 Uncertainties Contingencies

The recommend budget includes \$500,000 for uncertainties contingencies that may arise throughout the fiscal year for emergency maintenance projects and other unforeseen circumstances departments may encounter.

FY 2023-24 Other Specific Purpose Contingencies

In addition to the standard general-purpose contingencies identified above, the recommended budget includes \$9,051,412 in the following specific set asides:

- \$2 million for Sheriff Academy costs for FY 2023-24.
- \$1 million to establish a housing stipend for Sheriff Deputies assigned to hard-to-fill outlying locations. The goal is to provide an incentive for staff to live in the community they serve.
- \$1 million to support security enhancements for the Election Division, including cameras at the ballot drop boxes throughout the County.
- \$1.4 million to address recruitment and retention issues for management and mid-management classifications.
- \$3.6 million has been included to cover the cost of the mandated Americans with Disabilities Act Title II self-evaluation, facilitate investigation and enforcement against unlicensed and illegal cannabis operations within Kern County, reduce the backlog of tax default properties, fund security improvements at County parks and to hire a consultant to improve behavioral health services at detention facilities.

Reserves and Designations

The County has several reserves and designations that have been established over the years. Some are for specific purposes, such as to meet future known obligations or for capital projects. The general-purpose reserve are funds held to protect the County from unforeseen increases in expenditures or reductions in revenues, or other extraordinary events, which would harm the fiscal health of the County. The Board of Supervisors approved a reserve policy that includes a County General Purpose reserve target of 10% of locally funded appropriation and a Tax Litigation reserve target of 10% of the General Fund’s contingent liability of property tax assessment appeals. The Board of Supervisors has also established specific purpose designations to help meet future needs.

| Account | 6/30/2023 | Recommended FY 2023-24 | | 6/30/2024 | |
|---|----------------|------------------------|---------------------|-------------------|----------------------|
| | Ending Balance | Contributions | Uses | Estimated Balance | |
| Reserve - General Purpose | 2134 | \$48,000,000 | \$5,500,000 | \$ - | \$53,500,000 |
| Reserve - Tax Litigation | 2136 | 6,765,274 | 2,734,726 | - | 9,500,000 |
| Designation - Measure K Fiscal Stability | 2149 | - | 417,084 | - | 417,084 |
| Designation - Working Capital | 2150 | 26,452,848 | - | - | 26,452,848 |
| Designation - KMC Working Capital | 2178 | 9,000,000 | - | - | 9,000,000 |
| Designation - Retirement | 2155 | 50,140,076 | 18,388,946 | - | 68,529,022 |
| Designation - Public Safety Recruitment/Retention | 2157 | 1,317,000 | - | - | 1,317,000 |
| Designation - Recruitment and Retention | 2148 | - | 11,742,457 | - | 11,742,457 |
| Designation - East Kern Revitalization Area | 2152 | 14,063 | 1,150,115 | - | 1,164,178 |
| Designation - Arvin/Lamont (EOA) | 2159 | 883,706 | 741,253 | - | 1,624,959 |
| Designation - Oildale (EOA) | 2174 | 1,338,206 | 442,737 | - | 1,780,943 |
| Designation - Lost Hills (EOA) | 2175 | 2,240,942 | 500,000 | - | 2,740,942 |
| Designation - WESTARZ (EOA) | 2181 | 1,554,088 | 276,017 | - | 1,830,105 |
| Designation - Information Technology Projects | 2179 | 5,178,025 | - | - | 5,178,025 |
| Designation - Sheriff's Aircraft | 2180 | 743,072 | - | - | 743,072 |
| Designation - Jail Operations | 2182 | 962,803 | - | - | 962,803 |
| Designation - Countywide Blight Remediation | 2153 | 500,000 | 500,000 | - | 1,000,000 |
| Designation - Road Improvements | 2170 | 3,200,000 | 300,000 | - | 3,500,000 |
| Designation - Fire Station 64 Replacement | 2166 | 355,000 | - | - | 355,000 |
| Designation - Parks Capital Improvements | 2189 | 3,071,000 | - | - | 3,071,000 |
| Designation - Infrastructure Replacement | 2156 | 28,902,259 | 14,797,999 | - | 43,700,258 |
| Designation- Coroner Facility | 2200 | 39,807,328 | 5,083,686 | - | 44,891,014 |
| TOTAL | | \$230,425,690 | \$62,575,020 | \$ - | \$293,000,710 |

FY 2023-24 Recommended Contributions and Uses

For FY 2022-23, the balance of the General-Purpose reserve was \$48,000,000, or 12% of locally funded appropriations. In order to meet the 10% target of locally funded appropriation of \$532,836,574 in FY 2023-24, a contribution of \$5.5 million is recommended. The Tax Litigation reserve balance of \$6.7 million on June 30, 2023, was 23% of the contingent liability of property tax assessment appeals. While the Tax Litigation Reserve meets the target goal of 10%, a contribution of \$2.7 million is recommended based on appeals activity. The recommended budget also includes the following contributions to designations:

- \$417,084 contribution to Measure K Fiscal Stability designation to mitigate fluctuations in revenue for this first year of collections.

**General Fund Reserve and
Resources**

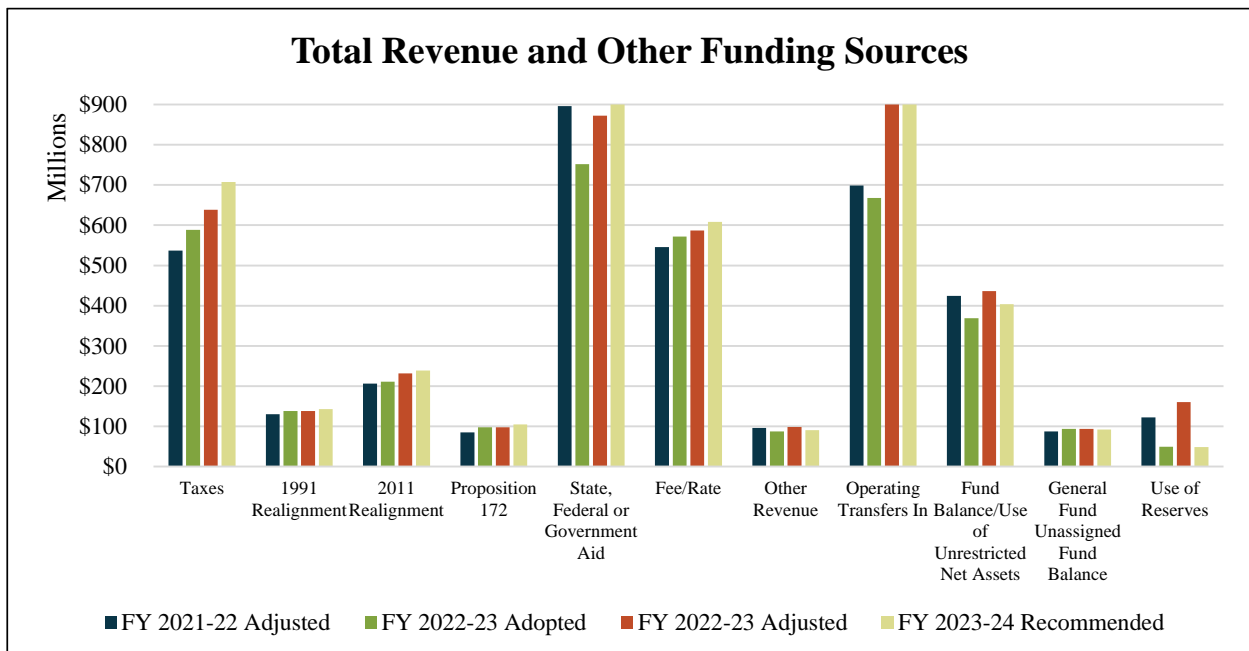
- \$18.3 million contribution to the Retirement designation to offset future years retirement cost increases, including those as a result of actuarial assumption changes that will take effect next fiscal year.
- \$11.7 million increase to the Recruitment and Retention designation to offset the ongoing cost associated with the cost-of-living adjustment afforded to all employees in FY 2023-24.
- \$1,150,115 contribution of property tax increment revenue to the East Kern Revitalization Area (RENEWBIZ) designation.
- \$741,253 contribution of property tax increment to the Arvin/Lamont Economic Opportunity Area.
- \$442,737 contribution of property tax increment to the Oildale Economic Opportunity Area.
- \$500,000 contribution of property tax increment to the Lost Hills Economic Opportunity Area.
- \$276,017 contribution of property tax increment to the WESTARZ Economic Opportunity Area.
- \$500,000 contribution to the Blight Remediation designation for clean-up projects initiated by Code Compliance - Abatement Fund.
- \$300,000 contribution for the Road Improvements designation for road improvement funding per the mitigation agreement with Clean Harbors, Inc.
- \$14.8 million contribution to the Infrastructure Replacement designation. The county has numerous facilities that need replacement. Of particular importance is the replacement of the animal control facility.
- \$5 million contribution to the Coroner Facility designation for improvements at the leased facility in order to relocate the Sheriff's Office property and evidence facility.

Total Funding by Source

Total resources available to support County services for FY 2023-24 are \$4.4 billion, an increase of \$129.6 million or 3.0% from FY 2022-23 Adjusted Budget. The Recommended Budget is funded from several sources, including revenue, operating transfers-in, fund balance, and reserves and designations (assigned and unassigned fund balance).

Summary of Revenue and Other Funding Sources - All Funds

| | FY 2021-22 Adjusted Budget | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2023-24 Recommended Budget |
|--|----------------------------------|---------------------------------|----------------------------------|-------------------------------------|
| Revenue | | | | |
| Taxes | \$537,069,175 | \$588,789,962 | \$638,447,474 | \$707,640,818 |
| 1991 Realignment | 130,371,664 | 137,999,989 | 137,999,989 | 142,712,715 |
| 2011 Realignment | 206,723,698 | 211,338,068 | 231,737,527 | 238,830,209 |
| Proposition 172 | 85,351,553 | 97,684,746 | 97,684,746 | 104,795,674 |
| State, Federal or Government Aid | 895,768,774 | 751,655,774 | 872,139,757 | 1,052,340,684 |
| Fee/Rate | 545,782,484 | 571,831,254 | 586,696,793 | 608,532,632 |
| Other Revenue | 95,863,544 | 87,620,277 | 98,890,480 | 90,240,815 |
| Total Revenue | \$2,496,930,892 | \$2,446,920,070 | 2,663,596,766 | \$2,945,093,547 |
| Other Funding Sources | | | | |
| Operating Transfers In | \$698,800,132 | \$667,831,760 | \$907,897,155 | \$901,668,521 |
| Fund Balance/Use of Unrestricted Net Assets | 424,562,174 | 369,181,841 | 436,435,868 | 403,968,305 |
| General Fund Unassigned Fund Balance | 87,430,007 | 93,560,691 | 93,560,691 | 92,260,449 |
| Use of Reserves | 122,105,344 | 49,157,146 | 160,313,109 | 48,449,727 |
| Total Other Funding Sources | \$1,332,897,657 | \$1,179,731,438 | \$1,598,206,823 | \$1,446,347,002 |
| Total Revenue and Other Funding Sources | \$3,829,828,549 | \$3,626,651,508 | \$4,261,803,589 | \$4,391,440,549 |



The table below does not include fund balance carried over from the prior fiscal year or the use of reserves and designations. The table also excludes operating transfers-in as they provide a mechanism to transfer funding from one budget unit to another within the County. This table shows the change from the prior year adjusted budget.

**Summary of Revenue - All County Funds
(Excludes Operating Transfers-in and Use of Reserves)**

| | FY 2021-22 Actual | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2023-24 Recommended Budget | Change Between FY 2022-23 & FY 2023-24 | Percentage Change |
|----------------------------------|------------------------|---------------------------------|----------------------------------|-------------------------------------|---|----------------------|
| Taxes | | | | | | |
| Property Related Revenue | \$428,031,930 | \$443,724,848 | \$460,532,360 | \$477,070,348 | \$16,537,988 | 3.59% |
| Other Taxes | 90,845,972 | 66,899,516 | 99,749,516 | 146,025,176 | 46,275,660 | 46.39% |
| 1991 Realignment | 138,171,685 | 137,999,989 | 137,999,989 | 142,712,715 | 4,712,726 | 3.42% |
| 2011 Realignment | 232,346,514 | 211,338,068 | 231,737,527 | 238,830,209 | 7,092,682 | 3.06% |
| Proposition 172 | 98,955,147 | 97,684,746 | 97,684,746 | 104,795,674 | 7,110,928 | 7.28% |
| State, Federal or Government Aid | 842,304,915 | 742,416,276 | 862,900,259 | 1,020,994,663 | 158,094,404 | 18.32% |
| Fee/Rate | 278,459,296 | 275,425,734 | 289,934,273 | 313,045,024 | 23,110,751 | 7.97% |
| Other Revenue | 134,936,346 | 63,054,176 | 74,244,379 | 64,539,553 | (9,704,826) | -13.07% |
| Subtotal | \$2,244,051,804 | \$2,038,543,353 | \$2,254,783,049 | \$2,508,013,362 | \$253,230,313 | 11.23% |
| Enterprise Funds | \$111,753,283 | \$136,780,778 | \$136,780,778 | \$163,613,980 | \$26,833,202 | 19.62% |
| Internal Service Funds | 262,692,894 | 271,595,939 | 272,032,939 | 273,466,205 | 1,433,266 | 0.53% |
| Subtotal | \$374,446,177 | \$408,376,717 | \$408,813,717 | \$437,080,185 | \$28,266,468 | 6.91% |
| Total County Budget | \$2,618,497,981 | \$2,446,920,070 | \$2,663,596,766 | \$2,945,093,547 | \$281,496,781 | 10.57% |

Property Related Revenue

Property related revenue of \$477.1 million primarily consists of funding from property taxes and is projected to increase by \$16.5 million, or 3.6% from the FY 2022-23 Adjusted Budget. This is primarily due to an anticipated increase in the assessed valuation of properties within the County.

Other Taxes

Other taxes of \$146.0 million primarily consist of sales and use tax, transient occupancy tax, franchise fees, and hazardous waste facility tax. Other taxes are anticipated to increase by \$46.3 million, or 46.4% from the FY 2022-23 Adjusted Budget. The increase is primarily due to the implementation of Measure K sales tax. On November 8, 2022, voters within unincorporated areas of the County approved the Unincorporated Kern County Public Safety/Vital Services/Local Control Measure, also known as Measure K. The Measure is a locally controlled one-cent sales tax measure providing an estimated \$56 million annually to the County to address top priorities identified by the community including enhancing public safety, reducing homelessness and bolstering economic development activities. The Measure became effective April 1, 2023.

1991 and 2011 Realignment

“Realignment” refers to the funding of State-mandated local programs through statewide Sales and Use Tax and Vehicle License Fees (VLF) that are apportioned to individual counties to pay for and provide specific services at the local level. These revenue sources fluctuate as funding

risers and falls in direct correlation to the State's economy. The total for both 1991 and 2011 Realignment revenue for FY 2023-24 is budgeted at \$381.5 million. This amount is \$11.8 million, or 3.2%, higher than the adjust budget of \$369.7 million for FY 2022-23, due to significant revenue growth in FY 2022-23, which increases the State's Realignment allocation amount for the following year. This revenue is used for social services, mental health, and law enforcement.

Proposition 172 – Local Public Safety

FY 2023-24 Proposition 172, Local Public Safety revenues are expected to increase \$1.7 million, to a Countywide total of \$104.8 million. Forecasted growth is attributable to a continued increase in the County's pro-rata share of statewide revenue due to enduring strength of consumer and business spending in the County.

State, Federal or Government Aid

The County is estimated to receive funding from State, federal, and other government aid totaling \$1.0 billion, which reflects a \$158.1 million, or 18.3% increase from the prior year adjusted budget. The primary causes of the increase are additional State aid for local transportation, infrastructure, and waste management projects, and additional aid as a result of payment reform for behavioral health services associated with the State's goal of transforming the Medi-Cal program.

Fee/Rate

The revenue category of fee/rate includes the following types of revenue: licenses, permits, fines, fees, rates, and other charges for services. Total revenue of \$313.0 million is anticipated, which is \$23.1 million, or 8.0% more than the prior year adjusted budget. The primary causes of the increase include Medi-Cal reimbursement associated with payment reform related to behavioral health services, reimbursement to the General Fund for costs the County incurs related to subvented department operations, and anticipated reimbursement from applicants for carbon sequestration and economic development projects.

Other Revenue

Other revenue of \$64.5 million primarily includes interest earnings, fines, penalties, and other miscellaneous revenue. This revenue source is anticipated to decrease by \$9.7 million, or 13.1% from the prior year adjusted budget. The primary causes for this decrease are reductions in oil and gas-related permits and applications, and reductions in interest revenue. Interest revenue was elevated in prior years due to increased federal and State aid related to the pandemic. As that funding is spent down interest earnings are anticipated to stabilize closer to historical levels.

Enterprise Funds

Enterprise Funds revenue totaling \$163.6 million is anticipated to increase by \$26.8 million, or 19.6%. This change is primarily the result of the adjusted service charge revenue to be received by the Solid Waste Management Division of the Public Works Department.

Internal Service Funds

Internal Service Funds totaling \$273.5 million are anticipated to increase by \$1.4 million, or 0.5% from the prior year adjusted budget. These funds charge other County departments for specific services, such as fleet, employee and retiree health and dental programs, general liability and worker's compensation insurance, and unemployment benefits.

General Fund Financing Sources

The General Fund is the County’s largest single and primary operating fund. It is used for all financial resources of the County except those required to be accounted for in other funds. In FY 2023-24, General Fund Financing Sources total \$1.27 billion, a \$32.3 million or 2.8% decrease from FY 2022-23 Adjusted Budget.

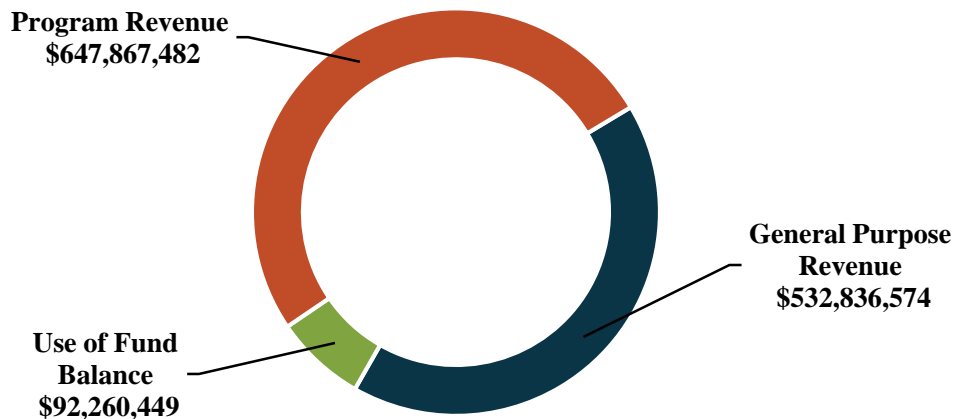
Summary of Revenue and Other Funding Sources - General Fund

| | FY 2021-22 Adjusted Budget | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2023-24 Recommended Budget |
|--|----------------------------------|---------------------------------|----------------------------------|-------------------------------------|
| <u>Revenue</u> | | | | |
| Taxes | \$352,964,430 | \$379,099,944 | \$424,849,944 | \$483,785,177 |
| 1991 Realignment | 71,778,230 | 78,915,050 | 78,915,050 | 82,449,896 |
| State, Federal or Government Aid | 183,160,331 | 149,065,058 | 220,453,753 | 196,234,349 |
| Fee/Rate | 94,216,535 | 98,895,759 | 101,127,396 | 115,014,540 |
| Other Revenue | 19,261,778 | 17,660,995 | 26,775,849 | 21,365,917 |
| Total Revenue | \$721,381,304 | \$723,636,806 | 852,121,992 | \$898,849,879 |
| <u>Other Funding Sources</u> | | | | |
| Operating Transfers In | \$225,073,843 | \$238,058,041 | \$258,532,084 | \$281,854,177 |
| General Fund Unassigned Fund Balance | 87,430,007 | 93,560,691 | 93,560,691 | 92,260,449 |
| Use of Reserves | 48,239,358 | 3,350,000 | 105,019,740 | 0 |
| Total Other Funding Sources | \$360,743,208 | \$334,968,732 | \$457,112,515 | \$374,114,626 |
| Total Revenue and Other Funding Sources | \$1,082,124,512 | \$1,058,605,538 | \$1,309,234,507 | \$1,272,964,505 |

General Fund Financing Sources by Category

The table above presented General Fund financing sources by revenue type. The graph below shows General Fund financing sources according to how they are generated. From that perspective, these financing sources can be categorized as one of three funding types: Program Revenue, General Purpose Revenue, and Use of Fund Balance.

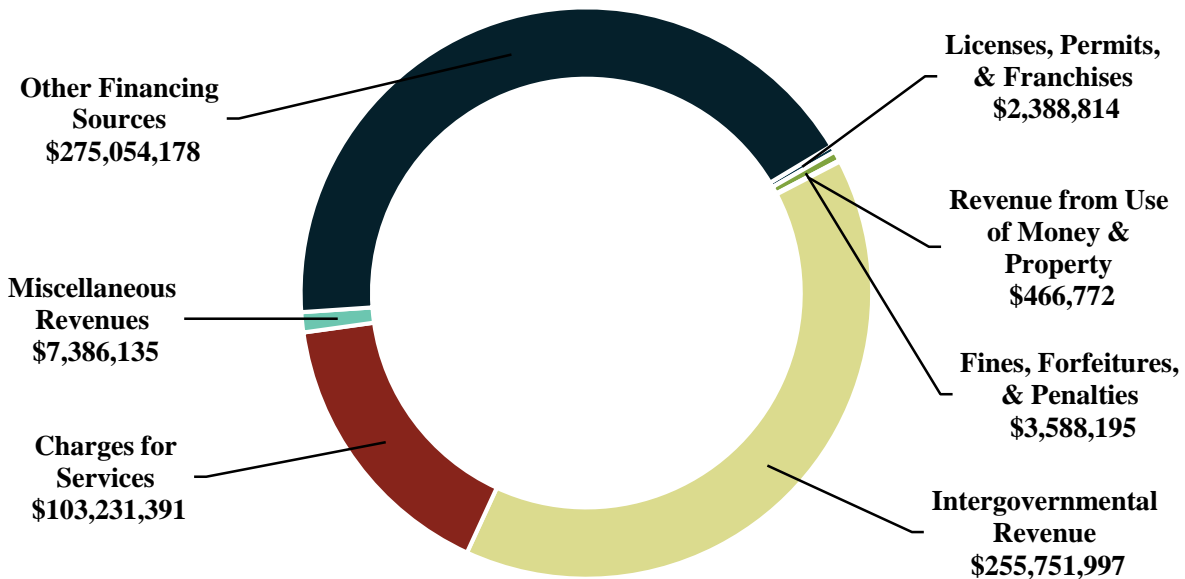
General Fund Financing Sources by Category - FY 2023-24



General Fund Program Revenue

Program Revenue, as the name implies, is dedicated to and can be used only for the specific programs with which it is associated. This revenue makes up 50.9% of General Fund financing sources in FY 2023-24, and is derived primarily from state and federal subventions, grants, and fees charged by specific programs. Of the County's Program Revenue, the Department of Human Services manages 18.9%, the Public Protection group manages 46.3%, and the balance is managed across the County's other areas.

General Fund Program Revenue by Source - FY 2023-24



- **Intergovernmental Revenue** is revenue from federal, state, and local government agencies and can include grants for support of specific programs. State and federal sources are estimated by departments based on established funding allocation formulas, caseload projections, and the latest state and federal budget information. Intergovernmental revenues are budgeted at \$255.7 million in FY 2023-24. The largest portion of this funding is from 1991 Realignment which is budgeted at \$157.1 million to provide support for programs such as public assistance, health care, and behavioral health. In addition, approximately \$33.8 million is from grant funding for Parks and Libraries and \$36.1 million of intergovernmental revenue consists of funding for Public Health for prevention, management and control of a wide range of public health threats.

- **Other Financing Sources** primarily consists of transfers between different funds and can vary annually depending on departmental funding needs. Other Financing Sources are budgeted at \$275 million. The revenue in this category is mainly from 2011 Public Safety Realignment (\$96.5 million) and Proposition 172 (\$99.1 million). In both instances funds are received by the County and deposited in restricted funds. The transfer of these funds to the General fund is recognized as revenue in Other Financing Sources. In addition, included in this category is approximately \$20.3 million from American Rescue Plan Act (ARPA) to maintain the restoration of Library staffing to pre-pandemic levels, continue providing governmental services and mitigate the impacts of the

Coronavirus pandemic. It also includes investments in neighborhoods through necessary improvements in parks.

- **Charges for Services** includes revenue primarily from fees and charges for permits, licenses, law enforcement services agreements, and reimbursement for services provided by Human Resources, Information Technology Services and County Counsel. The revenue in this category is budgeted at \$103.2 million for FY 2023-24. The revenue in this category varies based on the public's demand for services and ensures that services continue in the future.

- **Selected General Fund Program Revenue**

- **1991 Realignment**

1991 Realignment revenue transferred to the General Fund is budgeted at \$82.4 million for FY 2023-24, an increase of \$3.5 million, or 4.3%, compared to the prior fiscal year. Funds are transferred to various General Fund departments or to "contribution" budget units in the General Fund, which will pass through revenue to the non-General Fund departments providing those services. Departments receiving 1991 Realignment funding in this manner include Human Services, Behavioral Health and Recovery Services, Animal Services, Probation, Public Health, Environmental Health, California Children Services, Aging and Adult Services, and the In-Home Supportive Services Public Authority. Additionally, as part of AB85, 1991 Health Realignment funds, previously allocated for indigent care, are redirected to counties as Family Support for CalWORKs expenditures and provides a mechanism to free up State General Fund resources. Approximately \$76.7 million in redirected Family Support funds is budgeted for FY 2023-24.

- **2011 Realignment**

2011 Realignment revenue transferred to the General Fund is budgeted at \$98.5 million for FY 2023-24, a decrease of \$10.7 million, or 10%, compared to the prior fiscal year. The prior year amount is higher due to budgetary adjustments to recognize additional revenue during the fiscal year. The initial recommended budget does not include estimated "growth" funding. Growth funds are receipts from the prior fiscal year in excess of those required to cover base Realignment. Departments will recognize any one-time growth funds upon receipt through Mid-Year budget adjustments. General Fund departments that receive 2011 Realignment revenue include Sheriff-Coroner, District Attorney – Criminal Division, District Attorney – Forensic Science, Public Defender, Probation, and Veterans Service.

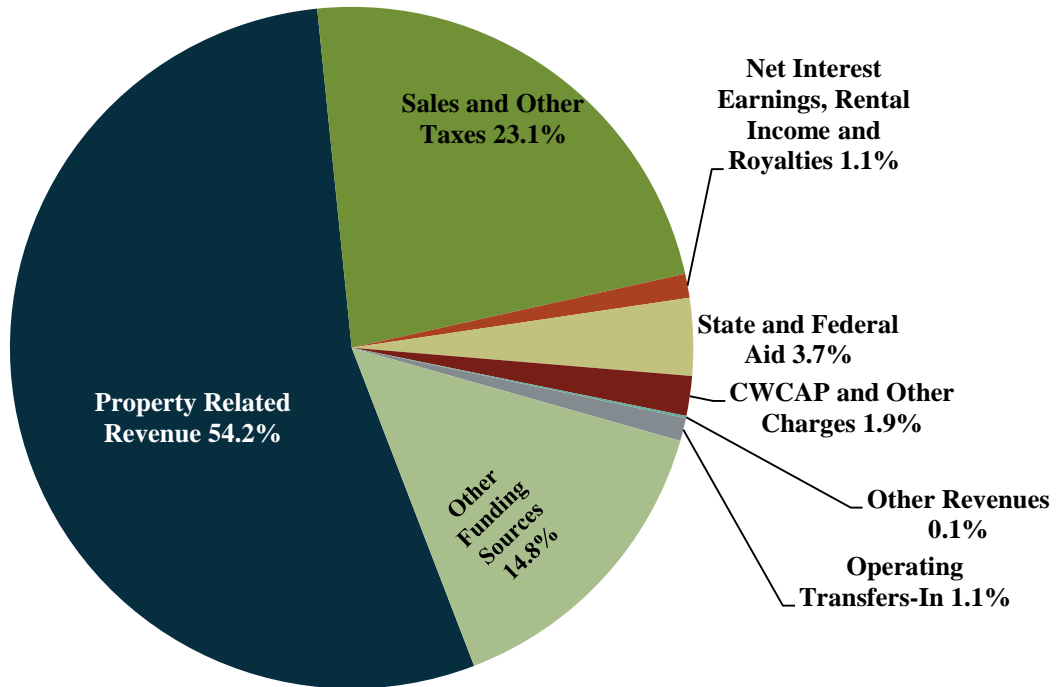
- **Proposition 172 – Local Public Safety General Fund Financing**

Sales tax revenue has become critical to supporting essential program areas in Public Safety through a dedicated revenue source which includes the one-half cent Public Safety Sales Tax (Proposition 172). The County's Proposition 172 revenue is expected to be higher than the FY 2022-23 adjusted budget levels by \$7.6 million or 8.3% primarily due to the increase in the County's pro-rata factor. The FY 2023-24 budget for Proposition 172 revenue of approximately \$99.1 million will support public safety services provided by Sheriff, District Attorney, Probation and the Public Defender.

General Fund Discretionary Revenue

General Fund Discretionary Revenue, including fund balance available and uses of reserves, total \$625,097,023 and represents approximately 53% of the General Fund financing sources. This revenue comes from property taxes, Property Tax in Lieu of Vehicle Licenses Fees (VLF), interest earnings, the Teeter program, Sales & Use Tax, aid from redevelopment successor agencies and other miscellaneous sources that must first be obligated to pay for the required maintenance of effort contributions mandated for health and welfare and other fixed obligations, which total \$138,215,055. The remaining amount of \$486,881,968 is available for any purpose that is a legal expenditure of County funds. The Board of Supervisors has the greatest flexibility in allocating this revenue. The following section presents details of the major components of General Fund Discretionary Revenue. Shown below are the sources of General Fund Discretionary Sources of \$625,097,023 for the FY 2023-24 Recommended Budget:

FY 2023-24 Recommended Budget Discretionary Sources by Category



GENERAL FUND DISCRETIONARY SOURCES THAT PAY FOR NET COUNTY COST

| | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Actual | FY 2023-24 Recommended Budget |
|---|------------------------------|-------------------------------|----------------------|-------------------------------------|
| Discretionary Revenue | | | | |
| Property Related Revenue: | | | | |
| Current Secured, Unsecured, Unitary | \$191,505,980 | \$194,105,980 | \$197,240,764 | \$206,129,584 |
| Property Tax in Lieu (VLF) | 117,353,964 | 124,253,964 | 124,329,728 | 124,111,932 |
| Supplemental Property Tax | 2,400,000 | 4,300,000 | 4,869,754 | 2,900,000 |
| Property Transfer Tax | 4,600,000 | 4,600,000 | 4,775,008 | 3,300,000 |
| Penalty on Current Taxes | 1,600,000 | 2,500,000 | 3,080,373 | 2,000,000 |
| Prior Property Taxes, Penalties and Interest | 300,000 | 1,250,000 | 1,297,379 | 500,000 |
| Total Property Tax Related Revenue | \$317,759,944 | \$331,009,944 | \$335,593,006 | \$338,941,516 |
| Sales and Other Taxes: | | | | |
| Sales and Use Taxes | \$48,000,000 | \$71,000,000 | \$86,416,131 | \$75,000,000 |
| Sales and Use Taxes - Measure K | 0 | 0 | 12,603,068 | 56,274,661 |
| Transient Occupancy Motel Tax | 2,500,000 | 2,500,000 | 2,996,557 | 2,500,000 |
| Hazardous Waste Facilities Tax | 920,000 | 920,000 | 1,232,277 | 1,000,000 |
| Franchise Fees | 9,500,000 | 19,000,000 | 19,626,899 | 9,800,000 |
| Other Taxes | 170,000 | 170,000 | 94,582 | 19,000 |
| Total Sales and Other Taxes | \$61,090,000 | \$93,590,000 | \$122,969,514 | \$144,593,661 |
| Net Interest Earnings, Rental Income and Royalt | \$4,660,000 | \$12,160,000 | \$16,915,824 | \$7,110,000 |
| Countywide Cost Allocation Plan (CWCAP) | 2,907,055 | 2,907,055 | 5,559,569 | 11,783,149 |
| State and Federal Aid | 16,401,000 | 25,273,496 | 27,524,898 | 22,932,248 |
| Other Revenue | 350,000 | 350,000 | 1,585,822 | 676,000 |
| Operating Transfers-In | 6,300,000 | 6,300,000 | 6,300,000 | 6,800,000 |
| Total Other Revenue | \$30,618,055 | \$46,990,551 | \$57,886,113 | \$49,301,397 |
| Total Discretionary Revenue | \$409,467,999 | \$471,590,495 | \$516,448,633 | \$532,836,574 |
| Other Funding Sources | | | | |
| Available Fund Balance | \$93,560,691 | \$93,560,691 | \$93,560,691 | \$92,260,449 |
| Use of Reserves/Designations | 3,350,000 | 105,019,740 | 105,019,740 | 0 |
| Total Other Funding Sources | \$96,910,691 | \$198,580,431 | \$198,580,431 | \$92,260,449 |
| Total General Fund Discretionary Revenue and Other Funding Sources | \$506,378,690 | \$670,170,926 | \$715,029,064 | \$625,097,023 |

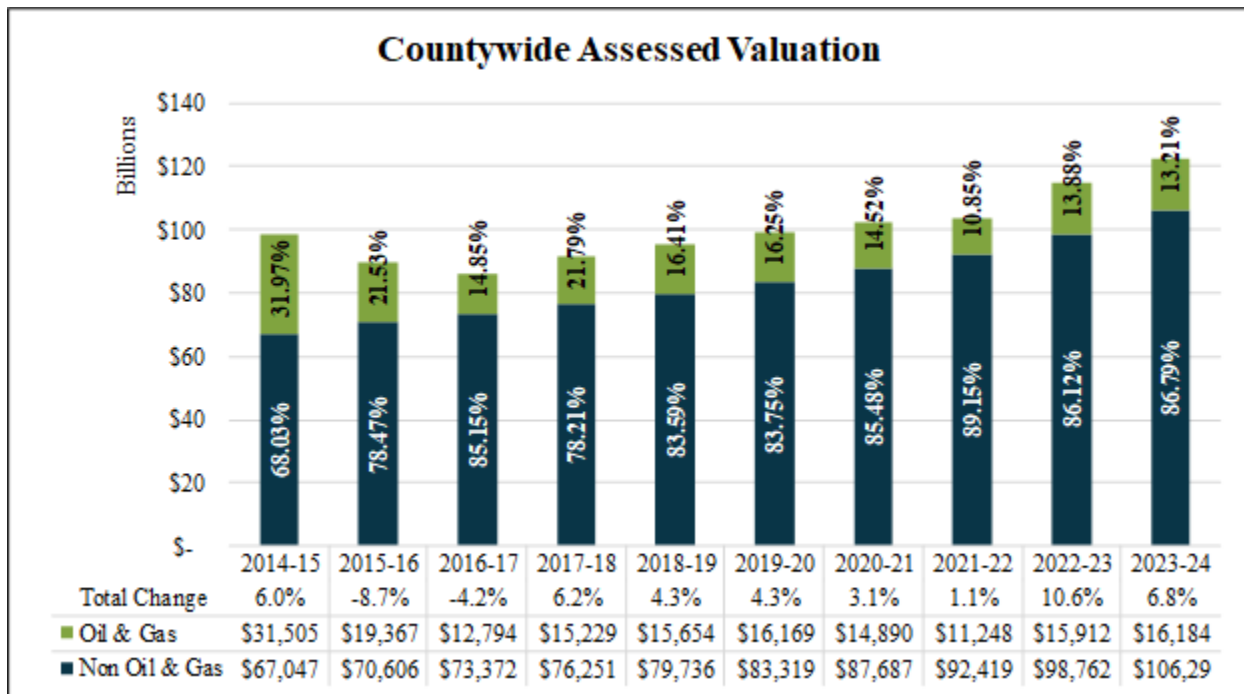
The FY 2023-24 General Fund Discretionary Sources of \$625,097,023 includes Discretionary Revenue of \$532.8 million and Other Funding Sources of \$92.3 million.

Property Tax Related Revenue

Property Tax Related Revenue accounts for approximately 54.22% of General Fund Discretionary Revenue and Other Funding Sources. For FY 2023-24 Property Tax Related Revenue is budgeted to be \$21.2 million or 6.67% higher than the Adopted Budget for FY 2022-23. The increase is mainly due to the 6.85% Assessed Value (AV) growth in FY 2023-24. Property Tax Revenue in the State of California is a funding source for local governments and is based on ad valorem property taxation, whereby the amount due is calculated by applying a 1% tax rate to the assessed value of real property owned. The value of property is tracked on the secured, unsecured and

supplemental tax rolls. Also included in this category is Property Tax in Lieu of VLF. Beginning in FY 2004-05, this revenue source replaced the previous distribution of vehicle license fees to local governments. Revenue levels for this funding source are based on the growth or reduction in net taxable unsecured and local secured assessed value. With a projected 6.85% in the combined taxable assessed value, revenues are anticipated to be \$6.7 million or 5.8% higher than budgeted for FY 2022-23.

Improvements in the residential market and changes in ownership resulted in the increase of 6.85% or \$7.8 billion in the assessed value of real property. However, oil and gas property value increased only 1.71%. While the increase in property tax revenues from oil and gas is positive news, the uncertainty and increased regulatory hurdles continue to be a financial challenge. Oil and gas value now accounts for only 13.2% of the total assessed valuation in the County compared to a high of 35.1% in FY 2012-13.



Sales and Other Taxes

Sales and Other Taxes, accounts for approximately 23.13% of General Fund Discretionary Revenue and Other Funding Sources. For FY 2023-24 Sales and Other Taxes Revenue is budgeted to be \$51 million or 54.50% higher than the Adopted Budget for FY 2022-23.

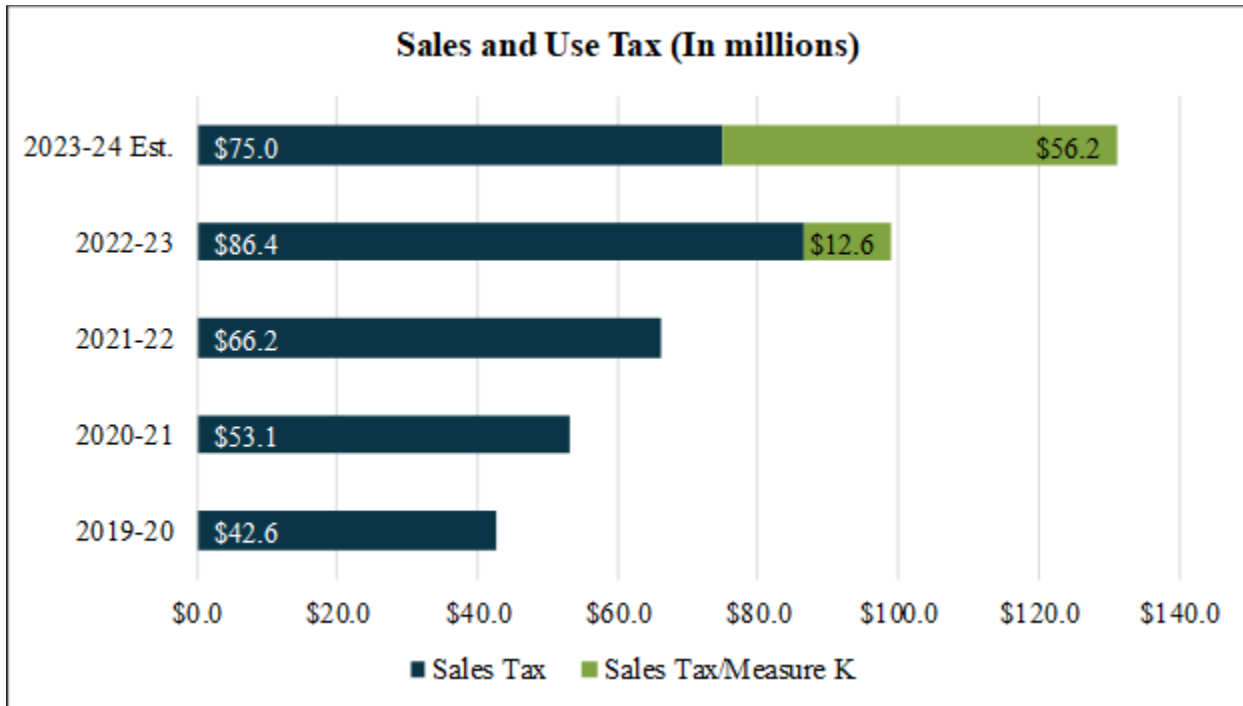
Sales and Use Taxes

This revenue is derived from taxable sales by retailers who sell or rent tangible personal property in unincorporated areas of the County or from use taxes from consumers who purchase tangible personal property from out of State. Use taxes are also imposed on the storage, use, lease or other consumption of tangible personal property at any time sales tax has not been paid by the retailer. Beginning in FY 2022-23, in addition to the 1.0% of the 7.50% sales tax rate charged on purchases made in the unincorporated areas of the County, this category also includes the recently approved

1% Sales and Use Tax. The Unincorporated Kern County Public Safety/Vital Services/Local Measure, also known as Measure K, is budgeted at \$56.2 million for FY 2023-24 to address priorities identified by the community, including enhancing public safety, reducing homelessness and bolstering economic development activities.

When preparing the annual budget, the County projects future sales tax revenue based on the data provided by the County’s sales tax consultant. For FY 2023-24, Sales and Use Tax revenue is budgeted at \$27 million more than FY 2022-23 Adopted Budget. Continued growth activities in Unincorporated Areas have increased the County’s share of sale and use taxes. Actual collections in FY 2022-23 totaled \$86.4 million, which was \$38.4 million more than anticipated. The additional collections include one-time use tax receipts for construction, and economic activity.

FY 2023-24 ongoing sales tax revenue in the unincorporated area is projected to total \$131.2 million as shown on the table below:



Franchise Fees

A Franchise Fee is essentially annual rent paid by a utility to the County for the use of the rights-of-ways. The typical utilities that pay franchise fees are electric, natural gas, telephone, video/cable and water utilities. In FY 2022-23, the County received a one-time payment that will not be available the subsequent year.

Other Revenue

Other Revenue, accounts for approximately 7.89% of General Fund Discretionary Revenue and Other Funding Sources. For FY 2023-24 Other Revenue is budgeted to be \$18.7 million or 61.02% higher than the Adopted Budget for FY 2022-23.

Net Interest Earnings, Rental Income and Royalties

Net interest earnings for FY 2023-24 are projected at \$7.1 million. Interest on deposits and investments is expected to increase significantly due to a higher projected interest rate applied to a projected cash balance.

Countywide Cost Allocation Plan Revenue

The budgeted Countywide Cost Allocation Plan (CWCAP) revenue amount reflects the recovered allowable costs included in the FY 2023-24 CWCAP published by the Auditor-Controller. CWCAP revenue is reimbursement for overhead/indirect costs incurred by the General Fund. Reimbursements are received from various state and federal grant programs (that permit such reimbursement) and fee supported General Fund departments and taxing entities such as Board-governed Special Districts. The County anticipates an increase in CWCAP revenue in an amount of \$8.9 million from these departments and agencies in FY 2023-24. This increase is primarily the result of increases in salary and benefit costs.

State and Federal Aid

Included in State and Federal Aid is the revenue associated with the elimination of redevelopment agencies. Redevelopment Agencies were dissolved as of February 1, 2012, pursuant to ABx1 26. Pursuant to ABx1 26, revenues that would have been directed to the dissolved Redevelopment Agencies will continue to be used to make pass-through payments to other public agencies (i.e., payments that such entities would have received under prior law). In addition, the elimination of Redevelopment Agencies will provide additional property tax revenue for local public agencies, including the County. While these payments can fluctuate the County has budgeted a conservative estimate of \$3 million from the dissolution of Redevelopment Agencies pursuant to ABx1 26, and \$8.5 million for pass-through payments consistent with the legislation.

State and Federal Aid includes a payment from the welfare realignment trust fund in the amount of \$1.9 million, which replaced the State revenue stabilization program and excess VLF revenue. It also includes revenue from the federal government's Payment in Lieu of Taxes (PILT) program. The County expects to receive \$2.9 million in FY 2023-24, which is slightly less than what was received in FY 2022-23. Finally, also included in this category is \$4.4 million from the Local Assistance and Tribal Consistency Fund. This funding was made available through the American Rescue Plan Act and provides support to local governments. Similar to the Payment in Lieu of Property Taxes, the revenue can be used for government purposes including programs, services and capital expenditures.

Operating Transfers-In

Operating Transfer-In includes revenue from the Teeter Plan. The Plan is an alternate property tax distribution procedure authorized by the California Legislature in 1949 and implemented by the County in FY 1993-94. Generally, the Teeter Plan provides for a property tax distribution procedure by which secured roll taxes are distributed based on the tax levy, rather than on the basis of actual tax collections, for agencies that elect to participate in the Teeter Plan, including the County General Fund. Under the Teeter Plan, the County advances each participant an amount equal to the participant's Teeter Secured Levy, adjusted at year end for corrections to the assessment roll, that remains unpaid at the end of the fiscal year. In return, the County receives all future delinquent tax payments, penalties and interest. The County bears the risk of loss on the

delinquent property taxes but benefits from the penalties and interest associated with these delinquent taxes when they are paid. Under the Teeter Plan, the County is also required to establish a Tax Loss Reserve Fund to cover losses that may occur as a result of sales of tax-defaulted properties.

The Teeter Secured Levy includes each participating agency's share of the 1% ad valorem secured levy, plus any ad valorem levy for the debt service of voter-approved general obligation bonds. Not included in the Teeter Secured Levy are supplemental roll revenues, special assessments, utility roll revenues, or property tax pass-through amounts from Redevelopment Agencies within the County (see 'Elimination of Redevelopment Agencies' on the previous page).

As a participant in the Teeter Plan, the County General Fund receives its entire share of the Teeter Secured Levy, regardless of delinquencies. The County's Tax Loss Reserve Fund receives all participating agencies' share of the penalties and interest associated with the delinquent taxes advanced under the Teeter Plan once they are paid. The interest and penalties, accounted for as an operating transfer-in from the Tax Loss Reserve Fund in Countywide discretionary revenue, are projected to be \$6.8 million, which includes an increase of \$500,000 from the amount transferred in FY 2022-23.

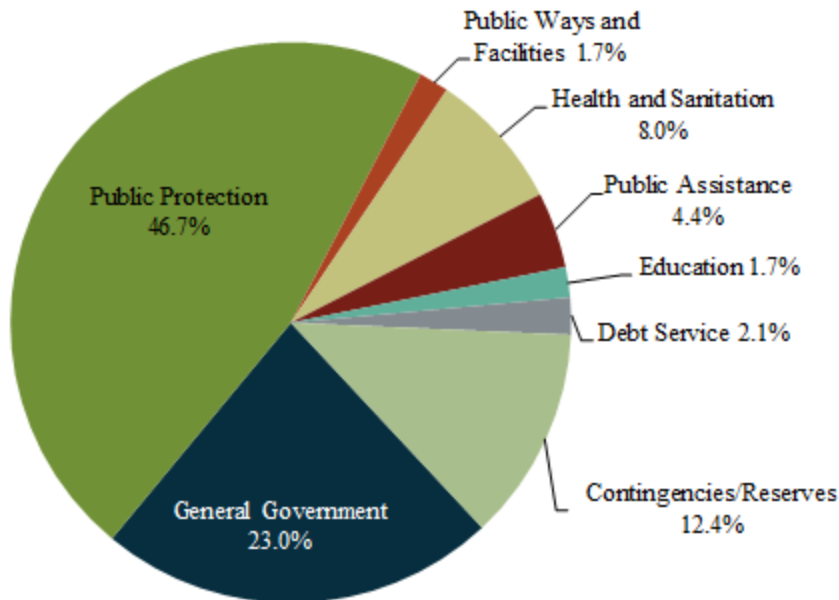
Other Funding Sources

The FY 2023-24 year-end fund balance for the General Fund is \$92.2 million. This reflects fund balance that is available for appropriation. Fund balance is typically the result of unspent General Fund contingencies, departmental cost savings, and additional revenue. Fund balance carry-forward is considered one-time funding resources and are typically allocated to projects or set aside for future use in accordance with County policy. The County does not anticipate using reserves/designations (Assigned Fund Balance) in FY 2023-24. Other Funding Sources are allocated to contingencies and reserves as detailed in those sections.

Allocation of General Fund Discretionary Revenue - Net General Fund Cost

General Fund Discretionary Revenue is allocated as Net General Fund County Cost (NGFC) to various General Fund departments within the County. The pie chart below shows what percentage of NGFC is allocated to each of the functions.

FY 2023-24 Recommended Budget Net General Fund Cost by Function



The schedule on the following page shows a comparison of FY 2022-23 NGFC and FY 2023-24 recommended NGFC by function. The allocation of Net General Fund Cost reflects a strategy to manage County resources while maintaining a prudent level of reserves. This year's NGFC allocation also includes for the first time, enhancement of services for residents of unincorporated communities using Measure K funds. Investments are in the categories of public safety, education, homelessness and economic development.

**Net County Cost Allocations by Function
(In Millions)**

| Function | 2022-23 | 2023-24 | Change |
|--------------------------------------|----------------|----------------|----------------|
| General Government | \$99.7 | \$143.7 | \$44.0 |
| Public Protection | 240.3 | 291.1 | 50.8 |
| Public Ways and Facilities | 10.3 | 10.9 | 0.6 |
| Health and Sanitation | 44.7 | 50.3 | 5.6 |
| Public Assistance | 27.5 | 27.4 | (0.1) |
| Education | 7.5 | 10.9 | 3.4 |
| Debt Service | 13.3 | 13.3 | 0.0 |
| FUNCTION SUBTOTAL | \$443.3 | \$547.6 | \$104.3 |
| Contingencies and Reserves Subtotal: | 59.7 | 77.4 | \$17.7 |
| TOTAL COUNTYWIDE COSTS: | \$503.0 | \$625.0 | \$122.0 |

The Total Countywide Costs line shown above reflects a Net County Cost increase overall of \$122 million. This amount includes the allocation of \$56 million of Measure K. In addition, the increase in General Fund Discretionary Revenue and one-time year-end fund balance carryforward is allocated to Appropriations for Contingencies and reserves and designations for various priorities of the Board of Supervisors, including infrastructure replacements. Further detail on NGFC allocation is provided in the Department sections.

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Long-term Financial Planning

The County develops a five-year forecast for the purpose of providing the Board of Supervisors with a framework for use in decision-making, in order to maintain and continue the fiscal health of the County and to ensure and enable a plan for the provision of services and capital assets.

The forecast is updated annually and is not a budget. It does not establish policy or priorities; it simply summarizes fiscal capacity. The forecast identifies key factors that affect the County's fiscal outlook and assesses how difficult balancing the budget may be in the future. It helps the County to understand the fiscal challenges ahead and the need to establish priorities.

This forecast is not a prediction of what is certain to happen but rather a projection of what will occur in the absence of any mitigating actions or changing circumstances. As such, this plan highlights significant issues or problems that must be addressed in order to maintain a structurally balanced budget.

TABLE 1
GENERAL FUND FIVE-YEAR FORECAST (IN MILLIONS)
FISCAL YEARS 2023-24 THROUGH 2024-28

| | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |
|--|------------------|------------------|------------------|------------------|------------------|
| Staffing Expenses | \$571.7 | \$602.1 | \$617.2 | \$632.6 | \$666.4 |
| Operating Expenses | 319.0 | 325.3 | 328.6 | 331.9 | 335.2 |
| Major Maintenance and Capital Expenditures | 78.1 | 29.2 | 39.8 | 40.6 | 41.4 |
| Reimbursements | (17.2) | (17.7) | (18.3) | (18.8) | (19.4) |
| Contingencies | 14.9 | 5.6 | 5.7 | 5.8 | 6.0 |
| Subtotal Appropriation | \$966.3 | \$944.5 | \$973.0 | \$992.1 | \$1,029.6 |
| Operating Transfers-Out | 244.1 | 248.9 | 253.9 | 259.0 | 264.2 |
| Contributions to Reserves | 62.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Requirements | \$1,273.0 | \$1,193.5 | \$1,226.9 | \$1,251.1 | \$1,293.7 |
| Property Tax Related Revenue | \$338.9 | \$345.7 | \$352.6 | \$359.7 | \$366.9 |
| Sales and Use Taxes | 131.3 | 137.8 | 140.6 | 147.6 | 155.0 |
| 1991 Realignment Revenue | 82.4 | 84.1 | 85.8 | 87.5 | 89.2 |
| Other Taxes | 13.6 | 13.7 | 13.8 | 14.0 | 14.1 |
| State/Federal or Governmental Aid | 196.2 | 196.2 | 196.2 | 196.2 | 196.2 |
| Fee/Rates | 115.0 | 117.3 | 119.7 | 122.1 | 124.5 |
| Other Revenue | 21.4 | 22.4 | 23.6 | 24.7 | 26.0 |
| Operating Transfers-In | 281.9 | 287.5 | 293.2 | 299.1 | 305.1 |
| Total Revenue | \$1,180.7 | \$1,204.8 | \$1,225.5 | \$1,250.9 | \$1,277.0 |
| Fund Balance | \$92.3 | \$0.0 | \$11.4 | \$10.0 | \$9.9 |
| Surplus (Deficit) | \$0.0 | \$11.4 | \$10.0 | \$9.9 | (\$6.8) |

Table 1 summarizes the County's five-year forecast as it relates to ongoing expenditures funded with ongoing discretionary revenue in the County's General Fund. The General Fund includes the principal governmental activities of the County supported by both general-purpose revenue and

restricted resources. The forecast is modeled as a baseline scenario and outlines major assumptions or key variables.

Forecast Assumptions

FY 2023-24 Recommended Budget includes \$1.2 billion of investments in our community. The cost of providing services is expected to increase in the five-year horizon. The strong economy of the last three years has generated significant pressures on expenditures but has also propelled property taxes and sales tax collections to level not seen in over a decade.

Expenditures

Staffing Expenses are generally the single largest expenditure category, accounting for approximately 59.2% of total expenditures. The Staffing Expenses included in the forecast reflect the compensation restructure that affords all employees annual salary increases of 2%. The tight labor market has contributed to a significant increase in salary and benefits cost. To attract and retain qualified personnel, including public safety and nursing personnel, the County has provided salary increases ranging from 5% to 22% for some classifications. The growth in salaries has a direct impact on benefits, particularly retirement costs.

The performance of investments by the Kern County Employees' Retirement Association (KCERA) directly affects the employers' retirement contribution rate. Beginning, July 1, 2024, KCERA will adopt assumption changes including lowering the rate of return from 7.25% to 7.0% to reduce the risk in the investment portfolio. This action continues to increase the County's pension contribution requirements, including \$19 million in FY 2024-25. The forecast assumptions include KCERA lowering the rate of return further in FY 2027-28 as part of the scheduled three-year review. To mitigate these increases, the County established a retirement designation (Assigned Fund Balance) to set aside funds to pay for the annual increases, thereby minimizing service level impacts. An additional \$18 million is included in the FY 2023-24 Recommended Budget to be used in future years.

The Operating Expenses category, although smaller than Staffing Expenses is estimated to continuously increase year after year. The County is limited in its ability to control these costs; inflation, supply chain issues and demand continue to impact this category. Average growth of 5% is included in the forecast. These expenses will continue to be monitored carefully as changes in the economy might continue to impact the costs.

Aided by federal and State funding, the County is making significant investments in major maintenance and capital projects. Included in the FY 2023-24 Recommended Budget are projects to renovate libraries, improve parks, replace the Regional Public Safety Communication System, and to finalize the construction of a Psychiatric Health Facility and a new Coroner Facility. The forecast does not include any new major project and only includes routine replacement of equipment and approximately \$5 to \$10 million annually for routine maintenance.

Approximately 65.8% of the total \$244.1 million of Operating Transfers-Out in FY 2023-24 are provided for social services programs, including child protective services, Foster Care, Cal-

WORKs, In-Home Supportive Services and others. These contributions support the various maintenance of effort payments needed to receive federal and State funding. Since most of these programs rely heavily on Federal and State funds, as well as sales tax in the form of realignment funding, changes economic conditions could increase the need for services while potentially simultaneously reducing available resources. The forecast assumes a level increase of \$1.7 million annually over the five-year projection.

Reimbursements are intra-fund charges between departments in the General Fund. Based on the increased cost of doing business, the forecast assumes a 3% year after year growth.

Consistent with the approved County policy, contingencies are forecasted at 1% of the General Fund general purpose revenue.

Revenue

The revenue forecast focuses on projected growth of the largest sources in the General Fund.

Property Taxes Related Revenue is the largest source of discretionary revenue available to the General Fund. The value of property is tracked on the secured, unsecured and supplemental tax rolls. Also included in this category is Property Tax in Lieu of VLF. Revenue levels for this funding source are based on the growth or reduction in net taxable unsecured and local secured assessed value. With a projected 6.85% in the combined taxable assessed value, revenues in FY 2023-24 are anticipated to be \$6.7 million or 5.8% higher than budgeted for FY 2022-23. Improvements in the residential market and changes in ownership resulted in the increase of 6.85% or \$7.8 billion in the assessed value of real property. However, oil and gas property value increased only 1.71%. While the increase in property tax revenue from oil and gas is positive news, the uncertainty and increased regulatory hurdles continue to be a financial challenge-for that reason a conservative 2% growth assumption is included in the forecast.

Sales and Use Tax, accounts for approximately 11.1% of General Fund revenue in FY 2023-24. Sales and Other Taxes Revenue is budgeted to be \$51 million or 54.50% higher than the Adopted Budget for FY 2022-23. Beginning in FY 2022-23, in addition to the 1.0% of the 7.50% sales tax rate charged on purchases made in the unincorporated areas of the County, this category also includes the recently approved local 1% Sales and Use Tax, also known as Measure K. Continued spending across the County and the State has fueled growth in this category; however, due to this revenue source's sensitivity to economic factors, an average growth rate of only 4.3% is included in the forecast.

The economic driving factors for realignment are Statewide taxable sales and new car purchases, which determine the growth in the number of vehicles registered and thus the vehicle license fees collected. Similar to Sales and Use Tax, this revenue is sensitive to economic factors. Supported by consistent growth and low unemployment this category saw significant growth in previous years; however, economists believe that consumption patterns will eventually resume. The forecast assumes a conservative 2% growth factor.

Both State/Federal and Governmental Aid and Operating Transfers-In, listed on Table 1, rely on allocations from outside agencies. In the case of Operating Transfers-In, the revenue is deposited into a restricted fund. Transfers to the General Fund, recognize these transfers revenue in Other Financing Sources. The forecast assumes no significant increase in resources, as was the case during the COVID-19 pandemic.

Mitigating Future Challenges

As with many governmental entities, the County must balance the demand for services and unavoidable cost increases with the amount of available revenue, the needs of the community and our strategic goals of enhancing the quality of life for residents, developing and growing a thriving, resilient regional economy. Recognizing the County's limited authority to raise revenue, the County has strategically set aside one-time funds. In accordance with County reserve policies, the use of these resources for ongoing operations can only be considered in the context of a multi-year mitigation plan. It is anticipated that future deficits will need to be addressed through a combination of program cost reductions, increases in revenue and the strategic use of the available one-time resources including, the retirement designation.

County Debt Policy

The Board of Supervisors has approved policies that address the issuance of debt and are in compliance with Senate Bill 1029. These policies guide the management and administration of the County's portfolio of long-term debt. The policies require, in general, that:

1. Debt will not be used to finance ongoing operational costs.
2. Whenever possible, the County will pursue alternative sources of funding in order to minimize the level of debt.

More specifically, the policies include the following elements:

1. Require that the term of bonds be no longer than the economic useful life of the property, or in excess of available payment streams.
2. Require annual review of the County's portfolio of long-term obligations to initiate any type of restructuring, refunding, or refinancing beneficial to the County.
3. The policies outline the responsibilities of the County's Debt Financing team. These responsibilities include oversight and review of all debt policy and debt issuance activities and to make recommendations to the Board of Supervisors regarding appropriate actions on debt matters.

Projects Funded with General Fund Discretionary Resources

As detailed above, the County's policies require prudent management of liabilities and, whenever possible, alternative sources of funding in order to minimize the level of debt. The FY 2022-23 Adopted Budget included \$16.3 million of discretionary General Fund resources for Major Maintenance projects. The FY 2023-24 Recommended Budget includes \$2.2 million of discretionary General Fund resources for the same purpose, and \$40.2 million for capital projects. For FY 2023-24 the County has prioritized completion of existing Major Maintenance project workloads over the adoption of additional new projects.

Significant FY 2022-23 Debt Related Actions

No significant debt related actions occurred during FY 2022-23.

Anticipated FY 2023-24 Debt Related Actions

The County does not currently have any significant debt related actions planned for FY 2023-24. This is in part due to unfavorable market conditions for debt.

County Long-Term Debt

The following discussion relates to long-term debt backed by the full faith and credit of the County's General Fund or secured by revenue.

The County's outstanding long-term debt has been issued for the following purposes:

- To finance or refinance construction and improvement of County structures.
- To refinance County pension obligations.

The County finances such projects with a variety of debt instruments. For construction and improvement projects the County has utilized lease obligations with a non-profit public benefit corporation. Such obligations are in the form of Certificates of Participation or Private Placements with a financial institution. For pension obligations the County has issued Pension Obligation Bonds.

As of June 30, 2023, the County's long-term obligations include debt issued to finance, partially finance, or refinance the following projects:

- Construction of County roads and facilities.
- Construction of a new terminal at the Meadows Field Airport.
- Refinancing of a portion of the County's Unfunded Accrued Actuarial Liability in 2003.

A summary of long-term debt issuances of the County is shown on the following page.

| County of Kern Summary of Long-Term Debt Issuances | | | | | | | | | |
|---|--|--------------|---|--------------|------------------------------------|--|-----------|------------------------------|-------------------------------|
| Fiscal Year Ending June 30 | Pension Obligation Bonds (Governmental) | | Certificates of Participation (Governmental) | | Outstanding Debt (Governmental) | Private Placement Obligation (Enterprise) | | Total Outstanding Debt | Fiscal Year Ending June 30 |
| | Principal | Interest | Principal | Interest | Subtotal | Principal | Interest | | |
| 2024 | \$18,468,431 | \$13,316,269 | \$3,965,000 | \$2,295,450 | \$38,045,150 | \$581,172 | \$51,560 | \$38,677,882 | 2024 |
| 2025 | \$9,848,899 | \$23,573,601 | \$4,160,000 | \$2,092,325 | \$39,674,825 | \$594,497 | \$38,234 | \$40,307,556 | 2025 |
| 2026 | \$9,810,901 | \$25,311,599 | \$4,380,000 | \$1,878,825 | \$41,381,325 | \$608,129 | \$24,602 | \$42,014,056 | 2026 |
| 2027 | \$18,373,836 | \$18,384,470 | \$4,600,000 | \$1,654,325 | \$43,012,631 | \$622,074 | \$10,658 | \$43,645,363 | 2027 |
| 2028 | \$38,115,000 | \$132,923 | \$4,785,000 | \$1,467,550 | \$44,500,473 | | | \$44,500,473 | 2028 |
| 2029 | | | \$4,935,000 | \$1,318,666 | \$6,253,666 | | | \$6,253,666 | 2029 |
| 2030 | | | \$5,095,000 | \$1,158,763 | \$6,253,763 | | | \$6,253,763 | 2030 |
| 2031 | | | \$5,275,000 | \$983,656 | \$6,258,656 | | | \$6,258,656 | 2031 |
| 2032 | | | \$5,465,000 | \$792,291 | \$6,257,291 | | | \$6,257,291 | 2032 |
| 2033 | | | \$5,665,000 | \$587,019 | \$6,252,019 | | | \$6,252,019 | 2033 |
| 2034 | | | \$5,890,000 | \$363,000 | \$6,253,000 | | | \$6,253,000 | 2034 |
| 2035 | | | \$6,130,000 | \$122,600 | \$6,252,600 | | | \$6,252,600 | 2035 |
| Totals | \$94,617,067 | \$80,718,862 | \$60,345,000 | \$14,714,469 | \$250,395,398 | \$2,405,872 | \$125,054 | \$252,926,324 | Totals |

Debt Service Budget Information

The 2003 and 2008 Pension Obligation Bonds are budgeted in individual department budgets as a portion of salary and benefit expenses. Approximately 50.6% of the pension obligation bonds debt service is allocated to General Fund departments.

**County of Kern
Outstanding Pension Obligation Bonds**

| Fiscal Year Ending June 30 | 2003 Pension Obligation Bonds | | 2008 Pension Obligation Bonds | | Total Outstanding Pension Obligation Bonds | Fiscal Year Ending June 30 |
|-------------------------------|-------------------------------|---------------------|-------------------------------|--------------------|--|-------------------------------|
| | Principal | Interest | Principal | Interest | | |
| 2024 | \$18,468,431 | \$11,223,769 | | \$2,092,500 | \$31,784,700 | 2024 |
| 2025 | \$9,848,899 | \$21,481,101 | | \$2,092,500 | \$33,422,500 | 2025 |
| 2026 | \$9,810,901 | \$23,219,099 | | \$2,092,500 | \$35,122,500 | 2026 |
| 2027 | \$6,488,836 | \$16,747,909 | \$11,885,000 | \$1,636,562 | \$36,758,306 | 2027 |
| 2028 | | | \$38,115,000 | \$132,923 | \$38,247,923 | 2028 |
| Totals | \$44,617,067 | \$72,671,878 | \$50,000,000 | \$8,046,985 | \$175,335,929 | Totals |

The 2016 Refunding Certificates of Participation are budgeted in the Debt Service Section of this budget book in the Debt Service budget.

**County of Kern
Outstanding Certificates of Participation**

| Fiscal Year Ending June 30 | 2016 Certificates of Participation | | Total Outstanding Certificates of Participation | Fiscal Year Ending June 30 |
|-------------------------------|------------------------------------|---------------------|---|-------------------------------|
| | Principal | Interest | | |
| 2024 | \$3,965,000 | \$2,295,450 | \$6,260,450 | 2024 |
| 2025 | \$4,160,000 | \$2,092,325 | \$6,252,325 | 2025 |
| 2026 | \$4,380,000 | \$1,878,825 | \$6,258,825 | 2026 |
| 2027 | \$4,600,000 | \$1,654,325 | \$6,254,325 | 2027 |
| 2028 | \$4,785,000 | \$1,467,550 | \$6,252,550 | 2028 |
| 2029 | \$4,935,000 | \$1,318,666 | \$6,253,666 | 2029 |
| 2030 | \$5,095,000 | \$1,158,763 | \$6,253,763 | 2030 |
| 2031 | \$5,275,000 | \$983,656 | \$6,258,656 | 2031 |
| 2032 | \$5,465,000 | \$792,291 | \$6,257,291 | 2032 |
| 2033 | \$5,665,000 | \$587,019 | \$6,252,019 | 2033 |
| 2034 | \$5,890,000 | \$363,000 | \$6,253,000 | 2034 |
| 2035 | \$6,130,000 | \$122,600 | \$6,252,600 | 2035 |
| Totals | \$60,345,000 | \$14,714,469 | \$75,059,469 | Totals |

The 2017 Airport Terminal Refunding Private Placement debt service payments are budgeted in the Enterprise Funds section of this budget book in the Airports Enterprise Fund.

**County of Kern
Outstanding Enterprise Fund Debt**

| Fiscal Year Ending June 30 | Private Placement Obligation | | Total Outstanding Enterprise Fund Debt | Fiscal Year Ending June 30 |
|-------------------------------|---------------------------------|-----------|---|-------------------------------|
| | 2017 Airport Terminal Refunding | | | |
| | Principal | Interest | | |
| 2024 | \$581,172 | \$51,560 | \$632,732 | 2024 |
| 2025 | \$594,497 | \$38,234 | \$632,731 | 2025 |
| 2026 | \$608,129 | \$24,602 | \$632,731 | 2026 |
| 2027 | \$622,074 | \$10,658 | \$632,732 | 2027 |
| Totals | \$2,405,872 | \$125,054 | \$2,530,926 | Totals |

Other Long-Term Debt

The County has an outstanding principal amount of \$1,016,812 of a lease/purchase agreement in connection with a project consisting of the acquisition of solar panels and related equipment. The project qualifies as a “qualified conservation purpose,” and the County received an allocation for subsidized financing pursuant to the American Recovery and Reinvestment Act. The debt service is budgeted in the Debt Service Section of this budget book in the Debt Service budget. Annual debt service on this obligation is approximately \$387,182 in FY 2023-24. Final payment is expected in FY 2025-26.

The County has a note with the California Infrastructure and Economic Development Bank for funds borrowed to finance the construction of curbs and gutters in the fifth supervisorial district. This note is backed by the full faith and credit of the General Fund; however it is paid using Community Development grant funds; the debt service is budgeted in the Debt Service Section of this budget book in the Debt Service budget. The outstanding principal amount of this note as of June 30, 2023 was \$1,815,474. Annual debt service on this obligation is \$484,093 in FY 2023-24 with final maturity in FY 2026-27.

In 2002, the County entered into a joint powers authority agreement with the Board of Education and formed the Kern Public Services Financing Authority. In FY 2019-20 the Authority refunded all outstanding bonds using the proceeds of a private placement loan. As of June 30, 2023 the outstanding principal on the loan was \$4,795,000. The budgeted payment for FY 2023-24 is \$660,011, with the final payment due on March 1, 2031. The majority of the debt service is paid by the authority from rental payments received from County departments. The expense is reflected under the services and supplies expense category in the individual budget units.

The County entered into a lease-leaseback arrangement in connection with the construction of a new psychiatric health complex. The financing has an outstanding principal amount of \$26,520,028. The budgeted payment for FY 2023-24 is \$1,735,072, with the final payment due on November 1, 2041.

As of June 30, 2023, the County had five outstanding lease obligations for equipment. The outstanding principal balance as of June 30, 2023 of those lease obligations was \$21,841,104. Total outstanding debt is reflected in the Debt Service Section of this budget book, in the total outstanding debt schedule.

Effects of Existing Debt Levels on Current and Future Operations

The County will see a decline in FY 2028-29 when all existing pension obligation bonds have been paid off.

Legal Debt Limit

The County General Fund has no outstanding General Obligation Bonds; therefore no debt service payments for General Obligation Bonds are budgeted in this document. The County’s legal debt limit, which applies only to General Obligation Bonds, is as follows (figures shown in thousands):

| <u>Fiscal Year</u> | <u>Assessed Valuation</u> | <u>Legal Debt Limit</u> | <u>Bonded Debt</u> | <u>Legal Debt Margin</u> |
|--------------------|---------------------------|-------------------------|--------------------|--------------------------|
| 2022-23 | \$114,812,950 | \$5,740,648 | \$0 | \$5,740,648 |

Source: Auditor-Controller

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California Government Code

Government Code Sections 29000 through 29144 and Section 30200 provide the statutory requirements pertaining to the form and content of the State Controller's prescribed Line-Item Budget. Government Code Section 29009 requires a balanced budget in the recommended, adopted, and final budgets, defined as "the funding sources shall equal the financing uses."

County Code

The County Code that establishes the duties and responsibilities of County employees in relation to budget preparation is Title 2. Chapter 2.12 – Chief Administrative Officer. The Chief Administrative Officer (Section 2.12.010) is appointed by and serve at the pleasure of the Board of Supervisors (Section 2.12.010) and performs all duties listed in Kern County, California Municipal Code County Section 2.12.020 in accordance with the provisions of California state laws, county ordinances, and the policies and orders of the Board of Supervisors. County Code Section 2.12.020.C establishes the duty of the Chief Administrative Officer to supervise the financial affairs, policies, and procedures of the county including budget preparation, process, development, hearings, adoption by the Board of Supervisors, review, reporting, and management.

Section 2.12.030 establishes the duty of all employees of the county, and the head of every department, institution, service, board or commission of the county to cooperate with the Chief Administrative Officer and to assist the Chief Administrative Officer in the performance of his or her duties and responsibilities. All parties previously mentioned shall make available to the Chief Administrative Officer any and all records in their possession or control which the Chief Administrative Officer may determine necessary to enable performance of his or her duties and responsibilities unless otherwise prevented under the laws of the state of California.

Section 2.12.030 establishes the limits of the Chief Administrative Officer's authority.

Basis of Accounting

Governmental funds are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property tax revenue is recognized in the fiscal year the taxes are levied. Revenue from donations, entitlements, and grants are recognized in the fiscal year in which all eligible requirements have been fulfilled. Property and sales taxes are considered available if collected within 60 days after the end of the accounting period. Interest and charges for services are accrued when their receipt occurs within 90 days after the end of the accounting period. The County considers voluntary non-exchange transactions, such as certain federal and State grants, available if received within nine months after the end of the accounting period.

Under the accrual basis of accounting, expenditures are recorded when a liability is incurred. However, debt service expenditures, expenditures related to claims and judgments, and compensated absences are only recorded when payment is due. In governmental funds, general capital asset acquisitions are reported as expenditures. Proceeds from general long-term debt and capital leases are reported as other financing sources.

Proprietary funds are accounted for on the accrual basis of accounting. Revenue is recognized in the period earned and expenses are recognized in the period incurred.

Basis of Budgeting

Governmental Funds

An operating budget is adopted each fiscal year for the governmental funds in accordance with provisions of the County Budget Act. The County's financial statement, the Annual Comprehensive Financial Report (ACFR), is prepared using generally accepted accounting principles (GAAP). Budgets for the governmental funds are adopted with the following differences from GAAP:

Encumbrance accounting is employed in governmental funds. For budget purposes, outstanding encumbrances (which represent the unspent amounts of purchase orders and contracts funded in the fiscal year), are not treated as expenditures in that fiscal year; therefore, they are not included in the "actual" data that appears in the budget book. For GAAP purposes, the governmental fund financial statements of the ACFR include encumbrances outstanding at year-end which are reported within the assigned fund balance for their specific purposes. Appropriation for these encumbrances commitments survives the expiration of the fiscal year. Encumbrances cancelled subsequent to the end of the fiscal year also cancel the underlying appropriation.

On a budgetary basis, unrealized gains and losses on the fair value of investments are not recognized. For GAAP purposes, such gains or losses are recognized.

Proprietary Funds

The Board of Supervisors approves an annual spending plan for proprietary funds. Adopted expense estimates are appropriated and these County funds have budgetary controls the same as those for governmental fund types. Because these funds generally collect fees and revenue to cover the cost of the goods and services they provide, their accounting and budgeting bases are closer to commercial models. Budgeting, like accounting, is done on the accrual basis and generally according to GAAP.

County Policies

When building the FY 2023-24 budget, the following County policies were considered:

Budgeting Policy

State law, the County Budget Act (Government Code 29000), as well as County ordinances, policies and procedures dictate numerous conditions and requirements for budget preparation. The County operates on a Fiscal Year (FY) that begins July 1 and ends on June 30 of the following calendar year. By law, the Board of Supervisors must approve a recommended budget before June 30 to authorize any spending until a final budget is adopted. The final budget, including any revisions directed by the Board as a result of public hearings, is typically adopted in late August. Once adopted by the Board, a final budget document is prepared by the Office of the Auditor-Controller. The objective of the County's budgeting guidelines is to help ensure the County has

adequate resources to meet its basic financial obligations, and to serve as a vehicle to help the County achieve financial continuity and stability. Practically speaking, the County's budgetary guidelines create a standardized methodology for departments to follow when preparing budget plans for the Board of Supervisors' approval.

To obtain a balanced budget, total revenue, including carry-over fund balances, will equal the total fund appropriation and reserves. The annual operating budget will be structurally balanced upon adoption by the Board of Supervisors. One-time funds are discouraged from being used to fund ongoing operational costs, except within the context of a larger plan to balance ongoing revenue and expenses over a multi-year period. Significant budget variances and recommended actions are reported to the Board of Supervisors on an as-needed basis.

The Budget Planning and Process Cycle can be found in the County Budget Overview section of the Fiscal Year 2023-24 Recommended Budget. Department heads are urged to plan in conformance with the general budget cycle so that their annual budget requests can be submitted and reviewed in a complete and timely manner. The Chief Administrative Officer publishes a schedule of the principal specific dates applicable to each fiscal year's budget development.

Justification of Budget Requests

The annual budget request for each department and affiliated budget unit(s) must justify the cost to County taxpayers in juxtaposition to the level of service provided to the general public and/or other governmental entities. Staffing, funds, and facilities deemed necessary to provide an appropriate level of service must be provided by each department. The financial data required to justify each budget request, the forms by which to assemble and present it, and the "letter of justification" by which to explain and transmit the data are described in the following subsections:

- *Net General Fund Cost.* Departments must identify the portion of total expenses of a budget unit or work program that must be paid by the County's countywide discretionary funds (i.e., revenue and fund balances that may be used for any legal purpose the Board of Supervisors deems appropriate). The net general fund cost of any budget unit or work program is determined by subtracting any program revenue and/or special-purpose fund balances, which are received for that budget unit or work program, from the net total expenditures for that budget unit or work group. Departments are required to submit a budget at the approved Net General Fund Cost (NGFC) guideline.
- *Supplemental Budget Request.* When a supplemental budget request is submitted, the justification for the request and alternative source of funding for the request must be included in a department's budget request.
- *Level of Service.* Departments must provide the quantity and quality of services provided within the fiscal year. As a rule, specific justification is required for increases in expenditure appropriations that will result in an increase over the current level of service.
- *Letter of Justification.* Each departmental budget request must be transmitted to the Chief Administrative Officer by a signed letter of justification. The department head is expected

to accurately summarize any significant budget changes, noting the reasons for proposed increases or decreases in current levels of service and/or initiation of a new program. Federal, State, or other directives should be cited when applicable. In addition, the letter must provide descriptive information as to the impact that the requested budget will have on programs and levels of service. The letter of justification should also address increases in existing fees or any new approved fees to be charged. If the budget request includes increases in staffing, justification and the funding source(s) for those new positions must be included.

- *Step-down Plans.* Depending on the fiscal constraints facing the County, departments may be required to submit a step-down plan along with their budget. If required, departments must detail how they intend to incrementally reduce their Net General Fund Cost by a given percentage determined in advance by the County Administrative Office. Departments will need to identify what the impact of each incremental step-down will be, including potential reductions in staffing levels, performance measure ramifications, and impacts to service levels.
- *Performance Measures.* Departments have been tasked with establishing meaningful criteria for assessing the quality and effectiveness of services to the public. To be developed and revised in coordination with the County Administrative Office, these performance measures are monitored throughout the year with annual changes reported as part of the budget process. Departments should identify any significant improvements or declines in performance, explaining the reason for the change and providing reasonable goals for the upcoming fiscal year. Departments are required to submit performance measures for fiscal year-end data to be included in the recommended budget book.
- *Organization Chart and List of Department Positions.* Departments are expected to maintain charts of their current organizational structure, showing all regular positions currently assigned to each organizational unit. Each department or budget unit organizational chart shall be accompanied by a list of currently authorized positions and a functional statement briefly describing the operational tasks performed by each organizational unit, and how they relate to performance of the budget unit's work programs. For submission with annual budget requests, the organizational chart, position listing and functional statement must be amended to show any proposed increases or decreases in positions and related functional assignments.
- *Fee for Service Review.* Changes in the department's fee structure require approval by the Board of Supervisors. In preparing the revenue estimate, departments should pay particular attention to revenue generated through charging fees for services (user fees).

Appropriation Changes

An operating budget is adopted each fiscal year for all governmental funds. The adopted budget establishes total appropriations (expenditure authority) by object level in each budget unit. Expenditures are controlled at the appropriation unit level (i.e., Salaries and Benefits, Services and Supplies, Fixed Assets, etc.) within individual budget units. Departments are expected to maintain expenditures within their budget authority as adopted by the Board of Supervisors.

Expenditures can never exceed authorized appropriations for each object, or the budget in total. By State law, agency and department heads are personally responsible for any expenditure in excess of the approved appropriations.

Transferring Existing Appropriations

A 4/5 vote by the Board of Supervisors is required to transfer existing appropriations between expenditure objects in a budget unit or between budget units in the same operating fund. The transfer of appropriations between budget units that operate out of different funds cannot be accomplished through the Request for Budget Transfer process.

Justification for appropriation transfers is the responsibility of the requesting department. The County Administrative Office will review the justification/explanation of need submitted by the department, and if sufficient, will forward the request to the Board of Supervisors for consideration.

Adjustments between non-capital asset accounts within the same object in a budget unit do not require approval by the County Administrative Office or the Board of Supervisors. When justified, the Auditor-Controller-County Clerk processes these transfers upon a request from a department. Appropriation transfers between capital asset accounts will require a budget transfer.

Encumbrances

All financial commitments must be encumbered, including purchase orders, blanket purchase orders, Board-approved contracts, contracts negotiated by authorized County employees, and yearly commitments for lease agreements. An encumbrance is an obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation.

Required encumbrances related to purchase orders, blanket purchase orders, and contracts negotiated by the Purchasing Agent, are automatically established within the requesting department's budget. Encumbrance of funds in connection with other forms of financial obligations should be initiated at the department level using the AuditorNet System. Purchase order encumbrances are processed through the Purchasing Agent and all other encumbrances are processed through the Auditor-Controller-County Clerk.

Use of One-Time Funding Sources

The appropriation of carry-over fund balances and other one-time funding sources are managed carefully. These sources are most appropriately used to fund one-time expenses such as capital expenditures, start-up costs for new programs, or to supplement the general purpose reserve. One-time monies are invested in a way that increases ongoing revenue or reduces ongoing expenses.

The County discourages the use of one-time funds to finance ongoing operational costs, except within the context of a larger plan to balance ongoing revenue and costs over a multi-year period. Such a plan could involve short-term use of one-time funds to preserve essential public services where longer-term financial forecasts expect ongoing revenue to fund those services in the near future.

Budget Monitoring

The County Administrative Office provides a mid-year fiscal outlook report to the Board of Supervisors. Departments must annually submit a report detailing the department's projected budgetary outcome for the current fiscal year to the County Administrative Office. The report must use the actual expenditure and revenue data through the period ending December 31.

The department's budget status report is to identify and explain critical concerns about major expenditure overages and revenue shortfalls or, if applicable, projected expenditure savings or revenue excesses. The reports must also include a description of the proposed corrective action to be taken to meet the department's approved Net County Cost or General Fund Contribution and the impact these actions will have on the department's services, programs, and projects.

Grant Funding

The County aggressively pursues opportunities for federal, State, or local grant funding, including private foundations. Pursuing opportunities for federal or State grants provides residents with the assurance that the County is striving to obtain all State and federal funds to which it is entitled – thereby reducing dependence on local taxpayers' funds. However, prior to applying for, and accepting such intergovernmental aid, the County considers the current and future implications of either accepting or rejecting the grant, including: 1) the amount of matching local funds required; 2) in-kind services to be provided; 3) the length of the grant, and whether the County is required to continue the service after the grant has ended; and 4) related operating expenses. The County also assesses the merits of any individual grant program as if it were funded with local tax dollars.

Contingencies

The objective of the contingency policy is to help protect the County from unforeseen increases in expenditures or reduction in revenue, or from extraordinary events that might otherwise substantially harm the fiscal health of the County. This can help avoid undue service level fluctuations during periods of economic instability.

1% Locally Funded Appropriation for Contingencies

The County maintains an appropriated contingency to accommodate unanticipated operational changes, legislative impacts or other economic events affecting the County's operations, which could not have reasonably been anticipated at the time the budget was prepared. Funding is targeted at 1% of locally funded appropriation.

Uncertainties Contingencies

The County maintains a minimum amount of \$500,000 appropriated for other general uncertainties departments may encounter during the fiscal year, such as emergency maintenance projects and other unforeseen circumstances.

Other Specific Purpose Contingencies

On occasion, the Board of Supervisors may approve the set aside of appropriations for contingencies associated to specific purposes with potential costs to be incurred during the fiscal year but are not yet certain at the time of budget hearings.

Fund Balance and Reserves Policy

Fund balances represent unspent amounts from prior years within a fund. Fund balances can be caused by timing issues (projects not completed as expected) or they can be planned for, such as setting aside monies for future or contingent events. The County has developed fund balance policies for the General Fund that guide how much in unassigned fund balances should be maintained in the General Fund. When developing a “balanced budget,” available fund balances are combined with estimated revenues to comprise the total sources available to fund appropriations.

Fund balance applies to the General Fund, Special Revenue Fund, Debt Service, Capital Projects, and Permanent funds and is classified into five categories: nonspendable, restricted, committed, assigned, and unassigned. The categories of fund balance are described below, with “1” being the most restrictive and “5” being the least restrictive.

1. Nonspendable fund balance – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Due to the nature of these resources, they cannot generally be converted into cash or a spendable form. These fund balance amounts are recorded each year by the Auditor-Controller to reflect the amount of fund balance determined to be nonspendable. No Board action is required to change these amounts.
2. Restricted fund balance – amounts are restricted by external parties, i.e., creditors, grantors, contributors, or laws/regulations of other governments or restricted by law through constitutional provisions of enabling legislation. Restrictions may be changed or lifted only with the consent of the resource provider.
3. Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (the Board of Supervisors). These are self-imposed limitations on available resources. These committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same action it employed to previously commit those amounts. These committed amounts would be approved and adopted by formal action of the Board of Supervisors.
4. Assigned fund balance – amounts that are constrained by the County’s intent to be used for specific purposes but are neither restricted nor committed. Intent can only be expressed by the Board of Supervisors through the signing and approving of contracts and agreements.
5. Unassigned fund balance – The General Fund, as the principal operating fund, often will have net resources in excess of what can properly be classified in one of the four categories described above. Therefore, unassigned fund balance equals total fund balance less nonspendable, restricted, committed, and assigned. This amount is available for any purpose and may be appropriated or contributed to the General Purpose Reserve or a specific purpose designation until allocated for a specific purpose by the Board by a four-fifths vote. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The Board of Supervisors establishes, modifies and rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through the adoption of the budget and subsequent budget amendments that occur throughout the year. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, followed by the committed, assigned and unassigned resources as they are needed.

Unassigned Fund Balance – General Purpose Reserve

The General Purpose Reserve has no identified contingent liability or specific future use. It is intended for unanticipated major emergencies; to allow a transition period when key economic indicators point to recession likely to substantially reduce county revenue and increase public assistance expenditures; and to ensure the County's ability to make debt service payments in periods of declining general purpose revenues. The County shall maintain an unassigned fund balance designated as General Purpose Reserve for the General Fund targeted at a minimum of 10% of locally funded appropriation based on the adopted budget. Locally funded appropriation are those funded by County-wide discretionary revenue, such as unrestricted property tax, sales tax, interest income, and other revenues not linked to specific programs, and by ongoing operating transfers in. The unassigned fund balance designated as General Purpose Reserve shall be built up with one-time sources until the established minimum target is achieved. In the event the locally funded appropriation declines from the previous year, the General Purpose Reserve shall have no downward adjustments. Increases to the General Purpose Reserve generally are only made once at the beginning of the fiscal year through the budget process.

Fund Balance Spend Down

Use of fund balance will be limited to nonrecurring expenditures, debt reduction, one-time capital costs or emergency situations (such as economic conditions or natural disasters). The County generally will use the specific purpose designations (Assigned) first, then the Tax Liability Reserve (Assigned) and finally the General Purpose Reserve (Unassigned) when using fund balance.

Within a five year planning cycle, should unforeseen events cause the use of fund balance to be used for ongoing operational needs, the following budget balancing strategies will be invoked to determine corrective actions:

- a. Seek other revenue opportunities, including new service fees or increase existing fees.
- b. Reduce expenditures through improved productivity.
- c. Reduce or eliminate services.
- d. Manage staffing costs.

After evaluating and implementing the above budget balancing strategies where possible, the unassigned fund balance may be used as a temporary fix to address an ongoing budget gap if incorporated in a multi-year plan to balance ongoing revenues and expenses. A planned draw down of unassigned fund balance for ongoing operational needs generally should not exceed 3% of local funded appropriation in a given fiscal year.

Unassigned Fund Balance Replenish Procedures

Before the unassigned fund balance can be withdrawn below the General Purpose Reserve target, a replenishment plan must be adopted by the Board of Supervisors. The unassigned fund balance

shall be built up with one-time sources until the established target is achieved. One-time sources will be used to replenish reserves before using for one-time, nonemergency expenses.

Debt

The County has policies that cover the issuance, management, and administration of the County's portfolio of long term debt and are in compliance with Senate Bill 1029. These policies require, in general, that:

- Debt will not be used to finance ongoing operational costs;
- Whenever possible, the County will pursue alternative sources of funding in order to minimize the level of debt;
- More specifically, the policies include the following elements:
- Require that the term of the bonds be no longer than the economic useful life of the property, or in excess of available payment streams;
- Require annual review of the County's portfolio of long term obligations to initiate any type of restructuring, refunding, or refinancing beneficial to the County;
- The policies outline the responsibilities of the County's debt financing team, which include oversight and review of all debt policy and debt issuance activities and make recommendations to the Board of Supervisors regarding appropriate actions on debt matters.

Capital Budget Policy

An important part of the annual budget development cycle is the identification and prioritization of the County's capital and infrastructure maintenance needs. That process begins with developing a comprehensive capital and major maintenance project list with recommended priorities, based primarily on requests and supporting justification submitted by County departments.

The County Administrative Policy and Procedures Manual requires the General Services Division to annually distribute a capital project submission and processing timeline. The timeline is accompanied by a list of projects previously requested by departments. Each department receiving a list of its prior year requests is required to (1) delete any projects no longer deemed necessary; (2) add any new project requests; (3) indicate if a project is being revised, and (4) establish the department's prioritization of the projects. The General Services Division performs an initial screening of all projects to establish a preliminary priority. For those projects that are given preliminary priority, as well as for revised projects, cost estimates are generated. The list of prioritized projects is provided to the County Administrative Office for budgetary consideration. The list, however, does not represent all capital and infrastructure maintenance needs of the County. Project needs associated with enterprise funds and the Roads Department are not included in the list due to the different funding processes inherent in enterprise funds and the Roads Department. The projects included on the list are presented in priority order, as recommended by the County Administrative Office, based on the following evaluation criteria:

- *Legal Mandates.* Projects in this category are those that are required to meet some type of statutory, regulatory, or other legal mandate (such as court orders).

- *Health and Safety Concerns.* Projects in this category are those that mitigate potential health or safety threats to the public or County employees.
- *Preventive Maintenance.* Preventive maintenance projects are often given priority in order to maintain the structural integrity of the County’s existing facilities. The three most critical preventive maintenance project categories are: roof replacement/repair projects; heating, ventilation, and air conditioning (HVAC) replacement projects, and parking lot repaving projects. Roof replacements are critical because as the condition of the roof deteriorates, structural damage and damage to other building components can occur as a result of leakage. HVAC replacements are critical because as the existing systems age, they become more expensive to maintain on an emergency basis. Parking lot repaving projects completed prior to damage occurring to the substructure of the parking lot are critical as it is much more expensive to replace parking lots rather than simply repaving them.
- *Cost Reduction Impact.* Cost reduction is included as an evaluation criteria in an effort to identify and prioritize those projects which are expected to result in reduced expenditures on an ongoing basis. The majority of the projects that have cost reduction implications are HVAC replacement projects.
- *Ongoing Staffing/Operating Costs.* The cost to operate and maintain new or replacement facilities on a continuing basis (including related staffing costs) is also an important consideration in the evaluation and prioritization of project proposals.
- *Direct Public Benefit and Usage.* Each project, or facility where a project is located, is evaluated to determine the level of direct public benefit gained as a result of the completion of the project. All other categories being equal, priority is given to projects that have a high public usage or public benefit, such as County roads and sumps, senior centers and veterans’ halls, libraries, and multi-departmental use County buildings. Additionally, the evaluation process for each project also includes consideration of the project’s consistency with and relative merit in facilitating the achievement of the County’s Strategic Goals as adopted by the Board of Supervisors.
- *Subventions and Special Funding.* Several County departments are considered “subvented” because the costs of their operations, including capital needs, are primarily reimbursed with State and federal funding. Special funding from sources other than the General Fund ease typical budgetary deliberations, particularly when external funds are earmarked specifically for capital projects and equipment replacement.

Investment Policy

The County of Kern’s Investment Policy has been prepared in accordance with California Government Code sections 53630 *et seq.* The investment policy is reviewed annually by the County’s Treasury Oversight Committee and approved by the Board of Supervisors. The purpose of this policy is to establish cash management and investment guidelines for the County Treasurer, who is responsible for the management and investment of the County Treasurer’s Pool, which

consists of pooled monies held on behalf of the County, school districts, community college districts and certain special districts within the County.

The policy applies to all investments held within the County Treasurer's Pool and made on behalf of the County and member agencies of the Pool with the exception of certain bond funds for which the Board of Supervisors may specifically authorize other allowable investments, consistent with State law. Also exempt from the policy are retirement funds and other post employment benefit (OPEB) funds managed through an external trust. The Treasurer and Treasurer's staff are responsible for the full-time, active management of the Pool. All investments and activities of the Treasurer and staff are conducted with the understanding that the Treasurer holds a public trust with the citizens of the County, which cannot be compromised.

It is the policy of the Treasurer to invest public funds in a manner that preserves the safety and liquidity of all investments within the County investment pool while obtaining a reasonable return within established investment guidelines. The portfolio is actively managed in a manner that is responsive to the public trust and consistent with State law. Accordingly, the County Treasurer's Pool is guided by the following principles, in order of importance:

1. The primary objective of the Treasurer's investment of public funds is to safeguard investment principal;
2. The secondary objective is to maintain sufficient liquidity to ensure that funds are available to meet daily cash flow requirements;
3. The third and last consideration is to achieve a reasonable rate of return or yield consistent with these objectives.

To provide sufficient liquidity to meet daily expenditure requirements, the portfolio will maintain at least 35% of its total book value in securities having a maturity of one (1) year or less. Investments shall be restricted to those authorized in the CGC and as further restricted by this policy statement, with the exception of certain bond funds in which the Board of Supervisors has specifically authorized other allowable investments. All investments are governed by the restrictions in Schedule I of the policy which defines the type of investments authorized, maturity limitations, portfolio diversification (maximum percent of portfolio), credit quality standards, and purchase restrictions that apply. Whenever a maximum allowable percentage of the portfolio is stipulated for any type of security or structural maturity range, the limit or maximum allowable is determined by the portfolio size at the close of the date on which the security is settled. Repurchase agreements are restricted to primary dealers of the Federal Reserve Bank of New York. All counterparties must sign a PSA Master Repurchase Agreement and for tri-party repurchase agreements, a Tri-Party Repurchase Agreement as well, before engaging in any repurchase agreement transactions. Collateral for repurchase agreements shall have a market value of at least 102% of the amount invested and must be marked to market by staff or by an independent third-party or custodial bank acting under contract to the County. Collateral for term repurchase agreements should be marked to market on a regular basis. Repurchase agreements are required to be collateralized by securities authorized under Section 53601 et. seq. of the California Government Code.

The total of Reverse Repurchase Agreement transactions are not to exceed 10 % of the base value of the portfolio. The term of such agreements cannot exceed 92 calendar days, unless the agreement includes a written supplement guaranteeing a minimum earning or spread for the entire period between the sale of a security using such an agreement and the final maturity date of the same security.

Board of Supervisors – First District

Supervisor: Phillip Peters, Elected

Function: General Government

Fund: General

Activity: Legislative and Administrative

Budget Unit: 1011

Description of Major Services

Kern County is governed by a five-member Board of Supervisors elected to four-year terms from separate geographical districts. The Board enacts legislation governing the County and has responsibility for oversight of some special districts. The powers and authority of the Board of Supervisors are prescribed in the State Constitution and in State statute. The Board meets on selected Tuesdays, acting on public and departmental requests and other matters presented on the agenda. The Board also sits as the Board of Directors of the County sanitation districts. Other Board member activities include committee and commission meetings, as well as participation in organizations at the local, regional, State, and federal levels.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|------------------|------------------|------------------|----------------------|-------------------------|------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$399,639 | \$447,939 | \$446,632 | \$620,750 | \$637,350 | \$638,144 |
| Services and Supplies | 19,687 | 23,088 | 20,351 | 32,456 | 32,456 | 32,456 |
| Other Financing Uses | 0 | 64,599 | 0 | 0 | 0 | 66,841 |
| TOTAL EXPENDITURES | \$419,326 | \$535,626 | \$466,983 | \$653,206 | \$669,806 | \$737,441 |
| REVENUE: | | | | | | |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | \$6,459 | \$0 | \$0 | \$0 | \$16,600 | \$16,600 |
| TOTAL REVENUE | \$6,459 | \$0 | \$0 | \$0 | \$16,600 | \$16,600 |
| Less Available BSI * | \$58,786 | \$64,599 | \$0 | \$0 | \$0 | \$66,841 |
| NET GENERAL FUND COST | \$471,653 | \$471,027 | \$466,983 | \$653,206 | \$653,206 | \$654,000 |
| BSI Ending Balance * | \$56,346 | N/A | \$64,599 | N/A | N/A | N/A |

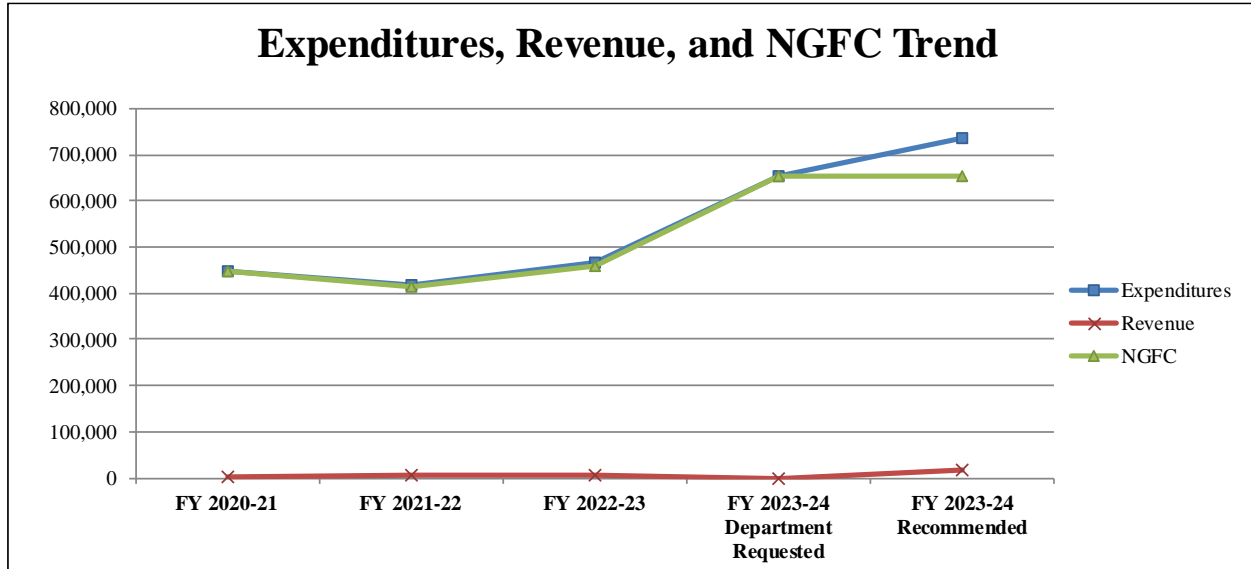
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

Most of the expenditures for this budget unit are associated with salaries and benefits. This budget unit is primarily funded by general purpose revenues of the General Fund through an allocation of Net General Fund Cost. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic. In FY 2023-24 the department will receive ARPA funds to continue providing governmental services.

Budget Changes and Operational Impacts

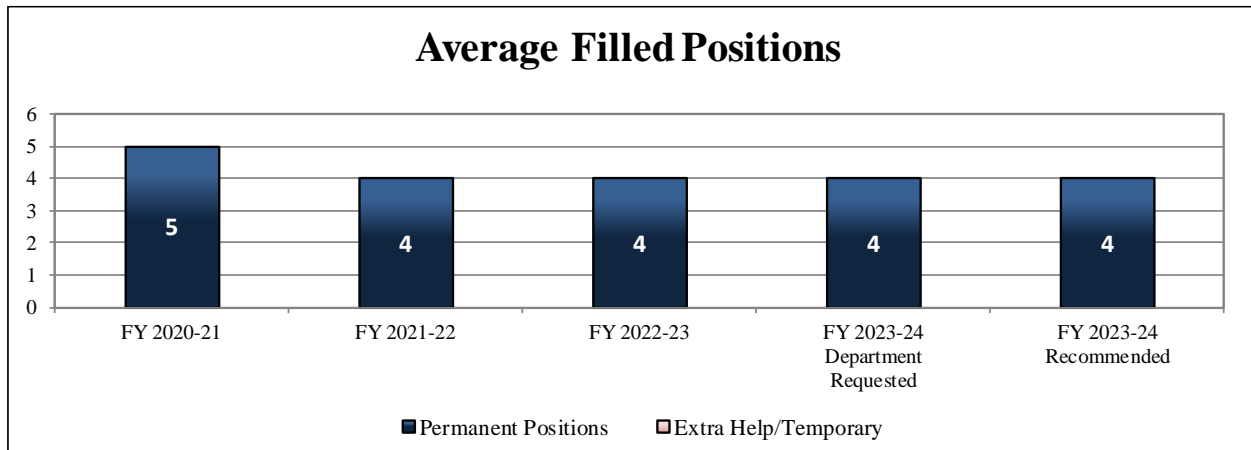
The recommended budget includes sufficient appropriations to cover the recently approved 4% cost of living adjustment and provides adequate resources to assist the Supervisor in performing the various duties and functions required of the governing body. The department is currently

authorized five permanent positions. The recommended budget provides the department funding for four full-time positions.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | FY 2023-24 | |
| Permanent Positions | 5 | 4 | 4 | 4 | 4 |
| Extra Help/Temporary | 0 | 0 | 0 | 0 | 0 |
| Total Positions | 5 | 4 | 4 | 4 | 4 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 4 | 3 | 3 | N/A | N/A |
| Extra Help/Temporary (FTE) | 0 | 0 | 0 | N/A | N/A |
| Total Positions | 4 | 3 | 3 | N/A | N/A |
| SALARIES & BENEFITS | \$408,825 | \$399,639 | \$446,632 | \$620,750 | \$638,144 |

Summary of Authorized Positions

The department has five authorized permanent positions, of which four full-time positions have been budgeted to be filled during FY 2022-23 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|----------------|------------|-----------|-----------|-----------|----------|----------|----------|
| | | | | Total | | | |
| Administration | 5 | 0 | 0 | 5 | 4 | 1 | 5 |
| Total | 5 | 0 | 0 | 5 | 4 | 1 | 5 |

Administration

Classification

- 1 Supervisor
- 4 Supervisor's Field Representative I/II/III/IV/V/VI
- 5 **Requested Total**

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Board of Supervisors – Second District

Supervisor: Zack Scrivner, Elected
 Fund: General
 Budget Unit: 1012

Function: General Government
 Activity: Legislative and Administrative

Description of Major Services

Kern County is governed by a five-member Board of Supervisors elected to four-year terms from separate geographical districts. The Board enacts legislation governing the County and has responsibility for oversight of some special districts. The powers and authority of the Board of Supervisors are prescribed in the State Constitution and in State statute. The Board meets on selected Tuesdays, taking action on public and departmental requests and other matters presented on the agenda. The Board also sits as the Board of Directors of the County sanitation districts. Other Board member activities include committee and commission meetings, as well as participation in organizations at the local, regional, State, and federal levels.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|------------------|------------------|------------------|----------------------|-------------------------|------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$424,756 | \$450,318 | \$449,992 | \$613,169 | \$629,769 | \$631,947 |
| Services and Supplies | 17,682 | 20,141 | 18,642 | 38,653 | 38,653 | 38,653 |
| Other Financing Uses | 0 | 8,353 | 0 | 0 | 0 | 12,853 |
| TOTAL EXPENDITURES | \$442,438 | \$478,812 | \$468,634 | \$651,822 | \$668,422 | \$683,453 |
| REVENUE: | | | | | | |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | \$6,459 | \$0 | \$0 | \$0 | \$16,600 | \$16,600 |
| TOTAL REVENUE | \$6,459 | \$0 | \$0 | \$0 | \$16,600 | \$16,600 |
| Less Available BSI * | \$0 | \$8,353 | \$0 | \$0 | \$0 | \$12,853 |
| NET GENERAL FUND COST | \$435,979 | \$470,459 | \$468,634 | \$651,822 | \$651,822 | \$654,000 |
| BSI Ending Balance * | \$1,278 | N/A | \$8,353 | N/A | N/A | N/A |

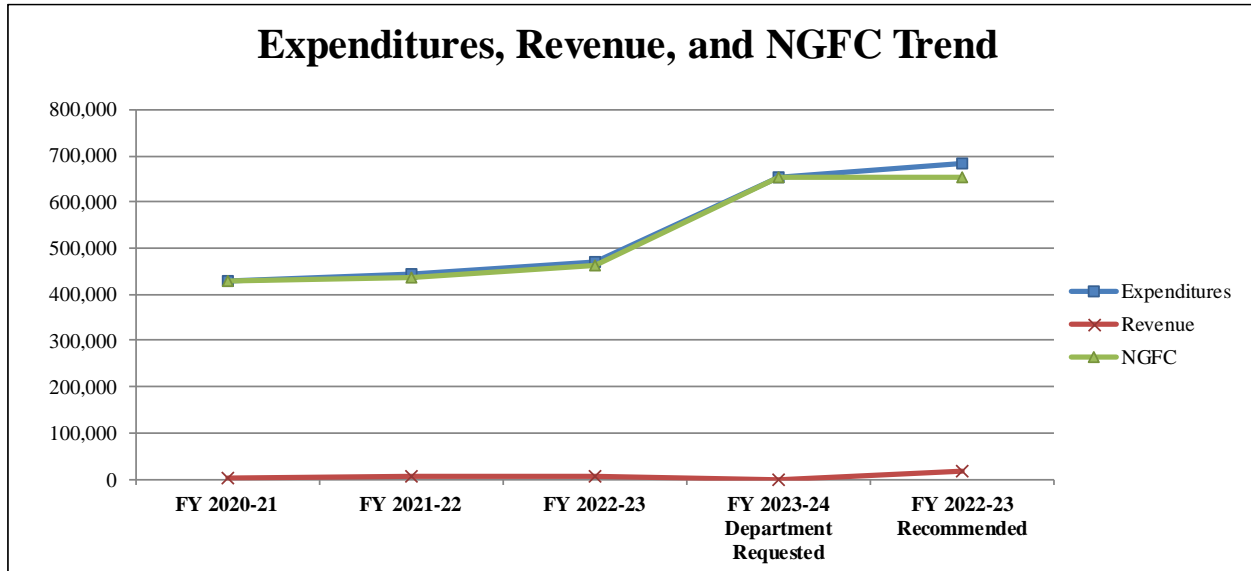
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

A majority of the expenditures for this budget unit are associated with salaries and benefits. This budget unit is primarily funded by general purpose revenues of the General Fund through an allocation of Net General Fund Cost. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic. In FY 2023-24 the department will receive ARPA funds to continue providing governmental services.

Budget Changes and Operational Impacts

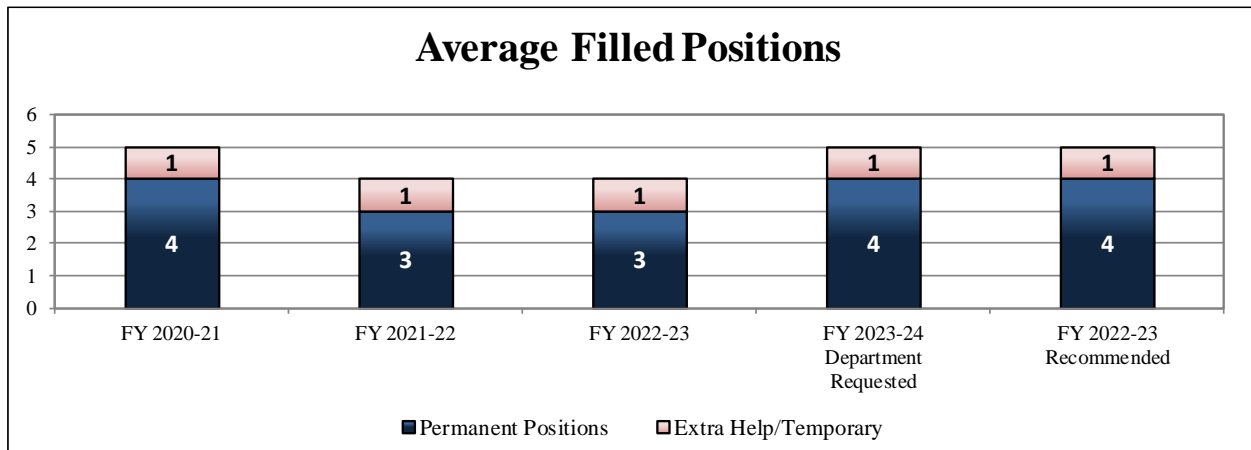
The recommended budget includes sufficient appropriations to cover the recently approved 4% cost of living adjustment and provides adequate resources to assist the Supervisor in performing the various duties and functions required of the governing body. The department is currently

authorized five permanent positions. The recommended budget provides the department funding for three full-time positions and one part-time position.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|------------------|------------------|------------------|-------------------|------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | FY 2023-24 | |
| Permanent Positions | 4 | 3 | 3 | 4 | 4 |
| Extra Help/Temporary | 1 | 1 | 1 | 1 | 1 |
| Total Positions | 5 | 4 | 4 | 5 | 5 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 4 | 4 | 3 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 1 | 1 | N/A | N/A |
| Total Positions | 5 | 5 | 4 | N/A | N/A |
| SALARIES & BENEFITS | \$413,099 | \$424,756 | \$449,992 | \$613,169 | \$631,947 |

Summary of Authorized Positions

The department has five authorized permanent positions, of which one part-time and three full-time positions have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|----------------|------------|-----------|-----------|-----------|--|----------|----------|----------|
| | | | | Total | | | | |
| Administration | 5 | 0 | 0 | 5 | | 4 | 1 | 5 |
| Total | 5 | 0 | 0 | 5 | | 4 | 1 | 5 |

| Administration | |
|-----------------------|--|
| <u>Classification</u> | |
| 1 | Supervisor |
| 4 | Supervisor's Field Representative I/II/III/IV/V/VI |
| 5 | Requested Total |

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Board of Supervisors – Third District

Supervisor: Jeff Flores, Elected

Function: General Government

Fund: General

Activity: Legislative and Administrative

Budget Unit: 1013

Description of Major Services

Kern County is governed by a five-member Board of Supervisors elected to four-year terms from separate geographical districts. The Board enacts legislation governing the County and has responsibility for oversight of some special districts. The powers and authority of the Board of Supervisors are prescribed in the State Constitution and in State statute. The Board meets on selected Tuesdays, taking action on public and departmental requests and other matters presented on the agenda. The Board also sits as the Board of Directors of the County sanitation districts on the first Tuesday of each month. Other Board member activities include committee and commission meetings, as well as participation in organizations at the local, regional, State, and federal levels.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|------------------|------------------|------------------|----------------------|-------------------------|------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$442,157 | \$456,237 | \$534,440 | \$540,175 | \$556,775 | \$650,195 |
| Services and Supplies | 13,918 | 15,033 | 23,760 | 20,405 | 20,405 | 20,405 |
| Other Financing Uses | 0 | 54,129 | 0 | 0 | 0 | 54,478 |
| TOTAL EXPENDITURES | \$456,075 | \$525,399 | \$558,200 | \$560,580 | \$577,180 | \$725,078 |
| REVENUE: | | | | | | |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | \$6,459 | \$0 | \$0 | \$0 | \$0 | \$16,600 |
| TOTAL REVENUE | \$6,459 | \$0 | \$0 | \$0 | \$0 | \$16,600 |
| Less Available BSI * | \$0 | \$54,129 | \$0 | \$0 | \$0 | \$54,478 |
| NET GENERAL FUND COST | \$449,616 | \$471,270 | \$558,200 | \$560,580 | \$577,180 | \$654,000 |
| BSI Ending Balance * | \$48,161 | N/A | \$54,129 | N/A | N/A | N/A |

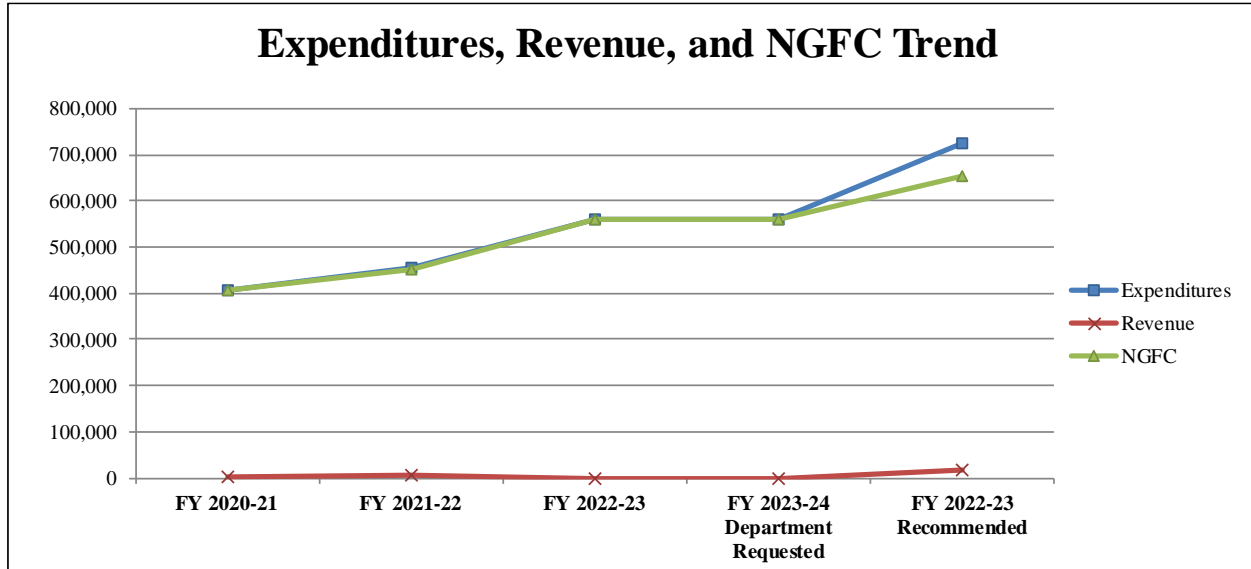
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

A majority of the expenditures for this budget unit are associated with salaries and benefits. This budget unit is primarily funded by general purpose revenues of the General Fund through an allocation of Net General Fund Cost. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic. In FY 2023-24 the department will receive ARPA funds to continue providing governmental services.

Budget Changes and Operational Impacts

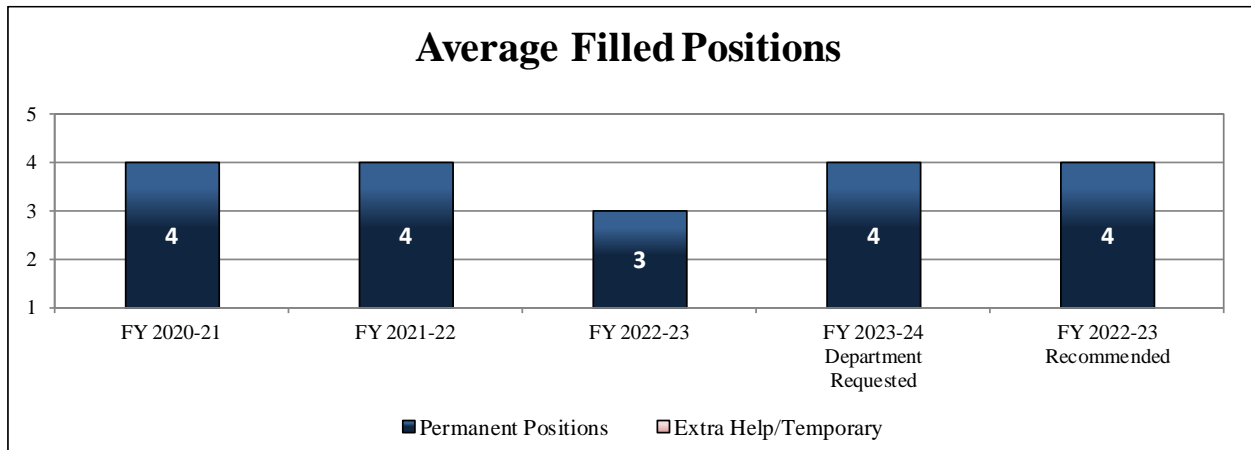
The recommended budget includes sufficient appropriations to cover the recently approved 4% cost of living adjustment and provides adequate resources to assist the Supervisor in performing the various duties and functions required of the governing body. The department is currently

authorized five permanent positions. The recommended budget provides the department funding for three-full time positions and one part-time.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| | | | | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 4 | 4 | 3 | 4 | 4 |
| Extra Help/Temporary | 0 | 0 | 0 | 0 | 0 |
| Total Positions | 4 | 4 | 3 | 4 | 4 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 3 | 3 | 3 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 1 | 0 | N/A | N/A |
| Total Positions | 4 | 4 | 3 | N/A | N/A |
| SALARIES & BENEFITS | \$391,578 | \$442,157 | \$534,440 | \$540,175 | \$650,195 |

Summary of Authorized Positions

The department has five authorized permanent positions, of which three full-time positions and one part-time have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|----------------|------------|-----------|-----------|-----------|----------|----------|----------|
| | | | | Total | | | |
| Administration | 5 | 0 | 0 | 5 | 4 | 1 | 5 |
| Total | 5 | 0 | 0 | 5 | 4 | 1 | 5 |

Administration

Classification

- 1 Supervisor
- 3 Supervisor's Field Representative I/II/III/IV/V/VI
- 1 Supervisor's Field Representative Aide
- 5 Requested Total**

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Board of Supervisors – Fourth District

Supervisor: David Couch, Elected
 Fund: General
 Budget Unit: 1014

Function: General Government
 Activity: Legislative and Administrative

Description of Major Services

Kern County is governed by a five-member Board of Supervisors elected to four-year terms from separate geographical districts. The Board enacts legislation governing the County and has responsibility for oversight of some special districts. The powers and authority of the Board of Supervisors are prescribed in the State Constitution and in State statute. The Board meets on selected Tuesdays, taking action on public and departmental requests and other matters presented on the agenda. The Board also sits as the Board of Directors of the County sanitation districts on the first Tuesday of each month. Other Board member activities include committee and commission meetings, as well as participation in organizations at the local, regional, State, and federal levels.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|------------------|------------------|------------------|----------------------|-------------------------|------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$430,070 | \$454,331 | \$442,247 | \$609,215 | \$625,815 | \$630,997 |
| Services and Supplies | 18,336 | 19,948 | 23,788 | 39,603 | 39,603 | 39,603 |
| Other Financing Uses | 0 | 63,902 | 0 | 0 | 0 | 65,199 |
| TOTAL EXPENDITURES | \$448,406 | \$538,181 | \$466,035 | \$648,818 | \$665,418 | \$735,799 |
| REVENUE: | | | | | | |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | \$19,377 | \$0 | \$0 | \$0 | \$0 | \$16,600 |
| TOTAL REVENUE | \$19,377 | \$0 | \$0 | \$0 | \$0 | \$16,600 |
| Less Available BSI * | \$0 | \$63,902 | \$0 | \$0 | \$0 | \$65,199 |
| NET GENERAL FUND COST | \$429,029 | \$474,279 | \$466,035 | \$648,818 | \$665,418 | \$654,000 |
| BSI Ending Balance * | \$53,453 | N/A | \$63,902 | N/A | N/A | N/A |

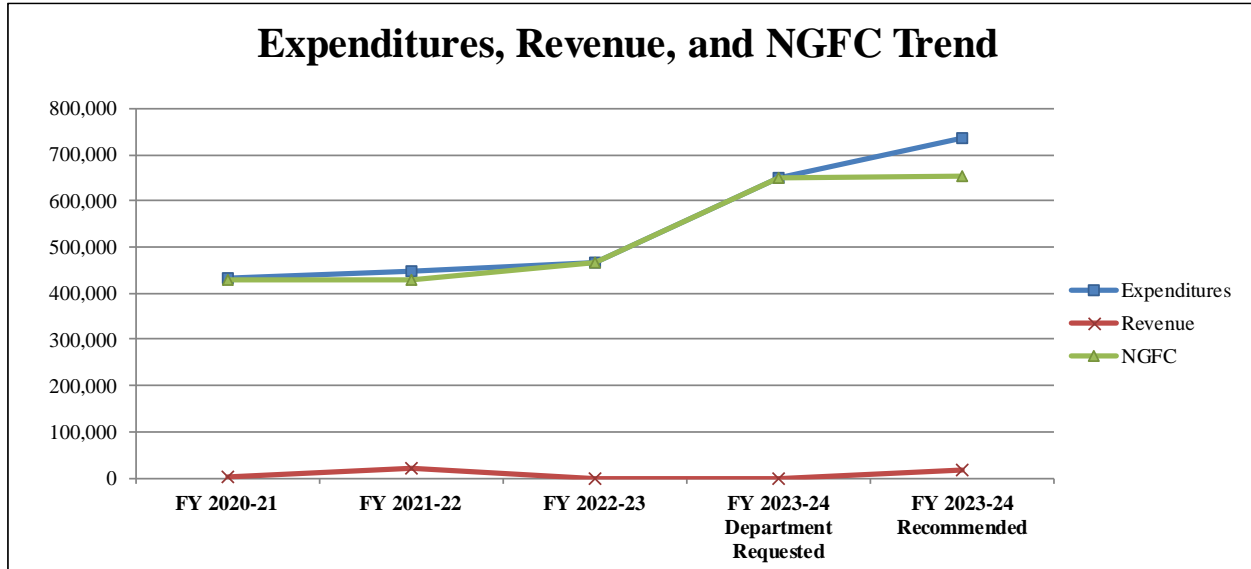
Major Expenditures and Revenue in 2023-24 Recommended Budget

Most of the expenditures for this budget unit are associated with salaries and benefits. This budget unit is primarily funded by general purpose revenues of the General Fund through the allocation of Net General Fund Cost. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic. In FY 2023-24 the department will receive ARPA funds to continue providing governmental services.

Budget Changes and Operational Impacts

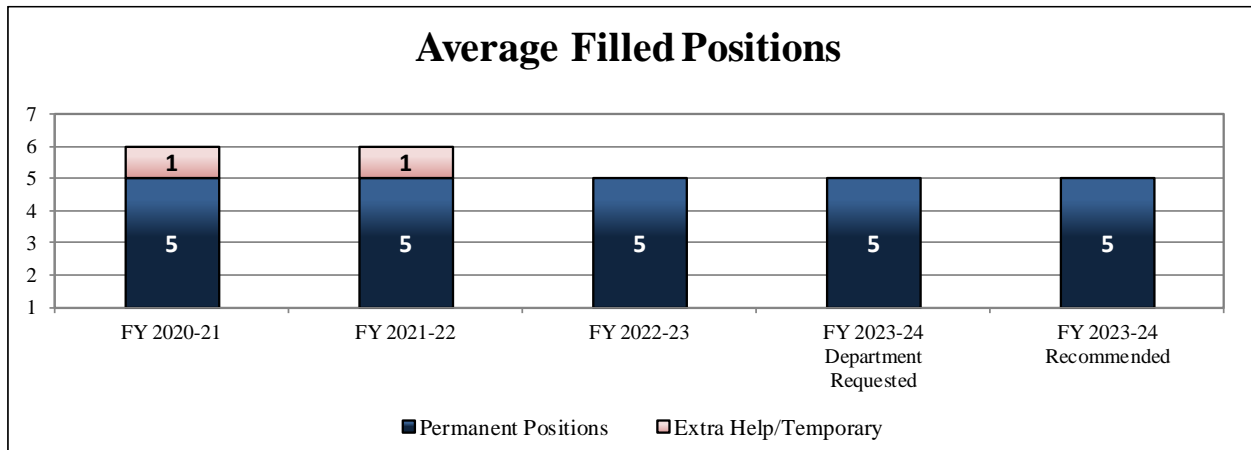
The recommended budget includes sufficient appropriations to cover the recently approved 4% cost of living adjustment and provides adequate resources to assist the Supervisor in performing

the various duties and functions required of the governing body. The budget provides the department with funding for five authorized positions, of which three are part-time positions.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|------------------|------------------|------------------|-------------------|------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | FY 2023-24 | |
| Permanent Positions | 5 | 5 | 5 | 5 | 5 |
| Extra Help/Temporary | 1 | 1 | 0 | 0 | 0 |
| Total Positions | 6 | 6 | 5 | 5 | 5 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 4 | 4 | 5 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 0 | 0 | N/A | N/A |
| Total Positions | 5 | 4 | 5 | N/A | N/A |
| SALARIES & BENEFITS | \$414,229 | \$430,070 | \$442,247 | \$609,215 | \$630,997 |

Summary of Authorized Positions

The department currently has six authorized permanent positions, of which five positions have been budgeted to be filled during FY 2023-24 as indicated below. Three permanent authorized positions are part-time.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|----------------|------------|-----------|-----------|-----------|----------|----------|----------|
| | | | | Total | | | |
| Administration | 6 | 0 | 0 | 6 | 5 | 1 | 6 |
| Total | 6 | 0 | 0 | 6 | 5 | 1 | 6 |

| Administration | |
|------------------------------|--|
| <u>Classification</u> | |
| 1 | Supervisor |
| 1 | Supervisor's Field Representative Aide |
| 4 | Supervisor's Field Representative I/II/III/IV/V/VI |
| 6 | Requested Total |

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Board of Supervisors – Fifth District

Supervisor: Leticia Perez, Elected

Function: General Government

Fund: General

Activity: Legislative and Administrative

Budget Unit: 1015

Description of Major Services

Kern County is governed by a five-member Board of Supervisors elected to four-year terms from separate geographical districts. The Board enacts legislation governing the County and has responsibility for oversight of some special districts. The powers and authority of the Board of Supervisors are prescribed in the State Constitution and in State statute. The Board meets on selected Tuesdays, taking action on public and departmental requests and other matters presented on the agenda. The Board also sits as the Board of Directors of the County sanitation districts. Other Board member activities include committee and commission meetings, as well as, participation in organizations at the local, regional, State, and federal levels.

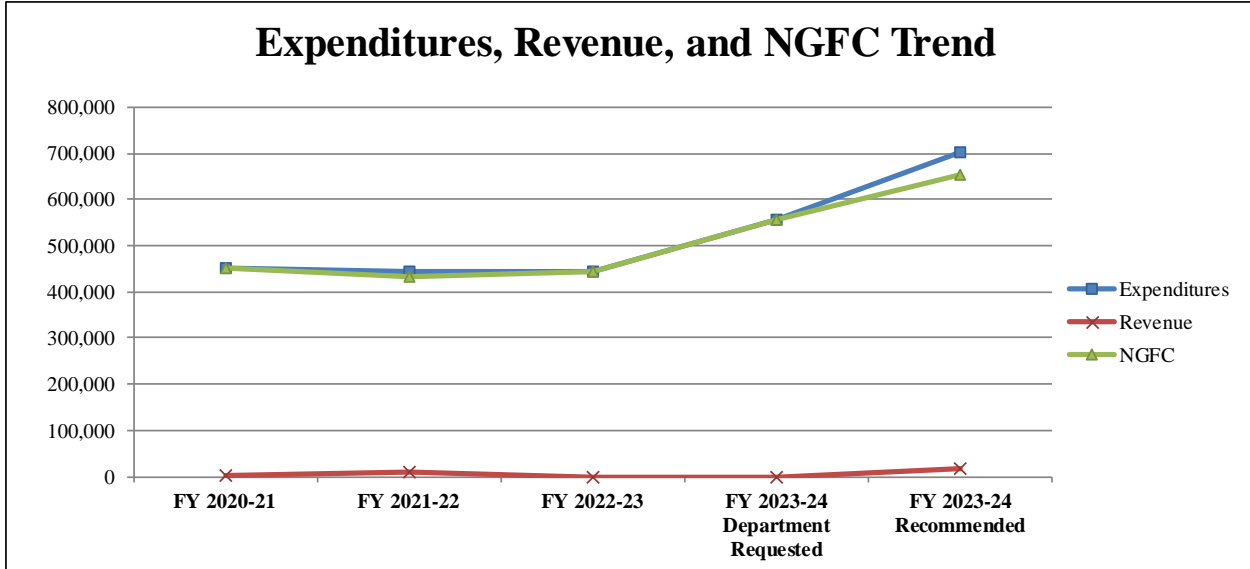
| | Summary of Expenditures and Revenue | | | | | |
|------------------------------|-------------------------------------|------------------|------------------|----------------------|-------------------------|------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$430,771 | \$451,613 | \$429,620 | \$531,333 | \$547,933 | \$645,407 |
| Services and Supplies | 12,908 | 16,898 | 15,682 | 25,193 | 25,193 | 25,193 |
| Other Financing Uses | 0 | 21,795 | 0 | 0 | 0 | 30,335 |
| TOTAL EXPENDITURES | \$443,679 | \$490,306 | \$445,302 | \$556,526 | \$573,126 | \$700,935 |
| REVENUE: | | | | | | |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | \$9,689 | \$0 | \$0 | \$0 | \$16,600 | \$16,600 |
| TOTAL REVENUE | \$9,689 | \$0 | \$0 | \$0 | \$16,600 | \$16,600 |
| Less Available BSI * | \$0 | \$21,795 | \$0 | \$0 | \$0 | \$30,335 |
| NET GENERAL FUND COST | \$433,990 | \$468,511 | \$445,302 | \$556,526 | \$556,526 | \$654,000 |
| BSI Ending Balance * | \$16,036 | N/A | \$21,795 | N/A | N/A | N/A |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

A majority of the expenditures for this budget unit are associated with salaries and benefits. This budget unit is primarily funded by general purpose revenues of the General Fund through an allocation of Net General Fund Cost. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic. In FY 2023-24 the department will receive ARPA funds to continue providing governmental services.

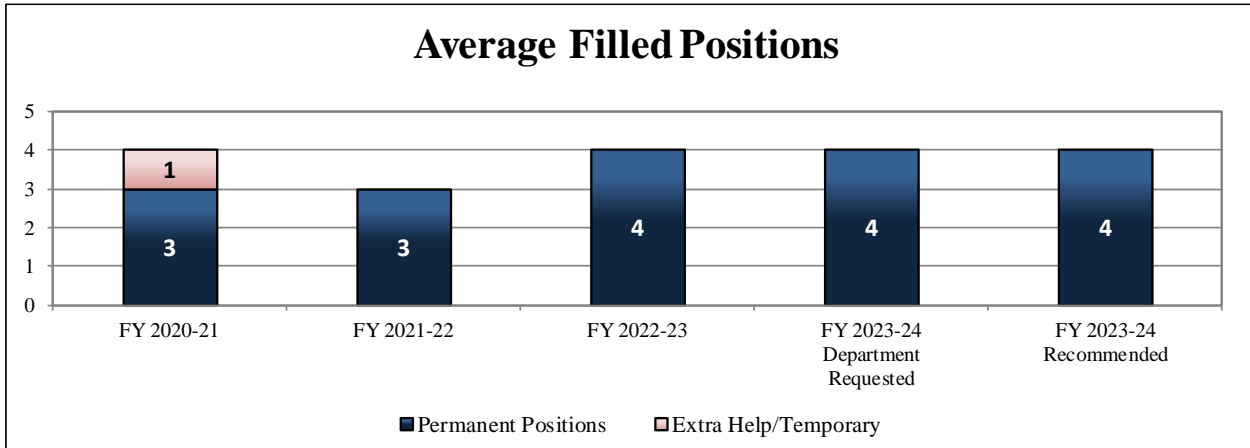
Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the recently approved 4% cost of living adjustment and provides adequate resources to assist the Supervisor in performing the various duties and functions required of the governing body. The budget provides funding for three full-time positions and one part-time position.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|------------------|------------------|------------------|-------------------|------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | FY 2023-24 | |
| Permanent Positions | 3 | 3 | 4 | 4 | 4 |
| Extra Help/Temporary | 1 | 0 | 0 | 0 | 0 |
| Total Positions | 4 | 3 | 4 | 4 | 4 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 3 | 3 | 4 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 0 | 0 | N/A | N/A |
| Total Positions | 4 | 3 | 4 | N/A | N/A |
| SALARIES & BENEFITS | \$437,820 | \$430,771 | \$429,620 | \$531,333 | \$645,407 |

Summary of Authorized Positions

The department has four authorized permanent positions, of which three full-time positions and one part-time have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|----------------|------------|-----------|-----------|-----------|----------|----------|----------|
| | | | | Total | | | |
| Administration | 4 | 0 | 0 | 4 | 4 | 0 | 4 |
| Total | 4 | 0 | 0 | 4 | 4 | 0 | 4 |

| Administration | |
|------------------------------|--|
| <u>Classification</u> | |
| 1 | Supervisor |
| 1 | Supervisor's Field Representative Aide |
| 2 | Supervisor's Field Representative I/II/III/IV/V/VI |
| 4 | Requested Total |

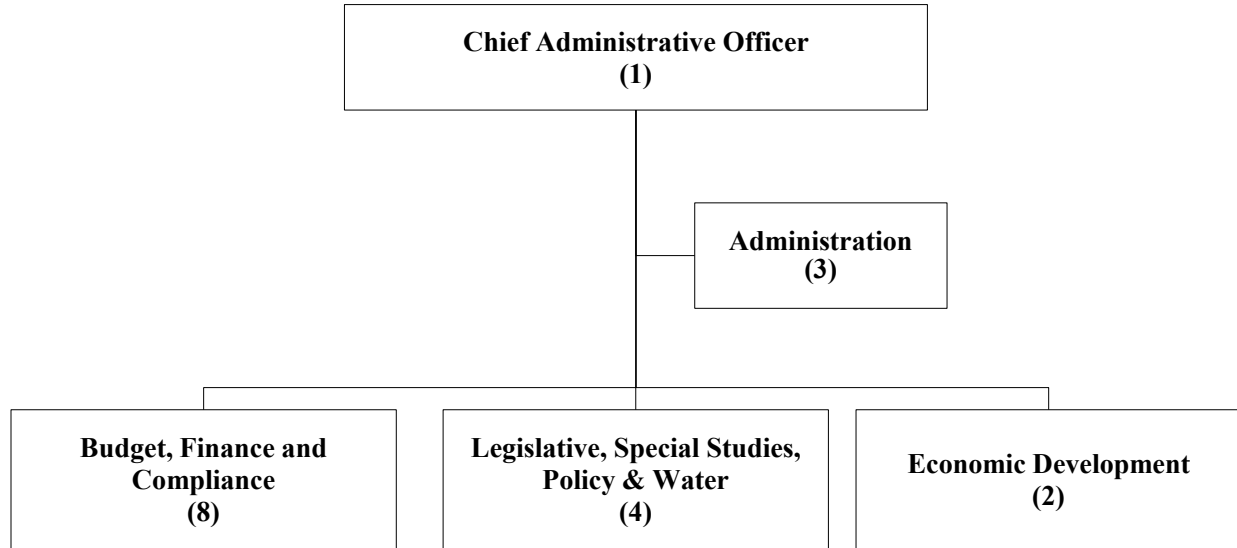
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Mission Statement

To promote the effective and efficient delivery of County Services by providing quality advice and assistance to the Board of Supervisors, departments, employees and the public.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Provided Lean Six Sigma introductory training to over 1,000 new employees and facilitated over 25 continuous improvement projects for a savings of \$1,124,179 and 60,886 hours.
- Received the Distinguished Budget Presentation Award and Certificate of Recognition of Budget Preparation from the Government Finance Officers Association for FY 2021-22 and FY 2022-23.
- Continued to address homelessness through the operation of the County’s Low Barrier Navigation Center. Since opening the center has housed over 280 individuals.
- Opened a safe camping and parking site to provide a secure environment for unsheltered residents and reduce the impacts of homelessness on County residents. 42 spaces and 10 safe parking spaces remain full.

County Administrative Office

Department Head: James L. Zervis

Fund: General

Budget Unit: 1020

Function: General Government

Activity: Legislative and Administrative

Description of Major Services

The County Administrative Office (CAO) provides staff support to the Board of Supervisors, researching issues, preparing reports and analyses, and advising the Board on federal and State legislative proposals. The department coordinates and executes County administrative and financial policies, administers economic development and debt management activities and enforces the rules, regulations, policies, and ordinances enacted by the Board. A key responsibility is developing the County budget and overseeing its execution. Services provided to departments include consulting on administrative, budgetary, and legislative matters, and analyzing administrative practices and procedures to recommend improvements.

Summary of Expenditures and Revenue

| | FY 2021-22 | | FY 2022-23 | | FY 2023-24 | |
|-------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$3,069,856 | \$2,909,267 | \$3,219,377 | \$2,951,262 | \$3,678,294 | \$3,846,528 |
| Services and Supplies | 93,568 | 172,129 | 90,876 | 185,702 | 445,702 | 445,702 |
| Other Financing Uses | 0 | 1,165,633 | 0 | 0 | 0 | 850,743 |
| TOTAL EXPENDITURES | \$3,163,424 | \$4,247,029 | \$3,320,756 | \$3,136,964 | \$4,123,996 | \$5,142,973 |
| Expend. Reimb. | (\$279,973) | (\$290,000) | (\$217,608) | (\$282,000) | (\$282,000) | (\$282,000) |
| TOTAL NET EXPENDITURES | \$2,883,451 | \$3,957,029 | \$3,103,148 | \$2,854,964 | \$3,841,996 | \$4,860,973 |
| REVENUE: | | | | | | |
| Licenses and Permits | \$8,500 | \$8,500 | \$8,500 | \$8,500 | \$8,500 | \$8,500 |
| Charges for Services | 13,260 | 0 | 50,040 | 0 | 0 | 0 |
| Other Financing Sources: | | | | | | |
| CARES Act | 29,429 | 0 | 0 | 0 | 0 | 0 |
| Emergency Rental Assistance | 0 | 0 | 0 | 0 | 0 | 103,031 |
| American Rescue Plan Act | 131,638 | 186,430 | 161,365 | 250,000 | 357,588 | 357,588 |
| TOTAL REVENUE | \$182,827 | \$194,930 | \$219,905 | \$258,500 | \$366,088 | \$469,119 |
| Less Available BSI * | \$0 | \$1,165,633 | \$0 | \$0 | \$0 | \$850,743 |
| NET GENERAL FUND COST | \$2,700,624 | \$2,596,466 | \$2,883,243 | \$2,596,464 | \$3,475,908 | \$3,541,111 |
| BSI Ending Balance * | \$1,165,633 | N/A | \$850,743 | N/A | N/A | N/A |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

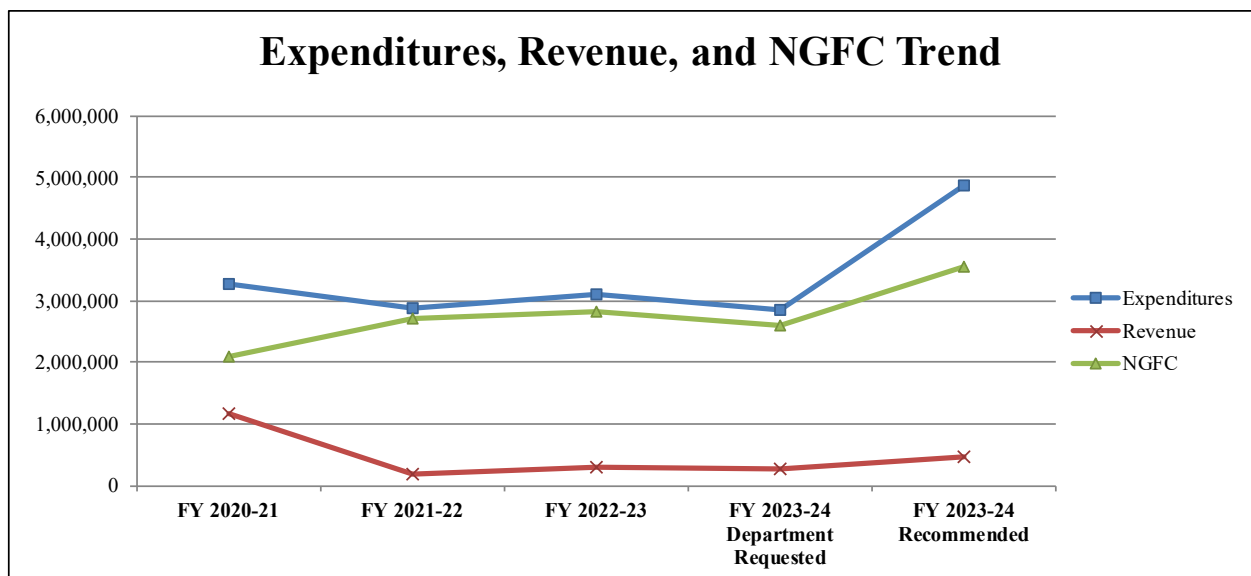
The majority of expenditures for the department are associated with staff costs and supplies necessary to perform the functions of the office. The budget unit is funded primarily by an allocation of Net General Fund Cost. Additionally, the department receives reimbursement of staff costs for eligible administrative and debt management activities. These reimbursements account for the majority of charges for services and expenditure transfers transactions.

Budget Changes and Operational Impacts

In FY 2019-20 the County received \$157 million of Coronavirus Aid, Relief, and Economic Security Act – Coronavirus Relief Fund (CARES) from the U.S. Treasury to battle the Novel Coronavirus and its economic effects, including cash relief for small businesses. The department completed implementation of all the programs associated with this funding in FY 2021-22 and began implementation of the American Rescue Plan Act programs funded with a \$174.8 million allocation received from the U.S. Treasury. The recommended budget includes reimbursement from the American Rescue Plan Act for staff engaged in the implementation of programs supported by this funding. Interest earnings from the Emergency Rental Assistance funding has been allocated to perform all administrative close out functions. This program provided over \$66 million in emergency rental assistance in our community.

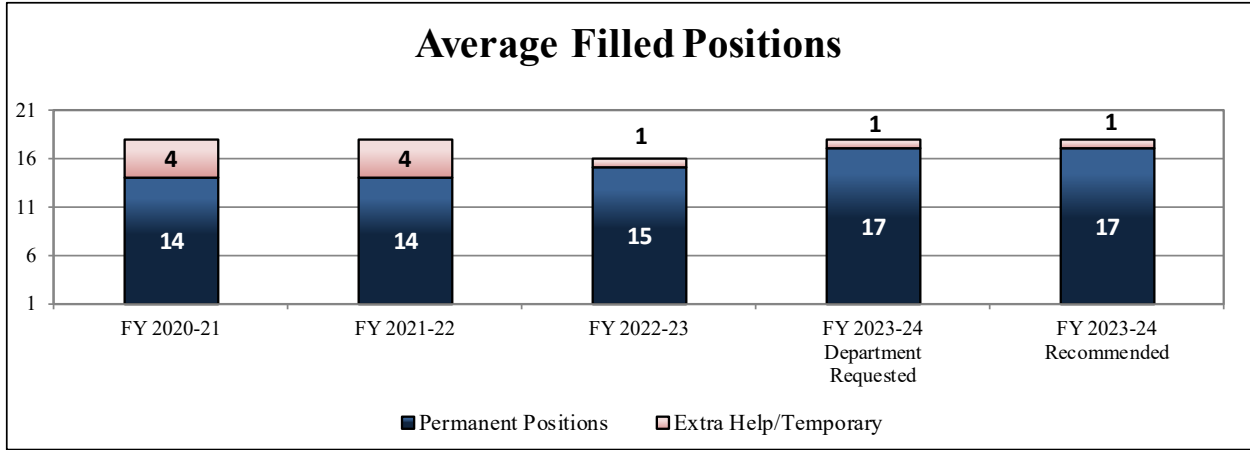
Beginning in FY 2023-24 the department has been allocated \$350,000 and \$529,444 for the Administration and Oversight of Measure K funds and to provide a dedicated team of employees within the County Administrative Office entirely focused on economic development.

The recommended budget includes sufficient appropriations to cover the cost of the recently approved 4% cost of living adjustment.



Staffing Changes and Operational Impacts

The recommended budget provides the department with funding for 17 authorized positions. The department will also delete one (1) County Administrative Office Manager position and one (1) Compliance and Accountability Officer position; these positions’ duties have been restructured within existing classifications. Finally, the department will hold one (1) Deputy Chief Financial Officer position vacant and unfunded at an estimated annual savings of \$194,000.



4-Year Staffing Trend

| | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 14 | 14 | 15 | 17 | 17 |
| Extra Help/Temporary | 4 | 4 | 1 | 1 | 1 |
| Total Positions | 18 | 18 | 16 | 18 | 18 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 14 | 14 | 14 | N/A | N/A |
| Extra Help/Temporary (FTE) | 4 | 4 | 1 | N/A | N/A |
| Total Positions | 18 | 18 | 15 | N/A | N/A |
| SALARIES & BENEFITS | \$3,057,472 | \$3,069,856 | \$3,219,377 | \$2,951,262 | \$3,846,528 |

Summary of Authorized Positions

The department has requested 18 authorized permanent positions, of which 17 have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|--|------------|-----------|------------|-----------|-----------|-----------|----------|-----------|
| | | | | | Total | | | |
| Administration | 4 | 0 | 0 | 4 | 4 | 4 | 0 | 4 |
| Budget, Finance and Compliance | 9 | 0 | (1) | 8 | 7 | 7 | 1 | 8 |
| Legislative, Special Studies, Policy & Water | 5 | 0 | (1) | 4 | 4 | 4 | 0 | 4 |
| Economic Development | 2 | 0 | 0 | 2 | 2 | 2 | 0 | 2 |
| Total | 20 | 0 | (2) | 18 | 17 | 17 | 1 | 18 |

| Budget, Finance and Compliance | Legislative, Special Studies, Policy and Water | Administration |
|------------------------------------|--|---|
| Classification | Classification | Classification |
| 1 Chief Financial Officer | 1 Chief Strategic Initiatives Officer | 1 Chief Administrative Officer |
| 1 Assistant CFO | 1 Chief Intergov. and Leg. Affairs Officer | 1 Chief Operations Officer |
| 2 Deputy CFO | 2 CAO Manager | 1 Administrative Coordinator - Confidential |
| 1 Compliance & Acct. Officer | 1 Fiscal & Policy Analyst I/II/Sr. | 1 Fiscal Support Technician - Confidential |
| 4 Fiscal & Policy Analyst I/II/Sr. | 5 Current Total | 4 Requested Total |
| 9 Current Total | Additions/Deletions | |
| Additions/Deletions | (1) CAO Manager | |
| (1) Compliance & Acct. Officer | 4 Requested Total | |
| 8 Requested Total | | |
| | Economic Development | |
| | Classification | |
| | 1 Chief Economic Development Officer | |
| | 1 Fiscal & Policy Analyst I/II/Sr. | |
| | 2 Requested Total | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will continuously foster a countywide culture of innovation and evolution.

Department Goal: Establish a culture of continuous improvement in Kern County’s workforce.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Provide Lean Six Sigma introductory training to County employees | 589 | 1,050 | 1152 | 1200 |
| Number of Green Belts trained with completed improvement projects | 5 | 15 | 11 | 15 |
| Conduct Countywide Lean Six Sigma events | 1 | 2 | 2 | 2 |

Consistent with the Countywide goal of fostering a culture of innovation and evolution, the County Administrative Office established goals and measures related to training in Lean Six Sigma. The focus of this training is to empower employees in continuous improvement methods and provide our employees with the problem-solving skills that will enhance their professional and career development. The department’s focus is on three core strategies to accomplish this: 1) Enrolling all newly hired employees into a Problem Solving Yellow Belt course to leverage incoming talent and provide the tools/resources to make positive change; 2) Consistently train suitable County employees as Green Belts across all departments and business areas so higher-level continuous improvement experts can lead innovation efforts; and 3) Plan and execute no less than two Rapid Improvement Events (LaunchKern Day) for employees across all departments and business areas in order to facilitate the completion of diverse projects. The introductory training measure was exceeded through a strategy of automatically enrolling all newly hired employees into a course within their first six months of employment. The Lean Six Sigma event measure was met through two events that targeted social service and public safety operations, respectively. Although the Green Belt measure fell short, an improved strategy to enroll more green belts has been adopted for FY 2023-24. During this fiscal year, all new employees that complete the introductory training will have an opportunity, based on recommendations from their department, to complete higher-level belt training and projects.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will move homeless, mentally impaired and the addicted off the streets and into help and housing.

Department Goal: Provide support and stable living resources to unsheltered individuals.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Number of “M” St. Navigation Center residents to graduate from the Project HireUp/Job Training Program | 12 | 20 | 11 | 24 |
| Number of exits to permanent housing from M St. Low Barrier Navigation Center | 126 | 150 | 109 | 150 |
| Reduce the number of residents that are self-exists/involuntary exits without receiving case management services | 126 | 150 | 178 | 150 |
| The County Administrative Office continues to partner with allied organizations to mitigate the issue of homelessness in Kern County. The M Street Navigation Center, operated by Community Action Partnership of Kern (CAPK), is aggressively focused on increasing the number of residents placed into permanent housing or reunifying with families. Each client works with a case manager to reduce barriers and connect to permanent housing. Although there has been a slight decrease in FY 2022-23, M Street Navigation Center is averaging 9 permanent housing placements each month. CAPK will focus on improving landlord engagement to increase the number of available permanent housing beds to improve outcomes. M Street Navigation Center partners with CityServe and Bakersfield College to offer job training for the homeless residents. FY 2022-23 graduations demonstrate our need to focus more on this program that guide clients into lasting employment. Lastly, County staff and Community Action Partnership of Kern review exits monthly to identify trends in self-exits and will continue to discuss methods to retain residents to quickly provide the case management and resources immediately following initial intake. | | | | |

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will strengthen and diversify our regional economy.

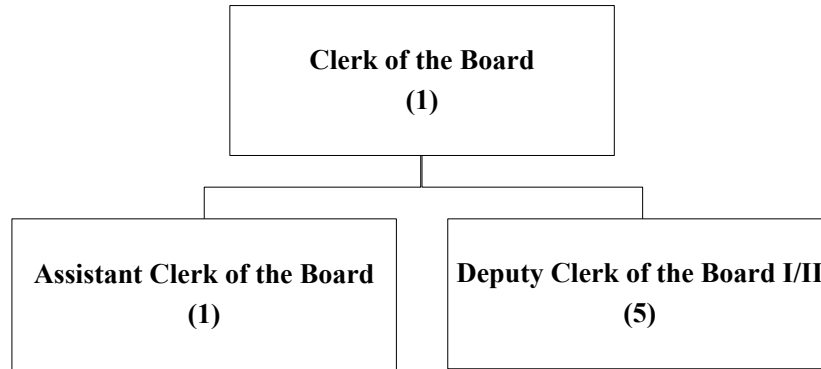
Department Goal: Help make Kern County the State leader in key industry clusters (carbon management, renewable energy and fuel production, aerospace, business services, advanced manufacturing) and create jobs with sustainable wages.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Number of new jobs created. | N/A | N/A | N/A | TBD |
| Amount invested by new businesses | N/A | N/A | N/A | TBD |
| These measures will support and sustain the implementation of B3K. The goal is to elevate and align workforce development to key industry clusters, attract and support new businesses in key industries and sustain our efforts that incentivize business and job growth. Through the existing efforts, 2,900 new jobs were created. The goal of the new team dedicated for economic development will be to increase investment in our community and creation of additional jobs. The target for FY 2023-24 will be established one the staff is hired and a plan is developed. | | | | |

Mission Statement

To provide exceptional customer service to the County and its citizens while preserving the past, recording the present, and providing accessibility to official County records and information.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Implemented a new, more efficient tracking system for Boards, Commissions and Committees, expediting the application and appointment process by reducing steps for the department and improving the public web page.
- Conducted agenda training as needed with County departments to improve item submission in compliance with the Ralph M. Brown Act.
- Staff development including cross-training efforts to ensure continuity of services to County departments and the public, while maintaining high standards of performance and exceptional customer service.
- Completed comprehensive review of Conflict of Interest Code and Form 700 - Statement of Economic Interests filer database to identify areas for process improvement and streamlining of procedures.
- Careful stewardship of public funds ensured that all County departments were charged proper billing rates for newspaper publications.
- Reached disposition or obtained two-year waiver for all 1,215 property tax assessment appeal applications filed in 2020, which met the November 30, 2022 statutory deadline.

Clerk of the Board

Department Head: Kathleen Krause
Fund: General
Budget Unit: 1030

Function: General Government
Activity: Legislative and Administrative

Description of Major Services

The Clerk of the Board of Supervisors prepares the Board of Supervisors' agendas, attends Board meetings, records official Board actions, and prepares the Board meeting minutes. The department maintains historical records and indexes, and the Clerk of the Board is the filing officer for conflict of interest codes and statements of economic interests. The department also records the actions of the Assessment Appeals Board and other select entities as required.

Summary of Expenditures and Revenue

| | FY 2021-22 | | FY 2022-23 | | FY 2023-24 | |
|-------------------------------|------------------|--------------------|------------------|----------------------|-------------------------|--------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$645,992 | \$713,120 | \$701,480 | \$689,955 | \$705,860 | \$705,860 |
| Services and Supplies | 227,475 | 240,112 | 258,486 | 248,270 | 278,270 | 313,270 |
| Other Financing Uses | 0 | 162,180 | 0 | 0 | 0 | 164,554 |
| TOTAL EXPENDITURES | \$873,467 | \$1,115,412 | \$959,966 | \$938,225 | \$984,130 | \$1,183,684 |
| Expend. Reimb. | (\$54,642) | (\$94,500) | (\$64,437) | (\$90,000) | (\$90,000) | (\$90,000) |
| TOTAL NET EXPENDITURES | \$818,825 | \$1,020,912 | \$895,529 | \$848,225 | \$894,130 | \$1,093,684 |
| REVENUE: | | | | | | |
| Charges for Services | \$185,982 | \$116,300 | \$149,079 | \$96,500 | \$126,500 | \$161,500 |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | 19,377 | 0 | 0 | 0 | 15,905 | 15,905 |
| TOTAL REVENUE | \$205,359 | \$116,300 | \$149,079 | \$96,500 | \$142,405 | \$177,405 |
| Less Available BSI * | \$0 | (\$162,180) | \$0 | \$0 | \$0 | (\$164,554) |
| NET GENERAL FUND COST | \$613,466 | \$742,432 | \$746,450 | \$751,725 | \$751,725 | \$751,725 |
| BSI Ending Balance * | \$124,000 | N/A | \$138,339 | N/A | N/A | N/A |

* BSI = Budget Savings Incentives

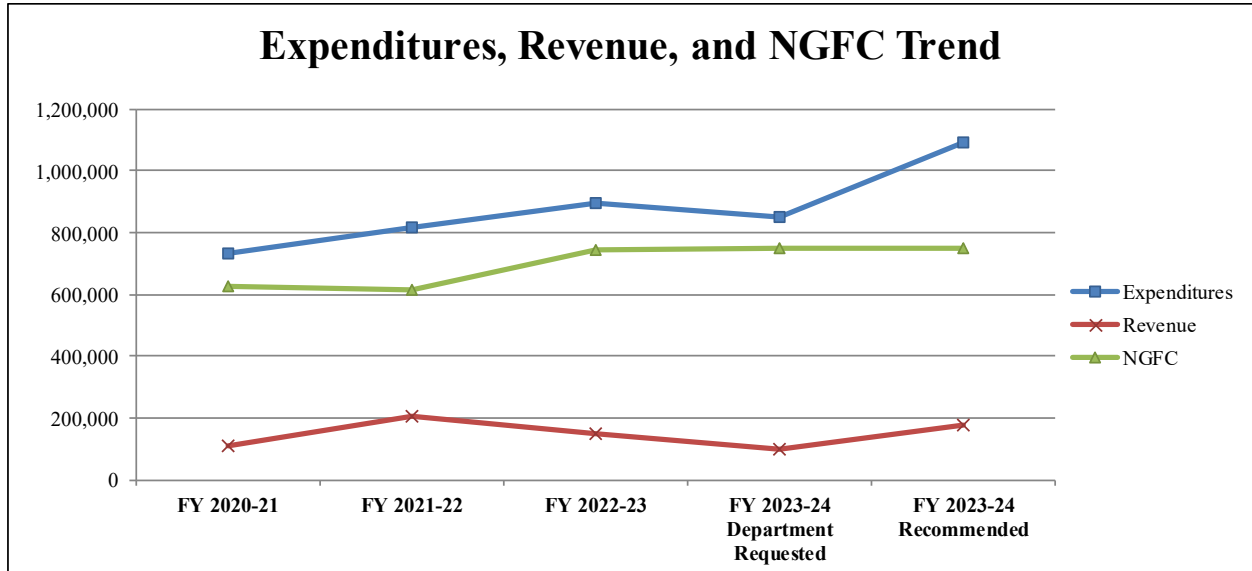
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of the Clerk of the Board expenditures are associated with salaries and benefits for staff to support the functions of the Board of Supervisors and assessment appeals processing. Services and supplies expenses include office supplies, application maintenance and assessment appeals costs. The department is primarily funded by an allocation of Net General Fund Cost (NGFC). The majority of charges for services represent reimbursements for processing assessment appeals applications and hearings. In FY 2023-24, the revenue that is received on a reimbursement basis is budgeted conservatively based on property tax cost calculations.

The department received revenue from the American Rescue Plan Act (ARPA) in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic. In FY 2023-24 the department will receive ARPA funds to continue providing governmental services.

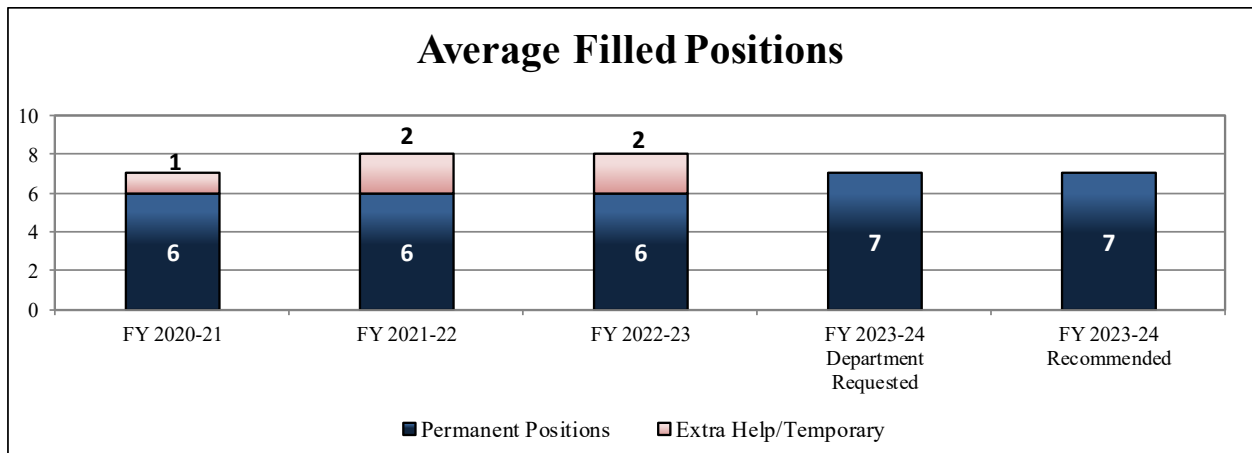
Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the cost of the recently approved 4% cost of living adjustment. This budget allows adequate funding for the department to perform its core duties and services.



Staffing Changes and Operational Impacts

The recommended budget includes funding for all seven authorized positions. This maintains current staffing levels, allowing the department to fulfill its mandated duties.



| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| | | | | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 6 | 6 | 6 | 7 | 7 |
| Extra Help/Temporary | 1 | 2 | 2 | 0 | 0 |
| Total Positions | 7 | 8 | 8 | 7 | 7 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 6 | 6 | 6 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 1 | 1 | N/A | N/A |
| Total Positions | 7 | 7 | 7 | N/A | N/A |
| SALARIES & BENEFITS | \$617,550 | \$645,992 | \$701,480 | \$689,955 | \$705,860 |

Summary of Authorized Positions

The department has seven (7) authorized permanent positions, all of which have been budgeted to be filled in the recommended budget as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|----------------|------------|-----------|-----------|-----------|----------|----------|----------|
| | | | | Total | | | |
| Administration | 7 | 0 | 0 | 7 | 7 | 0 | 7 |
| Total | 7 | 0 | 0 | 7 | 7 | 0 | 7 |

| Administration | |
|-----------------------|--------------------------------|
| Classification | |
| 1 | Clerk of the Board |
| 1 | Assistant Clerk of the Board |
| 5 | Deputy Clerk of the Board I/II |
| 7 | Requested Total |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Promote responsible and efficient government by improving customer service and promoting citizen participation and transparency in County government.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Percentage of customer service feedback submitted with excellent or good overall ratings | 99% | 100% | 99% | 100% |
| Number of changes or corrections to Board of Supervisors meeting agenda after distribution | 3,436 items/ 15 changes | 3,000 items/ 10 changes | 3,432 items/ 14 changes | 3,400 items/ 10 changes |
| Percentage of property assessment appeals claims that reached disposition or waiver filed within two-year statutory deadline | 100% | 100% | 100% | 100% |
| Number of electronic subscriptions to online Board meeting agendas/summaries | 5,420 | 5,700 | 5,798 | 5,900 |
| Total number of views to Board meeting video/agenda/summary website page | 23,769 | 25,000 | 43,688 | 40,000 |
| Total number of views to Board meeting videos via the County's YouTube channel | 20,400 | 21,000 | 17,318 | 20,000 |

The department's primary goal to promote responsible and efficient government by improving customer service and promoting citizen participation and transparency in County government is tracked using a variety of metrics including measuring customer satisfaction through website feedback and customer service surveys available to walk-in customers. Customer satisfaction remains high as indicated through website feedback and customer service surveys.

The department continually strives for accuracy in submission of Board agenda item titles and compliance with the Ralph M. Brown Act. In tracking the number of Board agenda changes or corrections, the Clerk can assess the quality of instruction to County departments to submit accurate agenda item titles.

A fundamental function of the department is to facilitate a fair and equitable property assessment appeal process. Assessment appeal applications must be processed timely, and this measurement indicates successful caseload management to ensure all appeals reached disposition or two-year waiver filed within statutory deadlines.

Implementation of technology upgrades improves access to information and promotes citizen participation and transparency in the County government decision-making process. Tracking the use of technology enhancements not only improves transparency but provides valuable information in determining what future enhancements should be considered. The number of electronic subscriptions to online Board meeting agendas and summaries continues to increase each year. The total number of views on the Board meeting video/agenda/summary website page has declined over the past two years, however the number of views logged on the County's YouTube channel, which also provides live web-streaming of Board meetings, continues to climb each year. This measurable indicator is included as an additional tool to gauge the effectiveness of enhancements to citizen participation.

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Special Services

Department Head: James L. Zervis
 Fund: General
 Budget Unit: 1040

Function: General Government
 Activity: Legislative and Administrative

Description of Major Services

This budget unit contains appropriations for a variety of services and programs including the contribution for the employee group life insurance premium, expenses for special studies and projects, consulting and professional services expenses, and Board of Supervisors’ general and discretionary expenses not allocated to individual supervisorial districts. The County’s contributions to private non-profit agencies and the Local Agency Formation Commission are also included in this budget unit.

The Special Services budget includes funding to support the activities of the Assessment Appeals Board (AAB). AAB activities include professional and specialized services agreements to assist in the preparation and defense of major assessment appeal cases, per diem payments for meeting attendance and travel expenses for AAB members, reimbursement of County Counsel’s staff costs related to handling AAB matters, office expenses, and postage. The County Administrative Office administers this budget unit.

Beginning in FY 2019-20, the operating costs of the Low Barrier Navigation Center and other efforts to address homelessness are also being included in this budget unit.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|--------------------|---------------------|--------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$431,635 | \$675,128 | \$490,996 | \$673,617 | \$673,617 | \$673,617 |
| Services and Supplies | 6,813,466 | 9,402,079 | 6,763,060 | 8,233,470 | 8,233,470 | 12,286,120 |
| Other Charges | 840,590 | 851,000 | 947,247 | 951,000 | 951,000 | 951,000 |
| Capital Assets | 0 | 18,000 | 17,415 | 0 | 0 | 0 |
| Other Financing Uses | 0 | 25,310 | 25,310 | 25,810 | 25,810 | 25,810 |
| TOTAL EXPENDITURES | \$8,085,691 | \$10,971,517 | \$8,244,028 | \$9,883,897 | \$9,883,897 | \$13,936,547 |
| REVENUE: | | | | | | |
| Intergovernmental | \$2,370,112 | \$2,054,472 | \$5,499,700 | \$2,900,000 | \$2,900,000 | \$2,900,000 |
| Charges for Services | 80,053 | 52,000 | 81,676 | 54,371 | 54,371 | 54,371 |
| Miscellaneous | 182,338 | 0 | 380,704 | 0 | 0 | 0 |
| Other Financing Sources: | | | | | | |
| CARES Act | 13,854 | 0 | 0 | 0 | 0 | 0 |
| American Rescue Plan Act | 0 | 0 | 122,500 | 150,000 | 150,000 | 150,000 |
| TOTAL REVENUE | \$2,646,357 | \$2,106,472 | \$6,084,580 | \$3,104,371 | \$3,104,371 | \$3,104,371 |
| NET GENERAL FUND COST | \$5,439,334 | \$8,865,045 | \$2,159,448 | \$6,779,526 | \$6,779,526 | \$10,832,176 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

Most of the expenditures for this budget unit are associated with special projects activities, such as costs for the County’s single audit contract, contributions to other agencies and consulting services for the AAB, legislative review and updates and sales tax analysis. Salaries and benefits

include the countywide payments for group life insurance premiums and the replacement benefits offered by the County pursuant to Section 31899.4 of the Government Code and the Kern County Replacement Benefits plan. The budget unit is primarily funded by an allocation of Net General Fund Cost.

Contributions to Other Agencies

The Special Services budget contains recommended contributions totaling \$291,000 to various non-profit agencies for performance of cultural or humanitarian services benefiting the public. The following contributions are included in the recommended budget:

- Alzheimer’s Disease Association of Kern County: \$30,000
- Arts Council of Kern: \$45,000
- Bakersfield Museum of Art: \$23,000
- Bakersfield Symphony: \$45,000
- Community Action Partnership of Kern County (CAPK): \$45,000
- Court Appointed Special Advocates (CASA): \$65,000
- Kern Literacy Council: \$10,000
- Valley Fever Vaccine Project: \$23,000
- Volunteer Center of Kern County: \$5,000

Budget Changes and Operational Impacts

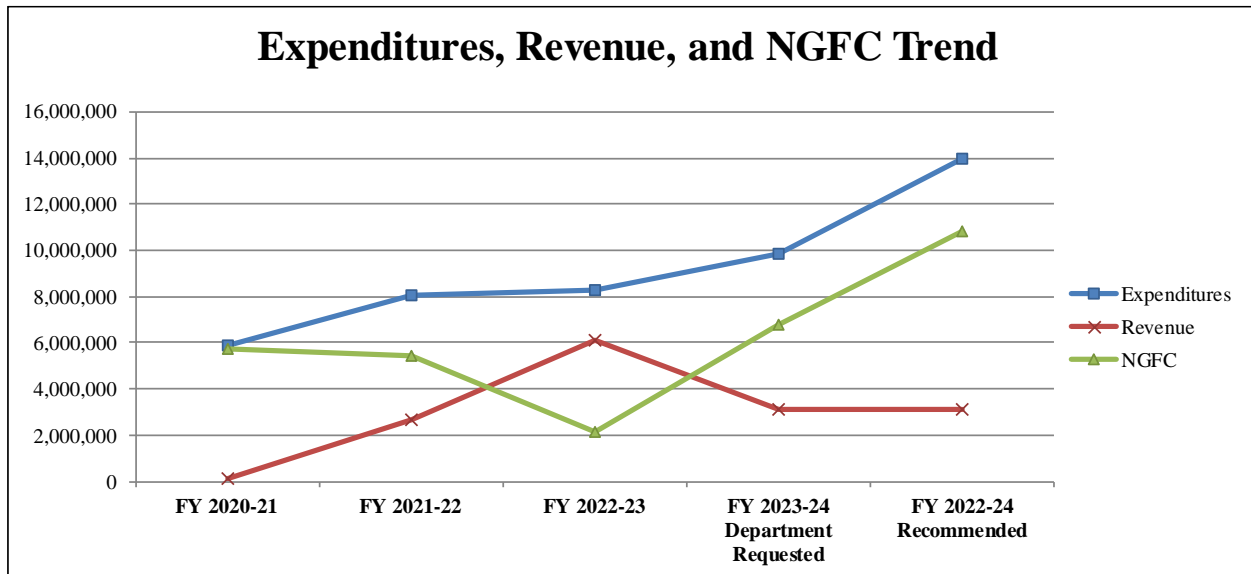
Salaries and Benefits includes the cost of the life insurance coverage for represented and unrepresented employees. The recommended budget includes an allocation of \$50,000 for each District Supervisor to support activities within their respective areas. In addition, approximately \$1.2 million of Supervisorial carry forward discretionary funds is budgeted under Services and Supplies. The recommended budget includes contributions to the Local Agency Formation Commission and the Kern County Museum to support operations of the county owned facility.

The recommended budget includes \$1,165,000 in consultant fees for legislative reviews, sales tax, and expert fees necessary for assessment appeals litigation. An additional \$1.2 million has been included to cover the monitor cost related to the settlement with the Department of Justice related to the Sheriff’s Office. Additionally, travel costs for the Board of Supervisors are accounted for in this budget unit to accommodate the geographic variances in district size. A General Fund Contribution to Child Support Services is included under Other Financing Sources to pay for their association dues.

On May 14, 2020, the County began operating through an agreement with Community Action Partnership of Kern the M Street Low Barrier Navigation Center (LBNC) to add capacity to transitional housing for the homeless population. Included under Services and Supplies is \$2.9 million to cover the operating costs. The County will receive approximately the same amount in Permanent Local Housing Allocation from the California Department of Housing and Community Development. The FY 2023-24 allocation is included under Intergovernmental revenue. The Carryforward allocations from the Homeless Housing, Assistance and Prevention grants in the amount of \$2.4 million will be used to support regional coordination and expand local capacity to

address immediate homelessness challenges. Beginning in FY 2023-24, the cost of the new Enterprise Resource Planning system that will replace the County’s legacy payroll and financial system will be accounted for in the Special Services Budget Unit. \$1.5 million for the first year’s license has been included in the recommended budget.

Other revenue sources are limited to supplemental roll assessment fees and property tax administration charges for cost reimbursement for activities of the Assessment Appeals Board.



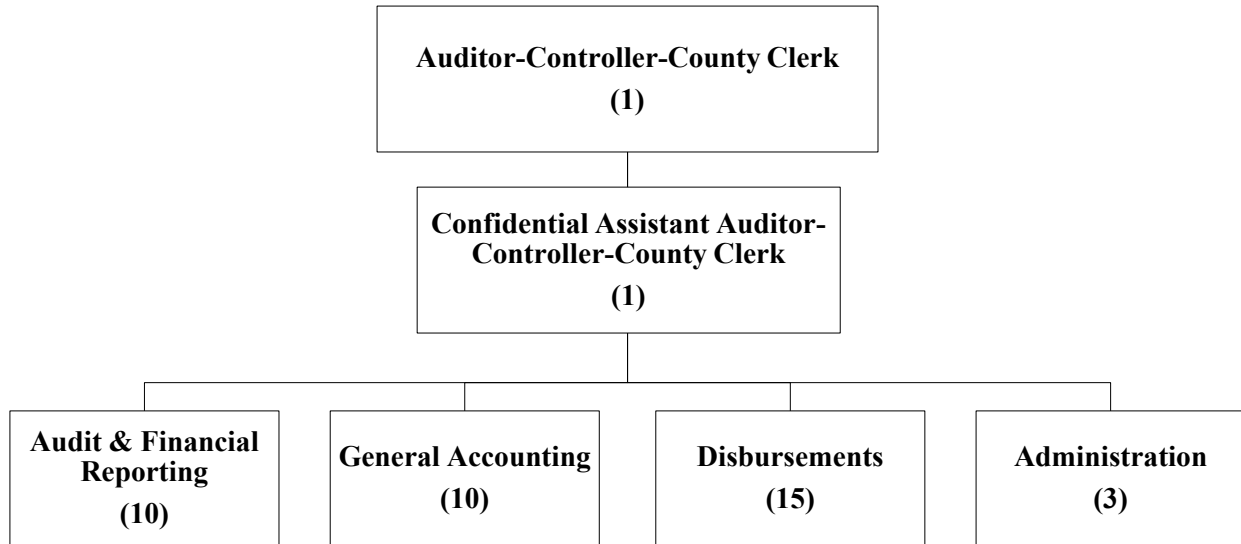
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Mission Statement

To perform all delegated and statutory responsibilities of Auditor, Controller, County Clerk and Registrar of Voters with excellence and foresight.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Issued the Adopted County Budget book and the Tax Rate book.
- Earned the State Controller’s award for the State Controller’s Report submission.
- Through our internal audits, continued to educate departments on Kern County Policies and Procedures and made recommendations for process improvements, resulting in greater compliance and fewer audit findings over time.

Auditor-Controller

Department Head: Aimee X. Espinoza, Elected

Function: General

Fund: General

Activity: Finance

Budget Unit: 1110

Description of Major Services

The Auditor-Controller is responsible for performing the financial functions prescribed by State and Federal law along with County ordinances and policies adopted by the Board of Supervisors. These functions include audits of select departments, property tax accounting, accounts payable, cash receipts, payroll, preparing State required reports such as Countywide Cost Allocation Plan, and preparing financial reports for the County and all special districts under the control of the Board of Supervisors.

| | Summary of Expenditures and Revenue | | | | | |
|-------------------------------|-------------------------------------|--------------------|--------------------|-------------------------|----------------------------|--------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$3,839,224 | \$3,913,940 | \$3,710,602 | \$3,808,812 | \$3,902,326 | \$4,829,113 |
| Services and Supplies | 463,139 | 506,315 | 510,850 | 622,242 | 622,242 | 622,242 |
| Other Financing Uses | 0 | 1,129,610 | 0 | 0 | 0 | 1,055,478 |
| TOTAL EXPENDITURES | \$4,322,925 | \$5,549,865 | \$4,221,452 | \$4,431,054 | \$4,524,568 | \$6,506,833 |
| Expend. Reimb. | (\$412,043) | (\$250,000) | (\$466,931) | (\$250,000) | (\$250,000) | (\$250,000) |
| TOTAL NET EXPENDITURES | \$3,910,882 | \$5,299,865 | \$3,754,521 | \$4,181,054 | \$4,274,568 | \$6,256,833 |
| REVENUE: | | | | | | |
| Charges for Services | \$1,178,288 | \$1,000,400 | \$1,265,281 | \$1,011,200 | \$1,011,200 | \$1,011,200 |
| Miscellaneous | (\$132,160) | 30,000 | 185 | 30,000 | 30,000 | 30,000 |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | 106,574 | 0 | 0 | 0 | 0 | 93,514 |
| TOTAL REVENUE | \$1,152,702 | \$1,030,400 | \$1,265,466 | \$1,041,200 | \$1,041,200 | \$1,134,714 |
| Less Available BSI * | \$0 | (\$1,129,610) | | \$0 | \$0 | (\$1,055,478) |
| NET GENERAL FUND COST | \$2,758,180 | \$3,139,855 | \$2,489,055 | \$3,139,854 | \$3,233,368 | \$4,066,641 |
| BSI Ending Balance * | \$1,079,670 | N/A | \$780,528 | N/A | N/A | N/A |

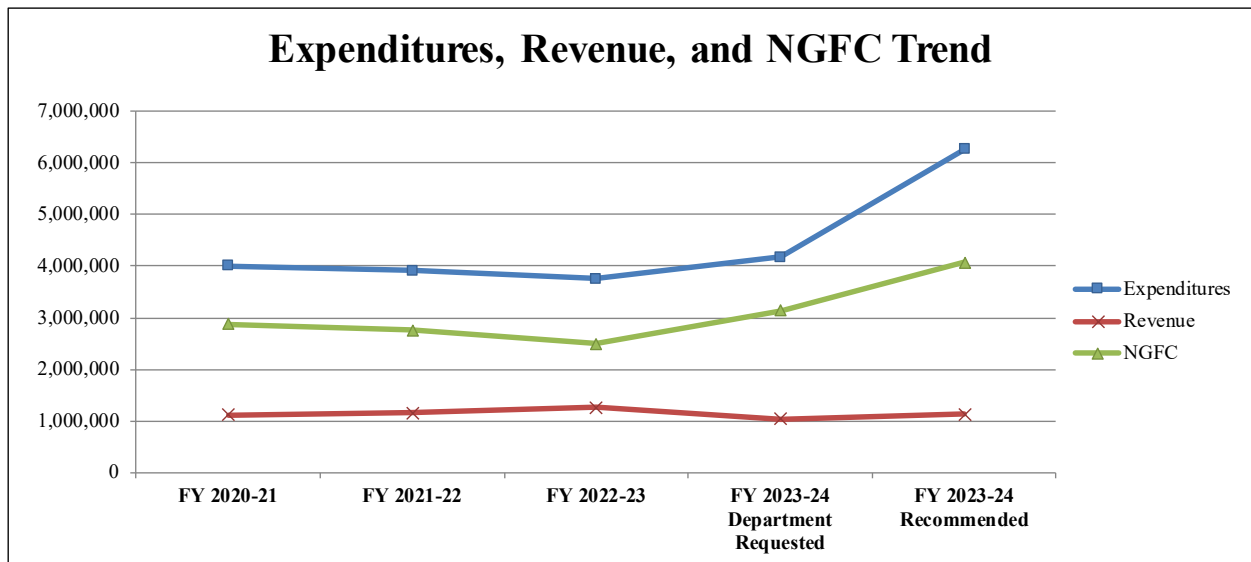
* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of the expenditures for this budget unit are associated with staffing costs for positions required to perform the financial functions of the County. The department receives some reimbursement for services but is primarily funded by general purpose revenues through the allocation of Net General Fund Cost (NGFC). The department received revenue from the American Rescue Plan Act (ARPA) in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic. In FY 2023-24 the department will receive ARPA funds to continue providing governmental services.

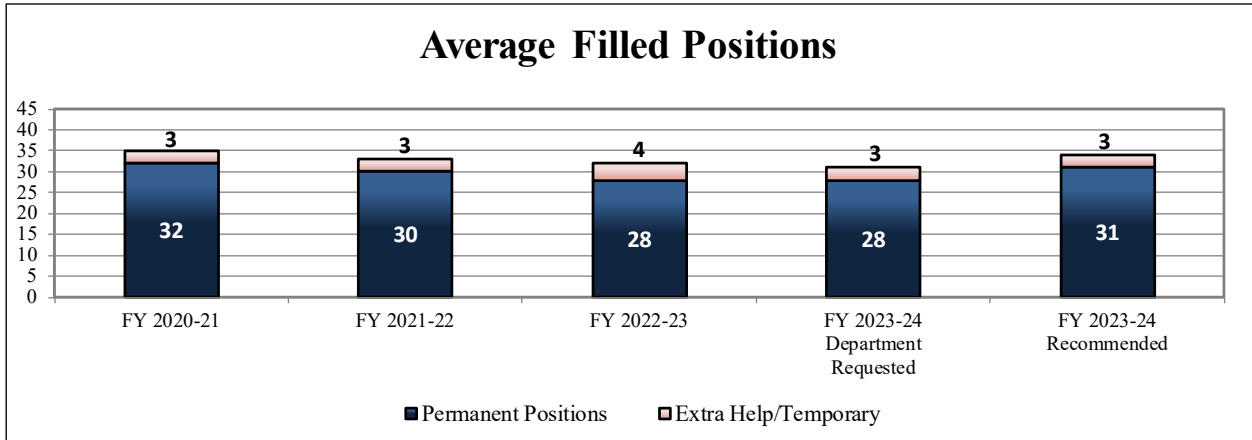
Budget Changes and Operational Impacts

The recommended budget includes an increase of \$1.1 million in Salaries and Benefits. Approximatley \$578,000 of additional funding will allow the department to fill four currently vacant positions as well as provide a cost of living adjustment. In FY 2023-24 the department will also be working on the implementation of a new enterprise resource planning (ERP) system for human resources and general ledger, for which the department has received additional funding of \$522,000 to hire additional staff to reduce the operational impact of staff time devoted to that project. The department is planning to hold nine positions vacant and unfunded, which would be fewer than in FY 2022-23.



Staffing Changes and Operational Impacts

The recommended budget includes holding nine (9) positions vacant and unfunded: one (1) Auditor-Controller Division Chief, one (1) Business Manager position, two (2) Auditor-Controller Senior Accountant positions, two (2) Senior Accountant/Accountant positions, one (1) Fiscal Support Supervisor position, and two (2) Fiscal Support Specialist positions. This results in an annual savings of approximately \$1.2 million. The department remains short-staffed and resources are being shared between divisions in order to minimize impacts to mandated functions.



4-Year Staffing Trend

| | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 32 | 30 | 28 | 31 | 31 |
| Extra Help/Temporary | 3 | 3 | 4 | 3 | 3 |
| Total Positions | 35 | 33 | 32 | 34 | 34 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 32 | 29 | 27 | N/A | N/A |
| Extra Help/Temporary (FTE) | 2 | 1 | 3 | N/A | N/A |
| Total Positions | 34 | 30 | 30 | N/A | N/A |
| SALARIES & BENEFITS | \$4,097,258 | \$3,839,224 | \$3,710,602 | \$3,808,812 | \$4,829,113 |

Summary of Authorized Positions

The recommended budget includes 40 authorized permanent positions, 31 of which have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Total | |
|--------------------|------------|-----------|-----------|-----------|-----------|----------|-----------|
| | | | | Filled | Vacant | | |
| Administration | 5 | 0 | 0 | 5 | 4 | 1 | 5 |
| Audit & Reporting | 10 | 0 | 0 | 10 | 8 | 3 | 11 |
| Disbursements | 14 | 0 | 0 | 14 | 11 | 3 | 14 |
| General Accounting | 11 | 0 | 0 | 11 | 8 | 2 | 10 |
| Total | 40 | 0 | 0 | 40 | 31 | 9 | 40 |

| Administration | Audit & Financial Reporting | Disbursements |
|--|--|--|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Auditor-Controller-County Clerk | 1 Auditor-Controller Division Chief | 1 Auditor-Controller Division Chief |
| 1 Confidential Asst. Auditor | 2 Auditor-Controller Senior Accounta | 2 Auditor-Controller Senior Accountant |
| 1 Business Manager | 6 Senior/Accountant | 2 Accountant/Senior Accountant |
| 1 Fiscal Support Specialist | 1 Senior/Accountant - Part-time | 2 Fiscal Support Supervisor |
| 1 Confidential Admin. Assistant | 10 Requested Total | 3 Fiscal Support Specialist |
| 5 Requested Total | | 4 Fiscal Support Technician |
| | | 14 Requested Total |
| General Accounting | | |
| <u>Classification</u> | | |
| 1 Auditor-Controller Division Chief | | |
| 2 Auditor-Controller Senior Accountant | | |
| 4 Accountant/Senior Accountant | | |
| 4 Fiscal Support Specialist | | |
| 11 Requested Total | | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Provide useful and timely information to improve accessibility and transparency for the community we serve.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Percentage of completed audits as prioritized in approved audit plan. | 44% | 100% | 16.4% | 100% |
| Percentage of on-time property tax payment allocations. | 92% | 100% | 100% | 100% |
| The structure of the Audit Division changed during FY 2022-23 resulting in a decrease in the percentage of audits being completed. The audit plan for FY 2022-23 was derived using an audit chief, a senior accountant, and 4 accountants. The actual makeup of the division was an Audit Chief and three Accountants. In January 2023, a new Auditor-Controller took office and has been re-evaluating the way internal audits are selected and conducted. With a primary focus on risk and uniformity, the internal audit division has been working to better evaluate risk and how audits are determined each year. Staff have attended trainings, researched best practices, and reassessed audit techniques. The internal audit plan for FY 2023-24 will align with current resources and an improvement in how audits are performed, resulting in an increase the percentage of completed audits. | | | | |

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

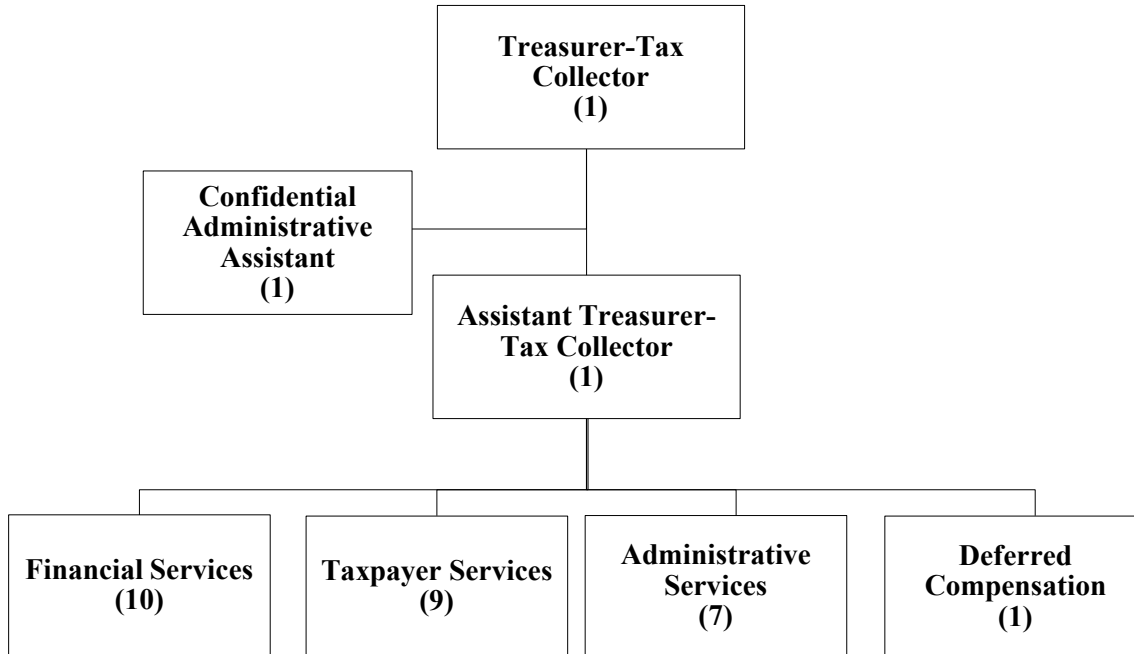
Department Goal: To manage the Auditor-Controller’s office effectively to promote a model County department.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Number of years the GFOA Certificate of Excellence in Financial Reporting is received. | 25 | 26 | N/A* | 27 |
| Average number of days to provide payments to vendors after receipt of approved claim. | < 7 | < 7 | < 7 | < 7 |
| Percentage of on-time processing of on-cycle payroll. | 100% | 100% | 100% | 100% |
| These measured objectives directly relate to accuracy across various areas of the office. The GFOA Certificate of Excellence in Financial Reporting is an enormous project that consolidates Countywide fiscal results and produces the County’s Annual Comprehensive Financial Report (ACFR). The ACFR is critical to investors analyzing the credit worthiness of the County as it communicates the financial health of the County. All claims for payment are reviewed and approved by the department prior to releasing payments to vendors. Timely processing of payments ensures departments can access vendor goods and services timely to continue providing timely services to the community. On-time processing of on-cycle payroll ensures employees County-wide are paid timely and accurately. | | | | |
| *The most recent GFOA Certificate of Excellence has not been received as of the date of publishing this recommended budget, however, the department anticipates it will be forthcoming. | | | | |

Mission Statement

To collect, manage and safeguard public funds to provide community services to the constituents of Kern County. To administer the Deferred Compensation Plan for all eligible Plan Participants in order to provide enhanced retirement benefits.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Collected over \$1.34 billion in secured property taxes in FY 2021-22 at a collection rate of 97.96% and collected over \$114.1 million in unsecured property taxes in FY 2021-22 at a collection rate of 93.1%.
- Increased the revenue of on-line tax installment payments from \$243.8 million to \$261.9 million in FY 2021-22, an increase of 7.4%. On-line payments now account for approximately 18% of all tax installments paid.
- Completed two public auctions of tax defaulted property that included a total of 2,576 parcels.
- Answered over 40,000 taxpayer phone calls in FY 2021-22.
- Managed Treasury Investment Pool with assets of \$5.3 billion at the end of FY 2021-22, providing liquidity for over 200 public agency pool participants and earning over \$45.1 million in net interest earnings revenue for all Treasury Pool participants.
- As of June 30, 2022, managed over 16,509 participant accounts in the Deferred Compensation Plan 1 and Plan 2 programs with assets of over \$642 million.

Treasurer-Tax Collector

Department Head: Jordan Kaufman, Elected

Function: General Government

Fund: General

Activity: Finance

Budget Unit: 1120

Description of Major Services

The Treasurer-Tax Collector receives, safeguards, invests, and disburses funds for the school districts, special districts, special trust funds and the County deferred compensation plan. The department invests all funds on deposit in the County treasury in accordance with government code to ultimately achieve a reasonable return for pool participants. The department also distributes property tax bills and collects those taxes in addition to other local taxes for all local governmental agencies and conducts tax-defaulted land sales.

Summary of Expenditures and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$3,293,931 | \$3,431,230 | \$3,118,898 | \$3,705,914 | \$3,705,914 | \$3,705,914 |
| Services and Supplies | 2,819,113 | 3,157,903 | 3,174,299 | 3,610,390 | 3,610,390 | 3,610,390 |
| Capital Assets | 0 | 0 | 0 | 80,000 | 80,000 | 80,000 |
| Other Financing Uses | 0 | 487,751 | 0 | 0 | 0 | 848,334 |
| TOTAL EXPENDITURES | \$6,113,044 | \$7,076,884 | \$6,293,197 | \$7,396,304 | \$7,396,304 | \$8,244,638 |
| REVENUE: | | | | | | |
| Fines and Forfeitures | \$295,231 | \$250,000 | \$303,708 | \$250,000 | \$250,000 | \$250,000 |
| Charges for Services | 4,538,544 | 4,469,972 | 5,198,223 | 5,059,742 | 5,059,742 | 5,059,742 |
| Miscellaneous | 943,518 | 744,000 | 1,123,645 | 837,000 | 837,000 | 837,000 |
| Other Financing Sources: | | | | | | |
| Redemption Systems | 0 | 449,982 | 0 | 574,383 | 574,383 | 574,383 |
| American Rescue Plan Act | 87,197 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$5,864,490 | \$5,913,954 | \$6,625,576 | \$6,721,125 | \$6,721,125 | \$6,721,125 |
| Less Available BSI * | \$0 | (\$487,751) | \$0 | \$0 | \$0 | (\$848,334) |
| NET GENERAL FUND COST | \$248,554 | \$675,179 | (\$332,379) | \$675,179 | \$675,179 | \$675,179 |
| BSI Ending Balance * | \$377,854 | N/A | \$487,751 | N/A | N/A | N/A |

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

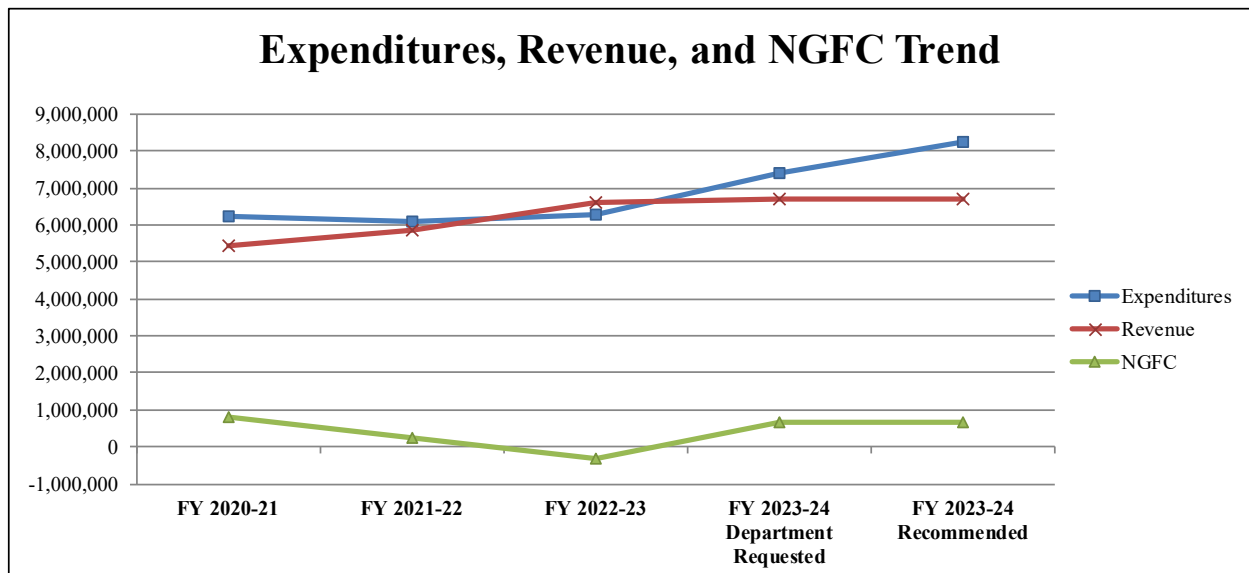
The majority of the expenditures for this budget unit are associated with staffing costs for positions required to perform the banking and property tax collection functions of the County. The services and supplies expenditure originate from banking fees, costs related to printing and mailing tax bills, and equipment upgrades. The department is primarily funded through charges to participants in the treasury pool for banking and investment services, various property tax delinquency charges, and an allocation of Net General Fund Cost (NGFC).

The department received revenue from the American Rescue Plan Act (ARPA) in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic.

Budget Changes and Operational Impacts

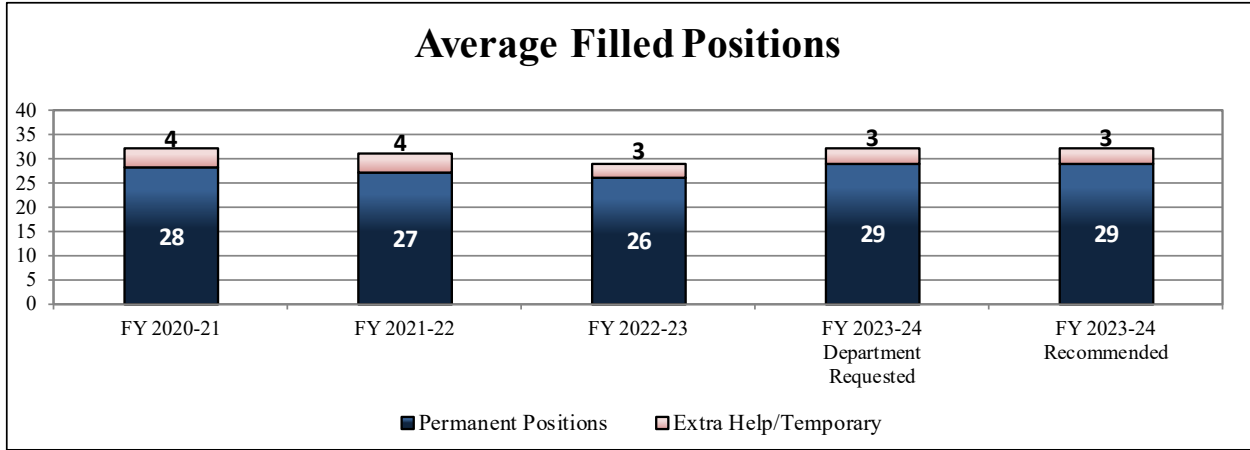
The recommended budget includes sufficient appropriations to cover the cost of the recently approved 4% cost of living adjustment. The recommended budget maintains current levels of service. Salaries and Benefits cost is increasing compared to FY 2022-23 actual as it includes negotiated equity adjustments for Accountant and Senior Accountant classifications and the negotiated cost of living adjustment. Services and Supplies cost is increasing due to banking and Information Technology-related higher costs, the plan to hire an investment adviser for the Deferred Compensation program, and the need to replace desktop computers.

The department has budgeted \$574,383 from the Redemption Trust Fund to offset the anticipated cost of collecting and processing redemption payments. Reduction in this activity or additional tax sale revenue generated from the sale of delinquent properties may reduce the funds needed to be transferred during the fiscal year. The recommended budget includes the use of \$113,644 of the Budget Savings Incentive (BSI) to offset the cost of extra-help staffing.



Staffing Changes and Operational Impacts

The recommended budget does not include any addition or deletion of positions. In order to meet NGFC, the department will hold one (1) Fiscal Support Technician position vacant and unfunded for an annual savings of approximately \$92,698. In addition, the department plans to utilize three (3) Extra Help positions.



4-Year Staffing Trend

| | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 28 | 27 | 26 | 29 | 29 |
| Extra Help/Temporary | 4 | 4 | 3 | 3 | 3 |
| Total Positions | 32 | 31 | 29 | 32 | 32 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 28 | 27 | 26 | N/A | N/A |
| Extra Help/Temporary (FTE) | 3 | 3 | 3 | N/A | N/A |
| Total Positions | 31 | 30 | 29 | N/A | N/A |
| SALARIES & BENEFITS | \$3,372,824 | \$3,293,931 | \$3,118,898 | \$3,705,914 | \$3,705,914 |

Summary of Authorized Positions

The recommended budget includes 30 authorized permanent positions, of which 29 have been budgeted to be filled, as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|-----------------------|------------|-----------|-----------|-----------|-----------|-----------|----------|-----------|
| | | | | | Total | | | |
| Administration | 10 | 0 | 0 | | 10 | 10 | 0 | 10 |
| Taxpayer Services | 9 | 0 | 0 | | 9 | 8 | 1 | 9 |
| Financial Services | 10 | 0 | 0 | | 10 | 10 | 0 | 10 |
| Deferred Compensation | 1 | 0 | 0 | | 1 | 1 | 0 | 1 |
| Total | 30 | 0 | 0 | | 30 | 29 | 1 | 30 |

| Administration | Taxpayer Services | Financial Services |
|-------------------------------------|----------------------------------|---|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Treasurer-Tax Collector | 1 Fiscal Support Supervisor | 3 Fiscal Support Specialist |
| 1 Asst. Treasurer-Tax Collector | 3 Fiscal Support Specialist | 1 Fiscal Support Supervisor |
| 3 Accountant / Senior Accountant | 4 Fiscal Support Technician | 1 Principal Treasury Investment Officer |
| 1 Confidential Administrative Asst. | 1 Tax Collection Investigator II | 5 Fiscal Support Technician |
| 1 Technology Services Manager | 9 Requested Total | 10 Requested Total |
| 1 Technical Support Engineer II | | |
| 1 Systems Analyst II | | |
| 1 Programmer I | | |
| 10 Requested Total | | |
| | | |
| Deferred Compensation | | |
| <u>Classification</u> | | |
| 1 Fiscal Support Technician | | |
| 1 Requested Total | | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: Collection of property taxes in the most efficient manner

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Percentage of Secured Taxes Collected | 97.95% | 100% | 97.96% | 100% |
| Percentage of Unsecured Taxes Collected | 93.08% | 100% | 97.39% | 100% |

These indicators measure the collection rate of the secured and unsecured lien date tax bills. The high percentages demonstrate the effectiveness of all collection activities undertaken by the Treasurer-Tax Collector. In FY 2021-22 there was a significant decline in the collection of unsecured taxes due to large unsecured assessments being placed on the tax roll at the end of the fiscal year. In FY 2022-23, the unsecured collection rate returned to normal.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Maximize the level of customer service to the taxpayer

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Average wait time for incoming taxpayer telephone calls | 30 sec. | 35 sec. | 26 sec. | 30 sec. |

This indicator measures the average time a taxpayer waits in our automated call management system, listening to an automated message before speaking to a taxpayer services representative. For budgetary purposes, the department held vacant one Fiscal Support Technician. The department was able to keep the average call wait time low due to a 10% decrease in call volume from the previous year. During the COVID-19 pandemic, the department experienced significant spikes in call volume that has now reverted to normal. The FY 2023-24 goal reflects our anticipation of normal call volume patterns and having most positions filled.

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will continuously foster a countywide culture of innovation and evolution.

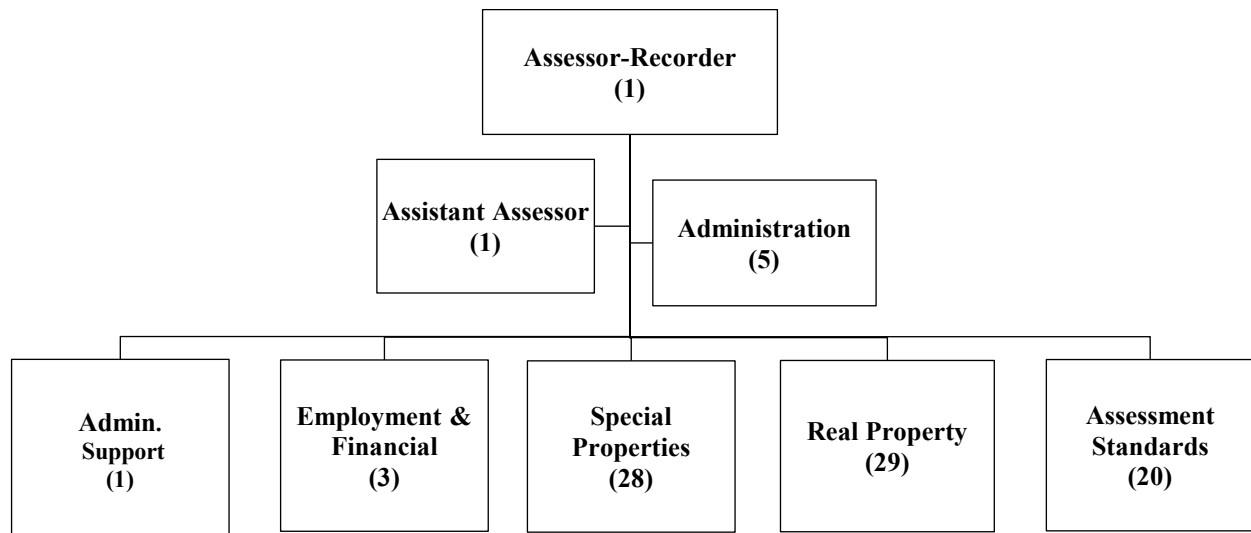
Department Goal: Maximize employee participation in the deferred compensation plan

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Number of deferred compensation participants in Plan 1 | 11,475 | 11,750 | 11,685 | 11,900 |
| Number of deferred compensation participants in Plan 2 | 5,034 | 5,000 | 5,147 | 5,200 |
| Percentage of new employees taking advantage of the deferred compensation employer match | 56.3% | 100% | 53.1% | 100% |
| <p>These indicators measure the total number of participants participating in the County’s Deferred Compensation Plan 1 and Plan 2, and the percentage of new employees taking advantage of the deferred compensation employer match. Because new Service Employees International Union (SEIU) and unrepresented management employees have a much lower defined benefit retirement tier, the deferred compensation plan with the employer match now represents a more critical piece of their overall retirement savings plan. The employer match program began in November of 2007 with the adoption of the SEIU Memorandum of Understanding. The average match percentage amount remains at 5.2%. The Department is working closely with the current recordkeeper on multiple marketing campaigns to spread awareness of the plan and match. The Department is participating in new employee orientations and holding regular seminars to educate employees on the deferred compensation plan and encourage participation.</p> | | | | |

Mission Statement

The Kern County Assessor’s Office strives to deliver a fair, uniform and accurate property assessment roll, created efficiently and timely in accordance with current appraisal standards and property tax law, while also providing prompt, professional and courteous public service.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Continued the process of supplemental assessment of oil and gas fixtures.
- Reviewed approximately 17,000 single family residential properties in section 51 status as a result of changes in the real estate market and made necessary adjustments. Currently reviewing approximately 13,000 single family, multi-family, and mobile home properties and approximately 34,000 residential and rural zoned vacant land in section 51 status.
- Completed the 2022 assessment roll on time and are on track to timely complete the 2023 assessment roll within the budgetary requirements and the revenue and taxation code.
- Resolved over 1,200 assessment appeals in FY 2021-22 and have resolved over 766 for FY 2022-23.
- Finalized the valuation of 1,063,717 square feet of a distribution center for Amazon at the Wonderful Industrial complex and added \$92.3 million to the roll. Working to value final completion of 1.3 million square feet of additional distribution warehousing at the complex. Finalized the valuation of 630,000 square feet of distribution warehousing at the Tejon Industrial complex and added \$60 million to the roll.
- Worked with other oil and gas producing counties to determine valuation pricing and policies to be consistent within the state for this industry.

Assessor

Department Head: Laura Avila, Elected

Function: General Government

Fund: General

Activity: Finance

Budget Unit: 1130

Description of Major Services

Under California law, the Assessor establishes a valuation for all locally taxable property including residential, commercial, business and personal property. The Assessor locates all taxable property in the County, identifies the owners, and describes the property. Additionally, the department applies all legal exemptions and exclusions, when applicable. The Assessor completes an assessment roll presenting the assessed values for all property and must maintain a record of those assessments.

Summary of Expenditures and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|---------------------------------|--------------------|---------------------|--------------------|----------------------|-------------------------|---------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$8,882,064 | \$9,231,621 | \$8,740,535 | \$9,189,711 | \$9,536,854 | \$9,536,854 |
| Services and Supplies | 427,706 | 664,526 | 667,411 | 725,536 | 725,536 | 725,536 |
| Other Financing Uses | 0 | 1,556,254 | 0 | 0 | 0 | 1,625,955 |
| TOTAL EXPENDITURES | \$9,309,770 | \$11,452,401 | \$9,407,946 | \$9,915,247 | \$10,262,390 | \$11,888,345 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$28,879 | \$28,000 | \$56,087 | \$50,000 | \$50,000 | \$50,000 |
| Charges for Services | 3,324,278 | 2,957,600 | 3,051,939 | 3,029,700 | 3,029,700 | 3,029,700 |
| Miscellaneous | 18 | 0 | 41 | 0 | 0 | 0 |
| Other Financing Sources: | | | | | | |
| Operating Transfer In- Recorder | 0 | 67,500 | 67,500 | 60,000 | 60,000 | 60,000 |
| American Rescue Plan Act | 248,672 | 0 | 0 | 0 | 347,143 | 347,143 |
| TOTAL REVENUE | \$3,601,847 | \$3,053,100 | \$3,175,567 | \$3,139,700 | \$3,486,843 | \$3,486,843 |
| Less Available BSI * | \$0 | (\$1,556,254) | \$0 | \$0 | \$0 | (\$1,625,955) |
| NET GENERAL FUND COST | \$5,707,923 | \$6,843,047 | \$6,232,379 | \$6,775,547 | \$6,775,547 | \$6,775,547 |
| BSI Ending Balance * | \$1,206,246 | N/A | \$1,556,254 | N/A | N/A | N/A |

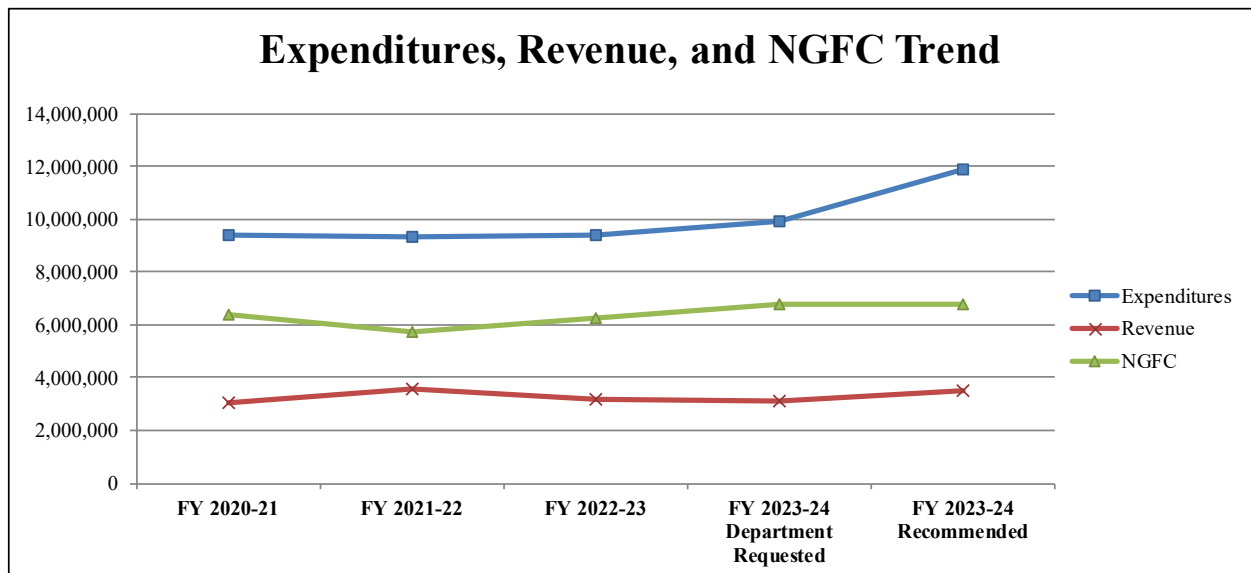
* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of expenditures for this budget unit are associated with staffing costs for positions required to perform the functions of the Assessor's office. The department is funded primarily through an allocation of Net General Fund Cost (NGFC). In addition, the department receives revenue for reimbursement of costs for the administration of property taxes and supplemental property taxes as statutorily allowed. The department received revenue from the American Resue Plan Act (ARPA) in FY 2021-22 to mitigate the impacts of the Corona virus pandemic. In FY 2023-24 the department will receive ARPA funds to continue providing governmental services.

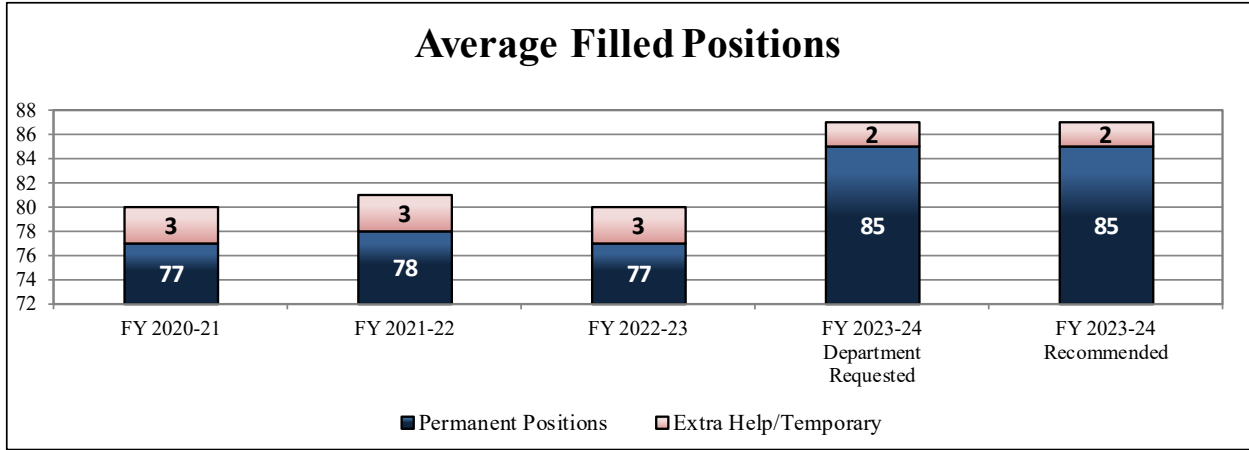
Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the cost of the recently approved 4% cost of living adjustment. The recommended budget includes an NGFC amount that allows the department to maintain operations. In order to meet the guideline, the department plans to hold three positions vacant and unfunded. In addition, the department plans to use \$402,931 in Budget Savings Incentive credits in order to maintain services and meet the NGFC guideline. Salaries and Benefits cost is budgeted higher than FY 2022-23 actual due to the anticipated increase in wages. Services and supplies slight increase is mainly due to an increase in information technology-related costs.



Staffing Changes and Operational Impacts

The recommended budget includes the deletion of one (1) Fiscal Support Technician and addition of one (1) Assessment Technician positions. The recommended budget includes 88 authorized positions, of which 85 are budgeted to be filled. The recommended budget includes holding one (1) Assessment Tech and two (2) Appraiser positions vacant and unfunded, for an annual cost savings of approximately \$271,896.



4-Year Staffing Trend

| | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 77 | 78 | 77 | 85 | 85 |
| Extra Help/Temporary | 3 | 3 | 3 | 2 | 2 |
| Total Positions | 80 | 81 | 80 | 87 | 87 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 77 | 75 | 76 | N/A | N/A |
| Extra Help/Temporary (FTE) | 3 | 2 | 3 | N/A | N/A |
| Total Positions | 80 | 77 | 79 | N/A | N/A |
| SALARIES & BENEFITS | \$8,962,617 | \$8,882,064 | \$8,740,535 | \$9,189,711 | \$9,536,854 |

Summary of Authorized Positions

The recommended budget includes 48 authorized positions, of which 47 have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|----------------------------|------------|-----------|------------|-----------|--|-----------|----------|-----------|
| | | | | Total | | | | |
| Administration | 7 | 0 | 0 | 7 | | 7 | 0 | 7 |
| Administration Support | 1 | 0 | 0 | 1 | | 1 | 0 | 1 |
| Employment & Financial | 3 | 0 | 0 | 3 | | 3 | 0 | 3 |
| Special Properties Support | 29 | 0 | 0 | 29 | | 26 | 3 | 29 |
| Real Property | 28 | 0 | 0 | 28 | | 28 | 0 | 28 |
| Assessment Standards | 20 | 1 | (1) | 20 | | 20 | 0 | 20 |
| Total | 88 | 1 | (1) | 88 | | 85 | 3 | 88 |

| Administration | Administration Support | Employment & Financial |
|-------------------------------------|------------------------------|-----------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Assessor-Recorder | 1 Assessment Technician | 1 Administrative Coordinator |
| 1 Assistant Assessor | 1 Requested Total | 2 Fiscal Support Specialist |
| 1 Business Manager | | 3 Requested Total |
| 3 Chief Appraiser | | |
| 1 Confidential Administrative Asst | | |
| 7 Requested Total | | |
| Special Properties Support | Real Property | Assessment Standards |
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 8 Auditor-Appraiser I/II/III | 1 Fiscal Support Supervisor | 4 Appraiser I/II/III |
| 2 Senior Auditor-Appraiser | 2 Fiscal Support Specialist | 2 Senior Appraiser |
| 1 Supervising Auditor Appraiser | 1 Appraisal Assistant | 1 Supervising Appraiser |
| 1 Supervising Appraiser | 5 Assessment Technician | 1 GIS Programmer/Analyst |
| 2 Senior Appraiser | 2 Supervising Appraiser | 3 Engineering Technician I/II/III |
| 7 Appraiser I/II/III | 4 Senior Appraiser | 1 Fiscal Support Supervisor |
| 1 Fiscal Support Supervisor | 13 Appraiser I/II/III | 2 Fiscal Support Specialist |
| 1 Fiscal Support Specialist | 28 Requested Total | 6 Assessment Technician |
| 1 Fiscal Support Technician | | 20 Requested Total |
| 5 Assessment Technician | | |
| 29 Current Total | | |
| <u>Additions/(Deletions)</u> | | |
| 1 Assessment Technician | | |
| (1) Fiscal Support Technician | | |
| 29 Requested Total | | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Work efficiently and effectively through close of the roll year to ensure timely revenue to the General Fund.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Percentage of appraisable events completed prior to roll close | 99.5% | 100% | 99.9% | 100% |
| Percentage of Business and Natural Resources property statements processed prior to roll close. | 100% | 100% | 100% | 100% |
| This objective represents the number of appraisable events that are processed before roll close. However, there are situations that cause roll corrections after the event is processed. The lower the number of roll corrections equates to higher continued productivity. | | | | |

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

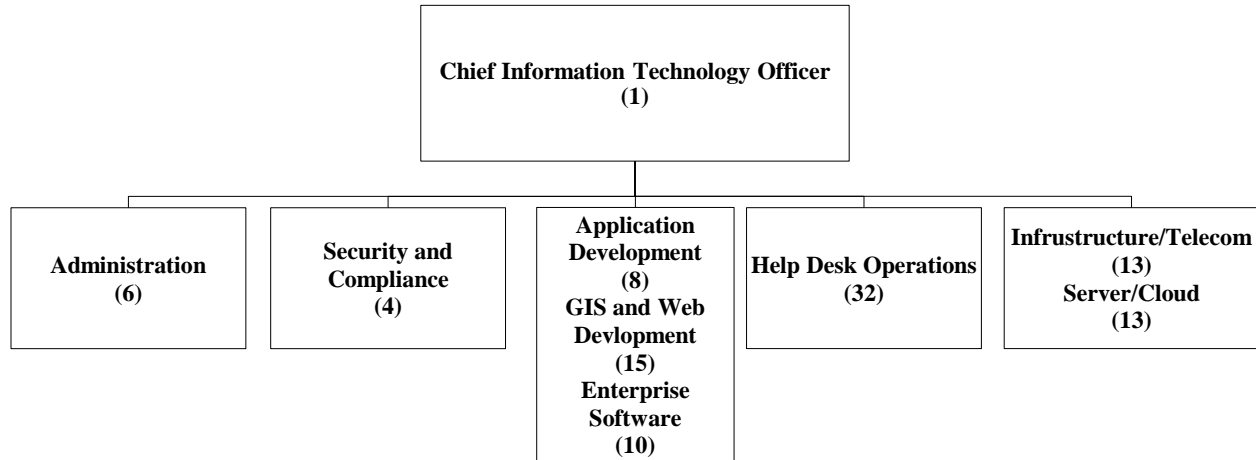
Department Goal: Utilize technology to improve and align business capabilities with resources, and customer demands and expectation.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Average number of days to process title transfers | N/A | 30 | 70 | 30 |
| Number of appraisals done through direct enrollment processes | N/A | 3500 | N/A | 3,500 |
| Average number of months to process regularly scheduled appeals | N/A | 15 | 9.63 | 12 |
| This number represents the number of days it will take to process title transfers, appraisals completed through direct enrollment, and months to process the regularly scheduled appeals. The department plans on utilizing software to decrease the time it takes to complete these tasks. The department's new title transfer program was implemented in late FY 2022-23; therefore, accurate actual measurements are not available. The Performance Measure related to direct enrollment was delayed for FY 2022-23, no data is available to report actual. | | | | |

Mission Statement

To promote cost-effective and innovative delivery of public services through coordinated and customer-driven application of information, technology, and resources.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- The division implemented the Fair Labor Standards Act 14-day schedule update in Payroll.
- The division collaborated with the Human Resources Division to design and implement a new online open enrollment form for employees enrolling in or changing health benefits.
- The division optimized the enterprise Geographic Information System environment, which will improve availability and performance for all users.
- The division engaged in the migration and consolidation of three servers, 13 virtual domains, and the data from over 35 County applications.
- The division deployed a new security solution to improve security and defense for all users and servers.
- The division implemented the 10-Step increment adjustment to the salary schedule countywide.
- The division implemented mass cost of living adjustments and salary adjustments countywide.
- Collaborated with the County Administrative Office and Bakersfield Kern Regional Homeless Collaborative to successfully lead the Geographic Information System Homeless initiatives.

Information Technology Services

Department Head: James L. Zervis
Fund: General
Budget Unit: 1160

Function: General Government
Activity: Other General

Description of Major Services

The Information Technology Services Division of the County Administrative Office provides a variety of professional information technology and telecommunications services to all County departments. The division is responsible for 24 hours-a-day, seven days-a-week computer operations and systems support. The division administers and supports the Countywide enterprise system, telephone systems, wide and local area networks, as well as the County e-mail system. The division also provides support for Kern Integrated Property Management System, Criminal Justice Information System (CJIS), County's Payroll System, Financial Management System, and Database Administration.

Summary of Expenditures and Revenue

| | FY 2021-22 | | FY 2022-23 | | FY 2023-24 | | |
|---------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|--|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended | |
| APPROPRIATIONS: | | | | | | | |
| Salaries and Benefits | \$10,562,420 | \$12,298,969 | \$11,582,884 | \$13,227,475 | \$15,235,112 | \$15,676,208 | |
| Services and Supplies | 12,772,608 | 14,838,195 | 15,575,757 | 17,750,768 | 18,043,160 | 18,343,163 | |
| Other Charges | 15,666 | 0 | 0 | 0 | 0 | 0 | |
| Capital Assets | 129,110 | 2,000,000 | 1,218,291 | 2,055,000 | 2,055,000 | 2,055,000 | |
| Other Financing Uses | 0 | 1,206,473 | 0 | 0 | 0 | 1,206,473 | |
| TOTAL EXPENDITURES | \$23,479,804 | \$30,343,637 | \$28,376,932 | \$33,033,243 | \$35,333,272 | \$37,280,844 | |
| Expend. Reimb. | (\$5,644,024) | (\$6,326,516) | (\$6,915,579) | (\$7,831,133) | (\$7,831,133) | (\$7,831,133) | |
| TOTAL NET EXPENDITURES | \$17,835,780 | \$24,017,121 | \$21,461,353 | \$25,202,110 | \$27,502,139 | \$29,449,711 | |
| REVENUE: | | | | | | | |
| Charges for Services | \$10,347,473 | \$11,796,025 | \$11,860,254 | \$13,291,630 | \$13,291,630 | \$13,291,630 | |
| Miscellaneous | 0 | 500,000 | 0 | 795,796 | 795,801 | 795,801 | |
| Other Financing Sources: | | | | | | | |
| Special or Extraordinary Item | 0 | 0 | 1,600,000 | 0 | 0 | 0 | |
| Automated County Warrant System | 73,100 | 0 | 0 | 0 | 0 | 0 | |
| CARES Act | 71,576 | 0 | 0 | 0 | 0 | 0 | |
| American Rescue Plan Act | 229,295 | 0 | 450,045 | 450,045 | 755,893 | 755,893 | |
| TOTAL REVENUE | \$10,721,444 | \$12,296,025 | \$13,910,299 | \$14,537,471 | \$14,843,324 | \$14,843,324 | |
| Less Available BSI * | \$0 | (\$1,206,473) | \$0 | \$0 | \$0 | (\$1,206,473) | |
| NET GENERAL FUND COST | \$7,114,336 | \$10,514,623 | \$7,551,054 | \$10,664,639 | \$12,658,815 | \$13,399,914 | |
| BSI Ending Balance * | \$801,673 | N/A | \$1,206,473 | N/A | N/A | N/A | |

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

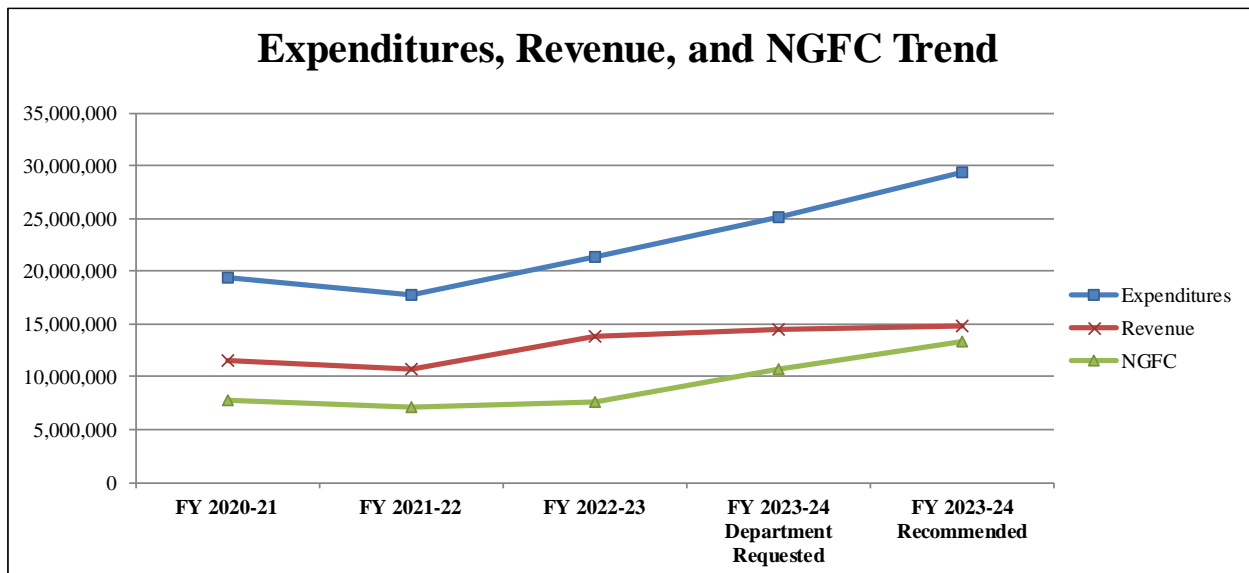
The majority of expenditures for this budget unit are associated with supplies and staffing costs for positions required to establish and support the information technology platform for the County. The division pays for internet, storage, phone, and IT maintenance and is reimbursed by charging departments for the cost. In addition, the division receives an allocation of Net General Fund Cost.

Budget Changes and Operational Impacts

The recommended budget includes an increase of approximately \$4 million in Salaries and Benefits primarily due to the 4% cost of living adjustment, planned filling of current vacancies and increase in permanent positions. The additional positions will enable the department to improve service delivery and implement additional security measures designed to identify computing threats and respond with minimal disruption to critical departments’ operations. In addition, the department received additional funding of \$741,099 for staffing to assist with implementation of a new Enterprise Resource Planning (ERP) system.

The budgeted increases in services and supplies expenditures and miscellaneous revenue reflect new software purchases and service support on behalf of customer departments that will fully reimburse ITS for the purchases. In addition, increases in services and supplies expenditures and charges for services reflect one-time purchases for telecommunications equipment and system upgrades that will be reimbursed. The actual capital assets expenditures reflect the costs for the ERP system incurred during FY 2022-23. The FY 2023-24 capital assets expenditures reflects ongoing costs for current software.

The recommended budget includes sufficient appropriations to cover the 4% cost of living adjustment. In FY 2021-22 through FY 2022-23, the department received revenue from the CARES Act and the American Rescue Plan Act (ARPA) funding to address the Coronavirus pandemic. The recommended budget includes \$755,893 from the ARPA to continue providing governmental services and to cover the 4% cost of living adjustment.

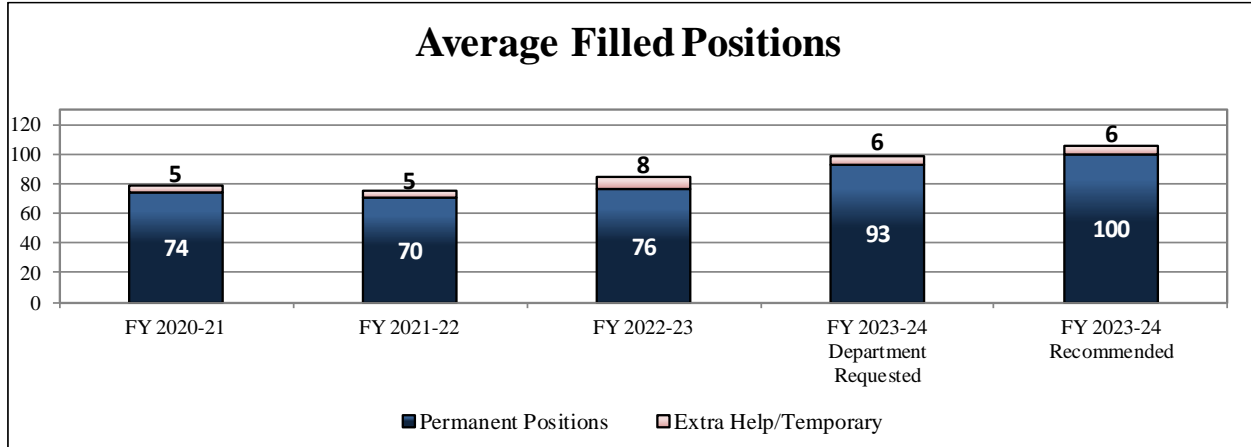


Staffing Changes and Operational Impacts

The recommended budget includes the addition of two (2) Technology Support Specialist II positions, two (2) Technology Support Engineer I positions, one (1) Administrative Coordinator position, one (1) Senior Systems Analyst position and one (1) Geographic Information Specialist position and the deletion of six (6) Technology Services Supervisor positions, one (1) Information

Security Officer position, one (1) Fiscal Support Specialist position and one (1) Systems Analyst II position.

The recommended budget holds one (1) Systems Programmer I position and one (1) Network Systems Administrator position vacant and unfunded, at an annual savings of approximately \$306,868.



| | Actual | | | Department | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 74 | 70 | 76 | 93 | 100 |
| Extra Help/Temporary | 5 | 5 | 8 | 6 | 6 |
| Total Positions | 79 | 75 | 84 | 99 | 106 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 76 | 73 | 77 | N/A | N/A |
| Extra Help/Temporary (FTE) | 4 | 5 | 8 | N/A | N/A |
| Total Positions | 80 | 78 | 85 | N/A | N/A |
| SALARIES & BENEFITS | \$10,654,040 | \$10,562,420 | \$11,582,884 | \$13,227,475 | \$15,676,208 |

Summary of Authorized Positions

The recommended budget includes 102 authorized permanent positions, of which 100 are budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|----------------------------|------------|-----------|------------|------------|------------|------------|------------|
| | | | | Total | | | |
| Office of the CIO | 1 | 0 | 0 | 1 | 1 | 0 | 1 |
| Administration | 6 | 1 | (1) | 6 | 6 | 0 | 6 |
| GIS and Web Development | 14 | 1 | 0 | 15 | 15 | 0 | 15 |
| Enterprise Software | 10 | 0 | 0 | 10 | 10 | 0 | 10 |
| Server/Cloud | 14 | 0 | (1) | 13 | 13 | 0 | 13 |
| Application Development | 8 | 1 | (1) | 8 | 8 | 0 | 8 |
| Infrastructure and Telecom | 19 | 0 | (6) | 13 | 11 | (2) | 13 |
| Help Desk Operations | 28 | 4 | 0 | 32 | 32 | 0 | 32 |
| Security and Compliance | 4 | 0 | 0 | 4 | 4 | 0 | 4 |
| Total | 104 | 7 | (9) | 102 | 100 | (2) | 102 |

| Administration | Infrastructure and Telecom | Application Development |
|------------------------------------|------------------------------------|--------------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Chief Information Tech Officer | 3 Telecom Network Administrator | 1 Deputy Chief Info. Tech. Manager |
| 1 Business Manager | 1 Deputy Chief Info. Tech. Manager | 1 Technology Services Supervisor |
| 1 Asst. Chief Info. Tech Officer | 6 Technology Services Supervisor | 1 Sr. System Analyst |
| 1 Fiscal Support Specialist | 2 ITS Manager | 5 Programmer I/II-Sys Analyst I/II |
| 1 Sr. Office Services Specialist | 3 LAN Systems Administrator | 8 Current Total |
| 1 Office Services Technician | 3 Network System Administrator | <u>Additions/Deletions</u> |
| 1 Accountant | 1 System Programmer I/II | 1 Sr. System Analyst |
| 7 Current Total | 19 Current Total | (1) Programmer I/II-Sys Analyst I/II |
| <u>Additions/Deletions</u> | <u>Additions/Deletions</u> | 8 Requested Total |
| 1 Administrator Coordinator | (6) Technology Services Supervisor | |
| (1) Fiscal Support Specialist | 13 Requested Total | |
| 7 Requested Total | | |
| GIS and Web Development | Server/Cloud | Help Desk Operations |
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 GIS Manager | 1 Information Security Officer | 3 ITS Manager |
| 1 GIS Programmer | 2 ITS Manager | 1 LAN Systems Administrator |
| 1 Technology Services Supervisor | 6 LAN Systems Administrator | 1 Deputy Chief Info. Tech. Manager |
| 8 Programmer I/II-Sys Analyst I/II | 5 Tech. Support Engineer I/II | 7 Tech. Support Engineer I/II |
| 2 Sr. System Analyst | 14 Current Total | 16 Tech. Support Specialist I/II/III |
| 1 Tech. Support Engineer I/II | <u>Additions/Deletions</u> | 28 Current Total |
| 14 Current Total | (1) Information Security Officer | <u>Additions/Deletions</u> |
| <u>Additions/Deletions</u> | 13 Requested Total | 2 Tech. Support Engineer I/II |
| 1 GIS Specialist | | 2 Tech. Support Specialist I/II/III |
| 15 Requested Total | | 32 Requested Total |
| Enterprise Software | Security and Compliance | |
| <u>Classification</u> | <u>Classification</u> | |
| 1 ITS Manager | 1 Deputy Chief Info. Tech. Manager | |
| 2 Sr. System Analyst | 1 Security Administrator | |
| 5 Programmer I/II-Sys Analyst I/II | 2 Security Analyst | |
| 2 Database Analyst I/II | 4 Requested Total | |
| 10 Requested Total | | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Make the County government accessible to citizens.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|---|----------------------|----------------------|----------------------|----------------------|
| Application Development/Modernization | N/A | New Measure | New Measure | 90% |
| Average number of hits on County website per resident | 8.0 | 8.0 | N/A | N/A |
| County pages monitored for Accessibility Compliance | 4,492 | 4,600 | N/A | N/A |
| The average number of hits on County websites per resident and County pages monitored for accessibility compliance were discontinued and replaced with application development/modernization. Information Technology Services continues to support and encourage County departments to embrace and utilize their public facing applications to engage with the Public and to further expose departmental services and activities through them to make services more transparent and accessible. The division utilizes tools such as SiteImprove to track accessibility compliance on public facing websites, allowing staff to identify and resolve accessibility issues. Since this is a newly implemented measure, no historical data is available. | | | | |

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will continuously foster a countywide culture of innovation and evolution.

Department Goal: Deliver quality service to our customers.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Percentage of time that the County's IT servers are fully operational | 99.98% | 99.98% | N/A | N/A |
| Average number of staff training hours per full time equivalent | 25 | 21 | N/A | N/A |
| Average first response time of support for critical Incidents in hours | 6.8 | 0.5 | N/A | N/A |
| Percentage of time that the County's Internet Service is fully available/redundant | N/A | New Measure | N/A | 99.99% |
| Percentage of time Network Performance is adequate | N/A | New Measure | N/A | 99.99% |
| Average time to problem ticket assignment | N/A | New Measure | N/A | 1 HR |
| Participation of eligible County staff in ITS Countywide Security Awareness Training | N/A | New Measure | N/A | 90% |
| In FY 2022-23 the division determined the first indicators were not well suited for measurement of delivery of quality services to customers, so the measurements were replaced with new performance measures. The new performance measures for the division reflect its alignment to customer's demands and expectations of a high performing organization. | | | | |

General Government

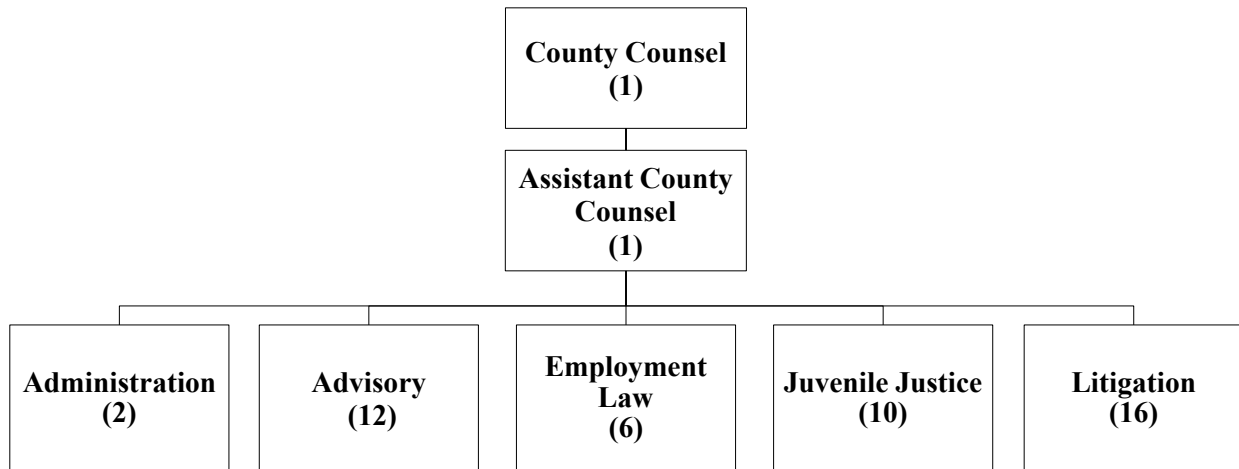
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Mission Statement

To advise, assist and represent our clients as efficiently and economically as possible, in accordance with the highest professional and ethical standards.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- The Juvenile Dependency section managed 2,606 open cases on juvenile dependency matters, made nearly 6,314 court appearances, filed or responded to 446 new petitions, and reviewed 231 productive custody warrants.
- The Employment Law section handled nearly 154 new and distinct employment matters, of which 148 were disciplinary or performance related matters, nine were Department of Fair Employment and Housing and Equal Employment Opportunity Commission complaints, six were workplace violence related matters. The section also managed 508 litigated workers’ compensation claims, opening 47 claims in FY 2022-23 and provided mandated training to various County employees. The section also completed two Pitchess motions. The section started participating in the County’s New Supervisor’s Academy by providing training on mandated regulations and policies covering employee discipline.
- The Litigation section conducted 53 trials, Attorneys also attended numerous jury trials, 68 hearings, 89 depositions, seven mediations, and made 695 appearances in civil litigation and conservatorship hearings. The section prevailed against a \$1 million jury trial.
- The Advisory section completed 127 Ordinances and 411 Resolutions. Attorneys also appeared for Assessment Appeal hearings, provided legal advice to county departments, agencies, and special districts. Provided legal representation to numerous boards and commissions, and presented various training to employees, boards, and commissions. The section worked with Kern County Sheriff’s Office to develop a K9 retirement policy, a policy on using military equipment for KCSO, revising Title 7 of the Kern County Code for Kern Animal Services.

County Council

Department Head: Margo Raison
Fund: General
Budget Unit: 1210

Function: General Government
Activity: Counsel

Description of Major Services

County Council is the civil attorney for the County and represents the County in all civil court actions. County Council is also the legal advisor to the Board of Supervisors, County departments, elected and appointed County employees, and all boards and commissions that do not separately contract for legal services. County Council also advises and represents Kern Health Systems and represents the Kern County Employees' Retirement Association on litigated disability appeals.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$8,463,953 | \$9,185,288 | \$8,938,441 | \$9,692,232 | \$9,832,232 | \$9,879,740 |
| Services and Supplies | 941,973 | 962,531 | 866,410 | 1,166,240 | 1,166,240 | 1,346,240 |
| Other Charges | 1,476,223 | 1,140,000 | 661,433 | 1,140,000 | 1,140,000 | 1,140,000 |
| Other Financing Uses | 0 | 1,721,500 | 0 | 0 | 0 | 1,603,261 |
| TOTAL EXPENDITURES | \$10,882,149 | \$13,009,319 | \$10,466,284 | \$11,998,472 | \$12,138,472 | \$13,969,241 |
| Expend. Reimb. | (\$175,812) | (\$286,076) | (\$150,544) | (\$156,901) | (\$156,901) | (\$384,409) |
| TOTAL NET EXPENDITURES | \$10,706,337 | \$12,723,243 | \$10,315,740 | \$11,841,571 | \$11,981,571 | \$13,584,832 |
| REVENUE: | | | | | | |
| Charges for Services | \$7,043,950 | \$7,766,002 | \$7,372,663 | \$8,783,860 | \$8,783,860 | \$8,783,860 |
| Miscellaneous | 61,731 | 73,030 | 62,362 | 45,000 | 45,000 | 45,000 |
| Other Financing Sources: | | | | | | |
| CARES Act | 16,805 | 0 | 0 | 0 | 0 | 0 |
| American Rescue Plan Act | 138,869 | 0 | 0 | 0 | 140,000 | 140,000 |
| TOTAL REVENUE | \$7,261,355 | \$7,839,032 | \$7,435,025 | \$8,828,860 | \$8,968,860 | \$8,968,860 |
| Less Available BSI * | \$0 | (\$1,721,500) | \$0 | \$0 | \$0 | (\$1,603,261) |
| NET GENERAL FUND COST | \$3,444,982 | \$3,162,711 | \$2,880,715 | \$3,012,711 | \$3,012,711 | \$3,012,711 |
| BSI Ending Balance * | \$2,233,538 | N/A | \$1,603,261 | N/A | N/A | N/A |

* BSI = Budget Savings Incentives

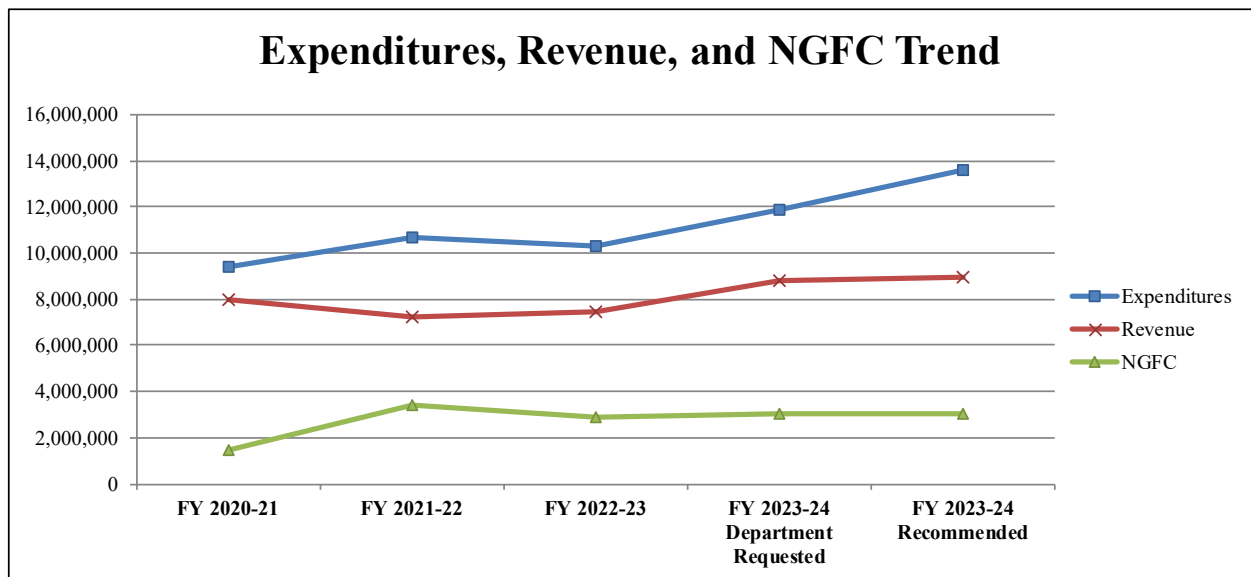
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The department is primarily funded through charges for services to other departments and an allocation of Net General Fund Cost (NGFC). The majority of the expenditures for this budget unit are associated with staffing costs for positions required to perform the legal functions of the County. The expenses in the other charges category cover the costs of uninsured litigation, exclusive of associated in-house attorney and paralegal costs. Other charges include \$1.14 million for uninsured litigation, or legal matters requiring litigation not covered under the County's General Liability or Workers' Compensation self-insurance programs.

The department has accrued Budget Savings Incentive (BSI) credits in the amount of \$1,603,261, of which \$180,000 is budgeted for use in FY 2023-24.

Budget Changes and Operational Impacts

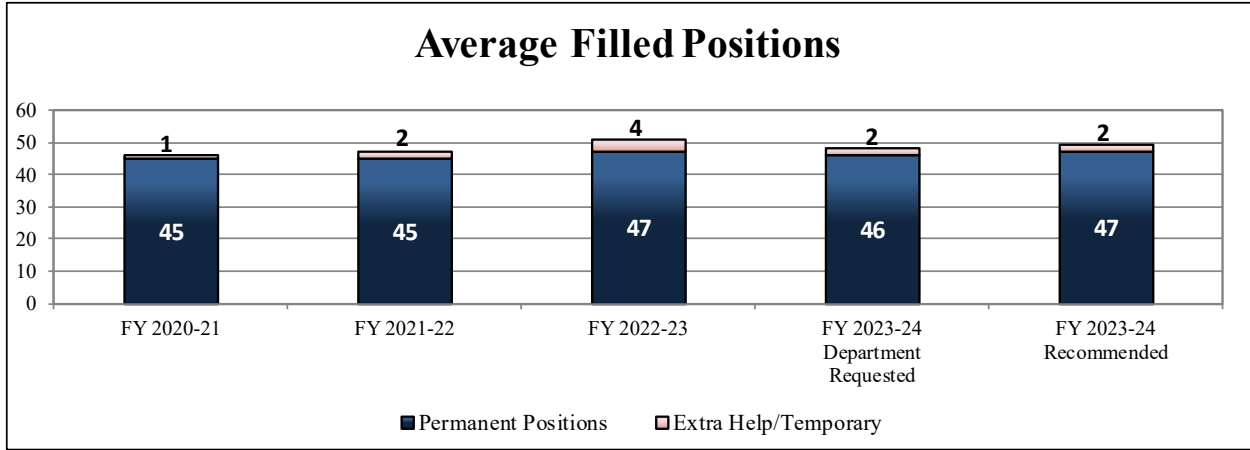
The recommended budget includes sufficient appropriations to cover the cost of the recently approved 4% cost of living adjustment. Overall Salaries and Benefits are projected to increase next fiscal year due to equity salary adjustments approved for Deputy County Counsel classifications and the approved cost of living adjustment. Services and Supplies are budgeted to increase primarily due to the engagement of a consultant and anticipated increases in communication and data processing costs. Uninsured litigation has been included in Other Charges at historical level. Revenue is projected to increase due to changes in the billable rates and hours. The department received revenue from the CARES Act and the American Rescue Plan Act (ARPA) in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic. In FY 2023-24, the department will receive ARPA funds to continue providing governmental services.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.

The recommended budget holds one (1) Deputy County Counsel I/II/III/IV/V positions vacant and unfunded, at an annual savings of approximately \$150,000.



4-Year Staffing Trend

| | Actual | | | Department Requested Recommended | |
|-------------------------------------|--------------------|--------------------|--------------------|----------------------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 45 | 45 | 47 | 46 | 47 |
| Extra Help/Temporary | 1 | 2 | 4 | 2 | 2 |
| Total Positions | 46 | 47 | 51 | 48 | 49 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 45 | 45 | 46 | N/A | N/A |
| Extra Help/Temporary (FTE) | 0 | 1 | 2 | N/A | N/A |
| Total Positions | 45 | 46 | 48 | N/A | N/A |
| SALARIES & BENEFITS | \$8,418,741 | \$8,463,953 | \$8,938,441 | \$9,692,232 | \$9,652,232 |

Summary of Authorized Positions

The recommended budget includes 48 authorized positions, of which 47 have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|------------------|------------|-----------|-----------|-----------|--|-----------|----------|-----------|
| | | | | Total | | | | |
| Administration | 4 | 0 | 0 | 4 | | 4 | 0 | 4 |
| Advisory | 12 | 0 | 0 | 12 | | 12 | 0 | 12 |
| Employment Law | 6 | 0 | 0 | 6 | | 6 | 0 | 6 |
| Juvenile Justice | 10 | 0 | 0 | 10 | | 10 | 0 | 10 |
| Litigation | 16 | 0 | 0 | 16 | | 15 | 1 | 16 |
| Total | 48 | 0 | 0 | 48 | | 47 | 1 | 48 |

| Administration | | Advisory | | Employment Law | |
|-----------------------|-------------------------------------|-----------------------|-------------------------------------|-----------------------|-------------------------------------|
| <u>Classification</u> | | <u>Classification</u> | | <u>Classification</u> | |
| 1 | County Counsel | 1 | Chief Deputy County Counsel | 1 | Chief Deputy County Counsel |
| 1 | Assistant County Counsel | 8 | Deputy County Counsel I/II/III/IV/ | 3 | Deputy County Counsel I/II/III/IV/V |
| 1 | Administrative Coordinator | 2 | Paralegal I/Sr. | 1 | Paralegal I/Sr. |
| 1 | Senior Office Services Specialist | 1 | Legal Secretary | 1 | Office Service Technician |
| 4 | Requested Total | 12 | Requested Total | 6 | Requested Total |
| | | | | | |
| Juvenile Justice | | Litigation | | | |
| <u>Classification</u> | | <u>Classification</u> | | | |
| 1 | Chief Deputy County Counsel | 1 | Chief Deputy County Counsel | | |
| 5 | Deputy County Counsel I/II/III/IV/V | 8 | Deputy County Counsel I/II/III/IV/V | | |
| 2 | Paralegal I/Sr. | 4 | Paralegal I/Sr. | | |
| 1 | Office Service Technician | 3 | Legal Secretary | | |
| 1 | Office Service Assistant | 16 | Requested Total | | |
| 10 | Requested Total | | | | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: Improve fiscal efficiency and responsibility of the County

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Total cost of legal services as a percentage of total County expenditures | .47% | .46% | .42% | .44% |
| Percent of lawsuits resolved with a payout to plaintiffs of \$10,000 or less | 76% | 80% | 71% | 75% |
| The first indicator measures the cost of all County legal services in relation to total County expenditures, including special circumstances when private counsel is retained to handle cases calling for unique expertise. The second indicator measures the performance of County lawyers in managing financially significant lawsuits from general liability and medical malpractice claims. In recent years, the County has been subjected to cases with the potential for exposure and large settlements. While County Counsel does not have control over the behavior that caused these claims, the department has seen fewer serious incidents. The department aggressively pursues dismissal of the County and/or de minimis resolution at the earliest opportunity when appropriate. The department remains cautiously optimistic that legal costs due to thoughtful case settlement will continue to decrease. | | | | |

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Provide effective services to County departments

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Percentage of clients rating legal services as effective | 91% | 100% | 94% | 100% |
| Percentage of contracts reviewed within ten business days | 97% | 100% | 94% | 100% |
| The first indicator measures how clients (County departments) assess the effectiveness of the legal services provided by the attorneys based on the completion of standardized legal service evaluations. The evaluations measure how timely and completely the County attorneys are addressing the legal needs of the departments. The second indicator measures how timely the Advisory Team of attorneys reviews contracts. The department's goal is to review contracts within ten business days. Timely turnaround of contracts ensures the pace of County business is maintained. Results from this measure are in-line with prior fiscal year actuals. | | | | |

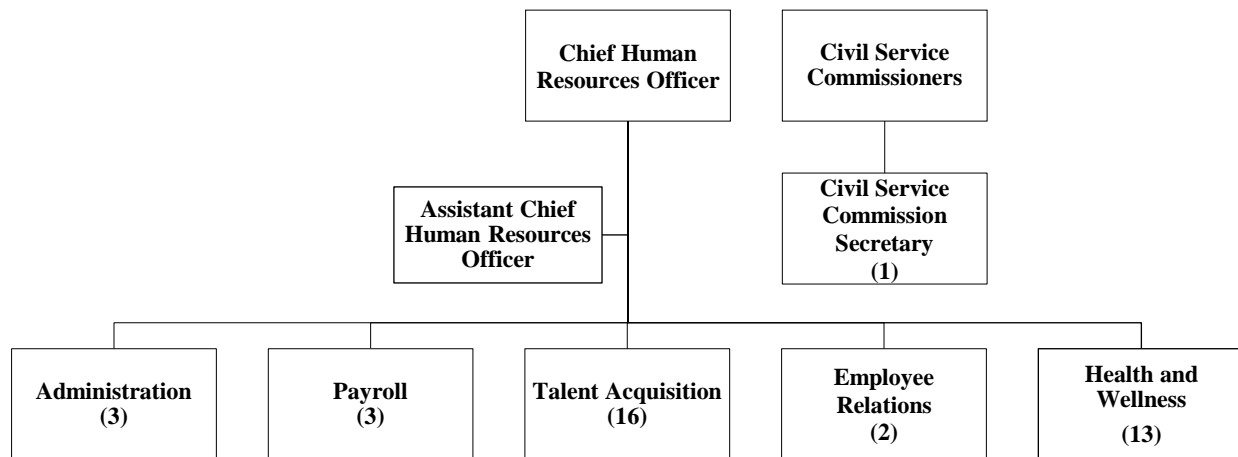
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Mission Statement

The Human Resources Division is committed to building a healthy, positive, and productive workforce in order to effectively and efficiently assist and provide services to the residents and businesses of the County of Kern.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Negotiated a 4% Cost of Living Adjustment for all employees, effective July 1, 2023.
- Completed a classification and compensation review and negotiated equity adjustments for over 2,000 employees.
- Coordinated county department implementation of revised Cal/OSHA Emergency Temporary Standards in response to COVID-19 pandemic.
- Hosted the first employee health fair.
- Conducted a countywide employee engagement survey.
- The Talent Acquisition Team completed 357 recruitments with over 30,928 applications reviewed during the first nine months of this fiscal year.
- Participated in 35 recruitment outreach events, including several micro-recruitment events targeting open positions within the Kern County Sheriff’s Office.
- Planned and held the first Kern County Career Expo providing all County departments the opportunity to engage with job seekers, conduct interviews, and make job offers.

Human Resources Division

Department Head: James L. Zervis

Fund: General

Budget Unit: 1310

Function: General Government

Activity: Human Resources

Description of Major Services

The Human Resources Division of the County Administrative Office is responsible for the test and measurement process for potential and existing County employees, which includes recruitment, application review, testing, and the establishment of eligible lists. The division is also responsible for classification maintenance, records management, payroll and leave administration, employee-employer relations program, employee and retiree health benefits, voluntary benefits, unemployment insurance, pre-employment and fitness for duty medical examinations, and administration of the County's Drug and Alcohol policy. Additional responsibilities include the implementation of the Equal Employment Opportunity Program including investigation of complaints of discrimination and harassment.

The voters of Kern County adopted a Civil Service Ordinance in 1956 under the authority of Civil Service Enabling Law as set forth in the Government Code of the State of California. The Civil Service System provides for employment on a merit basis and equitable and uniform procedures for dealing with personnel matters through a Civil Service Commission.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$4,009,378 | \$4,106,121 | \$3,947,776 | \$4,448,489 | \$5,606,268 | \$5,826,144 |
| Services and Supplies | 301,774 | 361,148 | 413,783 | 658,245 | 808,245 | 808,245 |
| Other Financing Uses | 0 | 179,947 | 0 | 0 | 0 | 134,598 |
| TOTAL EXPENDITURES | \$4,311,152 | \$4,647,216 | \$4,372,599 | \$5,106,734 | \$6,414,513 | \$6,768,987 |
| Expend. Reimb. | (\$9,245) | \$0 | (\$42,123) | (\$152,287) | (\$152,287) | (\$152,287) |
| TOTAL NET EXPENDITURES | \$4,301,907 | \$4,647,216 | \$4,330,476 | \$4,954,447 | \$6,262,226 | \$6,616,700 |
| REVENUE: | | | | | | |
| Charges for Services | \$1,798,497 | \$1,927,916 | \$1,803,495 | \$2,415,094 | \$2,415,094 | \$2,415,094 |
| Miscellaneous | 1,900 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | 96,885 | 0 | 0 | 0 | 147,527 | 147,527 |
| TOTAL REVENUE | \$1,897,282 | \$1,927,916 | \$1,803,495 | \$2,415,094 | \$2,562,621 | \$2,562,621 |
| Less Available BSI * | \$0 | (\$179,947) | \$0 | \$0 | \$0 | (\$134,598) |
| NET GENERAL FUND COST | \$2,404,625 | \$2,539,353 | \$2,526,981 | \$2,539,353 | \$3,699,605 | \$3,919,481 |
| BSI Ending Balance * | \$147,457 | N/A | \$134,598 | N/A | N/A | N/A |

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of expenditures for this budget unit are associated with staffing costs for positions required to perform the functions of the division. The division is funded by an allocation of Net

General Fund Cost, and the reimbursement of staff costs for administration of the County’s health benefits programs.

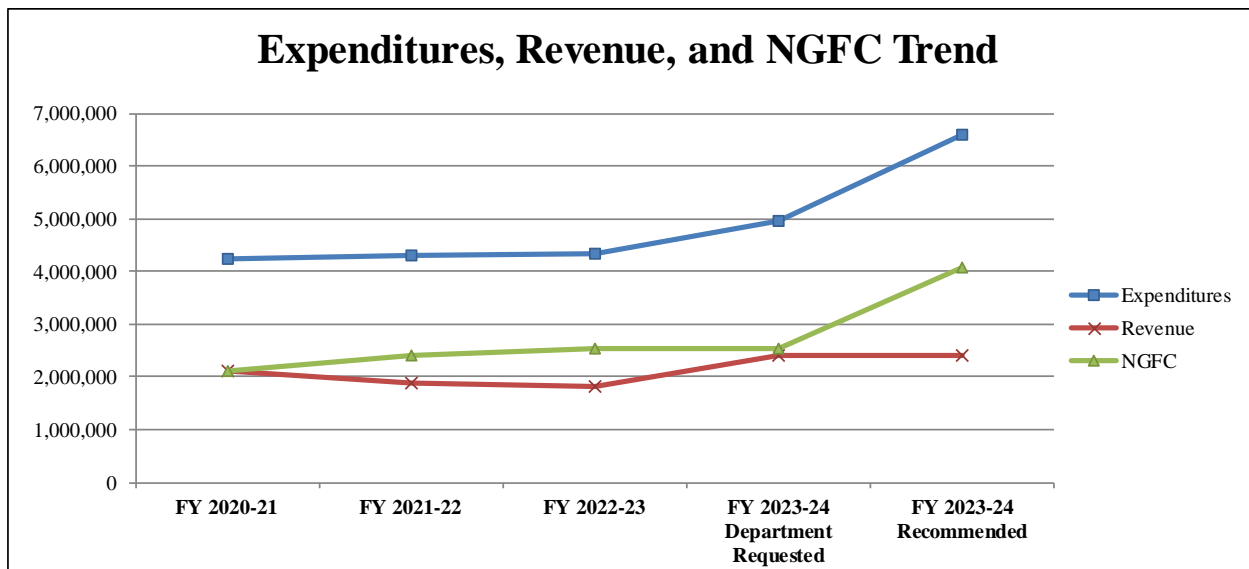
The Civil Service Commission portion of this budget, totaling \$205,365, provides resources for commission meeting expenses in the amount of \$27,000, travel expenses in the amount of \$3,000, Hearing Officer services fee in the amount of \$20,000, supplies in the amount of \$8,000, and salaries and benefits for the Civil Service Commission Secretary in the amount of \$147,365. The Civil Service Commission approved this budget in accordance with County Ordinance 3.04.040.

Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the 4% cost of living adjustment. Additionally, the recommended budget includes approximately \$1.1 million to provide an enhanced and dedicated team of employees within the Human Resources Division which will be entirely focused on recruiting and retaining employees to work within the public safety departments - District Attorney, Fire Department, Probation Department, and Sheriff’s Office. This public safety recruitment and retention team is made possible through an allocation of Measure K funding.

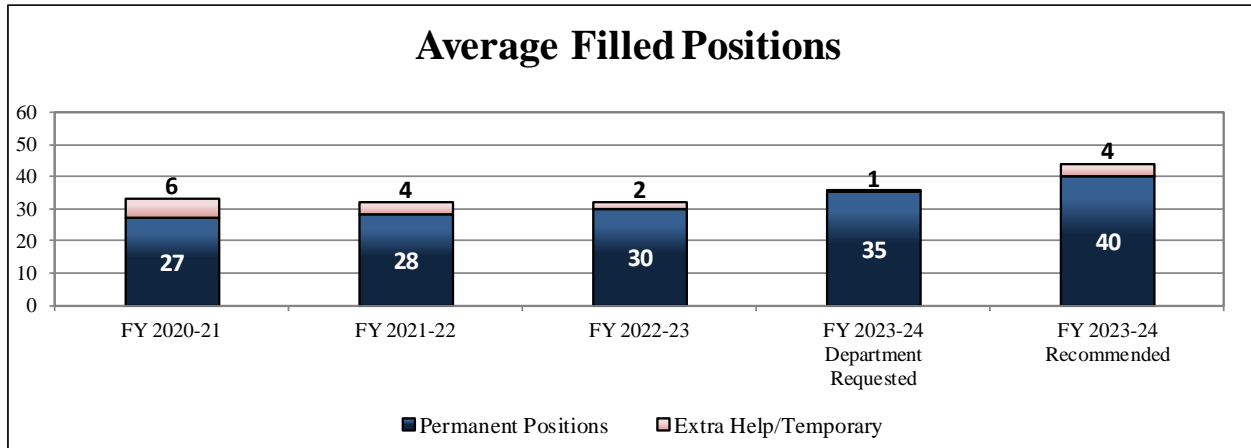
In addition, the department received additional funding of \$219,876 for staffing to assist with implementation of a new Enterprise Resource Planning (ERP) system.

The department received revenue from the American Rescue Plan Act in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic. In FY 2023-24, the department will receive ARPA funds to continue providing governmental services.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Deputy Chief Human Resources Officer position, one (1) Business Manager positions and the deletion of one (1) Administrative Coordinator position. The recommended budget also includes the addition of one (1) Deputy Chief Human Resources Officer position, two (2) Sr. Talent Recruiter positions, two (2) Sr. Human Resources Analyst positions and one (1) Sr. Human Resources Specialist to provide a new dedicated team of employees within the Human Resources Division entirely focused on recruiting and retaining employees to work within the public safety departments.



| | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 27 | 28 | 30 | 35 | 40 |
| Extra Help/Temporary | 6 | 4 | 2 | 1 | 4 |
| Total Positions | 33 | 32 | 32 | 36 | 44 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 30 | 28 | 29 | N/A | N/A |
| Extra Help/Temporary (FTE) | 3 | 5 | 2 | N/A | N/A |
| Total Positions | 33 | 33 | 31 | N/A | N/A |
| SALARIES & BENEFITS | \$3,885,204 | \$4,009,378 | \$3,947,776 | \$4,448,489 | \$5,826,144 |

Summary of Authorized Positions

The recommended budget includes 40 authorized positions, all of which have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|---------------------|------------|-----------|------------|-----------|-----------|----------|-----------|
| | | | | Total | | | |
| Administration | 5 | 1 | (1) | 5 | 5 | 0 | 5 |
| Talent Acquisition | 10 | 6 | 0 | 16 | 16 | 0 | 16 |
| Payroll | 3 | 0 | 0 | 3 | 3 | 0 | 3 |
| Employee Relations | 2 | 0 | 0 | 2 | 2 | 0 | 2 |
| Health and Wellness | 12 | 1 | 0 | 13 | 13 | 0 | 13 |
| Civil Service | | | | | | | |
| Commission | 1 | 0 | 0 | 1 | 1 | 0 | 1 |
| Total | 33 | 8 | (1) | 40 | 40 | 0 | 40 |

| Administration | Health and Wellness | Employee Relations |
|---------------------------------------|--|--------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Chief Human Resources Officer | 1 Health Plan Services Manager | 1 Deputy Chief HR Officer |
| 1 Asst. Chief Human Resources Officer | 2 Health Plan Services Coordinator | 1 Human Resources Analyst |
| 1 Deputy Chief HR Officer | 5 Sr. Health Plan Services Specialist | 2 Requested Total |
| 1 Director of Diversity and Equity | 4 Health Plan Services Specialist I/II | |
| 1 Administrative Coordinator | 12 Current Total | |
| 5 Current Total | <u>Additions/Deletions</u> | |
| <u>Additions/Deletions</u> | 1 Deputy Chief HR Officer | |
| 1 Business Manager | 13 Requested Total | |
| (1) Administrative Coordinator | | |
| 5 Requested Total | | |
| Talent Acquisition | Payroll | Civil Service |
| <u>Classification</u> | <u>Classification</u> | <u>Commission</u> |
| 1 Deputy Chief HR Officer | 1 Human Resources Analyst | <u>Classification</u> |
| 1 Talent Recruiter | 1 Sr. Human Resources Specialist | 1 Civil Service Comm Secretary |
| 1 Sr. Human Resources Analyst | 1 Administrative Coordinator | 1 Requested Total |
| 2 Human Resources Analyst | 3 Requested Total | |
| 2 Sr. Human Resources Specialist | | |
| 3 Human Resources Specialist I/II | | |
| 10 Current Total | | |
| <u>Additions/Deletions</u> | | |
| 1 Deputy Chief HR Officer | | |
| 2 Sr. Talent Recruiter | | |
| 2 Sr. Human Resources Analyst | | |
| 1 Sr. Human Resources Specialist | | |
| 16 Requested Total | | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will attract, develop and retain top talent across all business areas of the County.

Department Goal: Provide development opportunities to new supervisors and employees

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|-------------------------|
| Conduct New Supervisors Academy for all new supervisors within 60 days of new role | 0 | 6 | 11 | 12 |
| Provide employees with online professional development opportunities | New Measure | N/A | N/A | 1,500 courses completed |
| Training new County supervisors and managers is critical to ensuring an engaged and positive work environment and will lead to greater retention of line staff and provide career development for future County leaders. The COVID-19 pandemic limited the division's ability to conduct in-person training of new supervisors. The division intends to re-engage in the next fiscal year and conduct a New Supervisors Academy every two month. The division also intends to utilize its licenses with LinkedIn Learning to engage employees in professional development courses. | | | | |

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will attract, develop and retain top talent across all business areas of the County.

Department Goal: Ensure timely and effective connections to diverse candidate pools

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Provide departments with efficient certification of candidates | New Measure | 10 business days | 10 business days | 10 business days |
| Participate in a wide variety of outreach events in all areas of the County | 5 | 5 | 29 | 30 |
| Participate in a wide variety of outreach events in all areas of the County | 5 | 5 | 29 | 30 |
| Improving the ability to connect and reach candidates in diverse communities is essential to filling many vacant positions and improving the work conditions of the existing workforce. The division recently reimplemented a new process for completing requisitions to fill vacant positions. There is not sufficient or accurate data to track how quickly the certification of names has been over the past two fiscal years. The goal is to review the process and make improvements that will build consistent pipelines of candidates so that the average time to certify from a requisition to fill is no more than 10 business days. The division also seeks to participate in more outreach events throughout the County to connect with candidates directly. During the pandemic, these events were significantly curtailed. Division staff have begun participating as events are now being scheduled. | | | | |

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will attract, develop, and retain top talent across all business areas of the County.

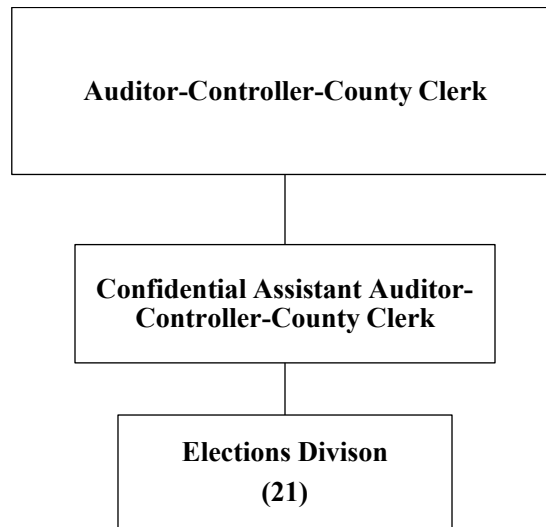
Department Goal: Enhance recruiting and retaining efforts for safety departments.

| <i>Department Objectives Measured</i> | FY 2021-22 Baseline | FY 2023-24 Target | FY 2023-24 Actual | FY 2023-24 Target |
|--|------------------------|----------------------|----------------------|----------------------|
| Number of applicants for safety classifications | New Measure | New Measure | New Measure | 6,000 |
| Number of vacant public safety positions | New Measure | New Measure | New Measure | 600 |
| Number of voluntary separations in all public safety positions | New Measure | New Measure | New Measure | 250 |
| The proposed Public Safety Recruitment and Retention team would provide an enhanced and dedicated team of employees within the Human Resources Division entirely focused on recruiting and retaining employees to work within the public safety departments: District Attorney, Fire Department, Probation Department, and Sheriff's Office. One of the County of Kern's key strategic objectives is to "make Kern County among the safest communities in the Central Valley." This consideration was also a key result driving the passage of Measure K. In order to achieve success on this objective—and truly deliver for the unincorporated residents of Kern County—our public safety departments must be fully staffed. Funding a dedicated team of HR professionals focused on this effort is critical to achieving this goal. | | | | |

Mission Statement

To perform all delegated and statutory responsibilities of Auditor, Controller, County Clerk and Registrar of Voters with excellence and foresight.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Implemented the newly redrawn district maps for the 2022 Gubernatorial Primary.
- Successfully conducted the Gubernatorial Recall Election on September 14, 2021 and the 2022 Gubernatorial General Election on November 8, 2022.
- Completed the remodel of the vote-by-mail processing room to improve the efficiency and transparency of ballot processing.
- Successfully conducted a recount of State Senate District 16, which was completed on January 17, 2023.

Elections

Department Head: Aimee X. Espinoza, Elected

Function: General Government

Fund: General

Activity: Elections

Budget Unit: 1420

Description of Major Services

The Auditor-Controller-County Clerk Elections Division conducts general and special elections for all levels of government. The Auditor-Controller-County Clerk is the Registrar of Voters and maintains election-related documents such as the voter index, affidavits of registration and precinct records. State and federal elections laws mandate the services performed by this division.

| | Summary of Expenditures and Revenue | | | | | |
|------------------------------|-------------------------------------|--------------------|--------------------|-------------------------|----------------------------|--------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$1,752,325 | \$2,158,917 | \$1,513,253 | \$2,441,394 | \$2,724,350 | \$2,724,350 |
| Services and Supplies | 5,608,614 | 3,798,235 | 5,071,614 | 1,971,478 | 4,877,978 | 4,877,978 |
| Other Charges | 399 | 5,000 | 4,890 | 0 | 0 | 0 |
| Capital Assets | 0 | 0 | 0 | 0 | 35,000 | 563,843 |
| TOTAL EXPENDITURES | \$7,361,338 | \$5,962,152 | \$6,589,757 | \$4,412,872 | \$7,637,328 | \$8,166,171 |
| REVENUE: | | | | | | |
| Intergovernmental | \$678,000 | \$371,810 | \$189,289 | \$0 | \$0 | \$0 |
| Charges for Services | (168,769) | 1,095,100 | 1,478,385 | 15,100 | 465,100 | 465,100 |
| Miscellaneous | 8,479 | 6,500 | 6,623 | 7,500 | 7,500 | 7,500 |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | 54,902 | 0 | 0 | 0 | 37,344 | 37,344 |
| TOTAL REVENUE | \$572,612 | \$1,473,410 | \$1,674,297 | \$22,600 | \$509,944 | \$509,944 |
| NET GENERAL FUND COST | \$6,788,726 | \$4,488,742 | \$4,915,460 | \$4,390,272 | \$7,127,384 | \$7,656,227 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of the expenditures for this budget unit are associated with staffing and supply costs for the positions and materials required to perform the legally mandated election functions of the County. The largest revenue sources are charges for election services provided to other entities and general purpose revenue received from the General Fund through the allocation of Net General Fund Cost (NGFC).

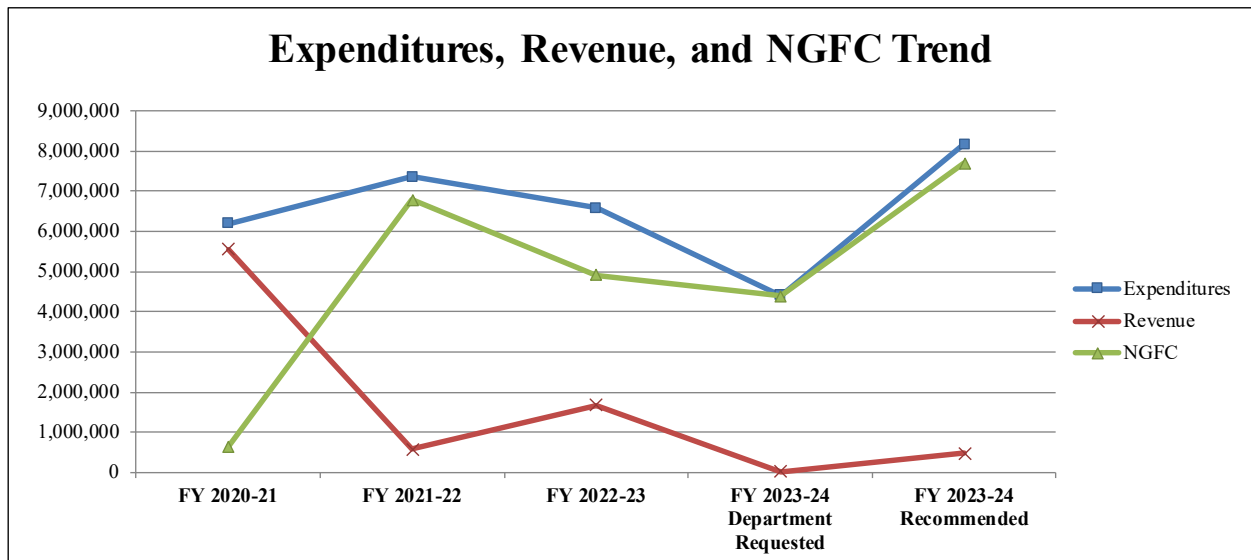
Budget Changes and Operational Impacts

In FY 2023-24, the division anticipates to conduct one election, the March 2024 Presidential Primary Election. The recommended budget includes sufficient appropriations to cover core operations of the Elections Division and includes an additional ongoing NGFC allocation of \$2.6 million to ensure adequate resources are available to effectively conduct mandated election services, as well as supplementary one-time funding of \$563,843 provided for Capital Assets purchases. In addition to adjusting appropriations to reflect increased costs due to inflationary pressures and the additional printing and mailing costs related to the State's mandate for all-mail

ballots, the recommended budget also funds previously vacant positions, while also adding four new positions, including an Assistant Registrar of Voters position that will assist with planning and oversight of complex election processes. Additional funding is also included for equipment replacement and upgrades, such as tab-fold machines and ballot presses, information technology enhancements, additional security, and to support greater public outreach.

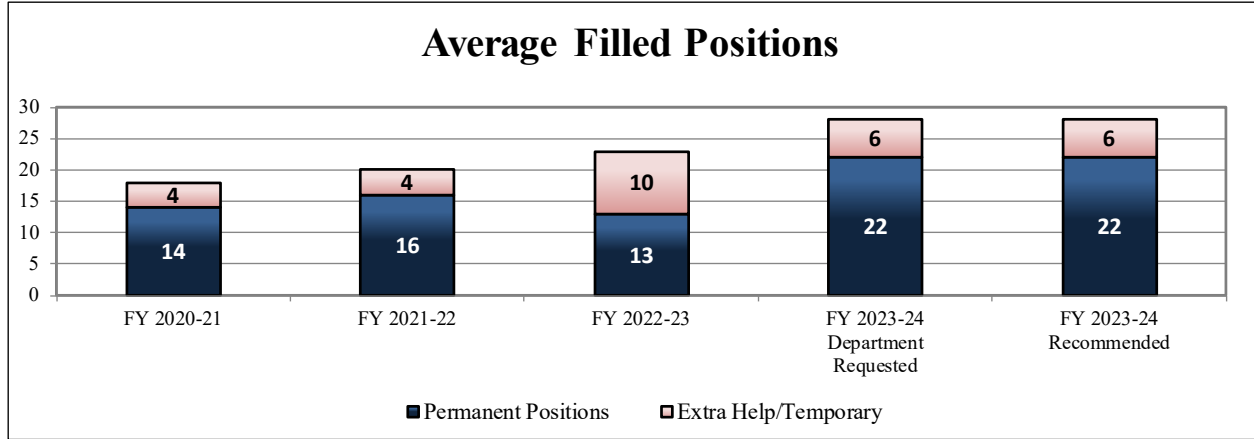
Salaries and Benefits reflect an increase of \$1.2 million compared to the prior year, due to cost of living adjustments, the net addition of three positions, funding previously vacant positions, and additional funding for temporary and Extra Help staff. The department currently has seven (7) vacancies out of 19 authorized positions, which significantly reduced actual staffing expenses for FY 2022-23. Services and Supplies are reduced \$190,000, primarily due to unexpected, one-time costs for reprinting corrected materials in FY 2022-23. The recommended budget also includes funding for new Capital Assets purchases, including \$10,000 for two ballot press machines, \$25,000 for a tab-fold machine, and \$528,843 for a second sorter machine to improve efficiency and help reduce processing time.

Revenue is reduced by \$1.16 million compared to the prior year, due to lower expected reimbursement for a presidential primary election, compared to the larger reimbursements expected for general elections. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic. In FY 2023-24 the department will receive \$37,344 in ARPA funds to continue providing governmental services.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Assistant Registrar of Voters position, one (1) Administrative Coordinator position, one (1) Departmental Public Information Officer, and one (1) Senior Accountant/Accountant position, while deleting one (1) Systems Analyst I/II/Programmer I/II position for a net increase of three positions. The net cost of these position changes is approximately \$475,000. The department is also budgeting for the use of six extra help positions and other short-term temporary employees.



4-Year Staffing Trend

| | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | FY 2023-24 | |
| Permanent Positions | 14 | 16 | 13 | 22 | 22 |
| Extra Help/Temporary | 4 | 4 | 10 | 6 | 6 |
| Total Positions | 18 | 20 | 23 | 28 | 28 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 16 | 17 | 12 | N/A | N/A |
| Extra Help/Temporary (FTE) | 2 | 3 | 8 | N/A | N/A |
| Total Positions | 18 | 20 | 20 | N/A | N/A |
| SALARIES & BENEFITS | \$1,487,882 | \$1,752,325 | \$1,513,253 | \$2,441,394 | \$2,724,350 |

Summary of Authorized Positions

The department currently has 19 authorized permanent positions. The recommended budget includes 22 positions, all of which are funded.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|--------------|------------|-----------|------------|-----------|--|-----------|----------|-----------|
| | | | | Total | | | | |
| Elections | 19 | 4 | (1) | 22 | | 22 | 0 | 22 |
| Total | 19 | 4 | (1) | 22 | | 22 | 0 | 22 |

| | |
|-----------------------------------|---|
| Elections | |
| <u>Classification</u> | |
| 1 | Division Chief, County Clerk-Elections |
| 3 | Administrative Coordinator |
| 2 | Elections Process Supervisor |
| 10 | Election Process Clerk I/II/III |
| 1 | Programmer I/II |
| 1 | Senior Systems Analyst |
| 1 | Technical Support Specialist I/II/III |
| 19 | Current Total |
| <u>Additions/Deletions</u> | |
| 1 | Assistant Registrar of Voters |
| 1 | Administrative Coordinator |
| 1 | Departmental Public Information Officer |
| 1 | Senior Accountant/Accountant |
| (1) | Programmer I/II |
| 22 | Requested Total |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Conduct Primary, General, and Special Elections in an open, accessible, and transparent way for the community we serve.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Percentage of elections certified within 30 days. | 100% | 100% | 100% | 100% |
| Number of outreach presentations to community organizations, business, and schools. | 9 | 15 | 8 | 15 |
| The division is dedicated to increasing voter confidence in the election process. Through voter education, outreach, and transparency, the division will provide the community with resources to develop a better understanding of the work the division does and the processes that are in place to maintain election integrity and ensure every eligible vote is counted. As part of this effort, the division is dedicated to continuing its timely certification of results within 30 days of election day. | | | | |

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Mission Statement

The General Services Division provides responsive, customer-focused support enabling the effective delivery of County services.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- The Purchasing Division issued over \$160.7 million worth of purchase orders in FY 2022-23.
- The Property Management Division negotiated and completed 12 new, amended, and/or assigned lease agreements, eight property transfers, 16 lease amendments, and 8 new or renewed franchise agreements.
- The Maintenance Division completed over 8,830 maintenance and repair work orders; assisted in the Countywide Facility Condition Assessment project.
- The Parks Division secured over \$17 million in grant funding to renovate, improve and transform park facilities.
- The Custodial Services Division continued the disinfectant protocol to make County buildings safer.
- The Communications Division completed 574 workorders, improved radio communications in the Rosamond area for Fire and Sheriff departments and installed remote propane monitoring at seven mountain top sites. The division worked with the Fire Department for the development and deployment of new fire station alerting system.

General Services

Department Head: James L Zervis
Fund: General
Budget Unit: 1610

Function: General Government
Activity: Property Management

Description of Major Services

The General Services Division of the County Administrative Office manages the Construction Services, Major Maintenance, Capital Projects, Garage and Utility Payments budget units. The division provides operational support to County departments, including routine and preventive maintenance for all County-owned buildings; custodial services in dozens of County-owned and leased buildings; property management services, including land purchases, leases, franchises, rights of entry and easements; energy and utility coordination; Countywide radio and microwave communications; mail services; purchasing; payment and allocation of utility costs; and operations and maintenance of County park and senior center facilities.

Summary of Expenditures and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|---------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$15,346,784 | \$15,780,264 | \$15,621,051 | \$16,972,969 | \$18,794,376 | \$19,047,050 |
| Services and Supplies | 6,403,346 | 7,606,813 | 7,834,134 | 6,772,092 | 7,709,092 | 8,709,092 |
| Other Charges | 232 | 350 | 0 | 350 | 350 | 350 |
| Capital Assets | 12,869 | 73,695 | 49,436 | 0 | 120,000 | 280,000 |
| Other Financing Uses | 0 | 111,363 | 0 | 0 | 0 | 327,467 |
| TOTAL EXPENDITURES | \$21,763,231 | \$23,572,485 | \$23,504,621 | \$23,745,411 | \$26,623,818 | \$28,363,959 |
| Expend. Reimb. | (\$1,460,519) | (\$1,474,815) | (\$1,625,369) | (\$1,588,087) | (\$1,588,087) | (\$1,900,761) |
| TOTAL NET EXPENDITURES | \$20,302,712 | \$22,097,670 | \$21,879,252 | \$22,157,324 | \$25,035,731 | \$26,463,198 |
| REVENUE: | | | | | | |
| Fines and Forfeitures | \$61,377 | \$31,800 | \$270,956 | \$116,800 | \$116,800 | \$116,800 |
| Use of Money/Property | 322,445 | 334,700 | 301,540 | 334,700 | 334,700 | 334,700 |
| Charges for Services | 4,667,039 | 4,974,354 | 5,130,667 | 5,211,158 | 5,211,158 | 5,211,158 |
| Miscellaneous | 136,377 | 425,683 | 341,822 | 425,683 | 425,683 | 525,683 |
| Other Financing Sources: | | | | | | |
| Off Highway Vehicle License Fee | 90,089 | 50,001 | 0 | 50,001 | 50,000 | 50,000 |
| Parcel Map In-Lieu Fee | 25,874 | 0 | 0 | 0 | 22,000 | 22,000 |
| American Rescue Plan Act | 481,197 | 0 | 0 | 0 | 619,240 | 619,240 |
| TOTAL REVENUE | \$5,784,398 | \$5,816,538 | \$6,193,625 | \$6,138,342 | \$6,779,581 | \$6,879,581 |
| Less Available BSI * | \$0 | (\$111,363) | \$0 | \$0 | \$0 | (\$327,467) |
| NET GENERAL FUND COST | \$14,518,314 | \$16,169,769 | \$15,685,627 | \$16,018,982 | \$18,256,150 | \$19,256,150 |
| BSI Ending Balance * | \$350,000 | N/A | \$111,363 | N/A | N/A | N/A |

* BSI = Budget Savings Incentives

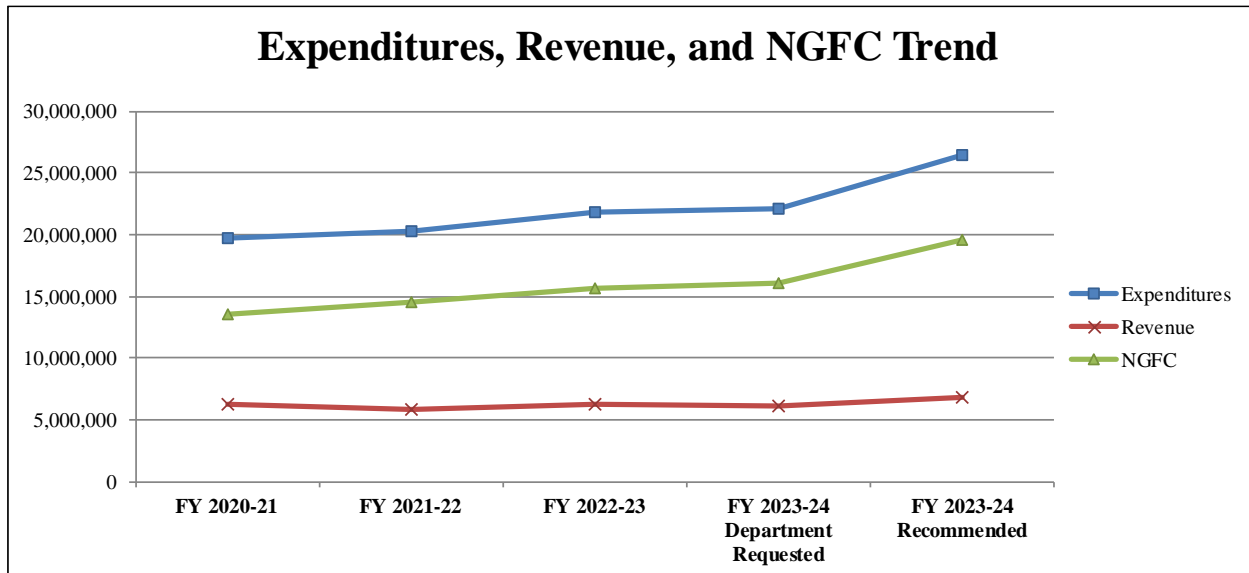
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of the expenditures for this budget unit are associated with staffing and supplies costs for the positions and materials required to perform the assigned functions. The division receives some reimbursement for services but is primarily funded by an allocation of Net General Fund Cost (NGFC).

Budget Changes and Operational Impacts

The recommended budget includes \$19.2 million in NGFC, which includes an increase in salaries and benefits and services and supplies for improved grounds maintenance, landscaping at County parks and enhanced security. Services and supplies reflect an increase of \$1 million in the recommended budget to increase service levels related to landscaping, restroom service, playground and amenity maintenance, ballfield maintenance and mitigation of vandalism. In FY 2021-22, the department actively pursued and obtained grants for the planning, design and completing of capital and maintenance projects that improve existing parks facilities and create new and additional facilities such as playgrounds and sports courts. While the department made progress towards projects in FY 2022-23 the work will continue in FY 2023-24.

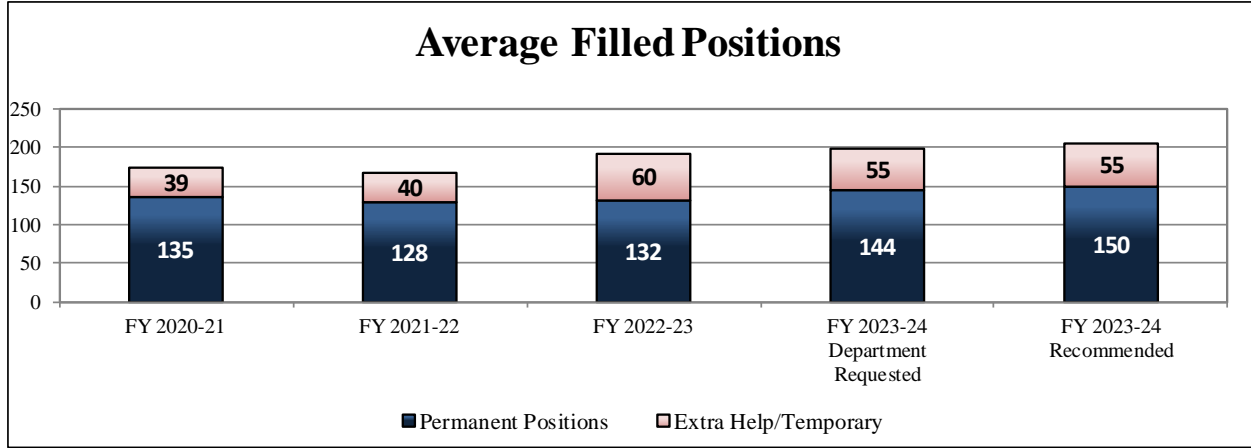
The recommended budget includes sufficient appropriations to cover the 4% cost of living adjustment. In 2021-22 actual revenue includes reimbursement from the American Rescue Plan Act (ARPA) to address the Coronavirus pandemic. The FY 2023-24 recommended budget includes \$619,240 reimbursement from ARPA for tasks related to reducing hazards and public health risks resulting from encampments specifically within County parks and around County buildings and to cover the 4% cost of living adjustment.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Administrative Coordinator position, one (1) Area Park Supervisor position and four (7) Park Ranger positions.

The recommended budget holds the following positions vacant and unfunded: one (1) Office Services Specialist, one (1) Energy Coordinator, one (1) Communications Technician I/II/III, nine (9) Maintenance Worker I/II/III/IV, seventeen (17) Building Service Worker I/II/III, one (1) Security Attendant I/II, three (3) Park Supervisor, five (5) Groundskeeper I/II/III, and one (1) Equipment Operator, at an annual savings of approximately \$3.2 million.



4-Year Staffing Trend

| | Actual | | | Department | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 135 | 128 | 132 | 144 | 150 |
| Extra Help/Temporary | 39 | 40 | 60 | 55 | 55 |
| Total Positions | 174 | 168 | 192 | 199 | 205 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 135 | 130 | 131 | N/A | N/A |
| Extra Help/Temporary (FTE) | 37 | 38 | 62 | N/A | N/A |
| Total Positions | 172 | 168 | 193 | N/A | N/A |
| SALARIES & BENEFITS | \$15,385,493 | \$15,346,784 | \$15,621,051 | \$16,972,969 | \$19,047,050 |

Summary of Authorized Positions

The recommended budget includes 189 authorized permanent positions, of which 150 have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|---------------------|------------|-----------|-----------|------------|------------|-----------|------------|
| | | | | Total | | | |
| Administration | 16 | 1 | 0 | 17 | 15 | 2 | 17 |
| Communications | 9 | 0 | 0 | 9 | 8 | 1 | 9 |
| Facilities | 48 | 0 | 0 | 48 | 39 | 9 | 48 |
| Reservations | 6 | 0 | 0 | 6 | 6 | 0 | 6 |
| Mail Services | 2 | 0 | 0 | 2 | 2 | 0 | 2 |
| Property Management | 4 | 0 | 0 | 4 | 4 | 0 | 4 |
| Custodial | 33 | 0 | 0 | 33 | 16 | 17 | 33 |
| Purchasing | 9 | 0 | 0 | 9 | 9 | 0 | 9 |
| Parks | 39 | 1 | 0 | 40 | 31 | 9 | 40 |
| Rangers & Security | 14 | 7 | 0 | 21 | 20 | 1 | 21 |
| Total | 180 | 9 | 0 | 189 | 150 | 39 | 189 |

| Administration | | Facilities | | Parks | |
|-------------------------------|-----------------------------------|----------------------------|--------------------------------|-----------------------|-----------------------------------|
| <u>Classification</u> | | <u>Classification</u> | | <u>Classification</u> | |
| 1 | Chief General Services Officer | 1 | General Services Manager | 1 | General Services Manager |
| 2 | Senior CAO Manager | 6 | Air Conditioning Mechanic | 2 | Equipment Operator |
| 1 | Accountant I/Sr. | 5 | Maintenance Carpenter | 1 | Sr. Mower Repair Mechanic |
| 1 | Administrative Services Officer | 5 | Maintenance Electrician | 3 | Area Park Supervisor |
| 1 | Sr. Human Resources Specialist | 2 | Maintenance Plumber | 6 | Park Supervisor |
| 1 | Energy Coordinator | 2 | Maintenance Supervisor | 2 | Park Caretaker |
| 4 | Fiscal Support Specialist | 26 | Maintenance Worker I/II/III/IV | 4 | Tree Trimmer |
| 2 | Fiscal Support Technician | 1 | Warehouse Supervisor | 1 | Sr. Tree Trimmer |
| 1 | Office Services Specialist | 48 | Requested Total | 5 | Groundskeeper I/II |
| 1 | Fiscal Support Supervisor | | | 14 | Groundskeeper III |
| 1 | Administrative Coordinator | | | 39 | Current Total |
| 16 | Current Total | | | | <u>Additions/Deletions</u> |
| | <u>Additions/Deletions</u> | | | 1 | Area Park Supervisor |
| 1 | Administrative Coordinator | | | 40 | Requested Total |
| 17 | Requested Total | | | | |
| Custodial | | Property Management | | Reservations | |
| <u>Classification</u> | | <u>Classification</u> | | <u>Classification</u> | |
| 28 | Building Service Worker I/II/III | 1 | General Services Manager | 1 | General Services Manager |
| 1 | Supervising Bldg Service Worker | 1 | Supervising Real Prop Agent | 2 | Fiscal Support Specialist |
| 2 | Senior Building Service Worker | 1 | Administrative Coordinator | 1 | Fiscal Support Supervisor |
| 2 | Bldg Service Worker I/II/III-KRV | 1 | Real Property Agent I/II/III | 1 | Fiscal Support Technician |
| 33 | Requested Total | 4 | Requested Total | 1 | Office Services Assistant |
| | | | | 6 | Current Total |
| Rangers & Security | | Purchasing | | Communications | |
| <u>Classification</u> | | <u>Classification</u> | | <u>Classification</u> | |
| 4 | Security Attendant I/II | 1 | General Services Manager | 7 | Comm Technician I/II/III |
| 1 | Park Ranger Manager | 5 | Buyer I/II/III | 1 | Supervising Comm Technician |
| 2 | Supervising Park Ranger | 1 | Contract Administrator | 1 | Telecommunications Engineer |
| 7 | Park Ranger Trainee I/Sr. | 1 | Fiscal Support Specialist | 9 | Requested Total |
| 14 | Current Total | 1 | Supervising Buyer | | |
| | <u>Additions/Deletions</u> | 9 | Requested Total | | |
| 7 | Park Ranger Trainee I/Sr. | | | | |
| 21 | Requested Total | | | | |
| Mail Services | | | | | |
| <u>Classification</u> | | | | | |
| 1 | Mail Clerk I/II | | | | |
| 1 | Supervising Mail Clerk | | | | |
| 2 | Requested Total | | | | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Maintain an efficient purchasing process in order to facilitate the acquisition of goods and services for our customers in a cost effective and responsive manner.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Percentage of fiscal savings from competitive process | 15.97% | 17% | 15.67% | 17% |
| This measure delivers the average percentage of cost avoidance realized by conducting open and fair competitive processes where cost avoidance is defined as the difference between the average bid price and the bid price obtained. The division recently implemented a third-party bidding platform which has increased the number of bids received. Additional aggressive bids have lowered the average, decreasing cost avoidance, but increasing County options. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Promote beautification in parks and increase accessibility to recreational resources and opportunities

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|-------------|------------|-------------|
| | Actual | Target | Actual | Target |
| Total transactions processed in reservations system. | 10,500 | 11,000 | 11,000 | 11,000 |
| County-owned acres of parkland available per 1,000 residents | 5 Acers | 5 Acers | 5 Acers | 5 Acers |
| Amount invested in Parks Improvements from all funding source | N/A | \$5,000,000 | 5,000,000 | \$5,000,000 |
| This performance measure tracks the number of automated transactions made by the public through the public website and use of the Kern River Campground kiosk. The Parks division is now tracking the percentage of residents who live within a 10-minute walk of the park. | | | | |

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Keep County facilities well maintained and fully operational enabling the effective delivery of County services.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Average number of days to complete a non-emergency request for maintenance or repair services within County facilities | 46 | 30 | 68 | 30 |
| Average number of days to complete a request for communication services within County facilities | 3 | 3 | 1.5 | 2.5 |
| Average number of inspections of County owned and leased facilities performed by Property Management | 104 | 75 | 85 | 75 |
| Staff anticipate needs, provide effective solutions, maintain communication, and strive to perform work in a timely manner for over 200 facilities County-wide. | | | | |

Utility Payments

Department Head: James L. Zervis
 Fund: General
 Budget Unit: 1615

Function: General Government
 Activity: Property Management

Description of Major Services

This budget unit is used to pay utility costs for most County facilities. Utilities include electricity, gas, water, sewer, garbage, postage, elevator services, pest control, security and fire alarm systems, and fire extinguishers/sprinkler systems. The General Services Division administers this budget unit. Some utility costs for Fire and Roads are not included in this budget unit.

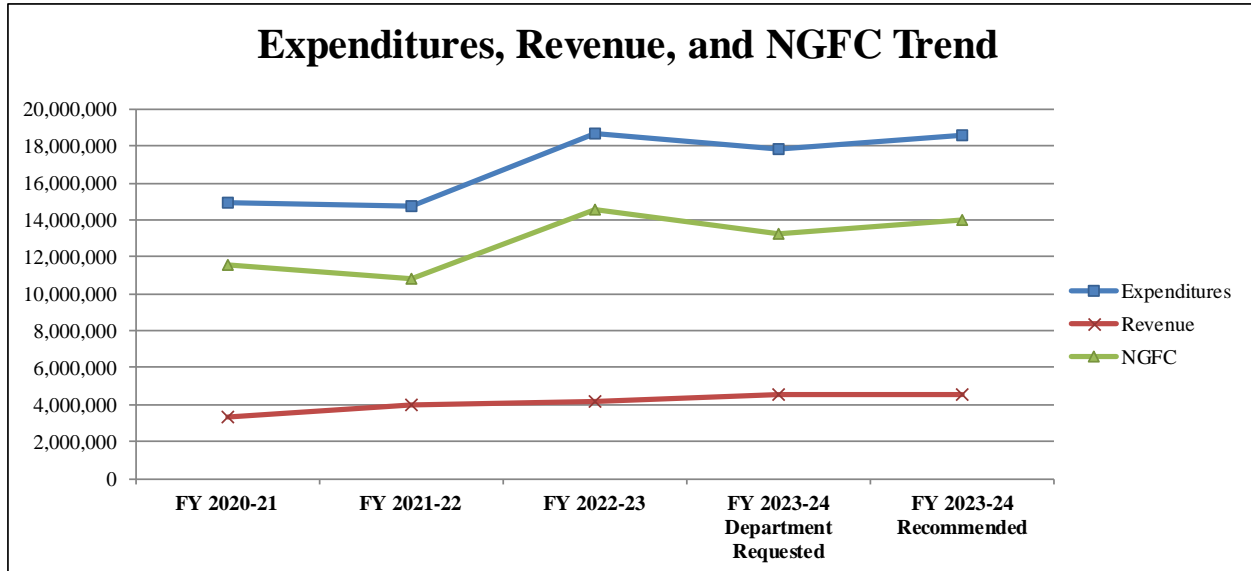
| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$14,443,724 | \$15,175,135 | \$18,189,149 | \$16,898,799 | \$17,633,224 | \$17,633,224 |
| Other Charges | 584,070 | 1,200,098 | 781,415 | 1,187,749 | 1,187,749 | 1,187,749 |
| TOTAL EXPENDITURES | \$15,027,794 | \$16,375,233 | \$18,970,564 | \$18,086,548 | \$18,820,973 | \$18,820,973 |
| Expend. Reimb. | (\$246,850) | (\$268,002) | (\$258,241) | (\$270,000) | (\$270,000) | (\$270,000) |
| TOTAL NET EXPENDITURES | \$14,780,944 | \$16,107,231 | \$18,712,323 | \$17,816,548 | \$18,550,973 | \$18,550,973 |
| REVENUE: | | | | | | |
| Intergovernmental | \$23,908 | \$1,000 | \$19,688 | \$29,049 | \$29,049 | \$29,049 |
| Charges for Services | 1,501,928 | 1,934,127 | 1,806,714 | 2,009,921 | 2,009,921 | 2,009,921 |
| Miscellaneous | 93,293 | 134,043 | 14,956 | 134,043 | 134,043 | 134,043 |
| Other Financing Sources: | | | | | | |
| Criminal Justice Facilities | 1,746,415 | 2,400,000 | 2,358,400 | 2,400,000 | 2,400,000 | 2,400,000 |
| TOTAL REVENUE | \$3,365,544 | \$4,469,170 | \$4,199,758 | \$4,573,013 | \$4,573,013 | \$4,573,013 |
| NET GENERAL FUND COST | \$11,415,400 | \$11,638,061 | \$14,512,565 | \$13,243,535 | \$13,977,960 | \$13,977,960 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The General Services Division continues to review and evaluate the acquisition of utility services and commodities to attain the best rates possible. Services and supplies are budgeted to cover the anticipated cost of utilities. Charges for services and other financing sources revenue are primarily collected from customer entities for services provided, and general purpose revenue received from the General Fund through the allocation of Net General Fund Cost.

Budget Changes and Operational Impacts

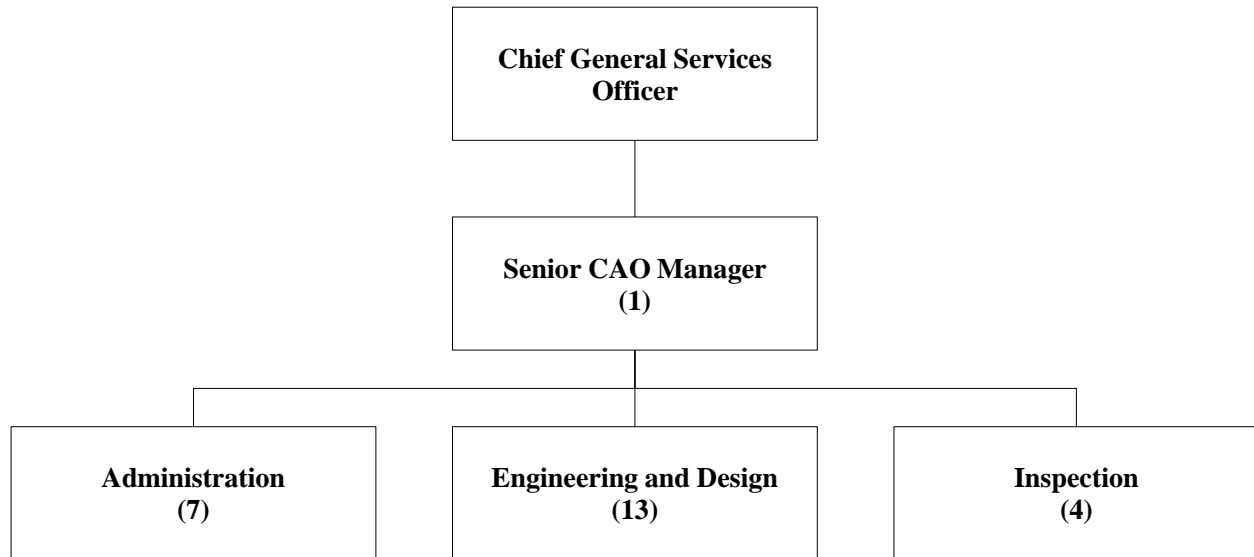
The increase in services and supplies expenditures for FY 2023-24 is primarily a result of anticipated increases in utility rates for locations that are not directly billed for usage. Other charges expenditures for FY 2023-24 include debt service payments on the financing used to install additional solar photovoltaic arrays near the Lerdo complex. The budgeted increases in costs are partially offset with the savings related to the new solar array.



Mission Statement

The General Services Division provides responsive, customer-focused support enabling the effective delivery of County services.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- The Construction Services Division completed the following projects: Behavioral Health Recovery Services roof repairs; Casa Loma lighting project; Adobe Peacock House; Probation Gym, Security Cameras, Fencing, and Interior Security; Recorder Sewer Lift Station; County Council Carpet Replacement and Technical Improvements; Public Health Hood Replacement; Sheriff Headquarters Roof, Lerdo Kitchen and Laundry Roof Replacement, Freight Drive Replacement; Camp Owen Roof replacements, various County Courts improvements, various HVAC replacements and repairs throughout the County and other various parks improvements.
- Projects in construction include: County Administrative Office Elevator Refurbishment; Mary K. Shell Fire/Life Safety Improvements; Psychiatric Health Facility; Sheriff Property Room Fire Suppression System, Lerdo Water Tank Replacement and Head Quarters Solar Project; South East Center HVAC Replacement; Public Health Solar Project; Boron Community Repairs, Jim Williford Park Pool, Beale Library Fire Suppression, Vida Scott, Supportive Service Village Design and various parks improvements.
- Projects in design include: County Administrative Center Parking Garage Elevator, Casa Loma Restroom, Soccer Field, and Playground Replacement; Behavioral Health and Recovery Services HVAC Replacement, Sam Lynn Ballpark Improvements, Off Highway Motor Vehicle Site Planning, Sheriff Coroner Security/Communication, Buena Vista Boat Launch, and various parks improvements.

Construction Services

Department Head: James L. Zervis
Fund: General
Budget Unit: 1640

Function: General Government
Activity: Property Management

Description of Major Services

The Construction Services section within the General Services Division provides design, engineering cost estimates, bids and awards, inspection and project management for capital and major maintenance projects related to the County's real property infrastructure. County design staff efforts are augmented through the use of architectural and engineering consultant contracts, when appropriate.

Summary of Expenditures and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|-------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$2,254,358 | \$2,825,140 | \$2,542,831 | \$2,817,645 | \$2,967,272 | \$3,112,460 |
| Services and Supplies | 284,140 | 198,063 | 167,661 | 198,491 | 198,491 | 198,491 |
| Capital Assets | 5,744 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$2,544,242 | \$3,023,203 | \$2,710,492 | \$3,016,136 | \$3,165,763 | \$3,310,951 |
| Expend. Reimb. | (\$1,581,515) | (\$1,800,000) | (\$1,952,331) | (\$2,265,000) | (\$2,357,128) | (\$2,357,128) |
| TOTAL NET EXPENDITURES | \$962,727 | \$1,223,203 | \$758,161 | \$751,136 | \$808,635 | \$953,823 |
| REVENUE: | | | | | | |
| Charges for Services | \$894,991 | \$800,955 | \$379,799 | \$328,887 | \$328,887 | \$328,887 |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | 48,443 | 0 | 0 | 0 | 14,000 | 14,000 |
| TOTAL REVENUE | \$943,434 | \$800,955 | \$379,799 | \$328,887 | \$342,887 | \$342,887 |
| NET GENERAL FUND COST | \$19,293 | \$422,248 | \$378,362 | \$422,249 | \$465,748 | \$610,936 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

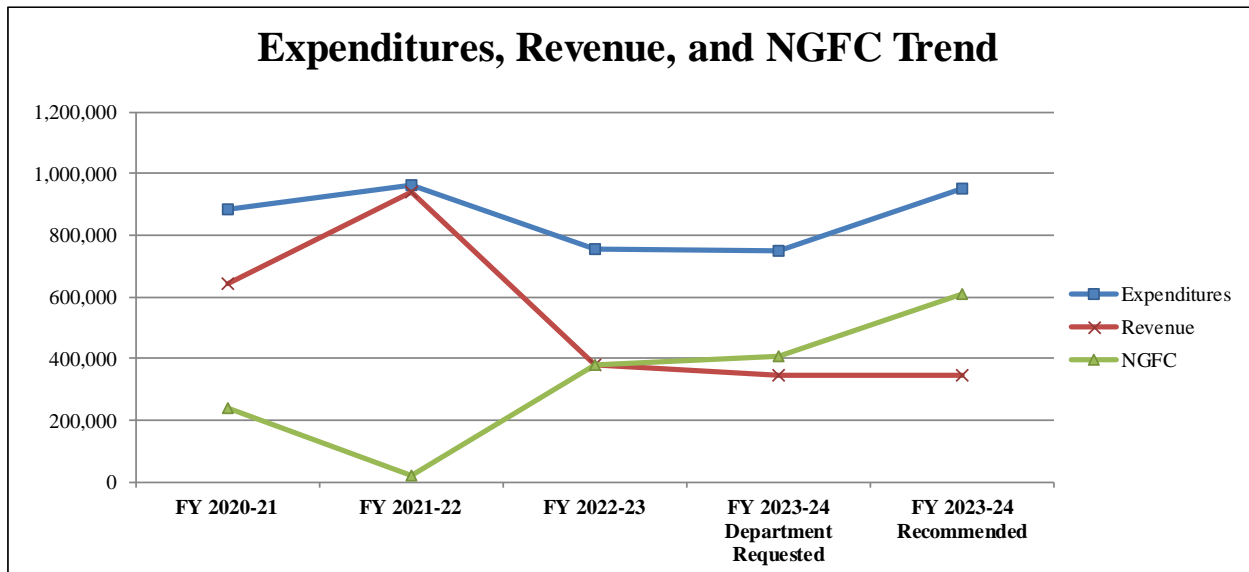
The majority of the expenditures for this budget unit are associated with staffing costs for positions required to perform project related services. The costs are offset by revenue received for services provided, primarily from charges to capital and major maintenance projects.

Budget Changes and Operational Impacts

Salaries and benefits expenditures, charges for services revenue, and expenditure reimbursements for FY 2023-24 reflect anticipated staffing levels and project workloads.

The recommended budget includes an increase in salaries and benefits compared to prior years primarily due to the planned filling of currently vacant positions and the addition of positions. Expenditure reimbursements are adjusted to reflect anticipated staffing costs and project workloads.

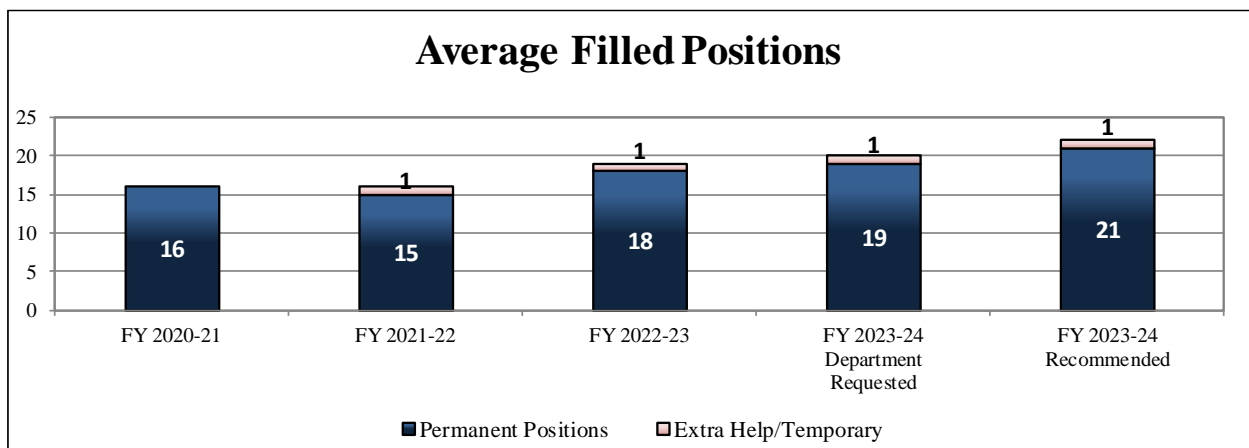
In FY 2021-22 actual revenue includes reimbursement from the American Rescue Plan Act (ARPA) to address the Coronavirus pandemic. In FY 2023-24, the department will receive ARPA funds to continue providing governmental services.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Senior Accountant/Accountant position and one (1) Fiscal Support Supervisor.

The recommended budget holds one (1) Engineer I/II/III position, two (2) Engineering/Draft Technician I/II/III positions, one (1) Construction Project Inspector I/II/III position and one (1) Planner III position vacant and unfunded for an annual savings of approximately \$607,077.



| | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| 4-Year Staffing Trend | | | | | |
| | | | | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 16 | 15 | 18 | 19 | 21 |
| Extra Help/Temporary | 1 | 1 | 1 | 1 | 1 |
| Total Positions | 17 | 16 | 19 | 20 | 22 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 16 | 15 | 18 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 1 | 1 | N/A | N/A |
| Total Positions | 17 | 16 | 19 | N/A | N/A |
| SALARIES & BENEFITS | \$2,247,130 | \$2,254,358 | \$2,542,831 | \$2,817,645 | \$3,112,460 |

Summary of Authorized Positions

The division currently has 26 authorized positions, of which 21 have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|------------------------|------------|-----------|-----------|-----------|--|-----------|----------|-----------|
| | | | | Total | | | | |
| Administration | 7 | 2 | 0 | 9 | | 9 | 0 | 9 |
| Engineering and Design | 13 | 0 | 0 | 13 | | 9 | 4 | 13 |
| Inspection | 4 | 0 | 0 | 4 | | 3 | 1 | 4 |
| Total | 24 | 2 | 0 | 26 | | 21 | 5 | 26 |

| Administration | Engineering and Design | Inspection |
|------------------------------|-------------------------------------|--|
| Classification | Classification | Classification |
| 1 Senior CAO Manager | 2 Supervising Engineer | 1 Supervising Project Inspector |
| 2 Contract Specialist | 3 Engineer I/II/III-C | 3 Construct Project Inspector I/II/III |
| 1 Accountant I/II/III | 6 Engineering/Draft Tech I/II/III-C | 4 Requested Total |
| 2 Fiscal Support Specialist | 2 Planner III | |
| 1 Office Services Specialist | 13 Requested Total | |
| 7 Current Total | | |
| Additions/Deletions | | |
| 1 Fiscal Support Supervisor | | |
| 1 Accountant/Sr. Accountant | | |
| 8 Requested Total | | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: Streamline operations for maximum efficiency and effectiveness.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|---|----------------------|----------------------|----------------------|----------------------|
| Percentage of administrative cost to total construction cost | .49% | 2% | .84% | 2% |
| Percentage of design and engineering costs to total construction cost | 7.10% | 15% | 11.11% | 15% |
| Percentage of project management and inspection costs to total construction cost | 2.78% | 7% | 5.32% | 7% |
| This measure reports indirect cost for all projects. This measure is intended to track cost by fiscal year in an effort to decrease the indirect expense as a percentage of total construction costs which maximizes the use of taxpayer resources. | | | | |

General Government

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Major Maintenance Projects

Department Head: James L. Zervis

Fund: General

Budget Unit: 1650

Function: General Government

Activity: Property Management

Description of Major Services

The General Services Division of the County Administrative Office annually develops a master list of all major maintenance projects requested by departments. The projects are prioritized using the following criteria: legally mandated, health and safety concern, preventive maintenance concern, cost reduction impact, and extent of direct use or benefit to the public. Offsetting revenue and special funding are also considered when prioritizing the projects requested for funding consideration.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|--------------------|---------------------|--------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$3,404,010 | \$44,885,938 | \$5,714,069 | \$0 | \$0 | \$53,866,235 |
| TOTAL EXPENDITURES | \$3,404,010 | \$44,885,938 | \$5,714,069 | \$0 | \$0 | \$53,866,235 |
| REVENUE: | | | | | | |
| Intergovernmental | \$561,019 | \$18,352,283 | \$303,211 | \$0 | \$0 | \$33,865,992 |
| Charges for Services | 254,286 | 270,406 | 1,300 | 0 | 0 | 1,620,245 |
| Miscellaneous | -398,506 | 1,450,000 | 287,868 | 0 | 0 | 1,450,000 |
| Other Financing Sources: | | | | | | |
| County Local Revenue Fund 2011 | 16,491 | 1,675,590 | 1,161,596 | 0 | 0 | 2,770,687 |
| Mental Health Fund | 0 | 3,500,000 | 0 | 0 | 0 | 5,637,000 |
| Human Services | 0 | 0 | 0 | 0 | 0 | 400,000 |
| American Rescue Plan Act | 0 | 3,320,700 | 140,355 | 0 | 0 | 5,886,720 |
| TOTAL REVENUE | \$433,290 | \$28,568,979 | \$1,894,330 | \$0 | \$0 | \$51,630,644 |
| NET GENERAL FUND COST | \$2,970,720 | \$16,316,959 | \$3,819,739 | \$0 | \$0 | \$2,235,591 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

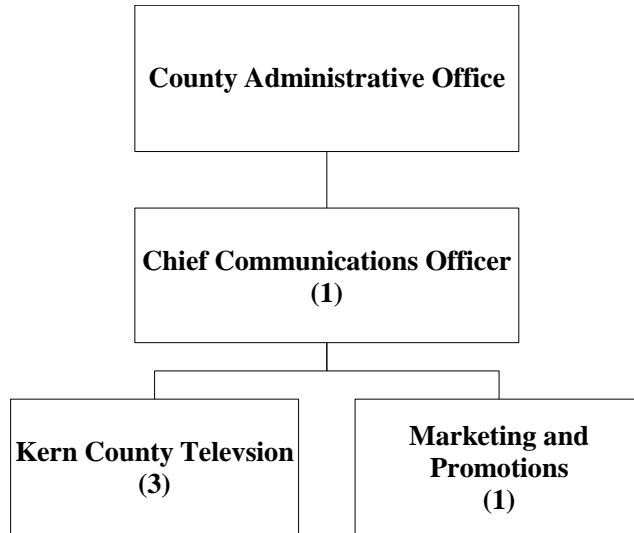
The following table contains a list of the recommended projects for FY 2023-24. For each project, the project cost, any offsetting revenue, designation cancelation or special purpose funding, and the Net General Fund Cost (NGFC) are presented. The projects listed in the table on the next page include 7 new projects and 35 rebudgets with a combined NGFC of \$2.23 million. Revenue for this budget unit includes \$29.4 million for projects started in prior fiscal years. The recommended projects are in accordance with the County's objective of evaluating and meeting the County's infrastructure needs. These recommended projects were identified by both the General Services Division and other operating departments as urgent unmet maintenance and facility needs.

| Project Number | Description | Recommended Appropriation | Estimated Revenue | Net General Fund Cost |
|---|--|---------------------------|---------------------|-----------------------|
| New Projects | | | | |
| Parks Improvements | | | | |
| 7123 | Countywide Park Improvements | \$1,500,000 | \$0 | \$1,500,000 |
| | Parks Improvements Subtotal | \$1,500,000 | \$0 | \$1,500,000 |
| Utility & Major Systems Repair/Replacement | | | | |
| 7084 | Arvin Navigation Center Improvements | \$30,000 | \$0 | \$30,000 |
| 7095 | Max-Med Bathroom | \$120,000 | \$0 | 120,000 |
| 7082 | Elections Security Improvements | 100,000 | 0 | 100,000 |
| | Utility & Major Systems Repair/Replacement Subtotal | \$250,000 | \$0 | \$250,000 |
| Preventative Maintenance & Reconstruction | | | | |
| 7085 | District Attorney Atrium Doors | \$47,632 | \$0 | \$47,632 |
| 7086 | 18th Street Improvements | 427,959 | 0 | 427,959 |
| 7094 | Closed Session Room Improvements | 40,000 | 0 | 40,000 |
| | Preventative Maintenance & Reconstruction Subtotal | \$515,591 | \$0 | \$515,591 |
| | Sub-Total | \$2,265,591 | \$0 | \$2,265,591 |
| Rebudgets | | | | |
| Parks Improvements | | | | |
| 7014 | Hart Park Prop 68 Improvements | \$2,986,427 | \$1,475,000 | \$1,511,427 |
| 7035 | Potomac Park Playground Improvement | 434,005 | 434,005 | 0 |
| 7087 | Buena Vista Aquatic Recreation Area Improvements | 2,989,313 | 2,691,150 | 298,163 |
| 7185 | Countywide Tree Maintenance | 300,000 | 0 | 300,000 |
| 7075 | Buena Vista Boat Launch Repair | 1,107,459 | 1,160,000 | (52,541) |
| 7042 | Park Monument Signs | 200,000 | 0 | 200,000 |
| 7210 | Tank and Riverside Park Emergency Repair | 20,995 | 0 | 20,995 |
| | Parks Improvements Subtotal | \$8,038,199 | \$5,760,155 | \$2,278,044 |
| Utility & Major Systems Repair/Replacement | | | | |
| 7102 | Lerdo Infirmary Control Upgrade | \$165,507 | \$166,188 | (\$681) |
| 7116 | Lerdo Pre-trial Air Handler Replacement Project | 1,831,436 | 1,831,800 | (364) |
| 7073 | BHRS Youth Stabilization Unit | 54,645 | 60,000 | (5,355) |
| 7118 | Crime Lab Toxicology AC Improvement | 57,612 | 57,612 | 0 |
| 7092 | Family Justice Center Wiring Project | 66,000 | 0 | 66,000 |
| 7068 | Sheriff Norris Road Compactor | 60,000 | 0 | 60,000 |
| 7061 | SECS HVAC Upgrade | 1,443,859 | 1,450,000 | (6,141) |
| 7065 | Lerdo Sewer Connection | 44,676 | 0 | 44,676 |
| | Utility & Major Systems Repair/Replacement Subtotal | \$3,723,735 | \$3,565,600 | \$158,135 |
| Preventative Maintenance & Reconstruction | | | | |
| 7160 | Juvenile Hall Classroom Reroof | \$394,192 | \$0 | \$394,192 |
| 7203 | Probation Training Room Renovation | \$21,200 | 21,200 | 0 |
| 7224 | Arvin Library - BF Grant | \$204,167 | 204,167 | 0 |
| 7225 | Baker Library - BF Grant | \$667,687 | 667,687 | 0 |
| 7226 | Beale Library - BF Grant | \$2,935,011 | 2,935,011 | 0 |
| 7227 | Cal City Library - BF Grant | \$540,544 | 540,544 | 0 |
| 7228 | Delano Library - BF Grant | \$483,765 | 483,765 | 0 |
| 7229 | Wilson Library - BF Grant | \$1,278,497 | 1,278,497 | 0 |
| 7230 | Frazier Prk Library - BF Grant | \$76,673 | 76,673 | 0 |
| 7231 | Holloway Gonzalez Lbr-y-BF Grnt | \$1,729,188 | 1,729,188 | 0 |
| 7232 | Kern River Library - BF Grant | \$470,467 | 470,467 | 0 |
| 7233 | Lamont Library - BF Grant | \$587,123 | 587,123 | 0 |
| 7234 | Mojave Library - BF Grant | \$69,098 | 69,098 | 0 |
| 7235 | Rathbun Library - BF Grant | \$66,863 | 66,863 | 0 |
| 7236 | Ridgecrest Library - BF Grant | \$1,058,448 | 1,058,448 | 0 |
| 7237 | Rosamond Library - BF Grant | \$1,089,536 | 1,089,536 | 0 |
| 7238 | Southwest Library - BF Grant | \$799,945 | 799,945 | 0 |
| 7239 | Taft Library - BF Grant | \$337,668 | 337,668 | 0 |
| 7240 | Wasco Library - BF Grant | \$438,476 | 438,476 | 0 |
| 7096 | Project Contingencies | 26,590,162 | 0 | 26,590,162 |
| | Preventative Maintenance & Reconstruction Subtotal | \$39,838,710 | \$12,854,356 | \$26,984,354 |
| | Prior Year Project Revenue | \$0 | \$29,450,533 | (\$29,450,533) |
| | Grand Total | \$53,866,235 | \$51,630,644 | \$2,235,591 |

Mission Statement

To contribute to Kern County’s economy and quality of life by globally marketing its unique treasures, identifying tourism and filmmaking opportunities, enhancing the image of Kern County as a visitor destination, and creating a unified strategy to meet these goals.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- The division successfully carried out the production of weekly newscast titled Around Kern County, producing 61 episodes thus far, including special shows highlighting veteran employees, the County’s birthday, and Sheriff’s Office recruitment, among others. In 2023, Around Kern County received the KernCOG Regional Award of Merit for Journalism.
- The division successfully rebranded dozens of County departments, creating individual brand kits which included new logos, letterhead and business card templates, social media profile pictures, and brand implementation guidelines, to help each department smoothly transition into their new brand.
- The division successfully worked in partnership with local production company, The Beacon Studios, to produce ‘This Is Kern County,’ a recruitment video showcasing our region and community.
- The division successfully produced the first in-person “State of the County” event since the Coronavirus pandemic in partnership with the Kern Economic Development Corporation.
- The division successfully led the Joint Information Center at the Emergency Operations Center through historic flooding and presidential disaster declaration.

Countywide Communications Division

Department Head: James L. Zervis

Function: General Government

Fund: General

Activity: Promotion

Budget Unit 1812

Description of Major Services

The Countywide Communications Division manages several internal and external communication functions, promotes tourism and commercial filming within the County, and provides local citizens with information on government services offered by the County.

The division functions as the County's Film Commission and is the designated film-permitting authority in the County. As the Film Commission, the division is responsible for advertising, publicizing, and promoting film production resources and locations within the County.

The division is also responsible for the design and implementation of enhanced content for Kern County Television (KCTV). The division develops and produces video segments for use on KCTV and department websites to highlight and showcase the services and programs offered by County departments.

Summary of Expenditures and Revenue

| | FY 2021-22 | | FY 2022-23 | | FY 2023-24 | |
|-------------------------------|------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$600,051 | \$755,998 | \$685,352 | \$753,148 | \$753,148 | \$753,148 |
| Services and Supplies | 351,347 | 441,680 | 364,363 | 435,529 | 435,529 | 435,530 |
| Capital Assets | 0 | 0 | 13,240 | 15,000 | 15,000 | 15,000 |
| Other Financing Uses | 0 | 173,008 | 0 | 0 | 0 | 255,480 |
| TOTAL EXPENDITURES | \$951,398 | \$1,370,686 | \$1,062,955 | \$1,203,677 | \$1,203,677 | \$1,459,158 |
| Expend. Reimb. | (\$16,711) | (\$15,000) | (\$19,954) | (\$12,000) | (\$12,000) | (\$12,000) |
| TOTAL NET EXPENDITURES | \$934,687 | \$1,355,686 | \$1,043,001 | \$1,191,677 | \$1,191,677 | \$1,447,158 |
| REVENUE: | | | | | | |
| Charges for Services | \$15,170 | \$10,500 | \$33,880 | \$12,500 | \$12,500 | \$12,500 |
| Miscellaneous | 453 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources: | | | | | | |
| Board of Trade Advertising | 28,260 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| DIVCA | 197,753 | 100,000 | 120,561 | 107,000 | 107,000 | 107,000 |
| American Rescue Plan Act | 12,918 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$254,554 | \$140,500 | \$184,441 | \$149,500 | \$149,500 | \$149,500 |
| Less Available BSI * | \$0 | \$173,008 | \$0 | \$0 | \$0 | \$255,480 |
| NET GENERAL FUND COST | \$680,133 | \$1,042,178 | \$858,560 | \$1,042,177 | \$1,042,177 | \$1,042,178 |
| BSI Ending Balance * | \$83,517 | N/A | \$173,008 | N/A | N/A | N/A |

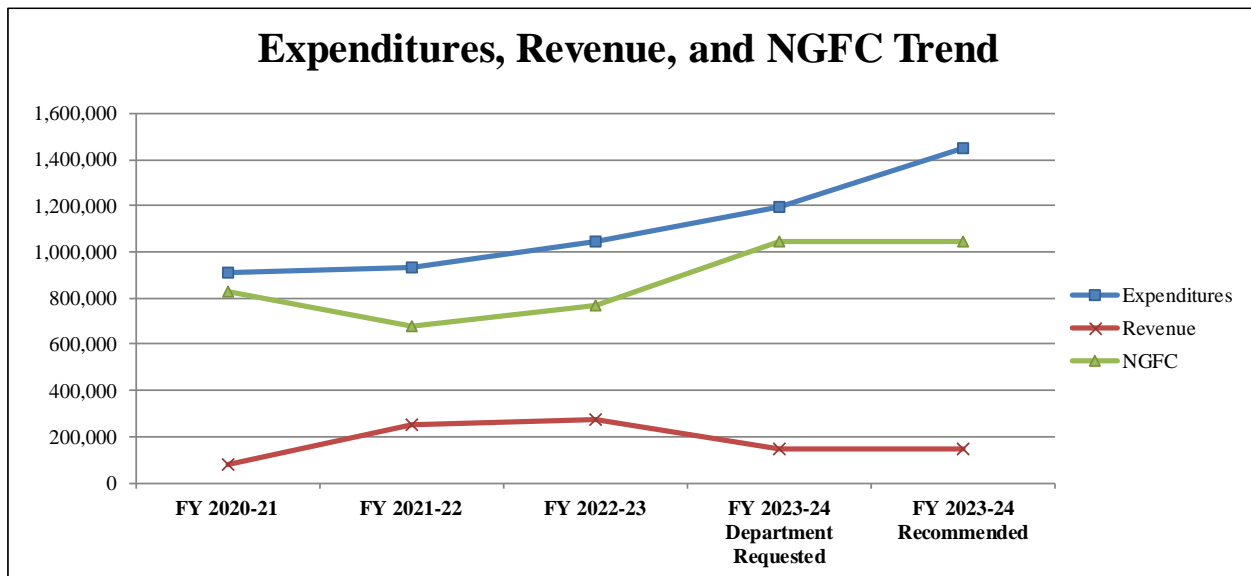
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of expenditures for the division are associated with staffing costs for positions required to perform the functions assigned, and payments for economic development activities. The division is primarily funded by an allocation of Net General Fund Cost. The primary source

of revenue is reimbursement of staff and equipment costs. The division received revenue from the American Rescue Plan Act (ARPA) in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic.

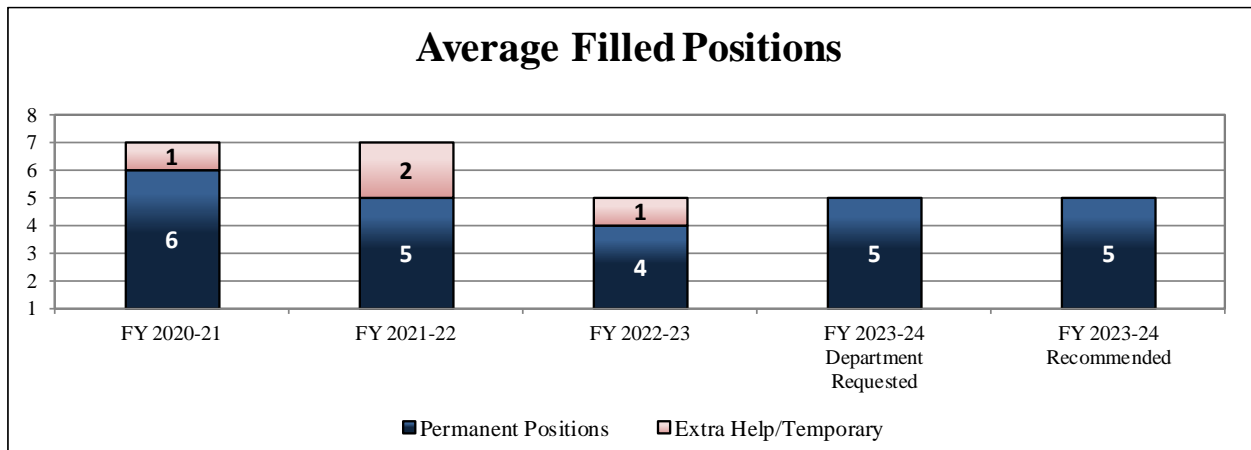
Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the recently approved 4% cost of living adjustment. Services and supplies costs cover materials and professional services related to video production, marketing, and general operations. Services and supplies costs also cover contributions toward community economic development efforts. Capital assets include the purchase of a camera.



Staffing Changes and Operational Impacts

The recommended budget does not include any position additions or deletions.



| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|------------------|------------------|------------------|-------------------|------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | FY 2023-24 | |
| Permanent Positions | 6 | 5 | 4 | 5 | 5 |
| Extra Help/Temporary | 1 | 2 | 1 | 0 | 0 |
| Total Positions | 7 | 7 | 5 | 5 | 5 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 7 | 5 | 4 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 2 | 1 | N/A | N/A |
| Total Positions | 8 | 7 | 5 | N/A | N/A |
| SALARIES & BENEFITS | \$742,426 | \$600,051 | \$685,352 | \$753,148 | \$753,148 |

Summary of Authorized Positions

The division has five authorized permanent positions, all of which have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|--------------------------|------------|-----------|-----------|-----------|--|----------|----------|----------|
| | | | | Total | | | | |
| Marketing and Promotions | 2 | 0 | 0 | 2 | | 2 | 0 | 2 |
| Kern County Television | 3 | 0 | 0 | 3 | | 3 | 0 | 3 |
| Total | 5 | 0 | 0 | 5 | | 5 | 0 | 5 |

| Marketing and Promotions | Kern County Television |
|--------------------------------|-------------------------------|
| Classification | Classification |
| 1 Chief Communications Officer | 1 Broadcast Engineer |
| 1 Communications Coordinator | 2 Sr. Video Services Producer |
| 2 Requested Total | 3 Requested Total |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will continuously foster a countywide culture of innovation and evolution.

Department Goal: Promote Kern County as a place to live and work, both internally and externally

| Department Objectives Measured | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Percentage of Kern County employees that feel they are adequately informed of County news, information, programs, etc. | N/A | 66% | 79% | 80% |
| Number of digital campaigns/videos promoting Kern County as a great place to live and work. | 183 | 190 | 197 | 197 |
| These measures reflect a focused effort on building and enhancing the image of the County through internal and external marketing. By creating greater awareness and informational content for County staff, employees are better equipped to become ambassadors for the County as a place to live and work. Through digital campaigns and videos targeting the external public, the County can enhance its brand, image, and appeal as a place to live and work. As first-year performance measures, these goals were exceeded. The division will continue to work collaboratively across the County to sustain a level of excellence. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Promote transparency of County functions through focused storytelling and multimedia content

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Total number of followers on social media accounts | 33,534 | 40,000 | 41,043 | 44,000 |
| Percentage of Kern County residents surveyed that can easily find information about County services and programs that are important to them. | N/A | 66% | 76% | 78% |
| These performance measures track the level of engagement with the public. This measure gauges how effective the division’s efforts are through enhanced outreach and providing information on news, events, and diverse services. The division exceeded the FY 2022-23 targets and will strive for continuous improvement by bolstering its multi-faceted approach to public engagement. | | | | |

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Development Services

Department Head: Joshua Champlin
 Fund: Development Services
 Budget Unit: 1905

Function: General Government
 Activity: Other General

Description of Major Services

The Development Services Division of the Public Works Department reviews and processes tract and parcel maps, and oversees drainage, floodplain and geologic activities related to land-development permits. The division also reviews construction and grading plans for code and regulation compliance. Other functions include assessment and monitoring surface mining activity.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$1,862,993 | \$2,247,054 | \$1,699,101 | \$2,009,623 | \$2,009,623 | \$2,009,623 |
| Other Charges | (6,507) | (1,369) | 6,333 | 18,001 | 18,001 | 18,001 |
| Capital Assets | 0 | 81,000 | 151,218 | 158,990 | 158,990 | 158,990 |
| Other Financing Uses | 30,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| TOTAL EXPENDITURES | \$1,886,486 | \$2,426,685 | \$1,956,652 | \$2,286,614 | \$2,286,614 | \$2,286,614 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$22,646 | \$12,649 | \$53,539 | \$30,000 | \$30,000 | \$30,000 |
| Intergovernmental | 0 | 0 | 2,743 | 0 | 65,000 | 65,000 |
| Charges for Services | 1,196,787 | 1,237,915 | 503,916 | 494,662 | 494,662 | 494,662 |
| Miscellaneous | 0 | 88 | 0 | 65,000 | 0 | 0 |
| Other Financing Sources: | | | | | | |
| General Fund Contribution | 1,475,328 | 1,475,330 | 1,475,330 | 1,475,330 | 1,475,330 | 1,475,330 |
| TOTAL REVENUE | \$2,694,761 | \$2,725,982 | \$2,035,528 | \$2,064,992 | \$2,064,992 | \$2,064,992 |
| NET FUND COST | (\$808,275) | (\$299,297) | (\$78,876) | \$221,622 | \$221,622 | \$221,622 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

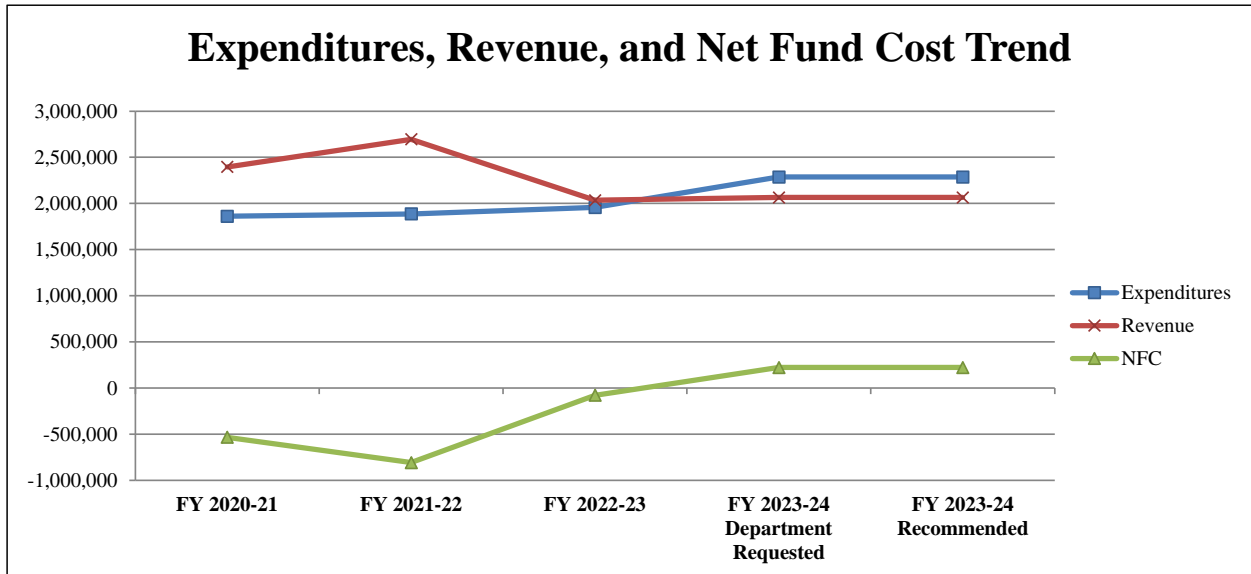
The recommended budget includes \$2.0 million for services and supplies, of which \$1.6 million is budgeted to reimburse the Public Works Department for staffing the operations of the division. Major revenue sources include charges for services provided to other County departments and the public. The remainder of funding is fulfilled through a General Fund contribution of \$1.5 million.

Budget Changes and Operational Impacts

The recommended budget includes a General Fund contribution of \$1.5 million to the Development Services Division. The division's General Fund Contribution is used to cover costs such as surveying and general work not recovered by charges for services. Charges for Services revenue is budgeted lower than in some previous years to better reflect the estimated volume of plan checks for FY 2023-24. \$65,000 is budgeted in services in supplies for the acquisition and deployment of flood monitoring equipment. An identical amount of intergovernmental revenue is

budgeted to reflect grant funding from the State of California to reimburse all costs related to the floor monitoring equipment. Other financing uses expenditures include \$100,000 to support various County Service Area districts that require financial support from the General Fund to maintain service levels.

The fund balance available as of June 30, 2023 was a deficit of \$229,790, primarily due to budgeted revenue being greater than actual revenue. The fund had sufficient designations to remedy the deficit and cover the budgeted FY 2023-24 Net Fund Cost.



Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Facilitate development by performing map reviews in a timely manner.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Percentage of tract map first reviews performed within 28 days | 100 % | 100% | 100% | 100% |
| Percentage of subsequent tract map reviews performed within 14 days | 100 % | 100% | 100% | 100% |
| Percentage of parcel maps first reviews performed within 28 days | 100 % | 100% | 100% | 100% |
| Percentage of subsequent parcel map reviews performed within 14 days | 100 % | 100% | 100% | 100% |

Map review is a critical function of the division and the percentage of maps reviewed within designated timelines is a direct measure of efficiency in delivering this service. Customers depend on timely reviews to record maps before subdivisions and business communities can be developed. The division continues to make every effort to meet the targeted turnaround times which were developed by a private consultant. During FY 2021-22 the division recorded 23 Parcel Maps and nine Tract Maps and met the target measures.

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Increase the speed of flood hazard evaluations.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Percentage of flood hazard evaluations completed within one day | 95% | 95% | 91% | 95% |
| Percentage of flood hazard evaluations completed within one week | 99% | 100% | 99% | 100% |

Regulating development in the flood plan is a critical function of the division. The flood hazard evaluation is necessary to determine mitigation requirements in accordance with the division’s flood plan management ordinance and other applicable federal regulations. Customers incorporate the evaluation into project drawings and specifications. During FY 2021-22 the time spent to complete a flood hazard review exceeded the performance target. The division continues to implement improvements and strives to reach the goal in FY 2022-23.

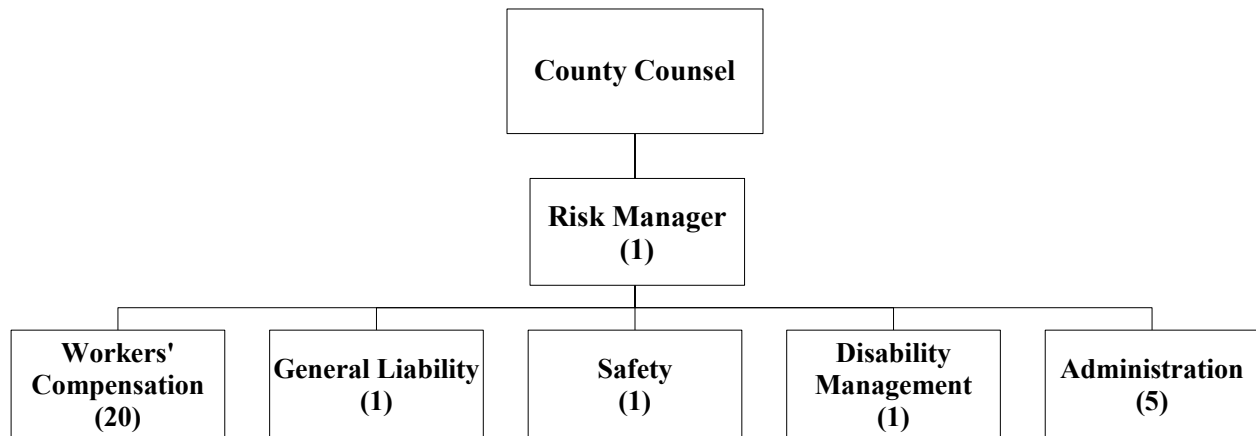
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Mission Statement

To meet the legal and risk management challenges facing the County of Kern in partnership with our clients and to provide quality and innovative services to benefit our clients while supporting the public good.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Conducted the first All Training Vehicle for Public Health Emergency Medical Services staff in preparation for the Lighting in a Bottle event.
- Continued to conduct site inspections and training for departments.
- Passed the State’s five-year Division of Workers’ Compensation audit with an exceptional score and improved score from the previous audit.
- Worked with Kern County Sheriff’s Office to develop and update a Fentanyl policy for staff opening mail at County detention facilities.
- Processed 284 General Liabilities claims with 29 claims resolved, which resulted in savings.
- Conducted over 150 ergonomic evaluations.

Risk Management

Department Head: Margo Raison
Fund: General
Budget Unit: 1910

Function: General Government
Activity: Other General

Description of Major Services

The County Counsel Risk Management Division administers the County's General Liability and Workers' Compensation self-insurance programs, processes employee and liability claims, and provides loss prevention and safety programs. The division also negotiates the purchase of specialty insurance coverage for County departments. While there is no planned net General Fund cost associated with this division, any increase in expenditures directly increases the costs charged to other County departments.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$2,856,938 | \$3,542,475 | \$2,774,416 | \$3,265,430 | \$3,265,430 | \$3,265,430 |
| Services and Supplies | 2,438,518 | 2,776,327 | 2,629,022 | 2,969,566 | 2,969,566 | 2,969,566 |
| Other Charges | 0 | 11,933 | 10,251 | 9,933 | 9,933 | 9,933 |
| TOTAL EXPENDITURES | \$5,295,456 | \$6,330,735 | \$5,413,689 | \$6,244,929 | \$6,244,929 | \$6,244,929 |
| Expend. Reimb. | (\$1,361,875) | (\$1,308,981) | (\$1,409,187) | (\$1,531,299) | (\$1,531,299) | (\$1,531,299) |
| TOTAL NET EXPENDITURES | \$3,933,581 | \$5,021,754 | \$4,004,502 | \$4,713,630 | \$4,713,630 | \$4,713,630 |
| REVENUE: | | | | | | |
| Charges for Services | \$3,914,751 | \$5,021,754 | \$3,989,373 | \$4,713,630 | \$4,713,630 | \$4,713,630 |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | 74,279 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$3,989,030 | \$5,021,754 | \$3,989,373 | \$4,713,630 | \$4,713,630 | \$4,713,630 |
| NET GENERAL FUND COST | (\$55,449) | \$0 | \$15,129 | \$0 | \$0 | \$0 |

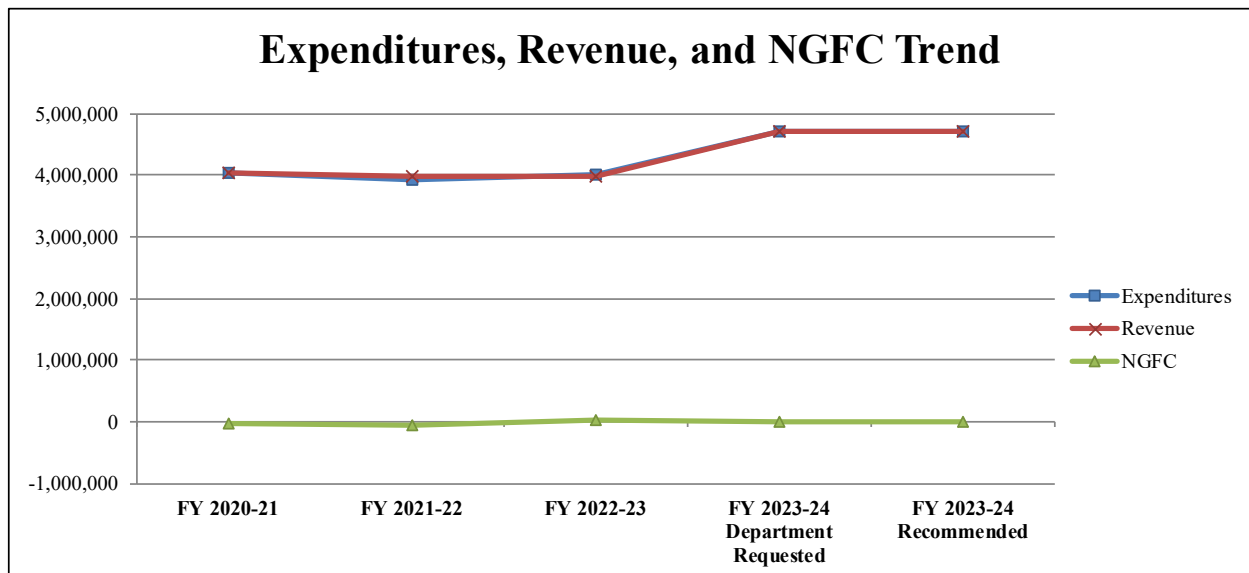
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of expenditures for this budget unit are associated with staffing costs necessary to provide services and perform functions of the division. Expenditures in services and supplies are primarily for the various insurance policies managed by the division. These insurance costs, and all staffing costs, are charged directly to customer departments. These charges are recognized as expenditure reimbursements and charges for services.

Budget Changes and Operational Impacts

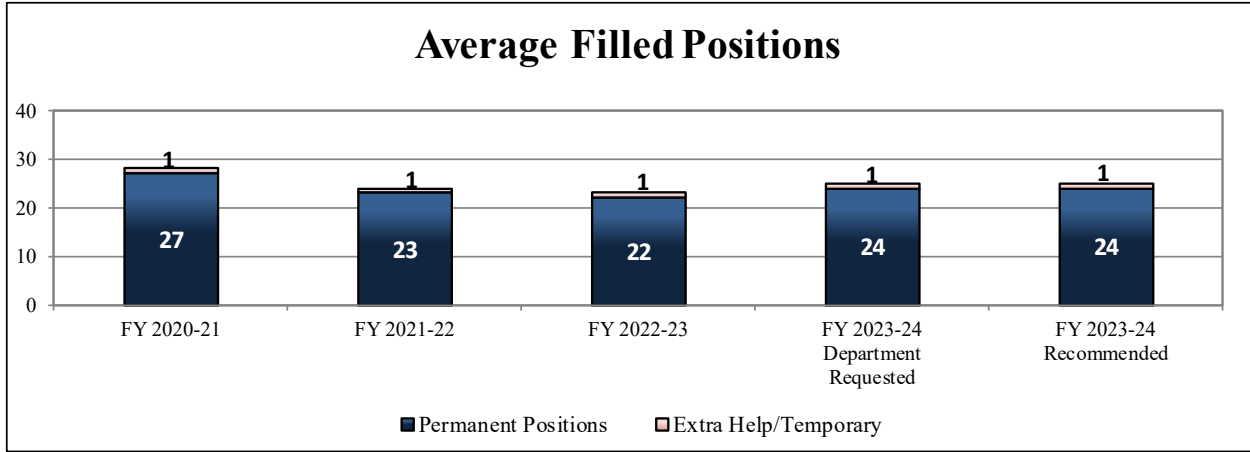
The recommended budget includes sufficient appropriations to cover the cost of the recently approved 4% cost of living adjustment. Overall Salaries and Benefits are projected to increase next fiscal year as the department anticipates filling positions previously held vacant. Additionally, the department anticipates positions will be filled all year as compared to FY 2022-23 where positions remained vacant for extended periods of time. Services and Supplies will increase due to higher cost for insurance coverage and additional services for review of worker’s compensation claims. Expenditure reimbursement and revenue are also increasing to reflect the pass-through of the increased costs to Workers’ Compensation and General Liability Self-insurance funds.

The negative General Fund Cost for FY 2021-22 reflects the revenue received from the American Rescue Plan Act to mitigate the impacts of the Coronavirus pandemic and prior year charge adjustments. The General fund cost for FY 2022-23 will be charged to applicable departments in FY 2023-24.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the budget. The recommended budget holds four (4) Workers’ Compensation Claims Adjuster I/II/III position, and one (1) Office Service Specialist position vacant and unfunded, at an annual savings of approximately \$514,000.



4-Year Staffing Trend

| | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 27 | 23 | 22 | 24 | 24 |
| Extra Help/Temporary | 1 | 1 | 1 | 1 | 1 |
| Total Positions | 28 | 24 | 23 | 25 | 25 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 25 | 23 | 22 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 1 | 1 | N/A | N/A |
| Total Positions | 26 | 24 | 23 | N/A | N/A |
| SALARIES & BENEFITS | \$3,027,821 | \$2,856,938 | \$2,774,416 | \$3,265,430 | \$3,265,430 |

Summary of Authorized Positions

The recommended budget includes 29 authorized permanent positions, of which 24 have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|-----------------------|------------|-----------|-----------|-----------|-----------|-----------|----------|-----------|
| | | | | | Total | | | |
| Administration | 6 | 0 | 0 | 6 | 6 | 6 | 0 | 6 |
| Disability Management | 1 | 0 | 0 | 1 | 1 | 1 | 0 | 1 |
| Safety | 1 | 0 | 0 | 1 | 1 | 1 | 0 | 1 |
| General Liability | 1 | 0 | 0 | 1 | 1 | 1 | 0 | 1 |
| Workers' Comp. | 20 | 0 | 0 | 20 | 15 | 15 | 5 | 20 |
| Total | 29 | 0 | 0 | 29 | 24 | 24 | 5 | 29 |

| Administration | Disability Management | Safety |
|---------------------------------------|-------------------------------|------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Risk Manager | 1 Disability Mgmt Coordinator | 1 Loss Prevention Specialist |
| 1 Business Manager | 1 Requested Total | 1 Requested Total |
| 1 Administrative Coordinator | | |
| 2 Info Systems Specialist I/II/III/Sr | | |
| 1 Office Service Assistant | | |
| 6 Requested Total | | |
| Workers' Compensation | General Liability | |
| <u>Classification</u> | <u>Classification</u> | |
| 1 Workers Comp Claims Manager | 1 Liability Claims Adjuster | |
| 1 Supervising Workers Comp Adj. | 1 Requested Total | |
| 12 Workers Comp Claim Adj. I/II/III | | |
| 1 Risk Management Investigator | | |
| 1 Fiscal Support Specialist | | |
| 3 Office Services Technician | | |
| 1 Office Services Specialist | | |
| 20 Requested Total | | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: Improve the fiscal efficiency and responsibility of the County

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Number of workdays lost per Worker's Compensation claim on paid benefits for general employees | 79.8 | 71.9 | 82.6 | 82.6 |
| Number of workdays lost per Worker's Compensation claim on paid benefits for safety employees | 50.3 | 52.6 | 63 | 60.0 |
| Number of accidents and incidents per man-hours worked County-wide | 9.72 | 8.5 | 10.9 | 10.3 |
| Percentage of lien-to-value settlements | 94.36% | 94.00% | 76.3% | 82.8% |
| The first indicator calculates the lost workdays used by general employees from worker's compensation claims. The results for the current year indicate that used days have slightly increased compared to the prior fiscal year's actual (approximately 3.5%, acceptable range) and targeted amounts. The second indicator calculates the lost workdays used by safety employees from worker's compensation claims. The results are higher than in the prior fiscal year but aligned with previous years. The third indicator measures the effect of safety awareness preventative programs on the number of accident incidents. The fourth indicator measures the lien amounts reduced through negotiation with health care providers. | | | | |
| Note*: Data based on calendar year 2022 information. Information for Fiscal Year 2022-2023 is unavailable. | | | | |

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: Ensure proper fiscal planning that meets the needs of the County

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| General liability cost as percentage of County expenditures | .34% | .35% | .35% | .35% |
| Worker's Compensation costs as a percentage of County expenditures | .80% | .84% | .79% | .83% |
| The first indicator measures the portion of costs the County incurs because of general liability claims, lawsuits, and insurance. The results are favorable and in-line with prior fiscal year actuals. The second indicator measures the portion of County expenditures spent on work-related injuries including worker compensation claims, insurance and administrative expenses. The results are favorable and in line with prior fiscal year actuals. | | | | |

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Capital Projects

Department Head: James L. Zervis
 Fund: General
 Budget Unit: 1960

Function: General Government
 Activity: Plant Acquisition

Description of Major Services

The Capital Projects budget provides funds for land and facility purchases, new construction projects, and major building alterations for most County departments. This budget unit is administered by the General Services Division.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|---------------------|----------------------|---------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Capital Assets | \$20,772,962 | \$500,000 | \$612,645 | \$0 | \$0 | \$6,810,888 |
| Other Financing Uses | 0 | 0 | 95,500,000 | 0 | 0 | 39,446,107 |
| TOTAL EXPENDITURES | \$20,772,962 | \$500,000 | \$96,112,645 | \$0 | \$0 | \$46,256,995 |
| REVENUE: | | | | | | |
| Intergovernmental | \$2,160,344 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | 13,199 | 0 | 394,323 | 0 | 0 | 1,110,084 |
| Miscellaneous | 1,010 | 0 | 85,224 | 0 | 0 | 350,000 |
| Other Financing Sources: | | | | | | |
| Local Revenue Fund 2011 | 26,219 | 875,917 | 424,957 | 0 | 0 | 4,065,804 |
| ACO - General | 0 | 0 | 5,510,131 | 0 | 0 | 0 |
| Behavioral Health | 578,429 | 1,252,493 | 184,755 | 0 | 0 | 85,000 |
| American Rescue Plan Act | 0 | 0 | 0 | 0 | 0 | 449,934 |
| TOTAL REVENUE | \$2,779,201 | \$2,128,410 | \$6,599,390 | \$0 | \$0 | \$6,060,822 |
| NET GENERAL FUND COST | \$17,993,761 | (\$1,628,410) | \$89,513,255 | \$0 | \$0 | \$40,196,173 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The table below contains a list of the recommended projects for FY 2023-24. For each project, the project cost, any offsetting revenue or special purpose funding, and the Net General Fund Cost (NGFC) are presented. The projects listed in the table below include two new projects at an NGFC of \$1,935,000 and four rebudgets at an NGFC of \$1,945,888. Revenue for this budget unit includes \$3,130,822 for projects started in prior fiscal years. The recommended projects are in accordance with the County’s objective of evaluating and meeting the County’s infrastructure needs. These recommended projects were identified by both the General Services Division and other operating departments as urgent unmet needs.

Other Financing Uses of \$39.4 million will be transferred to Capital Project funds for the construction of new fire station in Hart Flat at an estimated cost of \$9.5 million. The remaining funds will fund a portion of the Public Safety Communication Project.

The following new projects are recommended for FY 2023-24:

- \$1,200,000 for the Animal Services Facility Design. The existing Animal Services facility was not constructed to serve as a shelter for animals and creates many operational, health, and safety issues. The purpose of this project is to design and construct a modern and safe shelter environment for lost, stray, abandoned, neglected, and abused animals in Kern County.
- \$735,000 for the Taft Substation to relocate the existing facility.

| Project Number | Description | Recommended Appropriation | Estimated Revenue | Net Cost |
|---------------------|---|---------------------------|---------------------|-----------------------|
| New Projects | | | | |
| 8506 | Animal Services Facility Design/Build | \$ 1,200,000 | \$ - | \$ 1,200,000 |
| 8581 | Taft Substation | 735,000 | - | 735,000 |
| Sub-Total | | \$ 1,935,000 | \$ - | \$ 1,935,000 |
| Rebudgets | | | | |
| 8134 | Camp Owens Security Cameras | \$ 2,000,000 | \$ 2,000,000 | \$ - |
| 8142 | Youth Detention Center Trailer Fence Security Upgrade | 580,000 | 580,000 | - |
| 8507 | Project Contingencies | 1,945,888 | 0 | 1,945,888 |
| 8542 | Belle Terrace Park Improvements | 350,000 | 350,000 | 0 |
| | PY Revenue | | 3,130,822 | (3,130,822) |
| Sub-Total | | \$ 4,875,888 | \$ 6,060,822 | \$ (1,184,934) |
| Grand Total | | \$ 6,810,888 | \$ 6,060,822 | \$ 750,066 |

Trial Court Funding

Department Head: James L. Zervis

Fund: General

Budget Unit: 2110, 9410, 9435, 9445 and 9455

Function: Public Protection

Activity: Judicial

Description of Major Services

The Trial Court Funding budget unit is used to pay the State mandated funding for the courts, including the County’s maintenance of effort payments to the State for court operations and funding for court related costs that are not recognized by the State under the Trial Court Funding Act definition of court operational costs. Facility charges, operations and maintenance agreements, and auto allowances for judges are also paid from the budget unit. The County Administrative Office administers this budget unit.

Public Protection

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$16,740,641 | \$19,200,000 | \$16,946,032 | \$18,544,657 | \$18,544,657 | \$18,544,657 |
| TOTAL EXPENDITURES | \$16,740,641 | \$19,200,000 | \$16,946,032 | \$18,544,657 | \$18,544,657 | \$18,544,657 |
| REVENUE: | | | | | | |
| Fines and Forfeitures | \$2,683,347 | \$2,174,590 | \$3,494,015 | \$2,729,045 | \$2,729,045 | \$2,729,045 |
| Charges for Services | 2,208,158 | 2,436,383 | 2,913,332 | 2,546,700 | 2,546,700 | 2,546,700 |
| Miscellaneous | 630,507 | 925,000 | 765,361 | 927,345 | 927,345 | 927,345 |
| TOTAL REVENUE | \$5,522,012 | \$5,535,973 | \$7,172,708 | \$6,203,090 | \$6,203,090 | \$6,203,090 |
| NET GENERAL FUND COST | \$11,218,629 | \$13,664,027 | \$9,773,324 | \$12,341,567 | \$12,341,567 | \$12,341,567 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

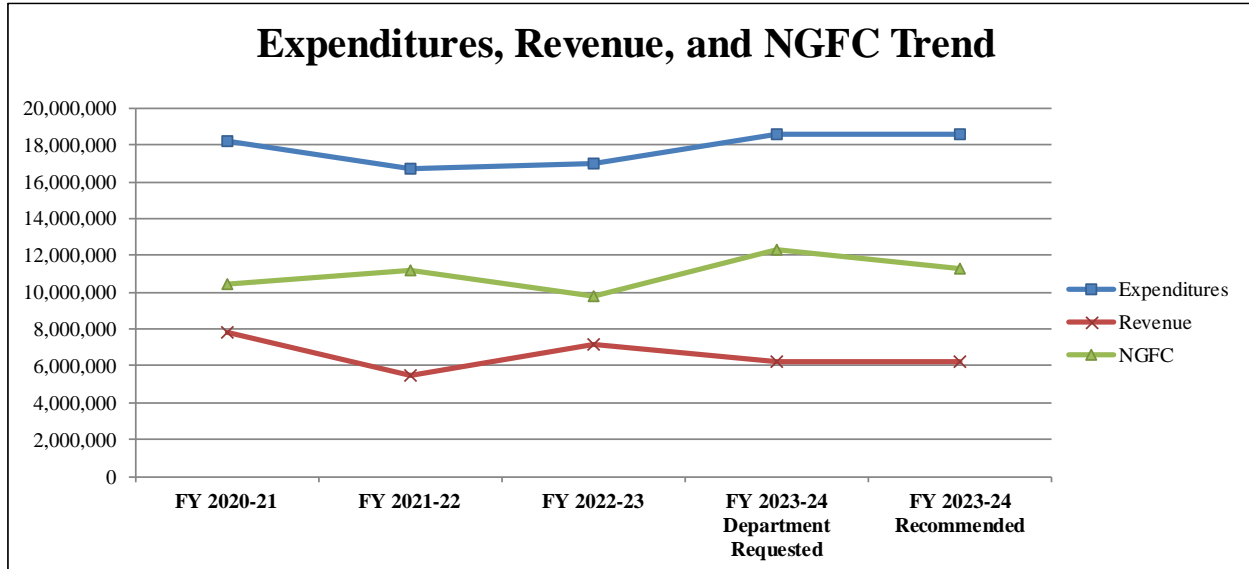
The majority of expenditures for this budget unit are associated to payments to the State for court operations, capital projects, and the required maintenance of effort (MOE) payment effective when the municipal courts transitioned to the State. The courts collect fines, forfeitures, and traffic school fees that are deposited to the County in this budget unit and are used to offset the costs. The court collections are not sufficient to cover the costs incurred; and, therefore an allocation of Net General Fund Cost is required.

Budget Changes and Operational Impacts

Revenue in this budget unit is from fines and forfeitures collected by the courts throughout the County, which fluctuate annually. Over the prior two legislative sessions, the California State Legislature has passed AB 1869 and AB 177, rescinding the authority of counties and State agencies to assess and collect specific criminal fines and fees, effectively becoming another unfunded State mandate. The unpaid balance of any court-imposed costs for these specified sections is also unenforceable and uncollectable. The recommended budget includes

approximately \$1 million in contingency funds for unexpected or emergency maintenance projects on court facilities.

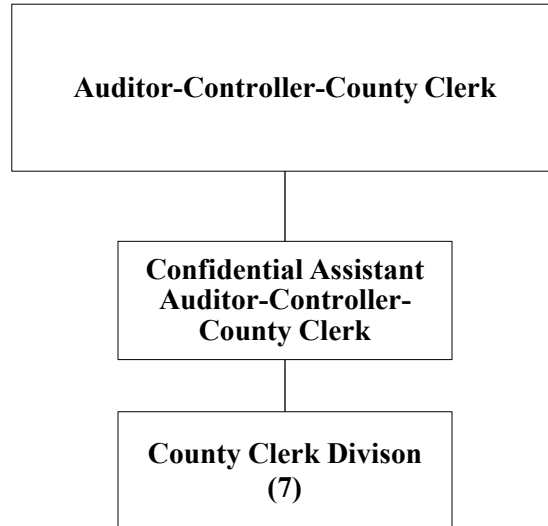
Public Protection



Mission Statement

To perform all delegated and statutory responsibilities of Auditor, Controller, County Clerk and Registrar of Voters with excellence and foresight.

Organizational Chart



Public Protection

Fiscal Year 2021-22 and 2022-23 Accomplishments

- Issued approximately 3,779 marriage licenses annually.
- Received approximately 6,139 Fictitious Business Name filings annually.
- Received approximately 906 CEQA filings annually.
- Processed approximately 329 Clerk Certificates and 524 Notary Public Registrations annually.

County Clerk

Department Head: Aimee X. Espinoza, Elected
 Fund: County Clerk
 Budget Unit: 2118

Function: Public Protection
 Activity: Judicial

Description of Major Services

The County Clerk is a division of the Auditor-Controller's Office and is responsible for issuing marriage licenses and fictitious business names, and accepting filings of notary public bonds, environmental impact reports, County loyalty oaths, and other miscellaneous filings. The division relies heavily on the Auditor-Controller for supervisory, administrative and technical support.

Summary of Expenditures and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|---------------------------|--------------------|------------------|--------------------|----------------------|-------------------------|------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$334,634 | \$521,191 | \$391,296 | \$668,527 | \$568,277 | \$568,277 |
| Services and Supplies | 42,415 | 60,367 | 59,574 | 76,379 | 76,379 | 126,379 |
| Other Charges | 79,234 | 123,162 | 167,197 | 128,894 | 128,894 | 128,894 |
| TOTAL EXPENDITURES | \$456,283 | \$704,720 | \$618,067 | \$873,800 | \$773,550 | \$823,550 |
| REVENUE: | | | | | | |
| Licenses and Permits | \$356,823 | \$340,000 | \$296,889 | \$340,000 | \$340,000 | \$340,000 |
| Use of Money/Property | 581 | 1,000 | 11,936 | 4,000 | 4,000 | 4,000 |
| Charges for Services | 363,292 | 300,500 | 627,488 | 400,500 | 400,500 | 400,500 |
| Miscellaneous | 84 | 0 | 26 | 0 | 0 | 0 |
| Other Financing Sources: | | | | | | |
| Vital Statistics Fund | 0 | 3,000 | 0 | 3,000 | 3,000 | 3,000 |
| American Rescue Plan Act | 16,148 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$736,928 | \$644,500 | \$936,339 | \$747,500 | \$747,500 | \$747,500 |
| NET FUND COST | (\$280,645) | \$60,220 | (\$318,272) | \$126,300 | \$26,050 | \$76,050 |

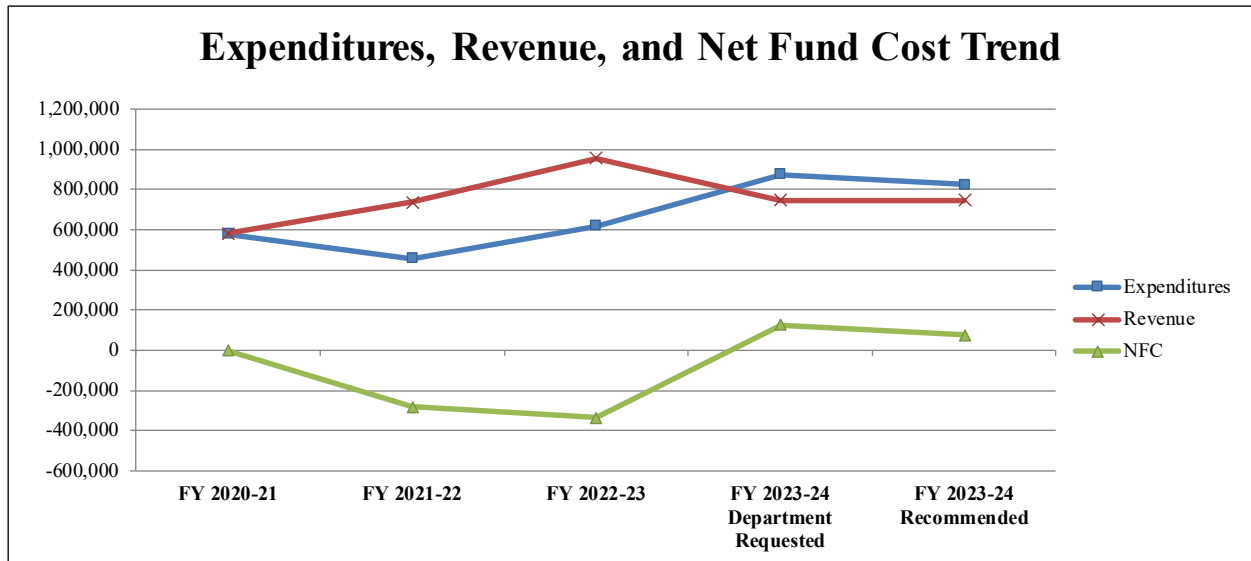
Major Expenditures and Revenue in 2023-24 Recommended Budget

The primary expenditures of the division are for staffing necessary to complete all assigned functions. The estimated revenue from licenses, permits and fictitious business name filings is anticipated to offset almost all expenditures. FY 2021-22 actual revenue included reimbursement from the American Rescue Plan Act (ARPA) to address the Coronavirus pandemic, but is not budgeted for FY 2023-24.

Budget Changes and Operational Impacts

The recommended budget provides a level of funding that allows the County Clerk to continue serving the public without any impacts to service levels. Salaries and Benefits will increase by \$149,000, due to compensation changes, cost of living adjustments, and as compared to FY 2022-23, when the department was not able to fill all vacant budgeted positions, which lowered total salary cost. Services and Supplies are budgeted to increase by \$67,000, primarily to replace or upgrade aging equipment. Revenues are budgeted to decrease for the recommended budget, based on a conservative estimate of fees from variable CEQA filings that had seen a temporary increase in FY 2022-23.

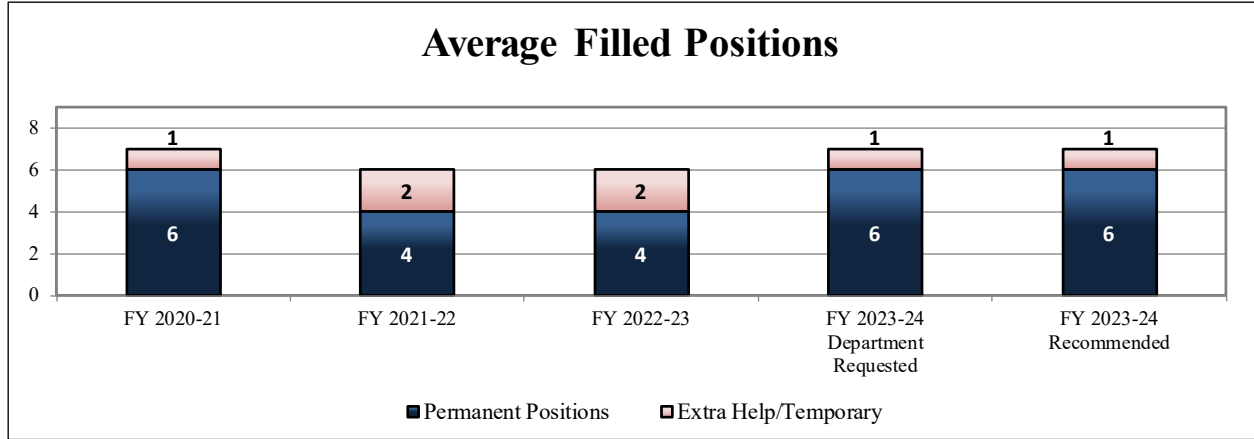
Public Protection



Staffing Changes and Operational Impacts

The recommended budget will fund six (6) permanent positions and one (1) extra help position. One (1) Office Services Assistant position remains as an authorized part-time position servicing the Ridgecrest area. The department will hold vacant one (1) Fiscal Support Supervisor position for a budget savings of \$117,000. The department will maintain operations and services with these staffing levels. The fund balance as of June 30, 2023 was \$378,495. The department is budgeting to use \$76,050 of that balance in FY 2023-24 and the remaining \$302,445 will be added to general designation.

Public Protection



4-Year Staffing Trend

| | Actual | | | Department | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | FY 2023-24 | |
| Permanent Positions | 6 | 4 | 4 | 6 | 6 |
| Extra Help/Temporary | 1 | 2 | 2 | 1 | 1 |
| Total Positions | 7 | 6 | 6 | 7 | 7 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 5 | 3 | 5 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 2 | 2 | N/A | N/A |
| Total Positions | 6 | 5 | 7 | N/A | N/A |
| SALARIES & BENEFITS | \$432,119 | \$334,634 | \$391,296 | \$668,527 | \$568,277 |

Summary of Authorized Positions

The division has seven (7) authorized permanent positions, one (1) of which is budgeted to be held vacant for a savings of \$117,000.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|--------------|------------|-----------|-----------|-----------|----------|----------|----------|
| | | | | Total | | | |
| County Clerk | 7 | 0 | 0 | 7 | 6 | 1 | 7 |
| Total | 7 | 0 | 0 | 7 | 6 | 1 | 7 |

| County Clerk | |
|-----------------------|----------------------------|
| Classification | |
| 1 | Administrative Coordinator |
| 1 | Fiscal Support Supervisor |
| 1 | Fiscal Support Specialist |
| 3 | Fiscal Support Technician |
| 1 | Office Services Assistant |
| 7 | Requested Total |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Process all documents for the public timely and accurately.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|---|----------------------|----------------------|----------------------|----------------------|
| Percentage of processed CEQA documents with a turnaround time of less than 24 hours. | 100% | 100% | 100% | 100% |
| Percentage of processed non-CEQA documents with a turnaround time of less than 10 days. | 100% | 100% | 100% | 100% |
| The California Environmental Quality Act (CEQA) requires documents to be processed within 48 hours. All other documents processed by the division are subject to a self-imposed 10-day turnaround. Measuring these objectives gives assurance that this department goal is being met. | | | | |

Public Protection

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Local Emergency Relief

Department Head: James L. Zervis
 Fund: General
 Budget Unit: 2120

Function: Public Protection
 Activity: Other Protection

Description of Major Services

This budget unit is used to reimburse County departments for eligible costs incurred performing extraordinary response services during locally declared emergencies. Costs are reimbursed per County policy. The County Administrative Office administers this budget unit.

Public Protection

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|-----------------|------------------|------------|----------------------|-------------------------|------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$30,829 | \$100,000 | \$0 | \$100,000 | \$100,000 | \$100,000 |
| TOTAL NET EXPENDITURES | \$30,829 | \$100,000 | \$0 | \$100,000 | \$100,000 | \$100,000 |
| NET GENERAL FUND COST | \$30,829 | \$100,000 | \$0 | \$100,000 | \$100,000 | \$100,000 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

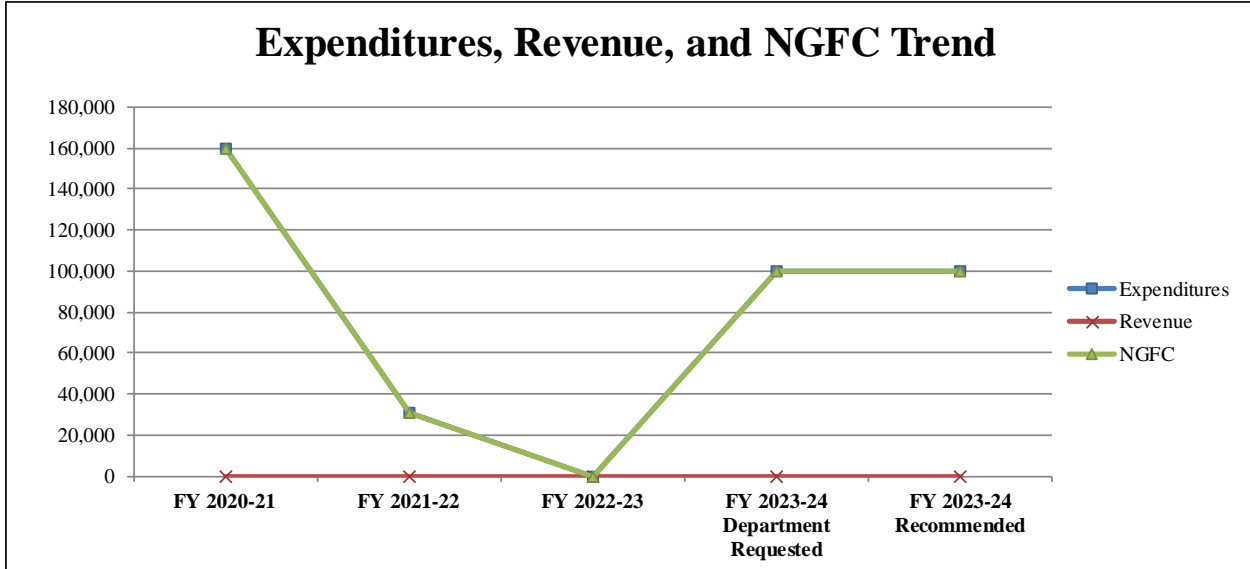
Services and supplies are budgeted to cover a portion of eligible costs for extraordinary emergency response services that are not reimbursable by any other sources. This budget unit is entirely funded by the General Fund through an allocation of Net General Fund Cost.

Budget Changes and Operational Impacts

The Board of Supervisors established this budget unit in FY 2015-16 in anticipation of future extraordinary costs resulting from response efforts for locally declared emergencies. During FY 2020-21 and 2021-22 this budget unit was used to account for the County’s homelessness projects related to the Coronavirus pandemic funded by SB 89 – Emergency Homelessness Funding for COVID-19.

Funding for FY 2023-24 is established to cover eligible unanticipated costs for locally declared emergencies.

Public Protection

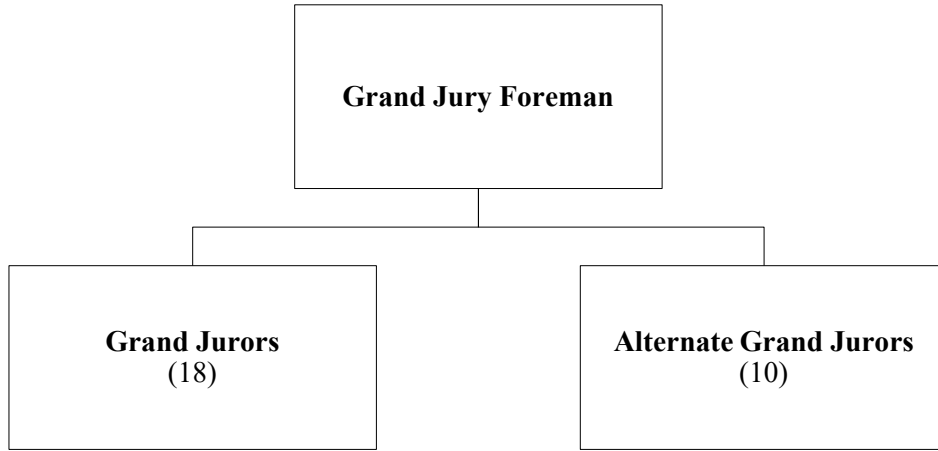


Mission Statement

The Kern County Grand Jury reviews Kern County cities, departments, governmental agencies and special districts to ensure these bodies comply with fiduciary responsibilities and are governed effectively. The Administration and Audit, Cities and Joint Powers, Health, Education and Social Services, Law and Justice and Special Districts Committees investigate, evaluate and report on findings.

Public Protection

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- In FY 2021-22, the Grand Jury responded to 27 complaints, issued 8 reports, and completed two criminal indictments.
- In FY 2022-23, the Grand Jury responded to 25 complaints, issued seven reports, The Grand jury is expecting to issue at least three more reports before the end of the fiscal year.

Grand Jury

Department Head: Grand Jury Foreman
 Fund: General
 Budget Unit: 2160

Function: Public Protection
 Activity: Judicial

Public Protection

Description of Major Services

The Grand Jury conducts civil and criminal investigations. The Grand Jury may examine the accounts and records of local government agencies and schools, and may inquire into possible criminal offenses, determining whether to return indictment charges in felony cases. Legal support is provided to the Grand Jury by the County Counsel’s Office in civil matters and by the District Attorney’s Office in criminal matters.

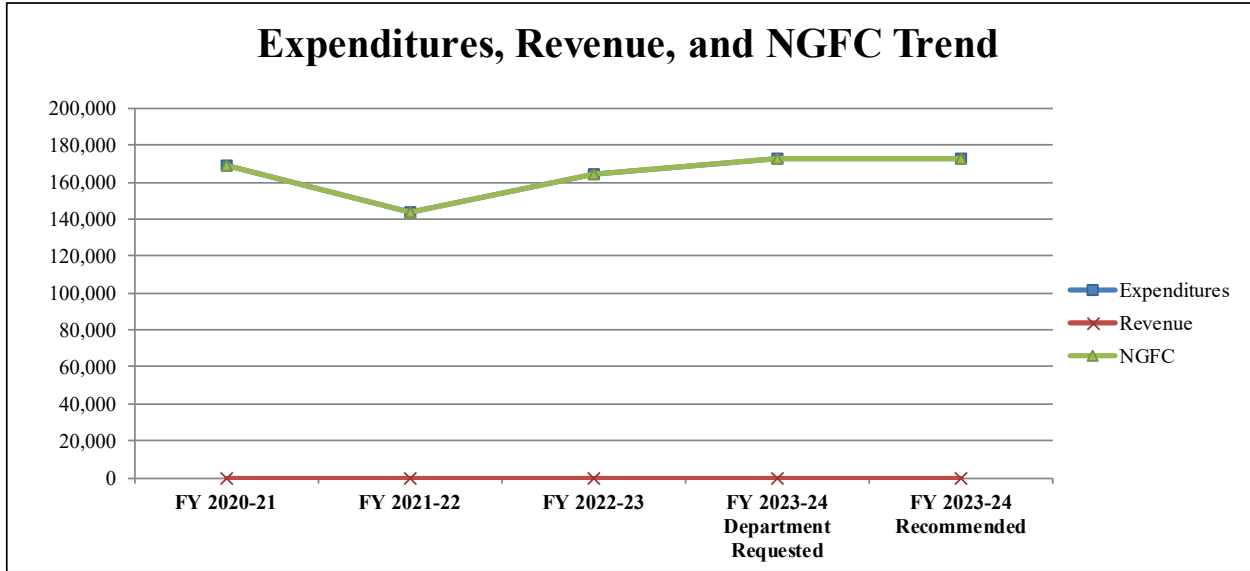
| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|------------------|------------------|------------------|----------------------|-------------------------|------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$143,348 | \$172,424 | \$164,331 | \$172,424 | \$172,424 | \$172,424 |
| TOTAL EXPENDITURES | \$143,348 | \$172,424 | \$164,331 | \$172,424 | \$172,424 | \$172,424 |
| NET GENERAL FUND COST | \$143,348 | \$172,424 | \$164,331 | \$172,424 | \$172,424 | \$172,424 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

Services and supplies provide for jurors’ stipends, office supplies, travel reimbursement and other support cost. The County provides an allocation of net General Fund cost to fund the activities of the Grand Jury in accordance with California Penal Code sections 888-939.91.

Budget Changes and Operational Impacts

The two major expenditures in services and supplies include juror fees and travel reimbursement in the combined amount of \$144,678.



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Indigent Defense Program

Department Head: James L. Zervis
 Fund: General
 Budget Unit: 2170

Function: Public Protection
 Activity: Judicial

Description of Major Services

Indigent defense attorney services are required when the Public Defender declares a conflict of interest or is otherwise unable to represent an indigent adult and juvenile defendants. This budget unit is used to process payments for these services. The County Administrative Office administers this budget unit.

Public Protection

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$8,232,893 | \$9,820,209 | \$9,370,406 | \$7,433,937 | \$7,433,937 | \$7,433,937 |
| TOTAL EXPENDITURES | \$8,232,893 | \$9,820,209 | \$9,370,406 | \$7,433,937 | \$7,433,937 | \$7,433,937 |
| REVENUE: | | | | | | |
| Intergovernmental | \$2,013,223 | \$2,300,000 | \$2,234,123 | \$0 | \$0 | \$0 |
| Charges for Services | 434,004 | 350,000 | 313,498 | 263,728 | 263,728 | 263,728 |
| TOTAL REVENUE | \$2,447,227 | \$2,650,000 | \$2,547,621 | \$263,728 | \$263,728 | \$263,728 |
| NET GENERAL FUND COST | \$5,785,666 | \$7,170,209 | \$6,822,785 | \$7,170,209 | \$7,170,209 | \$7,170,209 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

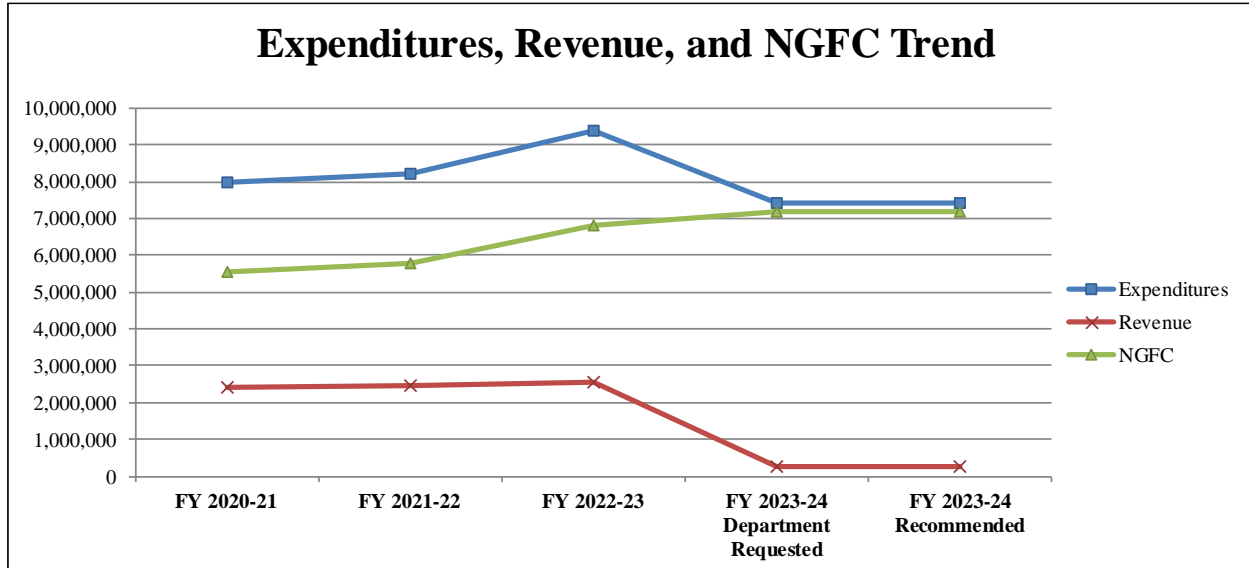
The majority of expenditures for this program are allocated to the Kern County Bar Association that is paid to administer the program and provides representation to the indigent clients in the metro area and outlying areas of the County. This budget unit is primarily funded by an allocation of Net General Fund Cost.

Beginning in FY 2023-24, the budget unit will no longer receive intergovernmental revenue from State aid for reimbursement of the cost of representing juvenile dependents or the cost of administering the juvenile portion of the Indigent Defense Program. The Superior Courts of California are responsible for the protection of minors in cases in which children are abused or neglected through Juvenile Dependency court. For years, the Kern County Superior Court has contracted with the County for the provision of legal representation; however, beginning July 1, 2023, the Kern County Superior Court contracted with a different provider. The \$2.4 million reduction in reimbursement will be met with an equal reduction in expense. The recommended budget for services and supplies will decrease just \$1.7 million as the cost of indigent adult defense services is projected to increase in FY 2023-24.

Budget Changes and Operational Impacts

The recommended budget provides sufficient resources to meet the County’s constitutional mandate of providing legal representation. Expenditures in this budget unit are dependent on the number of cases referred to the Indigent Defense Program, which fluctuate annually. In FY 2023-24, Services and Supplies are budgeted at \$7.4 million, or \$1.9 million less than FY 2022-23 Actual expenses in anticipation of the transfer of the representation of juvenile dependents, partially offset by case load and cost increases associated with the representation of indigent adult defendants.

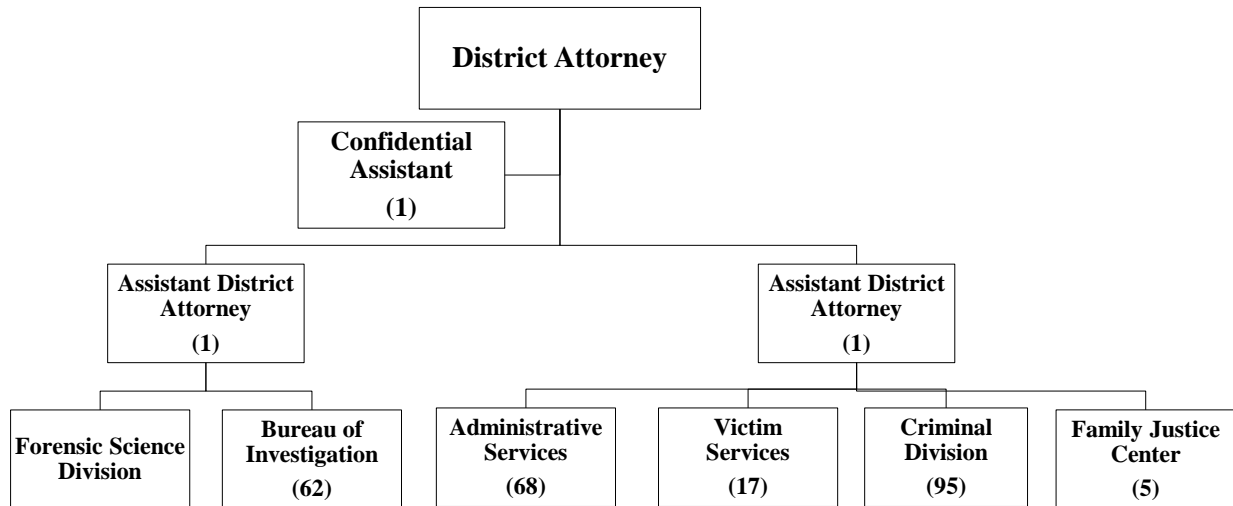
Public Protection



Mission Statement

To fairly and vigorously represent the People of the State of California in the administration of justice in Kern County.

Organizational Chart



Public Protection

Fiscal Year 2021-22 and 2022-23 Accomplishments

- The Kern County District Attorney’s Office successfully developed and implemented a new Human Trafficking Task Force.
- The District Attorney’s office obtained an overall conviction rate of 94.1% in 2022, taking 25 homicide cases and 111 felony cases to jury trial.
- Obtained 40 homicide plea dispositions in 2022.
- Digitized over 8,000 cases in preparation for the deployment of a case management system.
- Processed 4,000 referrals to the department’s Financial Crimes Division in 2022 with a cost saving to taxpayers of \$1.3 million.
- Successfully opened the South-Kern Family Justice Center in 2022, providing Victim Services to South Kern with on-site partners, Lideras Campesinas and Open Door Network.
- Reached a \$3.25 million settlement against Brookdale Senior Living, Inc.
- Secured \$2 million judgment against an unlawful marijuana operation.

District Attorney – Criminal Division

Department Head: Cynthia Zimmer, Elected

Function: Public Protection

Fund: General

Activity: Judicial

Budget Unit: 2180

Public Protection

Description of Major Services

The District Attorney's Office – Criminal Division is tasked with reviewing law enforcement requests for criminal complaints against juvenile and adult offenders, issuing and servicing subpoenas in all cases filed in Bakersfield, prosecuting all cases filed by this Office, assisting and advising the Grand Jury, reviewing consumer fraud and environmental complaints, processing civil actions, and conducting post-filing investigations of all misdemeanor and felony cases. The department also provides victim services.

Summary of Expenditures and Revenue

| | FY 2021-22 | | FY 2022-23 | | FY 2023-24 | | |
|-------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|--|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended | |
| APPROPRIATIONS: | | | | | | | |
| Salaries and Benefits | \$32,023,883 | \$35,020,395 | \$31,880,509 | \$34,803,504 | \$40,063,851 | \$40,063,851 | |
| Services and Supplies | 3,003,443 | 3,927,776 | 3,417,972 | 4,076,488 | 4,485,361 | 4,485,361 | |
| Capital Assets | 0 | 0 | 0 | 0 | 260,000 | 260,000 | |
| Other Financing Uses | 0 | 1,483,584 | 0 | 0 | 0 | 2,104,237 | |
| TOTAL EXPENDITURES | \$35,027,326 | \$40,431,755 | \$35,298,481 | \$38,879,992 | \$44,809,212 | \$46,913,449 | |
| Expend. Reimb. | (\$207,117) | (\$171,000) | (\$266,431) | (\$247,000) | (\$247,000) | (\$247,000) | |
| TOTAL NET EXPENDITURES | \$34,820,209 | \$40,260,755 | \$35,032,050 | \$38,632,992 | \$44,562,212 | \$46,666,449 | |
| REVENUE: | | | | | | | |
| Intergovernmental | \$6,441,388 | \$6,703,107 | \$5,986,450 | \$6,522,318 | \$6,522,318 | \$6,522,318 | |
| Charges for Services | 2,731,264 | 3,202,059 | 3,086,090 | 3,095,786 | 3,095,786 | 3,095,786 | |
| Miscellaneous | 889 | 300,000 | 314,766 | 0 | 208,753 | 208,753 | |
| Other Financing Sources | | | | | | | |
| Other Financing Sources: | | | | | | | |
| American Rescue Plan Act | 578,081 | 0 | 174,600 | 0 | 731,973 | 731,973 | |
| 2011 Realignment | 3,050,496 | 3,497,182 | 3,768,681 | 4,070,815 | 4,070,815 | 4,070,815 | |
| Local Public Safety | 6,205,058 | 7,356,365 | 7,356,365 | 7,972,615 | 7,972,615 | 7,972,615 | |
| Real Estate Fund | 735,310 | 700,000 | 406,740 | 700,000 | 422,400 | 422,400 | |
| D.A. Clocal Forfeiture Trust | 0 | 30,000 | 0 | 0 | 0 | 0 | |
| D.A. Court Ordered Penalties | 750,000 | 750,000 | 39,194 | 33,000 | 33,000 | 33,000 | |
| TOTAL REVENUE | \$20,492,486 | \$22,538,713 | \$21,132,886 | \$22,394,534 | \$23,057,660 | \$23,057,660 | |
| Less Available BSI * | \$0 | (\$1,483,584) | \$0 | \$0 | \$0 | (\$2,104,237) | |
| NET GENERAL FUND COST | \$14,327,723 | \$16,238,458 | \$13,899,164 | \$16,238,458 | \$21,504,552 | \$21,504,552 | |
| BSI Ending Balance * | \$1,079,670 | N/A | \$1,483,584 | N/A | N/A | N/A | |

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in 2023-24 Recommended Budget

The majority of the department's expenditures are for staffing costs necessary to continue to investigate and prosecute criminal cases. Less than half of the department's expenditures are funded by an allocation of Net General Fund Cost (NGFC). Other major sources of revenue include funding from the State for special prosecutions and investigations within the Prison and Special Investigation Units. Additionally, the recommended budget includes approximately \$7.97 million

of Local Public Safety Funds (Proposition 172) and an allocation of 2011 realignment funds of approximately \$4.1 million to mitigate the impacts of the State prison realignment under Assembly Bill 109 (AB 109).

Budget Changes and Operational Impacts

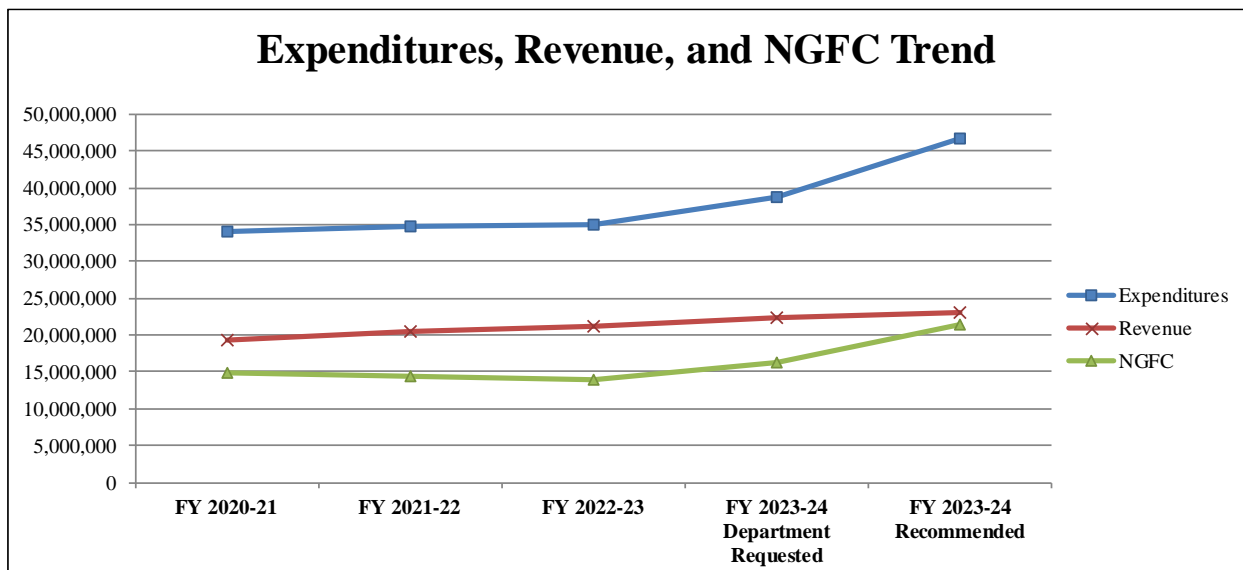
The recommended budget includes sufficient appropriations to cover the cost of amendments to the Memorandum of Understanding with the Kern County Prosecutor’s Association for compensation increases and a 4% cost of living adjustment. Additionally, the recommended budget includes a \$3,916,094 adjustment to NGFC for the Justice for Kern District Attorney Initiative, funded through an allocation of Measure K funds. The Justice for Kern Initiative will increase law enforcement resources in the unincorporated areas of Kern County through the hiring and stationing of investigative and support positions to conduct non-emergency follow up investigations and other services as detailed in the Measure K attachment of the Recommended Budget.

Services and supplies includes projected cost increases associated with prosecution of cases and the implementation of the Justice for Kern Initiative, including \$179,000 for the purchase of non-capital equipment and supplies, \$208,800 for the lease of 6 new civilian fleet vehicles and office rentals, and \$10,000 for training and travel associated with the initiative.

Capital assets, in the amount of \$260,000, are included in the recommended budget for the acquisition of 4 vehicles to be used as part of the Justice for Kern initiative.

The recommended budget for Proposition 172 revenue is \$7,972,615, which includes a \$353,969 one-time allocation of carryover allocations from reserves due to better than anticipated experience in the 2021-22 and 2022-23 fiscal years.

Public Protection

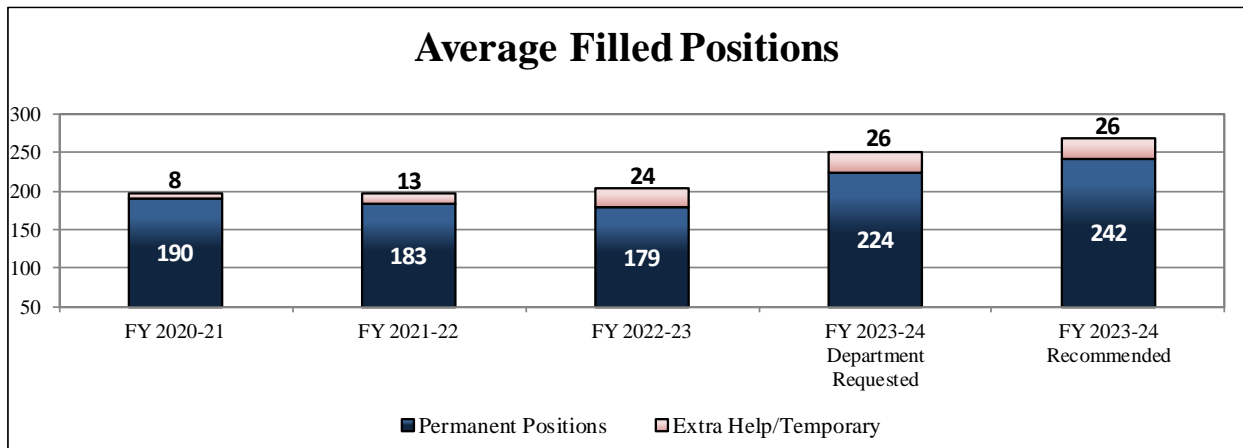


Staffing Changes and Operational Impacts

The recommended budget includes funding for 242 of the 251 requested positions. The recommended budget includes appropriations for numerous vacant positions due to the department’s desire to backfill vacancies that have opened due to attrition over the past three years.

The recommended budget included the addition of two (2) Victim/Witness Services Specialist I/II positions, seven (7) District Attorney Investigator positions, four (4) Senior Paralegal positions, and appropriations for five (5) District Attorney Investigative Specialist positions funded through the Measure K Justice for Kern Initiative. Concurrently, the recommended budget includes the deletion of one (1) Investigative Aide position. The Board of Supervisors approved the creation of a new classification titled District Attorney’s Investigative Specialist on July 18, 2023. The recommended budget will provide sufficient appropriations to fill five (5) positions at its anticipated salary range.

Public Protection



| | Actual | | | Department | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 190 | 183 | 179 | 224 | 242 |
| Extra Help/Temporary | 8 | 13 | 24 | 26 | 26 |
| Total Positions | 198 | 196 | 203 | 250 | 268 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 191 | 183 | 183 | N/A | N/A |
| Extra Help/Temporary (FTE) | 6 | 8 | 17 | N/A | N/A |
| Total Positions | 197 | 191 | 200 | N/A | N/A |
| SALARIES & BENEFITS | \$31,743,665 | \$32,023,883 | \$31,880,509 | \$34,803,504 | \$40,063,851 |

Summary of Authorized Positions

The recommended budget includes funding for 242 of 268 positions. The budget does not include funding for nine (9) currently vacant Deputy District Attorney positions.

| Division | Authorized | Additions | Deletions | Requested | | Total |
|-------------------------|------------|-----------|------------|------------|------------|----------|
| | | | | Filled | Vacant | |
| Criminal | 99 | 0 | 0 | 99 | 90 | 9 |
| Victim Services | 15 | 2 | 0 | 17 | 17 | 0 |
| Family Justice Center | 5 | 0 | 0 | 5 | 5 | 0 |
| Bureau of Investigation | 51 | 11 | 0 | 62 | 62 | 0 |
| Administrative Services | 64 | 5 | (1) | 68 | 68 | 0 |
| Total | 234 | 18 | (1) | 251 | 242 | 9 |

Public Protection

| Criminal | Victim Services | Family Justice Center |
|--|---|--------------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 District Attorney | 1 Victim Witness Program Supervisor | 1 Program Coordinator |
| 2 Asst. District Attorney | 1 Program Coordinator | 1 Office Services Technician |
| 1 Confidential Assistant | 12 Victim/Witness Services Spec. I/II | 3 Victim/Witness Services Spec. I/II |
| 3 Chief Deputy District Attorney | 1 Senior Office Services Specialist | 5 Requested Total |
| 92 Deputy District Attorney | 15 Current Total | |
| 99 Requested Total | <u>Additions/(Deletions)</u> | |
| | 2 Victim/Witness Services Spec. I/II | |
| | 17 Requested Total | |
| Bureau of Investigations | Administrative Services | |
| <u>Classification</u> | <u>Classification</u> | |
| 1 Chief District Attorney's Investigator | 1 Administrative Services Officer | |
| 3 District Attorney's Lieutenant | 3 Accountant I/Senior | |
| 25 District Attorney's Investigator | 2 Fiscal Support Specialist | |
| 2 Supervising Investigative Aide | 1 Administrative Coordinator | |
| 17 Investigative Aide | 1 Departmental Public Information Officer | |
| 1 Forensic Interviewer | 1 Program Support Supervisor | |
| 2 Investigative Technician | 9 Senior Paralegal/Paralegal | |
| 51 Current Total | 6 Senior Legal Secretary | |
| <u>Additions/(Deletions)</u> | 22 Legal Secretary | |
| (1) Investigative Aide | 14 Legal Process Technician | |
| 7 District Attorney's Investigator | 4 Office Services Technician | |
| 5 Dist. Attorney's Investigative Spec. | 64 Current Total | |
| 62 Requested Total | <u>Additions/(Deletions)</u> | |
| | 4 Senior Paralegal/Paralegal | |
| | 68 Requested Total | |

Fiscal Year 2023-24 Department Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Provide exceptional Crime Prevention and Law Enforcement services and an effective system of justice

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Number of Felony Trials | 104 | 175 | 170 | 175 |
| Percentage of Felony Complaint Requests Filed as Felony | 44.09% | 50% | 37.82% | 50% |
| Felony Trial Conviction Percentage | 76.0% | 100% | 77.9% | 100% |
| Number of Misdemeanor Filings | 20,455 | 27,000 | 17,707 | 27,000 |
| These measurements reflect the caseload and success of various prosecution efforts throughout the office. The department continues to seek positive outcomes in each criminal case through proper preparation, training, and execution. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Reinforcing the rule of law in unincorporated communities and providing better access to law enforcement services including effective victim advocacy.

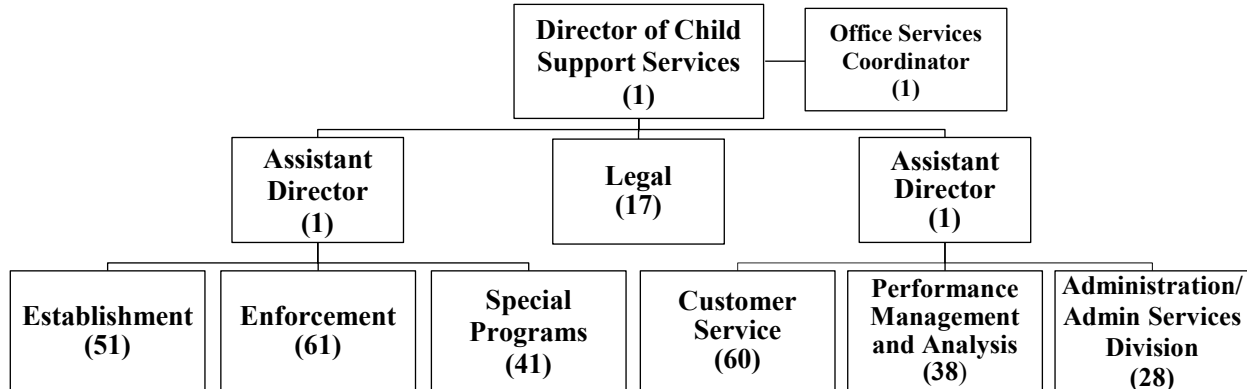
| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|-------------|-------------|-------------|------------|
| | Actual | Target | Actual | Target |
| Number of Victim Outreach/Contacts within the Program | New Measure | New Measure | New Measure | 400 |
| Percent of felony cases in which victim advocate had at least one contact with the victim after referral | New Measure | New Measure | New Measure | 100 |
| Number of referrals for investigations/issues referred | New Measure | New Measure | New Measure | 60 |
| Number of cases assigned to Victim Advocates within the program | New Measure | New Measure | New Measure | 130 |
| Number of follow-up investigations conducted for crimes in unincorporated Kern by region | New Measure | New Measure | New Measure | 120 |
| Number of subpoenas served through the program | New Measure | New Measure | New Measure | 960 |
| Number of arrest warrants served through the program | New Measure | New Measure | New Measure | 120 |
| Percent of disposed cases resulting in conviction | New Measure | New Measure | New Measure | 75 |
| The Justice for Kern Measure K Initiative will establish the District Attorney’s Office as a point of contact for citizens in unincorporated Kern County for the follow-up of crimes, ensuring that investigation and response remains available for the most serious and complicated crimes. All measures associated with the initiative are new. Target measurements will be refined as data is captured and recorded beginning in FY 2023-24. | | | | |

Public Protection

Mission Statement

To deliver outstanding child support services so that all children receive the financial and medical resources necessary for their well-being.

Organizational Chart



Public Protection

Fiscal Year 2021-22 and 2022-23 Accomplishments

- Served approximately 54,284 children and distributed \$89,831,113 in collections to local families.
- Successfully collaborated with the Kern County Bar Association - Charitable Foundation to host the thirteenth Annual Health & Wellness Fair in August of 2022 as well as drive-thru events in outlying areas of Ridgecrest, Delano, Rosamond, and Taft.
- Partnered with Valley Strong Credit Union and KERO 23ABC to host the Backpack Donation Drive in twelve local branches to add to the backpacks and fundraising efforts. Over six hundred resource bags, 1,835 pairs of socks and 3,510 backpacks were distributed to families in Kern County.
- Opened the Delano branch in August 2022 as well as adding a kiosk in the Lamont Family Justice Center in order to provide accessibility to services in those areas and surrounding communities.
- Held annual “Socktober” sock drive in October 2022 and collected 1,835 pairs of socks for Jamison Center.
- Participating in various State-wide committees to bring the specific needs and concerns of Kern County to the table as the Child Support program continues to evolve.

Child Support Services

Department Head: Elizabeth Chavez

Fund: Child Support Services

Budget Unit: 2183 and 2189

Function: Public Protection

Activity: Judicial

Description of Major Services

The Child Support Services Department initiates court actions necessary to establish responsibility for financial support of minors. The department establishes legal paternity, enforces support orders, and collects child support payments from non-custodial parents under the Social Security Act. The department is committed to ensuring that all children have the resources available to achieve long-term self-sufficiency and independence, and continues to educate and advocate on behalf of children to ensure appropriate services are received.

Summary of Expenditures and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|---------------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$21,900,926 | \$28,022,203 | \$23,489,955 | \$29,766,391 | \$29,766,389 | \$29,766,389 |
| Services and Supplies | 2,566,515 | 3,049,216 | 2,894,711 | 3,552,625 | 3,579,574 | 3,579,574 |
| Other Charges | 303,820 | 453,000 | 566,328 | 1,053,009 | 1,053,009 | 1,053,009 |
| Capital Assets | 23,843 | 300,000 | 89,440 | 322,000 | 322,000 | 322,000 |
| TOTAL EXPENDITURES | \$24,795,104 | \$31,824,419 | \$27,040,434 | \$34,694,025 | \$34,720,972 | \$34,720,972 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$16,250 | \$30,676 | \$59,687 | \$30,676 | \$30,676 | \$30,676 |
| Intergovernmental | 23,933,763 | 31,767,186 | 26,137,393 | 34,662,098 | 34,662,098 | 34,662,098 |
| Miscellaneous | 694 | 1,247 | 11,889 | 1,247 | 1,247 | 1,247 |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | 671,736 | 0 | 0 | 0 | 0 | 0 |
| General Fund Contribution | 0 | 25,310 | 25,310 | 0 | 26,951 | 26,951 |
| TOTAL REVENUE | \$24,622,443 | \$31,824,419 | \$26,234,279 | \$34,694,021 | \$34,720,972 | \$34,720,972 |
| NET FUND COST | \$172,661 | \$0 | \$806,155 | \$4 | \$0 | \$0 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

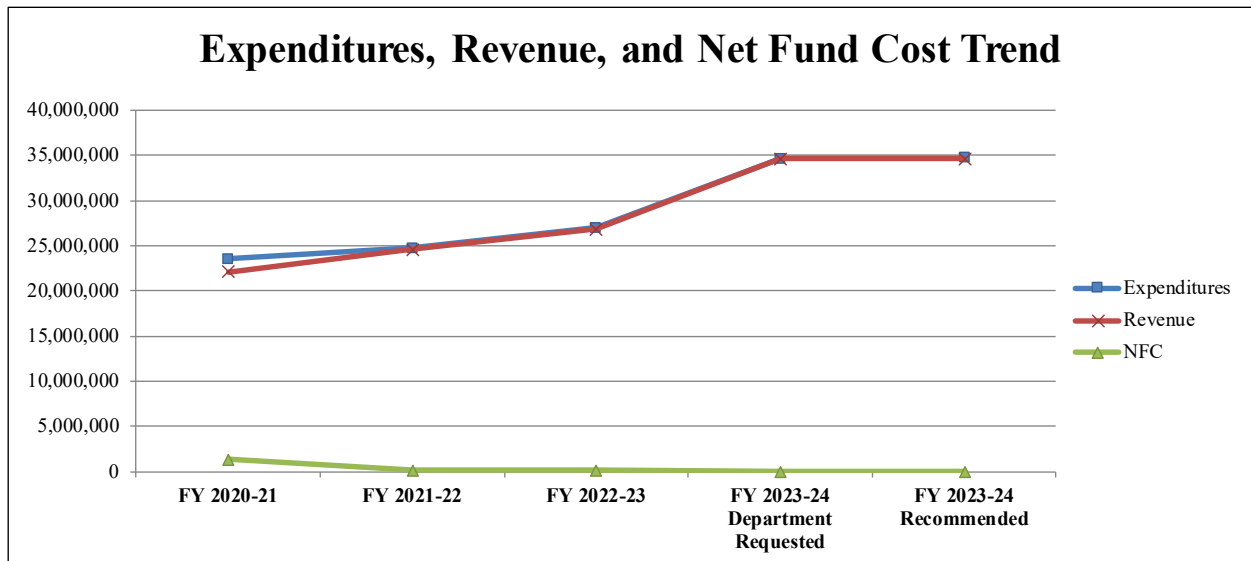
The budget for Child Support Services is maintained in a special revenue fund and has not traditionally received a General Fund contribution. This budget is funded primarily from State and federal subvention revenue and other departmental revenue. The majority of expenditures are associated with staffing costs to perform the functions of the department. Services and Supplies expenses of \$3.6 million include rents and leases, utilities, and office expenses. Other Financing Sources will decrease as the department will not be receiving additional revenue from the American Rescue Plan Act (ARPA), as had been the case in FY 2021-22.

Budget Changes and Operational Impacts

The recommended budget includes an increase of \$8 million in both revenue and appropriations. The increase is due to additional funding allocation from the State Department of Child Support Services. The recommended budget provides sufficient revenue for the department to expand and enhance its current level of services and meet State program goals and objectives. Services and Supplies costs are anticipated to increase primarily due to the department’s anticipated expansion of services, but also due to inflationary pressures. Salaries and Benefits are anticipated to increase due to cost of living adjustments as well as the additional allocation, which will allow the department to fill additional positions to increase services provided to the public.

All expenditures against approved State allocations are fully reimbursable with the only General Fund costs for the department being a combined total of \$26,951 for statewide association fees to assist in efforts to increase local funding as well as minor expenses related to annual staff training, which are not otherwise covered by State funds.

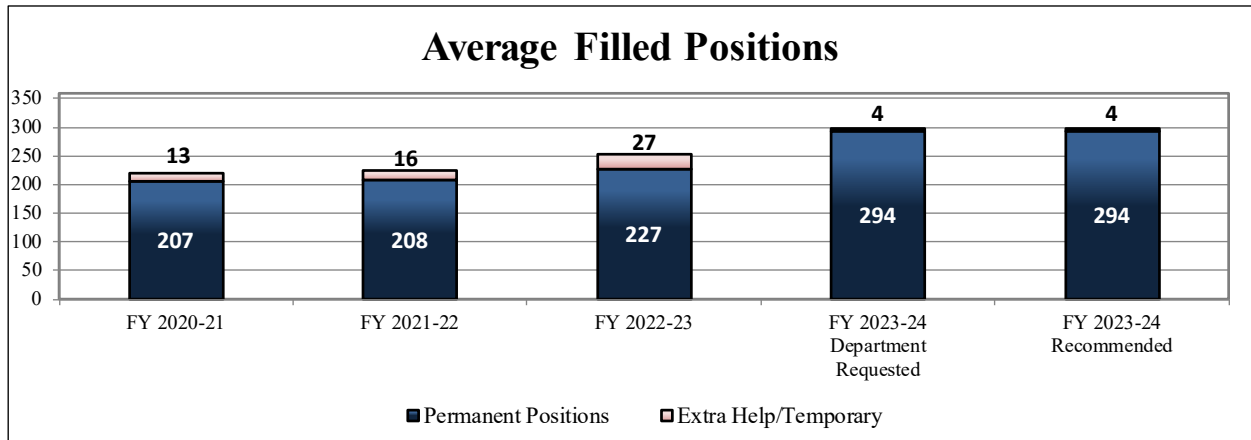
At June 30, 2023, the fund balance in the Child Support Services fund was negative \$157,430, which was covered by cancellation of general designation, leaving a remaining general designation of \$139,987.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Building Services Worker position at a cost of \$75,000, increasing the number of authorized positions from 299 to 300.

The department will hold the following positions vacant and unfunded: one (1) Supervising Departmental Analyst position, one (1) Program Specialist I/II position, one (1) Fiscal Support Supervisor position, one (1) Fiscal Support Technician position, and two (2) Office Services Specialist positions at an annual savings of approximately \$614,000.



4-Year Staffing Trend

| | Actual | | | Department | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 207 | 208 | 227 | 294 | 294 |
| Extra Help/Temporary | 13 | 16 | 27 | 4 | 4 |
| Total Positions | 220 | 224 | 254 | 298 | 298 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 205 | 204 | 223 | N/A | N/A |
| Extra Help/Temporary (FTE) | 11 | 15 | 24 | N/A | N/A |
| Total Positions | 216 | 219 | 247 | N/A | N/A |
| SALARIES & BENEFITS | \$20,640,804 | \$21,900,926 | \$23,489,955 | \$29,766,391 | \$29,766,389 |

Summary of Authorized Positions

The department currently has 299 authorized positions. With the addition of one position, the recommended budget includes 300 total authorized positions, of which 294 positions have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Total |
|-------------------------------------|------------|-----------|-----------|------------|------------|------------|
| | | | | Filled | Vacant | |
| Administration | 12 | 0 | 0 | 12 | 12 | 12 |
| Establishment | 51 | 0 | 0 | 51 | 51 | 51 |
| Enforcement | 61 | 0 | 0 | 61 | 61 | 61 |
| Special Programs | 41 | 0 | 0 | 41 | 39 | 41 |
| Customer Service | 60 | 0 | 0 | 60 | 60 | 60 |
| Administrative Services | 19 | 1 | 0 | 20 | 18 | 20 |
| Performance Management and Analysis | 38 | 0 | 0 | 38 | 36 | 38 |
| Legal | 17 | 0 | 0 | 17 | 17 | 17 |
| Total | 299 | 1 | 0 | 300 | 294 | 300 |

| Administration | Establishment | Administrative Services |
|--|--|--|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Director | 1 DCSS Program Manager | 1 Administrative Services Officer |
| 1 Assistant Director | 4 Supervising Child Support Specialist | 1 Administrative Coordinator |
| 1 Administrative Coordinator | 4 Senior Child Support Specialist | 1 Supervising Child Support Specialist |
| 1 Office Services Coordinator | 40 Child Support Specialist I/II | 1 Child Support Specialist |
| 2 Office Services Specialist | 2 Investigative Aide | 3 Child Support Specialist I/II |
| 1 Technology Services Supervisor | 51 Requested Total | 1 Accountant/Senior Accountant |
| 1 Systems Analyst I/II | | 1 Stock Clerk I/II |
| 4 Technical Support Engineer I/II | | 1 Fiscal Support Supervisor |
| 12 Requested Total | | 7 Fiscal Support Specialist |
| | | 1 Fiscal Support Technician |
| | | 1 Utility Worker |
| | | 19 Current Total |
| | | <u>Additions/Deletions</u> |
| | | 1 Building Services Worker |
| | | 20 Requested Total |
| | | |
| Special Program Division | Customer Service Division | Performance Management and Analysis |
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 DCSS Program Manager | 1 DCSS Program Manager | 1 DCSS Program Manager |
| 2 Supervising Child Support Specialist | 3 Supervising CS Customer Service Rep. | 2 Supervising Child Support Specialist |
| 5 Senior Child Support Specialist | 2 Senior CS Customer Service Rep. | 2 Senior Child Support Specialist |
| 16 Child Support Specialist I/II | 26 CS Customer Service Representative | 1 Supervising Departmental Analyst |
| 1 Administrative Coordinator | 2 Supervising Child Support Specialist | 1 Administrative Coordinator |
| 1 Graphic Artist | 2 Senior Child Support Specialist | 3 Program Specialist 1/2 |
| 1 Marketing & Promotions Associate | 20 Child Support Specialist I/II | 3 Departmental Analyst |
| 1 Senior Office Services Specialist | 2 Office Services Technician | 20 Child Support Specialist 1/2 |
| 4 Office Services Specialist | 2 Office Services Assistant | 1 Sup. CS Staff Development Specialist |
| 9 Office Services Assistant | 60 Requested Total | 4 Staff Development Specialist |
| 41 Requested Total | | 38 Requested Total |
| | | |
| Enforcement | Legal | |
| <u>Classification</u> | <u>Classification</u> | |
| 1 DCSS Program Manager | 1 Chief Child Support Attorney | |
| 5 Supervising Child Support Specialist | 8 Child Support Attorney I/II/III/IV/V | |
| 5 Senior Child Support Specialist | 4 Senior Paralegal/Paralegal | |
| 50 Child Support Specialist I/II | 4 Legal Secretary | |
| 61 Requested Total | 17 Requested Total | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

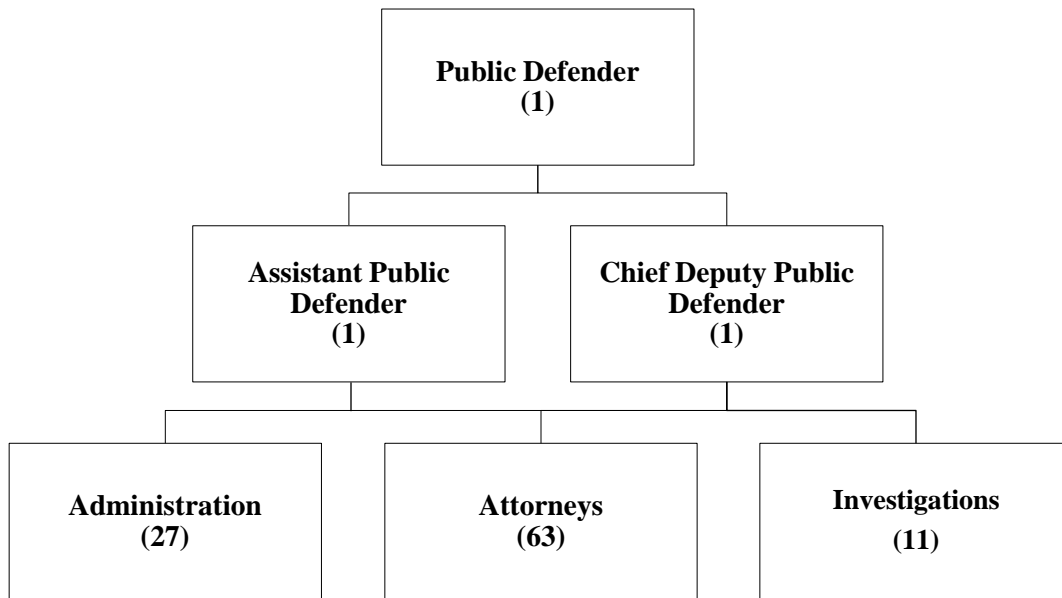
Department Goal: Facilitate consistent child support for children of Kern County by increasing child support collections and payment reliability.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Increase the number of never assisted child support cases by 2% | 4.5% | 2.00% | 3.4% | 2.00% |
| Average number of days from case opening with an existing order to first payment | 73 Days | 75 Days | 70 Days | 73 Days |
| Increase the percentage of cases paying full support monthly | 55.89% | 62.5% | 56.38% | 62% |
| Total distributed child support collections | \$90,048,729 | \$85,500,000 | 88,375,658 | 85,500,00 |
| The above figures are key practice indicators or federal fiscal performance measures used to determine the State's funding and measure program success. They demonstrate the department's ability to establish new child support cases and collect and distribute current child support obligations on newly established and existing cases. Collections on current monthly support are essential to improving the financial wellbeing of children. Consistent and full monthly child support collections and arrears collections allows a family to meet basic needs and reduces the reliance on public assistance. Increased percentages indicate more money reaching families as regular monthly support. | | | | |

Mission Statement

The Kern County Public Defender's Office is privileged to represent clients with dedication, commitment and the highest professional standards. As the principal guardian of the rights of the citizens of the county, it is committed to the vigorous defense of each client, consistent with its constitutional mandate.

Organizational Chart



Public Protection

Fiscal Year 2021-22 and 2022-23 Accomplishments

- The department provides the most cost-effective representation available without jeopardizing consistently professional high quality client care and services. Dedicated staff managed extremely heavy caseloads with herculean efforts.
- The department’s attorneys secured numerous acquittals at trial for accused individuals, including those charged with first degree murder. The department also continued in its unique role representing conserved individuals unable to manage their own affairs.
- Safeguarding the County's resources, the department continued seeking external funding sources to support our vital constitutionally mandated work. For FY 2022-23, the department received a \$1,071,656 grant from the state through SB 129 Public Defense Pilot Program.

Public Defender

Department Head: Peter Kang

Function: Public Protection

Fund: General

Activity: Judicial

Budget Unit: 2190

Description of Major Services

The Public Defender's Office provides high quality legal representation to the indigent who are accused of criminal offenses, juvenile dependents, and certain conserved and mentally disadvantaged individuals. The Kern County Public Defender's Office was created in 1969 following the Supreme Court's decision in Gideon v. Wainwright, which found that the right to counsel was "fundamental and essential." Following the Gideon decision, public defense and the right to counsel remain the only services in the state and county that are mandated by the United States Constitution.

Summary of Expenditures and Revenue

| | FY 2021-22 | | FY 2022-23 | | FY 2023-24 | |
|------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$15,395,790 | \$18,243,275 | \$16,678,850 | \$18,871,109 | \$19,273,872 | \$18,839,172 |
| Services and Supplies | 894,525 | 1,454,903 | 1,009,451 | 1,052,882 | 1,052,882 | 1,037,582 |
| Capital Assets | 0 | 0 | 26,630 | 0 | 0 | 0 |
| Other Financing Uses | 0 | 2,742,677 | 0 | 0 | 0 | 3,081,181 |
| TOTAL EXPENDITURES | \$16,290,315 | \$22,440,855 | \$17,714,931 | \$19,923,991 | \$20,326,754 | \$22,957,935 |
| REVENUE: | | | | | | |
| Intergovernmental | \$916,197 | \$902,723 | \$897,591 | \$937,989 | \$937,989 | \$487,989 |
| Charges for Services | 1,470,314 | 2,888,899 | 1,492,394 | 2,108,391 | 2,108,391 | 2,108,391 |
| Miscellaneous | (615) | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources: | | | | | | |
| Public Defense Pilot Program | 0 | 0 | 1,075,637 | 0 | 0 | 0 |
| Americian Rescue Plan Act | 268,049 | 0 | 0 | 0 | 402,762 | 402,762 |
| 2011 Realignment | 1,676,295 | 2,026,556 | 2,177,526 | 2,479,690 | 2,479,690 | 2,479,690 |
| Local Public Safety | 5,214,979 | 6,182,585 | 6,182,585 | 6,700,506 | 6,700,506 | 6,700,506 |
| TOTAL REVENUE | \$9,545,219 | \$12,000,763 | \$11,825,733 | \$12,226,576 | \$12,629,338 | \$12,179,338 |
| Less Available BSI * | \$0 | (\$2,742,677) | \$0 | \$0 | \$0 | (\$3,081,181) |
| NET GENERAL FUND COST | \$6,745,096 | \$7,697,415 | \$5,889,198 | \$7,697,415 | \$7,697,416 | \$7,697,416 |
| BSI Ending Balance * | \$2,603,370 | N/A | \$2,742,677 | N/A | N/A | N/A |

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

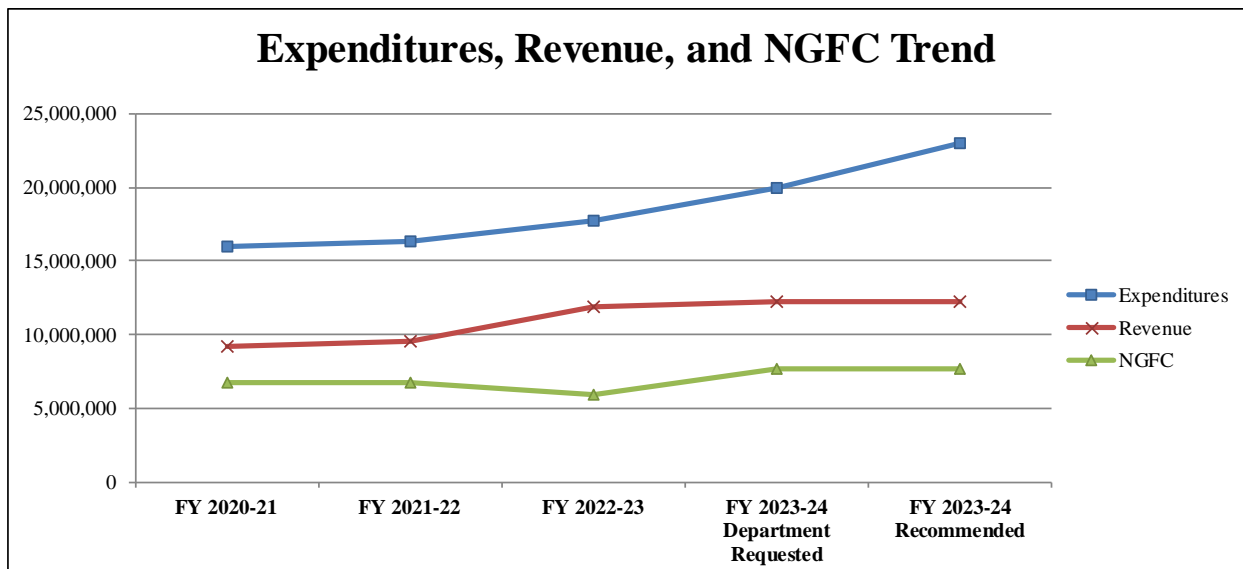
The majority of the department's expenditures are for staffing and operating costs necessary to achieve the department's mission of providing high quality legal representation. These expenditures are funded primarily by an allocation of Net General Fund Cost (NGFC). Other sources of revenue include \$6.7 million of Local Public Safety Funds (Proposition 172) and an allocation of 2011 Realignment to mitigate the impacts of the State prison realignment under Assembly Bill 109. The department has an uncommitted Budget Savings Incentive (BSI) credit balance of \$3,081,181.

Budget Changes and Operational Impacts

The recommended budget provides an adequate level of funding to provide legal representation for defendants accused of criminal offenses. The recommended budget includes sufficient appropriations to cover the cost of the 4% cost of living adjustment and compensation restructure, effective March 25, 2023, which affords all Deputy Public Defender classifications a 5-10% increase in base salary. Additionally, appropriations are included in the recommended budget for the second full fiscal year of operating the Public Defense Pilot Program, funded through a grant from the California Board of State and Community Corrections. The department’s actual NGFC for previous fiscal years is lower than the recommended NGFC due to prudent budget practices that has resulted in significant salary savings.

Beginning in FY 2023-24, the department will no longer receive intergovernmental revenue from State aid for reimbursement of the cost of representing juvenile dependents. The Superior Courts of California are responsible for the protection of minors in cases in which children are abused or neglected through Juvenile Dependency court. For years, the Kern County Superior Court has contracted with the County for the provision of legal representation; however, beginning July 1, 2023 the Kern County Superior Court has contracted with a different provider. Under a Memorandum of Intent, the department will close or transfer all existing cases to the provider by December 31, 2023. Staff presently assigned to this function will be utilized across its other defense and post-conviction sections to enhance justice and reduce recidivism rates. The impact from the loss of this contract will be absorbed in the FY 2023-24 recommended budget without impact to service levels. \$3.1 million is available in BSI to mitigate the impact of the loss of revenue. The department and the County Administrative Office will continue to evaluate the impact through the fiscal year.

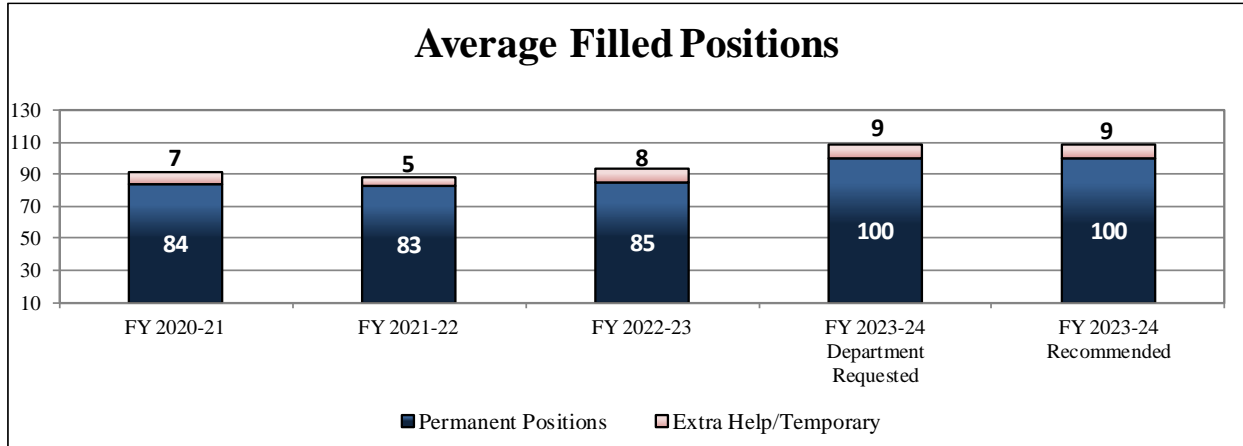
The recommended budget includes \$6,700,506 for Local Public Safety revenue which includes \$297,490 in one-time carryover allocations as a result of better than anticipated prior year collections. \$402,726 is included in the recommended budget from the American Rescue Plan Act to continue providing governmental services.



Staffing Changes and Operational Impacts

The recommended budget provides the department with funding for 100 authorized positions. Salaries and benefits are anticipated to be higher than prior years, due to salary adjustments to recruit and retain qualified staff and the planned backfill of vacant attorney positions.

Public Protection



| | Actual | | | Department Requested Recommended | |
|-------------------------------------|---------------------|---------------------|---------------------|----------------------------------|---------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 84 | 83 | 85 | 100 | 100 |
| Extra Help/Temporary | 7 | 5 | 8 | 9 | 9 |
| Total Positions | 91 | 88 | 93 | 109 | 109 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 83 | 83 | 85 | N/A | N/A |
| Extra Help/Temporary (FTE) | 6 | 5 | 7 | N/A | N/A |
| Total Positions | 89 | 88 | 92 | N/A | N/A |
| SALARIES & BENEFITS | \$15,137,937 | \$15,395,790 | \$16,678,850 | \$18,871,109 | \$18,839,172 |

Summary of Authorized Positions

The recommended budget includes the addition of one (1) Business Manager position, addition of four (4) Office Services Specialist positions, and deletion of one (1) Senior Accountant for an estimated annual fiscal impact of \$311,124. The recommended budget will leave two (2) Office Services Technicians, one (1) Program Support Supervisor, and one (1) Investigative Aide vacant and unfunded for a net annual cost of \$4,485.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|-------------------------|------------|-----------|------------|------------|------------|----------|------------|
| | | | | Total | | | |
| Attorneys | 66 | 0 | 0 | 66 | 66 | 0 | 66 |
| Administrative Services | 23 | 5 | (1) | 27 | 24 | 3 | 27 |
| Investigations | 11 | 0 | 0 | 11 | 10 | 1 | 11 |
| Total | 100 | 5 | (1) | 104 | 100 | 4 | 104 |

| Attorneys | Administrative Services | Investigations |
|--------------------------------|------------------------------|--------------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Public Defender | 1 Senior Accountant | 9 Sr. Public Defender's Investigator |
| 1 Assistant Public Defender | 1 Administrative Coordinator | 1 Public Defender Investigator I-II |
| 1 Chief Deputy Public Defender | 2 Senior Legal Secretary | 1 Investigative Aide |
| 63 Deputy Public Defender I-V | 1 Program Support Supervisor | 11 Requested Total |
| 66 Requested Total | 7 Legal Secretary | |
| | 8 Office Services Technician | |
| | 2 Office Services Assistant | |
| | 1 Office Services Specialist | |
| | 23 Current Total | |
| | (1) Senior Accountant | |
| | 1 Business Manager | |
| | 4 Office Services Specialist | |
| | 27 Requested Total | |

Fiscal Year 2023-24 Department Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Provide constitutionally mandated, high quality professional services for disadvantaged community members while respecting Kern County and state taxpayers, who fund our department's work.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Percentage of Felony and Misdemeanor Trials Not Guilty as Charged | 67% | 60% | 60% | 65% |
| Total Number of Cases Appointed to the Public Defender's Office by the Judicial System, Plus Accepted Indigent Requests | 32,746 | 35,000 | 36,452 | 36,000 |
| Total Number of Dependency Cases Appointed | 2,246 | 2,000 | 2,257 | 0 |
| Number of Felony Trials | 74 | 100 | 72 | 80 |
| <p>The Public Defender's constitutionally mandated mission is to protect and defend the rights of criminally accused poor people, while simultaneously demonstrating respect for the taxpayers who fund our work. The department continues in its unique role representing conserved individuals unable to manage their own affairs.</p> <p>In FY 2022-23, the department handled over 36,000 matters. The department office consistently ranked in the top three counties for handling the highest number of arrests per attorney among all Public Defender offices in the State according to the Legislative Analyst's Office on indigent defense. This notable achievement can be attributed, in part, to the department's effective utilization of grant funded post-conviction services, contributing to a higher caseload than targeted.</p> <p>While several Public Defender offices across the state continue to declare unavailability to take cases even after the pandemic due to a variety of ongoing factors including case backlog, attorney vacancies, and staff attrition, consequently increasing costs to their respective counties, the strong work ethic and dedication of our lawyers and their willingness to regularly work well beyond their normal business hours avoided the necessity of ever declaring unavailability, further protecting against the use of additional County funds when cases are assigned to outside counsel.</p> <p>Effective July 1, 2023, the Kern County Superior Court underwent a change involving the protection of minors in juvenile dependency cases. Instead of relying on the County for legal representation, the Court itself established a direct contract with a service provider. This adjustment means that there will be no new dependency cases assigned to the County and all existing cases will be closed or transitioned to the Court's provider, effective December 31, 2023.</p> | | | | |

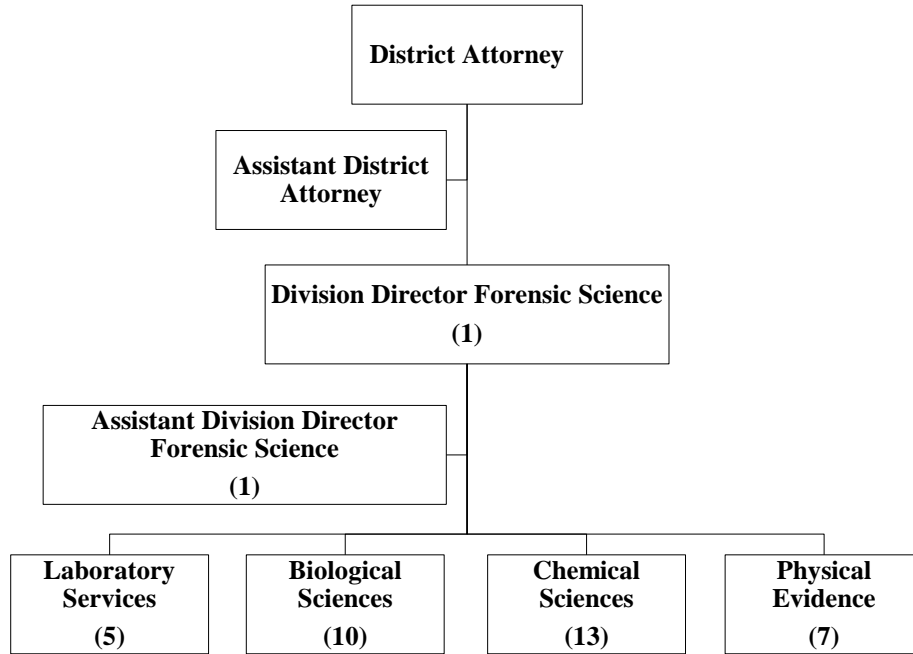
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Mission Statement

To provide the residents and law enforcement agencies of Kern County with an unbiased, timely, and effective scientific analysis and interpretation of physical evidence for use in a court of law.

Organizational Chart



Public Protection

Fiscal Year 2021-22 and 2022-23 Accomplishments

- In FY 2021-22 and FY 2022-23, the firearm and toolmark unit provided law enforcement with 500 investigative leads with the firearm database search.
- The department’s DNA Unit implemented forensic DNA sequencing technology on casework, provided law enforcement technology on casework, and provided law enforcement with more than 350 database hits, effectively eliminating its backlog of requests.
- Beginning in FY 2021-22, the department is now testing all samples for alcohol and drugs under a new expanded drug scope of 54 compounds/analytes. In casework, the drug results in decreasing order of prevalence were cannabinoids (31% of samples), methamphetamine/amphetamine (20%), cocaine/benzoylecgonine (9%) and fentanyl/norfentanyl (6%). In the Drug Testing Unit, the top four drugs identified in seized drug samples were methamphetamine (45%), cocaine (10%), fentanyl (10%) and heroin (8%). For the fentanyl samples, the majority of these were in the form of counterfeit pills.

District Attorney – Forensic Science

Department Head: Cynthia Zimmer, Elected

Function: Public Protection

Fund: General

Activity: Police Protection

Budget Unit: 2200

Public Protection

Description of Major Services

Functions performed by the forensic laboratory (lab) include activities such as DNA comparison, bloodstain pattern identification, antemortem toxicology and ballistics comparisons. The lab is currently accredited by ANAB to ISO/IEC standards 17025:2017. These accreditation standards dictate an enhanced level of service and separation of duties.

Summary of Expenditures and Revenue

| | FY 2021-22 | | FY 2022-23 | | FY 2023-24 | | |
|------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|--|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended | |
| APPROPRIATIONS: | | | | | | | |
| Salaries and Benefits | \$4,195,048 | \$4,070,892 | \$4,271,553 | \$4,438,510 | \$5,133,194 | \$5,133,194 | |
| Services and Supplies | 1,893,699 | 1,500,385 | 1,141,962 | 1,448,342 | 1,904,962 | 2,386,662 | |
| Capital Assets | 1,835,830 | 49,247 | 108,761 | 0 | 80,000 | 80,000 | |
| Other Financing Uses | 0 | 554,569 | 0 | 0 | 0 | 628,544 | |
| TOTAL EXPENDITURES | \$7,924,577 | \$6,175,093 | \$5,522,276 | \$5,886,852 | \$7,118,156 | \$8,228,400 | |
| REVENUE: | | | | | | | |
| Fines and Forfeitures | \$100,000 | \$100,000 | \$0 | \$100,000 | \$100,000 | \$100,000 | |
| Intergovernmental | 2,440,610 | 471,244 | 791,605 | 503,589 | 1,014,513 | 1,496,213 | |
| Charges for Services | 422,718 | 500,000 | 275,279 | 550,063 | 309,834 | 309,834 | |
| Miscellaneous | 30 | 0 | 0 | 0 | 0 | 0 | |
| Other Financing Sources: | | | | | | | |
| American Rescue Plan Act | 90,426 | 0 | 0 | 0 | 101,760 | 101,760 | |
| 2011 Realignment | 215,417 | 240,521 | 271,564 | 271,554 | 271,554 | 271,554 | |
| DNA Identification | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | |
| Local Public Safety | 230,450 | 273,208 | 273,206 | 296,094 | 296,094 | 296,094 | |
| Criminalist Laboratories | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | |
| TOTAL REVENUE | \$3,624,651 | \$1,709,973 | \$1,736,654 | \$1,846,300 | \$2,218,755 | \$2,700,455 | |
| Less Available BSI * | \$0 | (\$554,569) | \$0 | \$0 | \$0 | (\$628,544) | |
| NET GENERAL FUND COST | \$4,299,926 | \$3,910,551 | \$3,785,622 | \$4,040,552 | \$4,899,401 | \$4,899,401 | |
| BSI Ending Balance * | \$444,280 | N/A | \$554,569 | N/A | N/A | N/A | |

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of the department's expenditures are for staffing and operating costs necessary to achieve the department's mission of providing local law enforcement agencies with scientific analysis and testing funded primarily by an allocation of Net General Fund Cost (NGFC). Other sources of revenue include \$296,094 in Local Public Safety Funds (Proposition 172), \$100,000 from the state for the elimination of the DNA backlog, an allocation of 2011 realignment funds to mitigate impacts of the State prison realignment under Assembly Bill 109, \$101,760 from the American Rescue Plan Act for the provision of essential governmental services, and other revenue derived from fines and forfeitures.

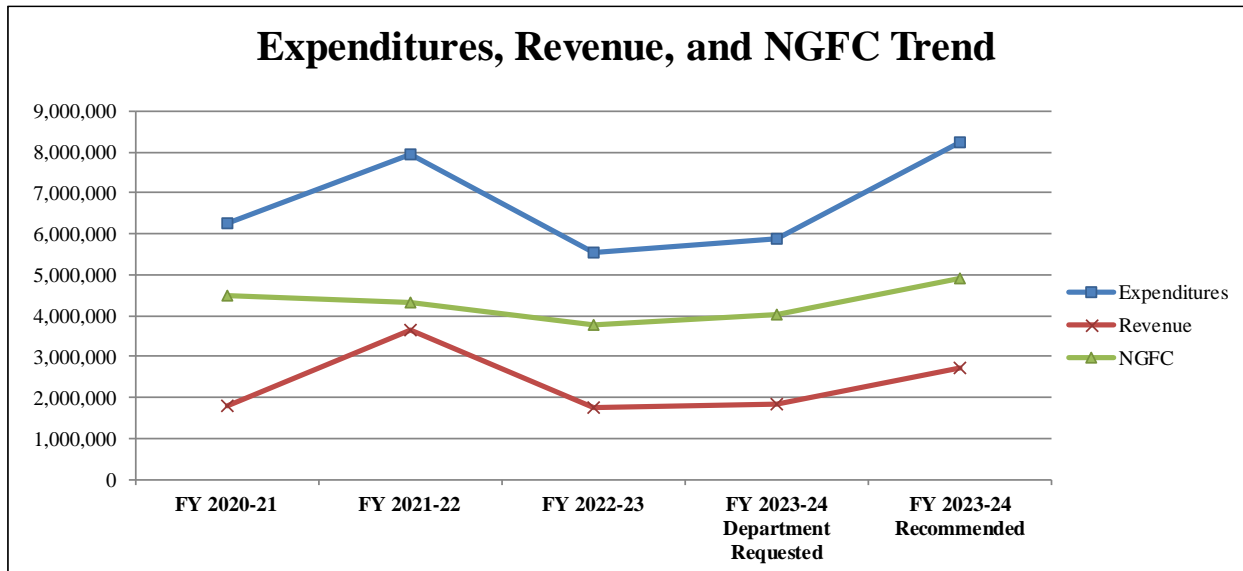
Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the cost of a 4% cost of living adjustment offset by increased revenues within other financial sources. Additionally, the recommended budget includes a \$663,555 adjustment to NGFC funded through an allocation of Measure K. The Measure K Justice for Kern District Attorney Initiative will increase law enforcement resources in the unincorporated areas of Kern County. The District Attorney’s Forensic Laboratory will provide essential support and investigative services to conduct non-emergency follow up investigations. The Measure K allocation includes \$80,000 within capital assets for the acquisition of one crime scene response vehicle.

Services and supplies is primarily comprised of consumable supplies for laboratory testing and service contracts necessary to properly maintain the high-tech equipment. The recommended budget includes \$195,295 for essential lab instruments and ongoing ITS services. Additionally, \$481,700 is added within the recommended budget for testing funded though grant revenue from the California Highway Patrol.

Intergovernmental revenue includes \$235,924 in backfill allocations from the California State Controller’s office to assist the County with the loss of revenues from the repeal of various criminal administrative fees, pursuant to AB 177 and AB 199.

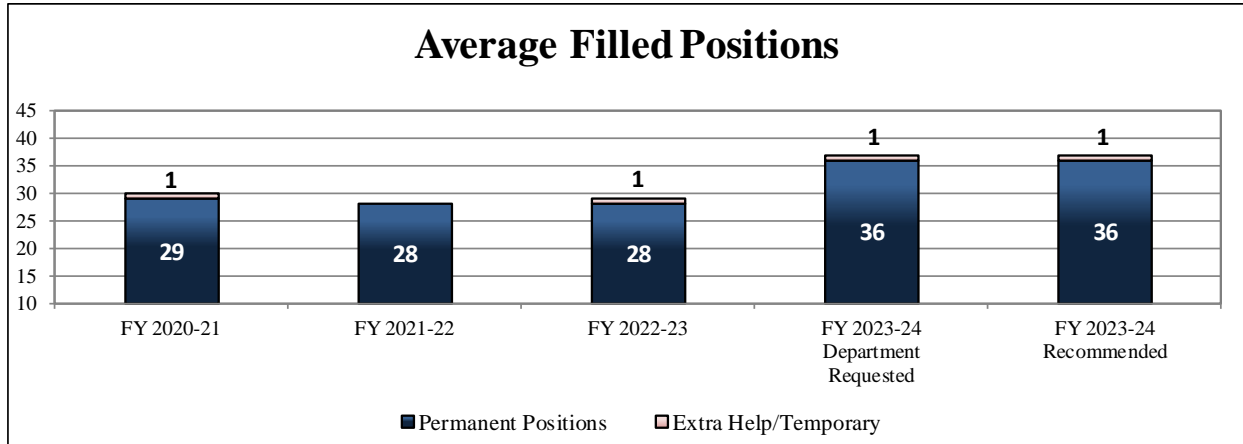
The recommended budget includes \$296,094 for Local Public Safety revenue, including \$13,146 in one-time carryover allocations as a result of better than anticipated prior year collections.



Staffing Changes and Operational Impacts

The recommended budget provides the department with funding for all 37 of the department’s requested positions. The department has requested the addition of two positions in the FY 2023-24 recommended budget, funded through an allocation of Measure K funds.

Public Protection



| | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 29 | 28 | 28 | 36 | 37 |
| Extra Help/Temporary | 1 | 0 | 1 | 1 | 1 |
| Total Positions | 30 | 28 | 29 | 37 | 38 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 29 | 28 | 28 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 0 | 1 | N/A | N/A |
| Total Positions | 30 | 28 | 29 | N/A | N/A |
| SALARIES & BENEFITS | \$4,217,869 | \$4,195,048 | \$4,271,553 | \$4,438,510 | \$5,133,194 |

Summary of Authorized Positions

The department currently has 34 authorized permanent positions. The recommended budget includes the addition of two (2) Criminalist positions and one (1) Assistant Division Director of Forensic Science position. The department will fund (1) Criminalist position and two (2) Forensic Laboratory Technician positions previously held vacant and unfunded through funds from the Measure K Justice for Kern District Attorney Initiative.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|----------------------------------|------------|-----------|-----------|-----------|-----------|-----------|----------|-----------|
| | | | | | Total | | | |
| Administrative Services | 1 | 1 | 0 | | 2 | 2 | 0 | 2 |
| Laboratory Services | 5 | 0 | 0 | | 5 | 5 | 0 | 5 |
| Chemical Sciences | 12 | 1 | 0 | | 13 | 13 | 0 | 13 |
| Physical Evidence & Drug Testing | 6 | 1 | 0 | | 7 | 7 | 0 | 7 |
| Biological Sciences | 10 | 0 | 0 | | 10 | 10 | 0 | 10 |
| Total | 34 | 3 | 0 | | 37 | 37 | 0 | 37 |

| Administrative Services | | Laboratory Services | | Chemical Services | |
|---|--------------------------------------|----------------------------|--------------------------------|-----------------------|--------------------------------|
| <u>Classification</u> | | <u>Classification</u> | | <u>Classification</u> | |
| 1 | Division Director Forensic Science | 1 | Supervising Criminalist | 1 | Supervising Criminalist |
| 1 | Current Total | 3 | Forensic Laboratory Technician | 9 | Criminalist |
| 1 | Asst. Div. Director Forensic Science | 1 | Investigative Aide | 2 | Forensic Laboratory Technician |
| 2 | Requested Total | 5 | Requested Total | 12 | Current Total |
| | | | | 1 | Criminalist |
| | | | | 13 | Requested Total |
| Physical Evidence & Drug Testing | | Biological Services | | | |
| <u>Classification</u> | | <u>Classification</u> | | | |
| 1 | Supervising Criminalist | 1 | DNA Technical Lead Criminalist | | |
| 3 | Criminalist | 6 | Criminalist | | |
| 2 | Forensic Laboratory Technician | 3 | Forensic Laboratory Technician | | |
| 6 | Current Total | 10 | Requested Total | | |
| 1 | Criminalist | | | | |
| 7 | Requested Total | | | | |

Public Protection

Fiscal Year 2023-24 Department Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Provide Exceptional Crime Prevention and Law Enforcement Services and an Effective System of Justice

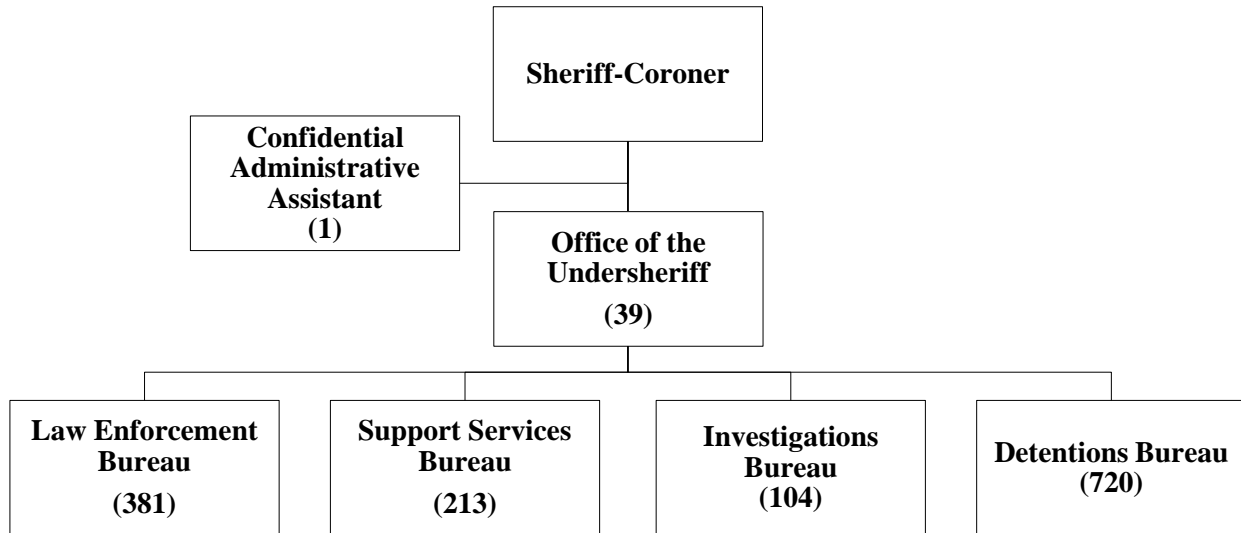
Public Protection

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|-------------|-------------|-------------|------------|
| | Actual | Target | Actual | Target |
| Turn-around time for solid dosage drug cases in days | 108 | 6 | 135 | 6 |
| Number of toxicology cases/exams outsourced | 21 | 0 | 2 | 0 |
| Number of DNA examinations/samples processed | 2,881 | 2,500 | 2,144 | 2,400 |
| Average number of days between the submission of a DNA request and the delivery of a report of examination | 82.2 | 60 | 44 | 60 |
| Number of backlogged DNA cases | 1 | 0 | 5 | 0 |
| Average number of days between the submission of a request for toxicological service and the delivery of a report of examination | 15 | 20 | 18 | 20 |
| Number of backlogged toxicological cases | 24 | 0 | 0 | 0 |
| Number of testing requests submitted to the Crime Lab on cases originating in unincorporated Kern County | New Measure | New Measure | New Measure | 100 |
| Number of testing requests completed by the Crime Lab | New Measure | New Measure | New Measure | 100 |
| Average days to complete crime scene examination | New Measure | New Measure | New Measure | 30 |
| Average days to complete seized drugs examination | New Measure | New Measure | New Measure | 20 |
| Average days to complete toxicology examination | New Measure | New Measure | New Measure | 30 |
| Average days to complete firearms examination | New Measure | New Measure | New Measure | 60 |
| Average days to complete DNA examination | New Measure | New Measure | New Measure | 60 |
| Number of investigative leads provided from firearm database search | New Measure | New Measure | New Measure | 10 |
| Number of investigative leads provided from DNA database search | New Measure | New Measure | New Measure | 10 |
| These measurements show the overall effectiveness and productivity of key areas within the department in working to provide effective and efficient system of justice while improving services to law enforcement agencies. Targets for new measures, to determine the effectiveness of the department's Measure K Justice for Kern Initiative, are established as estimates and will be refined as data is collected beginning in FY 2023-24. | | | | |

Mission Statement

The Kern County Sheriff's Office is committed to work in partnership with our community to enhance the safety, security and quality of life for the residents and visitors of Kern County through professional public safety services.

Organizational Chart



Public Protection

Fiscal Year 2021-22 and 2022-23 Accomplishments

- Created a new classification and added 15 Community Services Technician positions to respond to non-hazardous, non-emergency calls for service to allow sworn personnel the availability to respond to emergency calls for service.
- Implemented a recruitment website, www.KCSOjobs.org.
- Established a partnership with Bakersfield College for Detentions Academies.
- The Sheriff's Office secured 40,848 hours of volunteer services during FY 2021-22 and 42,966 hours during FY 2022-23 valued at \$1.2 million based on the state volunteer rate.
- The Sheriff's Parole and Electronic Monitoring programs saved 31,964 jail beds spaces, equivalent to \$3.6 million versus incarceration in FY 2022-23.
- In-custody educational, vocational, and rehabilitative programs at Lerdo facilities had approximately 437 participants in FY 2022-23.
- Trained 113 staff in crisis intervention during FY 2022-23.
- Over 18,974 pounds of illegal narcotics, \$383,368 in currency, 102 firearms, and 80,297 illegal marijuana plants were seized during FY 2022-23.
- The Sheriff's Office obtained federal excess property valued over \$290,000 in FY 2022-23.
- Designed and implemented first in-house Deputy Coroner academy training in FY 2022-23.

Sheriff-Coroner

Department Head: Donny Youngblood, Elected

Fund: General

Budget Unit: 2210

Function: Public Protection

Activity: Police Protection

Public Protection

Description of Major Services

The Sheriff is elected to serve as the Sheriff-Coroner-Public Administrator with each role having distinct authorities and functions. The Sheriff is the County's chief law enforcement officer. In addition to providing police services to the unincorporated portions of the County, the Sheriff has the responsibility for the jail system, providing bailiff and prisoner transportation service to the courts, search and rescue, coroner services, and civil process (serving lawsuit papers). In addition, the department maintains active involvement in the community by participating in functions and committees that serve those within the County.

The Coroner is mandated by law to investigate and determine the cause and manner of death for people who pass away in the County pursuant to California Government Code Section 27491 and Health and Safety Code Section 102850, including all violent, sudden or unusual deaths.

The Public Administrator protects and administers the estates of people who pass away without a Will, "intestate", or when no one with a higher priority to act is willing or able to act as administrator. The Superior Court may also appoint the Public Administrator when an estate is contested or assets may be at risk. The Public Administrator serves in a fiduciary capacity and must diligently safeguard the decedent's property from waste, loss, or theft.

| Summary of Expenditures and Revenue | | | | | | |
|--|----------------------|----------------------|----------------------|-------------------------|----------------------------|----------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$198,960,401 | \$211,246,503 | \$205,911,170 | \$218,675,208 | \$224,459,174 | \$239,340,131 |
| Services and Supplies | 43,606,486 | 49,817,849 | 47,254,387 | 53,761,145 | 53,811,145 | 53,830,132 |
| Other Charges | 2,362,378 | 3,134,678 | 921,240 | 610,150 | 610,150 | 610,150 |
| Capital Assets | 748,863 | 3,903,991 | 2,771,968 | 11,136,474 | 11,136,474 | 11,874,226 |
| Other Financing Uses | 0 | 3,413,527 | 0 | 0 | 0 | 2,782,342 |
| TOTAL EXPENDITURES | \$245,678,128 | \$271,516,548 | \$256,858,765 | \$284,182,977 | \$290,016,943 | \$308,436,981 |
| Expend. Reimb. | (\$2,149) | \$0 | (\$200,033) | (\$199,000) | (\$199,000) | (\$199,000) |
| TOTAL NET EXPENDITURES | \$245,675,979 | \$271,516,548 | \$256,658,732 | \$283,983,977 | \$289,817,943 | \$308,237,981 |
| REVENUE: | | | | | | |
| Licenses and Permits | \$664,697 | \$855,000 | \$741,670 | \$736,800 | \$736,800 | \$736,800 |
| Fines and Forfeitures | 2,114 | 2,700 | 8,335 | 2,700 | 2,700 | 2,700 |
| Intergovernmental | 1,514,439 | 1,325,068 | 1,787,377 | 1,720,276 | 1,720,276 | 1,754,276 |
| Charges for Services | 24,395,194 | 20,719,160 | 19,578,557 | 18,874,052 | 18,944,052 | 19,164,418 |
| Miscellaneous | 356,055 | 1,579,500 | 387,170 | 9,476,580 | 1,131,670 | 1,131,670 |
| Non-revenue Receipts | 0 | 0 | 5 | 0 | 0 | 0 |
| Other Financing Sources: | | | | | | |
| CARES Act | 2,704,803 | 0 | 0 | 0 | 0 | 0 |
| American Rescue Plan Act | 3,505,084 | 0 | 0 | 0 | 6,634,912 | 6,634,912 |
| 2011 Realignment | 31,858,784 | 36,042,344 | 34,373,149 | 41,245,330 | 41,245,330 | 41,245,330 |
| Local Public Safety | 51,253,608 | 60,763,374 | 60,763,376 | 65,853,577 | 65,853,577 | 65,853,577 |
| BSCC Officer Wellness Grant | 0 | 0 | 8,197 | 400,000 | 400,000 | 400,000 |
| Real Estate Fraud | 490,206 | 360,816 | 395,000 | 360,816 | 281,600 | 281,600 |
| DNA Identification | 125,000 | 125,000 | 97,109 | 100,000 | 100,000 | 100,000 |
| Sheriff Facility Training Fund | 120,728 | 186,270 | 186,270 | 186,270 | 186,270 | 186,270 |
| Automated Fingerprint Fund | 0 | 400,000 | 0 | 400,000 | 400,000 | 400,000 |
| Sheriff's Cal-ID | 1,405,270 | 2,409,000 | 1,231,678 | 2,454,475 | 2,454,475 | 2,454,475 |
| Sheriff's Training | 128,577 | 169,550 | 169,550 | 85,000 | 85,000 | 85,000 |
| Sheriff's Work Release | 349,367 | 79,490 | 79,490 | 100,000 | 100,000 | 100,000 |
| Sheriff's Civil Automated | 213,570 | 491,999 | 274,933 | 323,500 | 323,500 | 323,500 |
| Sheriff's Firearms | 2,495 | 0 | 0 | 0 | 0 | 0 |
| Sheriff's Judgement Debtors Fee | 192,942 | 15,000 | 9,127 | 20,000 | 20,000 | 20,000 |
| Sheriff's Volunteer Services | 5,377 | 15,000 | 15,000 | 15,000 | 15,000 | 22,750 |
| Sheriff's Controlled Substances | 73,465 | 87,500 | 87,500 | 408,100 | 408,100 | 408,100 |
| Sheriff's State Forfeiture | 0 | 12,000 | 0 | 12,000 | 12,000 | 12,000 |
| HIDTA State Asset Forfeiture | 32,200 | 0 | 0 | 34,600 | 34,600 | 34,600 |
| Sheriff's Drug Abuse Gang Divr. | 20,000 | 20,000 | 7,180 | 0 | 0 | 0 |
| Inmate Welfare Fund | 1,944,756 | 2,437,014 | 1,887,175 | 2,549,024 | 2,549,024 | 2,549,024 |
| Rural Crimes Impact Fee | 380,890 | 812,764 | 0 | 807,764 | 0 | 0 |
| Rural Crimes Fund | 0 | 0 | 0 | 5,000 | 5,000 | 5,000 |
| Cal-MMET State Asset Forfeiture | 0 | 0 | 667,402 | 0 | 0 | 0 |
| Community Development Prg. | 698,018 | 626,000 | 620,557 | 0 | 0 | 0 |
| Civil Subpoena | 98,687 | 15,000 | 0 | 15,000 | 15,000 | 15,000 |
| Civil Lease | 0 | 0 | 0 | 190,542 | 190,542 | 190,542 |
| KNET | 0 | 0 | 0 | 78,900 | 78,900 | 78,900 |
| Seizure of Gaming Devices | 30,000 | 168,505 | 69,187 | 50,000 | 50,000 | 50,000 |
| TOTAL REVENUE | \$122,566,326 | \$129,718,054 | \$123,444,994 | \$146,505,306 | \$143,978,328 | \$144,240,444 |
| Less Available BSI * | \$0 | (\$3,413,527) | \$0 | \$0 | \$0 | (\$2,782,342) |
| NET GENERAL FUND COST | \$123,109,653 | \$138,384,967 | \$133,213,738 | \$137,478,671 | \$145,839,615 | \$161,215,195 |
| BSI Ending Balance * | \$200,000 | N/A | \$3,413,527 | N/A | N/A | N/A |

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of the department's expenditures are for staffing and operating costs necessary to provide patrol operations for the County's unincorporated areas and operate the County's adult detention facilities. The budget also includes costs related to the following: Coroner, public administrator, civil unit, court services, specialized investigations, communication and administrative functions. These expenditures are funded primarily by an allocation of Net General

Fund Cost (NGFC). Other sources of revenue include \$65.8 million in Local Public Safety Funds (Proposition 172) and an allocation of 2011 Realignment of \$41 million to mitigate the impacts of the State prison realignment under Assembly Bill 109 (AB 109). The department charges for services for providing housing and transportation for federal prisoners and law enforcement services to the City of Wasco.

Budget Changes and Operational Impacts

The recommended budget includes an increase in salary and benefits appropriations of approximately \$30 million compared to FY 2022-23 actual expenses. Included in this increase is funding for 25 Detentions Deputies not included in the preliminary recommended budget and negotiated salary increases for detentions personnel approved in January 2023 to reduce the amounts of mandatory overtime and to staff the detention facilities with detention personnel to allow as many Deputy Sheriffs as possible to move out of custodial settings and into field training and patrol functions, thereby providing additional public safety services to residents of the unincorporated areas of the County. The recommended budget also includes salary and benefits appropriations for the addition of ten Community Services Technicians funded by Measure K to respond to non-hazardous, non-emergency calls for services in the unincorporated areas of the County allowing Deputy Sheriffs greater availability to respond to emergency calls for services. In addition, sufficient appropriations are included for the 4% cost of living adjustment afforded for all employees. Compared to funded positions in the FY 2022-23 adopted budget, the FY 2023-24 recommended budget effectively adds 46 positions to the Sheriff-Coroner ranks. The department anticipates hiring additional staff, both sworn and civilian; however, the recommended budget leaves 117 sworn positions vacant and unfunded.

Despite the salary adjustments, recruitment and retention issues still challenge the Sheriff's Office. To assist with the recruitment and retention of qualified personnel, a total of \$3 million was set aside in Appropriation for Contingencies. \$2 million will be utilized to fund three academies with the goal of training as many as 40 Deputy Sheriffs. In addition, \$1 million was allocated for housing stipends for Deputy Sheriffs assigned to hard-to-fill outlying locations. On July 25, 2023, the Kern County Board of Supervisors approved memorandums of understanding with the Kern Law Enforcement Association and the Kern County Sheriff's Command Associations I, II, and III to improve recruitment and retention of law enforcement personnel. The cost of these equity adjustments will be funded in the recommended budget through Measure K funds in the amount of \$7.6 million.

In addition to salary adjustments, the Sheriff-Coroner's Office has created a recruitment plan that incorporates recommendations from the monitoring team and include a dedicated website, additional outreach and a streamlined application process. The Human Resources Division is working with the Sheriff-Coroner to attract and retain a qualify workforce that reflects the diversity of our community. Finally, the recommended budget includes the allocation of \$1.2 million of Measure K funds within the Human Resources budget to develop a dedicated team to recruit public safety positions.

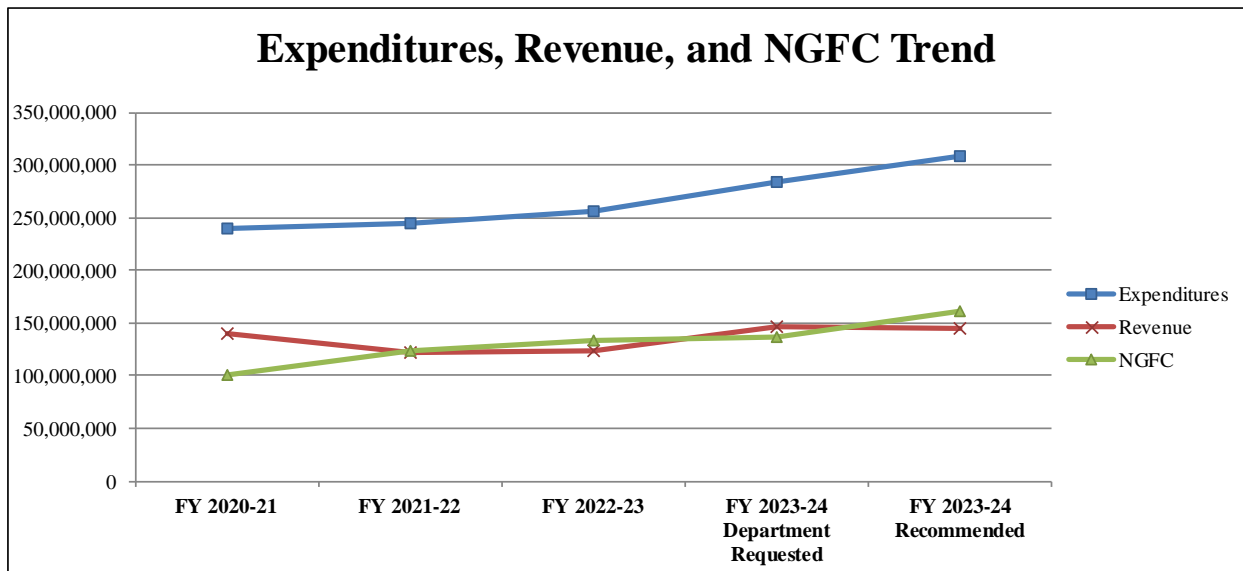
The recommended budget includes an additional \$200,000 in salaries and benefits and \$100,000 in services and supplies to facilitate investigation and enforcement actions against unlicensed and illegal cannabis operations within Kern County.

Some services and supplies increases are offset by inmate welfare, CAL-ID, and the continued operation of the admission, evaluation, and stabilization (AES) unit within the Lerdo Pre-trial facility, which is offset entirely by revenue from the Department of State Hospitals.

Capital Assets, in the amount of \$11.2 million are included in the recommended budget for the purchase of one range copier, one run-flat spare tire, two car port replacements, one off-road vehicle, thirty-two vehicles for civilian and administration duties, seven patrol vehicles, eighteen patrol hybrid vehicles, twenty-six patrol trucks, one aircraft scale, one helicopter water distiller, one ice and water dispenser, four rescue e-bikes, one detentions drone, the community aided dispatch and records management system, one swat armored rescue vehicle, one snowcat with trailer, one mobile command trailer, the buildout of administrative vehicles, one off-road terrain vehicle, three servers, one storage area network replacement, fourteen night vision goggles, and the acquisition of a jail management system.

Proposition 172 revenue, a permanent extension of a half-cent local public safety sales tax approved by California voters on November 2, 1993, is estimated to increase \$5.1 million from current year estimated actual, which includes a one-time allocation of \$2.9 million in carryover allocation due to better than anticipated prior year performance.

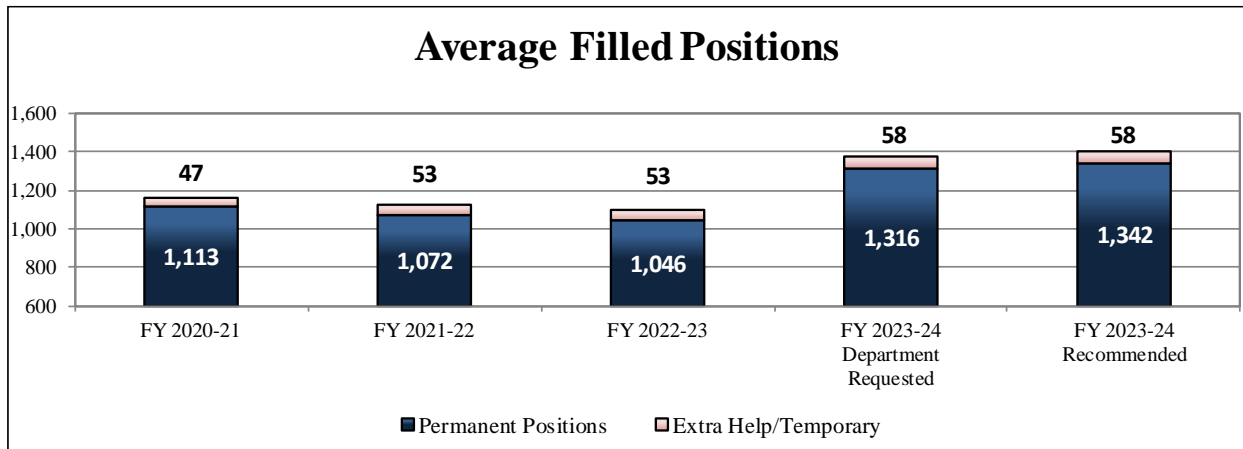
The department ended FY 2022-23 with an uncommitted Budget Savings Incentive (BSI) of \$3,413,527. Due to prudent budgeting, diligent monitoring, and better than anticipated performance, the department earned an additional \$2,519,839 in BSI to begin FY 2023-24 with \$5,933,366. The recommended budget includes the use of \$3,151,024 of the department's earned BSI for the acquisition of capital assets. \$2,782,342 of uncommitted BSI remains within the FY 2023-24 recommended budget.



Staffing Changes and Operational Impacts

The department currently has 1,444 authorized positions. The recommended budget includes 1,459 positions after the addition of seventeen positions and the deletion of two. The department will

unfund 117 vacant positions, resulting in 1,342 funded positions. The recommended budget includes the addition of two (2) Building Services Worker positions, three (3) Utility Workers positions, one (1) Supervising Deputy Coroner position, one (1) Chief Deputy Sheriff, and ten (10) Community Services Technician positions, while deleting one (1) Office Services Assistant position and one (1) Sheriff’s Report Technician position. The recommended budget includes the addition of appropriations for a total of six (6) positions pending the Board of Supervisor’s approval to create one (1) Morgue Supervisor position, four (4) Investigative Specialist positions, and one (1) Coroner Family Advocate position. The funded staffing level includes the addition of ten Community Services Technician positions through funding from Measure K to decrease response times to lower-level calls and enable Sheriff’s Deputies greater ability to respond to emergency calls for service and to perform community-oriented policing.



| | Actual | | | Department | |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | FY 2023-24 | |
| Permanent Positions | 1113 | 1072 | 1,046 | 1,316 | 1,342 |
| Extra Help/Temporary | 47 | 53 | 53 | 58 | 58 |
| Total Positions | 1160 | 1125 | 1099 | 1374 | 1400 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 1355 | 1295 | 1,309 | N/A | N/A |
| Extra Help/Temporary (FTE) | 37 | 45 | 49 | N/A | N/A |
| Total Positions | 1392 | 1340 | 1358 | N/A | N/A |
| SALARIES & BENEFITS | \$191,873,112 | \$198,960,401 | \$205,911,170 | \$218,675,208 | \$239,340,131 |

Summary of Authorized Positions

The recommended budget includes funding for 1,342 of 1,459 requested positions after the deletion of two positions and addition of seventeen positions. Despite funding 46 more positions than the previous fiscal year, to meet the County Net General Fund Guideline, the Sheriff’s Office budget leaves 117 positions vacant and unfunded of which 108 are sworn positions not available for the safety and security of our residents and visitors.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|----------------------------|--------------|-----------|------------|--------------|--------------|------------|--------------|
| | | | | Total | | | |
| Office of the Sheriff | 2 | 0 | 0 | 2 | 2 | 0 | 2 |
| Office of the Undersheriff | 38 | 1 | 0 | 39 | 37 | 2 | 39 |
| Support Services Buteau | 213 | 1 | (1) | 213 | 178 | 35 | 213 |
| Investigations Bureau | 104 | 0 | 0 | 104 | 88 | 16 | 104 |
| Law Enforcemenet Bureau | 372 | 10 | (1) | 381 | 356 | 25 | 381 |
| Detentions Bureau | 715 | 5 | 0 | 720 | 681 | 39 | 720 |
| Total | 1,444 | 17 | (2) | 1,459 | 1,342 | 117 | 1,459 |

Public Protection

| Investigations Bureau | Law Enforcement | Detentions |
|---------------------------------------|-------------------------------------|-------------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Sheriff's Chief Deputy | 1 Sheriff's Chief Deputy | 1 Sheriff's Chief Deputy |
| 2 Sheriff's Commander | 2 Sheriff's Commander | 2 Sheriff's Commander |
| 2 Sheriff's Lieutenant | 10 Sheriff's Lieutenant | 2 Sheriff's Lieutenant |
| 15 Sheriff's Sergeant | 34 Sheriff's Sergeant | 10 Sheriff's Sergeant |
| 35 Sheriff's Senior Deputy | 33 Sheriff's Senior Deputy | 10 Sheriff's Senior Deputy |
| 16 Sheriff's Deputy | 201 Sheriff's Deputy | 170 Sheriff's Deputy |
| 1 Aircraft Maintenance Supervisor | 4 Detentions Deputy | 80 Sheriff's Aide |
| 2 Aircraft Mechanic | 1 Detentions Senior Deputy | 285 Detentions Deputy |
| 1 Aircraft Pilot | 1 Communications Manager | 8 Detentions Lieutenant |
| 4 Sheriff's Aide | 34 Sheriff's Dispatch Assistant | 30 Detentions Senior Deputy |
| 2 Sheriff's Senior Support Specialist | 6 Sheriff's Dispatch Supervisor | 23 Detentions Sergeant |
| 1 Administrative Coordinator | 7 Sheriff's Senior Dispatcher | 6 Light Vehicle Driver |
| 9 Crime Scene Technician | 1 Sheriff's Report Technician | 2 Air Conditioning Mechanic |
| 1 Computer Forensic Specialist | 1 Sheriff's Support Specialist | 1 Maintenance Carpenter |
| 2 Latent Print Examiner | 1 Sheriff's Support Technician | 1 Maintenance Electrician |
| 6 Sheriff's Support Technician | 16 Sheriff's Records Specialist | 2 Maintenance Plumber |
| 4 Sheriff's Support Specialist | 15 Community Services Technician | 6 Maintenance Worker |
| 104 Requested Total | 1 Crime Prevention Coordinator | 8 Sheriff's Program Specialist |
| | 3 Crime Prevention Specialist | 3 Sheriff's Program Technician |
| | 372 Current Total | 2 Sheriff's Support Specialist |
| | <u>Additions/(Deletions)</u> | 6 Sheriff's Records Supervisor |
| | (1) Sheriff's Report Technician | 14 Sheriff's Support Technician |
| | 10 Community Services Technician | 38 Sheriff's Records Specialist |
| | 381 Requested Total | 1 Structural Maint. Superintendent |
| | | 1 Maintenance Supervisor |
| | | 1 Groundskeeper |
| | | 1 Warehouse Supervisor |
| | | 1 Sheriff's Records Unit Supervisor |
| | | 715 Current Total |
| | | <u>Additions/(Deletions)</u> |
| | | 2 Building Services Worker |
| | | 3 Utility Worker |
| | | 720 Requested Total |

| Office of the Sheriff | Office of the Undersheriff | Support Services |
|------------------------------|---------------------------------------|---------------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Sheriff-Coroner | 1 Undersheriff | 1 Sheriff's Chief Deputy |
| 1 Conf. Administrative Asst. | 1 Public Information Officer | 2 Sheriff's Senior Support Specialist |
| 2 Requested Total | 1 Sr. Administrative Services Officer | 2 Sheriff's Records Unit Supervisor |
| | 4 Administrative Coordinator | 2 Sheriff's Commander |
| | 2 Accountant I/Sr. | 1 Coroner Division Chief |
| | 3 Fiscal Support Supervisor | 3 Sheriff's Lieutenant |
| | 5 Fiscal Support Specialist | 4 Office Services Assistant |
| | 1 Fiscal Support Technician | 10 Sheriff's Sergeant |
| | 1 Department Analyst | 15 Sheriff's Senior Deputy |
| | 1 Sheriff's Commander | 4 Sheriff's Support Specialist |
| | 1 Sheriff's Lieutenant | 4 Sheriff's Records Supervisor |
| | 2 Sheriff's Sergeant | 33 Sheriff's Deputy |
| | 2 Sheriff's Senior Deputy | 1 Sheriff's Records Administrator |
| | 1 Sheriff's Deputy | 6 Administrative Coordinator |
| | 2 Detention's Senior Deputy | 6 Identification Technician |
| | 9 Sheriff's Aide | 18 Sheriff's Records Specialist |
| | 1 Sheriff's Support Technician | 1 Technology Services Manager |
| | 38 Current Total | 1 Network Systems Administrator |
| | 1 Sheriff's Chief Deputy | 5 Technical Support Engineer |
| | 39 Requested Total | 5 Systems Analyst/Programmer |
| | | 4 Technical Support Specialist |
| | | 2 Technology Services Supervisor |
| | | 1 Accountant I/Sr. |
| | | 2 Fiscal Support Technician |
| | | 2 Fiscal Support Specialist |
| | | 1 Supv. Legal Process Technician |
| | | 6 Legal Process Technician |
| | | 1 Sr. Legal Processing Technician |
| | | 3 Automotive Mechanic |
| | | 1 Sheriff's Fleet Manager |
| | | 1 Sheriff's Coroner Manager |
| | | 2 Supervising Deputy Coroner |
| | | 14 Deputy Coroner |
| | | 3 Coroner's Autopsy Assistant |
| | | 1 Medical Transcriptionist |
| | | 1 Sheriff's Public Admin. Manager |
| | | 1 Supv. Deputy Public Admin. |
| | | 3 Deputy Public Administrator |
| | | 14 Sheriff's Aide |
| | | 2 Property Control Officer |
| | | 1 Human Resources Manager |
| | | 1 Civil Lit & Risk Mgmt. Coord. |
| | | 2 Sr. Human Resources Specialist |
| | | 4 Human Resources Specialist |
| | | 2 Detentions Sergeant |
| | | 1 Detentions Senior Deputy |
| | | 13 Sheriff's Support Technician |
| | | 213 Current Total |
| | | <u>Additions/(Deletions)</u> |
| | | 1 Supervising Deputy Coroner |
| | | (1) Office Services Assistant |
| | | 213 Requested Total |

Fiscal Year 2023-24 Department Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Improve Sheriff staffing ratios

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|---|----------------------|----------------------|----------------------|----------------------|
| Sheriff's Deputy overtime shifts in detentions facilities | New Measure | New Measure | 371 | 278 |
| Detentions Deputy applicants | New Measure | New Measure | 840 | 950 |
| Detentions Deputy attrition rate (all classifications) | New Measure | New Measure | -1.3% | -3% |
| Vacancy rate for Detentions Deputy positions | New Measure | New Measure | 38.4% | 34% |
| The department's objective is to fill vacant Detentions Deputy positions to allow as many sworn deputies as possible to move out of detention facilities and into patrol assignments, thereby providing additional public safety services to the residents of the unincorporated areas of the County. Success will be determined through the department's ability to attract qualified candidates, reduce attrition, and fill Detention Deputy positions. The recommended budget includes Measure K funds for the recruitment and retention of qualified public safety personnel. | | | | |

Public Protection

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Decrease response times to lower-level calls for service and allow Sheriff's Deputies greater availability to respond to emergency calls for service and perform community-oriented policing

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|---|----------------------|----------------------|----------------------|----------------------|
| Average response time | New Measure | New Measure | 16 min 8 sec | 15 min |
| Average non-emergency response time | New Measure | New Measure | 17 min 20 sec | 16 min |
| Average emergency response time | 13 min 42 sec | 12 min 57 sec | 13 min 36 sec | 13 min |
| Number of investigations and/or reports completed by Community Service Technicians | New Measure | New Measure | 2,631 | 5,000 |
| Number of community contacts through community policing | 140 | 160 | 219 | 230 |
| Percentage of violent crimes investigations cleared | 51% | 60% | 53% | 51% |
| The department's goal is to reduce response times and make available more time for Sheriff's Deputies to respond to emergency calls for service and perform community-oriented policing. The recommended budget also includes salary and benefits appropriations for the addition of ten Community Services Technicians funded by Measure K to respond to non-hazardous, non-emergency calls for services in the unincorporated areas of the County allowing Deputy Sheriffs greater availability to respond to emergency calls for services. | | | | |

County Initiative: Be a Model of Excellence in Managing our Workforce

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Provide the community with a diverse, highly skilled law enforcement work force

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|---|----------------------|----------------------|----------------------|----------------------|
| Number of sworn vacancies | 251 | 215 | 248 | 186 |
| Number of civilian vacancies | 115 | 95 | 99 | 74 |
| Attrition rate | 17.39% | 15% | 13.08% | 10% |
| The department's objective is to fill all vacant positions in conjunction with recruiting and retaining highly qualified personnel. New communication tools have been implemented, which includes recruitment email and "Interview Now". A new internet-based background system has also been implemented to automate processes. The department is in the process of updating its webpage and has created a new webpage, KCSOjobs.org, for persons interested in a career with the Sheriff. The new design is intended to draw fresh attention to the department, promote the County as a competitive employer and provide transparency for hiring practices. The recommended budget includes Measure K funds for the recruitment and retention of qualified public safety personnel. Hiring and retention bonuses have been increased. Classification reviews are being conducted and have resulted in a new class series and negotiated salaries to meet competitive wages or classification adjustments to meet the demands of staffing. | | | | |

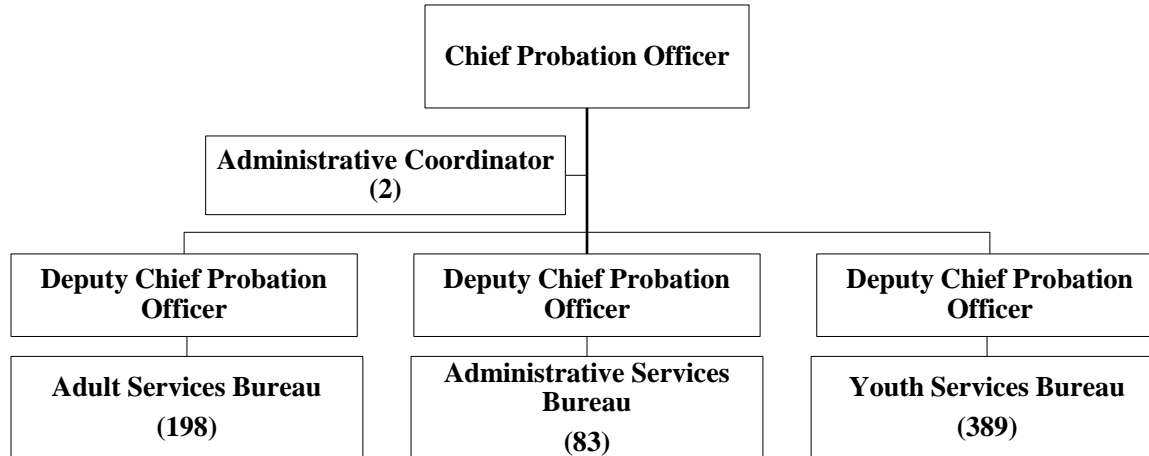
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Mission Statement

To reduce the incidence and impact of criminal behavior of youths and adults.

Organizational Chart



Public Protection

Fiscal Year 2021-22 and 2022-23 Accomplishments

- The Youth Detention Center opened the Reentry-ADA-Programming Room in FY 2021-22 for structured programming and de-escalation of youth who are unstable or in crisis.
- The department partnered with Bakersfield College in FY 2021-22 to bring the Rising Scholars Program to youth in custody who meet the criteria for college enrollment, allowing youth to earn college credits and pursue their post-secondary education goals.
- Camp Erwin Owen established the Camp Outdoor Education Project in FY 2021-22 to reward positive behavior and performance through an incentive-based program that facilitates adventures and educational experiences in the surrounding Sequoia National Forest.
- The department established the Helping Hands Program, to provide clothing and hygiene products to at-risk youth. The Helping Hands Program was awarded the Regional Award of Merit for Innovation by Kern Council of Governments in March 2023.
- The Adult Court Services division’s pre-trial unit completed 4,296 full pre-sentence assessment reports for the court in FY 2021-22. In FY 2022-23, through February 2023, 3,650 assessment reports were completed. The division’s monitoring unit completed 1,300 field contacts, 363 office contacts, and generated 125 violation reports through February 2023.
- The Adult Services Bureau currently supervises 9,757 offenders on post release community supervision, mandatory supervision, or felony probation. In FY 2021-22, officers assigned to the bureau conducted 8,191 field contacts and 14,433 office conferences. In FY 2022-23, through February 2023, officers conducted 4,830 field contacts and 10,545 office conferences.

Probation

Department Head: William Dickinson
Fund: General
Budget Unit: 2340

Function: Public Protection
Activity: Detention and Correction

Description of Major Services

The Probation Department is responsible for adult and youth supervision, youth detention, investigation reports and pretrial services for the courts, and case management services. The California Division of Juvenile Justice (DJJ), the state system that housed and treated youth who have committed the most serious crimes, will permanently close all facilities on June 30, 2023 and complete the shift of responsibilities and duties related to the custody and rehabilitation of youth offenders from the State to the counties. With the impacts of the State prison realignment under Assembly Bill 109 (AB 109), the department has opened a day reporting center to provide services to the adult offender population by offering services from a wide variety of governmental agencies and community-based agencies. All efforts are aimed at minimizing recidivism and moving offenders into a role of self-sufficient, productive citizens.

Summary of Expenditures and Revenue

| | FY 2021-22 | | FY 2022-23 | | FY 2023-24 | | |
|--------------------------------|---------------------|----------------------|---------------------|----------------------|-------------------------|----------------------|--|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended | |
| APPROPRIATIONS: | | | | | | | |
| Salaries and Benefits | \$81,612,042 | \$90,589,298 | \$83,399,671 | \$94,500,341 | \$96,160,830 | \$96,120,830 | |
| Services and Supplies | 10,149,096 | 14,102,539 | 11,516,540 | 21,301,150 | 21,301,150 | 21,301,150 | |
| Other Charges | 1,538,860 | 2,898,960 | 1,756,763 | 2,308,179 | 2,308,179 | 2,308,179 | |
| Capital Assets | 48,648 | 1,311,000 | 128,981 | 1,182,400 | 1,182,400 | 1,182,400 | |
| Other Financing Uses | 0 | 3,543,311 | 0 | 0 | 0 | 5,771,258 | |
| TOTAL EXPENDITURES | \$93,348,646 | \$112,445,108 | \$96,801,955 | \$119,292,070 | \$120,952,559 | \$126,683,817 | |
| Expend. Reimb. | (\$664) | (\$500) | (\$1,393) | \$0 | \$0 | \$0 | |
| TOTAL NET EXPENDITURES | \$93,347,982 | \$112,444,608 | \$96,800,562 | \$119,292,070 | \$120,952,559 | \$126,683,817 | |
| REVENUE: | | | | | | | |
| Fines and Forfeitures | \$18,211 | \$2,550 | \$8,151 | \$2,550 | \$2,550 | \$2,550 | |
| Use of Money/Property | 12,848 | 13,227 | 10,783 | 10,440 | 10,440 | 10,440 | |
| Intergovernmental | 7,987,869 | 6,387,026 | 6,919,420 | 6,251,737 | 6,251,737 | 6,251,737 | |
| Charges for Services | 5,315,517 | 7,810,322 | 5,724,806 | 7,738,522 | 7,738,522 | 7,738,522 | |
| Miscellaneous | 46,980 | 20,100 | 40,998 | 20,100 | 20,100 | 20,100 | |
| Other Financing Sources: | | | | | | | |
| American Rescue Plan Act | 1,824,667 | 0 | 0 | 0 | 1,660,490 | 1,660,490 | |
| 2011 Realignment | 33,799,852 | 35,770,577 | 35,748,312 | 41,459,833 | 41,459,833 | 41,419,833 | |
| Probation DJJ Realignment Fund | 5,340,112 | 9,577,684 | 8,265,224 | 13,050,959 | 13,050,959 | 13,050,959 | |
| Probation Training Fund | 288,680 | 327,600 | 327,600 | 361,820 | 361,820 | 361,820 | |
| Local Public Safety | 14,236,639 | 16,878,153 | 16,878,153 | 18,292,051 | 18,292,051 | 18,292,051 | |
| Domestic Violence Program | 130,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | |
| DNA Identification | 125,000 | 95,000 | 76,640 | 85,000 | 85,000 | 85,000 | |
| Juvenile Inmate Welfare | 20,000 | 0 | 0 | 0 | 0 | 0 | |
| Probation Asset Forfeiture | 7,500 | 5,000 | 0 | 5,000 | 5,000 | 5,000 | |
| TOTAL REVENUE | \$69,153,875 | \$77,007,239 | \$74,120,087 | \$87,398,012 | \$89,058,502 | \$89,018,502 | |
| Less Available BSI * | \$0 | (\$3,543,311) | \$0 | \$0 | \$0 | (\$5,771,258) | |
| NET GENERAL FUND COST | \$24,194,107 | \$31,894,058 | \$22,680,475 | \$31,894,058 | \$31,894,057 | \$31,894,057 | |
| BSI Ending Balance * | \$2,140,228 | N/A | \$3,503,311 | N/A | N/A | N/A | |

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of the department's expenditures are for staffing and facility costs related to the supervision of adult offenders and legally detained youth. A significant portion of these expenditures are funded by an allocation of Net General Fund Cost (NGFC). Other financing sources account for the largest portion of revenue which includes \$18.3 million of Local Public Safety Funds (Proposition 172), approximately \$41.4 million in 2011 realignment to mitigate the impacts of the State prison realignment under AB 109 and juvenile justice legislation, in addition to \$13 million in juvenile realignment funds. The balance of the department's revenue is primarily through state and federal funding which offsets a portion of its expenditures.

Budget Changes and Operational Impacts

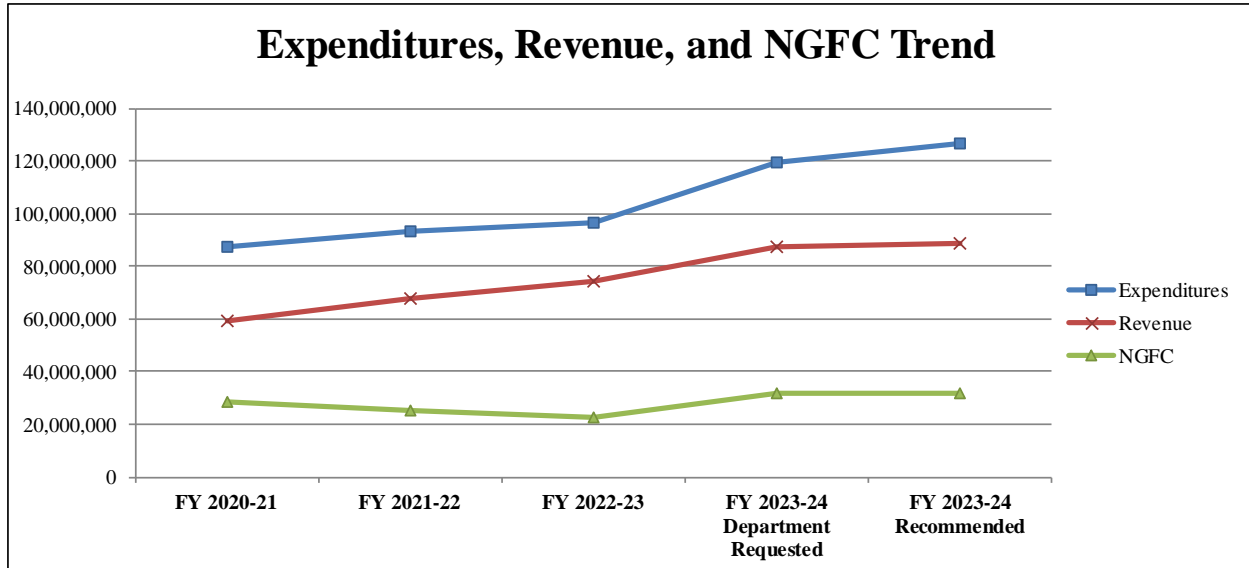
The recommended budget includes sufficient appropriations to cover the cost of the 4% Cost of Living Adjustment.

The realignment of DJJ responsibilities and duties will mark a significant shift to the County's juvenile justice system, as previous DJJ commitments averaged 28 months and jurisdiction could last until age 25 in some cases. The department has been preparing to assume, and phasing in, the realignment of DJJ detentions for the past three fiscal years; however, FY 2023-24 will mark the first time the department alone houses all youth offenders previously housed by DJJ. The state will provide additional funding for this responsibility. For FY 2023-24 the County is allocated \$7,026,890.

Included in charges for services is approximately \$3.1 million to facilitate the pretrial release of individuals booked into jail, and provide monitoring, programs, interventions, and related services, reasonably necessary to promote public safety. This funding, made possible through SB 129, will facilitate ongoing costs for additional staff, monitoring services, and training. Services and supplies will increase by \$9.8 million from the prior year actual for the furnishing and improvement of an off-site facility and anticipated increases for facility improvements, the acquisition of hand held radios for youth facilities, facility maintenance and improvements, and contracts with direct service providers for the expansion of specialized services and behavioral health services at youth detentions facilities as a direct result of the realignment of DJJ responsibilities.

The recommended budget includes \$18.3 million for Local Public Safety revenue which includes \$812,133 in one-time carryover allocations due to better than anticipated sales tax performance in prior years.

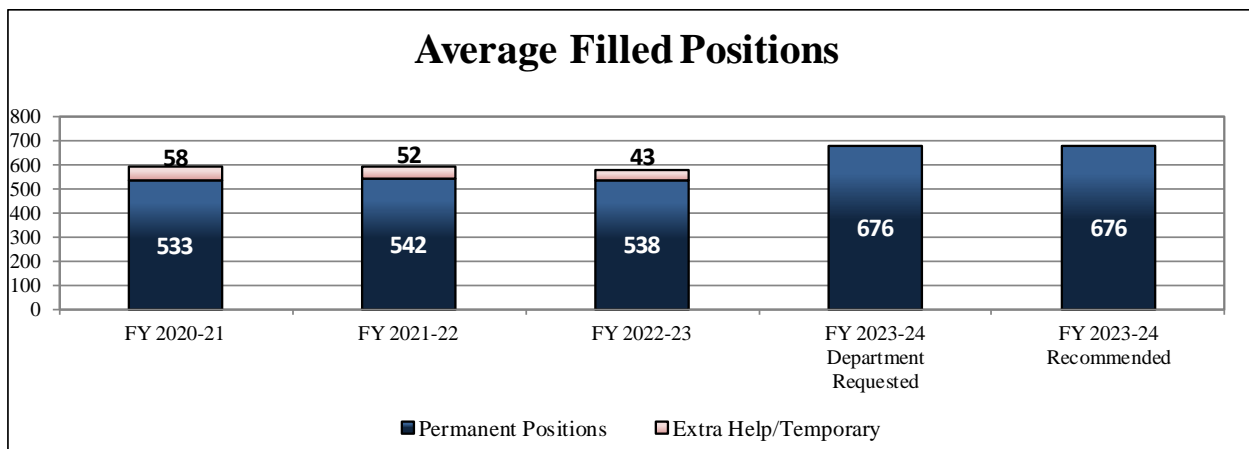
Capital Assets are included in the recommended budget in the amount of \$1.2 million for the purchase or replacement of one switch, one riding motor, one pallet jack, mobile data computers, one braising pan, one industrial dryer, one industrial oven, one industrial kitchen steamer, and one riding mower.



Staffing Changes and Operational Impacts

The department currently has 661 authorized positions. The recommended budget includes the addition of one (1) Departmental Analyst position, four (4) Probation Technician positions, one (1) Probation Program Specialist position, one (1) Senior Office Services Specialist position, one (1) Office Services Specialist position, one (1) Deputy Probation Officer III position, five (5) Deputy Probation Officer I/II positions, three (3) Senior Youth Services Officer positions, and four (4) Youth Services Officer positions. Concurrently, the recommended budget includes the deletion of one (1) Fiscal Support Technician position, four (4) Office Services Technician positions, and one (1) Youth Services Officer Custodian position for a net annual cost of approximately \$2 million.

The recommended budget provides sufficient appropriations for the backfill of all positions to reduce or eliminate reliance on mandatory overtime due to the expansion of youth detentions through juvenile justice realignment.



| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| | | | | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 533 | 542 | 538 | 676 | 676 |
| Extra Help/Temporary | 58 | 52 | 43 | 0 | 0 |
| Total Positions | 591 | 594 | 581 | 676 | 676 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 559 | 567 | 581 | N/A | N/A |
| Extra Help/Temporary (FTE) | 60 | 55 | 49 | N/A | N/A |
| Total Positions | 619 | 622 | 630 | N/A | N/A |
| SALARIES & BENEFITS | \$76,710,894 | \$81,612,042 | \$83,399,671 | \$94,500,341 | \$96,120,830 |

Public Protection

Summary of Authorized Positions

The department currently has 661 authorized positions. The department will add twenty-one (21) positions while deleting six (6) positions, resulting in a net addition of fifteen authorized positions, all of which are anticipated to be filled in the recommended budget.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|---------------------------------------|------------|-----------|------------|------------|------------|----------|------------|
| | | | | Total | | | |
| Executive Division | 6 | 0 | 0 | 6 | 6 | 0 | 6 |
| Fiscal, Research, & Planning Division | 30 | 1 | (4) | 27 | 26 | 0 | 26 |
| Administrative Services Division | 55 | 1 | 0 | 56 | 56 | 0 | 56 |
| Adult Court Services Division | 70 | 1 | 0 | 71 | 71 | 0 | 71 |
| Adult Probation Services Division | 59 | 1 | (1) | 59 | 59 | 0 | 59 |
| AB 109 Services Division | 68 | 0 | 0 | 68 | 68 | 0 | 68 |
| Youth Court and Programs Division | 55 | 2 | 0 | 57 | 57 | 0 | 57 |
| Youth Supervision Division | 63 | 4 | 0 | 67 | 67 | 0 | 67 |
| Camp Erwin Owen | 56 | 0 | 0 | 56 | 56 | 0 | 56 |
| Kern Crossroads | 90 | 10 | 0 | 100 | 101 | 0 | 101 |
| Youth Detention Center | 109 | 1 | (1) | 109 | 109 | 0 | 109 |
| Total | 661 | 21 | (6) | 676 | 676 | 0 | 676 |

| Adult Court Services | Adult Probation Services | AB 109 Services |
|-------------------------------------|--|--------------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Probation Division Director | 1 Probation Division Director | 1 Probation Division Director |
| 5 Probation Supervisor | 4 Probation Supervisor | 4 Probation Supervisor |
| 11 Deputy Probation Officer III | 8 Deputy Probation Officer III | 1 Senior Office Services Specialist |
| 35 Deputy Probation Officer I/II | 38 Deputy Probation Officer I/II | 1 Office Services Specialist |
| 1 Senior Office Services Specialist | 1 Senior Office Services Specialist | 4 Office Services Technician |
| 2 Office Services Specialist | 1 Office Services Specialist | 8 Deputy Probation Officer III |
| 6 Office Services Technician | 5 Office Services Technician | 38 Deputy Probation Officer I/II |
| 9 Probation Technician | 1 Probation Technician | 10 Probation Program Specialist |
| <hr/> 70 Current Total | <hr/> 59 Current Total | <hr/> 1 Probation Technician |
| <u>Additions/(Deletions)</u> | <u>Additions/(Deletions)</u> | 68 Requested Total |
| 1 Probation Technician | (1) Office Services Technician | |
| <hr/> 71 Requested Total | <hr/> 1 Probation Technician | |
| | 59 Requested Total | |
| | | |
| Youth Court and Programs | Youth Supervision | Camp Erwin Owen |
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Probation Division Director | 1 Probation Division Director | 1 Probation Division Director |
| 4 Probation Supervisor | 4 Probation Supervisor | 1 Assistant Probation Division Dir. |
| 10 Deputy Probation Officer III | 7 Deputy Probation Officer III | 5 Deputy Probation Officer III |
| 18 Deputy Probation Officer I/II | 36 Deputy Probation Officer I/II | 1 Deputy Probation Officer I/II |
| 1 Senior Youth Services Officer | 1 Senior Office Services Specialist | 12 Senior Youth Services Officer |
| 10 Probation Program Specialist | 2 Office Services Specialist | 28 Youth Services Officer |
| 1 Senior Office Services Specialist | 11 Office Services Technician | 1 Youth Services Officer Sr. Cook |
| 1 Office Services Specialist | <hr/> 1 Probation Technician | 2 Youth Services Officer Cook |
| 7 Office Services Technician | 63 Current Total | 1 Y. Srvs. Officer Sr. Maint. Worker |
| 2 Mail Clerk | <u>Additions/(Deletions)</u> | 1 Youth Srvs. Officer Maint. Worker |
| <hr/> 55 Current Total | 4 Deputy Probation Officer I/II | 1 Youth Srvs. Officer Support Srvs. |
| <u>Additions/(Deletions)</u> | 67 Requested Total | 1 Office Services Specialist |
| 1 Probation Program Specialist | | <hr/> 1 Office Services Technician |
| 1 Probation Technician | | 56 Requested Total |
| <hr/> 57 Requested Total | | |
| | | |
| Kern Crossroads | Youth Detention Center | |
| <u>Classification</u> | <u>Classification</u> | |
| 1 Probation Division Director | 1 Probation Division Director | |
| 1 Assistant Probation Division Dir. | 2 Assistant Probation Division Dir. | |
| 5 Deputy Probation Officer III | 7 Deputy Probation Officer III | |
| 2 Deputy Probation Officer I/II | 6 Deputy Probation Officer I/II | |
| 15 Senior Youth Services Officer | 20 Senior Youth Services Officer | |
| 57 Youth Services Officer | 63 Youth Services Officer | |
| 1 Y. Srvs. Food Services Supv. | 1 Youth Services Officer Warehouse Supv. | |
| 1 Youth Services Officer Sr. Cook | 1 Youth Services Officer Sr. Cook | |
| 2 Youth Services Officer Cook | 2 Youth Services Officer Cook | |
| 1 Youth Srvs. Officer Maint. Worker | 2 Youth Srvs. Officer Custodian | |
| 1 Youth Srvs. Officer Custodian | 1 Youth Srvs. Officer Maint. Worker | |
| 1 Youth Srvs. Officer Support Srvs. | 1 Youth Srvs. Officer Support Srvs. | |
| 1 Office Services Specialist | 1 Office Services Specialist | |
| 1 Office Services Technician | 1 Office Services Technician | |
| <hr/> 90 Current Total | <hr/> 109 Current Total | |
| <u>Additions/(Deletions)</u> | <u>Additions/(Deletions)</u> | |
| 1 Deputy Probation Officer III | (1) Youth Services Officer Custodian | |
| 1 Deputy Probation Officer I/II | 1 Office Services Specialist | |
| 3 Senior Youth Services Officer | <hr/> 109 Requested Total | |
| 4 Youth Services Officer | | |
| 1 Senior Office Services Specialist | | |
| <hr/> 100 Requested Total | | |

| Executive | Fiscal, Research, and Planning | Administrative Services |
|----------------------------------|----------------------------------|-------------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Chief Probation Officer | 1 Division Director - FR&P | 1 Probation Division Director |
| 3 Deputy Chief Probation Officer | 1 Business Manager | 1 Assistant Probation Division Dir. |
| 2 Administrative Coordinator | 2 Accountant I/Sr. | 6 Probation Supervisor |
| 6 Requested Total | 2 Supervising Department Analyst | 8 Deputy Probation Officer III |
| | 3 Departmental Analyst | 4 Deputy Probation Officer I/II |
| | 2 Administrative Coordinator | 4 Senior Youth Services Officer |
| | 1 Office Services Specialist | 5 Youth Services Officer |
| | 3 Fiscal Support Supervisor | 2 Sr. Human Resources Specialist |
| | 5 Fiscal Support Specialist | 2 Human Resources Specialist I/II |
| | 6 Fiscal Support Technician | 3 Administrative Coordinator |
| | 4 Office Services Technician | 1 Technology Services Manager |
| | 30 Current Total | 1 Technology Services Supervisor |
| | <u>Additions/(Deletions)</u> | 1 LAN Systems Administrator |
| | 1 Departmental Analyst | 1 Senior Systems Analyst |
| | (3) Office Services Technician | 2 Systems Analyst/Programmer I/II |
| | (1) Fiscal Support Technician | 3 Technical Support Engineer I/II |
| | 27 Requested Total | 1 Data Base Analyst I/II |
| | | 3 Tech. Support Specialist I/II/III |
| | | 1 Office Services Specialist |
| | | 5 Office Services Technician |
| | | 55 Current Total |
| | | <u>Additions/(Deletions)</u> |
| | | 1 Probation Technician |
| | | 56 Requested Total |

Public Protection

Fiscal Year 2023-24 Department Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Reduce the incidence and impact of criminal behavior of adults

| <i>Department Objectives Measured</i> | FY 21-22 Actual | FY 22-23 Target | FY 22-23 Actual | FY 23-24 Target |
|---|--------------------|--------------------|--------------------|--------------------|
| Percentage of Adult Probationers successfully completing probation | 15% | 15% | 15% | 15% |
| Percentage of Adult Probationers who have new violations (recidivism rate) | 10% | 10% | 10% | 10% |
| Number of offenders on felony probation | 6,692 | 6,884 | 6,797 | 6,700 |
| Number of offenders on post release community supervision | 2,001 | 2,000 | 2,094 | 2,000 |
| Number of offenders on mandatory supervision | 801 | 900 | 744 | 775 |
| Number of pre-sentence investigation reports submitted to Superior Court | 4,880 | 5,000 | 4,646 | 4,700 |
| Number of home calls/field contacts/attempts | 12,091 | 14,000 | 13,888 | 12,500 |
| Number of arrests | 3,664 | 3,000 | 2,948 | 3,000 |
| These are a number of the department's primary objectives, which can be accomplished by providing investigation and enforcement services to the Superior Court and by holding offenders accountable for criminal conduct. Currently, the Probation Department has an average ratio of offenders to officers (66:1) in Felony Probation, Post Release Community Supervision, and Mandatory Supervision Units, which remains high. The Probation Department is still committed to reducing this ratio. The department believes through its ongoing collaboration with community-based organizations and relationship with staff operating the Day Reporting Center (DRC) and the Adult Programs Center (APC), it will be able to positively impact the recidivism rate and the successful completion rate. The Probation Department continues to research improvements and changes in data collection; therefore, future data collection and data definitions may be different than how they are currently defined. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Reduce the incidence and impact of criminal behavior of youth

| <i>Department Objectives Measured</i> | FY 21-22 Actual | FY 22-23 Target | FY 22-23 Actual | FY 23-24 Target |
|---|--------------------|--------------------|--------------------|--------------------|
| Percentage of youth offenders successfully completing probation | 18% | 20% | 21% | 20% |
| Percentage of youth probationers who have new violations (recidivism rate) | 20% | 15% | 14% | 14% |
| Number of youths on supervised probation | 1,100 | 1,100 | 962 | 950 |
| Number of probation violation petitions filed | 172 | 200 | 214 | 175 |
| Number of referrals to the Probation Department | 2,191 | 2,500 | 2,784 | 2,500 |
| Number of investigations for youth reports | 793 | 1,000 | 1,010 | 950 |
| Number of new law violation petitions filed | 1,077 | 1,100 | 1,534 | 1,200 |
| Number of home call/field contacts | 10,199 | 10,000 | 7,058 | 8,000 |
| Number of arrests | 349 | 400 | 227 | 200 |
| These are a sample of the department's primary objectives, which can be accomplished by providing investigation and enforcement services to the Superior Court and by holding youthful offenders accountable for their criminal conduct. Although the Probation Department had seen a decrease in referrals over prior years, recently those numbers have begun to increase. Field officers continue to spend time in the community, where they are working with youth and their families to redirect negative attitudes and behaviors that would normally result in youth reoffending. The department's risk assessment tool continues to aid the community by allowing staff to investigate and subsequently supervise those youth who are deemed moderate/high risk to reoffend. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Operating correctional programs that provide for public protection, prevention of crime, and redirection of offenders (adults and youth)

| <i>Department Objectives Measured</i> | FY 21-22 Actual | FY 22-23 Target | FY 22-23 Actual | FY 23-24 Target |
|---|--------------------|--------------------|--------------------|--------------------|
| Percentage of adult probation (AB 109) receiving evidence-based services | 87% | 87% | 81% | 85% |
| Percentage of youth commitments in Kern Crossroads Facility, Camp Erwin Owen and Pathways who participated in an evidence-based treatment behavioral program. | 84% | 85% | 73% | 80% |
| Percentage of youth on probation receiving evidence-based services | 57% | 75% | 71% | 80% |
| <p>The department provides a number of evidence-based programs and services to youth and adults. For adults, the programming provided to high-risk offenders through the DRC continues to be successful. The Probation Department conducted a study and found that the felony recidivism rate for DRC graduates is 14% compared with non-participants at 37%. Even those that only participated but did not complete the program had a lower recidivism rate (28%) than non-participants. Most notably, the study found that non-participants had a ratio of 1.07 new convictions (misdemeanor and felony) to 1 individual, compared to 0.79:1 for the participant group, and 0.43:1 for the graduate group. This equates to a 60% reduction in new convictions when comparing the graduate and the non-participant groups. The department's recidivism rate is proof that Probation's programs and services are more effective in providing public protections while changing lives. In addition, the APC provides specialized programming for adult offenders.</p> <p>The Youth Programs and Supports Unit (YPS) is designed to empower youth by providing encouragement and intensive skill training through evidence-based practices to reduce criminal behavior for a safer community. The unit is designed to offer youth a respectful and safe environment for individualized treatment of criminogenic needs by using evidence-based and cognitive behavioral treatment models. Curriculum is offered within the office as well as offsite at James G. Bowles Youth Detention Center and Bridges Career Development Academy. Probation Program Specialists facilitate curriculum in group settings and/or on a one-on-one basis depending on the youth's needs. The treatment provided promotes accountability, development of attainable goals, and a framework for making positive changes in personal values for increased success and reduced recidivism. All youth supervised by the Probation Department receive an evidence-based assessment which identifies criminogenic needs and a case plan that is designed to help mitigate those needs and increase positive supports. In addition, the department is researching adding a Youth Day Reporting Center for youth at high risk to reoffend. By offering this new program, another opportunity will be available for justice-involved youth to obtain an evidence-based intervention to turn their lives around.</p> <p>Evidenced-Based practices offered to adult offenders include Thinking for a Change (T4C), Aggression Replacement Training (ART), Motivational Interviewing (MI), Cognitive Behavioral Interventions for Substance Abuse (CBI-SA) and Effective Practices in Community Supervision (EPICS). In addition to these programs, youth receive best practices curriculum, Ending the Game, the Empowerment Project, and Decision Points.</p> | | | | |

Public Protection

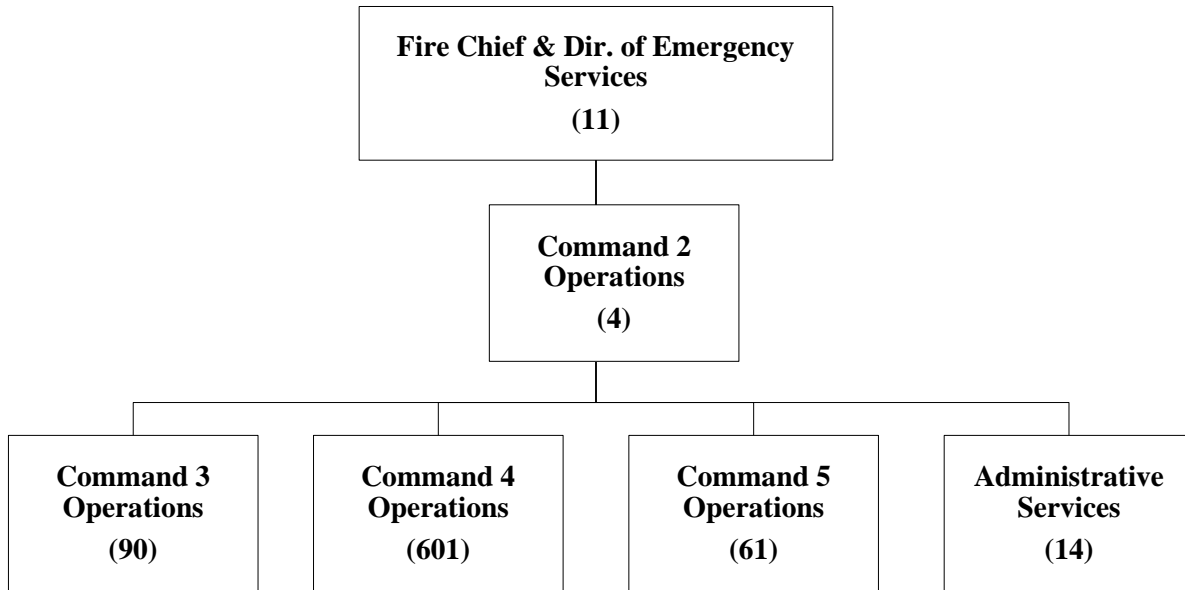
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Mission Statement

To enhance the quality of life in Kern County by protecting and serving our citizens.

Organizational Chart



Public Protection

Fiscal Year 2021-22 and 2022-23 Accomplishments

- The department was awarded a \$440,000 grant to purchase Advance Life Support monitors.
- The department was awarded a \$150,000 Fire Prevention and Safety Grant for a Community Risk Assessment.
- Received \$230,000 to implement evacuation route software, making it easier to plan, train, and execute evacuations.
- Installed a Dispatch Visualization/Video wall at the Emergency Communications Center valued at \$230,000 through the generosity of the University of California San Diego.
- The department was awarded multiple wildland grants totaling over \$5.5 million to remove dead trees and treat brush in the Alta Sierra French Fire burn area; construct and maintain fuel breaks along county highways and roadways; and implement a prescribed burn program to mitigate the increasing threat of wildfire.
- Provided management and logistical support at the County’s mass vaccination site resulting in the administration of 99,740 vaccine doses.
- Conducted three Firefighter academies, graduating over 90 new Firefighters.
- Acquired equipment and aircraft parts valued over \$1 million from the Federal Excess Personal Property and Firefighter Property Programs.

Fire

Department Head: Aaron Duncan
 Fund: Fire
 Budget Unit: 2415 and 1114

Function: Public Protection
 Activity: Fire Protection

Public Protection

Description of Major Services

The Kern County Fire Department’s fundamental mission is to preserve life, property, and the environment. The department responds to emergency fire, rescue, and medical aid requests. Other functions include fire and injury protection, public education, and emergency preparedness and mitigation. The department provides protection throughout the County, including areas of metro Bakersfield and other incorporated cities, and has many mutual aid agreements with neighboring fire suppression organizations. Additionally, the department also contracts with the State to protect 1.6 million acres of State responsibility area lands within the County.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|----------------------|----------------------|-----------------------|----------------------|-------------------------|----------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$140,002,487 | \$141,485,998 | \$152,631,126 | \$153,897,039 | \$158,497,961 | \$159,104,794 |
| Services and Supplies | 12,729,714 | 16,990,932 | 15,653,153 | 15,574,819 | 15,782,319 | 17,017,319 |
| Other Charges | 9,903,441 | 9,789,816 | 10,093,266 | 11,559,881 | 11,559,881 | 11,559,881 |
| Capital Assets | 10,787,489 | 12,704,017 | 7,075,120 | 0 | 320,000 | 28,501,504 |
| TOTAL EXPENDITURES | \$173,423,131 | \$180,970,763 | \$185,452,665 | \$181,031,739 | \$186,160,161 | \$216,183,498 |
| REVENUE: | | | | | | |
| Taxes | \$113,944,245 | \$116,956,019 | \$122,726,169 | \$118,241,087 | \$118,241,087 | \$123,472,469 |
| Licenses and Permits | 2,654,276 | 2,500,000 | 2,975,108 | 2,500,000 | 2,500,000 | 2,500,000 |
| Fines and Forfeitures | 48,099 | 10,000 | 45,918 | 10,000 | 10,000 | 10,000 |
| Use of Money/Property | 261,674 | 133,300 | 659,510 | 133,300 | 133,300 | 133,300 |
| Intergovernmental | 1,763,359 | 1,058,011 | 3,681,686 | 400,000 | 400,000 | 400,000 |
| Charges for Services | 47,006,834 | 42,667,928 | 57,578,122 | 47,771,070 | 47,771,070 | 47,771,070 |
| Miscellaneous | 11,615 | 2,175,000 | 18,117 | 375,000 | 375,000 | 2,003,763 |
| Other Financing Sources: | | | | | | |
| Sales - Fixed Asset | 22,954 | 0 | 121,559 | 0 | 0 | 0 |
| General Fund Contribution | 0 | 0 | 4,436,248 | 0 | 5,204,972 | 18,146,602 |
| Local Public Safety | 8,210,820 | 9,734,282 | 9,734,282 | 10,549,732 | 10,549,732 | 10,549,732 |
| State Fire | 470,000 | 602,500 | 602,500 | 500,000 | 500,000 | 2,907,260 |
| Vehicle/Apparatus Trust | 1,400,000 | 2,550,000 | 2,550,000 | 0 | 0 | 3,006,039 |
| Fireworks Violations | 0 | 25,000 | 25,000 | 0 | 0 | 0 |
| Fire Dept. Donations | 5,376 | 0 | 0 | 0 | 0 | 0 |
| Fire-Hazard Reduction | 125,000 | 37,700 | 37,700 | 0 | 0 | 800,000 |
| Fire-Helicopter Operations | 300,000 | 300,000 | 300,000 | 275,000 | 275,000 | 1,475,000 |
| County Service Area #40.1 EMS | 109,438 | 276,550 | 153,702 | 276,550 | 200,000 | 200,000 |
| American Rescue Plan Act | 2,005,519 | 0 | 3,214,958 | 0 | 0 | 6,785,041 |
| TOTAL REVENUE | \$178,339,209 | \$179,026,290 | \$208,860,579 | \$181,031,739 | \$186,160,161 | \$220,160,276 |
| NET FUND COST | (\$4,916,078) | \$1,944,473 | (\$23,407,914) | \$0 | \$0 | (\$3,976,778) |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of the department's expenditures are for staffing and operating costs necessary to achieve the department's mission. These expenditures are funded primarily by property taxes collected in budget unit 1114 in the Fire Fund of approximately \$123.4 million, a slight increase of about \$746,300 from FY 2022-23 actual. The General Fund Contribution of \$18.1 million in FY 2023-24 includes \$4.4 million from the Local Assistance and Tribal Consistency Fund. This funding was made available through the American Rescue Plan and provided support to local governments. Similar to the payment in lieu of property taxes, the revenue can be used for government purpose including programs, services and capital expenditures. This one-time funding will assist the department's efforts in the replacement of critical equipment. In addition, the General Fund contribution includes \$5.2 million to enhance the level of medical care within the unincorporated area by providing Safety Squads and Medical units capable of providing advanced life support intervention. Lastly, the General Fund contribution includes \$8.5 million to provide resources to ensure the County retains a diverse and qualified firefighter workforce that responds to emergency fire, rescue, and medical aid requests. This enhanced level of support is made possible through the allocation of Measure K funding.

Other major sources of revenue for the Fire Department include charges for services from other municipalities and the State for whom the Fire Department provides fire and emergency response services totaling \$47.7 million and a \$10.5 million allocation of Local Public Safety Funds (Proposition 172).

Budget Changes and Operational Impacts

The recommended budget includes a \$6.4 million increase in salaries and benefits expenditures over FY 2022-23 actual and provides funding for all of the 706 department's authorized positions. All safety positions are funded and all County fire stations will remain open during FY 2023-24. Expenses for regular salaries and benefits will increase as the department seeks to implement the Safety Squads and Medical Units project which will be funded through Measure K. This project will provide an effective and efficient model for rapid delivery of emergency medical services. Squad Units will serve a dual role, primarily responding to medical aid calls, but also to supplement firefighting staffing on structure fires or other incidents where additional firefighters are necessary. The Medical Units are single role, medical only. Medical aid calls constitute a significant portion of the department's calls for service, responding with the Medical Unit in a smaller vehicle instead of a three-person fire engine is a better allocation of department's resources. In FY 2022-23 the department added positions to enhance the wildland division's ability to manage, mitigate and respond to wildfires. The recommended budget recognizes significant reduction in emergency overtime costs with the wildland division reorganization.

The recommended budget includes \$28.5 million in capital assets to continue the progress against the backlog of equipment and deferred maintenance needs. Included in capital asset expenses is \$320,000 for the purchase of vehicles to enhance the County's emergency response, funded through Measure K funds. The department estimates indicate that the department has approximately \$157 million in deferred maintenance needs, \$20 million in deferred apparatus

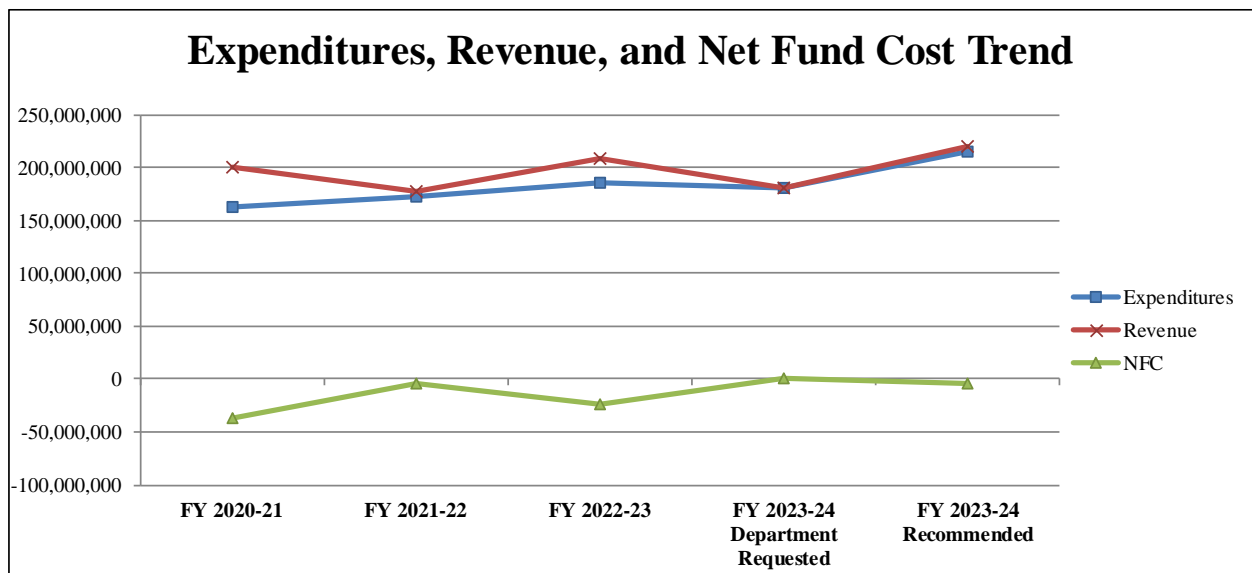
replacement costs, plus at least \$8.5 million additional each year to keep pace with the ongoing apparatus needs of the department.

The FY 2022-23 Fire fund negative fund cost of approximately \$23.4 million is primarily attributed to resources received for purchases, primarily capital, which have associated contracts but have not yet been paid for. After adjustment for capital encumbrances, the available balance is \$2.8 million which is budgeted to be used for capital replacement in FY 2023-24.

The recommended budget includes \$9.5 million in Accumulated Capital Outlay – Fire Fund to relocate Station 11 from Keene to Hart flat to position Station 11 closer to the community area it serves, which will be funded with Measure K funds.

Revenue is projected to increase by approximately \$11.2 million in FY 2023-24 primarily due to Measure K funding, American Rescue Plan Act funding and the slight projected increase in property tax revenue. Other sources such as Prop 172 will increase primarily due to the increase in the County’s pro-rata factor. Charges for services associated with reimbursement revenue from other agencies for fire suppression costs is budgeted at \$5 million. This is a decrease from FY 2022-23 actual amounts because reimbursements fluctuate depending on the severity and number of wild land fires during any given year. Additional funds, as with prior years, will be recognized and appropriated mid-year to cover overtime and other costs associated with fire response on behalf of other agencies.

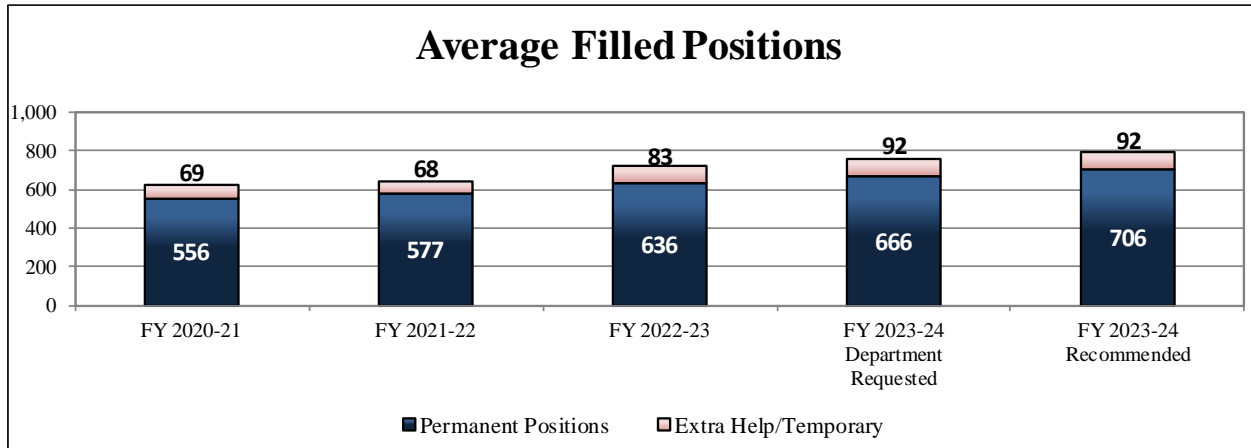
The FY 2023-24 Recommended Budget includes the use of \$2.83 million in net fund balance carry-forward and \$4.8 million in general designation for a total of \$7.63 million which will be used for one-time replacement of critical equipment. Similarly to the General Fund, \$3.1 million is recommended to be placed in the fiscal stability designation to offset future pension costs and ensure long-term stability of the fire fund without dependence on General Fund resources. The \$8.5 million allocation of Measure K will be placed in the fiscal stability designation to assist department retain a diverse and qualified firefighter workforce that responds to emergency fire, rescue, and medical aid requests.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of forty-nine positions and the deletion of eight positions, resulting in an increase of authorized positions from 665 to 706. The recommended budget proposes adding seven (7) Fire Captain position, nine (9) Firefighter positions, eight (8) Fire Prevention Inspector I/II positions, twelve (12) civilian paramedic positions and twelve (12) Emergency Medical Technician positions, one (1) Battalion Chief and deleting eight (8) Fire Prevention Inspector I positions. The addition of thirty-seven positions in Emergency Medical Services division will be funded by Measure K to start the Safety Squads and Medical Units.

Public Protection



| | Actual | | | Department | |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 556 | 577 | 636 | 666 | 706 |
| Extra Help/Temporary | 69 | 68 | 83 | 92 | 92 |
| Total Positions | 625 | 645 | 719 | 758 | 798 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 582 | 594 | 649 | N/A | N/A |
| Extra Help/Temporary (FTE) | 101 | 102 | 112 | N/A | N/A |
| Total Positions | 683 | 696 | 761 | N/A | N/A |
| SALARIES & BENEFITS | \$136,680,250 | \$140,002,487 | \$152,631,126 | \$153,897,039 | \$159,104,794 |

Summary of Authorized Positions

The department currently has 665 authorized positions and 75 temporary positions. Through the addition of forty-nine positions and the deletion of eight positions, the recommended budget includes 706 authorized positions and 75 temporary positions, which all have been budgeted to be filled during FY 2023-24.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|--------------------------------|------------|-----------|-----------|-----------|--------|--------|-------|
| | | | | Total | | | |
| Administration | 7 | 0 | 0 | 7 | 7 | 0 | 7 |
| Corporate Communications | 1 | 0 | 0 | 1 | 1 | 0 | 1 |
| Office of Emergency Services | 4 | 0 | 0 | 4 | 4 | 0 | 4 |
| Emergency Communication Center | 32 | 0 | 0 | 32 | 32 | 0 | 32 |
| Finance & HR | 14 | 0 | 0 | 14 | 14 | 0 | 14 |
| Risk Management | 1 | 0 | 0 | 1 | 1 | 0 | 1 |
| Administrative Support | 2 | 0 | 0 | 2 | 2 | 0 | 2 |
| Technology Services | 8 | 0 | 0 | 8 | 8 | 0 | 8 |
| Fleet Services | 21 | 0 | 0 | 21 | 21 | 0 | 21 |
| Facilities | 5 | 0 | 0 | 5 | 5 | 0 | 5 |
| Emergency Medical Services | 3 | 37 | 0 | 40 | 40 | 0 | 40 |
| Logistics | 11 | 0 | 0 | 11 | 11 | 0 | 11 |
| Federal Excess Property | 1 | 0 | 0 | 1 | 1 | 0 | 1 |
| Arson | 8 | 0 | 0 | 8 | 8 | 0 | 8 |
| Training | 10 | 0 | 0 | 10 | 10 | 0 | 10 |
| Fire Heavy Equipment Facility | 7 | 0 | 0 | 7 | 7 | 0 | 7 |
| Fire Plan/Air Operations | 28 | 0 | 0 | 28 | 28 | 0 | 28 |
| Fire Prevention | 14 | 9 | (8) | 15 | 15 | 0 | 15 |
| Operations | 488 | 3 | 0 | 491 | 491 | 0 | 491 |
| Subtotal | 665 | 49 | (8) | 706 | 706 | 0 | 706 |
| Firefighter-Overhire | 55 | 0 | 0 | 55 | 55 | 0 | 55 |
| Wildland Firefighter | 20 | 0 | 0 | 20 | 20 | 0 | 20 |
| Subtotal | 75 | 0 | 0 | 75 | 75 | 0 | 75 |
| Authorized Total | 740 | 49 | (8) | 781 | 781 | 0 | 781 |

| | | |
|---|---|---|
| <p style="text-align: center;">Administration</p> <p><u>Classification</u></p> <p>1 Fire Chief and Dir of Emergency Svcs 1 Chief Deputy 3 Deputy Fire Chief 1 Director of Administrative Services 1 Administrative Coordinator <hr/> 7 Requested Total</p> | <p style="text-align: center;">Corporate Communications</p> <p><u>Classification</u></p> <p>1 Fire Captain <hr/> 1 Requested Total</p> | <p style="text-align: center;">Office of Emergency Services</p> <p><u>Classification</u></p> <p>1 Emergency Services Manager 1 Assistant Emergency Services Manager 1 Administrative Coordinator 1 Office Services Technician <hr/> 4 Requested Total</p> |
| <p style="text-align: center;">Emergency Communications Center</p> <p><u>Classification</u></p> <p>1 Battalion Chief 1 Fire Captain 1 Fire Emerg. Comm. Ctr Manager 6 Supervising Fire Dispatcher 23 Fire Dispatcher <hr/> 32 Requested Total</p> | <p style="text-align: center;">Finance and HR</p> <p><u>Classification</u></p> <p>1 Administrative Services Officer 3 Administrative Coordinator 2 Fiscal Support Supervisor 7 Fiscal Support Specialist 1 Fiscal Support Technician <hr/> 14 Requested Total</p> | <p style="text-align: center;">Risk Management</p> <p><u>Classification</u></p> <p>1 Administrative Coordinator <hr/> 1 Requested Total</p> |
| <p style="text-align: center;">Administrative Support</p> <p><u>Classification</u></p> <p>1 Office Services Coordinator 1 Office Services Assistant <hr/> 2 Requested Total</p> | <p style="text-align: center;">Technology Services</p> <p><u>Classification</u></p> <p>1 Technology Services Manager 1 Local Area Network Systems Admin: 1 Network Systems Administrator 2 Technical Support Engineer 2 Systems Analyst II 1 Geographic Info. Systems Spec. <hr/> 8 Requested Total</p> | <p style="text-align: center;">Fleet Services</p> <p><u>Classification</u></p> <p>1 Equipment Maintenance Superintendent 3 Supervising Heavy Equipment Mechanic 12 Fire Equipment Mechanic 3 Fire Equipment Service Worker 1 Automotive Parts Storekeeper 2 1 Fiscal Support Technician <hr/> 21 Requested Total</p> |
| <p style="text-align: center;">Facilities</p> <p><u>Classification</u></p> <p>1 Structural Maintenance Superintendent 3 Maintenance Worker 1 Building Services Worker <hr/> 5 Requested Total</p> | <p style="text-align: center;">Emergency Medical Services</p> <p><u>Classification</u></p> <p>2 Fire Captain <hr/> 1 Senior EMS Coordinator 3 Current Total</p> <p><u>Additions/(Deletions)</u></p> <p>1 Battalion Chief 6 Fire Captain 6 Firefighter - Paramedic 12 Single Role Paramedic 12 Ambulance Operator <hr/> 40 Requested Total</p> | <p style="text-align: center;">Logistics</p> <p><u>Classification</u></p> <p>1 Fire Division Chief 1 Facilities and Services Manager 1 Facilities and Services Specialist 1 Fiscal Support Specialist 1 Fiscal Support Technician 1 Stock Clerk 2 Light Vehicle Driver 3 Fire Equipment Technician <hr/> 11 Requested Total</p> |

| Federal Excess Property | Arson | Training |
|--|-------------------------------------|---|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Federal Excess Property Coordinator | 1 Supervising Fire Investigator | 1 Fire Division Chief |
| 1 Requested Total | 6 Fire Captain | 6 Fire Captain |
| | 1 Senior Office Services Specialist | 1 Marketing & Promotions Coordinator |
| | 8 Requested Total | 2 Office Services Specialist |
| | | 10 Requested Total |
| | | |
| Fire Heavy Equipment Facility | Fire Plan/Air Operations | Fire Prevention |
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Supervising Fire Heavy Equipment Spec. | 1 Fire Division Chief | 1 Fire Battalion Chief |
| 6 Fire Heavy Equipment Specialist | 1 Supv Fire Aviation Specialist | 8 Fire Prevention Inspector I |
| 7 Requested Total | 1 Supv Fire Handcrew Specialist | 2 Fire Plans Examiner |
| | 8 Fire Captain | 1 Departmental Public Information Officer |
| | 6 Fire Engineer | 1 Fiscal Support Specialist |
| | 4 Firefighter | 1 Fiscal Support Technician |
| | 1 Supervising Helicopter Pilot | 14 Current Total |
| | 2 Fire Helicopter Pilot | <u>Additions/(Deletions)</u> |
| | 1 Supervising Aircraft Mechanic | (8) Fire Prevention Inspector I |
| | 2 Aircraft Mechanic | 8 Fire Prevention Inspector I/II |
| | 1 Fiscal Support Technician | 1 Fire Captain |
| | 28 Requested Total | 15 Requested Total |
| | | |
| Operations | | |
| <u>Classification</u> | | |
| 3 Fire Division Chief | | |
| 24 Fire Battalion Chief | | |
| 153 Fire Captain | | |
| 155 Fire Engineer | | |
| 153 Firefighter | | |
| 55 Firefighter-Overhire | | |
| 20 Wildland Firefighter | | |
| 563 Requested Total | | |
| <u>Additions/(Deletions)</u> | | |
| 3 Firefighter | | |
| 566 Requested Total | | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Achieve and maintain average response times of four minutes in suburban areas, and eight minutes in rural areas

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Average response time (in minutes) for suburban areas | 7:04 | 4:00 | 6:59 | 4:00 |
| Average response time (in minutes) for rural areas | 8:32 | 8:00 | 8:24 | 8:00 |
| Rapid deployment and concentration of resources at the decisive time and place is essential to successful performance of fire and lifesaving operations. Incident related life and property loss can be reduced through timely incident response. The adopted goals are based upon nationally recognized standards. Call volume, call location, and other factors greatly impact actual response times. The application of additional resources in the coming fiscal year should make a meaningful impact on FY 2023-24 performance. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Adequately staff fire stations for emergency response

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Protected population per on-duty firefighters | 3,483 | 3,483 | 3,418 | 3,358 |
| The nationally recognized standard is to provide one on-duty firefighter per 2.500 population protected. The department has 162 on-duty firefighters and protects a population of 553,825, the protected population in FY 2022-23 declined slightly and the department added one operational battalion, resulting in more firefighters per protected population. The number of protected population per on duty firefighter should decrease next fiscal year as the department welcomes the addition of safety squads. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Enhance public safety through public education programs and disaster preparedness activities

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Number of contacts made through public education programs | 50,000 | 150,000 | 50,000 | 75,000 |
| Personnel hours spent in support of the Office of Emergency Services disaster preparedness | 4,558 | 10,000 | 6,303 | 10,000 |
| Education is an essential part of the prevention and mitigation process. The department has designated two full-time positions to participate in a verity of public education programs. Additionally, the department has overall responsibility for multi-agency and/or multi-jurisdiction disaster response coordination and communication. The department’s preparedness and response capabilities have been greatly enhanced from equipment and training provided through Homeland Security grant funding. FY 2022-23 actual numbers did not meet targets largely due to lingering COVID restrictions in schools. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Enhance public safety through public education programs and disaster preparedness activities

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Number of miles of fire roads and fuel breaks created or maintained | 620 | 600 | 665 | 600 |
| Percentage of wildfires controlled to 10 acres or less | 95.9% | 95% | 94.3% | 95% |
| Fire fuel breaks that are strategically located allow the department to keep small fires from becoming large and give firefighters a place to stop large fire growth, thereby saving money, property, and natural resources. The fire fuel break system in Kern County has been instrumental in stopping the spread of numerous fires along major roadways, such as I-5, SR-65, and SR-33. This has allowed the department to control wildland fires with fewer resources and with less cost. The department’s goal, and state’s mission, is to control 95% of wildfires on State responsibility area lands at 10 acres or less as specified in the CalFire and department operating plan. | | | | |

Public Protection

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County Contribution - Fire

Department Head: Aaron Duncan
 Fund: General
 Budget Unit: 2416

Function: Public Protection
 Activity: Fire Protection

Description of Major Services

This budget unit facilitates the County Net General Fund Cost contribution to the Fire Department (Budget Unit 2415).

Public Protection

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|------------|----------------|--------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | Department Requested | FY 2023-24 | |
| | Actual | Adopted Budget | Actual | | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Other Financing Uses | \$0 | \$0 | \$4,436,248 | \$0 | \$5,204,972 | \$18,146,602 |
| TOTAL EXPENDITURES | \$0 | \$0 | \$4,436,248 | \$0 | \$5,204,972 | \$18,146,602 |
| NET GENERAL FUND COST | \$0 | \$0 | \$4,436,248 | \$0 | \$5,204,972 | \$18,146,602 |

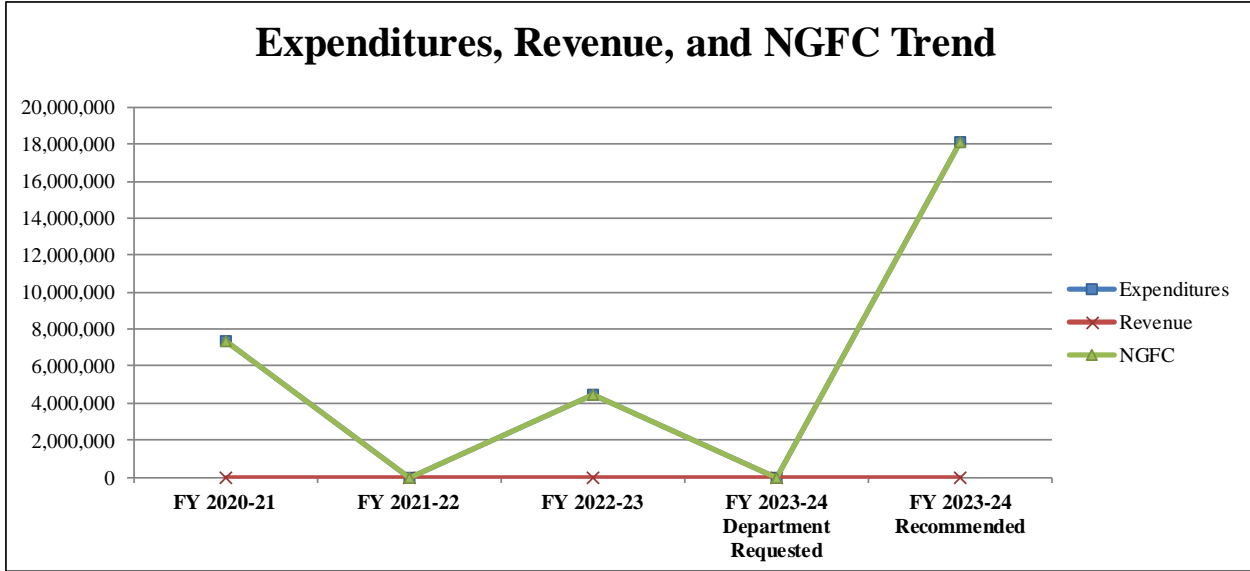
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The County Contribution – Fire budget unit appropriates supplemental funding from the General Fund to the Fire Fund to support general operating expenses. Appropriations within this budget unit will be transferred to the Fire Department’s operating budget 2415 and is included in that budget unit under the revenue category of other financing sources.

Budget Changes and Operational Impacts

In FY 2022-23 and FY 2023-24 the General Fund Contribution includes \$4.4 million from the Local Assistance and Tribal Consistency Fund. This funding was made available through the American Rescue Plan and provided support to local governments. Similar to the payment in lieu of property taxes, the revenue can be used for government purpose including programs, services and capital expenditures. This one-time funding assisted the department’s efforts in the replacement of critical equipment. An increase of approximately \$13.7 million is recommended for FY 2023-24 for a total of \$18.1 million from the General Fund to the Fire Fund. The General Fund contribution includes \$5.2 million to enhance the level of medical care within the unincorporated area by providing Safety Squads and Medical units capable of providing advanced life support intervention. In addition, the General Fund contribution includes \$8.5 million to provide resources to ensure the County retains a diverse and qualified firefighter workforce that responds to emergency fire, rescue, and medical aid requests. This enhanced level of support is made possible through the allocation of Measure K funding.

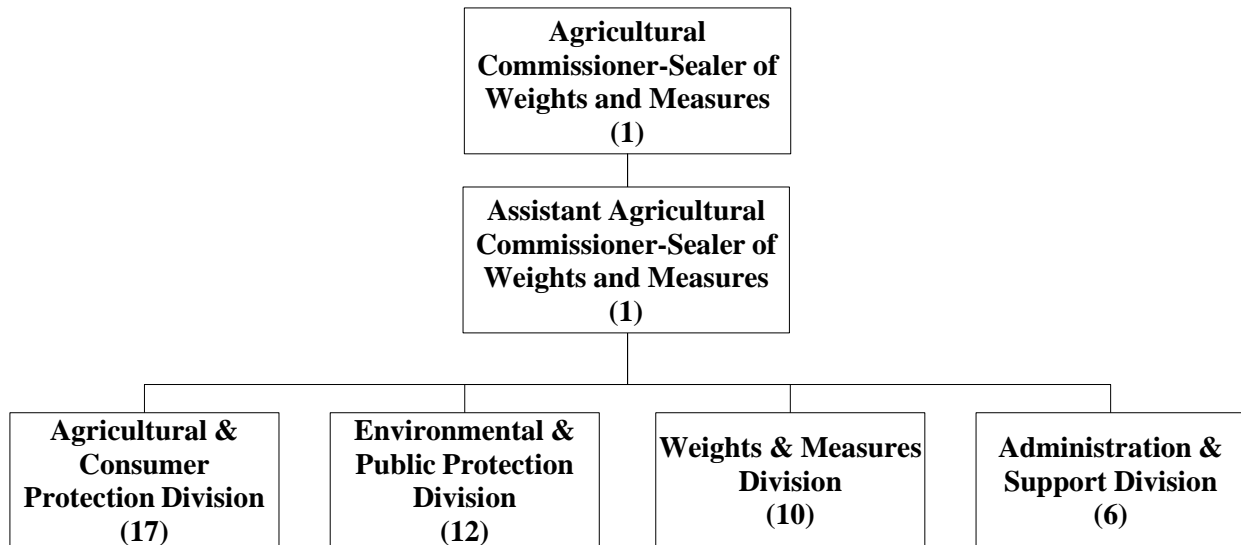
Public Protection



Mission Statement

To promote and protect the agricultural industry, the environment, and the general public. And, to promote, protect, and enforce equity in the marketplace using and maintaining true standards of weights and measures for the economic health of every citizen and competing businesses.

Organizational Chart



Public Protection

Fiscal Year 2021-22 and 2022-23 Accomplishments

- Continued diligence in conducting commodity inspections has helped facilitate the sale and shipment of produce, contributing to the County’s ranking as the leading agricultural producer in total crop value, estimated at \$8.3 billion, a 9% increase from the prior period.
- The department conducted 2,342 pesticide inspections and issued 273 violations through April 15, 2023.
- The department provided pesticide application education presentations in both English and Spanish to over 2,590 individuals through April 15, 2023.
- The Weights and Measures Division conducted 15,065 total inspections and issued 409 violations in FY 2021-22. Through April 18, 2023, the division conducted 12,062 inspections and issued 302 violations.
- In 2021 and 2022, the Consumer and Agricultural Protection Division issued over 33,000 phytosanitary export documents per year for commodity shipments of agricultural products to more than 100 countries.
- The department has taken additional steps to build awareness of the department by taking part in community programs and encouraging outreach and education.

Agriculture and Measurement Standards

Department Head: Glenn Fankhauser
Fund: General
Budget Unit: 2610

Function: Public Protection
Activity: Protective Inspection

Description of Major Services

The Agriculture and Measurement Standards Department promotes and protects the County's agricultural industry and provides agricultural research and information services. The department enforces laws and regulations established by the State Department of Food and Agriculture and the State Department of Pesticide Regulations and enforces consumer protection laws and regulations. The department enforces laws and regulations related to commercial transactions involving weight, measure, or count. The department inspects packaged goods and bulk commodities to ensure that their weights and measures are as advertised and that they conform to the Federal Fair Packaging and Labeling Act. The department also inspects petroleum products for proper labeling and quality conformance to established standards.

Summary of Expenditures and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$5,585,074 | \$6,440,229 | \$5,465,898 | \$6,487,565 | \$5,866,411 | \$5,866,411 |
| Services and Supplies | 1,189,950 | 1,122,884 | 1,328,482 | 1,319,397 | 1,312,046 | 1,312,046 |
| Other Charges | 18,815 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Uses | 0 | 746,632 | 0 | 0 | 0 | 756,353 |
| TOTAL EXPENDITURES | \$6,793,839 | \$8,309,745 | \$6,794,380 | \$7,806,962 | \$7,178,457 | \$7,934,810 |
| REVENUE: | | | | | | |
| Licenses and Permits | \$27,640 | \$27,500 | \$30,105 | \$28,500 | \$28,500 | \$28,500 |
| Fines and Forfeitures | 64,319 | 75,000 | 51,835 | 70,000 | 70,000 | 70,000 |
| Intergovernmental | 3,187,665 | 3,802,310 | 3,517,491 | 3,802,310 | 3,367,782 | 3,367,782 |
| Charges for Services | 2,359,747 | 2,408,673 | 2,396,406 | 2,656,381 | 2,462,405 | 2,462,405 |
| Miscellaneous | (8,786) | (9,930) | 583 | (9,790) | (9,790) | (9,790) |
| Other Financing Sources: | | | | | | |
| Sale of Fixed Assets | 2,500 | 0 | 0 | 0 | 0 | 0 |
| Amercian Rescue Plan Act | 193,770 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$5,826,855 | \$6,303,553 | \$5,996,420 | \$6,547,401 | \$5,918,897 | \$5,918,897 |
| Less Available BSI * | \$0 | (\$746,632) | \$0 | \$0 | \$0 | (\$756,353) |
| NET GENERAL FUND COST | \$966,984 | \$1,259,560 | \$797,960 | \$1,259,561 | \$1,259,560 | \$1,259,560 |
| BSI Ending Balance * | \$746,632 | N/A | \$746,632 | N/A | N/A | N/A |

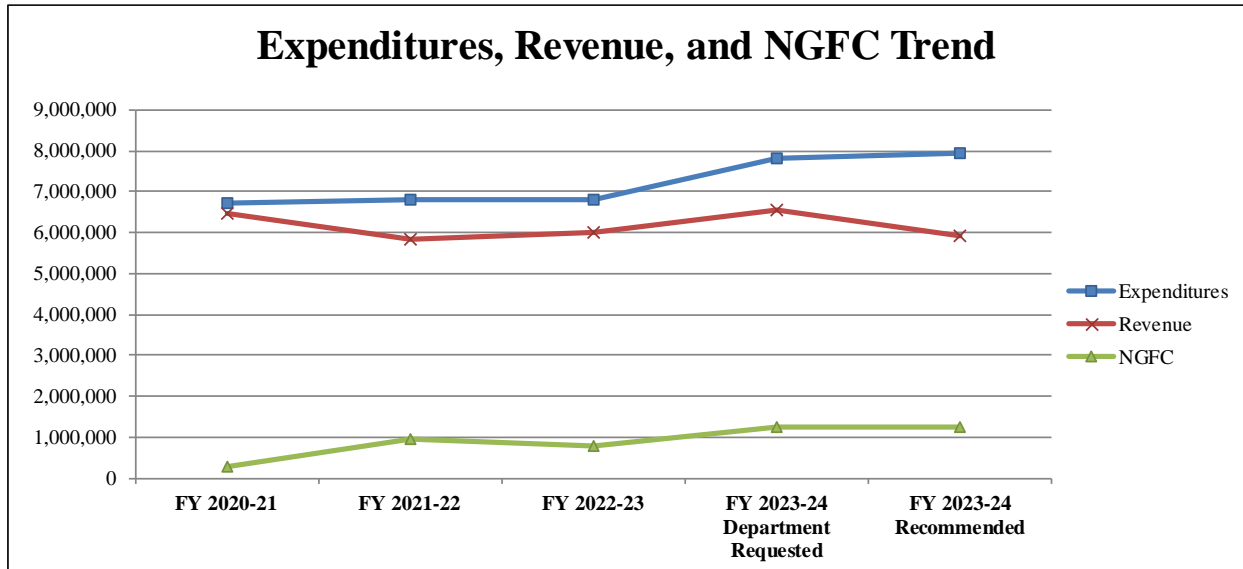
* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of the department's expenditures are for staff costs. These expenditures provide mandated inspection services of agriculture and weights and measures. Vehicles and fuel charges comprise a majority of the operating expenses. The department is funded through charges for phytosanitary services, weight and measures registration fees, reimbursement from State contracts, a portion of the State's pesticide mill assessment, and the County's portion of unclaimed gasoline tax. The department also receives an allocation of Net General Fund Cost (NGFC).

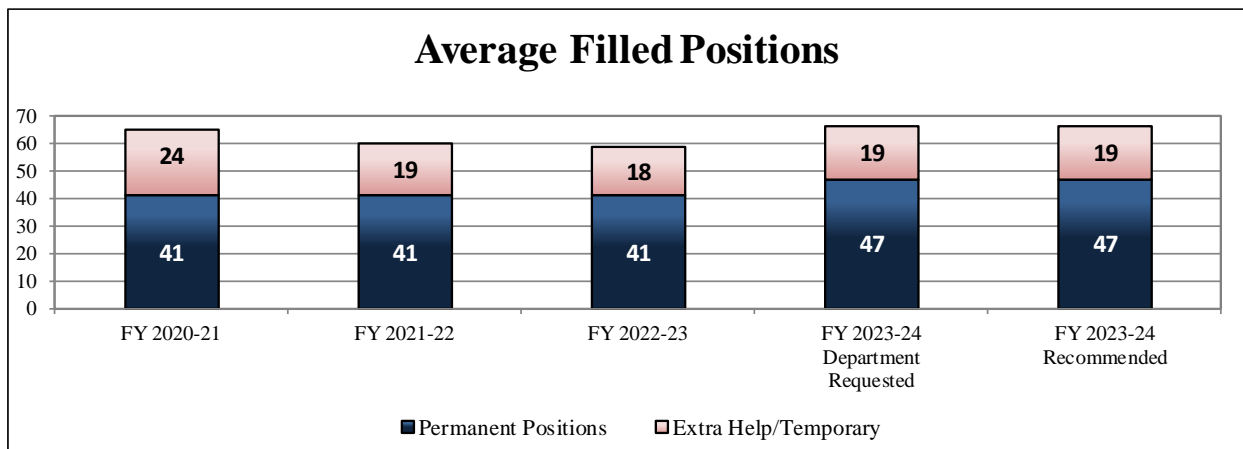
Budget Changes and Operational Impacts

The recommended budget reflects an increase in Salaries and Benefits due to the expectation that all positions will be filled in FY 2023-24. Sufficient appropriations are included to cover the cost of a 4% cost of living adjustment. Revenue is expected to slightly increase from contracts with California Department of Food and Agriculture. The FY 2023-24 department requested budget includes additional State contracts that may be awarded throughout the year, and consistent with prior years, the department plans to recognize the revenue throughout the fiscal year as it is received. Therefore, the revenue is not included in the recommended budget.



Staffing Changes and Operational Impacts

The recommended budget does not include the addition or deletion of any positions. As in previous years, the department will continue to utilize a significant number of extra help staff to assist with seasonal workloads related to State contracts.



| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | FY 2023-24 | |
| Permanent Positions | 41 | 41 | 41 | 47 | 47 |
| Extra Help/Temporary | 24 | 19 | 18 | 19 | 19 |
| Total Positions | 65 | 60 | 59 | 66 | 66 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 41 | 41 | 42 | N/A | N/A |
| Extra Help/Temporary (FTE) | 23 | 18 | 17 | N/A | N/A |
| Total Positions | 64 | 59 | 59 | N/A | N/A |
| SALARIES & BENEFITS | \$5,515,220 | \$5,585,074 | \$5,465,898 | \$6,487,565 | \$5,866,411 |

Summary of Authorized Positions

The recommended budget includes 47 authorized positions, all of which have been budgeted to be filled as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|--------------------------------------|------------|-----------|-----------|-----------|-----------|-----------|----------|-----------|
| | | | | Total | Total | | | |
| Weights & Measures | 10 | 0 | 0 | 10 | 10 | 10 | 0 | 10 |
| Agricultural and Consumer Protection | 17 | 0 | 0 | 17 | 17 | 17 | 0 | 17 |
| Environmental and Public Protection | 12 | 0 | 0 | 12 | 12 | 12 | 0 | 12 |
| Administrative Services | 8 | 0 | 0 | 8 | 8 | 8 | 0 | 8 |
| Total | 47 | 0 | 0 | 47 | 47 | 47 | 0 | 47 |

| Weights and Measures | Agricultural and Consumer Protection | Environmental and Public Protection |
|--|--------------------------------------|--------------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Deputy Director | 1 Deputy Director | 1 Deputy Director |
| 1 Supervising Agricultural Biologist | 2 Supervising Agricultural Biologist | 1 Supervising Agricultural Biologist |
| 7 Ag. Bio./Wts. & Meas. Insp I-Sr. | 14 Ag. Bio./Wts. & Meas. Insp I-Sr. | 10 Ag. Bio./Wts. & Meas. Insp I-Sr. |
| 1 Ag. Bio./Wts. & Meas. Insp Tech. | 17 Requested Total | 12 Requested Total |
| 10 Requested Total | | |
| Administrative Services | | |
| <u>Classification</u> | | |
| 1 Agricultural Commissioner/County Sealer | | |
| 1 Assistant Director of Agriculture & Measures | | |
| 1 Administrative Coordinator | | |
| 1 Fiscal Support Specialist | | |
| 2 Fiscal Support Technician | | |
| 1 Senior Office Services Specialist | | |
| 1 Office Services Technician | | |
| 8 Requested Total | | |

Fiscal Year 2023-24 Department Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Ensure the safe practices of pesticide use within the agriculture industry through outreach and education of applicators.

| <i>Measurement</i> | 2021-22 Actual | 2022-23 Target | 2022-23 Actual | 2023-24 Target |
|---|-------------------|-------------------|-------------------|-------------------|
| Number of individuals reached through department presentations | 1,309 | 1,500 | 1,450 | 1,500 |
| English speaking attendees to continuing education presentations | 861 | 450 | 1,075 | 1,250 |
| Spanish speaking attendees to continuing education presentations | 435 | 300 | 365 | 500 |
| Increased awareness of pesticide regulations is gained through the department’s public outreach and continuing education (CE) presentations. Historically, the department has gradually increased attendance at CE sessions which includes Spanish-only presentations for a broader reach. During FY 2022-23, the lifting of COVID-19 restrictions have allowed the department to attend and give more public presentations to increase knowledge of laws and regulations to the regulated community. | | | | |

Public Protection

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Ensure the safe practices of pesticide use within the agriculture industry through enforcement of pesticide laws and regulations.

| <i>Measurement</i> | 2021-22 Actual | 2022-23 Target | 2022-23 Actual | 2023-24 Target |
|---|-------------------|-------------------|-------------------|-------------------|
| Number of pesticide inspections performed | 1,301 | 1,250 | 1,325 | 1,375 |
| Number of pesticide inspections with violations | 54 | 125 | 66 | 137 |
| Percentage of pesticide users complying with governmental standards | 96% | 90% | 95% | 90% |
| The department performs unannounced pesticide use inspections on growers, agricultural pest control businesses, farm labor contractors and structural pest control businesses. The department conducts pesticide related record audits on pest control advisors, pest control operators and pesticide dealers. Pesticide use inspections and pesticide related record audits are made to determine compliance with State and local government pesticide standards. The FY 2022-23 actual numbers reflect an increase in the number of inspections conducted. The lifting of COVID-19 restrictions has allowed the department to conduct more rotational audit inspections and field inspections, which has provided increased compliance amongst the regulated community. The department anticipates a similar increase of inspections in FY 2023-24. | | | | |

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Attract and support business by ensuring fairness and accuracy of weights and measure’s devices in the marketplace.

Public Protection

| <i>Measurement</i> | 2021-22 Actual | 2022-23 Target | 2022-23 Actual | 2023-24 Target |
|--|-------------------|-------------------|-------------------|-------------------|
| Percentage of consumers rating the department’s responsiveness to Weights and Measures complaints as “outstanding” or “good” | 100% | 80% | 100% | 90% |
| Percentage of consumers rating the department’s responsiveness to Weights and Measures complaints as “average” or “fair” | 0% | 20% | 0% | 10% |
| Percentage of consumers rating the department’s responsiveness to Weights and Measures complaints as “poor” | 0% | 0% | 0% | 0% |
| These measures are tabulated from the department’s Consumer Service Satisfaction Survey sent to all complainants. Ratings are in one of five categories. A major goal of the department is to ensure the highest customer satisfaction when dealing with complaints from members of the public. Consequently, these measures helps address fairness in the marketplace by addressing specific device accuracy and pricing issues, which may not be addressed by routine inspections. The department will strive to sustain this performance by investigating all weights and measures complaints in a professional, thorough, and timely manner. | | | | |

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will promote and support the County's position as a national energy and agriculture leader.

Department Goal: To promote the agricultural industry by ensuring pest and problem free entry of commodity shipments into foreign countries.

| <i>Measurement</i> | 2021-22 Actual | 2022-23 Target | 2022-23 Actual | 2023-24 Target |
|--|-------------------|-------------------|-------------------|-------------------|
| Number of commodity shipments of agricultural products inspected and certified | 29,974 | 33,000 | 30,229 | 31,000 |
| Number of commodity shipments of agricultural products rejected | 5 | 7 | 6 | 5 |
| Number of foreign countries where Kern County agricultural commodities were exported | 103 | 110 | 111 | 113 |
| Number of domestic states where Kern County agricultural commodities were exported | 6 | 7 | 6 | 7 |
| This indicator shows the relatively small portion of the County commodity shipments which are rejected due to quarantine pest interceptions. The low number of rejected commodity shipments, just .02% of inspected shipments, can be attributed to the department’s ability to inspect commodities thoroughly and keep up with the workload associated with export requirements. As a percentage, the number of rejected shipments should be kept at a miniscule level. The department’s goal is to minimize the number of rejected shipments. To achieve this goal, the department has increased presence as well as increased training opportunities for employees in order to be more readily able to identify pests and disease in commodity shipments. This helps to reduce the number of shipments that are excluded for export. Further indicators show the vast agricultural market presence domestically and internationally. In FY 2022-23, Kern County exports increased slightly from the previous year. This is likely a result of improved transportation conditions (particularly truck lines and ocean vessels). Market conditions, with regard to agricultural trade, have seemed to have some positive recovery since the COVID pandemic. In FY 2023-24 the department is hopeful that foreign exports and domestic trade will continue to increase. It is this department’s priority to promote, support, and facilitate the trade of Kern County’s agricultural commodities to remain an agricultural leader, not only in California, but the United States as a whole. | | | | |

Code Compliance: Abatement

Department Head: Joshua Champlin

Fund: Abatement Cost

Budget Unit: 2623

Function: Public Safety

Activity: Protective Inspection

Description of Major Services

Code Compliance: Abatement is a division of the Public Works Department that operates to enforce and correct violations that threaten public safety in County areas, such as public nuisances, weeds, building and housing, solid waste, and abandoned wrecked, inoperative, or dismantled vehicles. An additional function of this division is to provide enforcement preventing litter and illegal dumping.

Public Protection

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$1,682,497 | \$2,325,589 | \$2,527,679 | \$2,835,073 | \$2,835,073 | \$2,835,073 |
| Other Charges | (34,620) | 72,691 | 73,590 | 208,134 | 208,134 | 208,134 |
| Capital Assets | 0 | 0 | 0 | 200,000 | 0 | 300,000 |
| TOTAL EXPENDITURES | \$1,647,877 | \$2,398,280 | \$2,601,269 | \$3,243,207 | \$3,043,207 | \$3,343,207 |
| REVENUE: | | | | | | |
| Taxes | \$372,256 | \$178,882 | \$284,054 | \$118,000 | \$118,000 | \$118,000 |
| Fines and Forfeitures | 111,092 | 34,734 | 116,383 | 95,000 | 95,000 | 95,000 |
| Use of Money/Property | 14,288 | 12,151 | 27,578 | 22,000 | 22,000 | 22,000 |
| Intergovernmental | 0 | 0 | 196,775 | 381,715 | 381,715 | 381,715 |
| Charges for Services | 519,989 | 218,860 | 316,467 | 555,532 | 555,532 | 555,532 |
| Miscellaneous | 6,109 | 5,879 | 9,928 | 21,000 | 21,000 | 21,000 |
| Other Financing Sources: | | | | | | |
| General Fund Contribution | 1,086,988 | 1,086,988 | 1,836,988 | 1,086,988 | 1,156,395 | 1,256,395 |
| TOTAL REVENUE | \$2,110,722 | \$1,537,494 | \$2,788,173 | \$2,280,235 | \$2,349,642 | \$2,449,642 |
| NET FUND COST | (\$462,845) | \$860,786 | (\$186,904) | \$962,972 | \$693,565 | \$893,565 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

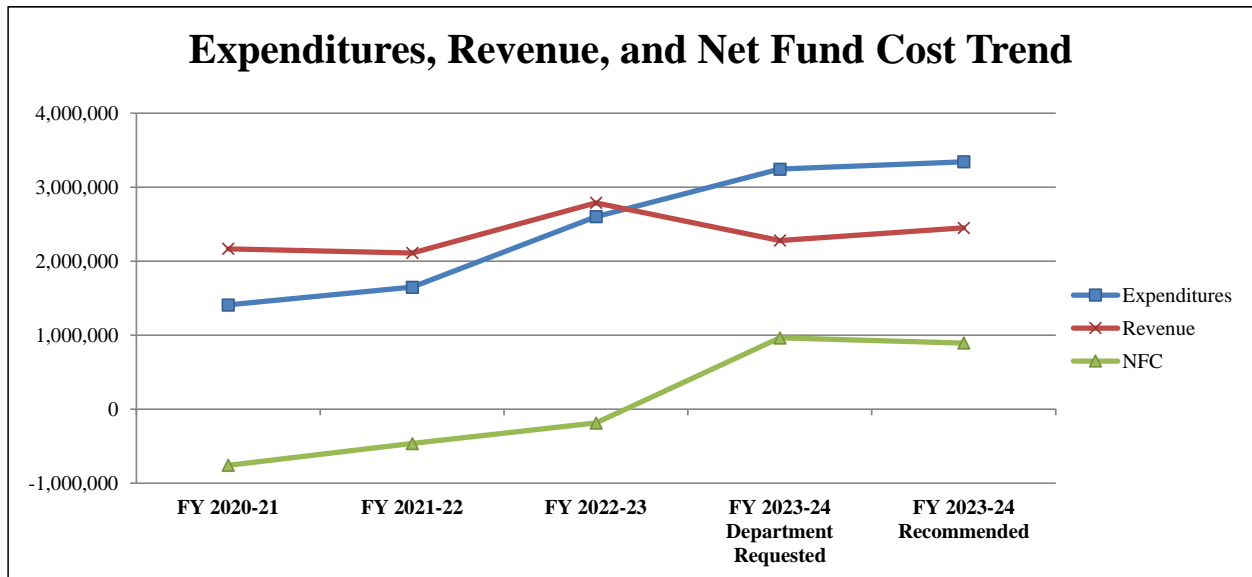
The majority of the expenditures for this budget unit are associated with labor cost reimbursements to the Public Works Internal Service Fund. The division receives reimbursement for cleaning areas subject to illegal dumping and revenue from code enforcement violation fines. The division is primarily funded by a contribution from the General Fund. The recommended budget includes \$1.6 million within services and supplies to reimburse Public Works to fully staff the operations of the Code Compliance Division. Additionally, the Public Works Internal Service Fund is budgeted to receive \$594,000 in direct General Fund contribution to support four supplemental Code Compliance Officer positions.

Budget Changes and Operational Impacts

The budgeted increases in services and supplies expenditures and charges for services revenue primarily reflect higher anticipated code enforcement projects and related cost recovery by the

Public Works Department. Budgeted intergovernmental revenue of \$381,715 reflects anticipated reimbursements for encampment abatement activities from American Recovery Act Plan funds. Budgeted Capital Assets appropriations are for the planned acquisition of six new vehicles to be used for code compliance activities. Other Financing Sources revenue includes a one-time allocation of \$100,000 in General Fund contribution to cover the anticipated cost for two of the new vehicles.

The fund balance as of June 30, 2023 was \$1,140,029, of which \$893,565 is budgeted for use in FY 2023-24. The remaining \$246,464 is budgeted for placement in designations for use in future fiscal years.



Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Reduce nuisances through efficient abatement procedures.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Percentage of cases related to illegal dumping, property maintenance, and zoning violations that have been resolved | 80% | 75% | 76% | 78% |
| Number of cases related to illegal dumping, property maintenance, and zoning violations that have been resolved | 2,493 | 2,800 | 3,064 | 3,600 |
| Percentage of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 30 days | 35% | 35% | 33% | 35% |
| Number of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 30 days | 1,102 | 1,200 | 1,388 | 1,640 |
| Percentage of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 90 days | 53% | 50% | 53% | 55% |
| Number of cases related to illegal dumping, property maintenance, and zoning violations that are resolved within 90 days | 1,654 | 1,600 | 2,149 | 2,500 |
| The mission of the division is to work in partnership with the people of Kern County to promote health, welfare and maintain community standards. A key objective is to abate as many nuisances as possible and as quickly as possible in resolving the violations or complaints. The division has been able to maintain services through the pandemic with limited staff, and now with a full staff and robust abatement budget cases will be responded to and resolved faster. | | | | |

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Building Inspection

Department Head: Joshua Champlin
 Fund: Building Inspection
 Budget Units: 2624 and 2625

Function: Public Protection
 Activity: Protective Inspection

Description of Major Services

Building Inspection is a division of the Public Works Department. The division enforces building regulations in order to ensure the health and safety of the public throughout the permit and building process. The division administers parcel map and zoning requirements for land use by issuing building permits and inspecting all new construction in the County unincorporated area.

Public Protection

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|----------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$7,252,479 | \$8,874,559 | \$8,294,319 | \$8,926,010 | \$8,926,010 | \$8,926,010 |
| Other Charges | 251,096 | 315,596 | 253,112 | 552,896 | 552,896 | 552,896 |
| Capital Assets | 6,330 | 400,000 | 187,562 | 410,000 | 410,000 | 410,000 |
| TOTAL EXPENDITURES | \$7,509,905 | \$9,590,155 | \$8,734,993 | \$9,888,906 | \$9,888,906 | \$9,888,906 |
| REVENUE: | | | | | | |
| Licenses and Permits | \$8,680,819 | \$6,500,000 | \$7,933,213 | \$8,061,026 | \$8,061,026 | \$8,061,026 |
| Use of Money/Property | 109,118 | 100,000 | 312,468 | 170,000 | 170,000 | 170,000 |
| Charges for Services | 122,260 | 78,200 | 198,581 | 199,251 | 199,251 | 199,251 |
| Miscellaneous | (7,966) | 1,502 | (2,254) | 1,502 | 1,502 | 1,502 |
| TOTAL REVENUE | \$8,904,231 | \$6,679,702 | \$8,442,008 | \$8,431,779 | \$8,431,779 | \$8,431,779 |
| NET FUND COST | (\$1,394,326) | \$2,910,453 | \$292,985 | \$1,457,127 | \$1,457,127 | \$1,457,127 |

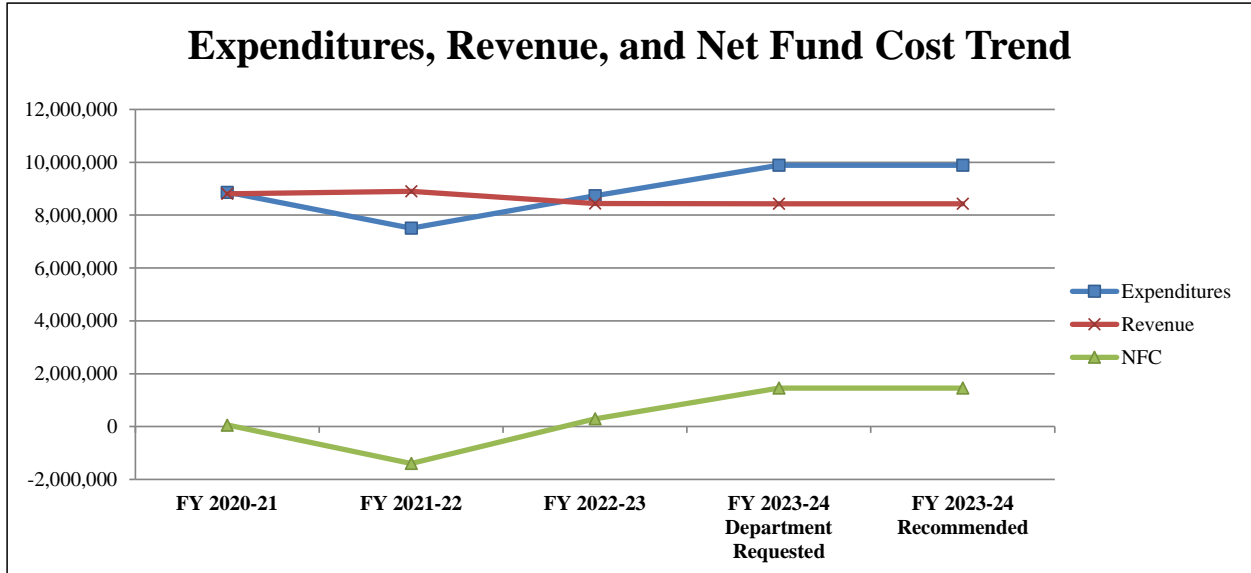
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of the expenditures of the division are associated with labor reimbursement costs and engineering consultant services. The recommended budget includes \$7.1 million within services and supplies to reimburse the Public Works Department to staff the operations of the division. The primary source of revenue for the division is building permit fees.

Budget Changes and Operational Impacts

In addition to salary reimbursement to the Public Works Department, \$1.8 million is being budgeted in services and supplies for general office expenses, consulting services, solar and wind energy surveying, and zoning services. Budgeted capital assets expenditures include \$200,000 for four new vehicles, and \$210,000 for a remodel of the inspection area of the Public Services Building.

The fund balance as of June 30, 2023 was \$2.7 million, of which \$1.5 million is budgeted for use in FY 2023-24 and \$1.2 million will be placed in designations to be utilized in future years.



Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

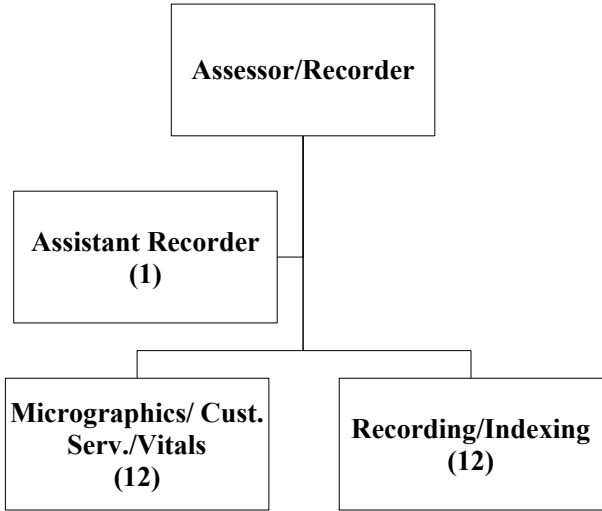
Department Goal: Facilitate construction by performing timely processing of building permits.

| Department Objectives Measured | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Percentage of first plan reviews performed within 30 days | 98% | 100% | 96% | 100% |
| Processing building permits is a critical function of the division. It is essential to the permit applicants to obtain approval in a timely manner so they may proceed with construction of the improvements or structures. The division processed several large projects that required both internal and external reviews by contracted consultants. Ninety-six percent of reviews were performed within 30 days due to a building code change resulting in additional plan review time coupled with an large influx of permits applied for. The division anticipates that review times will improve in FY 2023-24 as new staff receive more training and become familiar with the new codes. | | | | |

Mission Statement

The Kern County Recorder Office provides professional and courteous public service while fulfilling the functions of Recorder as mandated by law. The Recorder is dedicated to streamlining, modernizing and automating systems and procedures in order to achieve more effective and efficient service to our clients.

Organizational Chart



Public Protection

Fiscal Year 2021-22 and 2022-23 Accomplishments

- The Recording division is projected to successfully process 198,000 documents in FY 2022-23. Most Counties saw a decline in recordings, but Kern County’s decline fared better than most other Counties. The department maintained service levels with reduced staff and multiple staffing changes that required training and development of our team.
- The department was able to reduce the turnaround time for public access requests for visiting public to under four minutes.
- The department was able to fulfill an average of 235 copies of Vital and Official Records requests per day.

Recorder

Department Head: Laura Avila, Elected
 Fund: Recorder
 Budget Unit: 2700 and 2701

Function: Public Protection
 Activity: Other Protection

Public Protection

Description of Major Services

The Recorder Division of the Assessor-Recorder’s Office is responsible for creating and maintaining custody of permanent records for all documents filed and recorded in the County. In addition to providing public access to information regarding land and land ownership, the division is also the local registrar of marriages and maintains copies of all certificates of marriage, births and deaths which occur in the County.

| | Summary of Expenditures and Revenue | | | | | |
|---------------------------------|-------------------------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Contingencies | \$0 | \$2,000,000 | \$0 | \$2,000,000 | \$2,000,000 | \$2,000,000 |
| Salaries and Benefits | 2,035,387 | 2,034,954 | 1,874,726 | 2,223,848 | 2,223,848 | 2,223,848 |
| Services and Supplies | 467,676 | 785,439 | 571,568 | 1,127,555 | 1,401,655 | 1,444,785 |
| Other Charges | 552,240 | 895,593 | 931,364 | 1,341,911 | 1,341,911 | 1,421,911 |
| Capital Assets | 0 | 169,000 | 17,907 | 275,000 | 59,000 | 59,000 |
| Other Financing Uses | 0 | 67,500 | 67,500 | 60,000 | 60,000 | 60,000 |
| TOTAL EXPENDITURES | \$3,055,303 | \$5,952,486 | \$3,463,065 | \$7,028,314 | \$7,086,414 | \$7,209,544 |
| REVENUE: | | | | | | |
| Licenses and Permits | \$1,758 | \$2,500 | \$5,527 | \$4,000 | \$4,000 | \$4,000 |
| Use of Money/Property | 33,116 | 22,000 | 107,045 | 35,000 | 35,000 | 35,000 |
| Charges for Services | 2,971,661 | 2,461,001 | 2,174,288 | 1,929,000 | 1,929,000 | 1,929,000 |
| Miscellaneous | 1,273 | 1,080 | 1,189 | 910 | 910 | 910 |
| Other Financing Sources: | | | | | | |
| General Fund Contribution | 723,893 | 734,406 | 412,545 | 420,000 | 420,000 | 420,000 |
| Recorder's Modernization Fund | 301,942 | 993,500 | 476,254 | 1,462,870 | 1,462,870 | 1,636,000 |
| Recorder's Electronic Recording | 127,936 | 153,050 | 151,591 | 155,050 | 155,050 | 155,050 |
| Recorder's SSN Truncation | 13,356 | 21,000 | 9,783 | 18,000 | 18,000 | 18,000 |
| Vital & Health Stat Recorder | 107,896 | 128,000 | 138,471 | 135,000 | 136,000 | 136,000 |
| Community & Economic Dev. | 118 | 200 | 108 | 200 | 200 | 200 |
| American Rescue Plan Act | 67,820 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$4,350,769 | \$4,516,737 | \$3,476,801 | \$4,160,030 | \$4,161,030 | \$4,334,160 |
| NET FUND COST | (\$1,295,466) | \$1,435,749 | (\$13,736) | \$2,868,284 | \$2,925,384 | \$2,875,384 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

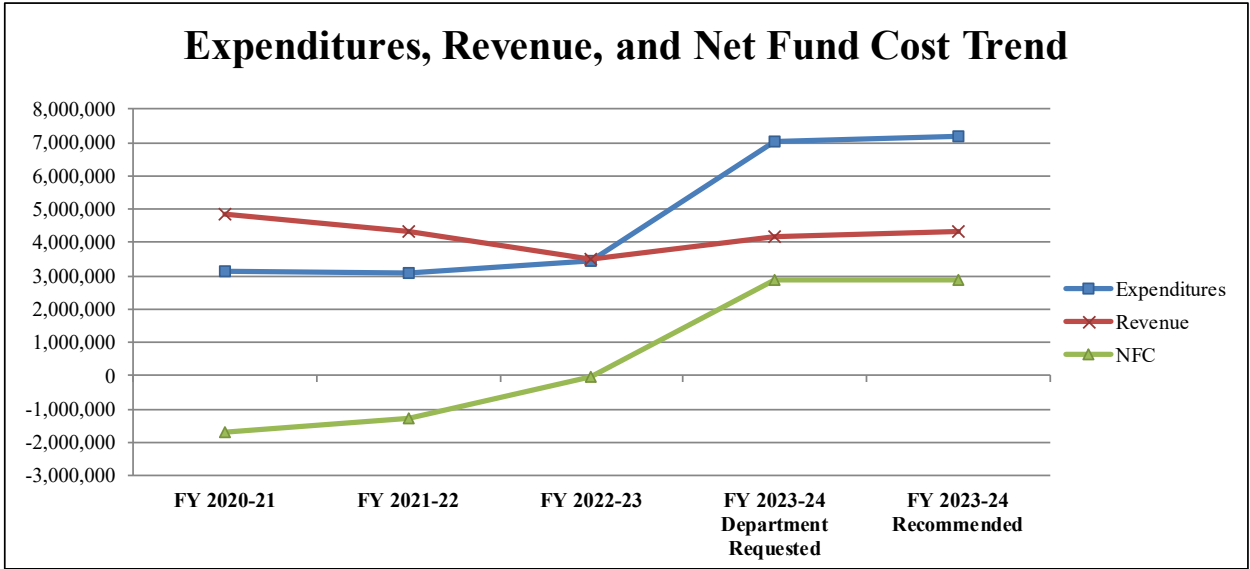
The majority of expenditures in the recommended budget are associated with staffing costs and service and supplies required to perform the functions of the department. The revenue for the department is primarily derived from customers for recording and providing copies of documents. In addition, operating transfers in are received from other special revenue funds and contribute to the functions of the department. The department receives a contribution from General Fund budget unit 2705, which is pass-through revenue comprised of a \$1 fee per recording transaction.

Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to cover the cost of the recently approved 4% cost of living adjustment. Overall Salaries and Benefits are projected to increase as the department anticipates filling positions previously held vacant. Services and Supplies reflect the anticipated cost for implementation and annual subscription of a new recorder system that was budgeted to be purchased in FY 2022-23 but was delayed until FY 2023-24 at a price currently estimated at \$608,130. An additional \$70,000 has been included to comply with AB 1466, which requires county recorders to establish a program to further redact information in real property records. Services and Supplies also include additional cost for the purchase of new computers and printers. Capital Assets include the purchase of scanners and server upgrades. The department is using \$2 million of its \$3.5 million General Designation to set up an appropriation for contingencies that would be used in case of unanticipated operational costs.

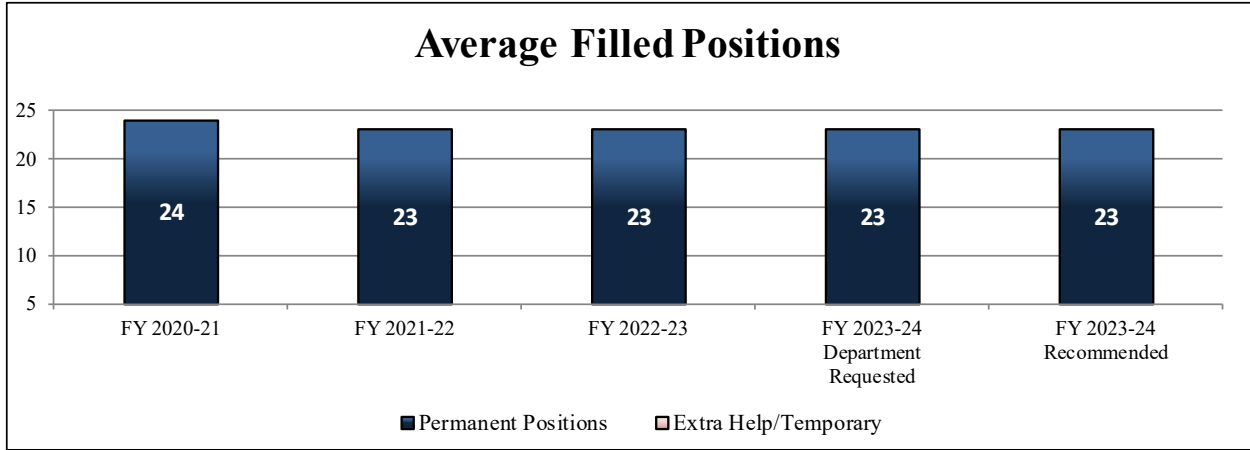
FY 2022-23 Actual and FY 2023-24 Recommended Revenue show a decrease due to lower recordings reflecting the current housing affordability and interest rates. The department received revenue from the American Rescue Plan Act in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic.

Public Protection



Staffing Changes and Operational Impacts

The recommended budget allows funding for 23 of the department’s 25 authorized positions. Two (2) Office Services Technician positions will be held vacant and unfunded for the fiscal year.



4-Year Staffing Trend

| | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 24 | 23 | 23 | 23 | 23 |
| Extra Help/Temporary | 0 | 0 | 0 | 0 | 0 |
| Total Positions | 24 | 23 | 23 | 23 | 23 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 24 | 23 | 23 | N/A | N/A |
| Extra Help/Temporary (FTE) | 0 | 0 | 0 | N/A | N/A |
| Total Positions | 24 | 23 | 23 | N/A | N/A |
| SALARIES & BENEFITS | \$1,993,761 | \$2,035,387 | \$1,874,726 | \$2,223,848 | \$2,223,848 |

Summary of Authorized Positions

The recommended budget includes 25 authorized positions, 23 of which have been budgeted to be filled as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|---------------------------------------|------------|-----------|-----------|-----------|-----------|-----------|----------|-----------|
| | | | | | Total | | | |
| Administration | 1 | 0 | 0 | 1 | 1 | 1 | 0 | 1 |
| Micrographics/Customer Service/Vitals | 12 | 0 | 0 | 12 | 11 | 11 | 1 | 12 |
| Recording /Indexing | 12 | 0 | 0 | 12 | 11 | 11 | 1 | 12 |
| Total | 25 | 0 | 0 | 25 | 23 | 23 | 2 | 25 |

| Administration | Micrographics/Customer Service/Vitals | Recording/Indexing |
|--------------------------|---------------------------------------|------------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Assistant Recorder | 1 Senior Office Services Specialist | 1 Supervisor Legal Processing Tech |
| 1 Requested Total | 1 Document Imaging Technician | 2 Senior Legal Processing Tech |
| | 1 Office Services Specialist | 4 Legal Processing Technician |
| | 9 Office Services Technician | 1 Office Services Specialist |
| | 12 Requested Total | 4 Office Services Technician |
| | | 12 Requested Total |

Public Protection

Fiscal Year 2023-24 Department Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Utilize technology to increase efficiency, accessibility and convenience for customers needing access to records and resources.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|---|----------------------|----------------------|----------------------|----------------------|
| Total number of electronic official record document copies obtained via online order | 0 | 500 | 0 | 500 |
| Total number of vital records obtained via on-line order | 4755 | 5500 | 4966 | 5,500 |
| Develop remote kiosk locations for residences to access resources. Convert to a web-based records management system allowing for improved on-line access to services and records. The department is working on implementing the online order of official records and expect to have data in FY 2023-24. | | | | |

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: Leverage technology to improve accessibility for outlying communities and businesses of Kern County.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Percentage of official records electronically recorded by City Governmental entities | 474 | 575 | 348 | 500 |
| The division encourages electronic recordings from government entities utilizing a portal which makes filing documents and collecting fees efficient. An increase in e-recordings allows more time for staff to serve the visiting public and complete internal process quicker after filings. | | | | |

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County Contribution-Recorder

Department Head: Laura Avila, Elected
 Fund: General
 Budget Unit: 2705

Function: Public Protection
 Activity: Other Protection

Description of Major Services

This budget unit was established to facilitate the appropriation of a General Fund contribution to the Recorder.

Public Protection

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|------------------|------------------|------------------|----------------------|-------------------------|------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Other Financing Uses | \$723,893 | \$734,406 | \$412,545 | \$420,000 | \$420,000 | \$420,000 |
| TOTAL EXPENDITURES | \$723,893 | \$734,406 | \$412,545 | \$420,000 | \$420,000 | \$420,000 |
| REVENUE: | | | | | | |
| Charges for Services | \$733,299 | \$725,000 | \$411,827 | \$420,000 | \$420,000 | \$420,000 |
| TOTAL REVENUE | \$733,299 | \$725,000 | \$411,827 | \$420,000 | \$420,000 | \$420,000 |
| NET GENERAL FUND COST | (\$9,406) | \$9,406 | \$718 | \$0 | \$0 | \$0 |

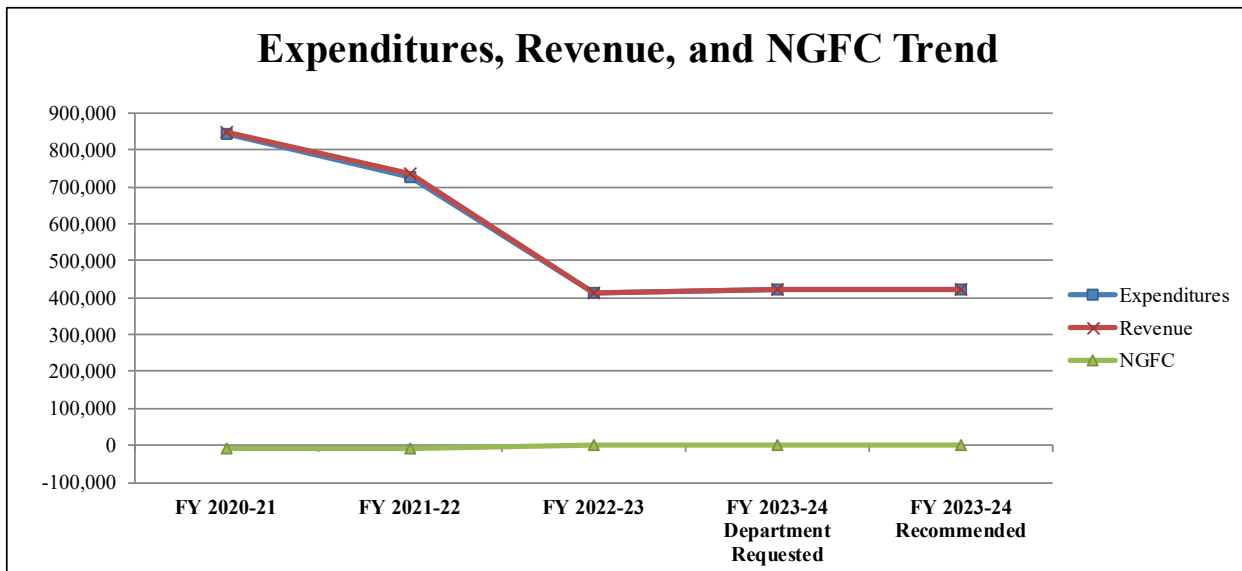
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The contribution is funded by revenue generated from a \$1 fee charged on subsequent pages of certain document transactions. The \$1 fee is passed through the General Fund to the Recorder in order to achieve compliance with Government Code section 27361(b). The fee collected can only be used for the Recorder’s functions.

Budget Changes and Operational Impacts

The recommended budget includes revenue slightly higher than FY 2022-23 actual due to anticipated increase in collections. Appropriations include the amount to be transferred to the Recorder’s operating budget unit 2700 to offset costs associated to the department’s recording responsibilities.

Public Protection

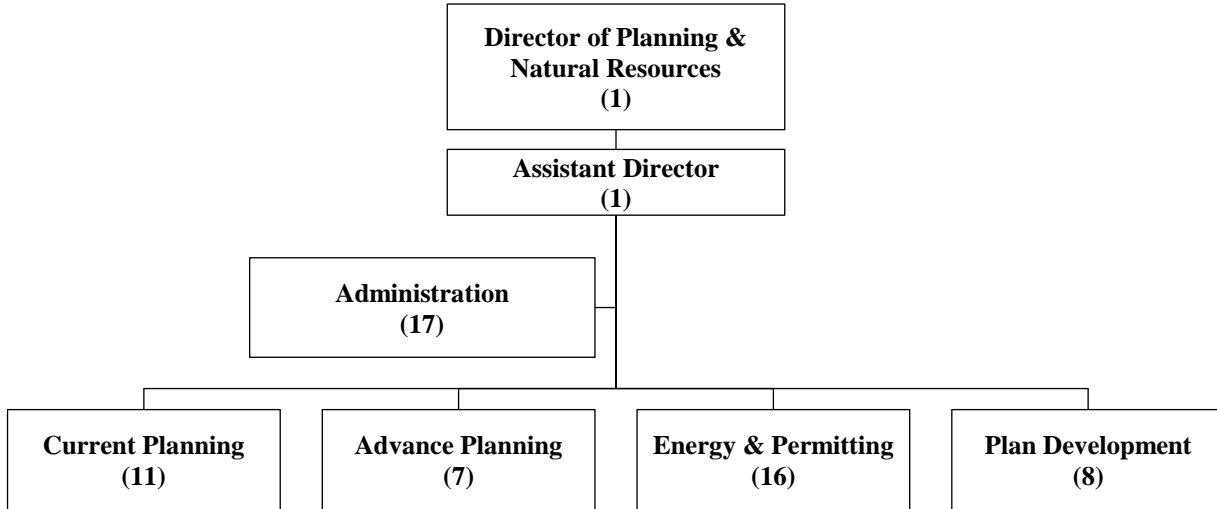


Mission Statement

The Planning and Natural Resources Department provides consolidated land use planning and community development programs for the County's residents. The department is proud to fulfill a mission that fosters economic vitality, supports resource conservation, and serves the diverse needs of Kern County residents, including those with lower incomes, by improving their economic, environmental, and social quality of life.

Public Protection

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Facilitated permitting and construction of wind and commercial scale solar projects for a twelve-year total of over \$61 billion in private investment, 19,000 construction jobs and 2,100 permanent renewable energy jobs. All countywide renewable energy permitting totals over 20,500 MW, which exceeds the adopted permitting goals of 10,000 MW. Additionally, 2,800 MW of energy storage projects have been permitted.
- Facilitated processing of applications for construction of residential, commercial, and industrial projects throughout the County within permit time limits.
- Created a coalition of community partners with education, business, labor, and energy groups for the award of a federal Local Energy Action Plan technical assistance grant for a carbon management business park. This was done in conjunction with the first carbon capture and sequestration projects in California. The project was one of only 22 in the nation to receive this grant funding.
- Implemented the Cumulative Impact Charge on large scale solar projects that is estimated to generate one-time funding for the General Fund over the next three years. Energy storage projects are estimated to generate an additional funding through the Cumulative Impact Charge.

Planning and Natural Resources

Department Head: Lorelei H. Oviatt

Function: Public Protection

Fund: General

Activity: Other Protection

Budget Unit: 2750

Description of Major Services

The Planning and Natural Resources Department is responsible for delivering land use programs that streamline permitting and facilitate job creation while protecting and conserving natural resources for future generations. The department monitors and reviews State and federal activities as part of the Home Rule Program, emphasizing the impacts of endangered species, wetlands, water, air quality, and land use activities on private property owners and industries.

The department's programs focus on ensuring compliance with State and federal laws while streamlining permits for residential, commercial, and industrial development while providing environmental protection for communities. Major programs include updating the Housing Element, implementation and permitting of carbon management industries which supports the expansion of the local energy sector, permitting of large solar projects, preparation for reestablishment of oil and gas permitting, and ongoing work for the General Plan 2040 update.

Summary of Expenditures and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|-------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$6,663,545 | \$6,978,333 | \$6,165,382 | \$7,069,358 | \$7,117,620 | \$7,117,620 |
| Services and Supplies | 4,789,624 | 5,019,173 | 3,935,147 | 10,248,234 | 10,248,234 | 10,486,385 |
| Other Financing Uses | 0 | 424,778 | 0 | 0 | 0 | 349,132 |
| TOTAL EXPENDITURES | \$11,453,169 | \$12,422,284 | \$10,100,529 | \$17,317,592 | \$17,365,854 | \$17,953,137 |
| Expend. Reimb. | (\$45,327) | (\$519,610) | (\$383,103) | (\$499,066) | (\$499,066) | (\$499,066) |
| TOTAL NET EXPENDITURES | \$11,407,842 | \$11,902,674 | \$9,717,426 | \$16,818,526 | \$16,866,788 | \$17,454,071 |
| REVENUE: | | | | | | |
| Licenses and Permits | \$514,330 | \$499,000 | \$563,495 | \$547,300 | \$547,300 | \$547,300 |
| Fines and Forfeitures | 16,498 | 15,500 | 13,895 | 17,000 | 17,000 | 17,000 |
| Intergovernmental | 221,253 | 375,000 | 56,635 | 25,000 | 25,000 | 25,000 |
| Charges for Services | 5,259,249 | 4,767,305 | 4,417,176 | 10,611,375 | 10,611,375 | 10,849,526 |
| Miscellaneous | 15,046 | 17,640 | 7,992 | 37,690 | 37,690 | 37,690 |
| Other Financing Sources: | | | | | | |
| General Plan Surcharge | 1,015,532 | 2,116,152 | 672,680 | 2,197,698 | 2,197,698 | 2,197,698 |
| Oil and Gas Program | 1,668,381 | 1,108,189 | 1,496,223 | 803,353 | 803,353 | 803,353 |
| American Recovery Plan Act | 145,328 | 0 | 0 | 0 | 48,262 | 48,262 |
| TOTAL REVENUE | \$8,855,617 | \$8,898,786 | \$7,228,096 | \$14,239,416 | \$14,287,678 | \$14,525,829 |
| Less Available BSI * | \$0 | (\$424,778) | \$0 | \$0 | \$0 | (\$349,132) |
| NET GENERAL FUND COST | \$2,552,225 | \$2,579,110 | \$2,489,330 | \$2,579,110 | \$2,579,110 | \$2,579,110 |
| BSI Ending Balance * | \$408,648 | N/A | \$295,266 | N/A | N/A | N/A |

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

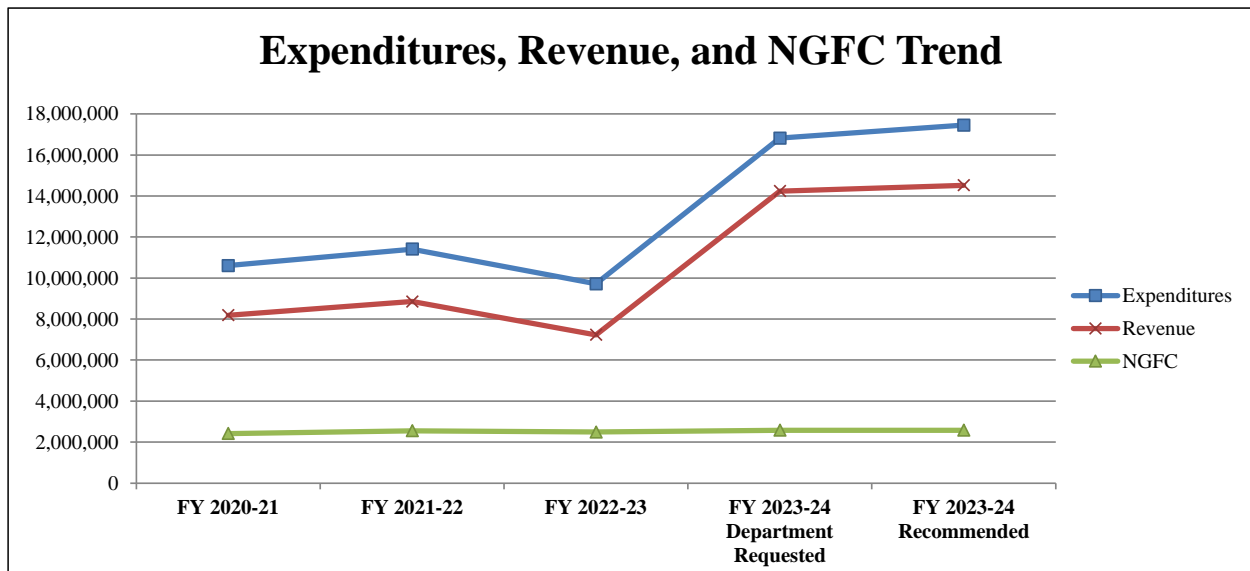
The majority of the expenditures for this budget unit are associated with staffing costs and contracts for outside consultants with whom the department contracts with for professional services. The department receives significant revenue from applicant fees, oil and gas permitting, and reimbursements for costs related to contracts.

Budget Changes and Operational Impacts

The budgeted increase in Salaries and Benefits over prior year actual is primarily due to the anticipated filling of currently vacant positions, and a negotiated cost of living adjustment. The recommended budget includes \$48,262 in American Recovery Plan Act funds to cover the General Fund portion of the cost of living adjustment. The budgeted increases in Services and Supplies and Charges for Services are primarily due to the inclusion of an additional \$5 million in costs and reimbursements related to carbon capture and sequestration projects, and economic development and diversification projects.

Included in the recommended budget is \$2.2 million in General Plan Surcharge revenue to reimburse the department for expenses related to the General Plan 2040 update.

The title 19 Zoning Ordinance chapter for local permitting of oil and gas along with the supplemental recirculated environmental impact report (SREIR, 2015 and 2018) were previously set aside by court action. The recommended budget anticipates that the local permitting activity will resume in the second half of FY 2023-24 and includes \$803,353 in revenue and associated costs related to permitting.

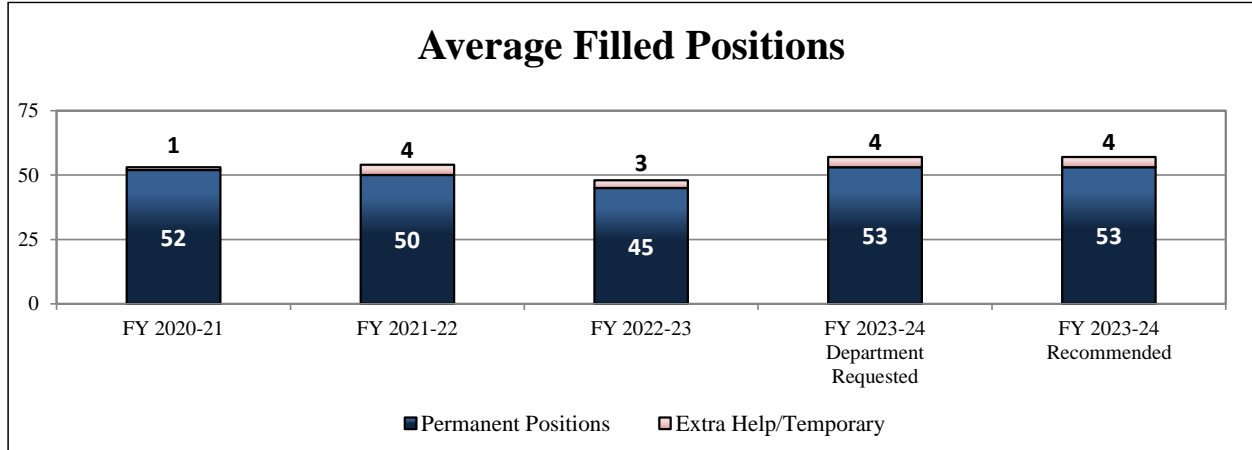


Staffing Changes and Operational Impacts

The recommended budget includes the deletion of one (1) Office Services Technician position at a net savings of approximately \$86,000.

The recommended budget holds the following positions vacant and unfunded: one (1) Program Coordinator, three (3) Permit Specialist, two (2) Planner I/II/III, one (1) Office Services Technician, and one (1) Engineering Aide I/II, at an annual savings of approximately \$895,000.

Public Protection



| | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 52 | 50 | 45 | 53 | 53 |
| Extra Help/Temporary | 1 | 4 | 3 | 4 | 4 |
| Total Positions | 53 | 54 | 48 | 57 | 57 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 53 | 50 | 46 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 3 | 4 | N/A | N/A |
| Total Positions | 54 | 53 | 50 | N/A | N/A |
| SALARIES & BENEFITS | \$6,584,870 | \$6,663,545 | \$6,165,382 | \$7,069,358 | \$7,117,620 |

Summary of Authorized Positions

The recommended budget includes 61 positions, of which 53 have been budgeted to be filled in FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|---------------------|------------|-----------|------------|-----------|-----------|----------|-----------|
| | | | | Total | | | |
| Administration | 20 | 0 | (1) | 19 | 18 | 1 | 19 |
| Current Planning | 11 | 0 | 0 | 11 | 11 | 0 | 11 |
| Advance Planning | 7 | 0 | 0 | 7 | 7 | 0 | 7 |
| Energy & Permitting | 16 | 0 | 0 | 16 | 10 | 6 | 16 |
| Plan Development | 8 | 0 | 0 | 8 | 7 | 1 | 8 |
| Total | 62 | 0 | (1) | 61 | 53 | 8 | 61 |

Public Protection

| Administration | | Energy & Permitting | | | | |
|------------------------------|-----------------------------|--------------------------------|----------------------------|-------------------------|-------------------------|--|
| <u>Classification</u> | | <u>Classification</u> | | | | |
| 1 | Director | 1 | Planning Division Chief | | | |
| 1 | Assistant Director | 2 | Supervising Planner | | | |
| 1 | Planning Division Chief | 3 | Planner I/II/III | | | |
| 1 | Program Coordinator | 2 | GIS Specialist | | | |
| 1 | Administrative Coordinator | 1 | GIS Technician | | | |
| 2 | Office Services Coordinator | 1 | Planning Technician | | | |
| 5 | Office Services Specialist | 4 | Permit Specialist I/II | | | |
| 2 | Office Services Technician | 1 | Engineer Aide I/II | | | |
| 1 | Office Services Assistant | 1 | Office Services Technician | | | |
| 2 | Accountant I/Sr. | 16 | Requested Total | | | |
| 1 | Fiscal Support Supervisor | | | | | |
| 1 | Fiscal Support Specialist | | | | | |
| 1 | Fiscal Support Technician | | | | | |
| 20 | Current Total | | | | | |
| <u>Additions/(Deletions)</u> | | | | | | |
| (1) | Office Services Technician | | | | | |
| 19 | Requested Total | | | | | |
| Current Planning | | Advance Planning | | Plan Development | | |
| <u>Classification</u> | | <u>Classification</u> | | <u>Classification</u> | | |
| 1 | Planning Division Chief | 1 | Planning Division Chief | 1 | Planning Division Chief | |
| 2 | Supervising Planner | 2 | Supervising Planner | 2 | Supervising Planner | |
| 8 | Planner I/II/III | 4 | Planner I/II/III | 5 | Planner I/II/III | |
| 11 | Requested Total | 7 | Requested Total | 8 | Requested Total | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will be the best place to start and grow a business in the State of California.

Department Goal: Employ land use policies that ensure orderly growth, promote economic vitality, and protect the local environment.

Public Protection

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|---|----------------------|----------------------|----------------------|----------------------|
| Average number of weeks for a land use project which does not require preparation of an environmental document to be presented for consideration by a hearing body. | 8.9 | <12 | 8.1 | <12 |
| Average number of days for a ministerial land use permit to be reviewed and acted upon. | 25 | <15 | 18 | <15 |
| New development can play an important role in stimulating economic growth and in fulfilling the vision for land uses outlined in the general and specific plans. Being responsive to this initiative may encourage future development in the County. These performance measures describe processes common to ministerial and many discretionary permits, which represent the bulk of the department’s customer applicant base. The first measurement represents the duration from the time the application is deemed complete to when the application is presented for the first time to the appropriate hearing body. It does not reflect the additional time required to present for final approval due to variations that may exist from one project to another. The department has two Planners and one extra help staff assigned to counter operations and it is expected that the average number of days to process a ministerial permit will be well under the goal. | | | | |

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

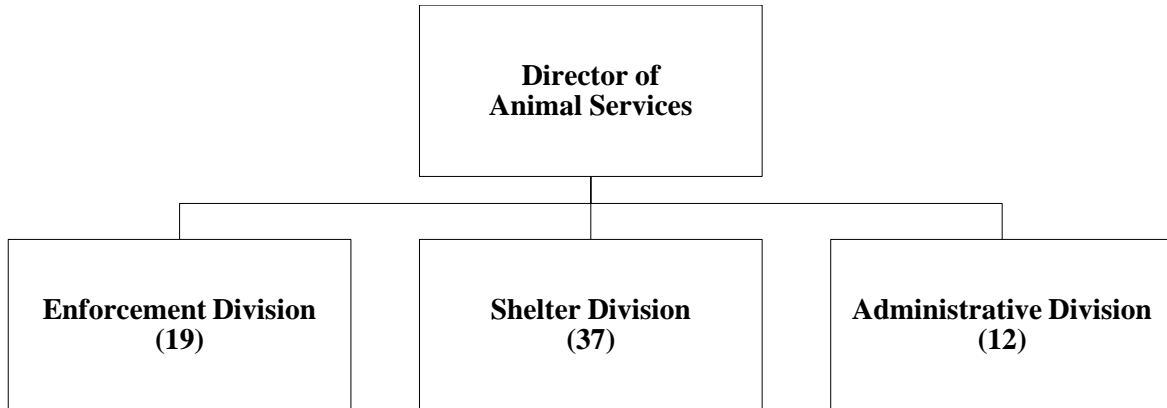
Department Goal: Improve fiscal efficiency/responsibility of County.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|---|----------------------|----------------------|----------------------|----------------------|
| Average number of days to provide a written response to preliminary reviews of all land use/land division applications | 29.5 | <30 | 29.6 | <30 |
| Average number of days to provide a written response to a land use/land division applicant who has corrected and resubmitted an application previously determined to be incomplete. | 16.2 | <15 | 17.5 | <15 |
| Average wait time of customers who seek service at the public counter. | 12 min | <6 min | 15 min | <6 min |
| Average number of days to pay invoices the department receives from a vendor. | 25 | <30 | 26 | <30 |
| Average number of days to process billings to customers who are charged on a time and materials basis | 18 | <30 | 13 | <30 |
| These are core functions for several of the departments work units and, apart from the last measure, are indicators of customer service and how well we are meeting the needs of our customers. The last measure describes the level of effort undertaken by the department to recover costs from billable clients for the larger land use projects. Adequate cost recovery is imperative to protect the County’s General Fund from providing a subsidy to such projects. | | | | |

Mission Statement

Our Mission is to protect and care for the citizens and animals of Kern County through the promotion, example and education, of humane, safe and sane treatment of animals; to encourage adoption of the community’s homeless animals; and to assist in the reunification of lost animals with their owners

Organizational Chart



Public Protection

Fiscal Year 2021-22 and 2022-23 Accomplishments

- The department has completed 3,300 spay and neuter surgeries as of March 2023 and is expected to surpass 4,000 animals altered by the end of FY 2022-23.
- Trap/Neuter/Release program for feral/free roaming cats has resulted in 16,983 alterations since 2013.
- The department has implemented the Streets of Bakersfield program, allowing Kern residents to take dogs out for a day. Over 30 animals participate in the program twice a month, giving the department and potential adopters a better assessment of behavior outside of the shelter.
- In coordination with multiple rescue organizations, 1,334 animals were rescued in 2021 and 1,688 animals were rescued in 2022.
- The department grew its solicitation and training of volunteers in FY 2021-22 due to the addition of one Program Technician. As of April 2023, the department has 91 active volunteers that have contributed a total of over 5,000 hours of service in FY 2022-23.
- Through the Petco Love Foundation, the department has administered 1,474 parvo/distemper vaccines and 175 feline vaccines in FY 2021-22. In FY 2022-23, the department has administered 2,373 parvo/distemper vaccines and 385 feline vaccines.
- The department hosted the Annual Mega Adoption Event at Stramler Park on November 6, 2022 bringing municipal shelters and animal rescue non-profit organizations together to bring attention to adoptable animals available in Kern County. 78 animals were adopted during this event including 48 animals from Kern County Animal Services.
- Through UC Davis grant funding, the department has hired additional staff members to host weekly off-site adoptions, resulting in 58 dog adoptions. This funding has also allowed the department to create a behavior team to better assess the animals in care to provide potential adopters with this important information.

Animal Services

Department Head: Nicholas Cullen
Fund: General
Budget Unit: 2760

Function: Public Protection
Activity: Other Protection

Description of Major Services

The Animal Services Department provides for the care and protection of unwanted and abandoned animals within the community. The County provides countywide shelter services from the shelter in Bakersfield. The County provides enforcement and shelter activities for the City of Tehachapi and shelter services to the City of Arvin.

The department also provides local rabies control in accordance with California Health and Safety Code. The rabies control program includes animal licensing, rabies vaccinations, bite reporting, quarantine, and stray animal control. In addition, the department provides low-cost vaccination clinics, investigates animal cruelty and abuse complaints, conducts public education programs, and promotes spaying and neutering.

Summary of Expenditures and Revenue

| | FY 2021-22 | | FY 2022-23 | | FY 2023-24 | |
|-------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$4,637,060 | \$5,313,671 | \$4,967,902 | \$5,498,464 | \$5,585,380 | \$6,186,125 |
| Services and Supplies | 2,601,909 | 2,409,691 | 3,226,776 | 2,561,650 | 2,564,650 | 2,664,650 |
| Other Charges | 5,794 | 0 | 0 | 0 | 0 | 0 |
| Capital Assets | 104,841 | 0 | 116,027 | 0 | 30,240 | 30,240 |
| Other Financing Uses | 0 | 110,548 | 0 | 0 | 0 | 115,395 |
| TOTAL EXPENDITURES | \$7,349,604 | \$7,833,910 | \$8,310,705 | \$8,060,114 | \$8,180,270 | \$8,996,410 |
| Expend. Reimb. | \$0 | \$0 | (\$14,000) | \$0 | \$0 | \$0 |
| TOTAL NET EXPENDITURES | \$7,349,604 | \$7,833,910 | \$8,296,705 | \$8,060,114 | \$8,180,270 | \$8,996,410 |
| REVENUE: | | | | | | |
| Licenses and Permits | \$137,829 | \$250,000 | \$197,915 | \$275,000 | \$275,000 | \$275,000 |
| Fines and Forfeitures | 70 | 100 | 0 | 100 | 100 | 100 |
| Intergovernmental | 1,096,483 | 1,501,845 | 1,502,854 | 1,226,937 | 1,226,937 | 1,226,937 |
| Charges for Services | 293,864 | 385,550 | 412,176 | 452,210 | 452,210 | 452,210 |
| Miscellaneous | 107,464 | 90,050 | 712,071 | 260,050 | 260,050 | 260,050 |
| Other Financing Sources: | | | | | | |
| CARES Act | 128,796 | 0 | 0 | 0 | 0 | 0 |
| American Rescue Plan Act | 151,786 | 0 | 0 | 0 | 89,916 | 89,916 |
| TOTAL REVENUE | \$1,916,292 | \$2,227,545 | \$2,825,016 | \$2,214,297 | \$2,304,213 | \$2,304,213 |
| Less Available BSI * | \$0 | (\$110,548) | \$0 | \$0 | \$0 | (\$115,395) |
| NET GENERAL FUND COST | \$5,433,312 | \$5,495,817 | \$5,471,689 | \$5,845,817 | \$5,876,057 | \$6,576,802 |
| BSI Ending Balance * | \$92,438 | N/A | \$1,079,670 | N/A | N/A | N/A |

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of the department's expenditures are for staffing and operating costs necessary for field services which include local rabies control in accordance with California Health and Safety

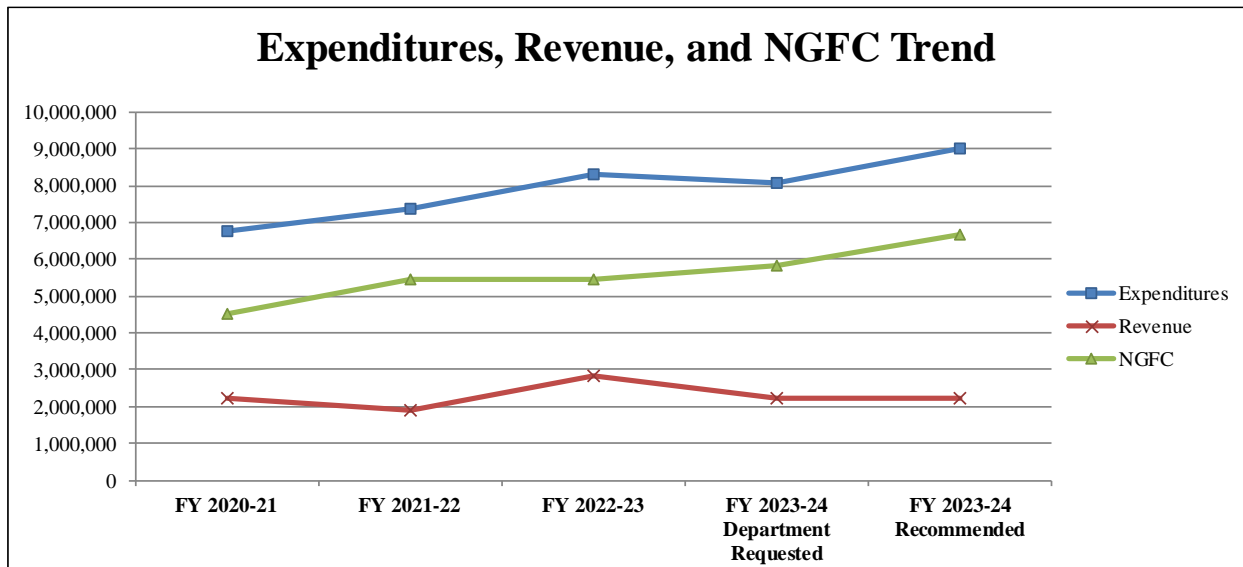
Code and animal shelter services. These expenditures are funded primarily by an allocation of Net General Fund Cost (NGFC). Other sources of revenue include animal license, animal redemption and adoption fees as well as reimbursement from the Cities of Tehachapi and Arvin for shelter and enforcement activities. The department receives a portion of the 1991 Health Realignment revenue.

Budget Changes and Operational Impacts

The department continues to focus on delivery of service, education, and spay and neuter services in partnership with non-profits, volunteers, and fosters. The recommended budget includes an allocation of \$500,000 for spay/neuter efforts, including mobile services, that have proven meaningful in past years. Sufficient appropriations are included to cover the 4% cost of living adjustment.

The recommended budget includes additional resources when compared to the FY 2022-23 adopted budget. This includes the funding for a vacant Chief of Veterinary Services, six additional Animal Care Workers, and the creation and addition of two Veterinarian Assistant positions both to fill a gap in animal care and to provide a career path for Animal Care Workers or other individuals prior to obtaining the education and license required to become a Registered Veterinary Technician. The recommended budget includes funding for all authorized Animal Care Worker positions. Extra-help is budgeted to be used as-needed to maintain shelter operations.

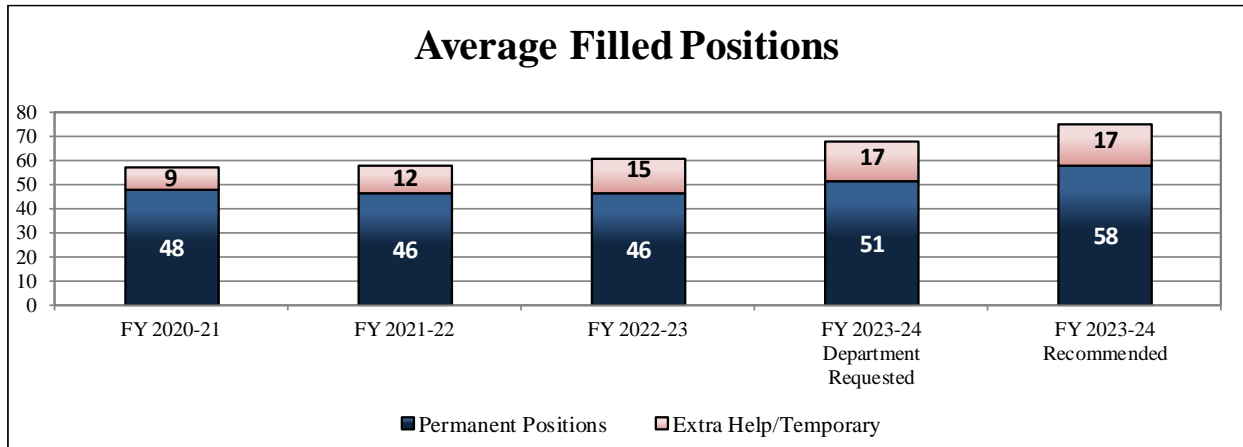
The recommended budget includes \$30,240 in capital assets for the acquisition of lab testing equipment. Within the Capital Projects budget unit 1960, the recommended budget includes \$1,200,000 to begin the design of a new Animal Services Facility. The existing Animal Services facility was not constructed to serve as a shelter for animals and creates many operational, health, and safety issues. The purpose of this project is to design and construct a modern, safe, and healthy shelter environment for lost, stray, abandoned, neglected, and abused animals in Kern County.



Staffing Changes and Operational Impacts

The recommended budget will hold 11 currently vacant positions unfunded in FY 2023-24 – two (2) vacant Veterinarian positions, two (2) vacant Registered Veterinary Technician positions, three (3) vacant Animal Control Officer positions, one (1) Deputy Director position, one (1) vacant Program Specialist position, one (1) vacant Marketing and Promotions Associate position, and one (1) vacant Volunteer Coordinator position.

Public Protection



| | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | FY 2023-24 | |
| Permanent Positions | 48 | 46 | 46 | 51 | 58 |
| Extra Help/Temporary | 9 | 12 | 15 | 17 | 17 |
| Total Positions | 57 | 58 | 61 | 68 | 75 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 46 | 45 | 48 | N/A | N/A |
| Extra Help/Temporary (FTE) | 7 | 9 | 13 | N/A | N/A |
| Total Positions | 53 | 54 | 61 | N/A | N/A |
| SALARIES & BENEFITS | \$4,482,687 | \$4,637,060 | \$4,967,902 | \$5,498,464 | \$6,186,125 |

Summary of Authorized Positions

The department currently has 67 authorized positions. The recommended budget includes the addition of two (2) Veterinarian Assistant positions and funding for 58 of the department’s 69 requested positions, as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|----------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | | Total | Total | | | |
| Shelter | 35 | 2 | 0 | 37 | 37 | 33 | 4 | 37 |
| Enforcement | 19 | 0 | 0 | 19 | 19 | 16 | 3 | 19 |
| Administration | 13 | 0 | 0 | 13 | 13 | 9 | 4 | 13 |
| Total | 67 | 2 | 0 | 69 | 69 | 58 | 11 | 69 |

| Shelter | Enforcement | Administration |
|------------------------------------|---------------------------------|-----------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Chief of Veterinary Services | 2 Senior Animal Control Officer | 1 Director |
| 2 Veterinarian-CT | 15 Animal Control Officer | 1 Deputy Director |
| 4 Registered Veterinary Technician | 2 Animal Control Dispatcher | 1 Business Manager |
| 1 Shelter Supervisor | 19 Requested Total | 1 Program Specialist |
| 3 Senior Animal Care Worker | | 1 Marketing & Promotions Assoc. |
| 22 Animal Care Worker | | 1 Animal Control Volunteer Coord. |
| 2 Office Service Technician | | 1 Fiscal Support Supervisor |
| 35 Current Total | | 1 Fiscal Support Specialist |
| 2 Veterinarian Assitant | | 2 Fiscal Support Technician |
| 37 Requested Total | | 3 Program Technician |
| | | 13 Requested Total |

Fiscal Year 2023-24 Department Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibilty and satisfaction across all business functions.

Department Goal: Decrease the amount of abandoned or unwanted pets, prevent overpopulation of unwanted pets, and increase live outcomes.

| <i>Department Objectives Measured</i> | 2021-22 Actual | 2022-23 Target | 2022-23 Actual | 2023-24 Target |
|--|-------------------|-------------------|-------------------|-------------------|
| Number of animals spayed or neutered through our community programs | 16% Increase | 4% Increase | 12% Increase | 12% Increase |
| Number of animals received at the shelter | 35% Increase | 15% Increase | 40% Increase | 25% Decrease |
| Number of impounded animals euthanized | 226% Increase | 5% Decrease | 72% Increase | 5% Decrease |
| Number of impounded animals that are reunited, adopted, rescued, released, or transferred | 14% Increase | 5% Increase | 37% Increase | 5% Increase |
| <p>The Board of Supervisors appropriated \$400,000 to the Department for the purpose of spay/neuter during FY 2022-23. In addition to this funding the department received donations and grants to provide spay/neuter services to the community. The department administered this funding through a low-cost voucher program in addition to the use of mobile, targeted spay and neuter clinics in the community. A staff member has been assigned to promote, schedule and manage these clinics throughout the County. The department has found that mobile clinics are the best approach to bringing services to the community and will continue to provide mobile spay and neuter services to the community. An additional \$100,000 is included in the revised recommended budget for spay/neuter in FY 2023-24. The department is anticipating a 12% increase with this allocation.</p> <p>The department did not achieve the desired intake reduction goal and has seen a significant increase in animals entering the shelter post-pandemic. This can be attributed to the lack of veterinary services available and spay/neuter options available to the community post-pandemic. To improve performance, the department has continued to hold low-cost vaccination clinics to bring necessary services to the community. The department also provides alternatives for animal owners who are unable to keep their animals, including a partnership with Home to Home, a company who helps pet owners seek temporary foster homes or permanent placement for their animals. The department also received grant funding through UC Davis to provide additional resources to pet owners to help keep their pets.</p> <p>The department saw an increase in euthanasia during FY 2021-22 due to an increase in animal intake. This trend continued throughout FY 2022-23 due to an increase in the number of animals entering the shelter. The department continues to focus efforts on programs aimed at increasing live outcomes including foster, adoption, and Trap-Neuter-Return (“TNR”). The department, through social media, is working to get more animal owners to redeem their animals by notifying the community of animals entering the shelter daily. Two transport vehicles will soon be utilized by the department to increase rescue efforts by transporting animals to rescue organizations outside of Kern County.</p> | | | | |

The department saw a 37% increase in live outcomes for animals entering the shelter during the fiscal year. This can be due to the large number of animals entering the shelter post-pandemic. Through grant funding from UC Davis the department was able to hire two part-time staff members to transport animals to off-site adoption locations. The department has participated in several Best Friends adoptions events to provide free or discounted adoption events to resulting 4,970 adoptions during FY 2022-23 which is a 61% increase over FY 2021-22. The department has helped to spay/neuter over 2,000 cats through the department's TNR program during the fiscal year.

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will continuously foster a countywide culture of innovation and evolution.

Department Goal: Increase the number of licensed pets and animals entering the Foster Program.

| <i>Department Objectives Measured</i> | 2021-22 Actual | 2022-23 Target | 2022-23 Actual | 2023-24 Target |
|---|-------------------|-------------------|-------------------|-------------------|
| Number of animals placed through the Foster Program | 2,077 | 2,000 | 1,909 | 2,400 |
| Number of licensed pets | 10,300 | 11,000 | 11,085 | 12,000 |

The department depends on the community to provide foster homes for underage and sick animals that have entered the shelter. The use of foster homes helps to free necessary kennel space while providing a temporary home to animals with members of the community. The department continues to see a decrease in animals entering foster care post-pandemic but is working to promote the program to the community. More than 90% of animals that enter the foster program are adopted into permanent homes.

Vaccinations clinics are an integral part of the licensing process because a rabies vaccine is necessary for an animal to be licensed. The department regularly hosts vaccination clinics throughout the community at local parks to assist animal owners in providing necessary vaccines to their animals. through which 1,876 animals were vaccinated during the FY 2022-23. Animal Services is also working with DocuPet, a licensing company, to increase licensing sales through their licensing and canvassing software to identify homes with unlicensed animals in the community. The department is moving to implement a mandatory license purchase with the purchase of a rabies vaccination at clinic locations to increase licensing to pre-pandemic levels.

Public Protection

Roads Division

Department Head: Joshua Champlin
 Fund: Road
 Budget Unit 3000

Function: Public Ways & Facilities
 Activity: Public Ways

Description of Major Services

Roads is a division of the Public Works Department. The Roads Division plans, designs, constructs, and maintains public roads, bridges, streets, and traffic-control devices in the County, except for State-maintained highways and bridges. The division provides engineering design for all transportation projects (and related requests from other departments), including preparation of studies to determine project scope and constraints, preparation of detailed construction plans and specifications, and the administration of construction contracts.

Public Ways

| Summary of Expenditures and Revenue | | | | | | |
|--|----------------------|----------------------|-----------------------|-------------------------|----------------------------|----------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$57,582,485 | \$102,882,459 | \$63,406,195 | \$184,964,467 | \$155,005,042 | \$208,663,956 |
| Other Charges | 280,114 | 376,523 | 385,255 | 340,054 | 340,054 | 340,054 |
| Capital Assets | 1,534,728 | 11,445,000 | 3,479,625 | 4,114,686 | 4,114,686 | 4,666,700 |
| TOTAL EXPENDITURES | \$59,397,327 | \$114,703,982 | \$67,271,075 | \$189,419,207 | \$159,459,782 | \$213,670,710 |
| REVENUE: | | | | | | |
| Taxes | \$808,965 | \$464,005 | \$385,005 | \$15,000 | \$15,000 | \$15,000 |
| Use of Money/Property | 213,672 | 320,824 | 609,124 | 330,600 | 330,600 | 330,600 |
| Intergovernmental | 51,966,517 | 79,457,582 | 64,897,165 | 117,292,912 | 117,292,912 | 147,915,585 |
| Charges for Services | 3,062,472 | 2,517,271 | 1,895,761 | 2,657,000 | 2,657,000 | 2,657,000 |
| Miscellaneous | 111,341 | 151,346 | 141,119 | 127,100 | 127,100 | 127,100 |
| Other Financing Sources: | | | | | | |
| Sale of Capital Assets | 51,272 | 0 | 105,640 | 0 | 0 | 0 |
| Non-Core Impact Fees | 0 | 3,300,000 | 3,300,000 | 9,000,000 | 9,000,000 | 9,444,222 |
| General Fund Contribution | 6,421,216 | 6,421,216 | 6,421,216 | 6,421,216 | 6,421,216 | 6,421,216 |
| American Recovery Plan Act | 0 | 0 | 223,217 | 29,970,000 | 0 | 29,797,568 |
| TOTAL REVENUE | \$62,635,455 | \$92,632,244 | \$77,978,247 | \$165,813,828 | \$135,843,828 | \$196,708,291 |
| NET FUND COST | (\$3,238,128) | \$22,071,738 | (\$10,707,172) | \$23,605,379 | \$23,615,954 | \$16,962,419 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

Road Fund activities are funded primarily from highway-users sources. Funding consists of State and federal fuel taxes, and local sales taxes. The majority of expenditures for this budget unit are associated with staffing, equipment, supplies, and materials required to construct, service, and maintain public ways. Consistent with the Road Repair and Accountability Act of 2017 (SB1) Local Streets and Roads Funding, the division receives an allocation of \$6.4 million from the General Fund to meet the maintenance of effort required of SB1.

Reimbursement of labor costs to Public Works Internal Fund accounts for \$30 million. Capital assets appropriations in the amount of \$4.7 million have been included for the purchase of 24 assets, primarily replacements for vehicles and heavy equipment. The recommended budget includes approximately \$146.4 million more appropriations than prior year actual expenditures,

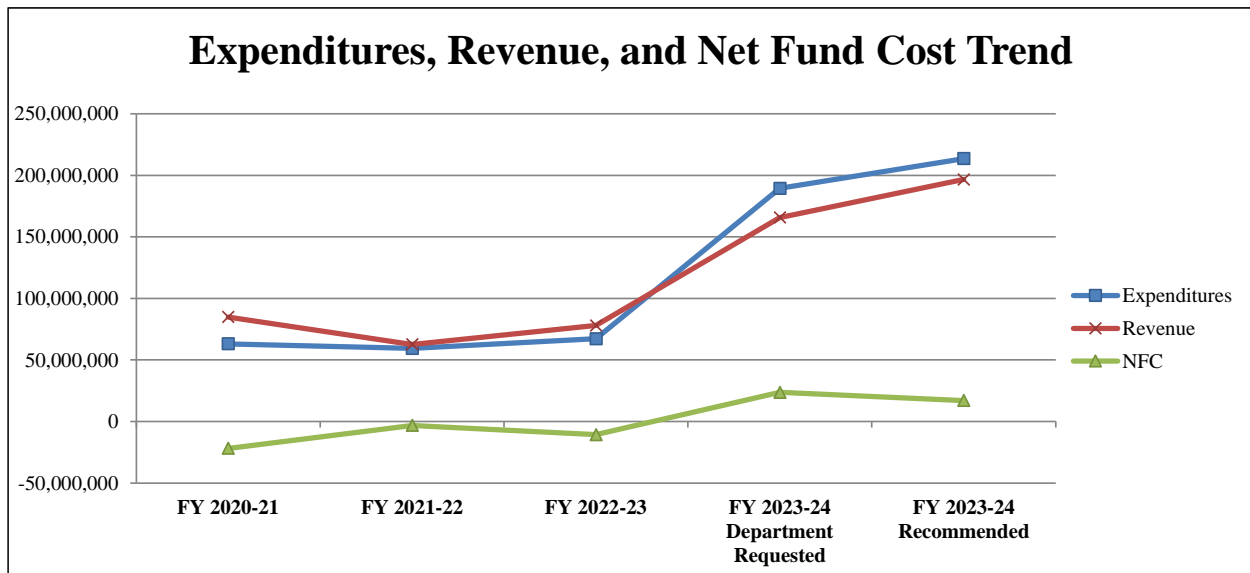
reflecting anticipated new project workloads for FY 2023-24 and the continuation of projects budgeted in the current year.

Budget Changes and Operational Impacts

The recommended budget includes \$147.9 million of intergovernmental revenue, an increase of approximately \$83.0 million from FY 2022-23 actual revenue resulting from anticipated increases in federal and State aid for road maintenance and construction. The recommended budget includes \$24.5 million in SB1 funded projects adopted by your Board on May 23, 2023 for safety improvements, rehabilitation, and construction of complete street components and multi-modal facilities on streets and roads. The budget also includes \$29.8 million in project expenditures and American Recovery Act Plan revenue for new transportation projects. Lastly, the recommended budget includes appropriations of \$10.9 million for anticipated recovery work related to the storm and flood events that began in March 2023, and an identical amount in State and federal disaster recovery aid. In total, the budget for transportation projects is approximately double what it was in the FY 2022-23 Adopted Budget. Many of these projects will take place over multiple fiscal years, and it is anticipated that not all expenditures and revenue will be realized in FY 2023-24.

The fund balance available as of June 30, 2023 was \$16.9 million, all of which is budgeted for use in FY 2023-24.

Public Ways



Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Increase the safety of the county road system.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Number of vehicle-involved accidents on County roadways | 1,756 | 1,800 | 1,241 | 1,700 |
| Number of pedestrian-involved accidents on County roadways | 77 | 70 | 42 | 60 |
| Number of bicycle-involved accidents on County roadways | 34 | 30 | 22 | 25 |
| The division provides public infrastructure, facilitates development, and delivers services that protect and enhance the lives of all members of Kern County. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Reduce traffic congestion on County roadways.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Percentage of key intersections where traffic flows meet the Level of Service (LOS) rating as specified in the General Plan. | 93.3% | 93.3% | 93.3% | 93.3% |
| The intersection at Olive Drive and Knudsen Drive continues to be a challenge for the department as its measurement of road usage efficiency is lower than the expected level and the department continues to find ways to modify or expand the intersection. | | | | |

Public Ways

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County Contribution – Public Works

Department Head: Joshua Champlin

Function: Public Ways & Facilities

Fund: General

Activity: Public Ways

Budget unit: 3016

Description of Major Services

This budget unit facilitates the transfer of the Net General Fund Cost contribution to the Public Works Internal Service Fund (budget unit 8954), and to two divisions of Public Works: Development Services (budget unit 1905) and Code Compliance: Abatement Cost (budget unit 2623).

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|------------------------------|--------------------|--------------------|---------------------|----------------------|-------------------------|---------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Other Financing Uses | \$9,283,534 | \$9,533,534 | \$10,283,534 | \$9,533,534 | \$9,602,941 | \$10,046,941 |
| TOTAL EXPENDITURES | \$9,283,534 | \$9,533,534 | \$10,283,534 | \$9,533,534 | \$9,602,941 | \$10,046,941 |
| REVENUE: | | | | | | |
| Other Financing Sources: | | | | | | |
| American Recovery Plan Act | \$0 | \$0 | \$0 | \$0 | \$69,407 | \$69,407 |
| TOTAL REVENUE | \$0 | \$0 | \$0 | \$0 | \$69,407 | \$69,407 |
| NET GENERAL FUND COST | \$9,283,534 | \$9,533,534 | \$10,283,534 | \$9,533,534 | \$9,533,534 | \$9,977,534 |

Public Ways

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The County Contribution – Public Works budget unit appropriates supplemental funding from the General Fund to the Public Works Internal Service Fund for transfer to the Road Fund to support countywide street and road projects, to the Development Services Division to support the review and processing of maps, activities, and plans for code and regulation compliance, and to the Code Compliance: Abatement Division to support the enforcement and correction of violations that threaten public safety in County areas.

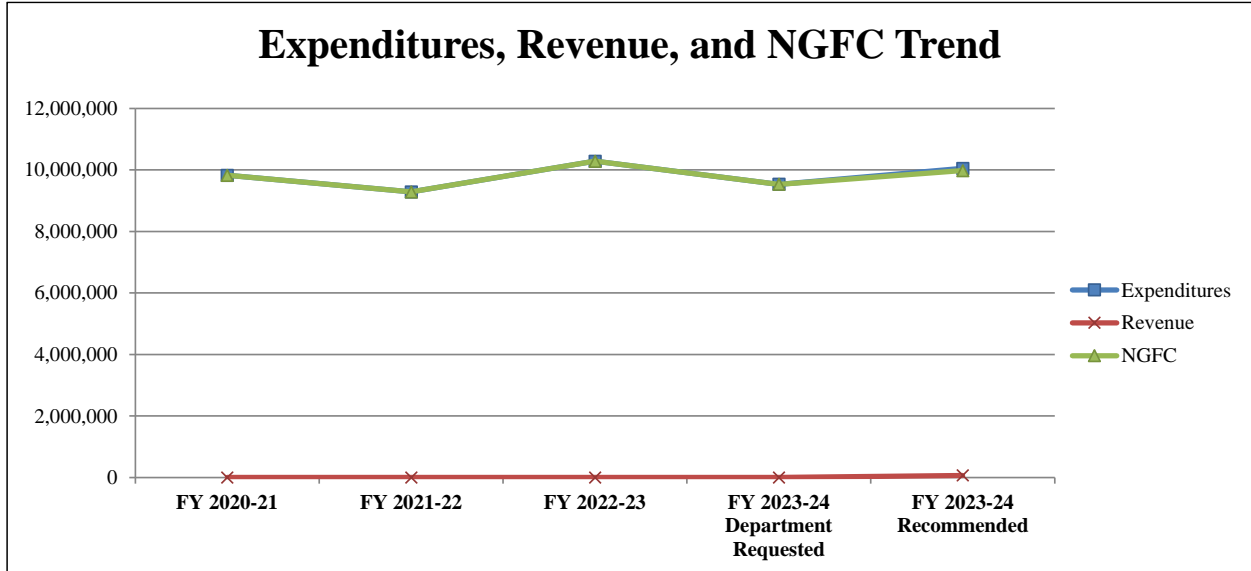
Budget Changes and Operational Impacts

The FY 2023-24 contribution includes \$6.4 million for the Roads Division consistent with the requirements of the Road Repair and Accountability Act of 2017 Local Streets and Roads Funding. The contribution amount also includes \$300,000 to the Public Works Internal Service Fund to support sump maintenance efforts. The Net General Fund Cost contribution for the Development Services Division, in the amount of \$1,475,330, is recommended with no growth compared to the current fiscal year.

General Fund contributions for demolition and nuisance abatement over the course of the year are also provided to the Code Compliance Division through this budget unit. The Net General Fund Cost contribution for the Code Compliance Division continues support for the existing amounts of

\$1,086,988 for standard operations, and \$250,000 to fund two additional full-time code compliance officers to improve response times for dealing with encampments and unsafe and/or blighted properties. Additionally, the FY 2023-24 contribution includes a one-time allocation of \$100,000 to fund the acquisition of two vehicles to be used for code compliance activities, and a new allocation of \$344,000 to fund two more additional full-time code compliance officers, for a new total of four supplemental positions. The recommend budget also includes an additional contribution of \$69,407 to the Code Compliance Division from American Recovery Plan Act funds to continue providing governmental services.

Public Ways



County Contribution - Airports

Department Head: Ronald Brewster
 Fund: General
 Budget Unit: 3201

Function: Public Ways and Facilities
 Activity: Transportation Terminals

Description of Major Services

The purpose of this budget unit is to provide the Airports Enterprise with funding made available through the Airport Economic Opportunity Area (AEOA), which was established by the County Board of Supervisors on September 15, 2009. The AEOA allocates the incremental increase of property taxes collected for the General Fund on a defined area in and around Meadows Field Airport to be used towards the Airport's capital facilities, including debt service associated with capital projects.

Public Ways

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|------------------|------------------|------------------|----------------------|-------------------------|------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Other Financing Uses | \$551,364 | \$695,802 | \$695,802 | \$771,356 | \$771,356 | \$771,356 |
| TOTAL EXPENDITURES | \$551,364 | \$695,802 | \$695,802 | \$771,356 | \$771,356 | \$771,356 |
| NET GENERAL FUND COST | \$551,364 | \$695,802 | \$695,802 | \$771,356 | \$771,356 | \$771,356 |

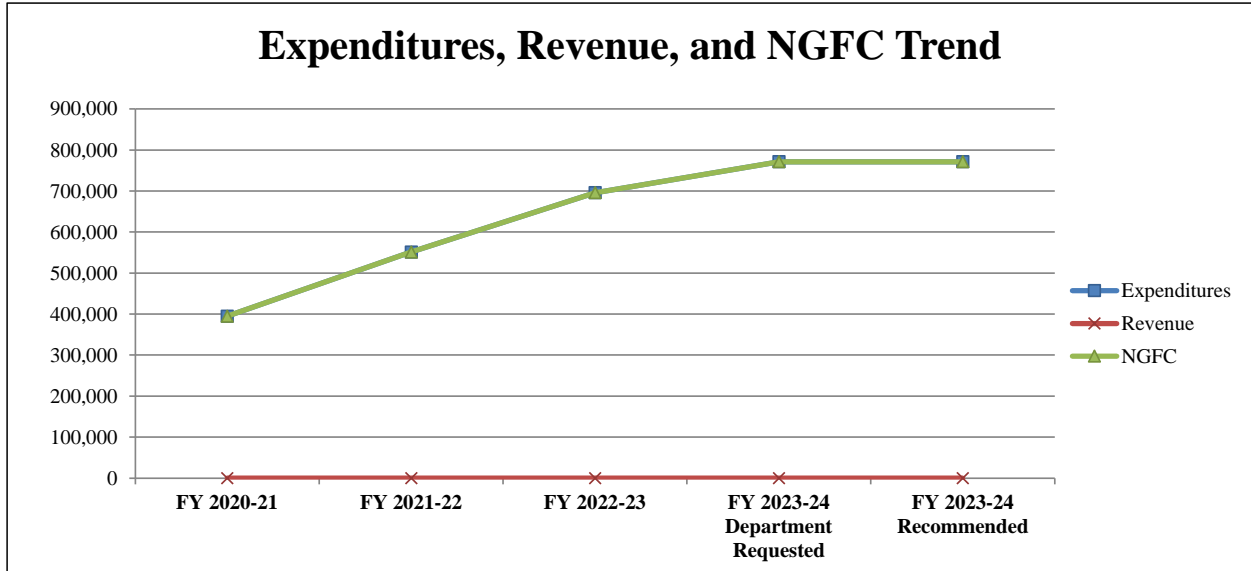
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

Other Financing Uses of \$771,356 are available for transfer to the Airports Enterprise Fund to fund the costs associated with capital facilities, including debt service. This budget unit contains no revenue as the AEOA revenue is collected within Budget Unit 1112 discretionary revenue as property taxes for the General Fund.

Budget Changes and Operational Impacts

The Airport Enterprise Fund was allocated 100% of all growth in General Fund property tax within the defined area of the AEOA for the first ten years of the AEOA, ending in FY 2019-20. Beginning in FY 2020-21, 66% of all growth in General Fund property tax within the AEOA was made available to the Airport Enterprise Fund. The recommended budget reflects the largest allocation to date, an increase of \$75,554 in General Fund Contribution over FY 2022-23 actual, as a result of year over year property tax growth in the AEOA. The growth in property tax can be attributed to the development of properties within the economic opportunity area, including the Amazon distribution center.

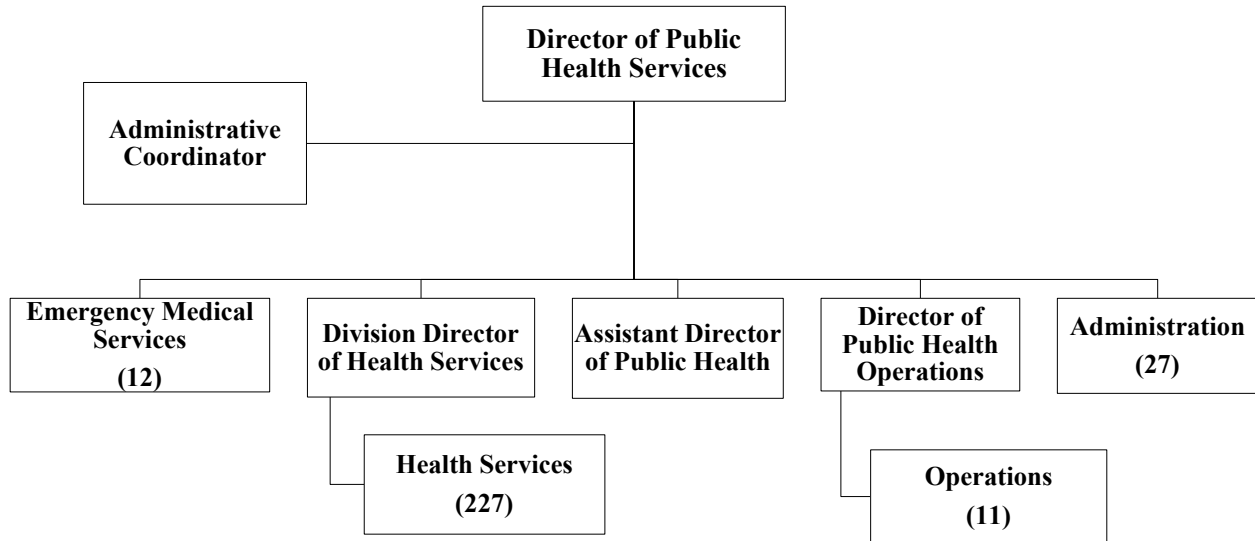
Public Ways



Mission Statement

To protect and safeguard the health and safety of the community.

Organizational Chart



Health and Sanitation

Fiscal Year 2021-22 and 2022-23 Accomplishments

- Continued awareness, prevention and treatment efforts in response to the ongoing COVID-19 pandemic. Efforts included ongoing allocation of testing resources, therapeutic treatments, vaccines, and leading the community transition as the public health emergencies concluded.
- Relaunched the Know Your Risk campaign, focused on bringing education, testing, and treatment resources for sexually transmitted infections, and reestablished and expanded the community STD Taskforce, which was renamed the Kern County Sexual Health and Harm Reduction Collaborative.
- Hosted a community Safe Baby, Safe Child Conference for local community organization, providing education on reducing the risk of Sudden Infant Death Syndrome (SIDS) and Sudden Unexplained Infant Deaths (SUID), suicide awareness in youth, and fentanyl awareness.
- Trained 93 staff to carry and administer naloxone nasal spray to persons in the community with a suspected opioid overdose.
- Led the development of the Black Infant and Maternal Health Initiative which is focused on reducing health disparities and improving perinatal health outcomes.
- Continued the #KnowYourNumbers program, providing free health screenings and nutrition and fitness classes combatting obesity and chronic disease. The program was recognized at the California State Association of Counties 2022 Challenge Awards in the Health & Human Services-rural category.
- Re-launched the Waste Hunger Not Food program, rescuing thousands of pounds of food from going to the landfill and instead redistributing free healthy food to the community.

Public Health Services

Department Head: Brynn Carrigan
Fund: General
Budget Unit: 4110

Function: Health and Sanitation
Activity: Health

Description of Major Services

The Public Health Services Department provides a wide range of services to assist in the prevention of disease and the improvement of the health, safety, and quality of life for County residents and visitors. The department participates in improving the health of the community through education, encouraging healthy lifestyles, and studying disease and injury prevention.

Summary of Expenditures and Revenue

| | FY 2021-22 | | FY 2022-23 | | FY 2023-24 | | |
|---------------------------------|----------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|--|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended | |
| APPROPRIATIONS: | | | | | | | |
| Salaries and Benefits | \$22,647,023 | \$29,088,998 | \$22,951,463 | \$32,280,109 | \$31,950,143 | \$31,950,143 | |
| Services and Supplies | 29,773,222 | 20,513,574 | 12,450,016 | 20,884,415 | 20,884,415 | 20,759,326 | |
| Other Charges | 1,055,816 | 2,596,017 | 961,635 | 1,751,748 | 1,751,748 | 1,751,748 | |
| Capital Assets | 0 | 0 | 51,670 | 464,104 | 464,104 | 855,967 | |
| Other Financing Uses | 0 | 3,241,692 | 0 | 0 | 0 | 4,124,298 | |
| TOTAL EXPENDITURES | \$53,476,061 | \$55,440,281 | \$36,414,784 | \$55,380,376 | \$55,050,410 | \$59,441,482 | |
| Expend. Reimb. | (\$912,917) | (\$1,023,796) | (\$359,670) | (\$1,196,308) | (\$1,196,308) | (\$1,196,308) | |
| TOTAL NET EXPENDITURES | \$52,563,144 | \$54,416,485 | \$36,055,114 | \$54,184,068 | \$53,854,102 | \$58,245,174 | |
| REVENUE: | | | | | | | |
| Licenses and Permits | \$724,672 | \$828,061 | \$789,040 | \$792,714 | \$792,714 | \$792,714 | |
| Fines and Forfeitures | 0 | 75,000 | 20,271 | 300,000 | 300,000 | 300,000 | |
| Intergovernmental | 45,775,382 | 41,277,974 | 27,573,691 | 44,472,254 | 44,472,254 | 44,739,028 | |
| Charges for Services | 4,056,613 | 4,478,133 | 4,068,323 | 4,003,748 | 4,003,748 | 4,003,748 | |
| Miscellaneous | 217,868 | 220,431 | 480,852 | 208,315 | 208,315 | 208,315 | |
| Other Financing Sources: | | | | | | | |
| American Rescue Plan | 694,343 | 0 | 0 | 0 | 0 | 0 | |
| CARES Act | 260,081 | 0 | 0 | 0 | 0 | 0 | |
| Public Health Miscellaneous | 1,041,747 | 0 | 0 | 0 | 0 | 0 | |
| Child Restraint Loaner Program | 0 | 8,000 | | 18,000 | 18,000 | 18,000 | |
| Tobacco Education Control | 408,610 | 431,380 | 362,559 | 479,966 | 150,000 | 150,000 | |
| CDPH Emergency Prep Grant | 0 | 0 | 0 | 84,422 | 84,422 | 84,422 | |
| Vital and Health Statistics | 95,114 | 100,201 | 88,243 | 33,826 | 33,826 | 33,826 | |
| Emergency Medical Services Fund | 475,489 | 281,380 | 179,939 | 316,590 | 316,590 | 316,590 | |
| TOTAL REVENUE | \$53,749,919 | \$47,700,560 | \$33,562,918 | \$50,709,835 | \$50,379,869 | \$50,646,643 | |
| Less Available BSI * | \$0 | \$3,241,692 | \$0 | \$0 | \$0 | (\$4,124,298) | |
| NET GENERAL FUND COST | (\$1,186,775) | \$9,957,617 | \$2,492,196 | \$3,474,233 | \$3,474,233 | \$3,474,233 | |
| BSI Ending Balance * | \$1,985,811 | N/A | \$3,241,692 | N/A | N/A | N/A | |

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of expenditures for this budget unit are associated with staffing costs necessary to provide services and perform the essential functions of the department. The largest revenue

category for the department is intergovernmental, which is comprised of revenue received from the State and federal government. This revenue is intended to cover the range of services provided by the department. Charges for service revenue is generated from document recording, clinic fees, case management fees, laboratory fees, and other sources. The department also receives an allocation of Net General Fund Cost.

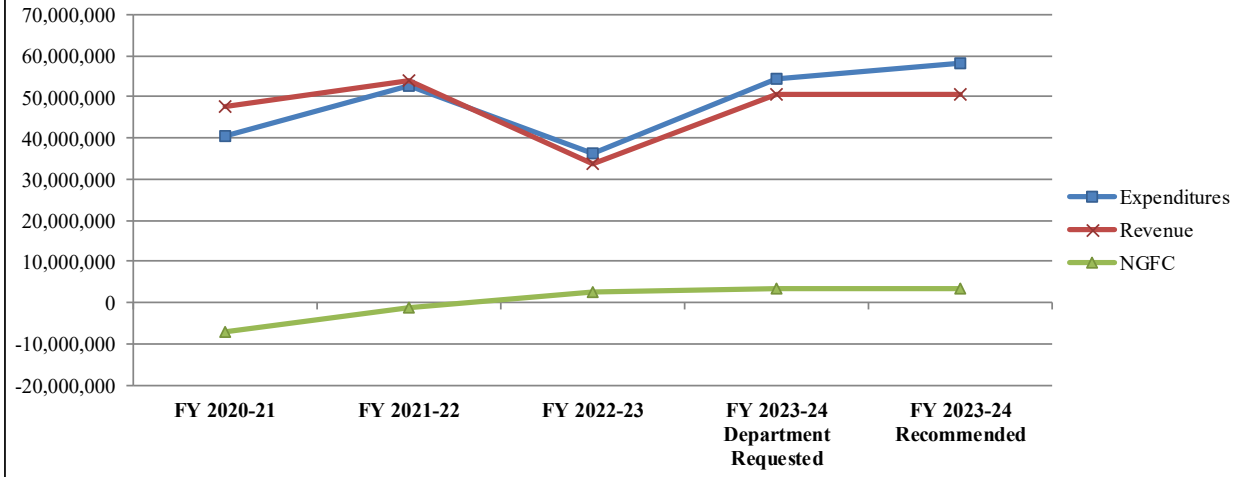
Budget Changes and Operational Impacts

The recommended budget includes an \$8.9 million increase in Salaries and Benefits expenditures over FY 2022-23 actual and provides funding for 275 authorized positions. This is an increase of 38 additional funded positions compared to the prior year's adopted budget. During FY 2022-23, the department was awarded an ongoing allocation of \$5.3 million in Future of Public Health funds, from the California Department of Public Health for the purpose of increasing the public health workforce and infrastructure. Seventy percent of this funding must be dedicated to staffing, resulting in the department adding 31 positions during FY 2022-23. With this increase in positions the department continues to work diligently with Human Resources to fill the new positions and address the current vacancy rate. In addition to the increase in positions, the recommended budget includes sufficient appropriations to cover the cost of the recently approved 4% cost of living adjustment.

Capital Assets in the amount of \$855,967 are included in the recommended budget for the purchase of a box truck, two Cargo Vans, an undercounter freezer, a mail slot key box, an upgraded access control system, a new pharmacy dispensary system, a diagnostic system, a CO2 incubator and a new storage shed. These assets will help the department to provide more efficient services.

The recommended budget includes intergovernmental revenue which consists of funding for infectious disease prevention, sexually transmitted infection management, HIV prevention, hepatitis-c virus prevention, black infant health, child health disability prevention, child lead exposure prevention, and oral health programs. FY 2023-24 recommended budget includes an overall increase in revenue of \$17 million from FY 2022-23 actual. The majority of this increase is due to the expected increase in revenue reimbursement from governmental grants, as well as the anticipation of receiving the full allocation of Future of Public Health funds in FY 2023-24. While the department is expecting a net increase in revenue, the department continues to see a decline in COVID-19 specific funding sources.

Expenditures, Revenue, and NGFC Trend

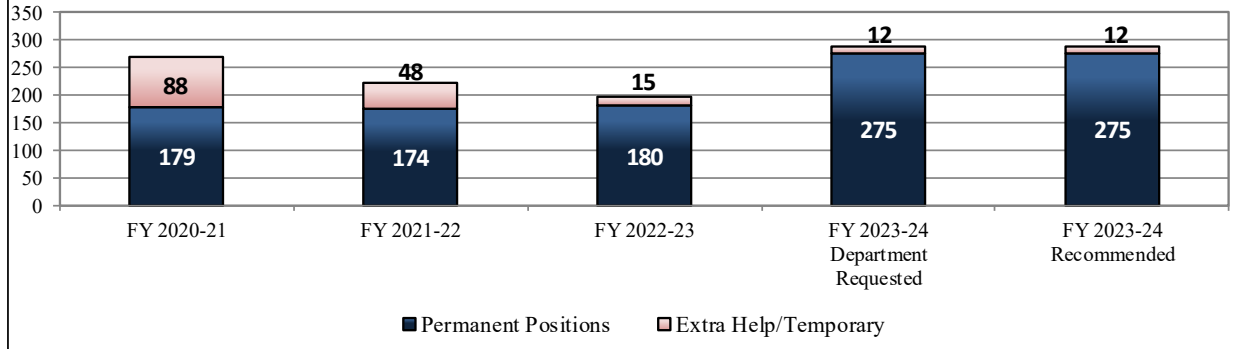


Health and Sanitation

Staffing Changes and Operational Impacts

During FY 2022-23, the department added 31 positions specifically through Future of Public Health Funds. The recommended budget includes the addition of one (1) Social Service Supervisor position, one (1) Staff Nurse position, and three (3) Public Health Project Specialist positions, and the concurrent deletion of one (1) Social Service Worker position.

Average Filled Positions



| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| | | | | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 179 | 174 | 180 | 275 | 275 |
| Extra Help/Temporary | 88 | 48 | 15 | 12 | 12 |
| Total Positions | 267 | 222 | 195 | 287 | 287 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 182 | 171 | 178 | N/A | N/A |
| Extra Help/Temporary (FTE) | 53 | 28 | 11 | N/A | N/A |
| Total Positions | 235 | 199 | 189 | N/A | N/A |
| SALARIES & BENEFITS | \$23,818,795 | \$22,647,023 | \$22,951,463 | \$32,280,109 | \$31,950,143 |

Summary of Authorized Positions

The department has requested 282 authorized positions, of which 275 are budgeted to be filled during FY 2023-24.

The department will hold seven (7) positions vacant and unfunded as follows: one (1) Public Health Officer position, one (1) GIS Specialist I/II position, one (1) GIS Technician I/II position, one (1) Public Health Program Specialist position, one (1) Assistant Division Director of Health Services position, one (1) Technical Support Engineer position, and one (1) Medical Assistant position.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|----------------------------|------------|-----------|------------|------------|------------|----------|------------|
| | | | | Total | | | |
| Administration | 30 | 0 | 0 | 30 | 30 | 0 | 30 |
| Health Services | 224 | 5 | (1) | 228 | 224 | 4 | 228 |
| Operations | 12 | 0 | 0 | 12 | 9 | 3 | 12 |
| Emergency Medical Services | 12 | 0 | 0 | 12 | 12 | 0 | 12 |
| Total | 278 | 5 | (1) | 282 | 275 | 7 | 282 |

Health and Sanitation

| Health Services | Administration | Operations |
|--|---------------------------------------|---|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Public Health Officer | 1 Director of Public Health Services | 1 Div. Director of Public Health Operations |
| 1 Public Health Laboratory Director | 1 Administrative Services Officer | 1 Administrative Coordinator |
| 1 Assist. Public Health Laboratory Director | 6 Administrative Coordinator | 1 GIS Specialist |
| 1 Administrative Coordinator | 1 Program Coordinator | 1 GIS Technician I/II |
| 1 Program Coordinator | 1 Marketing & Promotions Coordinator | 1 Technology Services Supervisor |
| 1 Program Specialist | 1 Marketing & Promotions Associate | 1 Tech Support Engineer |
| 12 Public Health Program Specialist | 1 Assistant Director of Public Health | 2 Tech Support Specialist I/II |
| 3 Public Health Program Manager | 3 Public Health Program Manager | 1 System Analyst |
| 7 Public Health Project Specialist | 4 Accountant/ Sr. Accountant | 1 Facilities & Services Spec |
| 3 Nurse Practitioner | 1 Contract Administrator | 2 Public Health Fleet Specialist |
| 1 Public Health Nutritionist | 1 Graphic Artist | 12 Requested Total |
| 1 Director of Public Health Nursing | 3 Fiscal Support Supervisor | |
| 1 Division Director of Health Services | 5 Fiscal Support Specialist | |
| 1 Assist. Division Director of Health Services | 1 Fiscal Support Technician | |
| 9 Supervising Public Health Nurse | 30 Requested Total | |
| 39 Public Health Nurse Jr./I/II | | |
| 1 Public Health Nurse Jr./I/II -Part Time | | |
| 1 County Health Officer | | |
| 1 Clinic Supervisor | | |
| 1 Staff Nurse | | |
| 15 Vocational Nurse I/II | | |
| 1 Senior Public Health Epidemiologist | | |
| 3 Public Health Epidemiologist | | |
| 1 Billing Office Specialist III | | |
| 1 Billing Office Specialist I/II | | |
| 1 Office Services Coordinator | | |
| 3 Senior Office Services Specialist | | |
| 7 Office Services Specialist | | |
| 29 Office Services Technician | | |
| 8 Health Educator | | |
| 16 Health Education Assistant I/II | | |
| 21 Communicable Disease Investigator | | |
| 3 Medical Assistant I/II | | |
| 8 Public Health Aide I/II | | |
| 4 Social Service Worker I/II/III/IV/V | | |
| 2 Supervising Microbiologist | | |
| 6 Microbiologist | | |
| 1 Microbiology Specialist | | |
| 6 Public Health Laboratory Assistant I/II | | |
| 1 Public Health Laboratory Assist. I/II - PT | | |
| 224 Current Total | | |
| <u>Additions/Deletions</u> | | |
| 3 Public Health Project Specialist | | |
| 1 Staff Nurse | | |
| 1 Social Service Supervisor I/II | | |
| (1) Social Service Worker I/II/III/IV/V | | |
| 228 Requested Total | | |

Emergency Medical Services

Classification

| |
|--|
| 1 Public Health Program Manager |
| 2 Sr Emerg Medical Services Coordinator |
| 8 Emergency Medical Services Coordinator |
| 1 Contract Administrator |
| 12 Requested Total |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Reduce the proportion of Kern County residents who are overweight or obese and the mortality rate attributable to obesity-related chronic diseases.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Age-adjusted mortality rate attributable to heart disease, per 100,000 population | 102.9 | 100 | 118.1 | 100 |
| Age-adjusted mortality rate attributable to diabetes, per 100,000 population | 38.2 | 36 | 46.9 | 40 |
| Age-adjusted mortality rate attributable to stroke, per 100,000 population | 31.8 | 30.0 | 38.0 | 35.0 |
| Proportion of adults who are overweight or obese | 78.0% | 70% | 71.6% | 70% |
| Proportion of 7th graders who are not physically fit | N/A | N/A | N/A | 70% |
| Number of worksite wellness activities provided | 97 | 200 | 179 | 200 |
| Number of attendees of worksite wellness activities | 288 | 500 | 3,343 | 3,500 |
| Pounds of healthy, wholesome food rescued and redistributed free to residents | 679,812 | 1,000,000 | 855,937 | 1,000,000 |
| Number of Know Your Numbers fitness and nutrition sessions launched | 64 | 100 | 49 | 100 |
| Number of attendees of Know Your Numbers fitness and nutrition sessions | 352 | 1,000 | 556 | 1,000 |
| The County has some of the highest rates of obesity and mortality due to chronic diseases in the State. In addition, many of the county's mortality rates worsened during the COVID-19 pandemic. The department has multiple programs aimed at addressing obesity, including Waste Hunger Not Food, Know Your Numbers, and Certified Healthy. Additionally, throughout 2023, the department collaborated with Kern Behavioral Health and Recovery Services in the Grounded in Health 2023 campaign, providing tips, tools and resources to assist the community in living their lives healthier. Data on the proportion of 7th graders who are not physically fit is reported a few years in arrears and was not collected in the reported years due to the COVID-19 pandemic. This data is expected to resume in FY 2023-24 | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Ensure residents receive the most appropriate level of pre-hospital emergency medical care in a timely manner.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Percentage of trauma patients transported to a trauma center | 81% | 85% | 76% | 85% |
| Percentage of ambulance patient offloads completed within 20 minutes | 32% | 50% | 28% | 50% |
| Percentage of ambulance patients appropriately receiving Hypoglycemia treatment | 93% | 95% | 33% | 95% |
| Percentage of ambulance patients appropriately receiving prehospital stroke screening | 97% | 98% | 97% | 98% |
| Percentage of pediatric ambulance patients appropriately receiving respiratory assessment | 80% | 85% | 85% | 85% |
| Number of ground ambulance exclusive operating areas compliant with response times | 2 | 10 | 6 | 10 |
| Number of people trained in hands only CPR | 215 | 275 | 1,200 | 1,500 |
| The emergency medical services system has been significantly impacted by the COVID-19 pandemic and by staffing shortages in a number of key healthcare positions. The department has implemented innovative ways to enhance services provided during a medical emergency in a system experiencing unprecedented call and transport volumes. Through the implementation of fly cars, Tele911, direct to triage, and 911 abuser policies, the department has effectively reduced transport volumes even though call volumes continue to increase. The department relaunched the ambulance patient offload time taskforce in an attempt to identify and address systemic issues that delay ambulances from offloading patients at hospitals and returning to the field. The department continues to promote and offer free to the community hands-only CPR as an important, life-saving tool. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

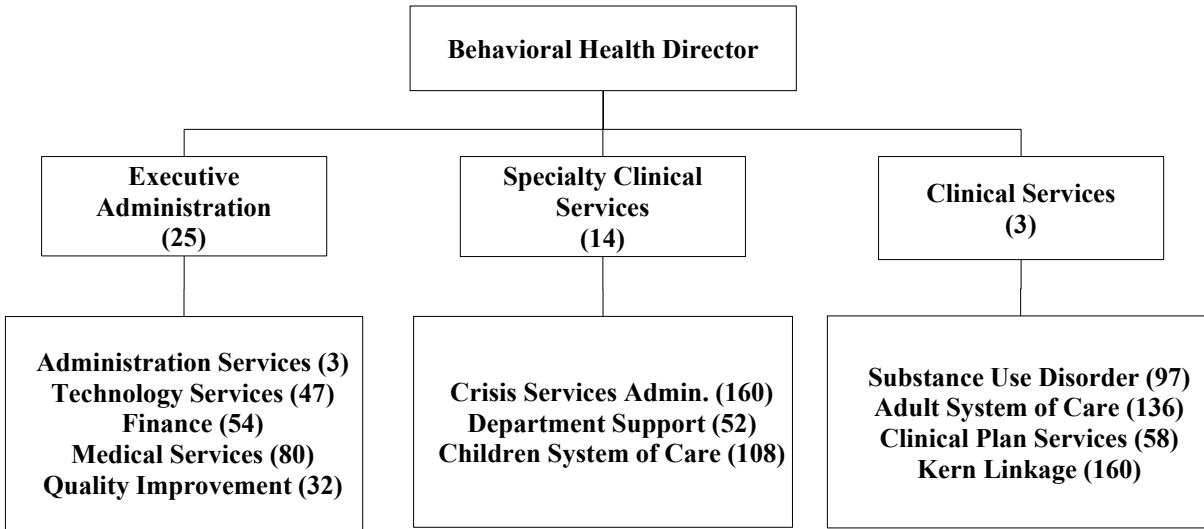
Department Goal: Promote healthy lifestyles and prevent spread of diseases.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Incidence rate of chlamydia, per 100,000 population | 579.0 | 760 | 663.7 | 650 |
| Incidence rate of gonorrhea, per 100,000 population | 215.6 | 200 | 255.6 | 220.0 |
| Number of cases identified of disseminated gonorrhea | 8 | 0 | 9 | 5 |
| Incidence rate of syphilis, per 100,000 population | 38.2 | 35 | 60.94 | 45 |
| Incidence rate of congenital syphilis, per 1,000 births | 267.2 | 240 | 288.0 | 240 |
| Incidence rate of HIV, per 100,000 population | 18.0 | 15 | 20.0 | 18.0 |
| Incidence rate of Hepatitis C, per 100,000 population | 291.8 | 280 | 301.5 | 295.0 |
| Teen birth rate | 23.2 | 23 | 21.0 | 20.0 |
| Incidence rate of black infant deaths, per 1,000 births | 6.4 | 5 | 10.2 | 8.0 |
| Incidence rate of Valley Fever, per 100,000 population | 284.8 | 275 | 306.2 | 295 |
| Number of Valley Fever awareness presentations | N/A | 20 | 0 | 20 |
| Age-adjusted mortality rate attributable to cancer, per 100,000 population | 128.4 | 100 | 138.0 | 132.0 |
| Age-adjusted mortality rate attributable to COVID-19, per 100,000 population | 126.7 | 100 | 129.5 | 125.0 |
| Immunization rate for children entering Kindergarten | 91.1% | 95% | 88.2% | 90% |
| Immunization rate for children entering 7 th grade | 96.1% | 98% | 94.0% | 95% |
| Number of car seat safety trainings provided | 155 | 200 | 109 | 200 |
| <p>While much of the disease prevention and healthy lifestyle promotional activities were hindered by the COVID-19 pandemic, the department has been reinstating this work. Furthermore, many residents postponed preventative healthcare visits during the pandemic, which put immunization rates behind and left communicable diseases undiagnosed. The department has reinstated the back-to-school immunization clinics and has partnered with school districts to provide resources assisting in getting school-aged kids vaccinated. The department has relaunched the Kern County Sexual Health and Harm Reduction Collaborative, working with community partners to provide sexual health education and expand sexually transmitted disease testing and treatment resources. Furthermore, in 2023, the department started sexual health education efforts on the Grindr app, to lower STD transmission. In February 2021, the department, in collaboration with First 5 Kern, launched a Black Infant and Maternal Health Initiative (BIMHI) to address black infant and maternal health disparities. BIMHI developed a three-year strategic plan to address systemic issues to reduce the health and death disparities in this demographic. Due to staff turnover, the car seat safety program was temporarily suspended in FY 2022-23. In early 2023, the department provided training for multiple new staff to become car seat technicians allowing the program to relaunch and is now running at full capacity. Furthermore, the department created a childhood injury and illness prevention program and is launching the Safe Kids Kern Coalition in August of 2023.</p> | | | | |

Mission Statement

Working together to achieve hope, healing, and a meaningful life in the community.

Organizational Chart



Health and Sanitation

Fiscal Year 2021-22 and 2022-23 Accomplishments

- Began operations in the No Place Like Home project to assist residents in maintaining placement in supportive housing, resulting in 30 individuals being placed in available units.
- Expanded naloxone availability to the community by providing training to community partners and directing training participants to an opportunity for additional free doses of naloxone through a federal grant.
- In April 2022, the department broke ground on two Psychiatric Health Facilities that will add needed inpatient beds for adults and children. Together, the facilities will have the capacity to serve 32 people.
- Began accepting calls from the 988 Nationwide Suicide Call Center in July 2022. In FY 2021-22 the department received 7,482 calls and received over 8,000 calls in FY 2022-23.
- Expanded partnership with law enforcement agencies by dedicating behavioral health staff at the 911 call center, diverting calls to a behavioral health professional when appropriate.
- Funding from the Mental Health Student Services Act was used to form a collaborative with school partners to provide curriculum focusing on the prevention of youth suicide.

Behavioral Health and Recovery Services

Department Head: Stacy Kuwahara
Fund: Behavioral Health & Recovery Services

Budget Unit: 4120 and 4121
Function: Health and Sanitation
Activity: Health

Description of Major Services

The Behavioral Health and Recovery Services Department (KernBHRS) focuses its efforts on ensuring access to high quality behavioral health services throughout the County. The department serves as a community-based outpatient treatment system of care and works diligently to minimize hospitalization, promote less costly treatment modes, and ultimately help County residents recover from their illnesses. The department is also the Behavioral Health Managed Care system for the County. Implementation of the Mental Health Services Act (MHSA) has had a significant and positive impact on these efforts. MHSA funded programs are augmenting the role of the department by providing consumer-driven services to previously underserved populations. In addition, the department provides substance use services through a plethora of treatment and prevention programs to meet the needs of the community. The department continues to play a key role as a partner and contributor to the County's broader vision of addressing homelessness.

Summary of Expenditures and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|----------------------------------|-----------------------|----------------------|-----------------------|----------------------|-------------------------|----------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Contingencies | \$0 | \$0 | \$0 | \$5,000,000 | \$9,730,000 | \$5,230,000 |
| Salaries and Benefits | 99,567,344 | 121,794,875 | 101,012,365 | 138,446,125 | 134,692,741 | 134,582,741 |
| Services and Supplies | 110,205,453 | 141,326,015 | 123,370,067 | 170,896,150 | 173,300,916 | 175,374,990 |
| Other Charges | 28,368,018 | 20,819,836 | 26,753,604 | 38,009,945 | 38,023,145 | 88,023,145 |
| Capital Assets | (1,500) | 642,133 | 0 | 755,000 | 768,000 | 818,000 |
| Other Financing Uses | 184,755 | 3,500,000 | 87,803 | 4,730,000 | 0 | 5,722,000 |
| TOTAL EXPENDITURES | \$238,324,070 | \$288,082,859 | \$251,223,839 | \$357,837,220 | \$356,514,802 | \$409,750,876 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$305,001 | \$312,659 | \$1,241,933 | \$312,659 | \$312,659 | \$312,659 |
| Intergovernmental | 21,769,906 | 22,986,812 | 28,652,863 | 37,556,394 | 38,526,070 | 88,635,144 |
| Charges for Services | 101,374,542 | 107,044,354 | 106,869,165 | 123,657,568 | 123,657,568 | 123,657,568 |
| Miscellaneous | 57,565 | 826,453 | 712,813 | 175,000 | 1,225,000 | 1,225,000 |
| Other Financing Sources: | | | | | | |
| General Fund Contribution | 980,649 | 980,649 | 980,649 | 980,649 | 2,876,215 | 2,876,215 |
| 2011 Realignment | 61,609,823 | 51,805,108 | 73,207,437 | 85,164,540 | 85,598,488 | 85,598,488 |
| 1991 Realignment | 402,624 | 27,427,759 | 4,087,054 | 9,596,952 | 9,596,952 | 9,596,952 |
| Mental Health Services Act | 61,500,771 | 76,612,655 | 56,673,082 | 91,581,132 | 91,581,132 | 92,658,132 |
| Correctional Health-General Fund | 1,871,932 | 1,900,000 | 1,622,461 | 1,900,000 | 1,900,000 | 1,900,000 |
| Alcoholism Program | 90,000 | 48,000 | 48,000 | 48,000 | 44,000 | 44,000 |
| Alcohol Abuse Education/Prev. | 100,000 | 32,000 | 32,000 | 32,000 | 43,000 | 43,000 |
| Drug Program Fund | 29,698 | 28,000 | 28,000 | 28,000 | 15,000 | 15,000 |
| Opioid Remediation Settlement | 0 | 0 | 0 | 0 | 0 | 2,821,162 |
| American Rescue Plan Act | 2,551,305 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$252,643,816 | \$290,004,449 | \$274,155,457 | \$351,032,894 | \$355,376,084 | \$409,383,320 |
| NET FUND COST | (\$14,319,746) | (\$1,921,590) | (\$22,931,618) | \$6,804,326 | \$1,138,718 | \$367,556 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

Services and Supplies are the largest expenditure of this budget unit, which totals \$175.3 million and is comprised mostly of contracted and specialized professional services. Salaries and Benefits budget expenditures of \$134.5 million covers employee costs for the administration and operation of various programs and clinics that provide behavioral and substance use services to County residents.

Funding for the programs operated within this budget unit are provided by sources outside the General Fund. The department's primary sources of revenue in FY 2023-24 are Medi-Cal fees, Realignment and MHSA funding. To qualify for some of the funding from the State, a County General Fund contribution in the amount of \$980,649 is required and is appropriated in the Behavioral Health - County Contribution Budget Unit 4127. In addition, a General Fund contribution of \$1.9 million for behavioral health services at the Kern County Justice Facility is included. This fiscal year, additional revenue in the amount of \$1,895,566 is reflected as a General Fund Contribution to support the East Kern Mobile Evaluation Team (MET) funded through Measure K.

The East Kern Mobile Evaluation Team, funded through Measure K, will provide services to individuals experiencing a behavioral health crisis, substance use crisis, or both within the eastern Kern County areas. Through this project, individuals in crisis will be able to request mobile crisis response through Mobile Crisis Line or 988 dispatch. In addition, the Mobile Evaluation Team will work with law enforcement and will receive crisis evaluations, interventions, and referrals to treatment and resources in the community. This team will provide timely access to needed behavioral health and substance use services during crisis from behavioral health providers. At full implementation of this project, the eastern Kern County communities will have access to mobile crisis response 24 hours a day, 7 days a week, 365 days a year. These areas will see a decrease in law enforcement response and transport directly related to behavioral health and substance use crises as well as a decrease in lengthy stays for behavioral health clients in emergency departments throughout the area.

Budget Changes and Operational Impacts

The recommended budget includes a \$33.5 million increase in salaries and benefits expenditures over FY 2022-23 actual and provides funding for 1,030 authorized positions, with an increase of 38 positions through this recommended budget. In addition to the increase in positions, the recommended budget includes sufficient appropriations to cover the cost of the recently approved 4% cost of living adjustment.

The recommended budget includes a \$52 million increase in services and supplies over FY 2022-23 actual primarily due to the department budgeting the full anticipated costs for all contracts as well as budgeting for additional costs related to the planned opening of two new Psychiatric Health Facilities. In addition, an allocation of \$2.8 million is reflected in the recommended budget for the East Kern MET team funded through Measure K. In addition, \$5.7 million is included in Other Financing Uses for major maintenance costs related to necessary infrastructure upgrades at various KernBHRS facilities. The department has included appropriations for contingencies in the amount

of \$5.2 million for anticipated prior years cost report settlement and for other uncertainties that may occur during the fiscal year.

During the coming year, the department will continue its efforts to address the needs of homeless residents that have historically refused services through the department's ROEM Team. In addition, KernBHRS received approval for the Mental Health Services Act Innovation Street Psychiatry program. This program will allow the purchase of two vehicles bringing Psychiatrists to the homeless communities, ensuring care is provided where individuals live. This fiscal year the department also plans to expand Medicated Assisted Treatment within the L St. clinic to treat substance use disorders. The department will continue strengthening their efforts in suicide prevention with the 988 hotline, providing 24 hours access to a licensed professional in the time of crisis

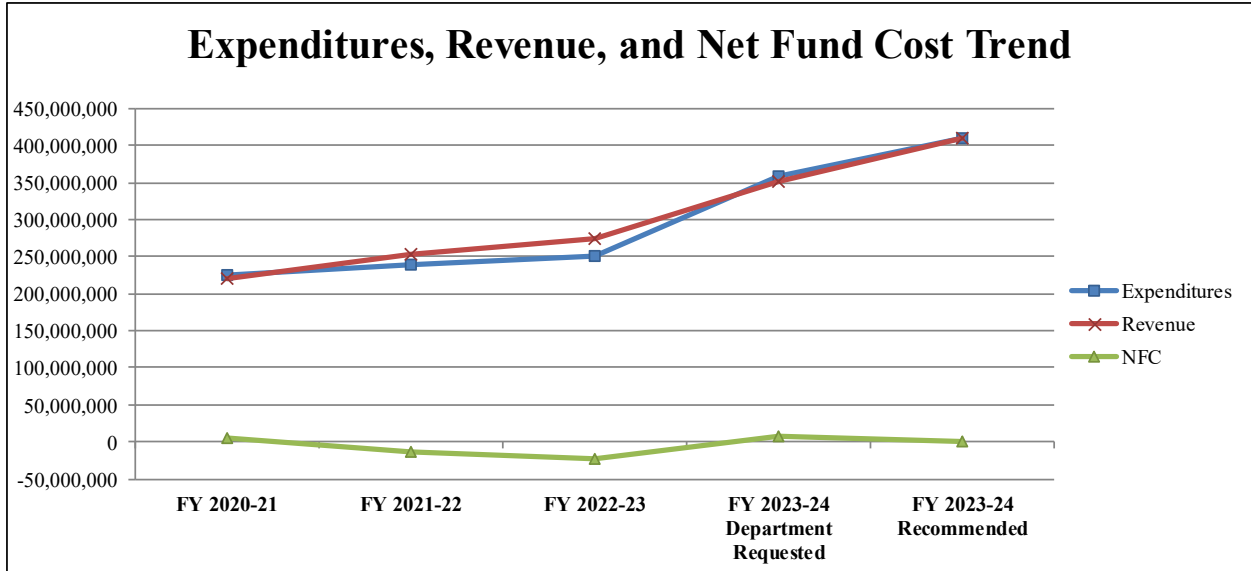
KernBHRS will also be tasked in FY 2023-24 to continue implementing the State's goal of transforming and strengthening Medi-Cal by providing a more equitable, coordinated and person-centered approach to maximize health and life trajectory. Part of this goal includes payment reform. Beginning in FY2023-24, the department will be subject to an Intergovernmental Transfer (IGT) reimbursement methodology to replace certified expenditures for Medi-Cal. IGT transfer to the State have been included in the department's budget.

Overall, the department's revenue is increasing compared to FY 2022-23 actual due to the increased staffing level and corresponding increase in reimbursement. In FY 2021-22 the department received revenue from the American Rescue Plan Act (ARPA) to mitigate the impacts of the Coronavirus pandemic.

The recommended budget includes \$9.5 million in 1991 Mental Health Realignment and \$85.5 million in 2011 Realignment revenue. The budgeted 2011 Realignment revenue includes \$8.3 million in 2011 Public Safety Realignment for Communities Corrections (AB 109) to provide services for mental health and substance use programs for the AB 109 population. The recommended budget includes \$2.8 million in opioid remediation settlement funds. This funding will be used for abatement of the opioid epidemic through support and expansion of Medicated Assisted Treatment, narcotic treatment program, and substance use disorder treatment and prevention programs. This funding will also be used to expand outreach and prevention strategies to all communities with a focus on youth opioid response.

MHSA funding is budgeted at approximately \$92.6 million in the recommended budget. An increase in MHSA is expected this fiscal year due to the planned increase of MHSA funded services in line with the County's initiatives supporting individuals experiencing homelessness and needing behavioral health services, developing the infrastructure to support increased services, and increasing services to individuals needing high level of behavioral health services.

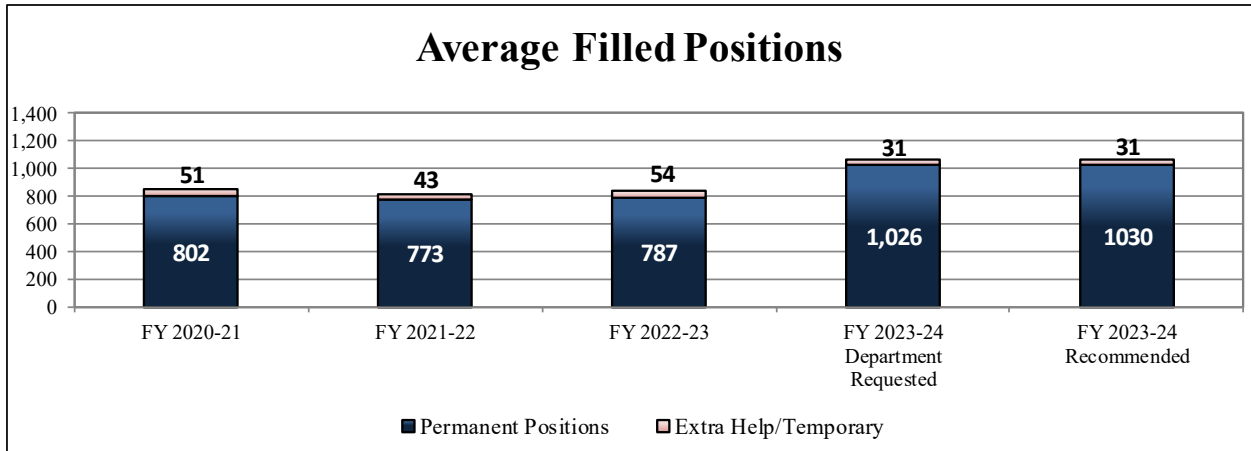
The department's ending fund balance as of June 30, 2023 is \$25.7 million. The department will use a portion of its available fund balance to offset the budgeted net fund cost.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of 38 positions as follows: one (1) Behavioral Health Unit Supervisor, two (2) Clinical Psychologist I/II, one (1) Behavioral Health Recovery Specialist System Administrator, two (2) Office Services Technician, twelve (12) Behavioral Health Recovery Specialist I/II/III, one (1) Clinical Supervisor, fifteen (15) Behavioral Health Therapist I/II, one (1) Program Specialist, two (2) Vocational Nurse I/II, one (1) Administrative Coordinator. The majority of these positions are within Crisis Services Administration and will be utilized to provide direct services to the community.

Health and Sanitation



| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| | | | | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 802 | 773 | 787 | 1,026 | 1030 |
| Extra Help/Temporary | 51 | 43 | 54 | 31 | 31 |
| Total Positions | 853 | 816 | 841 | 1057 | 1061 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 800 | 768 | 784 | N/A | N/A |
| Extra Help/Temporary (FTE) | 39 | 33 | 43 | N/A | N/A |
| Total Positions | 839 | 801 | 827 | N/A | N/A |
| SALARIES & BENEFITS | \$98,640,698 | \$99,567,344 | \$101,012,365 | \$138,446,125 | \$134,582,741 |

Summary of Authorized Positions

The recommended budget includes 1,030 authorized positions, all of which are budgeted to be filled as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|---------------------------------|------------|-----------|-----------|--------------|--------------|----------|--------------|
| | | | | Total | | | |
| Executive Administration | 26 | 0 | 0 | 26 | 26 | 0 | 26 |
| Kern Linkage | 153 | 7 | 0 | 160 | 160 | 0 | 160 |
| Crisis Services Administration | 134 | 26 | 0 | 160 | 160 | 0 | 160 |
| Quality Improvement Division | 32 | 0 | 0 | 32 | 32 | 0 | 32 |
| Substance Use Disorder Division | 96 | 1 | 0 | 97 | 97 | 0 | 97 |
| Specialty Clinical Services | 14 | 0 | 0 | 14 | 14 | 0 | 14 |
| Department Support | 50 | 2 | 0 | 52 | 52 | 0 | 52 |
| Finance | 54 | 0 | 0 | 54 | 54 | 0 | 54 |
| Medical Services | 80 | 0 | 0 | 80 | 80 | 0 | 80 |
| Clinical Plan Services | 58 | 0 | 0 | 58 | 58 | 0 | 58 |
| Adult System of Care | 136 | 0 | 0 | 136 | 136 | 0 | 136 |
| Children System of Care | 106 | 2 | 0 | 108 | 108 | 0 | 108 |
| Technology Services | 47 | 0 | 0 | 47 | 47 | 0 | 47 |
| Clinical Services | 3 | 0 | 0 | 3 | 3 | 0 | 3 |
| Administration Services | 3 | 0 | 0 | 3 | 3 | 0 | 3 |
| Total | 992 | 38 | 0 | 1,030 | 1,030 | 0 | 1,030 |

| Executive Administration | Kern Linkage | Crisis Services Administration |
|---|--|---|
| <p><u>Classification</u></p> <ul style="list-style-type: none"> 1 Director of BHRS 1 Special Projects Manager 1 Clinical Supervisor 2 Sr. Office Services Specialist 1 Administrative Coordinator 1 Office Services Technician 1 Sr. Human Resource Manager 1 BH Workforce Development Coord. 1 Human Resource Analyst 2 Sr. HR Specialist - Conf 3 Sr. HR Specialist 5 HR Specialist I/II 1 Office Services Assistant 1 Dept. Public Information Officer 2 Marketing and Promotions Assoc. I/II 1 BH Program Supervisor 1 BH Planning Analyst <hr/> 26 Requested Total | <p><u>Classification</u></p> <ul style="list-style-type: none"> 1 BHRS System Administrator 1 Administrative Coordinator 1 Program Support Supervisor 2 BH Planning Analyst 1 Office Services Specialist 18 Office Services Technician 8 BH Unit Supervisor I/II 26 BH Therapist I/II 56 BH Recovery Specialist I/II/III 2 Program Specialist I/II 1 Clinical Psychologist I/II 8 SUD Specialist I/II 4 BH Peer Specialist I/II/III 5 BH Recovery Specialist Aide 2 Program Technician 2 BH Nurse I/II/III 1 BH Program Supervisor 14 Vocational Nurse I/II 1 Department Analyst I/II <hr/> 153 Current Total <u>Additions/(Deletions)</u> <ul style="list-style-type: none"> 1 BH Unit Supervisor I/II 1 BH Therapist I/II 3 BH Recovery Specialist I/II/III 2 Clinical Psychologist I/II <hr/> 160 Requested Total | <p><u>Classification</u></p> <ul style="list-style-type: none"> 1 BHRS System Administrator 9 BH Unit Supervisor I/II 1 Administrative Coordinator 1 Office Services Specialist 13 Office Services Technician 15 BH Therapist I/II 60 BH Recovery Specialist I/II/III 2 Program Specialist I/II 2 BH Recovery Specialist Aide 4 SUD Specialist I/II 1 Office Services Assistant 1 Office Services Technician 1 Program Support Supervisor 1 Physician Asst./Nurse Practitioner 13 BH Nurse I/II/III 9 Vocational Nurse I/II <hr/> 134 Current Total <u>Additions/(Deletions)</u> <ul style="list-style-type: none"> 1 Clinical Supervisor 1 BHRS System Administrator 1 Office Services Technician 13 BH Therapist I/II 7 BH Recovery Specialist I/II/III 1 Program Specialist I/II 2 Vocational Nurse I/II <hr/> 160 Requested Total |
| <p style="text-align: center;">Quality Improvement</p> <p><u>Classification</u></p> <ul style="list-style-type: none"> 1 BHRS System Administrator 3 Coordinator of Admin. and Leg. Analysis 1 Administrative Coordinator 2 BH Unit Supervisor I/II 6 BH Recovery Specialist I/II/III 9 BH Planning Analyst 1 SUD Specialist I/II 1 BH Program Supervisor 1 Program Specialist I/II 1 Office Services Specialist 6 Office Services Technician <hr/> 32 Requested Total | <p style="text-align: center;">Substance Use Disorder Division</p> <p><u>Classification</u></p> <ul style="list-style-type: none"> 1 BHRS System Administrator 6 BH Unit Supervisor I/II 1 Administrative Coordinator 1 Office Services Specialist 13 Office Services Technician 1 Program Coordinator 1 BH Planning Analyst 3 Departmental Analyst I/II 24 BH Therapist I/II 9 BH Recovery Specialist Aide 28 SUD Specialist I/II 4 BH Peer Specialist I/II/III 1 Program Technician 2 BH Recovery Specialist Aide 1 BH Program Supervisor <hr/> 96 Current Total <u>Additions/(Deletions)</u> <ul style="list-style-type: none"> 1 Office Services Technician <hr/> 97 Requested Total | <p style="text-align: center;">Specialty Clinical Services</p> <p><u>Classification</u></p> <ul style="list-style-type: none"> 1 Deputy Director of BHRS 1 Administrative Coordinator 1 Program Support Supervisor 1 Senior Office Services Specialist 1 BH Unit Supervisor I/II 1 BH Therapist I/II 1 Sr. Patient Rights Advocate 4 Patient Rights Advocate 1 Family Advocate 1 Program Technician 1 Office Services Technician <hr/> 14 Requested Total |

Health and Sanitation

| Department Support | Finance | Medical Services |
|--|--|---|
| <p><u>Classification</u></p> <p>1 BHRS System Administrator 1 Office Services Specialist 2 BH Unit Supervisor I/II 9 Clinical Psychologist I/II 5 Psychology Intern-Contract 4 Administrative Coordinator 2 Department Analyst I/II 5 Office Services Technician 2 BH Program Supervisor 1 Program Support Supervisor 2 Staff Development Specialist 8 Program Specialist I/II 1 Program Coordinator 1 Program Technician 1 BH Planning Analyst 5 SUD Prevention Specialist I/II</p> <hr/> <p>50 Current Total</p> <p><u>Additions/(Deletions)</u></p> <p>1 Administrative Coordinator 1 BH Recovery Specialist I/II/III</p> <hr/> <p>52 Requested Total</p> | <p><u>Classification</u></p> <p>1 BHRS System Administrator 1 Sr. Admin. and Fiscal Services Office 3 Fiscal Support Specialist 2 Office Services Specialist 8 Accountant/ Sr. Accountant 15 Fiscal Support Specialist 9 Fiscal Support Technician 2 Department Analyst I/II 2 Mail Clerk 1 Contract System Supervisor 3 Contract Administrator 3 Contract Administration Assistant 1 Office Services Technician 1 Sr. BH Credentialing Specialist 2 BH Credentialing Specialist</p> <hr/> <p>54 Requested Total</p> | <p><u>Classification</u></p> <p>1 BHRS System Administrator 2 Administrative Coordinator 3 Program Specialist I/II 2 Office Services Specialist 2 Psychiatrist 2 Physician Asst./Nurse Practitioner 1 Clinical Supervisor 5 BH Unit Supervisor I/II 14 BH Nurse I/II/III 1 Vocational Nurse I/II 13 Medical Assistant I/II 9 BH Therapist I/II 9 BH Recovery Specialist I/II/II 6 Office Services Technician 2 Program Technician 1 SUD Specialist I/II 7 Psychiatrist-Contract</p> <hr/> <p>80 Requested Total</p> |
| <p style="text-align: center;">Clinical Plan Services</p> <p><u>Classification</u></p> <p>1 BHRS System Administrator 2 Administrative Coordinator 1 BH Program Supervisor 1 Office Services Specialist 1 BH Peer Specialist I/II/III 7 Office Services Technician 3 BH Unit Supervisor I/II 18 BH Therapist I/II 21 BH Recovery Specialist I/II/III 1 SUD Specialist I/II 1 BH Recovery Specialist Aide 1 Office Services Assistant</p> <hr/> <p>58 Requested Total</p> | <p style="text-align: center;">Adult System of Care</p> <p><u>Classification</u></p> <p>1 BHRS System Administrator 1 Administrative Coordinator 1 Office Services Specialist 6 BH Unit Supervisor I/II 38 BH Therapist I/II 49 BH Recovery Specialist I/II/III 6 Program Technician 12 Office Services Technician 6 SUD Specialist I/II 8 BH Recovery Specialist Aide 1 Program Support Supervisor 5 BH Peer Specialist I/II/III 2 Office Services Assistant</p> <hr/> <p>136 Requested Total</p> | <p style="text-align: center;">Children System of Care</p> <p><u>Classification</u></p> <p>1 BHRS System Administrator 1 Administrative Coordinator 35 BH Recovery Specialist I/II/III 1 Office Services Specialist 7 BH Unit Supervisor I/II 37 BH Therapist I/II 2 BH Recovery Specialist Aide 13 Office Services Technician 3 Program Specialist I/II 5 SUD Specialist I/II 1 Office Services Assistant</p> <hr/> <p>106 Current Total</p> <p><u>Additions/(Deletions)</u></p> <p>1 BH Recovery Specialist I/II/III 1 BH Therapist I/II</p> <hr/> <p>108 Requested Total</p> |

| Technology Services | Clinical Services | Administration Services |
|---|---|---|
| <p><u>Classification</u></p> <ul style="list-style-type: none"> 1 Technology Services Manager 1 BH Unit Supervisor I/II 1 Administrative Coordinator 1 Office Services Specialist 1 Department Analyst I/II 3 Technical Services Supervisor 8 Technical Support Engineer I/II 5 Technical Support Specialist I/II/III 1 Sr. System Analyst 8 System Analyst I/II - Programmer I/II 1 Local Area Network Administrator 1 Network System Administrator 2 E-Health Record Supervisor I/II/III 7 E-Health Record Specialist I/SR 1 Facility & Services Manager 2 Facility & Services Specialist 1 Office Services Technician 2 Maintenance Worker <hr/> <p>47 Requested Total</p> | <p><u>Classification</u></p> <ul style="list-style-type: none"> 1 Deputy Director of BHRS 1 Administrative Coordinator 1 Sr. Office Services Specialist <hr/> <p>3 Requested Total</p> | <p><u>Classification</u></p> <ul style="list-style-type: none"> 1 Deputy Director of BHRS 1 Administrative Coordinator 1 Sr. Office Services Specialist <hr/> <p>3 Requested Total</p> |

Health and Sanitation

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Provide high quality mental health and SUD services to our community.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Percentage of clients receiving mental health treatment who report being satisfied or very satisfied with the services they receive. | 89% | 90% | 91% | 90% |
| Percentage of clients receiving substance use treatment who report being satisfied or very satisfied with the services they receive. | 96% | 90% | 94% | 90% |
| Percent of mental health clients who are offered an assessment appointment within 10 business days of initial request. | 91.9% | 91.7% | 95.8% | 80% |
| Percent of substance use clients who are offered an assessment appointment within 10 business days of initial request. | 97.1% | 89.5% | 98.2 | 80% |
| Kern Behavioral Health and Recovery Services will maintain a 90% target goal through FY 2022-23 for the first two measurements as the department continues to grow and monitor the internal Local Recovery Survey (LRS). Although the department met and exceeded FY 2022-23 goals for measurements three and four, FY 2023-24 target maintains aligned with the 80% standard set by the California Department of Healthcare Service. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will move homeless, mentally impaired and the addicted off the streets and into help and housing.

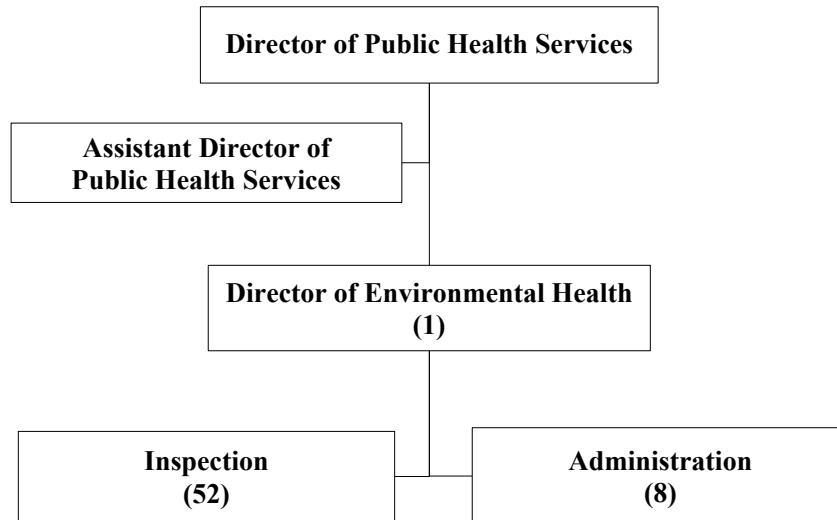
Department Goal: Engage with the homeless, mentally impaired and the addicted in an effort to connect them to treatment.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|--------------------|--------------------|--------------------|--------------------|
| | Actual | Target | Actual | Target |
| Number of homeless clients who are engaged through mental health outreach. | N/A | N/A | 1,370 | 1,439 |
| Percent of homeless engaged clients who accept mental health or substance use disorder treatment. | N/A | N/A | 10.7% | 11.3% |
| Percent of change in number of “partners” (clients with homelessness in their first year of mental health treatment compared to year prior to treatment. | 36.5% Reduction | 38.3% reduction | 43.2% reduction | 45.3% reduction |
| The department tracks homeless data, however, the first two metrics listed above are new, with data collection beginning in FY 2022-23. The department was able to establish a baseline during FY 2022-23 and set a target goal for FY 2023-24. The third metric shows that the department has made progress in reducing the number of partners who are homeless in the first year of treatment compared to the year prior. With the department’s progress in this area, the department will increase the future goal by 5% from FY 2022-23 actual. | | | | |

Mission Statement

Improve quality of life through the promotion of healthy lifestyles, prevention of disease, protection of the environment, and advancement of the emergency medical system.

Organizational Chart



Health and Sanitation

Fiscal Year 2021-22 and 2022-23 Accomplishments

- Coordinated the hazardous ash and debris removal for the nineteen properties destroyed in the French Fire, with a completion date in July of 2022.
- Reinstated industry roundtables for hazardous materials, food facilities, and hotel/motels, to provide education on new statewide rules, discuss recent local trends, provide information on disease outbreaks, collect local feedback, and familiarize businesses with staff.
- Participated in the disaster assessments and response, providing assessments of properties and education to affected residents during the March 2023 Atmospheric River event affecting the Kern River Valley and Wasco areas.
- Implemented new online permitting portals for various programs, streamlining the permitting process for operators.
- Participated in public outreach events throughout the county covering topics related to hazardous materials management, emergency preparedness and general environmental health and safety topics for the community.
- Updated the Division’s Food Grading Policy for consistency with new State laws and to clarify conditions for food facility operators.

Environmental Health Services

Department Head: Brynn Carrigan
 Fund: Environmental Health Services
 Budget Unit: 4122

Function: Health and Sanitation
 Activity: Health

Description of Major Services

Environmental Health Services, a division of the Public Health Services Department, provides State-mandated regulatory oversight, compliance assistance, and enforcement actions for community businesses and activities. The division is responsible for reviewing and inspecting over 10,000 business facilities to protect the public and the environment. The division has a fully implemented risk-based inspection program designed to direct resources to areas of greatest risk.

Summary of Expenditures and Revenue

| | FY 2021-22 | | FY 2022-23 | | FY 2023-24 | |
|----------------------------------|--------------------|---------------------|--------------------|----------------------|-------------------------|---------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$6,391,507 | \$7,211,634 | \$6,537,421 | \$7,820,024 | \$7,820,024 | \$7,820,024 |
| Services and Supplies | 789,384 | 1,905,276 | 1,127,728 | 1,929,474 | 1,769,474 | 1,769,474 |
| Other Charges | 1,648,897 | 1,474,128 | 1,883,118 | 1,646,868 | 1,646,868 | 1,646,868 |
| Capital Assets | 129,639 | 0 | 0 | 0 | 160,000 | 160,000 |
| TOTAL EXPENDITURES | \$8,959,427 | \$10,591,038 | \$9,548,267 | \$11,396,366 | \$11,396,366 | \$11,396,366 |
| REVENUE: | | | | | | |
| Licenses and Permits | \$5,017,161 | \$4,895,982 | \$5,171,489 | \$4,554,828 | \$4,554,828 | \$4,554,828 |
| Fines and Forfeitures | 106,195 | 100,000 | 151,843 | 100,000 | 100,000 | 100,000 |
| Use of Money/Property | 89,035 | 80,000 | 201,440 | 60,000 | 60,000 | 60,000 |
| Intergovernmental | 34,790 | 34,525 | 34,525 | 35,411 | 35,411 | 35,411 |
| Charges for Services | 4,319,718 | 4,191,099 | 4,084,889 | 4,792,088 | 4,792,088 | 4,792,088 |
| Miscellaneous | 5,056 | 5,252 | 1,053 | 5,252 | 5,252 | 5,252 |
| Other Financing Sources: | | | | | | |
| Hazardous Waste Settlements | 0 | 330,361 | 0 | 351,452 | 351,452 | 351,452 |
| Contributions to Environ. Health | 99,106 | 112,215 | 112,215 | 136,150 | 136,150 | 136,150 |
| American Rescue Plan Act | 145,328 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$9,816,389 | \$9,749,434 | \$9,757,454 | \$10,035,181 | \$10,035,181 | \$10,035,181 |
| NET FUND COST | (\$856,962) | \$841,604 | (\$209,187) | \$1,361,185 | \$1,361,185 | \$1,361,185 |

Health and Sanitation

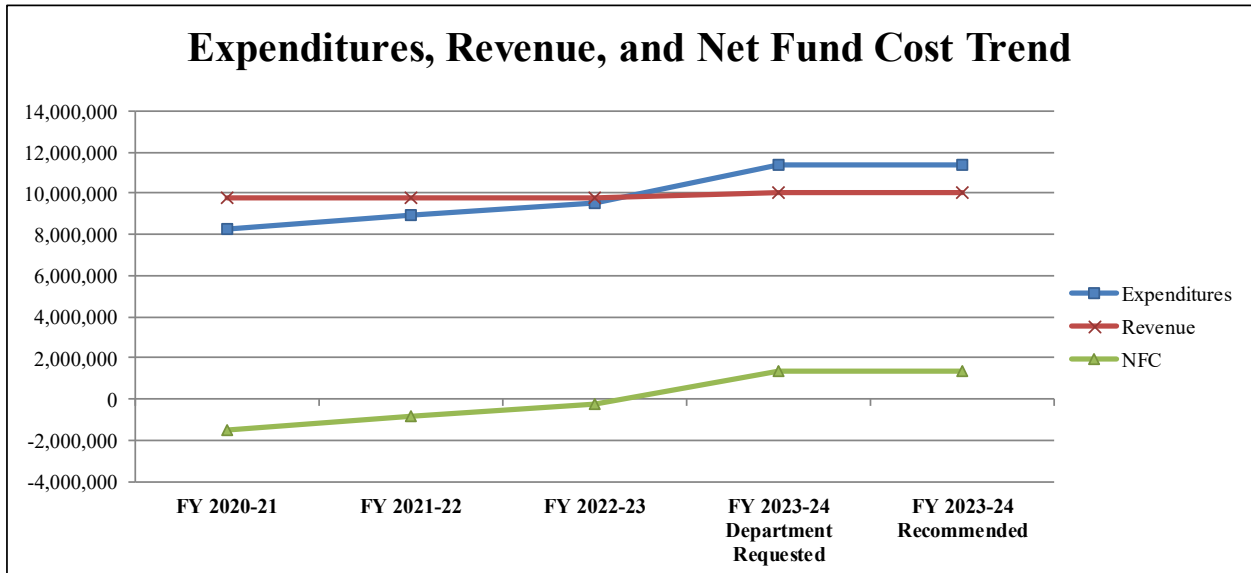
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The division receives a significant portion of revenue for permitting, inspecting and enforcement services. The division performs these services for food, hazardous waste, water, solid waste, tobacco, massage, housing, and medical waste facilities. A smaller portion of revenue is derived from grants and educational programs. The majority of expenditures for this budget unit are associated with staffing costs for positions required to perform mandatory functions of the department. The recommended budget reflects an increase in services and supplies due to allocations necessary for the completion of software updates that will allow the department to streamline permitting, processing and inspections of facilities. The recommended budget includes \$160,000 in capital assets for the purchase and build-out of an Emergency Response Vehicle.

Budget Changes and Operational Impacts

The recommended budget includes an increase in Salaries and Benefits due to recently approved 4% cost of living adjustment as well as the division anticipating to fill previously vacant positions. The division is budgeting to receive \$136,150 in 1991 Health Service Realignment, reflected as a Contribution to Environmental Health. In addition, the division is budgeted to receive \$351,452 from the Hazardous Waste Settlements associated with prior year cases.

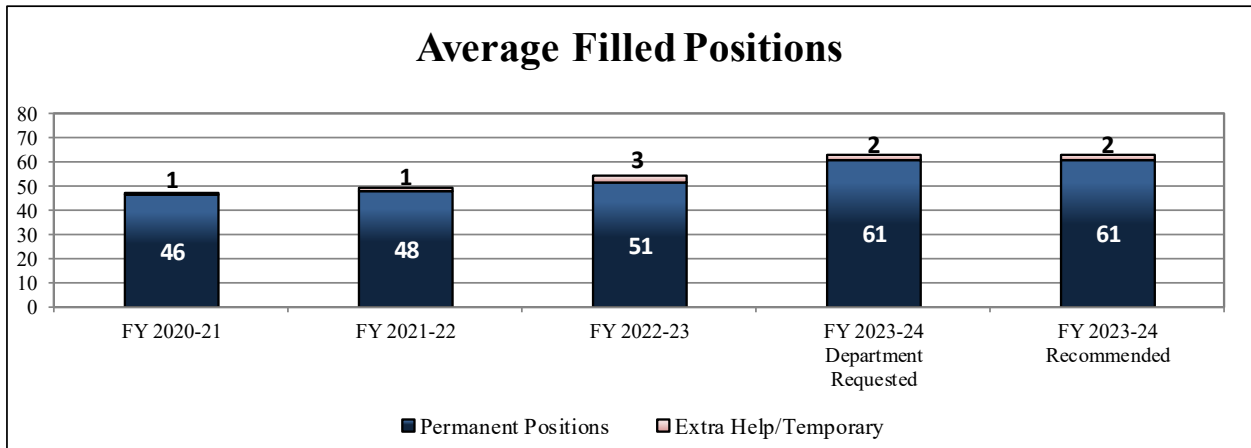
The fund balance on June 30, 2023, is \$1,260,115, which will be used to offset the budgeted net fund cost, along with \$101,070 of the available \$3.6 million in general designation.



Health and Sanitation

Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Environmental Health Technician I/II/Sr. position, and the deletion of one (1) Environmental Health Specialist In-Training/I/II/III position. These changes account for a net annual savings of approximately \$31,000.



| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| | | | | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 46 | 48 | 51 | 61 | 61 |
| Extra Help/Temporary | 1 | 1 | 3 | 2 | 2 |
| Total Positions | 47 | 49 | 54 | 63 | 63 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 47 | 50 | 51 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 1 | 2 | N/A | N/A |
| Total Positions | 48 | 51 | 53 | N/A | N/A |
| SALARIES & BENEFITS | \$6,034,904 | \$6,391,507 | \$6,537,421 | \$7,820,024 | \$7,820,024 |

Summary of Authorized Positions

The recommended budget includes 61 authorized positions, all of which are budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|----------------|------------|-----------|------------|-----------|-----------|----------|-----------|
| | | | | Total | | | |
| Administration | 9 | 0 | 0 | 9 | 9 | 0 | 9 |
| Inspection | 52 | 1 | (1) | 52 | 52 | 0 | 52 |
| Total | 61 | 1 | (1) | 61 | 61 | 0 | 61 |

Health and Sanitation

| Administration | Inspection |
|------------------------------------|--|
| <u>Classification</u> | <u>Classification</u> |
| 1 Director of Environmental Health | 1 Engineering Technician III |
| 1 Administrative Coordinator | 1 Waste Management Technician I/II |
| 1 Senior Systems Analyst | 2 Chief Environmental Health Specialist |
| 3 Fiscal Support Specialist | 6 Environmental Health Specialist IV |
| 1 Office Services Specialist | 1 Hazardous Materials Specialist I/II/III |
| 2 Office Services Technician | 32 Environmental Health Specialist In-Training/I/II/III |
| 9 Requested Total | 9 Environmental Health Technician I/II/Sr. |
| | 52 Current Total |
| | <u>Additions/Deletions</u> |
| | (1) Environmental Health Specialist In-Training/I/II/III |
| | 1 Environmental Health Technician I/II/Sr. |
| | 52 Requested Total |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Improve the quality of life of Kern County residents by safeguarding the community and environment through permitting and inspecting business operating in the community.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|---|----------------------|----------------------|----------------------|----------------------|
| Average number of critical risk-factor violations, per facility inspected, associated with foodborne illness | .19 | .20 | .23 | .20 |
| Average number of critical risk factor violations, per facility inspected, associated with handling of hazardous materials or waste | .86 | .40 | .32 | .30 |
| Average number of critical risk factor violations, per facility inspected, associated with handling of solid waste | .10 | .20 | .12 | .10 |
| Average number of critical risk factor violations, per facility inspected, associated with hotels and motels | .28 | .20 | .33 | .30 |
| Average number of critical risk factor violations, per facility inspected, associated with public swimming pools | 1.20 | .2 | .85 | .75 |
| Number of citations issued to vendors operating without a health permit | 71 | 100 | 205 | 300 |
| Number of citations issued to tobacco retailers for underage sales | 0 | 0 | 42 | 0 |
| The division provides State-mandated regulatory oversight and enforcement actions for community businesses and activities to ensure the appropriate application of California Health and Safety Code. The division has a fully implemented risk-based inspection program focused on inspection services and designed to direct resources to the areas with the greatest risk to the community. Directing resources to those facilities with the greatest risk will increase the division’s presence in these facilities and financially incentivize these businesses to comply with regulations. SB 972 was implemented at the beginning of 2023, which restricted the divisions ability to issue fines and citations to unpermitted food vendors; however, the division continues to address unpermitted food vendors by issuing cease and desist orders in order to remain compliant with this new legislation, until a permanent solution is determined. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Improve the quality of life of Kern County residents by safeguarding the community and environment through industry training and education.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Number of people trained on food safety | 48 | 250 | 605 | 650 |
| Number of people trained on handling hazardous materials and waste | 0 | 700 | 765 | 800 |
| Number of food industry roundtable sessions held | 0 | 4 | 3 | 4 |
| Number of people trained on hotel/motel safety | 0 | 50 | 15 | 50 |
| Number of people trained in hazardous materials and waste reporting | 0 | 150 | 765 | 800 |
| Number of contractors and operators trained in underground storage tank (UST) regulation updates | 0 | 25 | 29 | 30 |
| Number of drought taskforce meetings held | 3 | 6 | 4 | 6 |
| The division provides training and education to local businesses to assist in the protection of the community and the environment. Providing training and education to industry is a proactive way to ensure safety. | | | | |

Health and Sanitation

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County Contribution – Behavioral Health and Recovery Services

Department Head: Stacy Kuwahara

Function: Health and Sanitation

Fund: General

Activity: Health

Budget Unit: 4127

Description of Major Services

This budget unit has been established to facilitate the appropriation of the General Fund contribution to the Kern Behavioral Health and Recovery Services Department. Appropriations within this budget unit will be transferred to the Kern Behavioral Health and Recovery Services operating budget unit 4120.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2021-22 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Other Financing Uses | \$3,979,341 | \$5,750,510 | \$5,067,702 | \$10,577,601 | \$12,473,167 | \$12,473,167 |
| TOTAL EXPENDITURES | \$3,979,341 | \$5,750,510 | \$5,067,702 | \$10,577,601 | \$12,473,167 | \$12,473,167 |
| REVENUE: | | | | | | |
| Intergovernmental | \$2,998,693 | \$4,769,861 | \$4,087,053 | \$9,596,952 | \$9,596,952 | \$9,596,952 |
| TOTAL REVENUE | \$2,998,693 | \$4,769,861 | \$4,087,053 | \$9,596,952 | \$9,596,952 | \$9,596,952 |
| NET GENERAL FUND COST | \$980,648 | \$980,649 | \$980,649 | \$980,649 | \$2,876,215 | \$2,876,215 |

Health and Sanitation

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

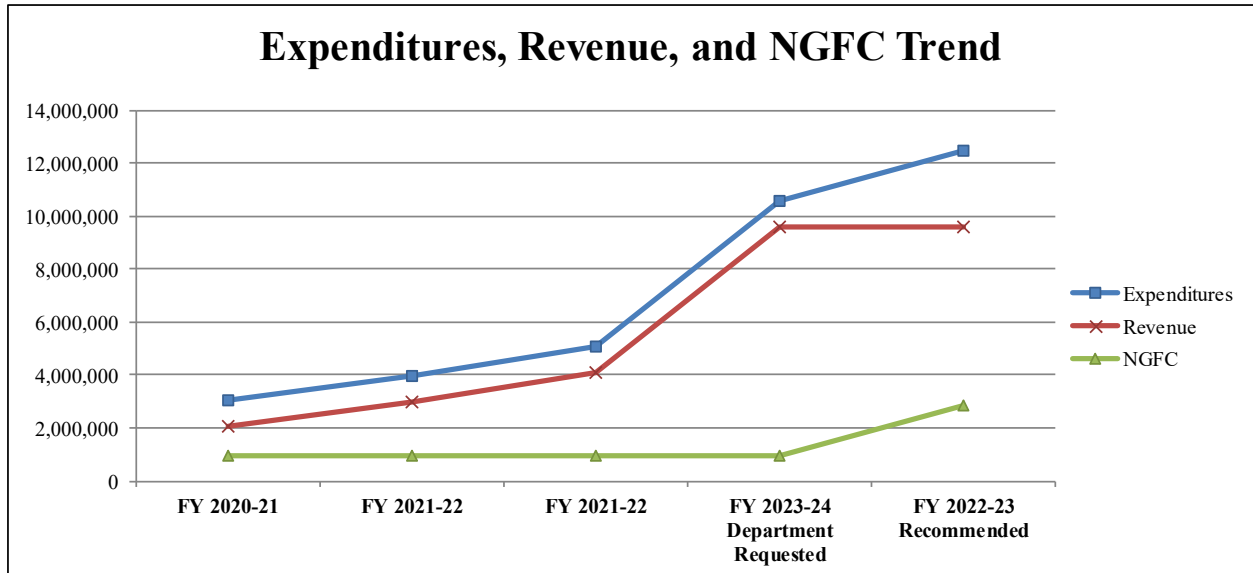
The State requires the County to appropriate funding through a Maintenance of Effort (MOE) for behavioral health and substance use disorders services in the amounts of \$771,124 and \$209,525, respectively. In addition to the MOE, the Kern Behavioral Health and Recovery Services operating budget unit 4120 has been receiving approximately \$402,624 in 1991 Realignment Vehicle License Fees (VLF) Collection revenue. The department also receives one-time prior year 1991 realignment growth funds. FY 2023-24 reflects an expected increase of \$4.8 million from FY 2022-23 in 1991 realignment growth funds due to economic improvements. In FY 2021-22, no growth funds were received. The growth funds, combined with 1991 Realignment VLF, will be transferred to Kern Behavioral Health and Recovery Services to continue providing services to the county’s vulnerable population.

The recommended budget includes an increase of \$1,895,566 in appropriations for an East Kern Mobile Evaluation team funded through Measure K. This allocation is reflected as an increase to Net General Fund Cost (NGFC).

Budget Changes and Operational Impacts

The recommended budget provides the mandated funding in accordance with MOE requirements as well as an allocation of Measure K funds for implementation of the East Kern Mobile Evaluation Team.

Health and Sanitation



County Contribution – Environmental Health

Department Head: Brynn Carrigan

Function: Health and Sanitation

Fund: General

Activity: Health

Budget Unit: 4134

Description of Major Services

This budget unit facilitates the appropriation of the County contribution for Environmental Health Services, which is administered by the Public Health Department. State Law mandates that the County provides regulatory oversight, compliance assistance, and enforcement actions for community businesses and activities.

| | Summary of Expenditures and Revenue | | | | | |
|------------------------------|-------------------------------------|------------------|------------------|----------------------|-------------------------|------------------|
| | FY 2021-22 | | FY 2021-22 | | FY 2023-24 | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Other Financing Uses | \$99,106 | \$112,215 | \$112,215 | \$136,150 | \$136,150 | \$136,150 |
| TOTAL EXPENDITURES | \$99,106 | \$112,215 | \$112,215 | \$136,150 | \$136,150 | \$136,150 |
| REVENUE: | | | | | | |
| Intergovernmental | \$99,106 | \$112,215 | \$112,216 | \$136,150 | \$136,150 | \$136,150 |
| TOTAL REVENUE | \$99,106 | \$112,215 | \$112,216 | \$136,150 | \$136,150 | \$136,150 |
| NET GENERAL FUND COST | \$0 | \$0 | (\$1) | \$0 | \$0 | \$0 |

Health and Sanitation

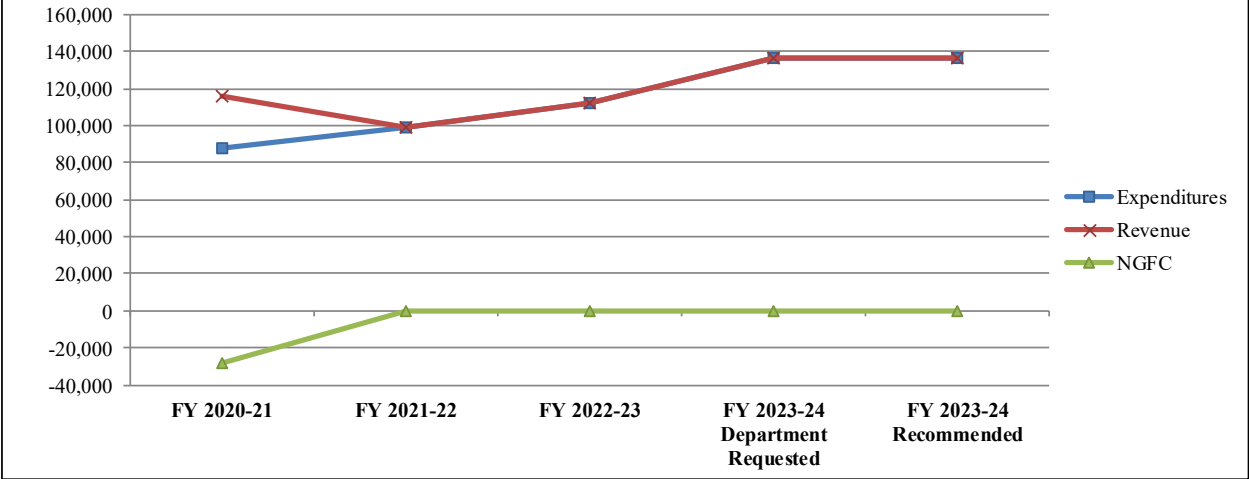
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The recommended budget includes a contribution of \$136,150 which is fully offset by 1991 Health program realignment revenue budgeted to meet the County's responsibility of providing environmental health services.

Budget Changes and Operational Impacts

The recommended budget provides for the mandated County responsibility of providing environmental health services; there are no significant changes or operational impacts.

Expenditures, Revenue, and NGFC Trend



Health and Sanitation

County Contribution – Kern Medical Center

Department Head: James L. Zervis

Function: Health and Sanitation

Fund: General

Activity: Hospital Care

Budget Unit: 4202

Description of Major Services

State law mandates that the County provide medical care for indigent residents and inmates of correctional facilities. This budget unit appropriates funds to reimburse the Kern County Hospital Authority for providing medical services to indigent patients, jail inmates, and juveniles in County detention facilities.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Other Charges | \$30,259,600 | \$35,024,298 | \$35,002,274 | \$35,004,298 | \$35,004,298 | \$37,875,095 |
| Other Financing Uses | 1,871,931 | 1,900,000 | 1,622,461 | 1,900,000 | 1,900,000 | 1,900,000 |
| TOTAL EXPENDITURES | \$32,131,531 | \$36,924,298 | \$36,624,735 | \$36,904,298 | \$36,904,298 | \$39,775,095 |
| REVENUE: | | | | | | |
| Charges for Services | \$299,043 | \$360,000 | \$280,967 | \$340,000 | \$340,000 | \$340,000 |
| TOTAL REVENUE | \$299,043 | \$360,000 | \$280,967 | \$340,000 | \$340,000 | \$340,000 |
| NET GENERAL FUND COST | \$31,832,488 | \$36,564,298 | \$36,343,768 | \$36,564,298 | \$36,564,298 | \$39,435,095 |

Health and Sanitation

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

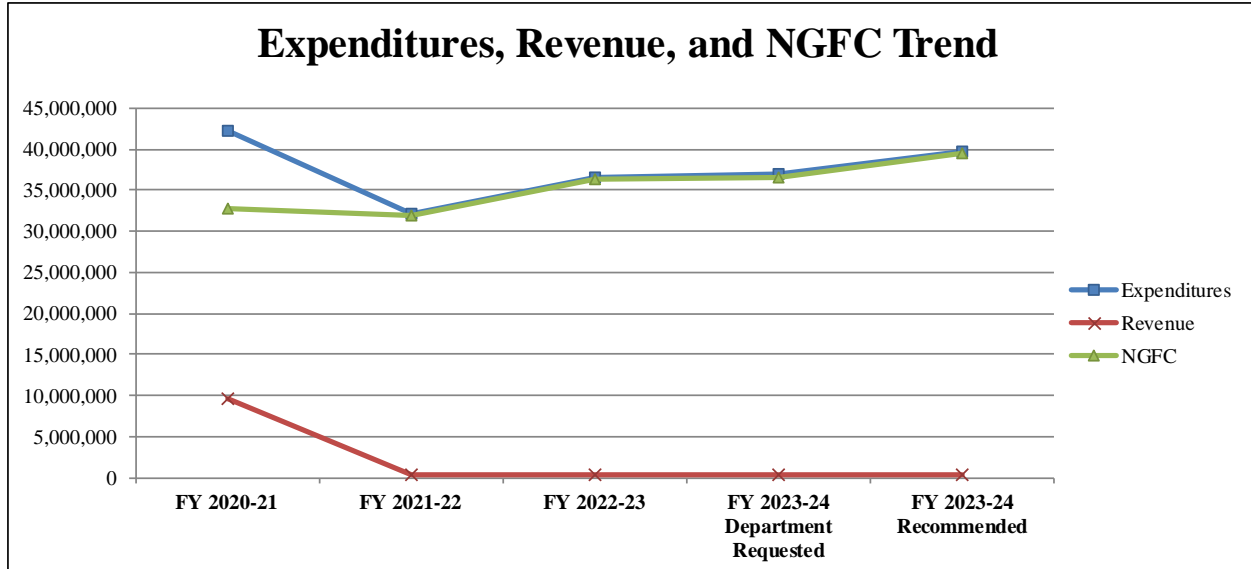
This budget unit accounts for \$37.8 million in payments to the Kern County Hospital Authority (Hospital Authority) for providing medical care to indigent residents, and inmates housed in the County’s adult and juvenile detention facilities, including the Kern County Justice Facility and \$1.9 million to Behavioral Health Services to offset the cost of providing behavioral health services at the Kern County Justice Facility. In total, the County has budgeted \$34.1 million for medical services to adults and juveniles (\$30.2 million for adult inmate care and \$3.9 million for juvenile inmate care). An additional \$280,000 has been included to cover the non-federal share of inpatient services. The cost of providing medical services for the adult inmates is offset by \$340,000 received for care of Federal inmates. The remaining County contribution is comprised of \$3.4 million to cover the cost of medically indigent residents.

Budget Changes and Operational Impacts

As part of the transfer of Kern Medical Center to the Kern County Hospital Authority under Chapter 2.170 to Title 2 of the Ordinance Code of the County of Kern, the County agreed to pay obligations owed with respect to costs reports for the reporting periods ending in 2012 or before. It is anticipated that the County may have to pay additional funds in FY 2023-24; however, DHCS has not completed the final reconciliation for all program years and the final settlement amount is unknown. Therefore, a payment has not been included in the FY 2023-24 recommended budget.

The recommended budget includes an increase of \$2.8 million. Kern Medical reached an agreement with SEIU Local 521 increasing salaries for most healthcare employees, including, those that work in the correctional setting. The additional allocation will compensate Kern Medical for the increased cost.

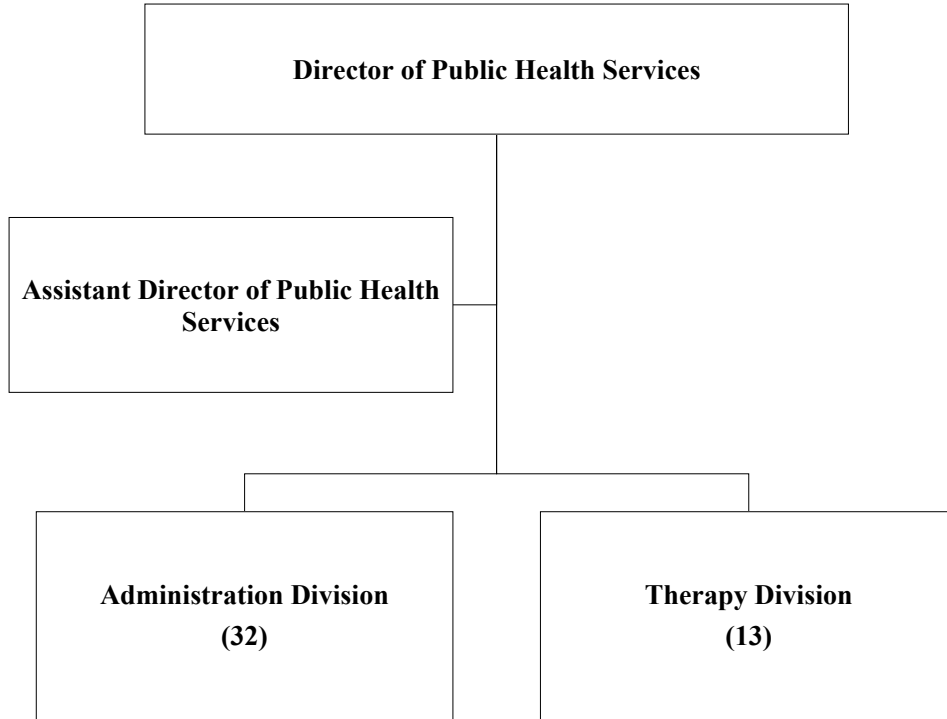
Health and Sanitation



Mission Statement

Improve quality of life through the promotion of healthy lifestyles, prevention of disease, protection of the environment, and advancement of the emergency medical system.

Organizational Chart



Health and Sanitation

Fiscal Year 2021-22 and 2022-23 Accomplishments

- Provided intensive case management for 14,784 children under the age of 21 in FY 2021-22 and FY 2022-23 to ensure they realize maximum physical and social potential.
- Provided medical therapy services to 1,028 local children suffering from extremely disabling medical conditions in FY 2021-22 and FY 2022-23.
- Expanded telemedicine services for Medical Therapy Unit (MTU) clients by providing remote therapy sessions to MTU clients, without requiring the clients and their families to leave the safety of their homes to obtain services.

California Children's Services

Department Head: Brynn Carrigan

Fund: General

Budget Unit: 4300

Function: Health and Sanitation

Activity: California Children Services

Description of Major Services

The California Children's Services (CCS) Program, a division of the Public Health Services Department, provides diagnosis, treatment, and therapy services to children with disabling conditions. The program is designed to ensure that children with medically eligible conditions realize their maximum physical and social potential. The CCS Program, mandated by the California Health and Safety Code, currently provides diagnostic and treatment services, medical case management and physical and occupational therapy services to qualifying children.

Summary of Expenditures and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|-------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$3,023,783 | \$5,413,417 | \$4,258,625 | \$5,897,580 | \$5,897,580 | \$5,897,580 |
| Services and Supplies | 3,517,400 | 2,540,197 | 2,279,629 | 3,424,071 | 3,424,071 | 3,424,071 |
| TOTAL EXPENDITURES | \$6,541,183 | \$7,953,614 | \$6,538,254 | \$9,321,651 | \$9,321,651 | \$9,321,651 |
| Expend. Reimb. | (\$152,937) | (\$17,466) | (\$34,047) | (\$21,000) | (\$21,000) | (\$21,000) |
| TOTAL NET EXPENDITURES | \$6,388,246 | \$7,936,148 | \$6,504,207 | \$9,300,651 | \$9,300,651 | \$9,300,651 |
| REVENUE: | | | | | | |
| Intergovernmental | \$5,369,487 | \$7,459,623 | \$6,522,205 | \$8,734,123 | \$8,734,123 | \$8,734,123 |
| Charges for Services | 88,700 | 47,500 | 220,755 | 137,501 | 137,501 | 137,501 |
| Miscellaneous | 6,309 | 0 | 3,301 | 2 | 2 | 2 |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | 80,738 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$5,545,234 | \$7,507,123 | \$6,746,261 | \$8,871,626 | \$8,871,626 | \$8,871,626 |
| NET GENERAL FUND COST | \$843,012 | \$429,025 | (\$242,054) | \$429,025 | \$429,025 | \$429,025 |

Health and Sanitation

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

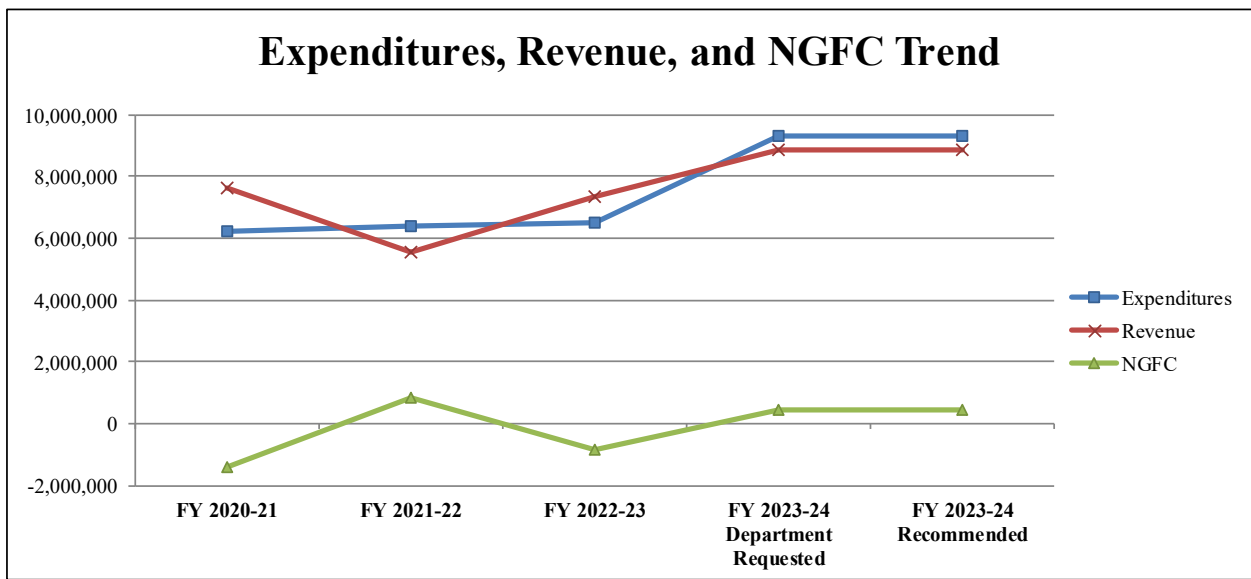
The administrative and case management costs incurred by CCS are reimbursed by the State and federal government, at varying ratios, depending on the health benefits a child is eligible to receive. Medi-Cal eligibility results in a 100% reimbursement by the State; Targeted Low Income Children's Program eligibility results in an 82.5% reimbursement. Ineligibility for either program results in a 50% State reimbursement to CCS.

The recommended budget uses prior year actual CCS caseload eligibility statistics to project caseload demand and estimate reimbursement. Actual caseloads will impact final expenditures and revenue.

The recommended budget includes an increase in Salaries and Benefits due to the planned filling of current vacancies. The recommended budget includes sufficient appropriations to cover the cost of the recently approved 4% cost of living adjustment.

Budget Changes and Operational Impacts

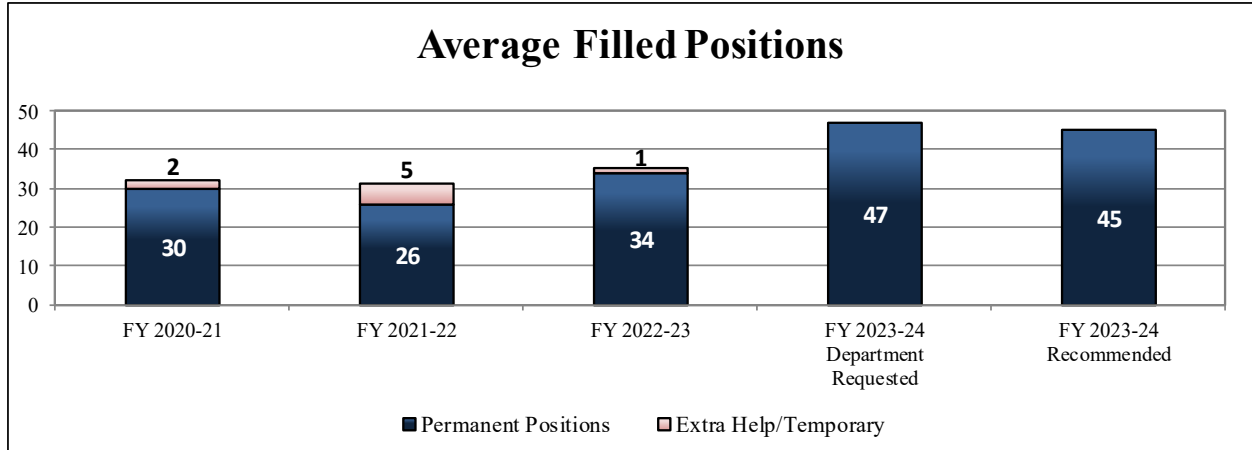
Included in the FY 2023-24 recommended budget is an increase in expenditures attributed to the planned filling of current vacancies, indirect cost allocation reimbursement to the Public Health Department, and full appropriation of the County’s maintenance of efforts costs. Eligible reimbursements for those expenditures are included within intergovernmental revenues. In FY 2021-22, the department received revenue from the American Rescue Plan Act (ARPA) to mitigate the impacts of the Coronavirus pandemic.



Health and Sanitation

Staffing Changes and Operational Impacts

The recommended budget includes the addition of two (2) full-time Occupations/Physical Therapist positions and two (2) part-time Occupations/Physical Therapist positions and the deletion of one (1) Program Support Specialist I/II position and one (1) Public Health Nurse Jr./I/II position. These position changes result in an annual net cost of approximately \$163,000. In addition to these position changes, the department is working to create a medical social worker position that will assist California Children Services patients who are aging out of the program learn how to navigate the healthcare system and connect them with needed services.



Health and Sanitation

| | Actual | | | Department Requested Recommended | |
|-------------------------------------|--------------------|--------------------|--------------------|----------------------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 30 | 26 | 34 | 47 | 45 |
| Extra Help/Temporary | 2 | 5 | 1 | 0 | 0 |
| Total Positions | 32 | 31 | 35 | 47 | 45 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 30 | 25 | 33 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 4 | 1 | N/A | N/A |
| Total Positions | 31 | 29 | 34 | N/A | N/A |
| SALARIES & BENEFITS | \$3,368,267 | \$3,023,783 | \$4,258,625 | \$5,897,580 | \$5,897,580 |

Summary of Authorized Positions

The recommended budget includes 45 authorized positions, all of which have been budgeted to be filled as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|----------------|------------|-----------|------------|-----------|-----------|----------|-----------|
| | | | | Total | | | |
| Administration | 34 | 0 | (2) | 32 | 32 | 0 | 32 |
| Therapy | 9 | 4 | 0 | 13 | 13 | 0 | 13 |
| Total | 43 | 4 | (2) | 45 | 45 | 0 | 45 |

| Administration | Therapy |
|-------------------------------------|---------------------------------------|
| <u>Classification</u> | <u>Classification</u> |
| 2 Program Support Supervisor | 1 Supervising Therapist |
| 3 Program Support Specialist I/II | 5 Occupational/Physical Therapist |
| 11 Program Technician | 1 Occupational/Physical Therapist- PT |
| 1 Supervising Public Health Nurse | 2 Therapy Aide |
| 11 Public Health Nurse Jr./I/II | 9 Current Total |
| 1 Public Health Nurse Jr./I/II - PT | <u>Additions/Deletions</u> |
| 1 Vocational Nurse | 2 Occupational/Physical Therapist |
| 1 Billing Office Specialist I/II | 2 Occupational/Physical Therapist- PT |
| 3 Office Services Technician | 13 Requested Total |
| 34 Current Total | |
| <u>Additions/Deletions</u> | |
| (1) Program Support Specialist I/II | |
| (1) Public Health Nurse Jr./I/II | |
| 32 Requested Total | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Ensure children receive optimal, high-quality, and timely medical care.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Average number of days to determine medical eligibility of referrals | 3.2 | <3 | 3 | <3 |
| Hours of physical and occupational therapy provided | 1,727 | 2,000 | 11,068 | 11,000 |
| Number of children aged 14-20 receiving program transition information | 21 | 300 | 412 | 400 |

Reducing the number of days to determine medical eligibility and providing program transition information to those patients that are aging out of the program can have a positive impact on the management and recovery of their health conditions. The department’s efforts have resulted in an increase in the total number of children receiving transitional information. The department has undergone an extensive recruitment effort for Physical Therapists and Occupational Therapists over the past five years and has now successfully filled all authorized Physical and Occupational Therapist positions. This staffing level has enabled the department to provide prescribed levels of occupational and physical therapy to eligible children.

Health and Sanitation

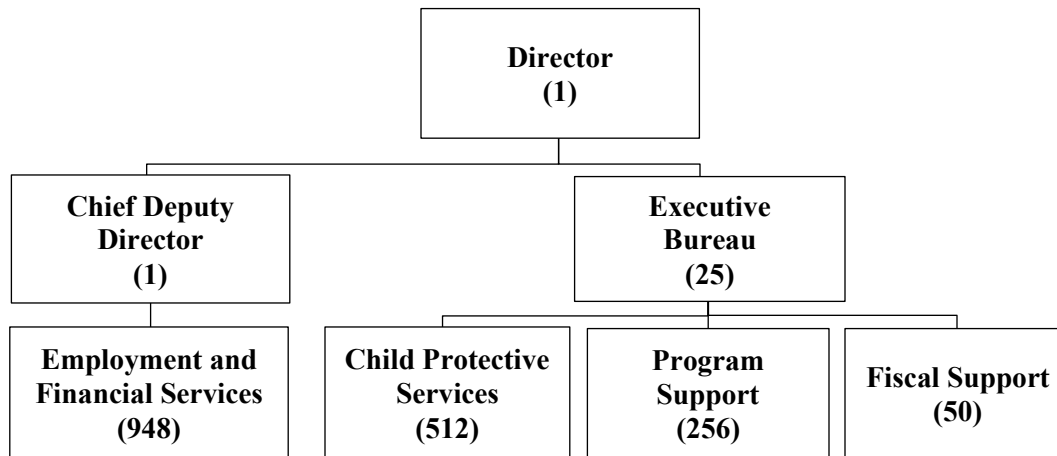
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Mission Statement

The Department of Human Services partners with children, individuals, families and the community to provide customer-centered services, ensuring safe, protected and permanent homes for children and employment preparation for adults.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Recognized and nominated for Beautiful Bakersfield Award for department’s Christmas Cottage project which distributes Christmas gifts to foster kids in Kern.
- Developed and sponsored JobFest events throughout Kern County to help residents find work.
- Reduced Kern’s Welfare-to-Work sanction rate from 54% to 7.8% through innovative strategies designed to remove barriers and lead to self-sufficiency for our CalWORKs families.
- Established a new Housing Support Unit in January 2023, combining programs from CalWORKs and Child Protective Services (CPS). In the first quarter, this resulted in a 150% increase in referrals to the Housing Support Program through CalWORKs and over 60% increase in referrals for housing through CPS. In the Bringing Families Home program, there was a 178% increase in families housed.
- Installed solar panels at O.C. Sills building, saving an estimated \$30,000 a month in utility costs.
- Conducted over 2,300 in-person investigations of child abuse, provided case management to over 1,900 children living in out of home foster care, and finalized 157 adoptions. From December 2022 through April of 2023, Jamison reduced its daily entries of children from a monthly average of over 130 children a month down to just over 90 children per month on average.

Public Assistance

Human Services - Administration

Department Head: Lito Morillo

Function: Public Assistance

Fund: Human Services – Administration

Activity: Administration

Budget Unit: 5120

Description of Major Services

The Human Services Department administers State, local and federally mandated public assistance programs which include California Work Opportunity and Responsibility to Kids Program (CalWORKs), CalWORKs Welfare to Work Program, County-funded general assistance, CalFresh, referral services, and Resource Family Approval.

Most public assistance programs administered by the department are controlled by federal and/or State laws, and are regulated and supervised by the State Department of Social Services (CDSS). The department continues to direct its efforts to a family-focused service delivery system which includes initiatives such as Linkages, Differential Response, and Heart Gallery for adopted children.

The department functions as a full service adoption agency, licensed by CDSS. The department provides a continuum of services to members of the adoption triad of birth parents, adoptees and adoptive parents. The department also operates children protective services that provide a 24-hour response system designated to receive, investigate and evaluate reports of child abuse and neglect. In conjunction with this responsibility, the department operates the Jamison Center, which temporarily shelters children who have been removed from their home due to safety concerns until a foster home can be arranged.

The department administers eligibility for the Medi-Cal program which pays for health care services provided to qualifying individuals and families who live in California and who fall within certain income levels. The department continues to be responsible for determining outreach and enrollment of newly eligible Medi-Cal recipients under the Affordable Care Act.

| Summary of Expenditures and Revenue | | | | | | |
|--|----------------------|----------------------|----------------------|-------------------------|----------------------------|----------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$153,266,865 | \$172,025,941 | \$166,071,567 | \$204,923,082 | \$180,233,994 | \$180,233,994 |
| Services and Supplies | 45,097,257 | 64,533,789 | 55,142,657 | 82,167,467 | 72,503,467 | 72,503,467 |
| Other Charges | 14,171,701 | 16,480,868 | 13,210,689 | 20,231,577 | 20,231,577 | 20,231,577 |
| Capital Assets | 170,528 | 1,476,500 | 134,230 | 3,180,013 | 3,180,013 | 3,180,013 |
| TOTAL EXPENDITURES | \$212,706,351 | \$254,517,098 | \$234,559,143 | \$310,502,139 | \$276,149,051 | \$276,149,051 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$112,811 | \$100,050 | \$698,847 | \$200,050 | \$200,050 | \$200,050 |
| Intergovernmental | 157,529,035 | 200,065,534 | 169,572,900 | 249,538,242 | 212,540,611 | 212,540,611 |
| Charges for Services | 396,940 | 265,330 | 409,418 | 274,550 | 274,550 | 274,550 |
| Miscellaneous | 207,900 | 54,900 | 3,667,096 | 14,550 | 14,550 | 14,550 |
| Other Financing Sources: | | | | | | |
| 2011 Realignment | 36,387,181 | 31,617,352 | 31,369,944 | 33,240,877 | 33,240,877 | 33,240,877 |
| County Contribution | 14,185,796 | 14,185,796 | 14,185,796 | 14,185,796 | 14,185,796 | 14,185,796 |
| Social Services Realignment | 1,618,268 | 3,228,136 | 3,279,389 | 1,692,617 | 1,692,617 | 1,692,617 |
| Family Support Realignment | 0 | 0 | 8,862,055 | 6,000,000 | 6,000,000 | 6,000,000 |
| Wraparound Services | 0 | 4,000,000 | 4,400,000 | 8,000,000 | 8,000,000 | 8,000,000 |
| CARES Act | 66,551 | 0 | 0 | 0 | 0 | 0 |
| American Rescue Plan Act | 4,847,479 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$215,351,961 | \$253,517,098 | \$236,445,445 | \$313,146,682 | \$276,149,051 | \$276,149,051 |
| NET FUND COST | (\$2,645,610) | \$1,000,000 | (\$1,886,302) | (\$2,644,543) | \$0 | \$0 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

Salaries and Benefits of \$180 million are the largest expenditure of this budget unit, which covers employee costs for the administration and operation of various programs such as CalWORKs, CalFresh, Child Protective Services, Adoptions, and Foster Care. Services and Supplies are budgeted at \$72.5 million and includes the cost associated with community providers for services required under several programs. Other Charges are budgeted at \$20 million and include reimbursements to other County departments for professional services for programs as well as administrative costs through the County-Wide Cost Allocation Plan (CWCAP). The department also plans to purchase a warehouse forklift, network server hardware, ice and water machines, and up to 52 replacement vehicles for a total of \$3.2 million in Capital Assets purchases.

The largest revenue source for the department is federal and State reimbursements, budgeted at \$212.5 million. The majority of funding for the department's various programs is funded by federal and State funds, however many programs have a County share of cost which is the portion the County is responsible for funding. The County's responsibility is funded by \$33.2 million in 2011 Realignment revenue, \$1.7 million in 1991 Realignment revenue, and \$14.2 million in General Fund contribution. Realignment revenues are derived from sales taxes and vehicle license fee collections of the State and as such are contingent upon the stability of the economy.

Budget Changes and Operational Impacts

The recommended budget includes a \$42 million increase in expenditures over FY 2022-23 actual. The increase in Salaries and Benefits is due to the department's planned efforts to add 14 positions, while also filling almost 300 current vacant positions, as well as a cost of living adjustment. The budgeted increase in Services and Supplies expenditures for FY 2023-24 is primarily due to

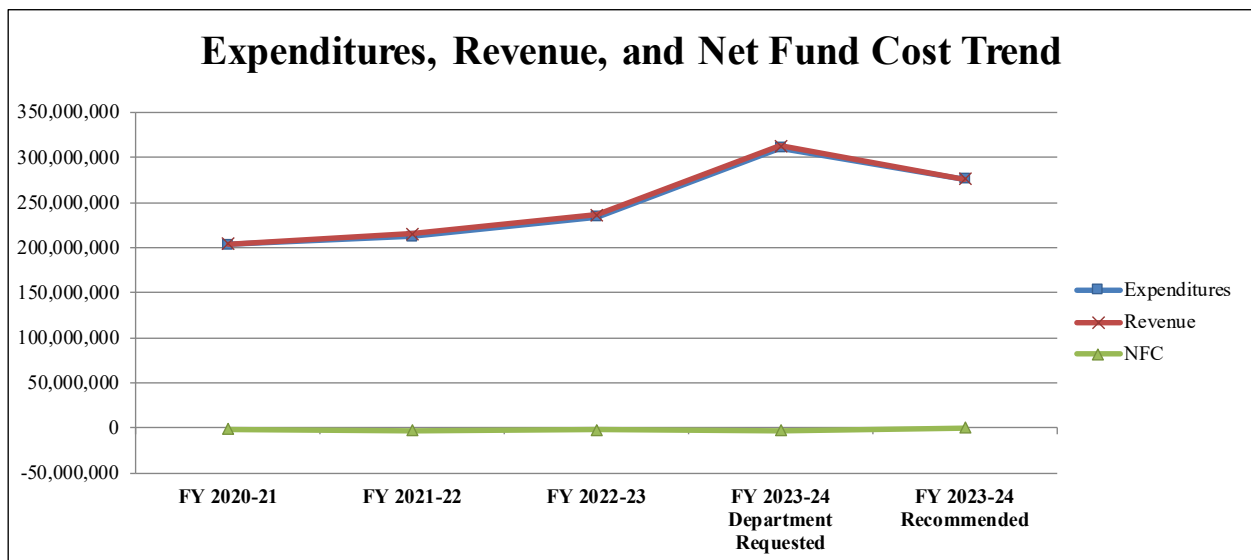
increases in CalWORKs Stage One Child Care Services, the CalWORKs Housing Support Program, and the Promoting Safe and Stable Families Program. These programs allow the department to coordinate child and family services, foster housing stability for families experiencing or at-risk of homelessness in the CalWORKs program, and ensure CalWORKs recipients have access to childcare. The budget also includes additional safety and security costs for department facilities. The increase in Other Charges is primarily due to anticipated increased reimbursement to Employers' Training Resources for the Paid Work Experience program, designed to transition CalWORKs recipients into employment through paid work experience assignments. The majority of these costs will be offset by State and federal program revenue, through increases in available funding allocations.

The recommended budget includes \$8 million in Wraparound Savings funds, which will be used to meet some matching requirements, without the need for additional General Fund contribution. The recommended budget continues to include a General Fund contribution of \$504,000 for expanded Differential Response services provided by Kern County Network for Children.

The department continues to adapt to the changing economic landscape after the COVID-19 pandemic. Although expenses were anticipated to increase at the onset of the pandemic, costs significantly declined, primarily due to enhanced unemployment insurance benefits, issuance of economic stimulus funds, and limited access to referral services. However, post-pandemic, cases have risen and inflationary pressures have increased costs for services. Since the department relies heavily on State and federal revenue, as well as sales tax in the form of realignment funding, changes in macroeconomic conditions could increase the need for services while potentially simultaneously impacting available resources.

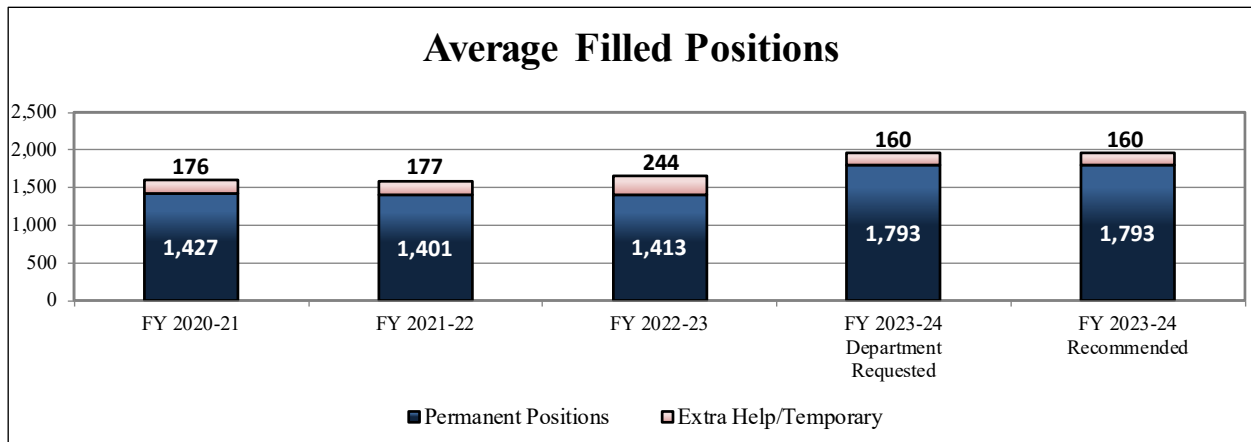
At June 30, 2023, the fund balance in Human Services Administration fund was \$1,369,260, which will be added to general designation.

Public Assistance



Staffing Changes and Operational Impacts

The recommended budget includes the addition of three (3) Administrative Coordinator positions, one (1) Geographic Information System Specialist, two (2) Group Counselor III positions, one (1) Social Services Supervisor position, one (1) Assistant Program Director position, three (3) Human Services Supervisor positions, one (1) Investigative Aide position, and two (2) Fiscal Support Specialist positions. The department funds all of its authorized permanent positions; however, an adjustment of \$26.8 million, or 15%, is included in total salaries to account for savings related to staff turnover.



| | Actual | | | Department Requested | Department Recommended |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 1,427 | 1,401 | 1,413 | 1,793 | 1,793 |
| Extra Help/Temporary | 176 | 177 | 244 | 160 | 160 |
| Total Positions | 1,603 | 1,578 | 1,657 | 1,953 | 1,953 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 1,425 | 1,410 | 1,453 | N/A | N/A |
| Extra Help/Temporary (FTE) | 163 | 164 | 230 | N/A | N/A |
| Total Positions | 1,588 | 1,574 | 1,683 | N/A | N/A |
| SALARIES & BENEFITS | \$148,466,656 | \$153,266,865 | \$166,071,567 | \$204,923,082 | \$180,233,994 |

Position Summary

The department currently has 1,779 authorized permanent positions. The recommended budget includes 1,793 positions, of which all are funded. Due to a high level of turnover, the department does not normally budget to hold any specific positions vacant; instead the department includes projected salary savings of \$26.8 million, or 15%, to reflect the anticipated attrition rate.

Public Assistance

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|-------------------------------|--------------|-----------|-----------|-----------|--------------|--------------|----------|--------------|
| | | | | | Total | | | |
| Executive Bureau | 25 | 1 | 0 | | 26 | 26 | 0 | 26 |
| Program Support | 255 | 1 | 0 | | 256 | 256 | 0 | 256 |
| Fiscal Support | 47 | 3 | 0 | | 50 | 50 | 0 | 50 |
| Child Protective Services | 507 | 5 | 0 | | 512 | 512 | 0 | 512 |
| Employment and Financial Svcs | 945 | 4 | 0 | | 949 | 949 | 0 | 949 |
| Total | 1,779 | 14 | 0 | | 1,793 | 1,793 | 0 | 1,793 |

Public Assistance

| Executive Bureau | Program Support Bureau | Child Protective Services |
|--|---|--|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Director of Human Services | 1 Assistant Director | 1 Assistant Director |
| 1 Assistant Director | 8 Administrative Coordinator | 5 Administrative Coordinator |
| 1 Chief Deputy Director | 1 Facilities and Services Manager | 1 Supv. Legal Process Technician |
| 1 Administrative Coordinator | 1 Telecom Network Administrator | 1 Senior Legal Process Technician |
| 1 Marketing and Promotions Coord. | 1 Contracts System Supervisor | 9 Legal Process Technician |
| 2 Marketing and Promotions Assoc. | 1 Senior Human Resources Analyst | 1 Senior Office Services Specialist |
| 1 GIS Technician | 1 Accountant I/II/III | 8 Office Services Specialist |
| 1 Office Services Coordinator | 4 Technology Services Supervisor | 32 Office Services Technician |
| 1 Office Services Specialist | 1 Technology Services Manager | 3 Office Services Assistant |
| 1 Office Services Technician | 2 Local Area Network Systems Adminis | 7 Group Counselor III |
| 2 Human Services Program Specialist | 6 Programmer I/II | 20 Group Counselor I/II |
| 2 Social Services Worker I/II/III/IV/V | 2 Network Systems Administrator | 5 Human Services Program Director |
| 3 Assistant Program Director | 4 Technical Support Engineer I/II | 12 Human Services Program Specialist |
| 1 Human Services Supervisor | 7 Technical Support Specialist I/II/III | 52 Social Services Supervisor I/II |
| 6 Human Services Technician I/II/III | 2 Senior Systems Analyst | 289 Social Services Worker I/II/III/IV/V |
| 25 Current Total | 1 Database Analyst II | 1 Assistant Program Director |
| <u>Additions/(Deletions)</u> | 5 Contract Administrator | 2 Human Services Supervisor |
| 1 GIS Specialist | 1 Warehouse Supervisor | 15 Human Services Technician I/II/III |
| 26 Requested Total | 3 Stock Clerk II | 27 Human Services Aide |
| | 4 Stock Clerk I | 10 Paralegal |
| | 4 Graphic Artist | 1 Cook |
| | 2 Fiscal Support Supervisor | 1 Senior Cook |
| | 1 Supervising Mail Clerk | 1 Food Service Worker |
| | 5 Mail Clerk | 2 Housekeeper |
| | 12 Fiscal Support Specialist | 1 Human Services Res. Family Spec. |
| | 6 Fiscal Support Technician | 507 Current Total |
| | 1 Senior Human Resources Specialist | <u>Additions/(Deletions)</u> |
| | 1 Senior Paralegal | 2 Administrative Coordinator |
| | 1 Senior Office Services Specialist | 2 Group Counselor III |
| | 9 Office Services Specialist | 1 Investigative Aide |
| | 33 Office Services Technician | 512 Requested Total |
| | 2 Office Services Assistant | |
| | 4 Human Services Program Director | |
| | 1 Human Resources Manager | |
| | 10 Social Service Supervisor I/II | |
| | 3 Human Services Program Specialist | |
| | 25 Social Service Worker I/II/III/IV/V | |
| | 9 Assistant Program Director | |
| | 15 Human Services Supervisor | |
| | 1 Human Services Aide | |
| | 30 Human Services Technician I/II/III | |
| | 2 Human Services Internal Investigator | |
| | 1 Maintenance Supervisor | |
| | 5 Maintenance Worker | |
| | 3 Senior Maintenance Worker | |
| | 1 Utility Worker | |
| | 1 Supervising Building Services Worker | |
| | 2 Senior Building Services Worker | |
| | 8 Building Services Worker | |
| | 1 Building Services Worker I | |
| | 255 Current Total | |
| | <u>Additions/(Deletions)</u> | |
| | 1 Assistant Program Director | |
| | 256 Requested Total | |

Public Assistance

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Promote and support child safety and well-being through prevention, intervention and protective services.

| <i>Department Objectives Measured</i> | 2021-22 Actual | 2022-23 Target | 2022-23 Actual | 2023-24 Target* |
|--|-------------------|-------------------|-------------------|--------------------|
| Percent of all children with a substantiated allegation during the 12-month period, whom had another substantiated allegation within 12 months. | 11.1% | 9.1% | 11.9% | 9.7% |
| Rate of victimization per day of all children in care during the 12-month period. | 5.34% | 8.5% | 7.85% | 9.07% |
| Timely response compliance - immediate | 88.4% | 90% | 90.4% | 90% |
| Timely response compliance – 10-day | 87% | 90% | 85.9% | 90% |
| Children in child welfare service programs that receive regular face-to-face visits by social workers | 89.7% | 95% | 92.9% | 95% |
| The department is finalizing a Comprehensive Prevention Plan in accordance with the federal Family First Prevention Service Act, as well as implementing the State-approved five-year system improvement plan. Both plans focus on prevention strategies. Social Service Supervisors will monitor face-to-face compliance and timely response times by utilizing safe measures data. | | | | |

*Targets are based on federal Child and Family Services Review System goals

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Promote stability and permanency in child welfare placements.

| <i>Department Objectives Measured</i> | 2021-22 Actual | 2022-23 Target | 2022-23 Actual | 2023-24 Target |
|--|-------------------|-------------------|-------------------|-------------------|
| Percent of children who entered care in the 12-month period. | 9.8% | 8.3% | 12.6% | 5.6% |
| Rate of Placement moves per day of all children who entered care. | 9.98% | 4.12% | 9.71% | 4.48% |
| Percent of all children who entered care in the 12-month period and discharged to permanency within 12 months. | 34.7% | 40.5% | 36.1% | 35.2% |
| Permanency in care for 24 months or more | 25.1% | 30.3% | 26.7% | 37.3% |
| The department anticipates performance measures will improve into the next fiscal year, following the ending of the public health emergency. The department is finalizing a Comprehensive Prevention Plan in accordance with the federal Family First Prevention Service Act, as well as implementing the approved five year system improvement plan. Both plans focus on prevention strategies and permanency for children. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Promote and provide resources that encourage family self-sufficiency and provide access to mandated services such as medical care and food assistance.

| <i>Department Objectives Measured</i> | 2021-22 Actual | 2022-23 Target | 2022-23 Actual | 2023-24 Target |
|---|-------------------|-------------------|-------------------|-------------------|
| All families participating in work-related activities | 10.6% | 15% | 14.6% | 16% |
| Two-parent families participating in work-related activities | 9.6% | 12.5% | 18.1% | 19.5% |
| Adults who are working in paid employment that receives CalWORKS | 10.5% | 14% | 35.2% | 37% |
| Adults who are still working three months after their CalWORKS is discontinued | 77% | 60% | 48.7% | 51% |
| As the department works on re-engaging Welfare-to-Work (WTW) clients who did not volunteer to participate in the WTW Program during the federal Public Health Emergency, the department expects to achieve incremental increases in the number of individuals who are employed or participating in work-related activities in FY 2023-24. In an effort to improve the work participation rate, the department will continue to implement innovative strategies to engage WTW clients and encourage them to participate in the program. Some strategies have already been implemented. | | | | |

Public Assistance

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Promote and provide resources that encourage family self-sufficiency and provide access to mandated services such as medical care and food assistance.

| <i>Department Objectives Measured</i> | 2021-22 Actual | 2022-23 Target | 2022-23 Actual | 2023-24 Target |
|---|-------------------|-------------------|-------------------|-------------------|
| CalFresh benefits accurately administered | 99.6% | 95% | 99.6% | 95% |
| Medi-Cal intake cases processed within State mandates | N/A | 90% | N/A | 90% |
| In the CalFresh program, the County is meeting the adopted goal of CalFresh benefits accurately administered. The department continues to sustain a low CalFresh error rate, avoiding fiscal sanctions. The resumption of Medi-Cal renewals will be administered over 14 months following Continuing Coverage Unwinding processes. Although performance reviews are still officially suspended, the State will begin monitoring performance and offering counties technical assistance as needed. Kern continues to streamline processes to ensure that we meet the State mandated timeframes for the Medi-Cal program. | | | | |

Public Assistance

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County Contribution - Human Services Administration

Department Head: Lito Morillo

Function: Public Assistance

Fund: General

Activity: Administration

Budget Unit: 5121

Description of Major Services

This budget unit appropriates supplemental funding from the General Fund to the Human Services Administration budget unit 5120. These funds provide the County's share of financial responsibility for the department's operations in providing direct social services programs to eligible recipients in the community.

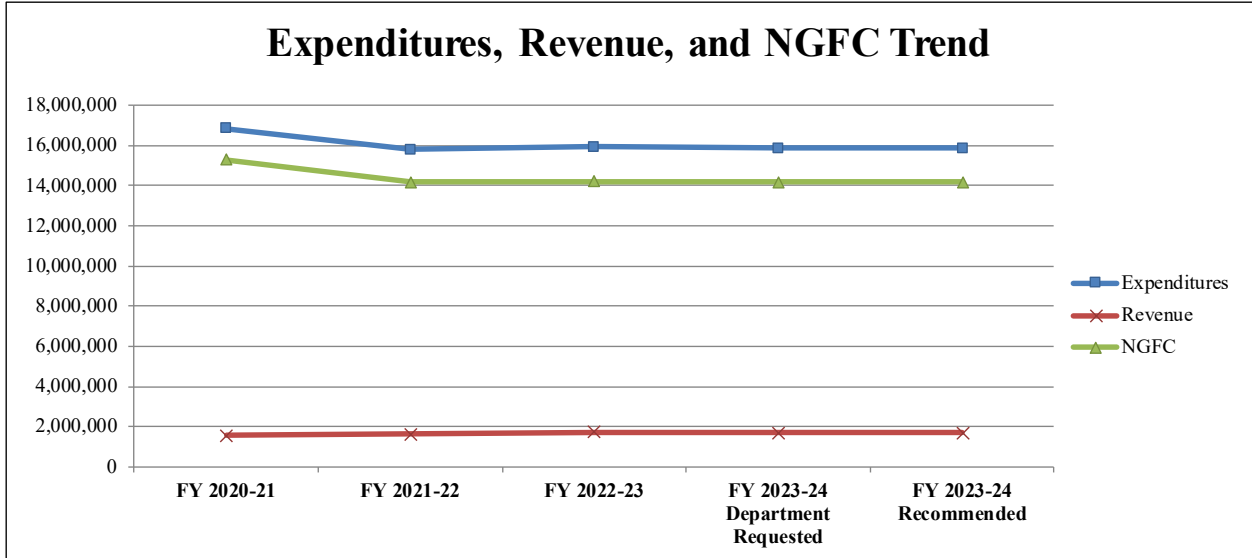
| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Other Financing Uses | \$15,804,064 | \$17,413,932 | \$15,936,658 | \$15,878,412 | \$15,878,413 | \$15,878,413 |
| TOTAL EXPENDITURES | \$15,804,064 | \$17,413,932 | \$15,936,658 | \$15,878,412 | \$15,878,413 | \$15,878,413 |
| REVENUE: | | | | | | |
| Intergovernmental | \$1,618,268 | \$3,228,136 | \$1,712,325 | \$1,692,616 | \$1,692,617 | \$1,692,617 |
| TOTAL REVENUE | \$1,618,268 | \$3,228,136 | \$1,712,325 | \$1,692,616 | \$1,692,617 | \$1,692,617 |
| NET GENERAL FUND COST | \$14,185,796 | \$14,185,796 | \$14,224,333 | \$14,185,796 | \$14,185,796 | \$14,185,796 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The recommended budget provides \$15.9 million to budget unit 5120, Human Services Administration. This contribution is funded by Social Services Program Realignment revenues of \$1.7 million and a General Fund contribution of \$14.2 million.

Budget Changes and Operational Impacts

The recommended budget includes roughly the same amount in Social Services Program Realignment in FY 2023-24 as in recent years. The contribution from this budget unit will provide sufficient resources to the Department of Human Services – Administration budget unit 5120 to administer social service and financial assistance programs to eligible recipients in the community at the current service level.



Public Assistance

County Contribution - Human Services Direct Financial Aid

Department Head: Lito Morillo

Function: Public Assistance

Fund: General

Activity: Administration

Budget Unit: 5125

Description of Major Services

This budget unit appropriates supplemental funding from the General Fund to the Human Services Direct Financial Aid budget unit 5220. This budget unit funds the County's share of financial responsibility for the department's operations in providing financial assistance to eligible recipients in the community. The largest of the financial assistance programs are CalWORKs, Foster Care, Adoptions, and General Assistance.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Other Financing Uses | \$128,089,066 | \$107,915,081 | \$139,303,736 | \$128,628,865 | \$128,628,865 | \$128,628,865 |
| TOTAL EXPENDITURES | \$128,089,066 | \$107,915,081 | \$139,303,736 | \$128,628,865 | \$128,628,865 | \$128,628,865 |
| REVENUE: | | | | | | |
| Intergovernmental | \$120,826,556 | \$98,231,733 | \$131,566,653 | \$118,945,517 | \$118,945,517 | \$118,945,517 |
| TOTAL REVENUE | \$120,826,556 | \$98,231,733 | \$131,566,653 | \$118,945,517 | \$118,945,517 | \$118,945,517 |
| NET GENERAL FUND COST | \$7,262,510 | \$9,683,348 | \$7,737,083 | \$9,683,348 | \$9,683,348 | \$9,683,348 |

Public Assistance

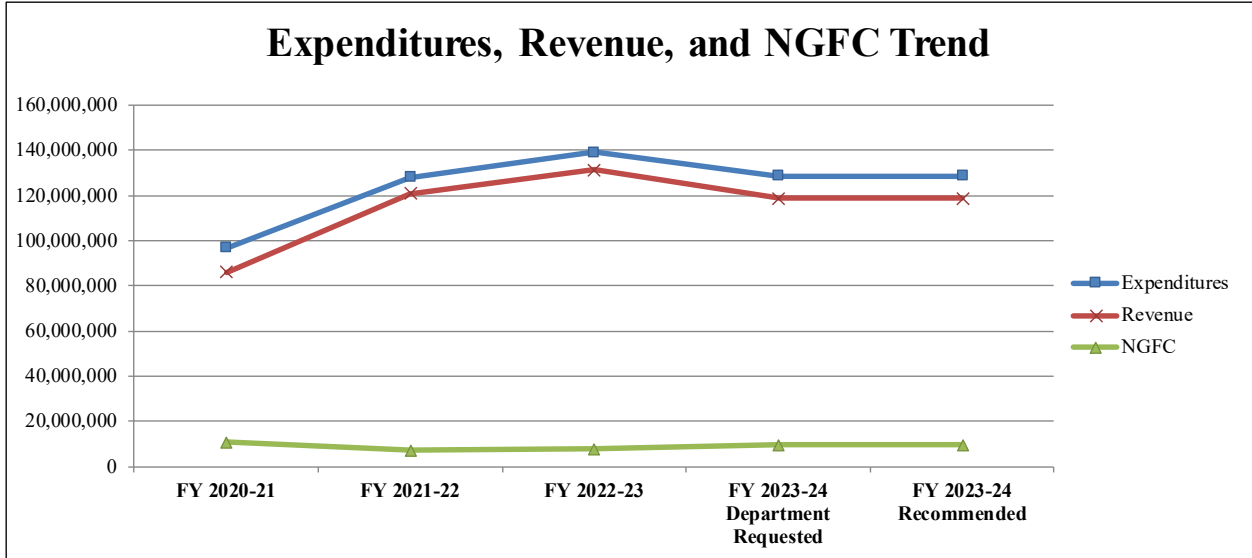
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The recommended budget provides \$128.6 million to budget unit 5220, Human Services Direct Financial Aid.

This contribution is funded by Social Services Program Realignment revenue of \$23.2 million, redirected 1991 Health Services Program Realignment for Child Poverty and Family Support revenue of \$76.7 million, \$19 million of CalWORKs Maintenance of Effort Vehicle License Fees, and a General Fund contribution of \$9.7 million.

Budget Changes and Operational Impacts

The recommended budget includes a status quo General Fund contribution of \$9.7 million compared to the prior budget. The contributions from this budget unit are sufficient to cover the County's financial responsibility of providing financial assistance and social services programs to eligible recipients in the community.



Public Assistance

Human Services – Direct Financial Aid

Department Head: Lito Morillo

Function: Public Assistance

Fund: Human Services – Direct Financial Aid

Activity: Direct Financial Aid

Budget Unit: 5220

Description of Major Services

The Department of Human Services Direct Financial Aid budget unit accounts for direct financial assistance payments to eligible recipients. The largest component of financial aid is direct aid payments to eligible families in need, under the Temporary Assistance for Needy Families (TANF) program. The primary recipients of aid are families eligible for TANF programs such as CalWORKs, CalFresh, and other programs. As required by State law, the County provides funding for general assistance payments to indigent adults. Families who adopt children throughout the County are also eligible for assistance payments. Foster care payments made on behalf of children placed in a County foster family home, a foster family agency, or a group home after becoming a dependent of the court are also made from this fund, as are payments related to Assembly Bill 12 (AB 12), which extended foster care services for transitional youth to age 21.

| | Summary of Expenditures and Revenue | | | | | |
|-----------------------------|-------------------------------------|----------------------|-----------------------|----------------------|-------------------------|----------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Other Charges | \$267,573,965 | \$298,979,266 | \$319,396,432 | \$354,233,218 | \$354,233,216 | \$354,233,216 |
| TOTAL EXPENDITURES | \$267,573,965 | \$298,979,266 | \$319,396,432 | \$354,233,218 | \$354,233,216 | \$354,233,216 |
| REVENUE: | | | | | | |
| Intergovernmental | \$99,024,915 | \$139,496,122 | \$161,320,076 | \$171,764,113 | \$171,764,113 | \$170,233,999 |
| Miscellaneous | 2,653,547 | 2,988,022 | 1,710,795 | 2,478,513 | 2,478,513 | 2,478,513 |
| Other Financing Sources: | | | | | | |
| 2011 Realignment | 45,338,335 | 23,330,329 | 48,697,391 | 23,234,345 | 23,234,345 | 23,234,345 |
| County Contribution | 7,262,511 | 9,683,348 | 4,841,674 | 9,683,348 | 9,683,348 | 9,683,348 |
| Social Services Realignment | 22,213,775 | 50,108,568 | 24,024,835 | 50,095,284 | 50,095,282 | 50,095,282 |
| Family Support Realignment | 34,072,897 | 28,465,956 | 26,171,757 | 33,656,117 | 33,656,117 | 35,186,231 |
| Child Poverty Realignment | 45,457,819 | 25,292,361 | 54,171,454 | 43,072,695 | 43,072,695 | 43,072,695 |
| CalWORKs VLF Realignment | 19,082,066 | 19,614,560 | 19,703,430 | 20,248,803 | 20,248,803 | 20,248,803 |
| TOTAL REVENUE | \$275,105,865 | \$298,979,266 | \$340,641,412 | \$354,233,218 | \$354,233,216 | \$354,233,216 |
| NET FUND COST | (\$7,531,900) | \$0 | (\$21,244,980) | \$0 | \$0 | \$0 |

Public Assistance

Major Expenditures and Revenue in FY2023-24 Recommended Budget

The Human Services – Direct Financial Aid budget unit provides direct financial assistance to qualifying persons throughout the County. CalWORKs is the greatest expenditure within this budget unit at approximately \$212 million. Adoptions Assistance and Foster Care Assistance are budgeted at \$56.9 million and \$65 million, respectively. In addition, \$9.5 million is included for General Assistance.

Revenue sources include Intergovernmental Transfers of \$86 million in federal funds and \$84 million in State funds, as well as Other Financing Sources that include \$171.8 million in 1991 Realignment and 2011 Realignment funding.

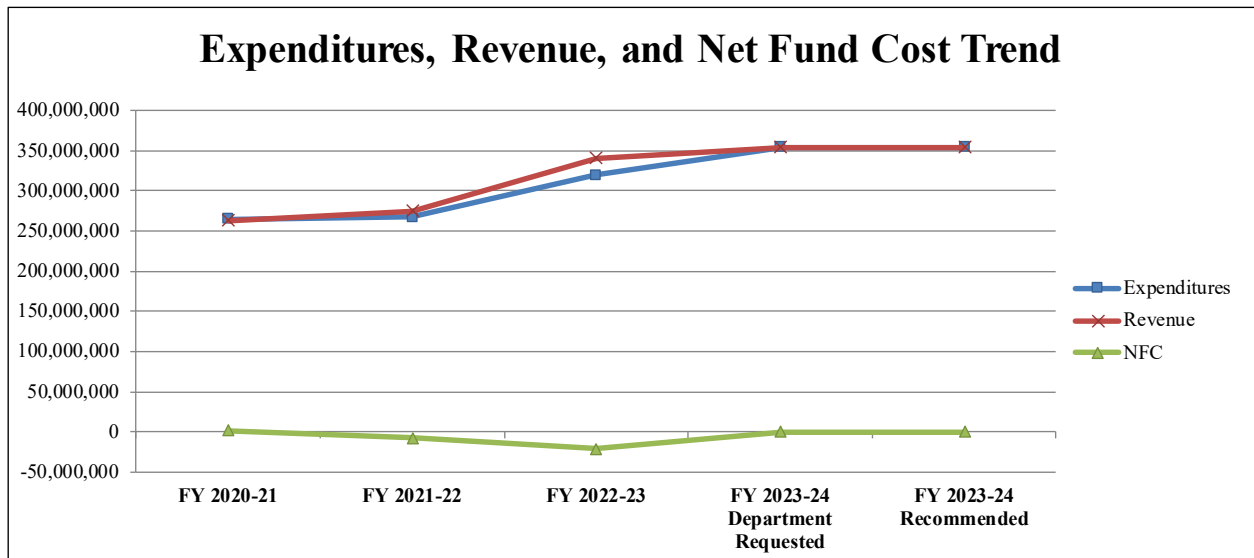
Budget Changes and Operational Impacts

The recommended budget reflects an increase of approximately \$35 million overall compared to FY 2022-23, primarily due to cost of living increases and expectation of growing service needs. The recommended budget includes cost increases for the annual legislated Cost Necessities Index increase in Foster Care entitlement program, and State law changes to Maximum Aid Payment levels in General Assistance. Additionally, as California’s minimum wage rises, fewer foster care cases are eligible for federal reimbursement. As the non-federal share of Foster Care Assistance and Children’s programs are mostly realigned to the County, the reduction of federally eligible cases puts an additional strain on limited realignment funding sources. The budget includes a \$9.7 million General Fund contribution that is anticipated to cover the County’s financial responsibility of assisting eligible recipients in the community.

Although program expenses were anticipated to increase significantly during the COVID-19 pandemic in FY 2020-21 and into FY 2021-22, costs instead declined, primarily due to enhanced unemployment insurance benefits, issuance of economic stimulus funds, and limited access to external referral services. In FY 2022-23, program expenses had again risen to pre-pandemic levels, exceeding FY 2019-20 expenses by \$50 million. Now that the federal public health emergency and one-time COVID-19 funds have expired, it is anticipated costs will continue to increase for FY2023-24. The County Administrative Office will continue to work with the department to monitor any significant increase in program expenses.

At June 30, 2023, the fund balance in the Human Services Direct Financial Aid fund is estimated to be \$17,959,007, all of which, as prescribed by County policy will be placed in the General Designation until such time as the reconciliation of accrued revenue and final County Expense Claim has occurred.

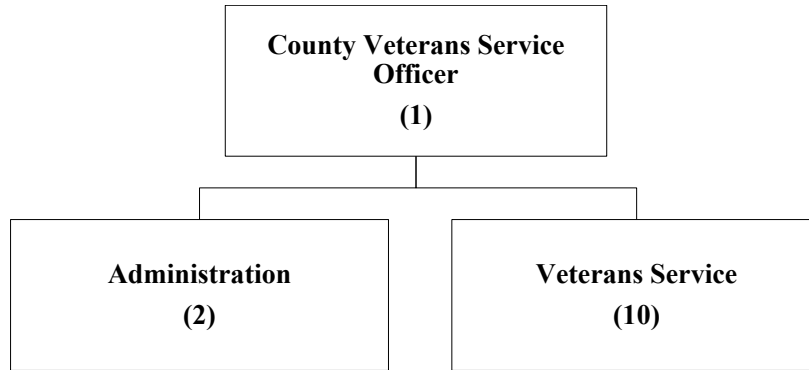
Public Assistance



Mission Statement

The Veterans Services Department promotes Veterans rights, Veterans issues, and access to services and benefits. It works with community organizations, local, state, and federal agencies to identify and obtain benefits for all veterans and their families.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Obtained new and increased cash benefits in FY 2020-21 for veterans and their dependents from the U.S. Department of Veterans Affairs in the amount of \$7,917,047.
- Filed benefit claims that resulted in \$2,453,225 in one-time payments in FY 2021-22 for veterans and their dependents consisting of single and retroactive payments.
- Successfully processed 507 applications with the California Department of Veterans Affairs College Tuition Fee Waiver program, resulting in over \$1 million saved for veterans and their families.
- Expanded departmental services to underserved veteran populations throughout the county by developing a telephonic appointment system, allowing the department to serve an average of 58 clients daily in FY 2021-22 and 73 clients daily in FY 2022-23.
- Collaborated with the Department of Human Services by verifying entitlement to United States Department of Veterans Affairs with approximately 850 annual public assistance referrals.
- In FY 2021-22 the department attended 27 outreach events and attended 44 events in FY 2022-23 bringing additional services to various locations across the county.

Public Assistance

Veterans Service Department

Department Head: Jose Lopez

Fund: General

Budget Unit: 5510

Function: Public Assistance

Activity: Veterans Service

Description of Major Services

The Veterans Service Department is responsible for advocating on behalf of local veterans, providing assistance with claim preparation and benefits counseling, and referring veterans to other County, State and Federal agencies for programs they may be eligible to receive. In addition, the department conducts outreach throughout the County for the purpose of informing the community of Veterans benefits and services.

Summary of Expenditures and Revenue

| | FY 2021-22 | | FY 2022-23 | | FY 2023-24 | |
|------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$1,030,623 | \$1,161,458 | \$1,036,060 | \$1,169,811 | \$1,169,811 | \$1,169,811 |
| Services and Supplies | 123,556 | 77,721 | 81,954 | 119,410 | 119,410 | 119,410 |
| Other Financing Uses | 0 | 229,666 | 0 | 0 | 0 | 248,546 |
| TOTAL EXPENDITURES | \$1,154,179 | \$1,468,845 | \$1,118,014 | \$1,289,221 | \$1,289,221 | \$1,537,767 |
| REVENUE: | | | | | | |
| Intergovernmental | \$289,431 | \$313,000 | \$326,481 | \$344,000 | \$344,000 | \$344,000 |
| Other Financing Sources: | | | | | | |
| 2011 Realignment | 132,187 | 147,593 | 173,141 | 166,635 | 166,635 | 166,635 |
| American Rescue Plan Act | 32,295 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$453,913 | \$460,593 | \$499,622 | \$510,635 | \$510,635 | \$510,635 |
| Less Available BSI * | \$0 | (\$229,666) | \$0 | \$0 | \$0 | (\$248,546) |
| NET GENERAL FUND COST | \$700,266 | \$778,586 | \$618,392 | \$778,586 | \$778,586 | \$778,586 |
| BSI Ending Balance * | \$229,666 | N/A | \$229,666 | N/A | N/A | N/A |

* BSI = Budget Savings Incentives

Public Assistance

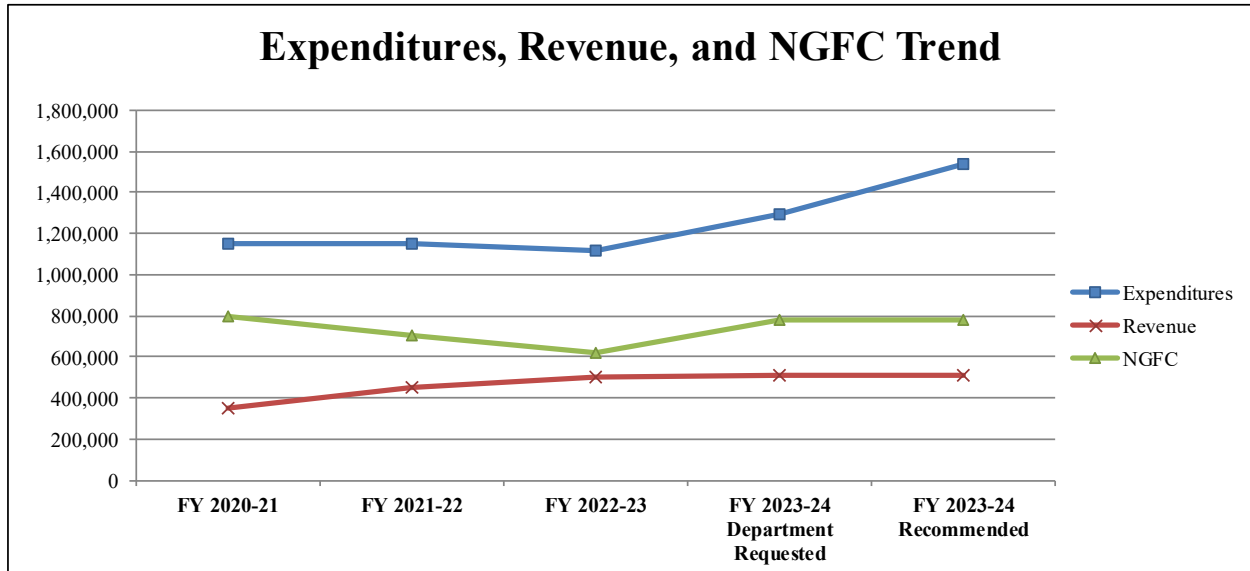
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of expenditures in this budget unit are associated with staffing costs to perform the services provided by the Veterans Service Department. The department is primarily funded by an allocation of Net General Fund Cost (NGFC). Additional sources of revenue include state funding, grants and donations. The department received revenue from the American Rescue Plan Act in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic.

Budget Changes and Operational Impacts

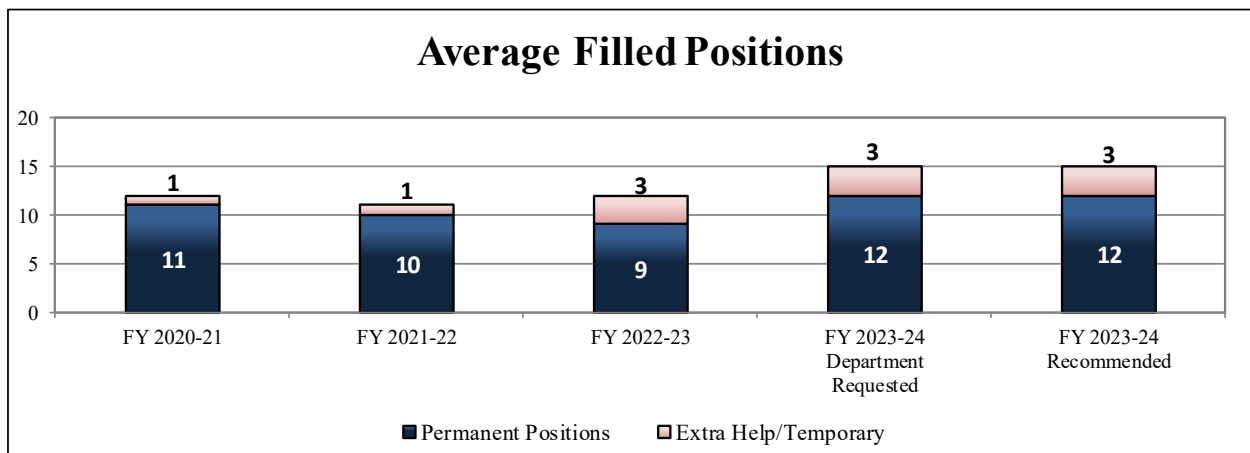
The recommended budget includes sufficient appropriations to cover the cost of the recently approved 4% cost of living adjustment. An increase in Services and Supplies is reflected in the recommended budget due to the department planning to purchase updated office furniture. An

allocation of \$166,635 in 2011 Realignment from the Community Corrections Partnership is included to assist in meeting the requirements of Assembly Bill 109 to reduce recidivism. In FY 2021-22 the department received notice from CalVet to expect an ongoing increase in subvention funding. This increase is reflected in intergovernmental revenue for FY 2022-23 actual and within FY 2023-24 recommended budget.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Supervising Veterans Service Representative position and one (1) Veterans Service Representative Assistant/I/II position and the deletion of one (1) Office Services Assistant Position. The recommended budget includes holding one (1) Veterans Service Manager position vacant and unfunded for an annual cost savings of approximately \$140,143.



Public Assistance

| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| | | | | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 11 | 10 | 9 | 12 | 12 |
| Extra Help/Temporary | 1 | 1 | 3 | 3 | 3 |
| Total Positions | 12 | 11 | 12 | 15 | 15 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 11 | 10 | 9 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 1 | 3 | N/A | N/A |
| Total Positions | 12 | 11 | 12 | N/A | N/A |
| SALARIES & BENEFITS | \$1,078,541 | \$1,030,623 | \$1,036,060 | \$1,169,811 | \$1,169,811 |

Summary of Authorized Positions

The recommended budget includes thirteen (13) authorized positions, twelve (12) of which are budgeted to be filled as indicated below.

Public Assistance

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|------------------|------------|-----------|------------|-----------|-----------|----------|-----------|
| | | | | Total | | | |
| Administration | 4 | 0 | (1) | 3 | 3 | 0 | 3 |
| Veterans Service | 8 | 2 | 0 | 10 | 9 | 1 | 10 |
| Total | 12 | 2 | (1) | 13 | 12 | 1 | 13 |

| Administration | | Veterans Service | |
|-----------------------------------|--|--|--|
| <u>Classification</u> | | <u>Classification</u> | |
| 1 County Veterans Service Officer | | 1 Supervising Veterans Service Representative | |
| 1 Administrative Coordinator | | 1 Veterans Service Manager | |
| 1 Office Service Technician | | 6 Veterans Service Representative Assistant/I/II | |
| 1 Office Service Assistant | | 8 Current Total | |
| 4 Current Total | | <u>Additions/(Deletions)</u> | |
| <u>Additions/(Deletions)</u> | | 1 Supervising Veterans Service Representative | |
| (1) Office Service Assistant | | 1 Veterans Service Representative Assistant/I/II | |
| 3 Requested Total | | 10 Requested Total | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Increase community awareness and services to veterans and their dependents and caregivers.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Number of outreach (in-person and virtual) events | 50 | 40 | 44 | 50 |
| Number of clients assisted | 14,236 | 14,250 | 18,032 | 18,500 |
| Claims electronically submitted | 100% | 100% | 100% | 100% |
| The department participates in outreach activities to provide detailed information about potential benefits earned through a veteran’s honorable service and to encourage veterans and their dependents and caregivers to contact the department either in-person or virtually. The department continues to support veteran events but looks to attend events that are not specific to veterans to broaden the reach to potential clients. These efforts will undoubtedly allow the department to assist more clients as they learn about the services provided and the ease of obtaining services. Having developed and integrated a virtual service model, clients are not limited to being physically present at an office to access services. This utilization of technology provides increased accessibility by reducing physical barriers and reducing the average time it takes for claims to be adjudicated by the Department of Veterans Affairs. | | | | |

Public Assistance

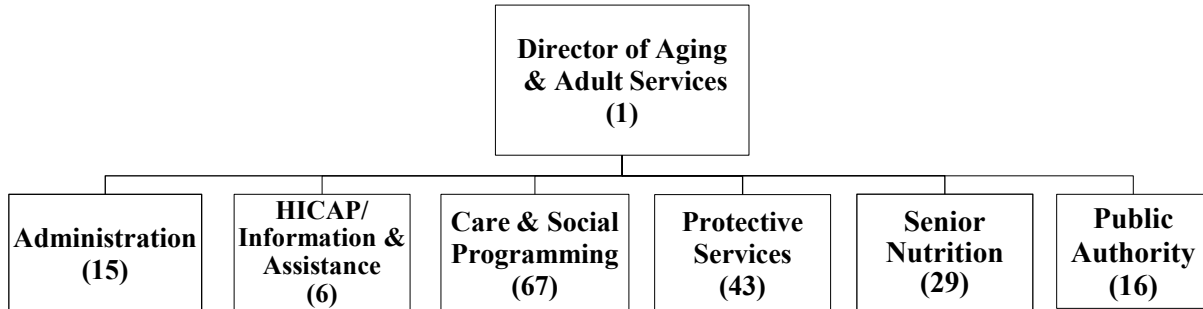
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Mission Statement

To provide services that protect, preserve the dignity and support the independence and safety of older adults and disabled individuals in the community.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Coordinated and held the 24th Elder Abuse Prevention Conference to increase community awareness, promote agency collaboration, and provide training.
- Home Safe program funds continue to be allotted to address homelessness of Adult Protective Services clients.
- Conservatorship program continued collaboration with Behavioral Health Relational Outreach and Engagement Model, providing over 300 instances of early intervention and investigation into conservatorship needs for homeless individuals with severe mental illness.
- Resumed in-person Commission on Aging meetings at various Senior Centers throughout the County.
- Replaced outdated or non-working kitchen equipment, computer equipment, and vehicles in senior nutrition sites throughout the County, using State funding for Senior Nutrition Infrastructure.
- Using Access to Technology grant funding, the department expanded its existing Digital Divide Program, providing digital devices and training and assistance on using technology, as well as entering into an agreement with Kern County Libraries to provide technology-related assistance at various locations throughout the County.
- The Health Insurance Counseling and Advocacy Program assisted 826 seniors during Medicare open enrollment, saving seniors an estimated \$783,000 in medical costs.

Public Assistance

Aging and Adult Services

Department Head: Jeremy Oliver

Fund: Aging and Adult Services

Budget Unit: 5610

Function: Public Assistance

Activity: Other Assistance

Description of Major Services

The Department of Aging and Adult Services administers federal, State, and local funds to provide services to elderly and disabled adults. Programs and services coordinated by the department include the In-Home Supportive Services (IHSS) program, abuse prevention, nutrition, homemaker, conservator, disease prevention and health promotion, insurance counseling, as well as substantial information and referral assistance.

Summary of Expenditures and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|-----------------------------|----------------------|---------------------|---------------------|-------------------------|----------------------------|---------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$15,955,091 | \$19,095,413 | \$17,912,408 | \$21,752,018 | \$21,752,020 | \$21,752,020 |
| Services and Supplies | 5,597,712 | 6,732,778 | 7,304,618 | 9,185,193 | 9,185,193 | 9,185,193 |
| Other Charges | 1,534,650 | 1,928,935 | 2,345,929 | 2,546,387 | 2,546,387 | 2,546,387 |
| Capital Assets | 194,764 | 0 | 198,216 | 250,000 | 250,000 | 250,000 |
| TOTAL EXPENDITURES | \$23,282,217 | \$27,757,126 | \$27,761,171 | \$33,733,598 | \$33,733,600 | \$33,733,600 |
| REVENUE: | | | | | | |
| Use of Money/Property | (\$3,834) | \$70,000 | \$70,611 | \$2,514 | \$2,514 | \$2,514 |
| Intergovernmental | 18,542,589 | 21,031,387 | 19,401,796 | 26,531,770 | 26,531,770 | 26,531,770 |
| Charges for Services | 2,434,702 | 2,754,102 | 2,654,110 | 3,208,125 | 3,208,125 | 3,208,125 |
| Miscellaneous | 319,289 | 413,140 | 360,228 | 403,572 | 403,572 | 403,572 |
| Other Financing Sources: | | | | | | |
| General Fund Contribution | 626,898 | 626,898 | 626,898 | 626,898 | 626,898 | 626,898 |
| Social Services Realignment | 820,896 | 862,158 | 862,158 | 858,610 | 858,610 | 858,610 |
| 2011 Realignment | 1,809,780 | 1,999,441 | 1,999,441 | 2,102,111 | 2,102,111 | 2,102,111 |
| American Rescue Plan Act | 561,933 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$25,112,253 | \$27,757,126 | \$25,975,242 | \$33,733,600 | \$33,733,600 | \$33,733,600 |
| NET FUND COST | (\$1,830,036) | \$0 | \$1,785,929 | (\$2) | \$0 | \$0 |

Public Assistance

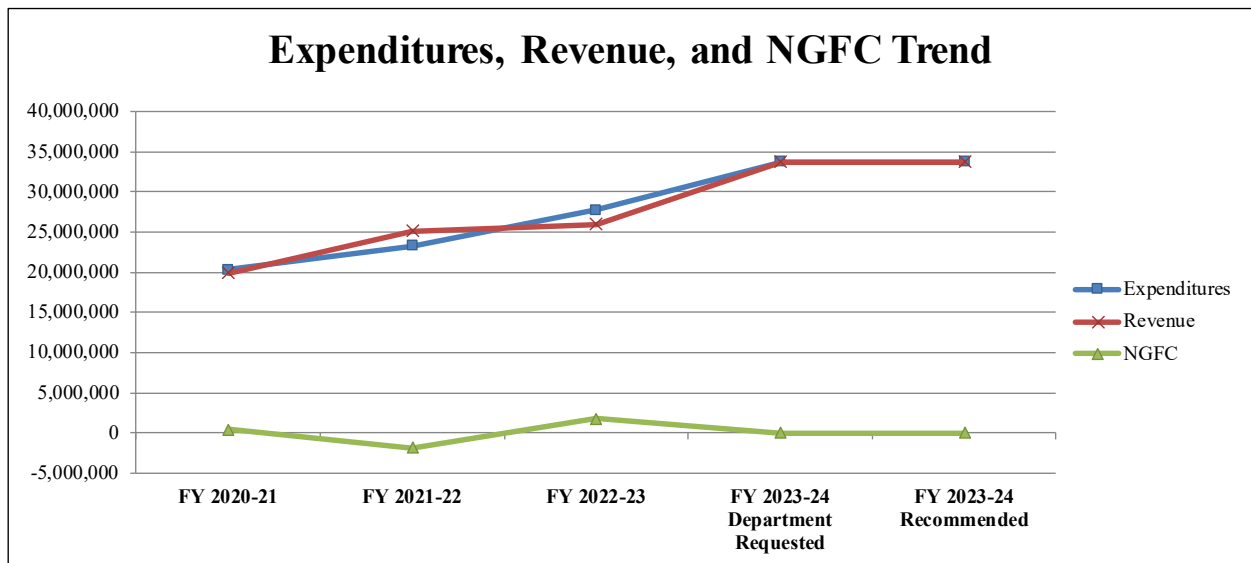
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

Staffing costs of \$21.8 million fund 260 budgeted positions, of which 177 are permanent positions, 46 are extra-help, and 37 are “per diem” temporary positions. Services and supplies expenditures of approximately \$9.2 million consist of cost for contracted services for adult protective services, supportive services, senior nutrition programs, and California Department of Aging programs. The department is primarily funded through federal and State sources of \$26.5 million that include revenue for senior nutrition, protective services, and supportive services. Additionally, the department receives approximately \$2.1 million in 2011 Realignment revenue, \$858,610 in 1991 Social Services Realignment, and \$626,898 in General Fund contribution. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic.

Budget Changes and Operational Impacts

The recommended budget includes an increase of approximately \$3.8 million in Salaries and Benefits, attributed to cost of living adjustments, increased hiring of extra-help employees, the planned filling of current vacancies and the addition of two (2) Social Service Worker I/II/III positions, which are funded with State and federal program revenue. Costs related to Services and Supplies are budgeted to increase by approximately \$2 million due to cost inflation and continued work on the Home Safe program and for the Senior Nutrition Program. The IHSS Administration allocation is budgeted to increase by \$205,000; however, the level of administrative funding is still insufficient to fully operate the IHSS program.

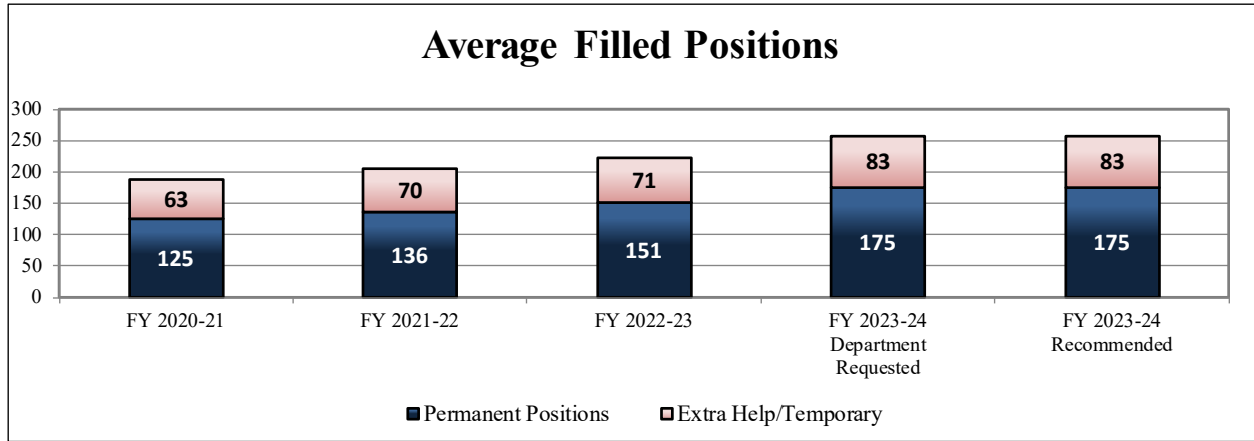
The fund balance at June 30, 2023 was negative \$1,750,109, which was covered by cancellation of general designation, leaving a remaining general designation of \$2,799,346.



Public Assistance

Staffing Changes and Operational Impacts

The recommended budget includes the addition of two (2) Social Services Worker I/II/III positions and deletion of one (1) Behavioral Health Recovery Specialist position. The cost of the new positions will be covered by State and federal revenue. The department will hold one (1) Administrative Coordinator position and one (1) Fiscal Support Supervisor position vacant and unfunded for a savings of approximately \$219,000.



4-Year Staffing Trend

| | Actual | | | Department | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 125 | 136 | 151 | 175 | 175 |
| Extra Help/Temporary | 63 | 70 | 71 | 83 | 83 |
| Total Positions | 188 | 206 | 222 | 258 | 258 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 120 | 132 | 147 | N/A | N/A |
| Extra Help/Temporary (FTE) | 40 | 49 | 50 | N/A | N/A |
| Total Positions | 160 | 181 | 197 | N/A | N/A |
| SALARIES & BENEFITS | \$13,759,154 | \$15,955,091 | \$17,912,408 | \$21,752,018 | \$21,752,020 |

Public Assistance

Summary of Authorized Positions

The department currently has 176 authorized positions. The recommended budget includes 177 authorized positions, of which 175 are budgeted during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|--------------------------------|------------|-----------|------------|------------|--|------------|----------|------------|
| | | | | Total | | | | |
| Administration | 16 | 0 | 0 | 16 | | 14 | 2 | 16 |
| Care & Social Programing | 65 | 2 | 0 | 67 | | 67 | 0 | 67 |
| HICAP/Information & Assistance | 6 | 0 | 0 | 6 | | 6 | 0 | 6 |
| Adult Protective Services | 44 | 0 | (1) | 43 | | 43 | 0 | 43 |
| Public Authority | 16 | 0 | 0 | 16 | | 16 | 0 | 16 |
| Senior Nutrition | 29 | 0 | 0 | 29 | | 29 | 0 | 29 |
| Total | 176 | 2 | (1) | 177 | | 175 | 2 | 177 |

| Administration | Care & Social Programing | Senior Nutrition |
|---|---|--|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Director of Aging & Adult Services | 1 Program Director | 2 Sr. Nutrition Program Coordinator |
| 1 Administrative Services Officer | 9 Social Service Supervisor I/II | 2 Senior Cook |
| 3 Accountant/Senior Accountant | 51 Social Service Worker I/II/III | 1 Cook |
| 1 Technical Support Engineer I/II | 4 Office Services Technician | 11 Cook - Part-time |
| 1 Technical Support Specialist I/II/III | 65 Current Total | 3 Senior Nutrition Site Coordinator |
| 2 Administrative Coordinator | <u>Additions/(Deletions)</u> | 7 Senior Nutrition Site Coordinator-PT |
| 1 Fiscal Support Supervisor | 2 Social Service Worker I/II/III | 2 Food Service Worker - Part-time |
| 2 Fiscal Support Specialist | 67 Requested Total | 1 Nutrition Worker - Part Time |
| 1 Program Coordinator | | 29 Requested Total |
| 1 Office Services Coordinator | | |
| 1 Health Education Assistant I/II | | |
| 1 Human Resources Specialist I/II | | |
| 16 Requested Total | | |
| | HICAP/Information & Assistance/Cal-Fresh | Public Authority |
| Adult Protective Services | <u>Classification</u> | <u>Classification</u> |
| 1 Program Director | 1 Program Support Supervisor | 1 Program Support Supervisor |
| 1 Assistant Program Director | 1 Program Specialist I/II | 1 Assistant Program Director |
| 6 Social Services Supervisor I/II | 4 Program Technician | 1 Fiscal Support Technician |
| 23 Social Service Worker I/II/III | 6 Requested Total | 3 Social Service Worker I/II/III |
| 1 Program Technician | | 3 Program Technician |
| 10 Deputy Conservator | | 6 Office Services Technician |
| 1 Behavioral Health Recovery Spec. | | 1 Office Services Specialist |
| 1 Legal Secretary | | 16 Requested Total |
| 44 Current Total | | |
| <u>Additions/(Deletions)</u> | | |
| (1) Behavioral Health Recovery Spec. | | |
| 43 Requested Total | | |

Public Assistance

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Keep our senior and disabled adult community safe by reducing exploitation and abuse through prevention and education.

| <i>Department Objective Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|---|----------------------|----------------------|----------------------|----------------------|
| Number of community education presentations | 84 | 120 | 263 | 200 |
| To prevent and reduce elder abuse, the department continues to conduct presentations on the subject to bring awareness to this issue. The department provides an annual Elder Abuse Conference, and trains mandated reporters on a regular basis throughout the community. The training is provided to mandated reporters as well as private sector businesses involved in the industry, non-profit, and other community organizations. The department will continue to provide outreach and education presentations in the community and has expanded its efforts through our public website and video conferencing. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Keep our senior and disabled adult community safe by investigating reported abuse and exploitation effectively.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Percentage of urgent adult protective services referrals responded to within 18 hours | 100% | 100% | 100% | 100% |
| Percentage of adult protective services referrals responded to within the state mandate of ten days | 100% | 100% | 99% | 100% |
| Number of adult protective services referrals investigated | 5,401 | 5,500 | 6,499 | 6,700 |
| Total number of adult protective services referrals | 5,624 | 5,700 | 6,787 | 6,900 |
| State guidelines mandate that referrals to Adult Protective Services attempt face to face investigation within ten days of receipt. Also, there must be a response to urgent referrals. The department has been able to continue to meet both requirements, even with increasingly complex cases, particularly those dealing with financial abuse. The department has met the immediate response requirements but had some issues with meeting the 10-day mandate due to staff absences. | | | | |

Public Assistance

County Contribution – Aging and Adult Services

Department Head: Jeremy Oliver

Function: Public Assistance

Fund: General

Activity: Other Assistance

Budget Unit: 5611

Description of Major Services

This budget unit appropriates supplemental funding from the General Fund to the Aging and Adult Services Department to provide funding for abuse prevention, insurance counseling, nutrition and other services to elderly and disabled adults.

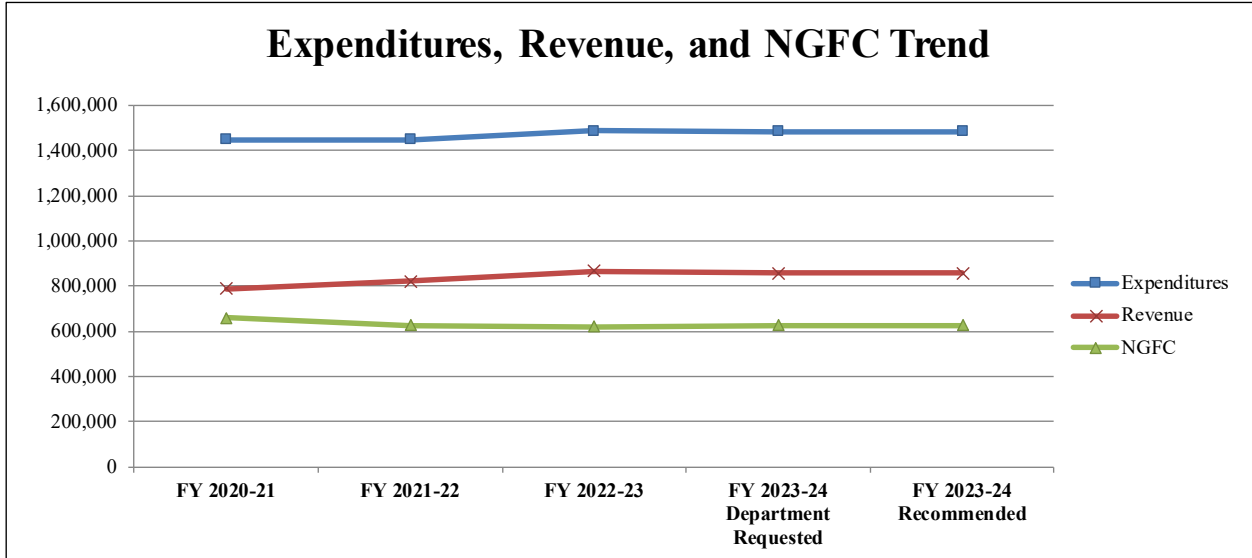
| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Other Financing Uses | \$1,447,794 | \$1,489,056 | \$1,489,056 | \$1,485,509 | \$1,485,509 | \$1,485,509 |
| TOTAL EXPENDITURES | \$1,447,794 | \$1,489,056 | \$1,489,056 | \$1,485,509 | \$1,485,509 | \$1,485,509 |
| REVENUE: | | | | | | |
| Intergovernmental | \$820,897 | \$862,158 | \$868,611 | \$858,611 | \$858,611 | \$858,611 |
| TOTAL REVENUE | \$820,897 | \$862,158 | \$868,611 | \$858,611 | \$858,611 | \$858,611 |
| NET GENERAL FUND COST | \$626,897 | \$626,898 | \$620,445 | \$626,898 | \$626,898 | \$626,898 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The recommended budget includes an allocation to Aging and Adult Services Department, budget unit 5610, in the amount of approximately \$1.5 million to meet County match requirements in specific programs as required by State and federal regulations. Social services program realignment revenue provides funding in the amount of \$858,611, with the remainder being funded by a General Fund contribution.

Budget Changes and Operational Impacts

The contribution from this budget unit will provide sufficient resources to Aging and Adult Services budget unit 5610 to administer abuse prevention, insurance counseling, nutrition and other services to elderly and disabled adults.



Public Assistance

County Contribution – In-Home Supportive Services

Department Head: Jeremy Oliver

Function: Public Assistance

Fund: General

Activity: Other Assistance

Budget Unit: 5810

Description of Major Services

This budget unit facilitates the appropriation of the County contribution for the In-Home Supportive Services (IHSS) program, which is administered by the Aging and Adult Services Department. State Law mandates that the County provide services to qualified aged and blind persons with disabilities in order for them to remain in their homes and avoid being institutionalized.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Other Financing Uses | \$10,702,624 | \$12,801,596 | \$12,801,596 | \$12,665,141 | \$12,665,141 | \$13,175,881 |
| TOTAL EXPENDITURES | \$10,702,624 | \$12,801,596 | \$12,801,596 | \$12,665,141 | \$12,665,141 | \$13,175,881 |
| REVENUE: | | | | | | |
| Intergovernmental | \$9,938,586 | \$10,776,520 | \$11,489,057 | \$10,736,852 | \$10,736,852 | \$11,247,592 |
| TOTAL REVENUE | \$9,938,586 | \$10,776,520 | \$11,489,057 | \$10,736,852 | \$10,736,852 | \$11,247,592 |
| NET GENERAL FUND COST | \$764,038 | \$2,025,076 | \$1,312,539 | \$1,928,289 | \$1,928,289 | \$1,928,289 |

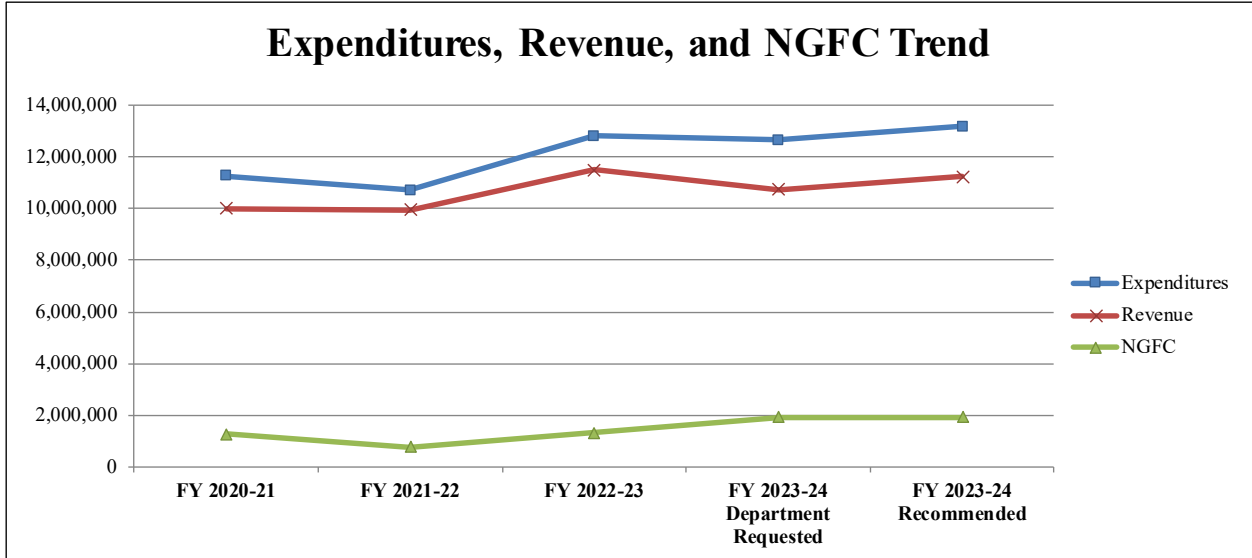
Public Assistance

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The recommended budget includes \$13.2 million in Other Financing Uses for a contribution of \$12.7 million for the FY 2023-24 IHSS Maintenance of Effort (MOE), which covers service providers’ salaries, as well as a partial prior year MOE payment of \$510,740. Social services program realignment revenue in the amount of \$11.2 million and approximately \$1.9 million in General Fund contribution offsets the County’s local match requirement.

Budget Changes and Operational Impacts

The recommended budget includes sufficient resources to cover the mandated IHSS MOE.

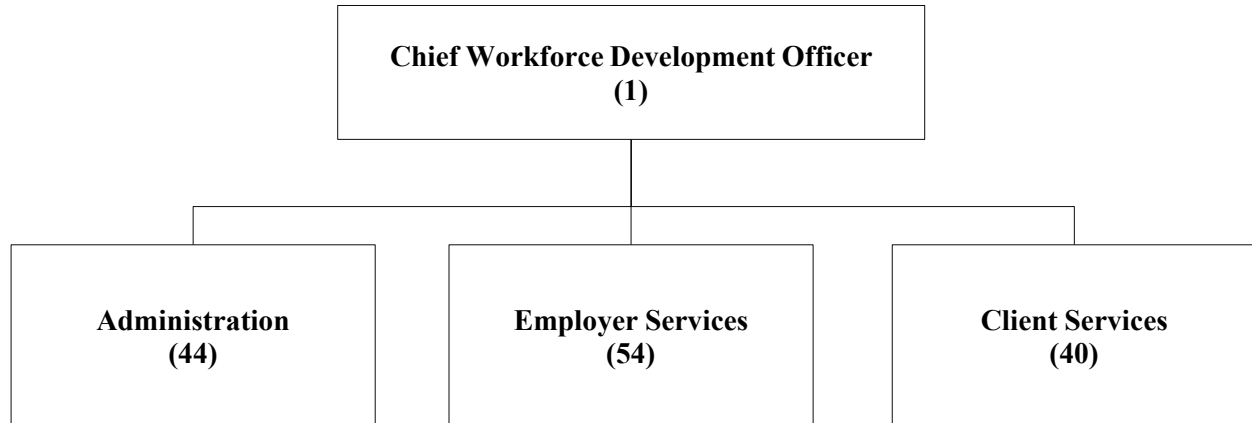


Public Assistance

Mission Statement

To provide expertise and leadership to ensure that the workforce development system prepares people for current and future jobs that improve the economic conditions of the community.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Referred 245 customers to the Individual Training Account program.
- Initiated 324 on-the-job training contracts with totals of \$2.2 million. Average salary earned by participants was \$29.43 per hour.
- Virtual and in-person presentations provided students with information on health and medical programs, resulting in 122 customers referred to the Transitional Jobs Programs.
- National Farmworker Jobs Program outreach processed 2,314 USDA grant applications.
- Successful advertising across different media (television, radio, billboards, social media, etc) lead to over 2,000 orientation attendees and enrollment in WIOA programs.
- Reopened Café 1600 Culinary Arts Training at the Southeast Bakersfield America's Job Center, a Bakersfield Adult School program.

Public Assistance

Employers' Training Resource

Department Head: James L. Zervis

Fund: General

Budget Unit: 5923

Function: Public Assistance

Activity: Other Assistance

Description of Major Services

Employers' Training Resource (ETR) administers Workforce Innovation and Opportunity Act (WIOA) funding from the U.S. Department of Labor as well as various other grants provided by the State Employment Development Department, other counties or collaboratives, the Department of Human Services, and 2011 Realignment for AB 109 services. ETR coordinates and implements the County's workforce development system and provides employment and training services. Services delivered include job search, skills assessment, vocational training, job readiness skills, connection to employers, assisting businesses with outreach services, recruitment efforts and employee retention. ETR recognizes that increased employment opportunities enhance the quality of life for residents and diligently strives to ensure that the needs of local businesses are met by providing them with a skilled workforce.

Summary of Expenditures and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|------------------------------|---------------------|---------------------|---------------------|-------------------------|----------------------------|---------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$12,327,307 | \$16,441,814 | \$12,763,792 | \$17,632,231 | \$17,632,231 | \$16,539,071 |
| Services and Supplies | 3,597,109 | 3,848,998 | 3,780,684 | 3,866,882 | 3,866,882 | 3,866,882 |
| Other Charges | (19) | 0 | 0 | 0 | 0 | 0 |
| Capital Assets | 69,108 | 100,000 | 0 | 110,000 | 110,000 | 110,000 |
| TOTAL EXPENDITURES | \$15,993,505 | \$20,390,812 | \$16,544,476 | \$21,609,113 | \$21,609,113 | \$20,515,953 |
| REVENUE: | | | | | | |
| Miscellaneous | \$200 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Financing Sources: | | | | | | |
| ETR - WIOA | 15,302,414 | 20,390,812 | 16,541,634 | 21,609,113 | 21,609,113 | 20,515,953 |
| American Rescue Plan Act | 377,851 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$15,680,465 | \$20,390,812 | \$16,541,634 | \$21,609,113 | \$21,609,113 | \$20,515,953 |
| NET GENERAL FUND COST | \$313,040 | \$0 | \$2,842 | \$0 | \$0 | \$0 |

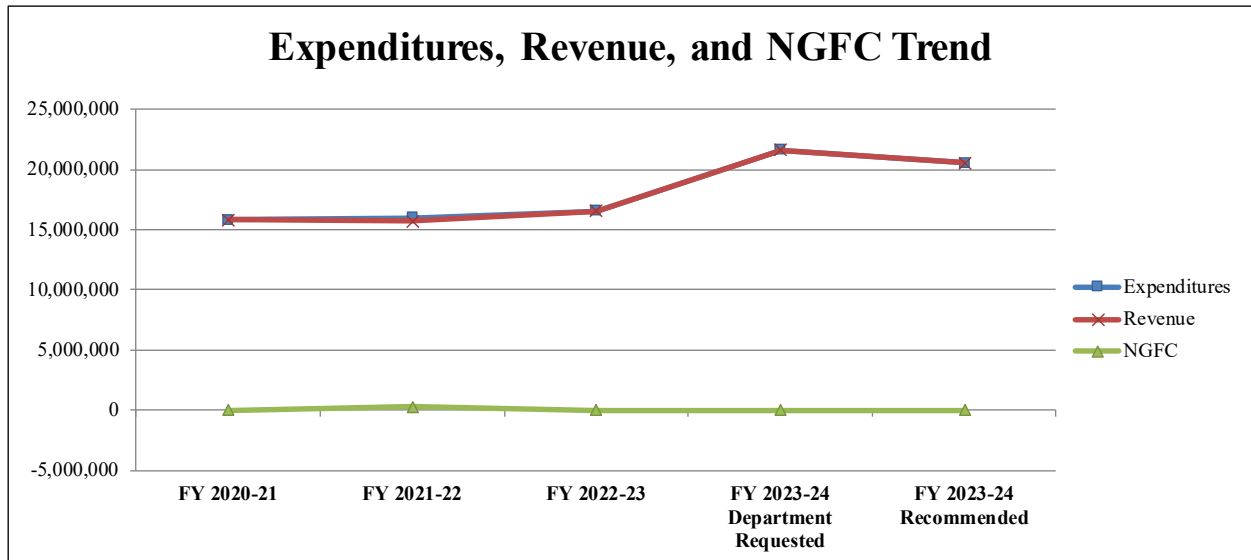
Public Assistance

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

Major expenditures include salaries and benefits of \$16.5 million to fund 158 budgeted positions, of which 139 are permanent positions and 19 are extra-help/temporary positions. The recommended budget includes funding to support business needs and continue preparing our local workforce for a changing economic landscape. The costs in this budget unit are funded primarily by operating transfers in from budget unit 8907, Employers' Training Resource – WIOA, in the amount of \$20.5 million.

Budget Changes and Operational Impacts

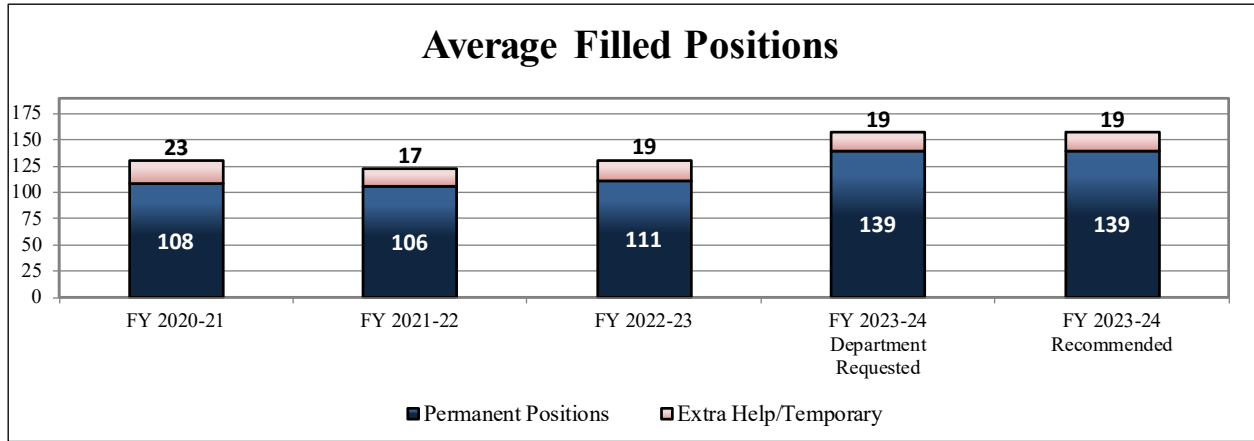
The recommended budget includes an overall increase of \$4 million compared to FY 2022-23, which is attributable to carryforward funds from FY 2022-23 and the FY 2023-24 allocation from the U.S. Department of Labor for WIOA. Historically, the department budgets all available funding and actual expenditures will appear significantly lower than the amounts budgeted; however, the total revenue of \$20.5 million for FY 2023-24 includes a funding reduction of \$1.4 million from initial estimates. The department is deleting vacant funded positions to address the reduced funding allocation, but expects to be able to continue providing services without other significant impacts.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of one (1) Administrative Coordinator position, one (1) Contract Administrator position, and one (1) Senior Systems Analyst position. The budget also includes deletion of one (1) Business Manager position, one (1) Senior Accountant/Accountant position, one (1) ETR Quality Coordinator position, one (1) Program Specialist I/II position, two (2) Program Technician positions, two (2) Departmental Analyst positions, two (2) Supervising Departmental Analyst positions, three (3) Job Developer I/II positions, and one (1) Systems Analyst I/II/Information Systems Specialist I/II/III position. The approximate net savings of these position changes is \$1.2 million.

Public Assistance



4-Year Staffing Trend

| | Actual | | | Department | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 108 | 106 | 111 | 139 | 139 |
| Extra Help/Temporary | 23 | 17 | 19 | 19 | 19 |
| Total Positions | 131 | 123 | 130 | 158 | 158 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 108 | 105 | 111 | N/A | N/A |
| Extra Help/Temporary (FTE) | 21 | 15 | 17 | N/A | N/A |
| Total Positions | 129 | 120 | 128 | N/A | N/A |
| SALARIES & BENEFITS | \$12,355,120 | \$12,327,307 | \$12,763,792 | \$17,632,231 | \$16,539,071 |

Public Assistance

Summary of Authorized Positions

The department currently has 150 authorized permanent positions and is deleting a net amount of eleven (11) positions. The recommended budget will include 139 total authorized positions, all of which are budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|-------------------|------------|-----------|-------------|------------|------------|----------|------------|
| | | | | Total | | | |
| Administration | 51 | 1 | (7) | 45 | 45 | 0 | 45 |
| Client Services | 41 | 1 | (2) | 40 | 40 | 0 | 40 |
| Employer Services | 58 | 1 | (5) | 54 | 54 | 0 | 54 |
| Total | 150 | 3 | (14) | 139 | 139 | 0 | 139 |

| Administration | Client Services | Employer Services |
|--|---|-------------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Chief Workforce Development Officer | 1 Assistant Director of Workforce Dev. | 1 CAO Manager |
| 1 Administrative Services Officer | 3 Job Developer | 1 Computer Lab Instructor |
| 1 Administrative Coordinator | 3 Office Services Assistant | 24 Job Developer |
| 1 Business Manager | 6 Office Services Technician | 5 Office Services Technician |
| 1 CAO Manager | 1 Office Services Specialist | 17 Program Specialist I/II |
| 1 ETR Quality Coordinator | 13 Program Specialist I/II | 4 Program Support Supervisor |
| 7 Senior Accountant/Accountant | 2 Program Support Supervisor | 4 Program Technician |
| 2 Contract Administrator | 9 Program Technician | 2 Workforce Dev. Program Manager |
| 8 Departmental Analyst I/II | 1 Senior Office Services Specialist | 58 Current Total |
| 4 Fiscal Support Specialist | 1 Workforce Dev. Program Manager | <u>Additions/(Deletions)</u> |
| 1 Fiscal Support Supervisor | 1 System Analyst I/II / Info. Sys. Sp. I/II/III | 1 Administrative Coordinator |
| 2 Fiscal Support Technician | 41 Current Total | (3) Job Developer |
| 1 Job Developer | <u>Additions/(Deletions)</u> | (1) Program Specialist I/II |
| 1 Marketing and Promotions Coord. | 1 Senior Systems Analyst | (1) Program Technician |
| 4 Marketing and Promotions Assoc. I/II | (1) System Analyst I/II / Info. Sys. Sp. I/II/III | 54 Requested Total |
| 1 Office Services Coordinator | (1) Program Technician | |
| 1 Office Services Specialist | 40 Requested Total | |
| 1 Office Services Technician | | |
| 1 Program Support Supervisor | | |
| 2 Program Specialist I/II | | |
| 1 Senior Office Services Specialist | | |
| 5 Sr. Workforce Development Analyst | | |
| 3 Supervising Departmental Analyst | | |
| 51 Current Total | | |
| <u>Additions/(Deletions)</u> | | |
| 1 Contract Administrator | | |
| (1) Business Manager | | |
| (1) Senior Accountant/Accountant | | |
| (1) ETR Quality Coordinator | | |
| (2) Departmental Analyst I/II | | |
| (2) Supervising Departmental Analyst | | |
| 45 Requested Total | | |

Public Assistance

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will strengthen and diversify our regional economy.

Department Goal: Provide Kern County residents a workforce development system that trains and prepares participants for current and future employment opportunities that will lead to sustainable wages and a stronger workforce.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Number of On-the-Job Training (OJT) agreements written | 400 | 375 | 333 | 375 |
| Amount employers saved by using OJT's | \$2,300,000 | \$2,000,000 | \$2,308,556 | \$2,300,000 |
| Number of people attending virtual orientation | 1121 | 1300 | 1406 | 1300 |
| WIOA adult enrolled clients employed 2nd quarter after program exit | 65% | 71% | 81% | 75% |
| WIOA youth employment 2nd quarter after exit | 68 | 71 | 69 | 68 |
| National Farmworker Jobs Program - Adult: Employment Rate 2nd quarter after exit | 69.7% | 69.75% | 93% | 75% |
| Cal Works recipients employed upon program completion | 44% | 35% | 30% | 30% |
| Post COVID-19, clients have been requesting training in increasing numbers. The department has resumed in-person orientations while keeping online orientation as an additional option. This has led to increased enrollments. Employer demand for workers has remained strong and OJT employer savings targets were exceeded. The department continued providing additional job training opportunities to clients through our Warehouse/Logistics and Entrepreneurship paid Transitional Jobs training initiatives. | | | | |

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will strengthen and diversify our regional economy.

Department Goal: Work with employers to meet their employment needs for business prosperity and economic growth.

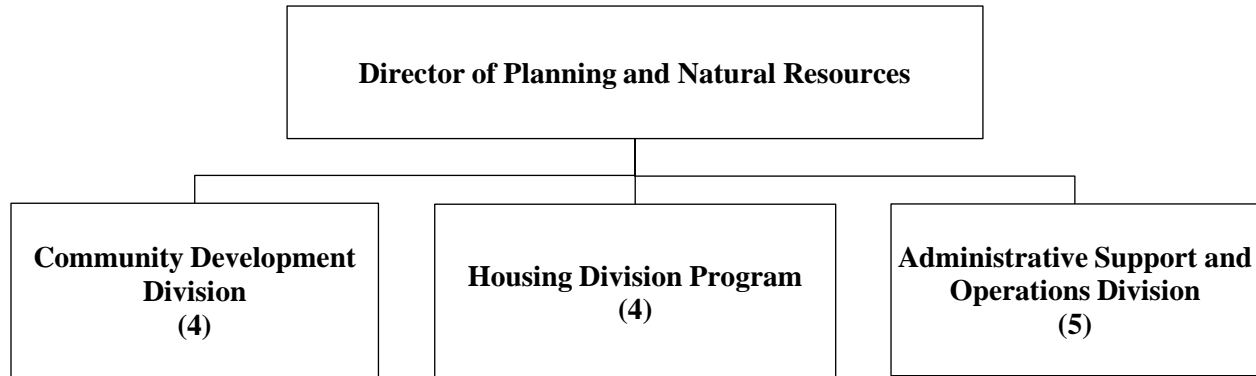
| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Number of employers utilizing America's Job Center of California (AJCC) for recruitment and job fairs | 124 | 135 | 144 | 150 |
| Percent of surveyed employers who would use AJCC again for potential hires. | 93% | 90-95% | 95% | 90-95% |
| Number of job orders. | 1800 | 2000 | 2634 | 2700 |
| Number of employers who utilize OJT's | 37 | 35-40 | 48 | 45-50 |
| Participant hourly wages upon entering the workforce | \$15-\$69 | \$15-\$40 | \$15-\$60 | \$15-\$45 |
| The department continued to work successfully with employers during the last fiscal year. Job Developers established new employer relationships that created cost savings to employers and additional job opportunities for job seekers. Additionally, department staff worked closely with employers to host on site recruitments, job fairs, and other advertisements of job opportunities. This successful approach has led to a 95% success rate with employers willing to work with the department in the future. | | | | |

Public Assistance

Mission Statement

The Community Development Division of the Planning and Natural Resources Department is dedicated to serving the diverse needs of Kern County residents, primarily those with lower incomes, by improving their economic, environmental, and social quality of life. We achieve this through projects and programs that revitalize neighborhoods by providing safer living environments, decent and affordable housing, public facilities and improvements, and expanded employment opportunities.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Processed \$1.8 million in State and federal housing funds, nearly \$1.7 million in Emergency Solutions funds, and \$3.9 million in Community Development Block Grant funds for projects and programs located throughout Kern County.
- Completed projects that were supported by the division include the Hart Park Adobe House rehabilitation, pedestrian sidewalk improvements in Rosamond, water meter improvements in Lamont, and pedestrian path improvements in the Roberts Lane area of Bakersfield.

Public Assistance

Community Development

Department Head: Lorelei H. Oviatt

Fund: General

Budget Unit: 5940

Function: Public Assistance

Activity: Other Assistance

Description of Major Services

Community Development is a division of the Planning and Natural Resources Department. The division is dedicated to serving the needs of residents, primarily those with lower incomes, by improving their economic environment and quality of life through projects and programs that revitalize neighborhoods, improve public facilities, and provide quality affordable housing. The division administers several Federal Department of Housing and Urban Development (HUD) programs. These programs include the Community Development Block Grant, Emergency Solution Grant, Neighborhood Stabilization, and the HOME Investment Partnership.

Summary of Expenditures and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|-----------------------------------|--------------------|--------------------|--------------------|-------------------------|----------------------------|--------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$1,223,078 | \$1,441,141 | \$1,174,107 | \$1,403,860 | \$1,403,860 | \$1,403,860 |
| Services and Supplies | 371,915 | 2,240,414 | 540,856 | 1,433,682 | 1,433,682 | 1,433,682 |
| Capital Assets | 0 | 0 | 0 | 6,000 | 6,000 | 6,000 |
| TOTAL EXPENDITURES | \$1,594,993 | \$3,681,555 | \$1,714,963 | \$2,843,542 | \$2,843,542 | \$2,843,542 |
| Expend. Reimb. | \$0 | \$0 | (\$30,329) | \$0 | \$0 | \$0 |
| TOTAL NET EXPENDITURES | \$1,594,993 | \$3,681,555 | \$1,684,634 | \$2,843,542 | \$2,843,542 | \$2,843,542 |
| REVENUE: | | | | | | |
| Miscellaneous | \$12 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Financing Sources: | | | | | | |
| Community Development Program | 1,089,621 | 2,351,586 | 1,067,892 | 1,984,565 | 1,984,565 | 1,984,565 |
| Emergency Solutions Grant Program | 194,475 | 468,072 | 288,337 | 63,891 | 63,891 | 63,891 |
| Home Investment Trust | 212,842 | 809,621 | 423,046 | 779,064 | 779,064 | 779,064 |
| CD-NSP Grant | 17,534 | 36,076 | 5,470 | 0 | 0 | 0 |
| Emergency Solutions Program | 44,423 | 16,200 | 8,100 | 16,022 | 16,022 | 16,022 |
| American Rescue Plan Act | 35,525 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$1,594,432 | \$3,681,555 | \$1,792,845 | \$2,843,542 | \$2,843,542 | \$2,843,542 |
| NET GENERAL FUND COST | \$561 | \$0 | (\$108,211) | \$0 | \$0 | \$0 |

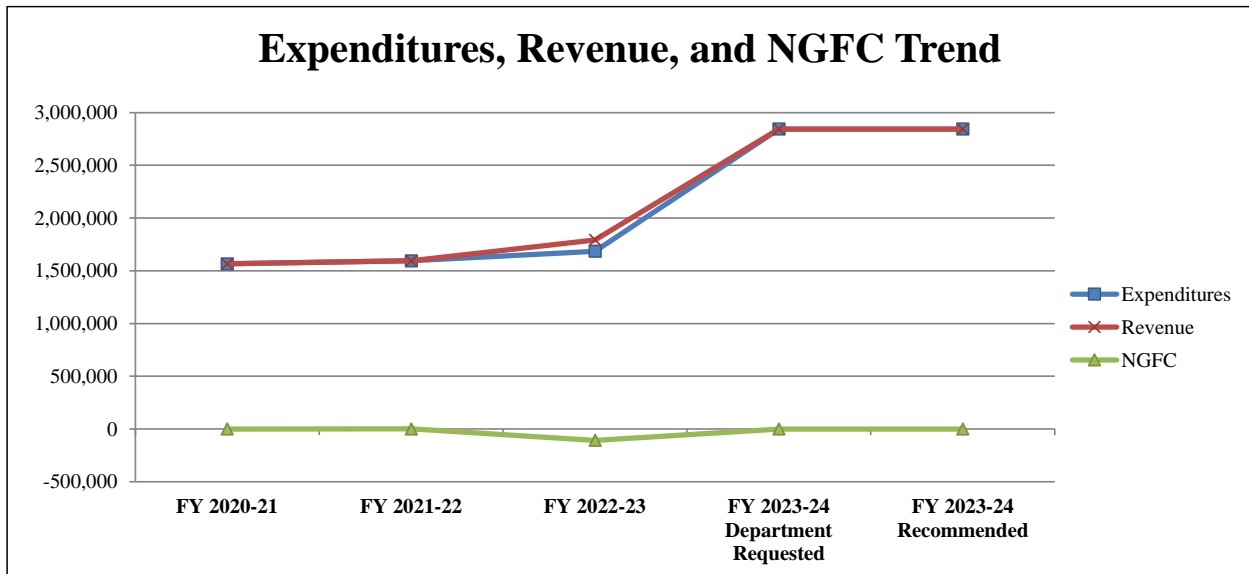
Public Assistance

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The major expenditures for the division include staffing expenditures related to the administration of the grant programs. The expenditures are funded with an allocation of the grants. There is no ongoing General Fund contribution to this budget unit.

Budget Changes and Operational Impacts

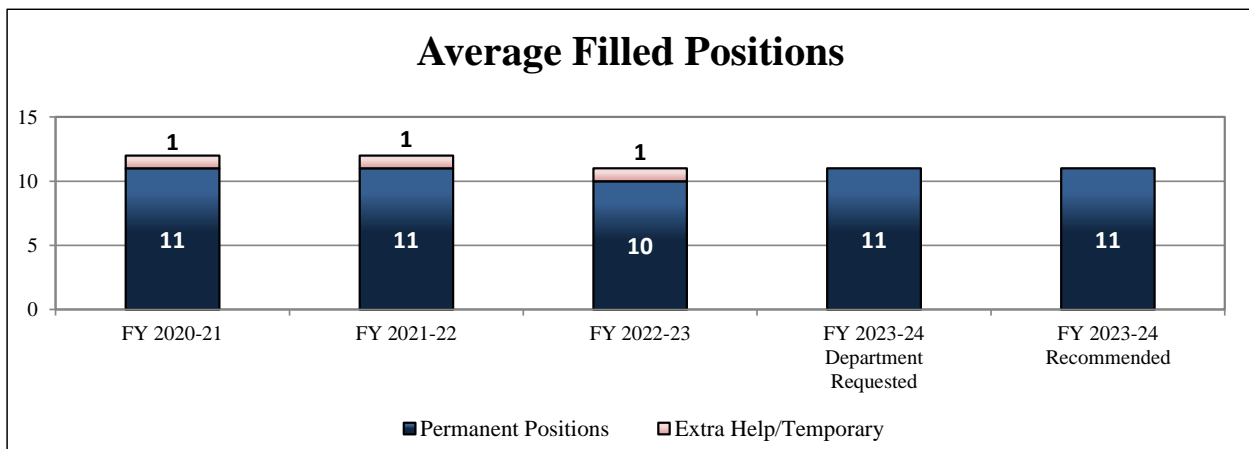
The recommended budget includes \$2.8 million in other financing sources, an increase from FY 2022-23 actual that is primarily due to the anticipated timing of projects that receive reimbursement funding. The increase in budgeted Salaries and Benefits over prior year actual is primarily due to the anticipated filling of vacant positions, and the inclusion of a negotiated cost of living adjustment.



Staffing Changes and Operational Impacts

The recommended budget does not include any position additions or deletions.

The recommended budget holds vacant and unfunded one (1) Office Services Specialist position and one (1) Planning Technician position, at an annual savings of approximately \$204,000.



Public Assistance

| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| | | | | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 11 | 11 | 10 | 11 | 11 |
| Extra Help/Temporary | 1 | 1 | 1 | 0 | 0 |
| Total Positions | 12 | 12 | 11 | 11 | 11 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 11 | 10 | 10 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 1 | 1 | N/A | N/A |
| Total Positions | 12 | 11 | 11 | N/A | N/A |
| SALARIES & BENEFITS | \$1,198,449 | \$1,223,078 | \$1,174,107 | \$1,403,860 | \$1,403,860 |

Summary of Authorized Positions

The recommend budget includes 13 authorized permanent positions, of which 11 have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Filled | Vacant | Total |
|--------------------------------------|------------|-----------|-----------|-----------|--|-----------|----------|-----------|
| | | | | Total | | | | |
| Community Development | 4 | 0 | 0 | 4 | | 3 | 1 | 4 |
| Housing | 4 | 0 | 0 | 4 | | 4 | 0 | 4 |
| Administrative and Fiscal Operations | 5 | 0 | 0 | 5 | | 4 | 1 | 5 |
| Total | 13 | 0 | 0 | 13 | | 11 | 2 | 13 |

Public Assistance

| Housing | Administrative and Fiscal Operations | Community Development |
|-------------------------------------|--------------------------------------|--------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Housing Program Manager | 1 Administrative Coordinator | 1 Supervising Planner |
| 1 Housing Rehab. Program Supv. | 1 Office Services Specialist | 2 Planner I/II/III |
| 1 Housing Rehabilitation Technician | 2 Accountant I/Sr. | 1 Planning Technician |
| 1 Fair Housing Coordinator | 1 Fiscal Support Specialist | 4 Requested Total |
| 4 Requested Total | 5 Requested Total | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Improve fiscal efficiency/responsibility of County.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|---|----------------------|----------------------|----------------------|----------------------|
| Average percent of grant funds expended on activities that benefit residents having low/moderate income, by exceeding the HUD requirement that not less than 70% of the funds are expended for activities that principally benefit this population group. | 94.96% | > 80% | 90.33% | >80% |
| Dollar amount of grant funds expended on activities that benefit residents having low/moderate income. | \$3,805,891 | >\$3,843,378 | \$3,558,929 | >\$3,161,945 |
| The Community Development Division of the Planning and Natural Resources Department administers the HUD grants for the County. The primary objective of the Community Development Block Grant program is the development of viable communities principally for persons of low and/or moderate income. The division has consistently achieved or surpassed the minimum percentage of funds required by HUD to be expended. It is anticipated that the County, through Community Development, will continue to comply with the low/moderate income benefit expenditure rate in the budget year and in years to come. Grant funds received are formula based and fluctuate each fiscal year. | | | | |

Public Assistance

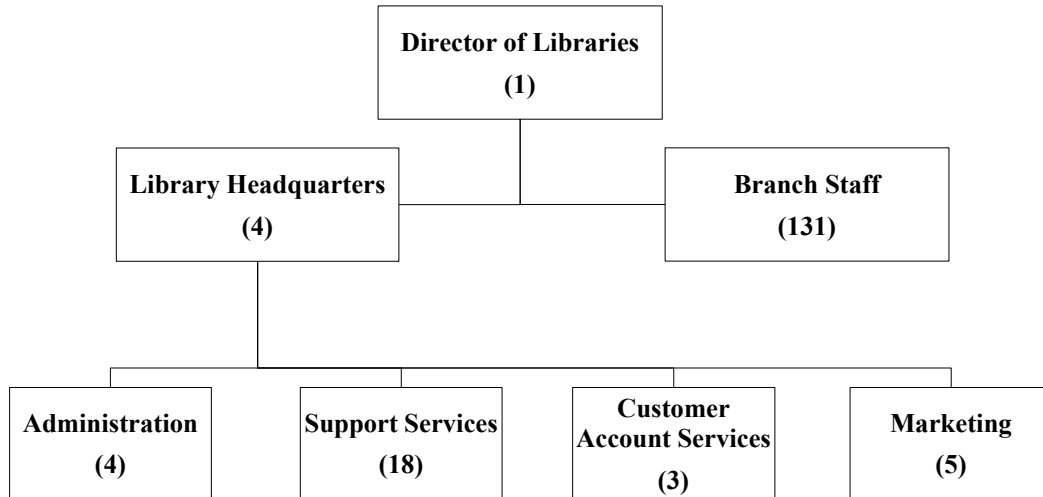
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Mission Statement

The Kern County Library builds community and cultivates opportunities for County residents, by connecting people, ideas, information, and technology.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Awarded 17 Building Forward Library Infrastructure grants totaling \$12,835,294 from the California State Library for major maintenance and safety improvements at library facilities.
- Reimplemented the Touch-A-Truck event with 26 county and community partners, bringing in over 3,300 people to an interactive learning event.
- Awarded \$521,326 in grant funding from the California State Library for Lunch at the Library, providing healthy meal options and food education activities during the summer months. This grant allowed the department to provide Lunch at the Library programming at all 22 branches.
- Completed technology upgrades at 19 branch locations adding over 200 public and staff desktop computers, expanding Wi-Fi availability, and adding improvements to servers and storage capacity to enhance the overall technology capabilities.
- Launched the Narcan Distribution project at all 22 branches in partnership with Kern Behavioral Health and Recovery Services, providing over 700 free Narcan kits to residents.

Library

Department Head: Andie Sullivan

Function: Education

Fund: General

Activity: Education

Budget Unit: 6210

Description of Major Services

The Library Department operates public library facilities to provide reading materials, digital content, programming, technology support, and literacy focused services to all County residents. The department provides enrichment programs to enhance the quality of life for citizens of all ages.

Summary of Expenditures and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|-------------------------------|--------------------|--------------------|--------------------|-------------------------|----------------------------|---------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$5,039,201 | \$6,119,328 | \$5,543,300 | \$6,474,173 | \$8,868,684 | \$8,887,824 |
| Services and Supplies | 2,976,807 | 2,166,230 | 2,450,485 | 2,119,869 | 3,042,770 | 3,155,538 |
| Other Financing Uses | 0 | 461,722 | 0 | 0 | 0 | 701,275 |
| TOTAL EXPENDITURES | \$8,162,498 | \$8,747,280 | \$7,993,785 | \$8,594,042 | \$11,911,454 | \$12,744,637 |
| Expend. Reimb. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL NET EXPENDITURES | \$8,162,498 | \$8,747,280 | \$7,993,785 | \$8,594,042 | \$11,911,454 | \$12,744,637 |
| REVENUE: | | | | | | |
| Charges for Services | \$32,485 | \$60,000 | \$46,515 | \$60,000 | \$60,000 | \$60,000 |
| Miscellaneous | 203,164 | 89,808 | 676,982 | 168,238 | 294,935 | 426,843 |
| Other Financing Sources: | | | | | | |
| Kern County Library Donations | 138,980 | 235,000 | 136,726 | 170,000 | 235,000 | 235,000 |
| CARES Act | 864,298 | 0 | 0 | 0 | 0 | 0 |
| American Rescue Plan Act | 626,999 | 1,300,000 | 1,025,183 | 1,600,000 | 1,529,345 | 1,529,345 |
| TOTAL REVENUE | \$1,931,987 | \$1,752,440 | \$1,942,122 | \$2,069,870 | \$2,190,912 | \$2,322,820 |
| Less Available BSI * | \$0 | (\$461,722) | | \$0 | \$0 | (\$701,275) |
| NET GENERAL FUND COST | \$6,230,511 | \$6,533,118 | \$6,051,663 | \$6,524,172 | \$9,720,542 | \$9,720,542 |
| BSI Ending Balance * | \$284,093 | N/A | \$461,722 | N/A | N/A | N/A |

* BSI = Budget Savings Incentives

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The Kern County Library system includes 22 branches across the county, providing library services and programming to the community. Of these locations, there are 14 branches within incorporated cities. Over the last two fiscal years, the department has been continuing to restore services that were previously impacted by COVID-19 closures. In FY 2023-24, this mitigation effort continues with the restoration and expansion of services at the unincorporated library branches and one bookmobile. This effort is made possible through an allocation of \$3,196,370 in Measure K funding. This allocation is reflected as an increase in Net General Fund Cost (NGFC).

This allocation of Measure K funding will allow the department to expand library services to the eight unincorporated library branches including: Boron, Buttonwillow, Frazier Park, Kern River Valley, Lamont, Mojave, Rathbun, and Rosamond. In addition to these library branches, this funding will bring back the bookmobile providing regular stops in Lost Hills, McKittrick, Rosedale, Greenfield, Piute, Twin Oaks, and Glennville. Through Measure K funding, each of these branches will be open a minimum of 5 days per week, including Saturday.

In addition to expanded days and hours of opening, the unincorporated branches will enhance technology resources by adding and updating computers for public use, updating computer software, improve wireless printing capability, and enhance the overall networking capability within the branches. Through this Measure K funding, additional and updated materials will be added to the branches to expand reading material across multiple genres for all ages.

In FY 2021-22 through FY 2022-23, the department received revenue from the CARES Act and the American Rescue Plan (ARPA) to mitigate the impacts of the Coronavirus pandemic. In FY 2023-24 the department will again receive ARPA funds to continue providing governmental services and to maintain the restoration of staffing to pre-pandemic levels.

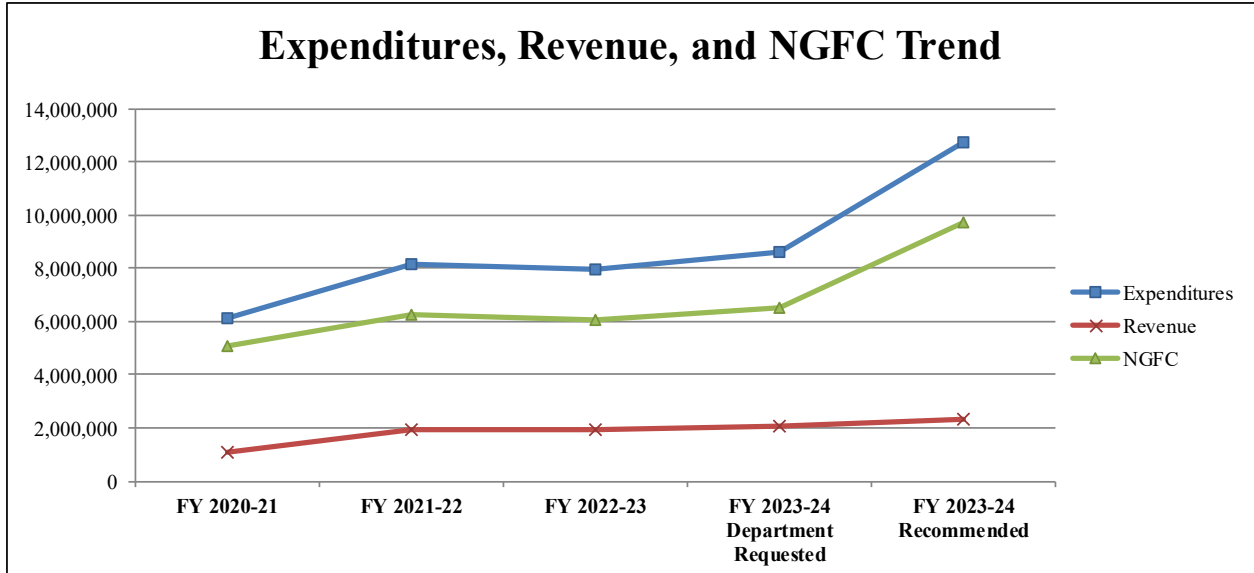
The recommended budget reflects an increase of \$975,374 within Services and Supplies that is directly related to Measure K efforts. This funding will be used for additional and updated reading materials, enhanced technology resources, updated furnishings, and for enhanced programming.

Services and Supplies also includes fixed obligations such as books, materials, and office supplies as well as a membership in the San Joaquin Valley Library System (SJVLS). As a member of SJVLS, Kern County residents are able to search the shared catalog and request items to be sent to Kern County Branches from nine other public library systems.

Budget Changes and Operational Impacts

In this recommended budget, the department anticipates holding five (5) positions vacant and unfunded, as follows: one (1) Assistant Director of Libraries position, one (1) Librarian II position, two (2) Librarian I positions, and one (1) Office Services Assistant Position.

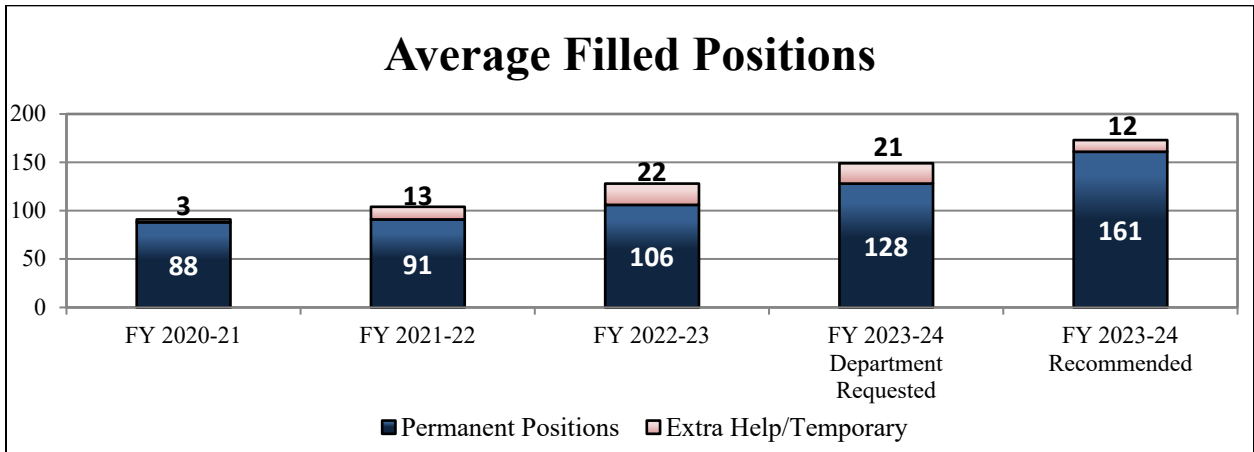
The recommended budget includes sufficient appropriations to cover the cost of the recently approved 4% cost of living adjustment.



Staffing Changes and Operational Impacts

The recommended budget includes the addition of 37 positions as follows: eight (8) full-time Library Associate positions, five (5) full-time Office Services Assistant positions, five (5) Office Services Technician positions, one (1) Graphic Artist position, sixteen (16) part-time Departmental Aide positions, one (1) Librarian III position, and one (1) Librarian I position. In addition, the recommended budget includes the deletion of one (1) part-time Library Associate position, and three (3) part-time Office Services Assistant positions. These positions are necessary to ensure successful expansion of the eight unincorporated branches and one bookmobile, supported through Measure K Funding. These Measure K funded positions include dedicated branch staff and support staff to carry out daily operations necessary to provide library services to the community.

Education



| 4-Year Staffing Trend | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| | | | | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 88 | 91 | 106 | 128 | 161 |
| Extra Help/Temporary | 3 | 13 | 22 | 21 | 12 |
| Total Positions | 91 | 104 | 128 | 149 | 173 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 62 | 65 | 74 | N/A | N/A |
| Extra Help/Temporary (FTE) | 2 | 8 | 14 | N/A | N/A |
| Total Positions | 64 | 73 | 88 | N/A | N/A |
| SALARIES & BENEFITS | \$4,198,855 | \$5,039,201 | \$5,543,300 | \$6,474,173 | \$8,887,824 |

Summary of Authorized Positions

The recommended budget includes 166 authorized positions, 161 of which have been budgeted to be filled as shown below. In addition to these permanent positions, the department plans to utilize extra help employees as needed.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|----------------------------|------------|-----------|------------|------------|------------|----------|------------|
| | | | | Total | | | |
| Administration | 5 | 0 | 0 | 5 | 4 | 1 | 5 |
| Library Headquarters Staff | 4 | 0 | 0 | 4 | 4 | 0 | 4 |
| Support Services | 11 | 7 | 0 | 18 | 18 | 0 | 18 |
| Customer Account Services | 3 | 0 | 0 | 3 | 3 | 0 | 3 |
| Marketing | 4 | 1 | 0 | 5 | 5 | 0 | 5 |
| Branch Staff | 106 | 29 | (4) | 131 | 127 | 4 | 131 |
| Total | 133 | 37 | (4) | 166 | 161 | 5 | 166 |

| Administration | Customer Account Services | Library Headquarters Staff |
|-----------------------------------|-------------------------------------|------------------------------------|
| <u>Classification</u> | | |
| 1 Director of Libraries | 1 Senior Office Services Specialist | 1 Fiscal Support Supervisor |
| 1 Assistant Director of Libraries | 1 Office Services Specialist | 1 Fiscal Support Specialist |
| 1 Business Manager | 1 Office Services Assistant | 1 Fiscal Support Technician |
| 1 Librarian I | <u>3</u> Requested Total | <u>1</u> Departmental Aide PT |
| 1 Office Services Coordinator | | <u>4</u> Requested Total |
| <u>5</u> Requested Total | | |
| | | |
| Branch Staff | Support Services | Marketing |
| <u>Classification</u> | | |
| 3 Librarian III | 2 Librarian II | 1 Marketing/Promotions Associate |
| 2 Librarian II | 1 Office Services Technician | 1 Graphic Artist |
| 4 Librarian I | 1 Office Services Assistant | 1 Departmental Aide PT |
| 18 Library Associate | 2 Light Vehicle Driver | <u>1</u> Office Services Assistant |
| 1 Library Associate PT | <u>5</u> Departmental Aide PT | <u>4</u> Current Total |
| 2 Office Services Specialist | <u>11</u> Current Total | <u>Additions/Deletions</u> |
| 14 Office Services Technician | <u>Additions/Deletions</u> | <u>1</u> Graphic Artist |
| 4 Office Services Technician PT | 2 Library Associate | <u>5</u> Requested Total |
| 4 Office Services Assistant | 1 Office Services Assistant | |
| 6 Office Services Assistant PT | 2 Departmental Aide PT | |
| <u>48</u> Departmental Aide PT | 1 Librarian III | |
| <u>106</u> Current Total | <u>1</u> Librarian I | |
| <u>Additions/Deletions</u> | <u>18</u> Requested Total | |
| 6 Library Associate | | |
| 4 Office Services Assistant | | |
| 5 Office Services Technician | | |
| 14 Departmental Aide PT | | |
| (1) Library Associate PT | | |
| (3) Office Services Assistant PT | | |
| <u>131</u> Requested Total | | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Expand access and increase utilization of Library resources and services.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Total operating hours of library facilities | 15,788 | 15,000 | 22,971 | 25,000 |
| Number of annual library visitors | 492,015 | 500,000 | 621,578 | 625,000 |
| Number of events offered | 6,876 | 6,500 | 9,486 | 9,000 |
| Number of attendees at library events | 160,087 | 185,000 | 224,706 | 226,000 |
| Number of registered library card holders | 81,698 | 75,000 | 77,713 | 75,000 |
| Number of physical materials available to the public | 739,243 | 700,000 | 708,427 | 700,000 |
| Number of physical items checked out annually | 573,874 | 525,000 | 719,381 | 720,000 |
| Number of digital items offered | 1,344,369 | 1,000,000 | 1,437,527 | 1,000,000 |
| Number of digital items checked out annually | 210,633 | 200,000 | 230,105 | 200,000 |
| Number of website visits | 1,826,683 | 1,500,000 | 1,861,913 | 1,500,000 |
| <p>The department expanded days and hours of opening in FY 2022-23, resulting in more residents utilizing the libraries. As a result of adding more staff and hours, there was an increase in visitors, programs offered, and attendees at library events. The number of library card holders dropped partly due to purging inactive accounts, but also because the way residents use their libraries has evolved as the information environment rapidly changes. Residents no longer need a library card to utilize many services such as using public computers, attending events, or using personal devices in the branch. The number of card holders and the quantity of physical items available are no longer the sole indicators of success. The quantity of physical items available to the public decreased due to having more staff available to remove outdated and damaged materials from the collections. More physical items were checked-out, directly tied to expanding days and hours of opening. Digital items available to the public fluctuates with various platform licensing agreements but continue to be a popular option with residents. The target amounts for FY 2023-24 include the goals associated with Measure K projects to expand services in the unincorporated areas.</p> | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Advance equity and promote inclusivity in the library.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Number of reading challenge participants | 12,724 | 8,000 | 33,259 | 25,000 |
| Number of books read for reading challenges, for ages 0-17 | 184,963 | 150,000 | 359,882 | 325,000 |
| Number of books read for reading challenges, for ages 18+ | 200,470 | 150,000 | 261,933 | 225,000 |
| Number of literacy-focused events | 2,663 | 2,000 | 2,979 | 2,500 |
| Number of meals served | 74,969 | 30,000 | 65,656 | 60,000 |
| Number of public computer users | 28,034 | 25,000 | 61,788 | 62,000 |
| Number of Wi-Fi users | 76,272 | 70,000 | 265,508 | 185,000 |
| Number of people reached by social media | 3,865,398 | 3,000,000 | 3,178,946 | 3,000,000 |
| Number of inquiries answered | 47,235 | 45,000 | 52,839 | 50,000 |
| Number of unique partners/number of partnered programs held | 201 / 751 | 150 / 700 | 207/863 | 200/700 |
| Total amount of monetary donations received | \$84,317 | \$75,000 | \$191,154 | \$100,000 |
| <p>The department continues to invest in spaces and resources for County residents to advance equity and inclusivity through programs and services. With the County's low literacy rates, the department continues to concentrate efforts on offering literacy programs, tutoring, and reading challenges. By offering more reading challenges and encouraging readers to track their personal progress, more readers from all age groups participated in reading challenges, increasing the number of books read. The department partnered with local school districts to offer healthy meals and snacks in the libraries. The number of meals served decreased this fiscal year due to meal sites no longer having the ability to offer drive-thru meal service which was allowed by the USDA during the pandemic. With expanded hours and improved broadband, residents spent more time using public computers and Wi-Fi. Wi-Fi companies started to report their user numbers differently this year, by capturing clients per hour instead of capturing the number of unique clients. The number of people reached through social media platforms was lower, partly due to the overall decreased use of Facebook nationally, which is the main data source for this measurement. These target for FY 2023-24 is increased due to these measurements including the goals associated with Measure K projects to expand services in the unincorporated areas.</p> | | | | |

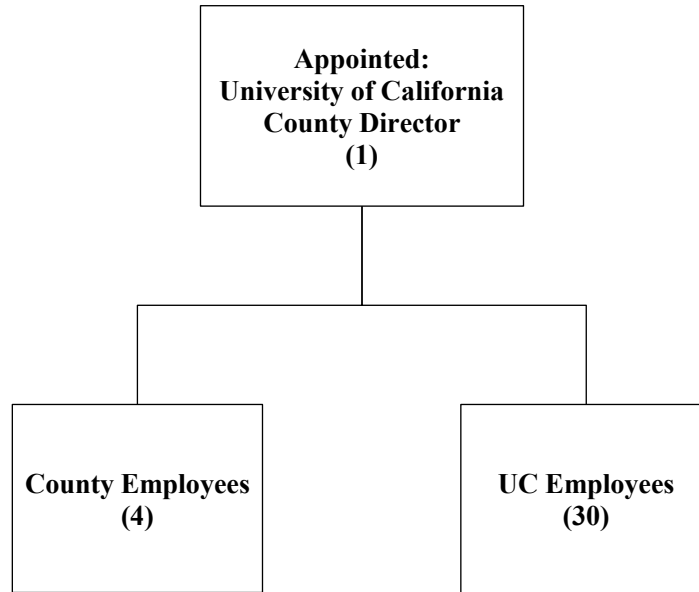
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Mission Statement

To serve California through the creation, development, and application of knowledge in agricultural, natural, and human resources.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Advisors conducted essential research in areas such as rootstock varieties, salinity tolerance, pruning methodologies, safer integrated pest management, carbon sequestration, water conservation, fire prevention strategies, and sustainable soil management practices.
- Continued cooperative effort with the California Department of Food and Agriculture to deliver Climate Smart grant education assistance to encourage local farmers to adopt innovative sustainable agricultural techniques.
- Provided in-person horticultural classes, pruning demonstrations, and agricultural symposiums targeting both consumer and commercial clientele throughout the County.
- The Food and Nutrition Education and CalFresh Health Living programs provided classes to help County residents improve budget planning, shopping, and food choice skills and improve nutritional and health outcomes.
- The 4-H Youth Development Program partnered with the Kern High School District to deliver the Juntos College Preparation program designed to increase post-secondary educational participation, as well as partnering with local school districts to deliver school enrichment projects for hundreds of elementary-age students. Through these efforts and others, 4-H was able to impact more than 3,000 Kern County youth.

Education

Farm and Home Advisor

Farm Advisor: Brian Marsh
 Fund: General
 Budget Unit: 6310

Function: Education
 Activity: Education

Description of Major Services

The Farm and Home Advisor is a cooperative extension of the University of California (UC) and the United States Department of Agriculture. This budget unit was established to facilitate the County contribution to this collaboration by providing funds for administrative support, under a Memorandum of Understanding (MOU) with the University of California. The UC cooperative extension develops and distributes information on the County’s production and consumption of agricultural products and relays the County’s agricultural needs to the University for research on product quality and yield improvements. The UC cooperative also operates the 4-H youth program, Adult and Youth Expanded Family Nutrition Education program, and the Horticultural Outreach and Education program.

Summary of Expenditures and Revenue

| | FY 2021-22 | | FY 2021-22 | | FY 2023-24 | |
|------------------------------|------------------|------------------|------------------|----------------------|-------------------------|------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$362,187 | \$359,033 | \$358,508 | \$369,402 | \$380,923 | \$380,923 |
| Services and Supplies | 98,426 | 113,326 | 99,443 | 102,957 | 139,605 | 139,605 |
| TOTAL EXPENDITURES | \$460,613 | \$472,359 | \$457,951 | \$472,359 | \$520,528 | \$520,528 |
| REVENUE: | | | | | | |
| Miscellaneous | \$210 | \$130 | \$200 | \$130 | \$130 | \$130 |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | 12,918 | 0 | 0 | 0 | 11,521 | 11,521 |
| TOTAL REVENUE | \$13,128 | \$130 | \$200 | \$130 | \$11,651 | \$11,651 |
| NET GENERAL FUND COST | \$447,485 | \$472,229 | \$457,751 | \$472,229 | \$508,877 | \$508,877 |

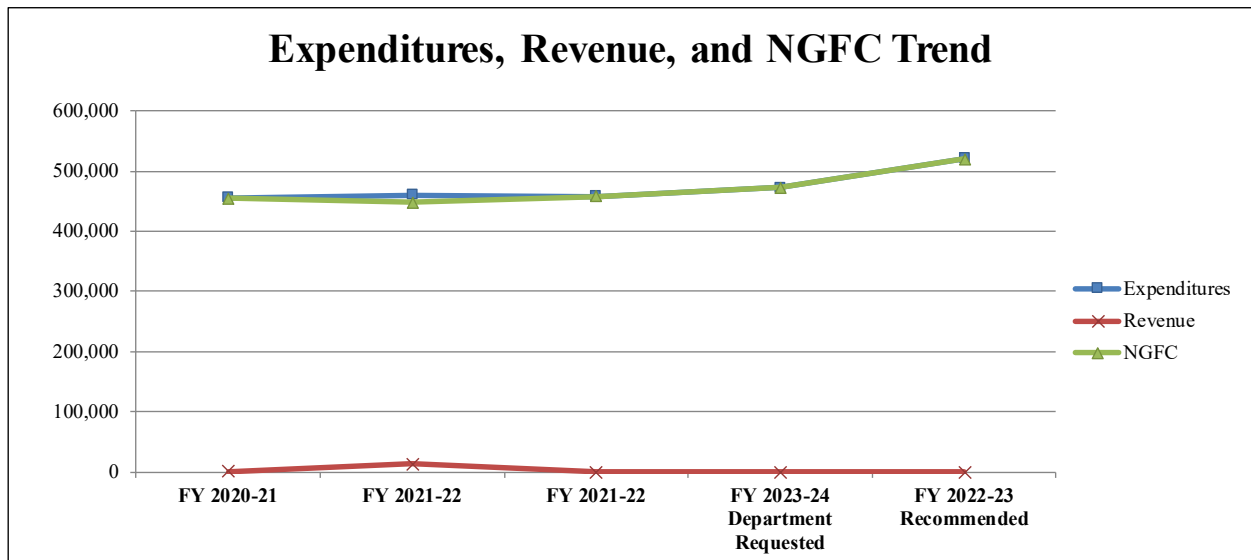
Education

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

Most of the expenditures for this budget unit are associated with staffing costs to perform the office functions of the Farm and Home Advisor. Revenue for the department is minimal and the department is primarily funded by an allocation of Net General Fund Cost (NGFC) to cover the requirements stated in the MOU. The department received revenue from the American Rescue Plan Act (ARPA) in FY 2021-22 to mitigate the impacts of the Coronavirus pandemic. In FY 2023-24 the department will receive ARPA funds to continue providing governmental services.

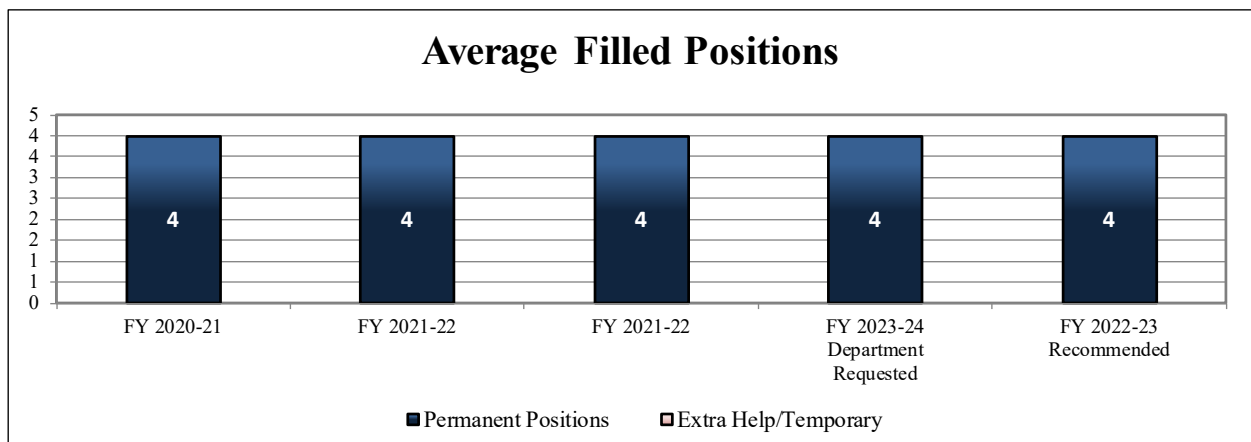
Budget Changes and Operational Impacts

The recommended budget provides the department with funding for staff and services and supplies as required by the MOU. The NGFC is increased by \$36,658 for FY 2023-24 to cover cost of living adjustments in Salaries and Benefits, as well as to address cost inflation for items such as fuel and general office expense. The recommended budget maintains the \$10,000 additional contribution to support UC technology assets.



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget.



Education

| | Actual | | | Department | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| | | | | FY 2023-24 | |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 4 | 4 | 4 | 4 | 4 |
| Extra Help/Temporary | 0 | 0 | 0 | 0 | 0 |
| Total Positions | 4 | 4 | 4 | 4 | 4 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 4 | 4 | 4 | N/A | N/A |
| Extra Help/Temporary (FTE) | 0 | 0 | 0 | N/A | N/A |
| Total Positions | 4 | 4 | 4 | N/A | N/A |
| SALARIES & BENEFITS | \$348,957 | \$362,187 | \$358,508 | \$369,402 | \$380,923 |

Summary of Authorized Positions

The department has 4 authorized permanent positions, of which all have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | | Total |
|----------------|------------|-----------|-----------|-----------|----------|----------|
| | | | | Filled | Vacant | |
| Administration | 4 | 0 | 0 | 4 | 0 | 4 |
| Total | 4 | 0 | 0 | 4 | 0 | 4 |

| Administration | |
|-----------------------|--------------------------------|
| <u>Classification</u> | |
| 1 | Office Service Coordinator |
| 1 | Fiscal Support Technician |
| 1 | Office Service Technician |
| 1 | Ag. Field Equipment Specialist |
| 4 | Requested Total |

Education

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Provide the public with educational resources designed to increase awareness of healthy behaviors and personal enrichment strategies.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Percentage of surveyed participants that report a gain in useful knowledge from nutrition education sessions. | 89% | 100% | 85% | 100% |
| Percentage of surveyed participants that report a gain in useful knowledge in horticulture for landscapes, gardens, and orchards | 99.6% | 100% | 97.8% | 100% |
| Percentage of 4-H Youth members that re-enroll | 84.6 | 80% | 85.2 | 80% |
| Percentage of 4-H Adult volunteers that re-enroll | 80.4 | 80% | 81.3 | 80% |
| Number of collaborating community entities engaged as partners for delivery of CalFresh and Expanded Food & Nutrition Education Program (EFNEP) for youth. | 104 | 130 | 95 | 130 |
| <p>Healthy eating reduces the risk of chronic diseases and improves quality of life. The department’s educational sessions provide nutrition education to low income families with children that include the subjects of physical activity, healthy eating, and food safety. Plants contribute to air quality, to energy conservation, to CO2 uptake, as well as providing aesthetic benefits and food. Participants in these classes gain useful knowledge that enables them to maintain and enhance landscapes, as well as make informed choices that affect energy consumption, water conservation, and contribute to air quality. The goal of the 4-H Youth Development Program is the promotion of citizenship, leadership and life-skills. 4-H club programs utilize the knowledge and dedication of adult volunteers who guide the youth in experiential projects and activities. The longer a young person participates in 4-H, the more likely they are to experience the opportunities for growth this program offers. The goal is therefore to increase the year-to-year retention rates of both youth members and adult volunteers. The Food and Nutrition Program in Kern County has transitioned to a collaborative model that engages local community partners to deliver curriculum designed to prioritize strategies to improve the diet and health of low-income children and families. Healthy eating reduces the risk of chronic diseases and improves the quality of life. This performance measure reflects the number of collaborating community partners engaged by the program. As the number of partnering entities increases, so does the reach and impact of the program in assisting target families.</p> | | | | |

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will promote and support the County's position as a national energy and agriculture leader.

Department Goal: Ensure economic vitality by supporting local commerce through the extension of research and the application of improved operational methods and procedures.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Percentage of participants that report a gain in useful knowledge from Agriculture trainings. | 98.1 | 100% | 97.4% | 100% |
| Number of newsletters issued, articles published, seminars held, or other educational outreach efforts conducted during the fiscal year designed to benefit Kern County agriculture. | 574 | 550 | 646 | 550 |
| Number of new agricultural research projects initiated during the past year. | 18 | 15 | 17 | 15 |
| <p>Farm advisors present the results of research addressing multiple areas of concern for Kern County agriculture. The measures allow for both qualitative and quantitative assessment of the department’s performance by reporting benefits as judged by stakeholders, as well as the actual volume of materials provided to the community. Based on stakeholder input, the department is successfully addressing the needs of the agricultural community and participants are integrating new processes into their operating procedures. The farm advisors continue to refine and expand their educational outreach efforts, as measured by the number of publications issued and seminars conducted for commercial and consumer residents of Kern and surrounding Counties. Agricultural research projects contribute to the growth and efficiencies of the agricultural industry in Kern County and beyond. The more active research that is conducted, the greater the increase in collective knowledge and practical application in the field.</p> | | | | |

Education

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Debt Service

Department Head: James L. Zervis
Fund: General
Budget Unit: 8120

Function: Debt Service
Activity: Interest on Long-Term Debt

Description of Major Services

This budget unit is used to make annual debt service payments for County projects and equipment financed on a long-term basis, and to pay interest on the County's short term cash flow borrowing. The County Administrative Office administers this budget unit.

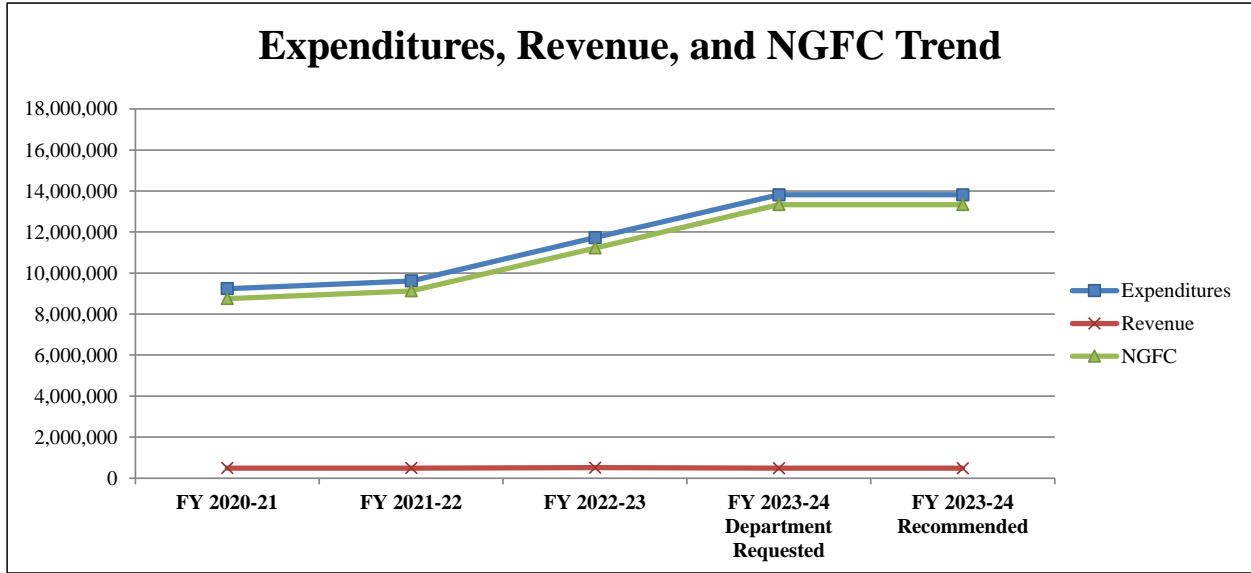
| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|--------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$337,720 | \$842,700 | \$226,234 | \$842,750 | \$842,750 | \$842,750 |
| Other Charges | 9,280,816 | 12,976,412 | 11,501,808 | 12,974,937 | 12,974,937 | 12,974,937 |
| TOTAL EXPENDITURES | \$9,618,536 | \$13,819,112 | \$11,728,042 | \$13,817,687 | \$13,817,687 | \$13,817,687 |
| REVENUE: | | | | | | |
| Miscellaneous | \$0 | \$0 | \$24,113 | \$0 | \$0 | \$0 |
| Other Financing Sources: | | | | | | |
| Community Development Program | 486,905 | 485,518 | 485,517 | 484,093 | 484,093 | 484,093 |
| TOTAL REVENUE | \$486,905 | \$485,518 | \$509,630 | \$484,093 | \$484,093 | \$484,093 |
| NET GENERAL FUND COST | \$9,131,631 | \$13,333,594 | \$11,218,412 | \$13,333,594 | \$13,333,594 | \$13,333,594 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The recommended budget includes sufficient appropriations to cover existing debt service payments for the 2016 Refunding Certificates of Participation, the 2020 safety vehicle equipment lease A for the Sheriff's Office and Airports Department, the 2020 safety vehicle equipment lease B for the Sheriff's Office, the 2020 safety vehicle equipment lease C for the Fire Department, the 2021 Psychiatric Health Facilities financing for the Behavioral Health and Recovery Services Department, the 2022 public safety helicopter equipment lease for the Sheriff's Office, and the 2007 California Infrastructure and Economic Development Bank Loan. Appropriations are included for the estimated costs for vacant space in the Southeast Bakersfield Community Services Center. The major source of funding for this budget unit is an allocation of Net General Fund Cost (NGFC).

Budget Changes and Operational Impacts

Budgeted expenditures represent resources dedicated to debt service costs related to current and anticipated financing issuances.



Debt Service

COUNTY OF KERN
TOTAL OUTSTANDING DEBT
As of June 30, 2023

| Description of Issue | Source of Payment | Principal Outstanding | Final Maturity | 2023-24 Payment Obligation |
|---|-----------------------------------|--------------------------|------------------|----------------------------------|
| Certificates of Participation | | | | |
| 2016 Certificates of Participation (Capital Improvement Projects) | General Fund | \$60,345,000 | November 1, 2034 | \$6,260,450 |
| Subtotal Certificates of Participation | | \$60,345,000 | | \$6,260,450 |
| Privately Placed and Other Obligations | | | | |
| Qualified Energy Conservation Bonds (Installment Purchase) | General Fund | \$1,016,812 | January 12, 2026 | \$387,182 |
| Economic Development Bank Loan (5th District Curb & Gutter Project) | Community Development Block Grant | 1,815,474 | August 1, 2026 | 484,093 |
| 2017 Airport Terminal Refunding Lease/Leaseback | Airport Enterprise Fund | 2,405,872 | February 1, 2027 | 632,732 |
| 2019 Solar Equipment Capital Lease | General Fund | 9,880,000 | June 1, 2039 | 500,568 |
| 2019 Kern Public Services Financing Authority Facility Refunding | Various Funds ⁽¹⁾ | 4,795,000 | March 1, 2031 | 660,011 |
| 2020 Public Safety Vehicles Capital Lease A | General Fund | 1,419,529 | October 3, 2024 | 962,307 |
| 2020 Public Safety Vehicles Capital Lease B | General Fund | 1,816,651 | May 17, 2025 | 918,915 |
| 2020 Public Safety Vehicles Capital Lease C | General Fund | 3,189,088 | May 17, 2030 | 477,604 |
| 2021 Psychiatric Health Facilities Financing | Behavioral Health & Recovery Dept | 26,520,828 | November 1, 2041 | 1,735,072 |
| 2022 Public Safety Helicopter Capital Lease | General Fund | 5,535,836 | May 18, 2029 | 979,515 |
| Subtotal Privately Placed and Other Obligations | | \$58,395,090 | | \$7,737,999 |
| Pension Obligation Bonds⁽²⁾ | | | | |
| 2003 Taxable Pension Obligation Bonds | Various Funds | \$44,617,067 | August 15, 2027 | \$29,692,200 |
| 2008 Taxable Pension Obligation Refunding Bonds Series 2008A | Various Funds | 50,000,000 | August 15, 2027 | 2,092,500 |
| Subtotal Pension Obligation Bonds | | \$94,617,067 | | \$31,784,700 |
| Total Long-Term Debt | | \$213,357,157 | | \$45,783,149 |

⁽¹⁾ The debt service payments for the 2019 Kern Public Services Financing Authority Facility Refunding are made with the lease payments from the entities occupying the facility.

⁽²⁾ The debt service payments for the 2003 and 2008 Pension Obligation Bonds are made on pro rata between various County Funds proportional to the amount of salary cost incurred in those funds.

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Appropriations for Contingencies

Department Head: James L. Zervis
 Fund: General
 Budget Unit: 1970

Function: General Government
 Activity: Appropriation for Contingencies

Description of Major Services

The Appropriations for Contingencies budget unit accounts for General Fund resources set aside to help protect the County from unforeseen increases in expenditures or reductions in revenue, or from extraordinary events that might otherwise substantially harm the fiscal health of the County. In doing so, it is also intended to help avoid undue service level fluctuations during periods of economic instability. The County Administrative Office administers this budget unit.

| Summary of Expenditures and Revenue | | | | | |
|--|--------------------|---------------------|----------------------|-------------------------|---------------------|
| | <u>FY 2021-22</u> | <u>FY 2022-23</u> | <u>FY 2023-24</u> | | |
| | Adopted | Adopted | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | |
| Contingencies | \$7,572,563 | \$14,363,068 | \$7,800,000 | \$36,732,257 | \$14,851,412 |
| TOTAL EXPENDITURES | \$7,572,563 | \$14,363,068 | \$7,800,000 | \$36,732,257 | \$14,851,412 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

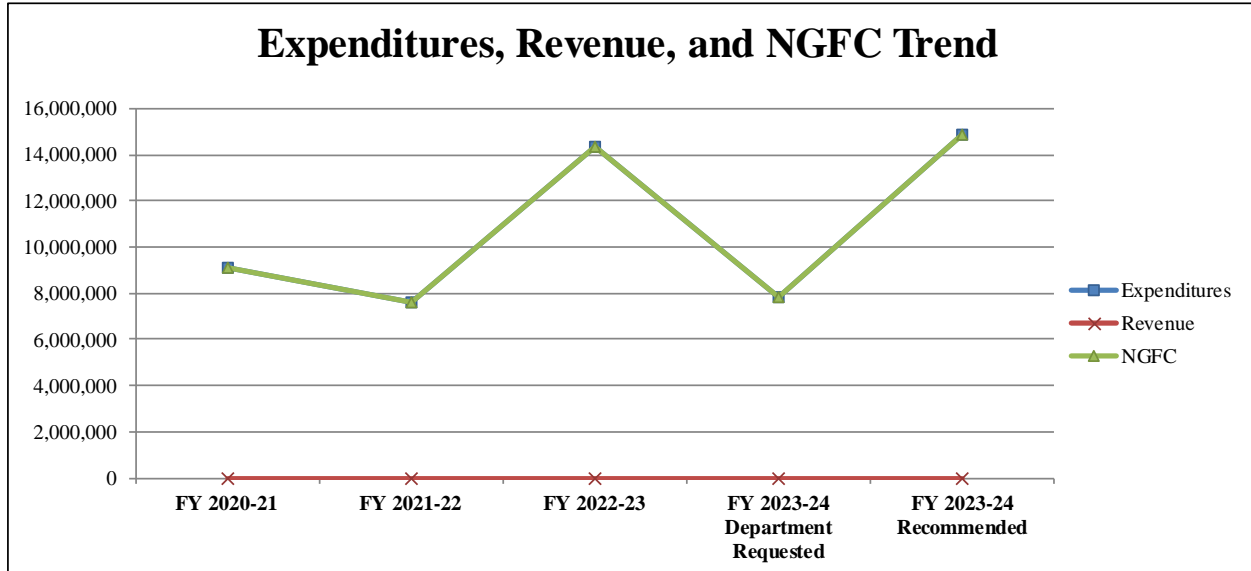
Expenditures are not incurred in this budget unit but rather appropriations are transferred to other General Fund budget units under limited circumstances if approved by the Board of Supervisors. The recommended budget includes the appropriation of 1% of General Fund general purpose revenue in the amount of \$5.3 million to accommodate unanticipated operational changes, legislative impacts, or other economic events affecting the County’s operations that could not have been reasonably anticipated. In addition, \$500,000 is appropriated for other uncertainties departments may encounter. The budget unit is funded through an allocation of Net General Fund Cost.

Budget Changes and Operational Impacts

The recommended budget includes appropriations in the amount of \$2 million for potential costs associated with the Sheriff Trainee program. \$1 million is included as part of the recommended budget for housing stipends for Deputy Sheriffs assigned to hard-to-fill outlying locations. The goal is to provide an incentive for staff to live in the community they serve.

The recommended budget includes \$1.4 million to address recruitment and retention issues for Management and Mid-management classifications. \$1 million have been included to support security enhancements for the Elections Division, including cameras at the ballot drop boxes throughout the County. Finally, \$3.6 million has been included to cover the cost of the mandated Americans with Disabilities Act Title II self-evaluation, facilitate investigation and enforcement against unlicensed and illegal cannabis operations within Kern County, reduce the backlog of tax

default properties, fund security improvements at County parks and to hire a consultant to improve behavioral health services at detention facilities.



Summary of Provision for Reserves/Designations

| Fund Description | Available Reserves/ Designations Balance as of June 30, 2023 | Amount Made Available for Financing by Cancellation | Increase in Reserves/ Designations to be Provided in FY 2023-24 | Total Reserves/ Designations for FY 2023-24 |
|--|--|---|---|---|
| Governmental Funds | | | | |
| 00001 General | | | | |
| Reserve-General | \$48,000,000 | \$0 | \$5,500,000 | \$53,500,000 |
| Reserve-Tax Litigation | 6,765,274 | 0 | 2,734,726 | 9,500,000 |
| Designation-Recruitment/Retention | 0 | 0 | 11,742,457 | 11,742,457 |
| Designation-Measure K-Fiscal Stability | 0 | 0 | 417,084 | 417,084 |
| Designation-Working Capital | 26,452,848 | 0 | 0 | 26,452,848 |
| Designation-Renewbiz | 14,063 | 0 | 1,150,115 | 1,164,178 |
| Designation-Blight Remediation | 500,000 | 0 | 500,000 | 1,000,000 |
| Designation-Retirement | 50,140,076 | 0 | 18,388,946 | 68,529,022 |
| Designation-Infrastructure Replacement | 28,902,259 | 0 | 14,797,999 | 43,700,258 |
| Public Safety Recruitment/Retention | 1,317,000 | 0 | 00 | 1,317,000 |
| Lamont/Arvin Economic Area | 883,706 | 0 | 741,253 | 1,624,959 |
| Designation-Fire Station 64 Replacement | 355,000 | 0 | 0 | 355,000 |
| Designation- Roads Improvements | 3,200,000 | 0 | 300,000 | 3,500,000 |
| Oildale Economic Area Activities | 1,338,206 | 0 | 442,737 | 1,780,943 |
| Designation- Lost Hills | 2,240,942 | 0 | 500,000 | 2,740,942 |
| Designation-KMC Working Capital | 9,000,000 | 0 | 0 | 9,000,000 |
| Designation-Info Technology Projects | 5,178,025 | 0 | 0 | 5,178,025 |
| Designation-Sheriffs Aircraft | 743,072 | 0 | 0 | 743,072 |
| Designation-Westarz | 1,554,088 | 0 | 276,017 | 1,830,105 |
| Designation-Jail Operations | 962,803 | 0 | 0 | 962,803 |
| Parks Improvements | 370,000 | 0 | 0 | 370,000 |
| Designation-Capital Projects | 2,701,000 | 0 | 0 | 2,701,000 |
| Designation-Coroner Facility | 39,807,328 | 0 | 5,083,686 | 44,891,014 |
| General Fund Subtotal | \$230,425,690 | \$0 | \$62,575,020 | \$293,000,710 |
| Special Revenue Funds | | | | |
| <u>Operating Special Revenue Funds</u> | | | | |
| 00007 Road | | | | |
| Designation-General | \$0 | \$0 | \$0 | \$0 |
| 00011 Structural Fire | | | | |
| Reserve-Tax Litigation | \$2,006,600 | \$0 | \$0 | \$2,006,600 |
| Designation-Cost Settlement | 88,239 | 0 | 0 | 88,239 |
| Designation-Fiscal Stability | 24,527,972 | 0 | 11,605,382 | 36,133,354 |
| Designation-General | 4,946,994 | 4,800,000 | 0 | 146,994 |
| Shafter Operational Area | 1,143,657 | 0 | 0 | 1,143,657 |
| Total Structural Fire | \$32,713,462 | \$4,800,000 | \$11,605,382 | \$38,375,187 |
| 00120 Building Inspection | | | | |
| Designation-General | \$11,767,039 | \$0 | \$1,220,850 | \$12,987,889 |
| 00130 Dept Of Human Services-Admin. | | | | |
| Designation-General | \$10,363,489 | \$0 | \$1,369,260 | \$11,732,749 |
| 00140 Human Services-Direct Fin Aid | | | | |
| Designation-General | \$9,099,832 | \$0 | \$17,959,007 | \$27,058,839 |
| 00141 Behavioral Health & Recovery Services | | | | |
| Designation-Cost Settlement | \$17,028,970 | \$0 | \$0 | \$17,028,970 |
| Designation-General | 31,028,209 | 0 | 27,403,122 | 58,431,331 |
| Designation-Info Technology Projects | 2,000,000 | 2,000,000 | 0 | 0 |
| Total Behavioral Health & Recovery Services | \$50,057,179 | \$2,000,000 | \$27,403,122 | \$75,460,301 |
| 00145 Aging And Adult Services | | | | |
| Designation-General | \$4,549,455 | \$1,750,109 | \$0 | \$2,799,346 |
| 00150 County Clerk | | | | |
| Designation-General | \$237,164 | \$0 | \$302,445 | \$539,609 |

Contingencies and Reserves

Summary of Provision for Reserves/Designations

| Fund Description | Available Reserves/ Designations Balance as of June 30, 2023 | Amount Made Available for Financing by Cancellation | Increase in Reserves/ Designations to be Provided in FY 2023-24 | Total Reserves/ Designations for FY 2023-24 |
|--|--|---|---|---|
| 00183 Kern County Dept Of Child Support | | | | |
| Designation-General | \$297,417 | \$157,430 | \$0 | \$139,987 |
| 00192 Recorder | | | | |
| Designation-General | \$3,498,729 | \$1,414,810 | \$0 | \$2,083,919 |
| 00270 Code Compliance | | | | |
| Designation-General | \$559,972 | \$0 | \$246,464 | \$806,436 |
| 22066 Environmental Health Services | | | | |
| Designation-Cost Settlement | \$556,545 | \$0 | \$0 | \$556,545 |
| Designation-EH - Displaced Tenants | 45,000 | 0 | 0 | 45,000 |
| Designation-General | 3,660,336 | 101,070 | 0 | 3,559,266 |
| Total Environmental Health Services | \$4,261,881 | \$101,070 | \$0 | \$4,160,811 |
| 24101 Development Services | | | | |
| Designation-General | \$2,423,200 | \$451,412 | \$0 | \$1,971,788 |
| Operating Special Revenue Funds Subtotal | \$129,828,819 | \$10,674,831 | \$60,106,530 | \$179,260,518 |
| <u>Non-Operating Special Revenue Funds</u> | | | | |
| 00160 Wildlife Resources | | | | |
| Designation-General | \$6,610 | \$0 | \$15,317 | \$21,927 |
| 00161 Timber Harvest Fund | | | | |
| Designation-General | \$3,193 | \$0 | \$110 | \$3,303 |
| 00163 Probation Juvenile Justice Realignment Fund | | | | |
| Designation-General | \$1,301,691 | \$0 | \$426,807 | \$1,728,498 |
| 00164 Real Estate Fraud | | | | |
| Designation-General | \$1,512,374 | \$147,883 | \$0 | \$1,364,491 |
| 00166 SB 823 Juvenile Justice 2021 Realignment | | | | |
| Designation-General | \$0 | \$0 | \$105,080 | \$105,080 |
| 00170 Off Highway Motor Vehicle License | | | | |
| Designation-General | \$1,098,784 | \$0 | \$76,630 | \$1,175,414 |
| 00171 Planned Local Drainage-Shalimar | | | | |
| Designation-Infrastructure Replacement | \$11,725 | \$0 | \$0 | \$11,725 |
| Designation-General | 320 | 0 | 284 | 604 |
| Total Planned Local Drainage-Shalimar | \$12,045 | \$0 | \$284 | \$12,329 |
| 00172 Planned Local Drainage-Brundage | | | | |
| Designation-Infrastructure Replacement | \$136,659 | \$0 | \$0 | \$136,659 |
| Designation-General | 7,626 | 0 | 2,380 | 10,006 |
| Total Planned Local Drainage-Brundage | \$144,285 | \$0 | \$2,380 | \$146,665 |
| 00173 Planned Local Drainage-Orangewood | | | | |
| Designation-Infrastructure Replacement | \$920,771 | \$0 | \$0 | \$920,771 |
| Designation-General | 76,949 | 0 | 23,534 | 100,483 |
| Total Planned Local Drainage-Orangewood | \$997,720 | \$0 | \$23,534 | \$1,021,254 |
| 00174 Planned Local Drainage-Breckenridge | | | | |
| Designation-Infrastructure Replacement | \$36,997 | \$0 | \$0 | \$36,997 |
| Designation-General | 2,175 | 0 | 924 | 3,099 |
| Total Planned Local Drainage-Breckenridge | \$39,172 | \$0 | \$924 | \$40,096 |
| 00175 Range Improvement Section 15 | | | | |
| Designation-General | \$74,436 | \$4,120 | \$0 | \$70,316 |
| 00176 Planned Local Drainage-Oildale | | | | |
| Designation-Infrastructure Replacement | \$210,635 | \$0 | \$4,969 | \$215,604 |
| 00177 Range Improvement Section 3 | | | | |
| Designation-General | \$22,195 | \$0 | \$3,852 | \$26,047 |
| 00179 Probation Training | | | | |
| Designation-General | \$313,086 | \$0 | \$4,199 | \$317,285 |

Summary of Provision for Reserves/Designations

| Fund Description | Available Reserves/ Designations Balance as of June 30, 2023 | Amount Made Available for Financing by Cancellation | Increase in Reserves/ Designations to be Provided in FY 2023-24 | Total Reserves/ Designations for FY 2023-24 |
|---|--|---|---|---|
| 00180 DNA Identification | | | | |
| Designation-General | \$29,322 | \$0 | \$6,503 | \$35,825 |
| 00181 Local Public Safety | | | | |
| Designation-General | \$33,351,080 | \$6,723,844 | \$0 | \$26,627,236 |
| 00182 Sheriff Facility Training | | | | |
| Designation-General | \$302,769 | \$49,467 | \$0 | \$253,302 |
| 00184 Automated Fingerprint Fund | | | | |
| Designation-General | \$1,130,827 | \$0 | \$161,170 | \$1,291,997 |
| 00186 Juvenile Justice Facility Temporary Construction | | | | |
| Designation-General | \$10,820 | \$0 | \$388 | \$11,208 |
| 00187 Emergency Medical Services Fund | | | | |
| Designation-General | \$4,953,735 | \$0 | \$1,328,877 | \$6,282,612 |
| 00188 Automated County Warrant System | | | | |
| Designation-General | \$72,293 | \$0 | \$11,388 | \$83,681 |
| 00190 Domestic Violence | | | | |
| Designation-General | \$126,306 | \$0 | \$141,520 | \$267,826 |
| 00191 Criminal Justice Facilities Construction | | | | |
| Designation-General | \$1,815,682 | \$807,598 | \$0 | \$1,008,084 |
| 00194 Recorder- Social Security Truncation | | | | |
| Designation-General | \$257,165 | \$6,784 | \$0 | \$250,381 |
| 00195 Alcoholism Program | | | | |
| Designation-General | \$52,381 | \$0 | \$21,751 | \$74,132 |
| 00196 Alcohol Abuse Education/Prevention | | | | |
| Designation-General | \$32,420 | \$0 | \$15,789 | \$48,209 |
| 00197 Drug Program Fund | | | | |
| Designation-General | \$8,125 | \$0 | \$6,148 | \$14,273 |
| 00198 Recorders Modernization Fund | | | | |
| Designation-General | \$3,177,902 | \$737,916 | \$0 | \$2,439,986 |
| 00199 Opioid Saettlement Funds | | | | |
| Designation-General | \$0 | \$0 | \$2,332,891 | \$2,332,891 |
| 00264 Tax Loss Reserve | | | | |
| Reserve-1% Teeter Plan | \$10,463,507 | \$0 | \$0 | \$10,463,507 |
| Designation-General | 46,789,055 | 0 | 371,723 | 47,160,778 |
| Total Tax Loss Reserve | \$57,252,562 | \$0 | \$371,723 | \$57,624,285 |
| 00266 Redemption Systems | | | | |
| Designation-General | \$2,014,718 | \$0 | \$93,812 | \$2,108,530 |
| 22010 County Local Revenue Fund 2011 | | | | |
| Designation-Ab109 | \$18,697,260 | \$0 | \$80,234 | \$18,777,494 |
| Designation-General | 82,692,845 | 0 | 48,881,870 | 131,574,715 |
| Support Services Reserve | 5,185,314 | 0 | 0 | 5,185,314 |
| Total County Local Revenue Fund 2011 | \$106,575,419 | \$0 | \$48,962,104 | \$155,537,523 |
| 22021 In Hemp Cultivation Fee | | | | |
| Designation-General | \$21,724 | \$0 | \$760 | \$22,484 |
| 22023 Ind Hemp Cultivation Depo | | | | |
| Designation-General | \$79,577 | \$9,410 | \$0 | \$70,167 |
| 22027 Sterilization Fund | | | | |
| Designation-General | \$74,074 | \$0 | \$17,776 | \$91,850 |
| 22036 Board Of Trade-Advertising | | | | |
| Designation-General | \$163,114 | \$25,263 | \$0 | \$137,851 |
| 22042 General Plan Admin Surcharge | | | | |
| Designation-General | \$955,752 | \$301,574 | \$0 | \$654,178 |
| 22045 Co-Wide Crime Prev. P.C.1202.5 | | | | |
| Designation-General | \$15,344 | \$0 | \$1,358 | \$16,702 |

Summary of Provision for Reserves/Designations

| Fund Description | Available Reserves/ Designations Balance as of June 30, 2023 | Amount Made Available for Financing by Cancellation | Increase in Reserves/ Designations to be Provided in FY 2023-24 | Total Reserves/ Designations for FY 2023-24 |
|--|--|---|---|---|
| 22046 Sheriff-Electronic Monitoring | | | | |
| Designation-General | \$160,766 | \$0 | \$3,627 | \$164,393 |
| 22064 D.A.-Local Forfeiture Trust | | | | |
| Designation-General | \$252,564 | \$0 | \$147,591 | \$400,155 |
| 22069 Public Health Miscellaneous | | | | |
| Designation-General | \$26,638 | \$0 | \$136 | \$26,774 |
| 22073 Health-MAA/TCM | | | | |
| Designation-General | \$146,992 | \$0 | \$4,831 | \$151,823 |
| 22074 Debris/Ash Removal Installment Payments | | | | |
| Designation-General | \$1,093,949 | \$0 | \$0 | \$1,093,949 |
| 22076 Child Restraint Loaner Program | | | | |
| Designation-General | \$371 | \$0 | \$13,248 | \$13,619 |
| 22079 District Attorney Equipment/Automation | | | | |
| Designation-General | \$147,569 | \$0 | \$3,434 | \$151,003 |
| 22083 Officer Wellness Mental Health Grant | | | | |
| Designation-General | \$0 | \$0 | \$93,791 | \$93,791 |
| 22085 Mental Health Services Act | | | | |
| Designation-General | \$48,976,416 | \$0 | \$35,053,663 | \$84,030,079 |
| 22086 MHSA Prudent Reserve | | | | |
| Designation-General | \$9,219,468 | \$0 | \$40,147 | \$9,259,615 |
| 22087 Criminalistics Laboratories | | | | |
| Designation-General | \$108,947 | \$0 | \$194,197 | \$303,144 |
| 22097 Asset Forfeiture 15 Percent | | | | |
| Designation-General | \$13,393 | \$0 | \$4,081 | \$17,474 |
| 22098 Probation Asset Forfeiture | | | | |
| Designation-General | \$48,968 | \$0 | \$14,756 | \$63,724 |
| 22107 Asset Forfeiture Federal | | | | |
| Designation-General | \$176,791 | \$0 | \$6,029 | \$182,820 |
| 22123 Vehicle/Apparatus | | | | |
| Designation-General | \$2,002,987 | \$1,792,000 | \$0 | \$210,987 |
| 22124 Oil And Gas Program | | | | |
| Designation-General | \$4,047,488 | \$2,623,472 | \$0 | \$1,424,016 |
| 22125 Hazardous Waste Settlements | | | | |
| Designation-General | \$1,414,793 | \$0 | \$56,029 | \$1,470,822 |
| 22126 Sheriff-Rural Crime | | | | |
| Designation-General | \$21,686 | \$0 | \$8,301 | \$29,987 |
| 22127 Sheriff Cal-Id | | | | |
| Designation-General | \$571,056 | \$0 | \$349,492 | \$920,548 |
| 22128 Sheriff Civil Subpoenas | | | | |
| Designation-General | \$42,523 | \$0 | \$3,262 | \$45,785 |
| 22129 KNET- Asset Forfeiture | | | | |
| Designation-General | \$311,036 | \$71,146 | \$0 | \$239,890 |
| 22131 Sheriff Drug Abuse Gang Diversion | | | | |
| Designation-General | \$126,747 | \$0 | \$16,839 | \$143,586 |
| 22132 Sheriff Training | | | | |
| Designation-General | \$172,431 | \$92,700 | \$0 | \$79,731 |
| 22133 Sheriff-Work Release | | | | |
| Designation-General | \$179,857 | \$0 | \$45,071 | \$224,928 |
| 22134 Sheriff- Seizure Of Gaming Device | | | | |
| Designation-General | \$297,463 | \$73,814 | \$0 | \$223,649 |
| 22137 Sheriff-State Forfeiture | | | | |
| Designation-General | \$58,295 | \$1 | \$0 | \$58,294 |
| 22138 Sheriff Civil Automated | | | | |
| Designation-General | \$299,619 | \$164,449 | \$0 | \$135,170 |

Summary of Provision for Reserves/Designations

| Fund Description | Available Reserves/ Designations Balance as of June 30, 2023 | Amount Made Available for Financing by Cancellation | Increase in Reserves/ Designations to be Provided in FY 2023-24 | Total Reserves/ Designations for FY 2023-24 |
|---|--|---|---|---|
| 22140 Sheriffs Firearms | | | | |
| Designation-General | \$14,248 | \$0 | \$3,513 | \$17,761 |
| 22141 Sheriff-Judgement Debtors Fee | | | | |
| Designation-General | \$225,298 | \$0 | \$89,534 | \$314,832 |
| 22142 Sheriff Comm Resources | | | | |
| Designation-General | \$1,721 | \$0 | \$2,147 | \$3,868 |
| 22143 Sheriff Volunteer Serv Grp | | | | |
| Designation-General | \$100,463 | \$15,609 | \$0 | \$84,854 |
| 22144 Sher-Controlled Substance | | | | |
| Designation-General | \$43,303 | \$0 | \$402 | \$43,705 |
| 22153 Bakersfield Planned Sewer #1 | | | | |
| Designation-Infrastructure Replacement | \$2,741,212 | \$0 | \$92,065 | \$2,833,277 |
| Designation-General | 86,506 | 0 | 0 | 86,506 |
| Total Bakersfield Planned Sewer #1 | \$2,827,718 | \$0 | \$92,065 | \$2,919,783 |
| 22156 DIVCA Local Franchise Fee | | | | |
| Designation-General | \$2,398,091 | \$0 | \$369,431 | \$2,767,522 |
| 22158 Bakersfield Planned Sewer #2 | | | | |
| Designation-Infrastructure Replacement | \$395,625 | \$0 | \$21,139 | \$416,764 |
| 22160 Sheriff Cal-MMET | | | | |
| Designation-General | \$14,592 | \$0 | \$339 | \$14,931 |
| 22161 HIDTA-State Asset Forfeit | | | | |
| Designation-General | \$118,631 | \$0 | \$404,177 | \$522,808 |
| 22162 Cal-MMET-State Asset Forfeit | | | | |
| Designation-General | \$303,078 | \$0 | \$46,427 | \$349,505 |
| 22163 High Tech Equipment | | | | |
| Designation-General | \$4,421 | \$0 | \$86 | \$4,507 |
| 22164 Bakersfield Planned Sewer #3 | | | | |
| Designation-Infrastructure Replacement | \$21,608 | \$0 | \$479 | \$22,087 |
| 22166 Bakersfield Planned Sewer #4 | | | | |
| Designation-General | \$171,479 | \$0 | \$6,986 | \$178,465 |
| 22167 Bakersfield Planned Sewer #5 | | | | |
| Designation-Infrastructure Replacement | \$164,916 | \$0 | \$19,502 | \$184,418 |
| 22173 Co Planned Sewer Area A | | | | |
| Designation-Infrastructure Replacement | \$297,544 | \$0 | \$9,781 | \$307,325 |
| 22175 Airport Reserve-Ga Cap/Match | | | | |
| Designation-Infrastructure Replacement | \$3,516,589 | \$197,406 | \$0 | \$3,319,183 |
| 22177 Co Planned Sewer Area B | | | | |
| Designation-General | \$3,941 | \$0 | \$53,770 | \$57,711 |
| 22184 County Service Area #71 Septic Abandonment | | | | |
| Designation-Infrastructure Replacement | \$1,224,582 | \$0 | \$28,887 | \$1,253,469 |
| 22185 Wraparound Savings | | | | |
| Designation-General | \$23,334,647 | \$11,740,712 | \$0 | \$11,593,935 |
| 22187 Recorders Electronic Recording | | | | |
| Designation-General | \$337,153 | \$53,836 | \$0 | \$283,317 |
| 22188 Fireworks Violations | | | | |
| Designation-General | \$6,769 | \$0 | \$26,086 | \$32,855 |
| 22190 Community Corrections Perform Incentive | | | | |
| Designation-General | \$463,086 | \$0 | \$12,805 | \$475,891 |
| 22194 Veterans Grant Fund | | | | |
| Designation-General | \$557,575 | \$0 | \$0 | \$557,575 |
| 22195 Parks Donation Fund | | | | |
| Designation-General | \$5,059 | \$166 | \$0 | \$4,893 |
| 22196 Rural Crimes/Env Impact Fee | | | | |
| Designation-General | \$484,984 | \$0 | \$722,380 | \$1,207,364 |

Summary of Provision for Reserves/Designations

| Fund Description | Available Reserves/ Designations Balance as of June 30, 2023 | Amount Made Available for Financing by Cancellation | Increase in Reserves/ Designations to be Provided in FY 2023-24 | Total Reserves/ Designations for FY 2023-24 |
|---|--|---|---|---|
| 22197 Industrial Firefighting Vehicle | | | | |
| Designation-General | \$10,350 | \$0 | \$0 | \$10,350 |
| 22198 Oil & Gas Road Maintenance | | | | |
| Designation-General | \$3,636,494 | \$0 | \$574,031 | \$4,210,525 |
| 24026 Victim Services | | | | |
| Designation-General | \$203,089 | \$0 | \$72,819 | \$275,908 |
| 24028 D.A.-Federal Forfeiture | | | | |
| Designation-General | \$247,791 | \$0 | \$5,988 | \$253,779 |
| 24038 Da-Court Ordered Penalties | | | | |
| Designation-General | \$497,575 | \$0 | \$226,581 | \$724,156 |
| 24042 Fire Dept Donations | | | | |
| Designation-General | \$18,511 | \$0 | \$18,980 | \$37,491 |
| 24043 State Fire | | | | |
| Designation-General | \$2,373,373 | \$1,838,377 | \$0 | \$534,996 |
| 24044 Fire-Hazard Reduction | | | | |
| Designation-General | \$728,737 | \$456,080 | \$0 | \$272,657 |
| 24047 Fire-Helicopter Operations | | | | |
| Designation-General | \$1,178,665 | \$1,060,836 | \$0 | \$117,829 |
| 24050 Mobile Fire Kitchen | | | | |
| Designation-General | \$3,243 | \$0 | \$76 | \$3,319 |
| 24057 Inmate Welfare | | | | |
| Designation-General | \$1,683,551 | \$351,787 | \$0 | \$1,331,764 |
| 24059 TCM/MAA Programs Fund | | | | |
| Designation-General | \$1,664,926 | \$0 | \$3,277,803 | \$4,942,729 |
| 24060 Juvenile Inmate Welfare | | | | |
| Designation-General | \$202,648 | \$0 | \$7,291 | \$209,939 |
| 24063 CCP Community Recidivism | | | | |
| Designation-General | \$5,458,209 | \$0 | \$5,920,151 | \$11,378,360 |
| 24066 Kern County Children | | | | |
| Designation-General | \$646,560 | \$646,560 | \$0 | \$0 |
| 24067 Kern County Library Donations | | | | |
| Designation-General | \$318,830 | \$0 | \$133,394 | \$452,224 |
| 24086 Governor's Office Emergency Services | | | | |
| Designation-General | \$794 | \$0 | \$79 | \$873 |
| 24088 Core Area Metro Bakersfield Impact | | | | |
| Designation-General | \$3,228,282 | \$0 | \$387,575 | \$3,615,857 |
| 24089 Metro Bakersfield Transport Impact | | | | |
| Designation-General | \$21,170,970 | \$7,518,109 | \$0 | \$13,652,861 |
| 24091 Rosamond Transport Impact | | | | |
| Designation-General | \$1,644,432 | \$0 | \$117,118 | \$1,761,550 |
| 24095 Bakersfield Mitigation | | | | |
| Designation-General | \$2,801,861 | \$0 | \$92,390 | \$2,894,251 |
| 24096 Tehachapi Transport Impact Core | | | | |
| Designation-General | \$33,187 | \$0 | \$5,590 | \$38,777 |
| 24097 Tehachapi Transport Impact Non-Core | | | | |
| Designation-General | \$4,714,567 | \$0 | \$374,274 | \$5,088,841 |
| 24098 Project Impact Mitigation Fund | | | | |
| Designation-General | \$128,473 | \$0 | \$3,031 | \$131,504 |
| 24105 Jamison Center | | | | |
| Designation-General | \$56,442 | \$11,448 | \$0 | \$44,994 |
| 24125 Strong Motion Instrumentation | | | | |
| Designation-General | \$84,076 | \$2,828 | \$0 | \$81,248 |
| 24126 Tobacco Education Control Program | | | | |
| Designation-General | \$79,185 | \$0 | \$149,586 | \$228,771 |

Summary of Provision for Reserves/Designations

| Fund Description | Available Reserves/ Designations Balance as of June 30, 2023 | Amount Made Available for Financing by Cancellation | Increase in Reserves/ Designations to be Provided in FY 2023-24 | Total Reserves/ Designations for FY 2023-24 |
|---|--|---|---|---|
| 24137 Vital & Health Statistics-Health | | | | |
| Designation-General | \$178,058 | \$0 | \$57,728 | \$235,786 |
| 24138 Vital & Health Statistics-Recorder | | | | |
| Reserve-General | (\$22,000) | \$0 | \$22,000 | \$0 |
| Designation-General | 496,169 | 33,865 | 0 | 462,304 |
| Total Vital & Health Statistics-Recorder | \$474,169 | \$33,865 | \$22,000 | \$462,304 |
| 24139 Vital & Health Statistics-County Clerk | | | | |
| Designation-General | \$3,694 | \$0 | \$5,466 | \$9,160 |
| 24140 Tobacco Control Grant Funding | | | | |
| Designation-General | \$47,035 | \$0 | \$1,408 | \$48,443 |
| 24141 CDPH Emergency Prep Grant | | | | |
| Designation-General | \$33,473 | \$33,039 | \$0 | \$434 |
| 24300 Oildale Revitalization Fund | | | | |
| Designation-General | \$8,420 | \$0 | \$0 | \$8,420 |
| 25120 Parcel Map In-Lieu Fees | | | | |
| Designation-General | \$217,224 | \$0 | \$23,216 | \$240,440 |
| 29090 Public Defense Pilot Program Grant | | | | |
| Designation-General | \$122,269 | \$0 | \$157,992 | \$280,261 |
| Non-Operating Special Revenue Funds Subtotal | 379,064,434 | 37,592,099 | 103,741,072 | 445,213,407 |
| Total Special Revenue Funds | 508,893,253 | 48,266,930 | 163,847,602 | 624,473,925 |
| <u>Capital Project Funds</u> | | | | |
| 00004 ACO-General | | | | |
| Designation-Infrastructure Replacement | \$9,582,745 | \$0 | \$287,067 | \$9,869,812 |
| 00012 ACO-Structural Fire | | | | |
| Designation-General | \$305,619 | \$0 | \$8,114 | \$313,733 |
| 00223 Psychiatric Health Facility Construction | | | | |
| Designation-General | \$0 | \$0 | \$615,412 | \$615,412 |
| 00235 Tobacco Secure Proceeds-Cp Fund | | | | |
| Designation-Cash With Trustee | \$16,609,129 | \$0 | \$0 | \$16,609,129 |
| Designation-General | 29,750 | 0 | 702 | 30,452 |
| Total Tobacco Secure Proceeds-Cp Fund | \$16,638,879 | \$0 | \$702 | \$16,639,581 |
| Capital Project Funds Subtotal | \$26,527,243 | \$0 | \$911,295 | \$27,438,538 |
| Total Governmental Funds | 765,846,186 | 48,266,930 | 227,333,917 | 944,913,173 |

Summary of Provision for Reserves/Designations

| Fund Description | Available Reserves/ Designations Balance as of June 30, 2023 | Amount Made Available for Financing by Cancellation | Increase in Reserves/ Designations to be Provided in FY 2023-24 | Total Reserves/ Designations for FY 2023-24 |
|---|--|---|---|---|
| Other Funds | | | | |
| <u>Other Agencies</u> | | | | |
| Public Employment Grant Program | | | | |
| 29055 Employers Training Resource-Non-WIOA Designation-General | \$132,259 | \$0 | \$210,872 | \$343,131 |
| 29060 Employers Training Resource-WIOA Designation-General | \$1,983,511 | \$582,225 | \$0 | \$1,401,286 |
| Public Employment Grant Program Subtotal | \$2,115,770 | \$582,225 | \$210,872 | \$1,744,417 |
| Community Development Grant Funds | | | | |
| 29074 Community Development-Emergency Shelter Grant Designation-General | \$15,511 | \$3,878 | \$0 | \$11,633 |
| 29075 Community Development-NSP Grant Designation-General | \$0 | \$0 | \$30,158 | \$30,158 |
| 29077 Emergency Solutions Grant- California (Fed) Designation-General | \$7,504 | \$7,460 | \$0 | \$44 |
| 29086 Community Development-Home Investment Reserve-General | \$101,121 | \$0 | \$14,944 | \$116,065 |
| 29089 Community Development-Other Funding Source Reserve-General | \$0 | \$0 | \$80,149 | \$80,149 |
| Community Development Grant Funds Subtotal | \$124,136 | \$11,338 | \$125,251 | \$238,049 |
| <u>Internal Service Funds</u> | | | | |
| 30010 Group Health Self-Insurance Program-ISF Reserve-Deposits W/Others | \$1,519,325 | \$0 | \$0 | \$1,519,325 |
| 30012 G.S. Garage Internal Service Fund Designation-Vehicle Replacement | \$4,661,008 | \$0 | \$2,100,000 | \$6,761,008 |
| Internal Service Funds Subtotal | \$6,180,333 | \$0 | \$2,100,000 | \$8,280,333 |
| <u>Enterprise Funds</u> | | | | |
| 35005 Airport Enterprise Fund Reserve-Imprest Cash | \$1,350 | \$0 | \$0 | \$1,350 |
| 35050 Solid Waste Management Enterprise Fund Reserve-Imprest Cash | \$12,585 | \$0 | \$0 | \$12,585 |
| Designation-Article 5 Fin Assurance | 2,000,000 | 0 | 0 | 2,000,000 |
| Designation-Hcp Mitigation Offsets | 1,294,094 | 0 | 0 | 1,294,094 |
| Designation-Bena Slf Ph2A Closure/Pc | 4,715,651 | 0 | 0 | 4,715,651 |
| Designation-Boron Slf Clos/Postclos | 1,263,674 | 0 | 0 | 1,263,674 |
| Designation-Mojave-Rosamond Slf Ph1 C/Pc | 2,832,596 | 0 | 0 | 2,832,596 |
| Designation-Ridgecrest-Inyokern Slf C/ | 6,247,847 | 0 | 0 | 6,247,847 |
| Designation-Shafter-Sco Slf Closure/Pc | 7,851,050 | 0 | 0 | 7,851,050 |
| Designation-Taft Slf Closure/Postclo | 1,939,605 | 0 | 0 | 1,939,605 |
| Designation-Tehachapi Slf Closure/Pc | 3,149,199 | 0 | 0 | 3,149,199 |
| Designation-Capital Projects | 432,852 | 0 | 0 | 432,852 |
| Total Solid Waste Management Enterprise Fund | \$31,739,153 | \$0 | \$0 | \$31,739,153 |
| Enterprise Funds Subtotal | \$31,740,503 | \$0 | \$0 | \$31,740,503 |

Summary of Provision for Reserves/Designations

| Fund Description | Available Reserves/ Designations Balance as of June 30, 2023 | Amount Made Available for Financing by Cancellation | Increase in Reserves/ Designations to be Provided in FY 2023-24 | Total Reserves/ Designations for FY 2023-24 |
|---|--|---|---|---|
| Special Districts | | | | |
| County Service Areas | | | | |
| 40515 County Service Area #3 | | | | |
| Designation-General | \$3,768 | \$0 | \$849 | \$4,617 |
| 40520 County Service Area #4 | | | | |
| Designation-General | \$2,279 | \$1,450 | \$0 | \$829 |
| 40525 County Service Area #5 | | | | |
| Designation-General | \$7,819 | \$0 | \$159 | \$7,978 |
| 40530 County Service Area #6 | | | | |
| Designation-General | \$25,166 | \$0 | \$1,177 | \$26,343 |
| 40535 County Service Area #7 | | | | |
| Designation-General | \$1,813 | \$0 | \$396 | \$2,209 |
| 40540 County Service Area #8 | | | | |
| Designation-General | \$36,434 | \$1,741 | \$0 | \$34,693 |
| 40545 County Service Area #9 | | | | |
| Designation-Infrastructure Replacement | \$4,848 | \$0 | \$0 | \$4,848 |
| Designation-General | 27,986 | 0 | 2,860 | 30,846 |
| Total County Service Area #9 | \$32,834 | \$0 | \$2,860 | \$35,694 |
| 40548 County Service Area #10 Zone 6 | | | | |
| Designation-Infrastructure Replacement | \$83,675 | \$0 | \$1,124 | \$84,799 |
| 40550 County Service Area #10 | | | | |
| Designation-General | \$3,295 | \$3,295 | \$0 | \$0 |
| 40555 County Service Area #11 | | | | |
| Designation-General | \$97,548 | \$0 | \$6,070 | \$103,618 |
| 40556 County Service Area #11 Zone 4 | | | | |
| Designation-General | \$26,938 | \$0 | \$8,288 | \$35,226 |
| 40557 County Service Area #11 Zone 5 | | | | |
| Designation-Infrastructure Replacement | \$20,769 | \$0 | \$0 | \$20,769 |
| Designation-General | 33,101 | 0 | 4,850 | 37,951 |
| Total County Service Area #11 Zone 5 | \$53,870 | \$0 | \$4,850 | \$58,720 |
| 40561 County Service Area #12.2 | | | | |
| Designation-General | \$3 | \$0 | \$0 | \$3 |
| 40565 County Service Area #12.6 | | | | |
| Designation-General | \$6,396 | \$0 | \$522 | \$6,918 |
| 40568 County Service Area #12.9 | | | | |
| Designation-General | \$1,461 | \$0 | \$634 | \$2,095 |
| 40595 County Service Area #13 | | | | |
| Designation-General | \$2,093 | \$0 | \$229 | \$2,322 |
| 40600 County Service Area #14 | | | | |
| Designation-Infrastructure Replacement | \$37,129 | \$0 | \$0 | \$37,129 |
| Designation-General | 16,922 | 0 | 33,755 | 50,677 |
| Total County Service Area #14 | \$54,051 | \$0 | \$33,755 | \$87,806 |
| 40605 County Service Area #15 | | | | |
| Designation-General | \$16,897 | \$4,754 | \$0 | \$12,143 |
| 40607 County Service Area #15 Zone 5 | | | | |
| Designation-General | \$413 | \$0 | \$1,029 | \$1,442 |
| 40609 County Service Area #15 Zone 4 | | | | |
| Designation-General | \$7,719 | \$92 | \$0 | \$7,627 |
| 40610 County Service Area #16 | | | | |
| Designation-General | \$43,109 | \$5,209 | \$0 | \$37,900 |
| 40615 County Service Area #17 | | | | |
| Designation-General | \$118,682 | \$0 | \$21,022 | \$139,704 |
| 40616 County Service Area #17 Zone 1 | | | | |
| Designation-Infrastructure Replacement | \$152,006 | \$0 | \$77,783 | \$229,789 |
| 40617 County Service Area #17 Zone 2 | | | | |
| Designation-General | \$15,036 | \$10,320 | \$0 | \$4,716 |
| 40618 County Service Area #17 Zone 3 | | | | |
| Designation-General | \$13,847 | \$0 | \$5,409 | \$19,256 |
| 40620 County Service Area #18 | | | | |
| Designation-General | \$104,866 | \$0 | \$18,272 | \$123,138 |

Contingencies and Reserves

Summary of Provision for Reserves/Designations

| Fund Description | Available Reserves/ Designations Balance as of June 30, 2023 | Amount Made Available for Financing by Cancellation | Increase in Reserves/ Designations to be Provided in FY 2023-24 | Total Reserves/ Designations for FY 2023-24 |
|---|--|---|---|---|
| 40626 County Service Area #18 Zone 5 | | | | |
| Designation-General | \$12,232 | \$0 | \$1,239 | \$13,471 |
| 40627 County Service Area #18 Zone 6 | | | | |
| Designation-Infrastructure Replacement | \$45,371 | \$0 | \$4,128 | \$49,499 |
| 40628 County Service Area #18 Zone 7 | | | | |
| Designation-Infrastructure Replacement | \$34,145 | \$0 | \$9,285 | \$43,430 |
| 40630 County Service Area #20 | | | | |
| Designation-Infrastructure Replacement | \$49,664 | \$0 | \$0 | \$49,664 |
| Designation-General | 35,812 | 0 | 7,171 | 42,983 |
| Total County Service Area #20 | \$85,476 | \$0 | \$7,171 | \$92,647 |
| 40635 County Service Area #21 | | | | |
| Designation-Infrastructure Replacement | \$3,056 | \$0 | \$0 | \$3,056 |
| Designation-General | 4,181 | 348 | 0 | 3,833 |
| Total County Service Area #21 | \$7,237 | \$348 | \$0 | \$6,889 |
| 40640 County Service Area #22 | | | | |
| Designation-Infrastructure Replacement | \$41,216 | \$0 | \$0 | \$41,216 |
| Designation-General | 38,441 | 0 | 9,660 | 48,101 |
| Total County Service Area #22 | \$79,657 | \$0 | \$9,660 | \$89,317 |
| 40645 County Service Area #23 | | | | |
| Designation-Infrastructure Replacement | \$32,525 | \$0 | \$0 | \$32,525 |
| Designation-General | 0 | 0 | 30,217 | 30,217 |
| Total County Service Area #23 | \$32,525 | \$0 | \$30,217 | \$62,742 |
| 40648 Co Serv Area #23 Zone 1 | | | | |
| Designation-Infrastructure Replacement | \$3,780 | \$0 | \$0 | \$3,780 |
| Designation-General | 2,651 | 0 | 890 | 3,541 |
| Total Co Serv Area #23 Zone 1 | \$6,431 | \$0 | \$890 | \$7,321 |
| 40650 County Service Area #24 | | | | |
| Designation-General | \$2,503 | \$0 | \$14 | \$2,517 |
| 40655 County Service Area #25 | | | | |
| Designation-General | \$775 | \$0 | \$636 | \$1,411 |
| 40660 County Service Area #26 | | | | |
| Designation-General | \$45,238 | \$0 | \$4,803 | \$50,041 |
| 40665 County Service Area #27 | | | | |
| Designation-Infrastructure Replacement | \$5,294 | \$0 | \$0 | \$5,294 |
| Designation-General | 87,342 | 3,053 | 0 | 84,289 |
| Total County Service Area #27 | \$92,636 | \$3,053 | \$0 | \$89,583 |
| 40666 County Service Area 27 Zone 2 | | | | |
| Designation-Infrastructure Replacement | \$45,708 | \$0 | \$0 | \$45,708 |
| Designation-General | 1,419 | 0 | 2,166 | 3,585 |
| Total County Service Area 27 Zone 2 | \$47,127 | \$0 | \$2,166 | \$49,293 |
| 40675 County Service Area #29 | | | | |
| Designation-General | \$1,395 | \$0 | \$260 | \$1,655 |
| 40676 County Service Area #30 Zone 6 | | | | |
| Designation-Infrastructure Replacement | \$76,454 | \$0 | \$0 | \$76,454 |
| Designation-General | 0 | 0 | 13,512 | 13,512 |
| Total County Service Area #30 Zone 6 | \$76,454 | \$0 | \$13,512 | \$89,966 |
| 40680 County Service Area #30 | | | | |
| Designation-General | \$20,274 | \$17,486 | \$0 | \$2,788 |
| 40682 County Service Area #30 Zone 2 | | | | |
| Designation-Infrastructure Replacement | \$6,894 | \$0 | \$0 | \$6,894 |
| Designation-General | 997 | 0 | 1,606 | 2,603 |
| Total County Service Area #30 Zone 2 | \$7,891 | \$0 | \$1,606 | \$9,497 |
| 40685 County Service Area #31 | | | | |
| Designation-Infrastructure Replacement | \$2,484 | \$0 | \$0 | \$2,484 |
| Designation-General | 6,595 | 0 | 1,438 | 8,033 |
| Total County Service Area #31 | \$9,079 | \$0 | \$1,438 | \$10,517 |
| 40690 County Service Area #32 | | | | |
| Designation-General | \$2,169 | \$0 | \$426 | \$2,595 |
| 40700 County Service Area #34 | | | | |
| Designation-General | \$39,639 | \$0 | \$1,724 | \$41,363 |

Summary of Provision for Reserves/Designations

| Fund Description | Available Reserves/ Designations Balance as of June 30, 2023 | Amount Made Available for Financing by Cancellation | Increase in Reserves/ Designations to be Provided in FY 2023-24 | Total Reserves/ Designations for FY 2023-24 |
|---|--|---|---|---|
| 40710 County Service Area #36 | | | | |
| Designation-General | \$131,900 | \$0 | \$8,947 | \$140,847 |
| 40711 County Service Area #36 Zone 1 | | | | |
| Designation-Infrastructure Replacement | \$1,273 | \$0 | \$0 | \$1,273 |
| Designation-General | 13,014 | 0 | 3,247 | 16,261 |
| Total County Service Area #36 Zone 1 | \$14,287 | \$0 | \$3,247 | \$17,534 |
| 40712 County Service Area #36 Zone 2 | | | | |
| Designation-General | \$7,550 | \$0 | \$743 | \$8,293 |
| 40713 County Service Area #36 Zone 3 | | | | |
| Designation-Infrastructure Replacement | \$4,045 | \$0 | \$0 | \$4,045 |
| Designation-General | 513 | 0 | 4,638 | 5,151 |
| Total County Service Area #36 Zone 3 | \$4,558 | \$0 | \$4,638 | \$9,196 |
| 40715 County Service Area #37 | | | | |
| Designation-General | \$38,660 | \$0 | \$2,054 | \$40,714 |
| 40720 County Service Area #38 | | | | |
| Designation-General | \$3,208 | \$0 | \$495 | \$3,703 |
| 40722 County Service Area #39 Zone 4 | | | | |
| Designation-Infrastructure Replacement | \$21,667 | \$0 | \$0 | \$21,667 |
| Designation-General | 1 | 0 | 647 | 648 |
| Total County Service Area #39 Zone 4 | \$21,668 | \$0 | \$647 | \$22,315 |
| 40723 County Service Area #39 Zone 5 | | | | |
| Designation-Infrastructure Replacement | \$1,938 | \$0 | \$0 | \$1,938 |
| Designation-General | 1,200 | 0 | 814 | 2,014 |
| Total County Service Area #39 Zone 5 | \$3,138 | \$0 | \$814 | \$3,952 |
| 40724 County Service Area #40.1 Ems | | | | |
| Designation-General | \$495,653 | \$0 | \$152,418 | \$648,071 |
| 40725 County Service Area #39 | | | | |
| Designation-Infrastructure Replacement | \$4,624 | \$0 | \$3,661 | \$8,285 |
| 40726 Co Service Area #39 Zone 1 | | | | |
| Designation-Infrastructure Replacement | \$14,842 | \$0 | \$0 | \$14,842 |
| Designation-General | 24,953 | 0 | 5,106 | 30,059 |
| Total Co Service Area #39 Zone 1 | \$39,795 | \$0 | \$5,106 | \$44,901 |
| 40727 Co Service Area #39.2 Z Of B2 | | | | |
| Designation-Infrastructure Replacement | \$5,749 | \$0 | \$4,702 | \$10,451 |
| 40730 County Service Area #40 | | | | |
| Designation-General | \$141,951 | \$0 | \$44,412 | \$186,363 |
| 40737 County Service Area #38 Zn 2 | | | | |
| Designation-Infrastructure Replacement | \$12,409 | \$0 | \$6,144 | \$18,553 |
| 40740 County Service Area #42 | | | | |
| Designation-Infrastructure Replacement | \$17,978 | \$0 | \$0 | \$17,978 |
| Designation-General | 105 | 0 | 1,034 | 1,139 |
| Total County Service Area #42 | \$18,083 | \$0 | \$1,034 | \$19,117 |
| 40745 County Service Area #43 | | | | |
| Designation-Infrastructure Replacement | \$13,746 | \$0 | \$0 | \$13,746 |
| Designation-General | 72,024 | 0 | 6,355 | 78,379 |
| Total County Service Area #43 | \$85,770 | \$0 | \$6,355 | \$92,125 |
| 40750 County Service Area #44 | | | | |
| Designation-General | \$40,820 | \$0 | \$7,249 | \$48,069 |
| 40755 County Service Area #45 | | | | |
| Designation-General | \$552 | \$0 | \$13 | \$565 |
| 40765 County Service Area #47 | | | | |
| Designation-General | \$21,382 | \$0 | \$3,281 | \$24,663 |
| 40785 County Service Area #51 | | | | |
| Designation-Infrastructure Replacement | \$635 | \$0 | \$0 | \$635 |
| Designation-General | 4,025 | 0 | 1,574 | 5,599 |
| Total County Service Area #51 | \$4,660 | \$0 | \$1,574 | \$6,234 |
| 40790 County Service Area #52 | | | | |
| Designation-General | \$26,594 | \$6,219 | \$0 | \$20,375 |

Summary of Provision for Reserves/Designations

| Fund Description | Available Reserves/ Designations Balance as of June 30, 2023 | Amount Made Available for Financing by Cancellation | Increase in Reserves/ Designations to be Provided in FY 2023-24 | Total Reserves/ Designations for FY 2023-24 |
|---|--|---|---|---|
| 40796 County Service Area #53 Zone 1 | | | | |
| Designation-Infrastructure Replacement | \$5,640 | \$0 | \$0 | \$5,640 |
| Designation-General | 4,611 | 0 | 762 | 5,373 |
| Total County Service Area #53 Zone 1 | \$10,251 | \$0 | \$762 | \$11,013 |
| 40800 County Service Area #54 | | | | |
| Designation-General | \$25,761 | \$0 | \$7,595 | \$33,356 |
| 40805 County Service Area #55 | | | | |
| Designation-General | \$6,962 | \$0 | \$444 | \$7,406 |
| 40810 County Service Area #56 | | | | |
| Designation-General | \$0 | \$0 | \$0 | \$0 |
| 40820 County Service Area #58 | | | | |
| Designation-Infrastructure Replacement | \$14,805 | \$0 | \$0 | \$14,805 |
| Designation-General | 7,396 | 0 | 2,335 | 9,731 |
| Total County Service Area #58 | \$22,201 | \$0 | \$2,335 | \$24,536 |
| 40830 County Service Area #60 | | | | |
| Designation-Infrastructure Replacement | \$186,782 | \$0 | \$0 | \$186,782 |
| Designation-General | 131,188 | 0 | 56,398 | 187,586 |
| Total County Service Area #60 | \$317,970 | \$0 | \$56,398 | \$374,368 |
| 40831 County Service Area #60 Zone 1 | | | | |
| Designation-General | \$1,613 | \$0 | \$387 | \$2,000 |
| 40832 County Service Area #60 Zone 2 | | | | |
| Designation-Infrastructure Replacement | \$426,105 | \$0 | \$0 | \$426,105 |
| Designation-General | 274,031 | 0 | 180,889 | 454,920 |
| Total County Service Area #60 Zone 2 | \$700,136 | \$0 | \$180,889 | \$881,025 |
| 40836 County Service Area #61 Zone 1 | | | | |
| Designation-General | \$26,811 | \$0 | \$3,127 | \$29,938 |
| 40837 County Service Area #61 Zone 2 | | | | |
| Designation-General | \$4,008 | \$0 | \$1,280 | \$5,288 |
| 40838 County Service Area #61 Zone 3 | | | | |
| Designation-General | \$30,996 | \$0 | \$3,004 | \$34,000 |
| 40839 County Service Area #61 Zone 4 | | | | |
| Designation-General | \$9,588 | \$0 | \$884 | \$10,472 |
| 40840 County Service Area #62 | | | | |
| Designation-General | \$11,782 | \$1,415 | \$0 | \$10,367 |
| 40845 County Service Area #63 | | | | |
| Designation-General | \$56,326 | \$2,294 | \$0 | \$54,032 |
| 40846 County Service Area #63 Zone 1 | | | | |
| Designation-General | \$63,941 | \$0 | \$60,171 | \$124,112 |
| 40847 County Service Area #63 Zone 2 | | | | |
| Designation-Infrastructure Replacement | \$23,304 | \$0 | \$0 | \$23,304 |
| Designation-General | 1,745 | 548 | 0 | 1,197 |
| Total County Service Area #63 Zone 2 | \$25,049 | \$548 | \$0 | \$24,501 |
| 40848 County Service Area #63 Zone 3 | | | | |
| Designation-Infrastructure Replacement | \$63,487 | \$0 | \$0 | \$63,487 |
| Designation-General | 34,608 | 0 | 13,753 | 48,361 |
| Total County Service Area #63 Zone 3 | \$98,095 | \$0 | \$13,753 | \$111,848 |
| 40849 County Service Area #63 Zone 4 | | | | |
| Designation-Infrastructure Replacement | \$7,600 | \$0 | \$0 | \$7,600 |
| Designation-General | 48,723 | 22,539 | 0 | 26,184 |
| Total County Service Area #63 Zone 4 | \$56,323 | \$22,539 | \$0 | \$33,784 |
| 40851 County Service Area #63 Zone 5 | | | | |
| Designation-General | \$384,122 | \$0 | \$245,735 | \$629,857 |
| 40852 County Service Area #63 Zone 6 | | | | |
| Designation-General | \$0 | \$0 | \$41,136 | \$41,136 |
| 40855 County Service Area #65 | | | | |
| Designation-Infrastructure Replacement | \$8,396 | \$0 | \$0 | \$8,396 |
| Designation-General | 44,695 | 0 | 122,606 | 167,301 |
| Total County Service Area #65 | \$53,091 | \$0 | \$122,606 | \$175,697 |
| 40856 County Service Area #65.1 | | | | |
| Designation-Infrastructure Replacement | \$12,054 | \$0 | \$2,431 | \$14,485 |

Summary of Provision for Reserves/Designations

| Fund Description | Available Reserves/ Designations Balance as of June 30, 2023 | Amount Made Available for Financing by Cancellation | Increase in Reserves/ Designations to be Provided in FY 2023-24 | Total Reserves/ Designations for FY 2023-24 |
|---|--|---|---|---|
| 40860 County Service Area #66 | | | | |
| Designation-Infrastructure Replacement | \$2,000 | \$1,056 | \$0 | \$944 |
| Designation-General | 355 | 355 | 0 | 0 |
| Total County Service Area #66 | \$2,355 | \$1,411 | \$0 | \$944 |
| 40862 County Service Area #66 Zone 2 | | | | |
| Designation-General | \$2,883 | \$0 | \$446 | \$3,329 |
| 40863 County Service Area #66 Zone 3 | | | | |
| Designation-General | \$13,645 | \$4,154 | \$0 | \$9,491 |
| 40864 County Service Area #66 Zone 4 | | | | |
| Designation-Infrastructure Replacement | \$613 | \$0 | \$0 | \$613 |
| Designation-General | 33,563 | 0 | 5,311 | 38,874 |
| Total County Service Area #66 Zone 4 | \$34,176 | \$0 | \$5,311 | \$39,487 |
| 40865 County Service Area #67 | | | | |
| Designation-General | \$9,608 | \$0 | \$1,064 | \$10,672 |
| 40866 County Service Area #67 Zn 1 | | | | |
| Designation-General | \$37 | \$0 | \$1 | \$38 |
| 40875 County Service Area #69 | | | | |
| Designation-Infrastructure Replacement | \$23,020 | \$0 | \$0 | \$23,020 |
| Designation-General | 816 | 0 | 1,116 | 1,932 |
| Total County Service Area #69 | \$23,836 | \$0 | \$1,116 | \$24,952 |
| 40877 County Service Area #71.3 City-Sewer Charges | | | | |
| Designation-General | \$209 | \$0 | \$0 | \$209 |
| 40885 County Service Area #71 | | | | |
| Designation-General | \$0 | \$0 | \$192,614 | \$192,614 |
| 40886 County Service Area #71 Zone 1 | | | | |
| Designation-General | \$16,795 | \$0 | \$21,964 | \$38,759 |
| 40887 County Service Area #71 Zone 2 | | | | |
| Designation-General | \$100,331 | \$0 | \$36,452 | \$136,783 |
| 40888 County Service Area #71 Zone 3 | | | | |
| Designation-General | \$11,273 | \$0 | \$515 | \$11,788 |
| 40890 County Service Area #72 | | | | |
| Designation-General | \$67 | \$67 | \$0 | \$0 |
| 40893 County Service Area #71 Zone 5 | | | | |
| Designation-General | \$147,167 | \$1,237 | \$0 | \$145,930 |
| 40894 County Service Area #71 Zone 6 | | | | |
| Designation-Infrastructure Replacement | \$1,584 | \$522 | \$0 | \$1,062 |
| 40895 County Service Area #71 Zone 7 | | | | |
| Designation-General | \$743,387 | \$53,565 | \$0 | \$689,822 |
| 40896 County Service Area #71 Zone 8 | | | | |
| Designation-General | \$17,176 | \$17,176 | \$0 | \$0 |
| 40901 County Service Area #71 Zone 9 | | | | |
| Designation-Infrastructure Replacement | \$8,262 | \$0 | \$1,251 | \$9,513 |
| 40904 County Service Area #81 | | | | |
| Designation-General | \$594 | \$594 | \$0 | \$0 |
| 40906 County Service Area #85 | | | | |
| Designation-Infrastructure Replacement | \$6,963 | \$0 | \$0 | \$6,963 |
| Designation-General | 4,445 | 0 | 9,103 | 13,548 |
| Total County Service Area #85 | \$11,408 | \$0 | \$9,103 | \$20,511 |
| 40908 County Service Area 71 Zone 10 | | | | |
| Designation-Infrastructure Replacement | \$54,351 | \$0 | \$36,258 | \$90,609 |
| 40910 County Service Area #87.2 | | | | |
| Designation-General | \$7,511 | \$0 | \$2,354 | \$9,865 |
| 40911 County Service Area #87 | | | | |
| Designation-General | \$30,805 | \$0 | \$15,616 | \$46,421 |
| 40913 County Service Area #89 | | | | |
| Designation-Infrastructure Replacement | \$2,149 | \$0 | \$0 | \$2,149 |
| Designation-General | 35,975 | 1,276 | 0 | 34,699 |
| Total County Service Area #89 | \$38,124 | \$1,276 | \$0 | \$36,848 |

Summary of Provision for Reserves/Designations

| Fund Description | Available Reserves/ Designations Balance as of June 30, 2023 | Amount Made Available for Financing by Cancellation | Increase in Reserves/ Designations to be Provided in FY 2023-24 | Total Reserves/ Designations for FY 2023-24 |
|--|--|---|---|---|
| 40914 County Service Area #91 | | | | |
| Designation-Infrastructure Replacement | \$3,466 | \$0 | \$0 | \$3,466 |
| Designation-General | 1,444 | 0 | 1,888 | 3,332 |
| Total County Service Area #91 | \$4,910 | \$0 | \$1,888 | \$6,798 |
| 40915 County Service Area #92 | | | | |
| Designation-Infrastructure Replacement | \$7,856 | \$0 | \$7,514 | \$15,370 |
| 40916 County Service Area #92 Zone 1 | | | | |
| Designation-General | \$7,870 | \$0 | \$4,942 | \$12,812 |
| 40917 County Service Area #92 Zone 2 | | | | |
| Designation-Infrastructure Replacement | \$11,685 | \$2,280 | \$0 | \$9,405 |
| 40918 County Service Area #95 - Construction | | | | |
| Designation-Infrastructure Replacement | \$47,367 | \$0 | \$4,239 | \$51,606 |
| 40920 County Service Area #94 | | | | |
| Designation-Infrastructure Replacement | \$3,801 | \$0 | \$0 | \$3,801 |
| Designation-General | 2,589 | 0 | 1,224 | 3,813 |
| Total County Service Area #94 | \$6,390 | \$0 | \$1,224 | \$7,614 |
| 40921 County Service Area #94 Zone 1 | | | | |
| Designation-Infrastructure Replacement | \$8,171 | \$0 | \$1,557 | \$9,728 |
| 40922 County Service Area #97 Zone 1 | | | | |
| Designation-Infrastructure Replacement | \$4,527 | \$0 | \$911 | \$5,438 |
| 40923 County Service Area #97 Zone 2 | | | | |
| Designation-Infrastructure Replacement | \$26,778 | \$0 | \$0 | \$26,778 |
| Designation-General | 141 | 0 | 2,059 | 2,200 |
| Total County Service Area #97 Zone 2 | \$26,919 | \$0 | \$2,059 | \$28,978 |
| 40925 County Service Area #97 | | | | |
| Designation-Infrastructure Replacement | \$14,463 | \$0 | \$0 | \$14,463 |
| Designation-General | 114 | 0 | 1,155 | 1,269 |
| Total County Service Area #97 | \$14,577 | \$0 | \$1,155 | \$15,732 |
| 40943 County Service Area #89.1 | | | | |
| Designation-General | \$5,115 | \$0 | \$1,441 | \$6,556 |
| County Service Areas Subtotal | \$6,021,334 | \$163,045 | \$1,625,069 | \$7,483,358 |
| <u>Sanitation Districts</u> | | | | |
| 40313 Ford City-Taft Heights Sanitation Maintenance | | | | |
| Designation-Capital Projects | \$791,312 | \$0 | \$1,246,327 | \$2,037,639 |
| 40332 Kern Sanitation Authority | | | | |
| Designation-Capital Projects | \$601,443 | \$0 | \$5,423,984 | \$6,025,427 |
| Sanitation Districts Subtotal | \$1,392,755 | \$0 | \$6,670,311 | \$8,063,066 |
| <u>Public Authority</u> | | | | |
| 40491 IHSS Public Authority | | | | |
| Designation-General | \$832,309 | \$0 | \$0 | \$832,309 |
| Public Authority Subtotal | \$832,309 | \$0 | \$0 | \$832,309 |
| Special Districts Subtotal | \$8,246,398 | \$163,045 | \$8,295,380 | \$16,378,733 |
| Total Other Funds | \$48,407,140 | \$756,608 | \$10,731,503 | \$58,382,035 |
| Total County Reserves/Designations | \$814,253,326 | \$49,023,538 | \$238,065,420 | \$1,003,295,208 |

Employers' Training Resource - WIOA

Department Head: James L. Zervis

Function: Public Assistance

Fund: Employers' Training Resource – WIOA

Activity: Other Assistance

Budget Unit: 8907

Description of Major Services

The Employers' Training Resource Department (ETR) administers the federal Workforce Innovation and Opportunity Act (WIOA), other U.S. Department of Labor grants, and Welfare-to-Work funds received through the U.S. Department of Labor, State Employment Development Department, other counties or collaboratives, and the County Department of Human Services. Services are delivered to job seekers and businesses throughout the County via the department's America's Job Centers of California. These Centers are strategically placed throughout the County. Services delivered include job search, supportive services, skills assessment, vocational training, job readiness skills, connection to employers, assisting businesses with outreach services, recruitment efforts and employee retention. In addition, ETR administers the federal WIOA funding for Inyo and Mono counties, although each of these counties operates its own employment and training programs and services.

The Workforce Development Board (WDB) administratively oversees the programs offered through the department. The WDB has focused on demand industry sectors and is working with businesses to target these demand occupations and high growth industries. The WDB is comprised of private business representatives, labor organizations, and public sector partners who have been appointed by the County Board of Supervisors.

Public Employment

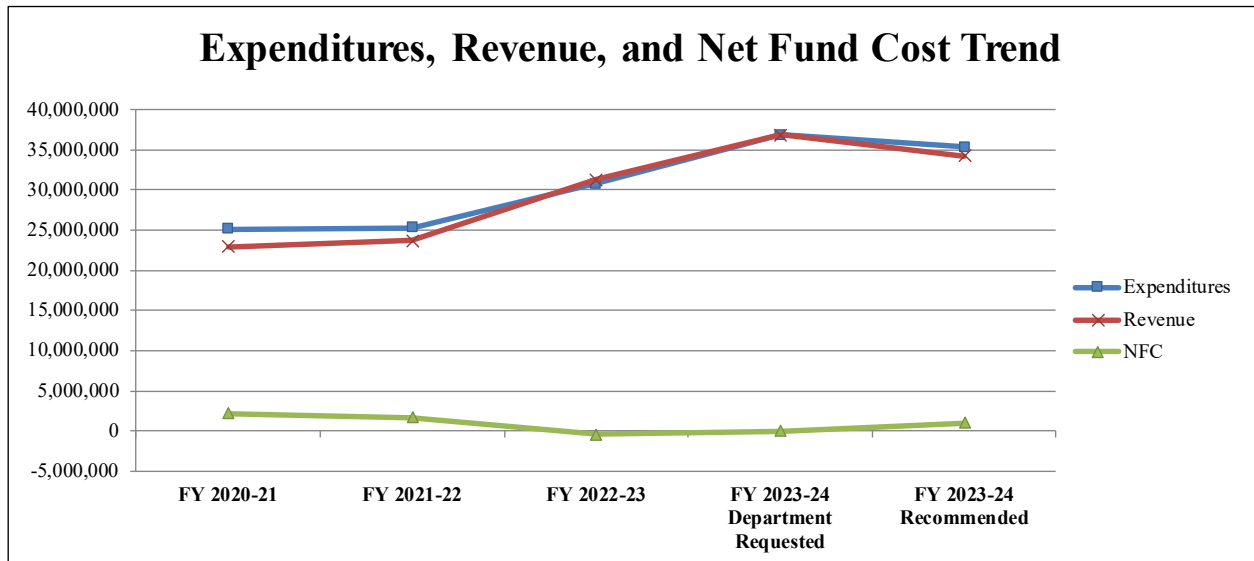
| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$0 | \$50,000 | \$25,455 | \$147,355 | \$147,355 | \$147,355 |
| Other Charges | 10,022,795 | 15,324,789 | 14,228,615 | 15,061,081 | 15,061,081 | 14,654,241 |
| Other Financing Uses | 15,302,415 | 20,390,812 | 16,541,634 | 21,609,113 | 21,609,113 | 20,515,953 |
| TOTAL EXPENDITURES | \$25,325,210 | \$35,765,601 | \$30,795,704 | \$36,817,549 | \$36,817,549 | \$35,317,549 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$12,274 | \$30,000 | \$77,371 | \$55,000 | \$55,000 | \$55,000 |
| Intergovernmental | 19,004,483 | 27,406,087 | \$25,983,380 | 25,284,091 | 25,284,091 | 23,784,091 |
| Charges for Services | 3,812,911 | 6,825,450 | 4,136,498 | 7,050,423 | 7,050,423 | 7,050,423 |
| Miscellaneous | 0 | 100 | 7,629 | 2,511,444 | 2,511,444 | 2,511,444 |
| Non-revenue Receipts | 0 | 200 | 0 | 200 | 200 | 200 |
| Other Financing Sources: | | | | | | |
| 2011 Realignment | 675,629 | 754,363 | 162,389 | 1,896,391 | 851,692 | 851,692 |
| ETR-Non-WIOA | 154,779 | 749,401 | 884,943 | 20,000 | 20,000 | 20,000 |
| TOTAL REVENUE | \$23,660,076 | \$35,765,601 | \$31,252,210 | \$36,817,549 | \$35,772,850 | \$34,272,850 |
| NET FUND COST | \$1,665,134 | \$0 | (\$456,506) | \$0 | \$1,044,699 | \$1,044,699 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The recommended budget includes \$14 million to provide contracts to service providers, individual training accounts, on the job training contracts and other services and assistance to clients. Another \$20.5 million has been budgeted to be transferred to Budget Unit 5923, Employers' Training Resource, to fund employee salaries and benefits, as well as other operational costs to provide employment and client services. Revenue of \$23.8 million from the U.S. Department of Labor WIOA supports federal programs administered by ETR. The fund balance available at June 30, 2023 was \$462,474, which will be used to offset the net fund cost of \$1,044,699, along with cancelled general designation of \$582,225.

Budget Changes and Operational Impacts

The WIOA funds received by the department cover two fiscal years at a time while many of their smaller grants cross fiscal years. The department budgets the full amount of each grant available, regardless of which fiscal year they will be spent. Intergovernmental revenue remains relatively flat compared to the prior budget. The department continues to seek out additional revenue sources in order to expand or augment services provided.



Employers' Training Resource Non-WIOA

Department Head: James L. Zervis

Function: Public Assistance

Fund: Employers' Training Resource Non-WIOA

Activity: Other Assistance

Budget Unit: 8916

Description of Major Services

The Employers' Training Resource Non-WIOA budget unit provides funding for expenditures within the normal course of business that do not qualify for reimbursement under special grants or federal funding provided by the U.S. Department of Labor.

Public Employment

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|------------------|------------------|------------------|----------------------|-------------------------|------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$64,041 | \$200,000 | \$124,037 | \$150,000 | \$150,000 | \$150,000 |
| Other Charges | 0 | 50,000 | 1,689 | 50,000 | 50,000 | 50,000 |
| Other Financing Uses | 108,859 | 245,321 | 0 | 50,000 | 20,000 | 20,000 |
| TOTAL EXPENDITURES | \$172,900 | \$495,321 | \$125,726 | \$250,000 | \$220,000 | \$220,000 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$6,200 | \$6,000 | \$10,965 | \$6,000 | \$6,000 | \$6,000 |
| Charges for Services | 259 | 50,000 | 32,916 | 50,000 | 50,000 | 50,000 |
| Miscellaneous | 0 | 66,000 | 10,080 | 66,000 | 66,000 | 66,000 |
| Other Financing Sources | 17 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$6,476 | \$122,000 | \$53,961 | \$122,000 | \$122,000 | \$122,000 |
| NET FUND COST | \$166,424 | \$373,321 | \$71,765 | \$128,000 | \$98,000 | \$98,000 |

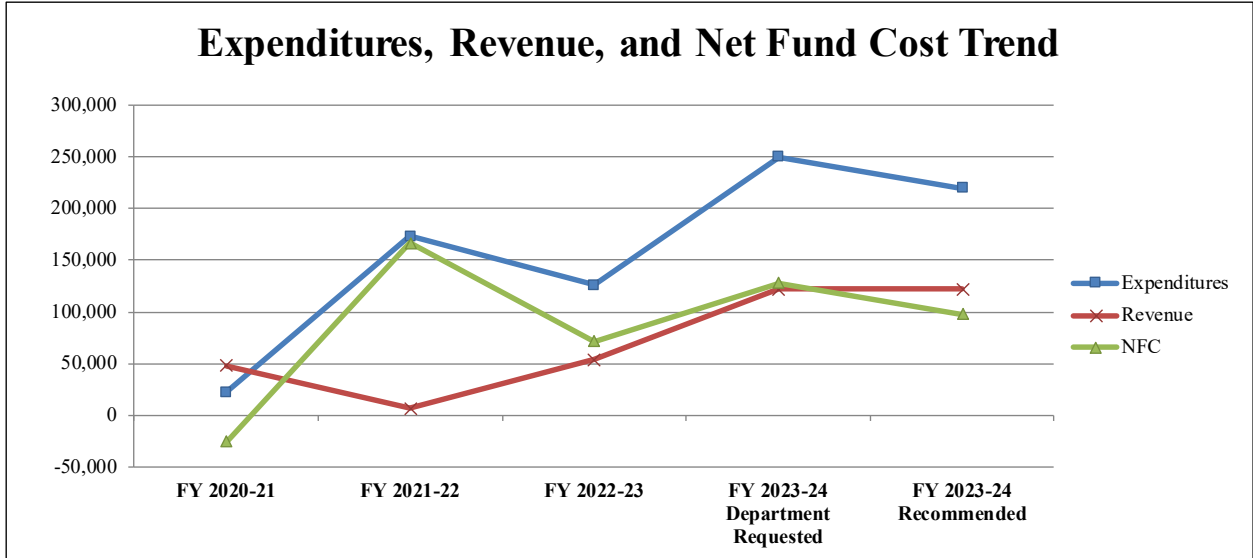
Major Expenditures and Revenue in FY 2023-24 Recommended Budget

Services and supplies of \$150,000 are estimated to be adequate to cover expenditures that may arise through the normal course of business during FY 2023-24 that will not qualify for reimbursement under special grants or federal funding provided by the U.S. Department of Labor. Operating transfers in the amount of \$20,000 reimburse expenditures incurred in the department's operating budget units 5923 Administration and 8907 Employers' Training Resource – WIOA, for which federal funding is not available. The department also includes \$66,000 in miscellaneous revenue to account for non-State or federal grants, donations, or other revenue that must be separately accounted for.

Budget Changes and Operational Impacts

The recommended budget provides sufficient funding to administer and operate the non-WIOA programs in the County. The fund balance available at June 30, 2023 was \$308,872, of which \$98,000 will be used to offset the budgeted net fund cost, while the remaining \$210,872 will be added to general designation.

Public Employment



Community Development Block Grant Program

Department Head: Lorelei H. Oviatt
 Fund: Community Development Program
 Budget Unit: 8920

Function: Public Assistance
 Activity: Other Assistance

Description of Major Services

The Community Development Block Grant Program (CDBG) is one of the longest continuously run programs at the U.S. Department of Housing and Urban Development (HUD). HUD provides funding to States and local governments. Community Development, a division of the Planning and Natural Resources Department, provides CDBG funds to local programs or projects that ensure affordable housing and local economic development activities. Projects and programs must assist people with low to moderate incomes, eliminate physical blight, or meet other qualifying criteria. The Community Development Division of the Planning and Natural Resources Department administers the program.

CD Grant Programs

| | Summary of Expenditures and Revenue | | | | | |
|-------------------------------|-------------------------------------|---------------------|--------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Contingencies | \$0 | \$1,900,628 | \$0 | \$1,645,125 | \$1,645,125 | \$1,645,125 |
| Services and Supplies | 1,135,989 | 8,668,577 | 1,514,956 | 8,226,687 | 7,428,358 | 8,226,687 |
| Other Charges | 3,325,441 | 2,355,093 | 2,122,984 | 3,929,590 | 3,929,590 | 3,921,783 |
| Other Financing Uses | 2,285,560 | 3,468,334 | 2,215,552 | 2,474,139 | 2,468,888 | 2,468,888 |
| TOTAL EXPENDITURES | \$6,746,990 | \$16,392,632 | \$5,853,492 | \$16,275,541 | \$15,471,961 | \$16,262,483 |
| REVENUE: | | | | | | |
| Use of Money/Property | (\$123) | \$0 | (\$53) | \$0 | \$0 | \$0 |
| Intergovernmental | 5,783,976 | 17,039,441 | 5,454,995 | 16,275,540 | 16,275,540 | 16,275,540 |
| Miscellaneous | 3,437 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources: | | | | | | |
| Community Development Program | 1,362 | 5,000 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$5,788,652 | \$17,044,441 | \$5,454,942 | \$16,275,540 | \$16,275,540 | \$16,275,540 |
| NET FUND COST | \$958,338 | (\$651,809) | \$398,550 | \$1 | (\$803,579) | (\$13,057) |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The recommended budget includes revenue of \$16.3 million, all of which is budgeted to fund projects meeting requirements of the federal grant. Other financing uses include reimbursement to the Community Development Division of the Planning and Natural Resources Department for the administration of the program. There is no cost to the General Fund for this program.

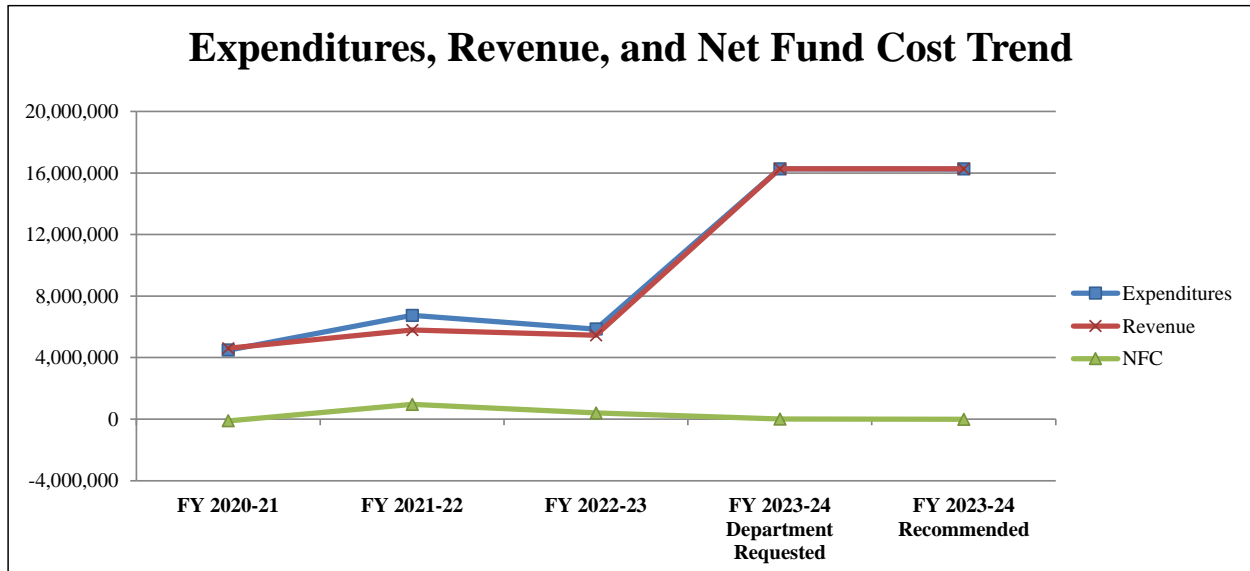
Budgeted services and supplies and other charges expenditures in excess of FY 2022-23 actual expenditures are primarily due to the deferral of projects to FY 2023-24. The fund balance as of June 30, 2023 was a deficit of \$13,057 due to a delay between some project expenditures and reimbursements. The budgeted negative net fund cost for FY 2023-24 is due to the anticipated receipt of these revenues.

Budget Changes and Operational Impacts

The recommended budget establishes funding to support the Community Development Block Grant Program pursuant to the Housing and Community Development Act. Some of the projects approved by both the Board of Supervisors and HUD that will be worked on in FY 2023-24 are:

CD Grant Programs

- *Oildale Road Improvements Project:* Improvements of Grant Drive and Lincoln Avenue roads in the Oildale area.
- *Weldon Road Improvements:* Improvements to Vista Grande road in the Weldon area.
- *Home Access Program:* Providing grants for construction of wheelchair ramps, grab bars, and improvements to improve accessibility of residences for low or moderate-income physically disabled persons.
- *Housing Rehabilitation Program:* Providing low or moderate-income households direct deferred loans for rehabilitation of dwellings and grants for demolition, improvements, utility hook-ups, and abandonment of septic tanks.
- *City of Ridgecrest LeRoy Jackson Park Sports Complex:* Design, installation, and construction of shade coverings in the softball area.
- *California City Balsitis Playground and Basketball Court Improvements Phase II:* Design, installation, and construction of playground equipment and basketball improvements.
- *Belle Terrace Park and Soccer Field Improvements:* Design and construction of park improvements and upgrades including soccer field, play structure, exercise equipment, and basketball court.



Emergency Solutions Grant Program

Department Head: Lorelei H. Oviatt
 Fund: CD-Emergency Solutions Grant
 Budget Unit: 8932

Function: Public Assistance
 Activity: Other Assistance

Description of Major Services

The U.S. Department of Housing and Urban Development provides funds for the Emergency Solutions Grant Program (ESG) under the McKinney-Vento Homeless Assistance Act as amended by the Mortgage Foreclosures and Enhance Mortgage Credit Availability Act. Funds are used to provide emergency shelter services or facilities for homeless people and to assist people to quickly regain stability in permanent housing after experiencing a housing crisis and/or homelessness. The Community Development Division of Planning and Natural Resources Department administers the program.

CD Grant Programs

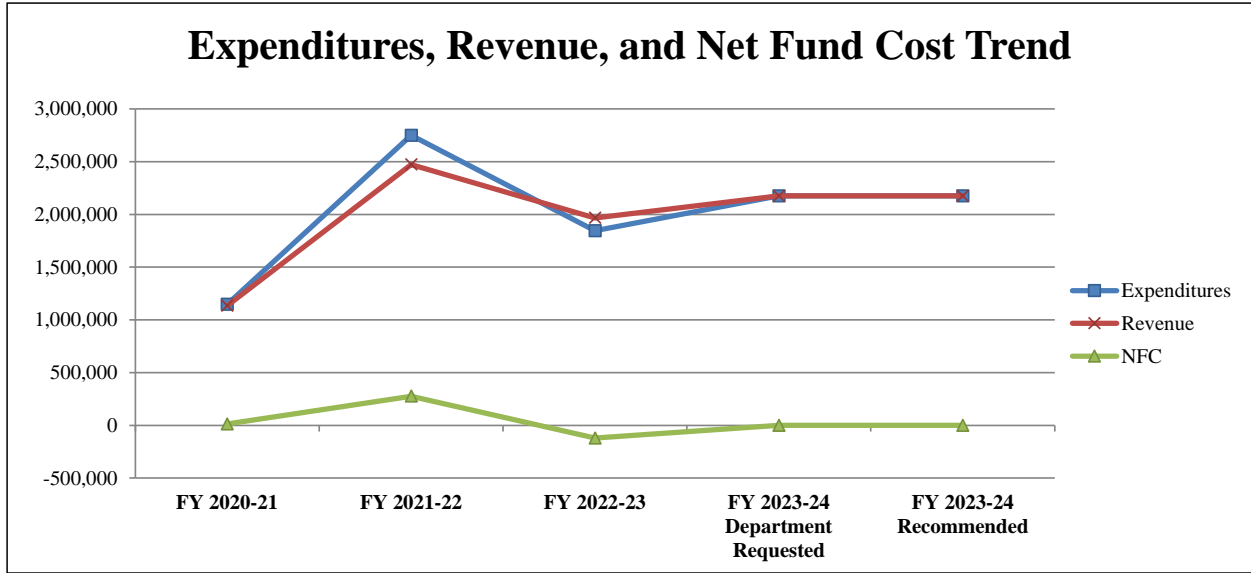
| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$2,554,155 | \$4,871,058 | \$1,557,046 | \$2,111,056 | \$2,111,056 | \$2,111,056 |
| Other Financing Uses | 194,474 | 468,072 | 288,337 | 63,891 | 63,891 | 63,891 |
| TOTAL EXPENDITURES | \$2,748,629 | \$5,339,130 | \$1,845,383 | \$2,174,947 | \$2,174,947 | \$2,174,947 |
| REVENUE: | | | | | | |
| Use of Money/Property | (\$19) | \$0 | (\$35) | \$0 | \$0 | \$0 |
| Intergovernmental | 2,472,806 | 5,447,724 | 1,966,742 | 2,174,947 | 2,174,947 | 2,174,947 |
| TOTAL REVENUE | \$2,472,787 | \$5,447,724 | \$1,966,707 | \$2,174,947 | \$2,174,947 | \$2,174,947 |
| NET FUND COST | \$275,842 | (\$108,594) | (\$121,324) | \$0 | \$0 | \$0 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of expenditures are associated with projects and administrative costs. A total of \$63,891 is allocated to the administration of this program. This program has no cost to the General Fund.

Budget Changes and Operational Impacts

The recommended budget includes estimated federal revenue of \$2.2 million, all of which is appropriated to provide emergency shelter services or facilities to assist people experiencing a housing crisis and/or homelessness. Recommended expenditures and revenue are higher than prior year actual primarily due to the planned use of more U.S. Department of Housing and Urban Development administered CARES Act and COVID-19 response program funds. The fund balance as of June 30, 2023 was a deficit of \$3,878. The fund has sufficient designations to cover this deficit.



Neighborhood Stabilization Program

Department Head: Lorelei H. Oviatt
 Fund: CD-NSP Grant
 Budget Unit: 8933

Function: Public Assistance
 Activity: Other Assistance

Description of Major Services

The U.S. Department of Housing and Urban Development provided funds for the Neighborhood Stabilization Program (NSP) for stabilizing communities that have suffered from foreclosures and abandonment. NSP refers to funds authorized under Division B, Title III of the Housing and Economic Recovery Act of 2008, which provided NSP grants to states and selected local governments on a formula basis. Local governments could utilize these funds for a variety of activities to address the effects of foreclosures and property abandonment, including acquisition of property; demolition or rehabilitation of abandoned property; or to offer down payment and closing cost assistance to low to middle-income homebuyers. The Community Development Division of the Planning and Natural Resources Department administered the program.

CD Grant Programs

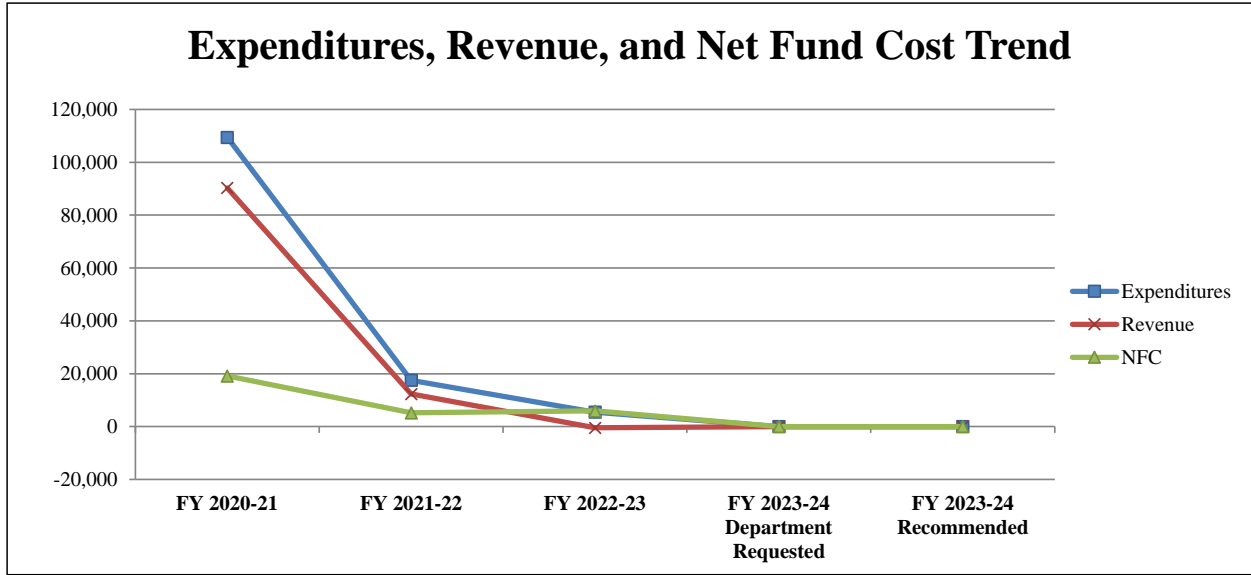
| | Summary of Expenditures and Revenue | | | | | |
|---------------------------|-------------------------------------|-----------------|----------------|----------------------|-------------------------|-------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Other Financing Uses | \$17,534 | \$36,076 | \$5,470 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$17,534 | \$36,076 | \$5,470 | \$0 | \$0 | \$0 |
| REVENUE: | | | | | | |
| Use of Money/Property | (\$157) | \$0 | (\$446) | \$0 | \$0 | \$0 |
| Intergovernmental | 12,501 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$12,344 | \$0 | (\$446) | \$0 | \$0 | \$0 |
| NET FUND COST | \$5,190 | \$36,076 | \$5,916 | \$0 | \$0 | \$0 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

This program has concluded and no budget is proposed for FY 2023-24.

Budget Changes and Operational Impacts

The Community Development Division of the Planning and Natural Resources Department is working with the Auditor-Controller to close out this fund.



Community Development Home Investment Trust

Department Head: Lorelei H. Oviatt
 Fund: CD-Home Investment Trust
 Budget Unit: 8936

Function: Public Assistance
 Activity: Other Assistance

Description of Major Services

The U.S. Department of Housing and Urban Development provides funds for the Home Investment Partnership Program through grants that must be used for eligible activities and projects, such as expanding the supply of decent, safe, sanitary and affordable housing; strengthening the ability of local communities to design and implement strategies for achieving adequate supplies of decent, affordable housing; and extending and strengthening partnerships between all levels of government and the private sector. The Community Development Division of the Planning and Natural Resources department administers the program.

CD Grant Programs

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|--------------------|---------------------|--------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Contingencies | \$0 | \$446,120 | \$0 | \$604,797 | \$604,797 | \$604,797 |
| Services and Supplies | 4,256,316 | 14,360,840 | 1,983,365 | 16,398,176 | 16,398,176 | 16,398,176 |
| Other Financing Uses | 212,842 | 814,621 | 423,045 | 779,064 | 779,064 | 779,064 |
| TOTAL EXPENDITURES | \$4,469,158 | \$15,621,581 | \$2,406,410 | \$17,782,037 | \$17,782,037 | \$17,782,037 |
| REVENUE: | | | | | | |
| Use of Money/Property | (\$3,502) | \$0 | (\$6,143) | \$0 | \$0 | \$0 |
| Intergovernmental | 3,643,250 | 15,621,581 | 2,453,377 | 17,782,036 | 17,782,037 | 17,782,037 |
| Other Financing Sources: | | | | | | |
| Community Development HOME | 0 | 5,000 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$3,639,748 | \$15,626,581 | \$2,447,234 | \$17,782,036 | \$17,782,037 | \$17,782,037 |
| NET FUND COST | \$829,410 | (\$5,000) | (\$40,824) | \$1 | \$0 | \$0 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

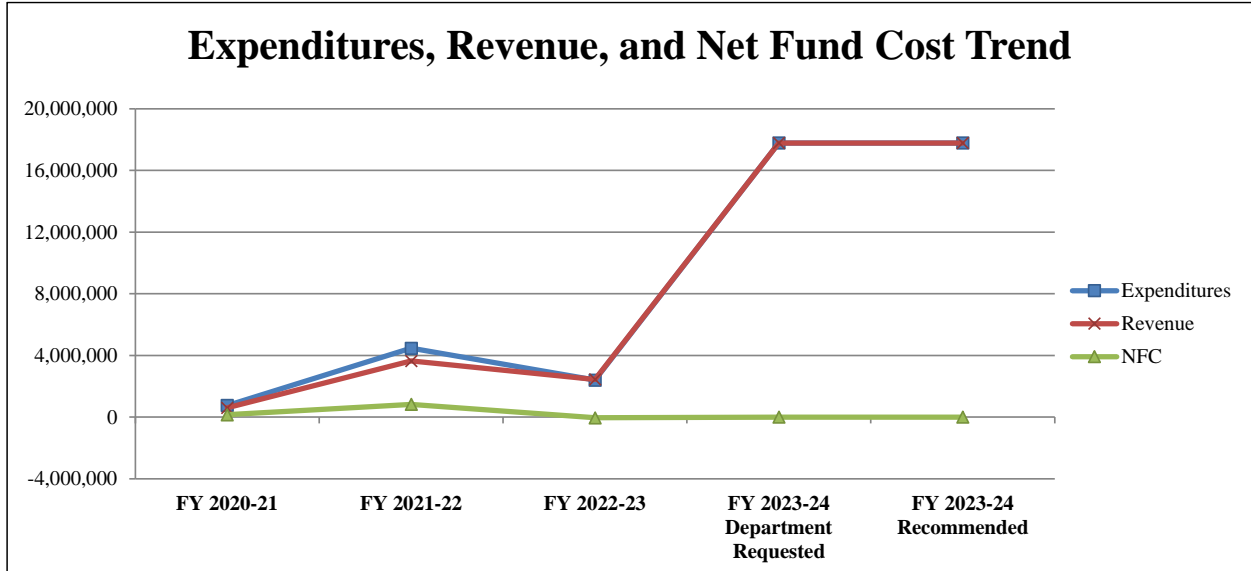
The majority of expenditures are associated with projects and administrative costs funded through the federal program. This program has no cost to the General Fund.

Budget Changes and Operational Impacts

The recommended budget includes approximately \$16.4 million for projects consistent with the HOME Investment Partnerships Program and includes rehabilitation projects and projects associated with community housing development organizations to develop affordable housing for low-income households, the homeless, and those at risk of homelessness. Project recommendations for FY 2023-24 are still in the application and review process. \$17.8 million in intergovernmental revenue is anticipated in the recommended budget for the completion of projects.

The fund balance available as of June 30, 2023 was \$14,944, all of which is being placed in reserves for use in future fiscal years.

CD Grant Programs



Emergency Solutions Program

Department Head: Lorelei H. Oviatt
 Fund: CD-Emergency Solutions
 Budget Unit 8937

Function: Public Assistance
 Activity: Other Assistance

Description of Major Services

The State of California Department of Housing and Community Development administers the Emergency Solutions Program with funding received from the U.S. Department of Housing and Urban Development. Funding is provided to local agencies to engage homeless individuals and families living on the streets; improve the number and quality of emergency shelters for homeless help operate these shelters; provide essential services to shelter residents; rapidly re-house homeless individuals and families, and prevent families and individuals from becoming homeless.

CD Grant Programs

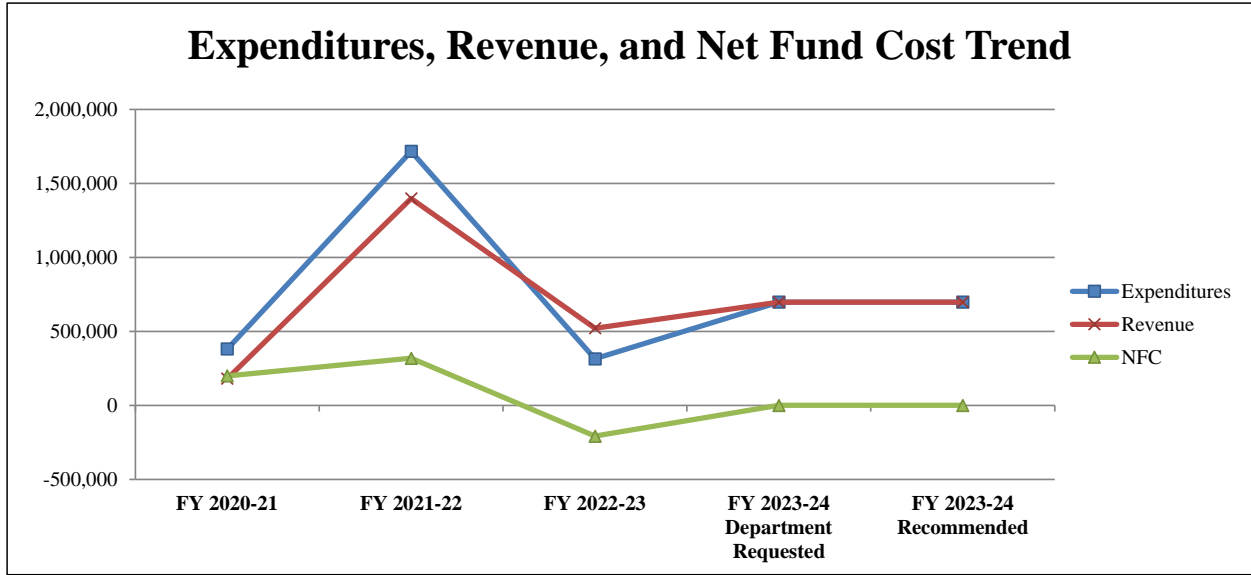
| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------------|------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$1,672,479 | \$935,766 | \$306,776 | \$682,272 | \$682,272 | \$682,272 |
| Other Financing Uses | 44,423 | 16,200 | 8,100 | 16,022 | 16,022 | 16,022 |
| TOTAL EXPENDITURES | \$1,716,902 | \$951,966 | \$314,876 | \$698,294 | \$698,294 | \$698,294 |
| REVENUE: | | | | | | |
| Intergovernmental | \$1,398,433 | \$1,268,228 | \$522,236 | \$698,294 | \$698,294 | \$698,294 |
| TOTAL REVENUE | \$1,398,433 | \$1,268,228 | \$522,236 | \$698,294 | \$698,294 | \$698,294 |
| NET FUND COST | \$318,469 | (\$316,262) | (\$207,360) | \$0 | \$0 | \$0 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of the revenue received will be distributed for homelessness prevention, rapid rehousing, street outreach, and allocations to community partners to provide services to homeless individuals and families. A total of \$16,022 is allocated to the administration of this program for FY 2023-24.

Budget Changes and Operational Impacts

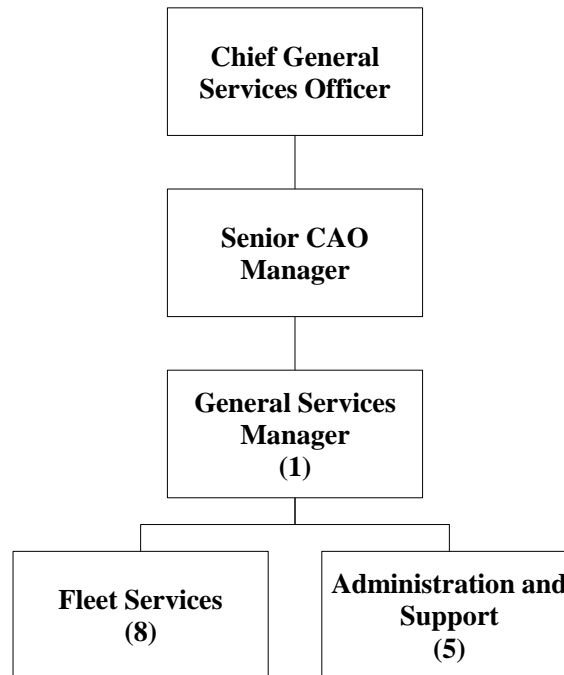
Available intergovernmental revenue is estimated at \$698,294, which is appropriated in the FY 2023-24 budget to provide services to homeless individuals and families. The fund balance as of June 30, 2023 was a deficit of \$7,460 primarily due to the delay between occurrence and reimbursement of some expenditures. The fund has sufficient designations to offset this deficit.



Mission Statement

The General Services Division provides responsive, customer-focused support enabling the effective delivery of County services.

Organizational Chart



Internal Service Fund

Fiscal Year 2021-22 and 2022-23 Accomplishments

- Earned a Blue Seal of Excellence Recognition from the National Institute for Automotive Service Excellence.
- Fleet Services installed over 350 GPS unit upgrades to allow communication with the new 5G network.
- Fleet Services provided service for over 700 vehicles.
- Fleet Services has worked with different suppliers to streamline parts ordering to increase efficiency in parts usage and reduction of unused stock inventory.

Garage

Department Head: James L. Zervis
 Fund: General Services Garage
 Budget Unit: 8950

Function: Internal Service Fund
 Activity: Other General

Description of Major Services

The Garage administers and maintains vehicles assigned to County departments and is managed by the General Services Division of the County Administrative Office. Services provided include vehicle maintenance including lubrication, steam cleaning and vehicle washing. Vehicle repairs include body and engine repair and overhaul, special body fabrication and brake services. Funding requirements for purchasing replacement and additional vehicles are included in this budget unit.

To provide flexibility in addressing departments' needs, the Garage offers vehicle maintenance services under three different plans. In Plan 1, the Garage owns the vehicle and provides full-service maintenance and replacement. In Plan 2, full-service maintenance is provided, but County departments own and replace the vehicle. In Plan 3, maintenance is provided to department-owned vehicles on a time-and-materials basis. Also, due to the on-going fiscal constraints facing departments, the Garage has a "Modified Plan 1" option to better assist departments that have experienced budget reductions. This option allows departments to defer purchase of replacement vehicles and extend service for existing vehicles at a reduced cost.

Internal Service Fund

Summary of Expenses and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|---|--------------------|--------------------|--------------------|-------------------------|----------------------------|--------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Salaries and Benefits | \$713,158 | \$1,023,473 | \$800,051 | \$1,186,603 | \$1,186,603 | \$1,186,603 |
| Services and Supplies | 1,028,738 | 946,788 | 1,335,539 | 1,379,203 | 1,379,203 | 1,379,203 |
| Other Charges | 561,754 | 1,118,576 | 577,891 | 1,092,500 | 1,092,500 | 1,092,500 |
| Capital Assets | 0 | 58,378 | 234,704 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$2,303,650 | \$3,147,215 | \$2,948,185 | \$3,658,306 | \$3,658,306 | \$3,658,306 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$72,202 | \$50,000 | \$182,328 | \$50,000 | \$50,000 | \$50,000 |
| Charges for Services | 2,519,013 | 2,778,958 | 3,074,276 | 2,996,821 | 2,996,821 | 2,996,821 |
| Miscellaneous | 223,948 | 35,410 | 277,726 | 85,010 | 85,010 | 85,010 |
| Non-revenue Receipts | 480,879 | 1,000,000 | 459,315 | 1,000,000 | 1,000,000 | 1,000,000 |
| Other Financing Sources: | | | | | | |
| Sales of Assets | 70,942 | 10,000 | 44,334 | 10,000 | 10,000 | 10,000 |
| American Rescue Plan Act | 25,836 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$3,392,820 | \$3,874,368 | \$4,037,979 | \$4,141,831 | \$4,141,832 | \$4,141,832 |
| INCR./(DECR.) IN RETAINED EARNINGS | \$1,089,170 | \$727,153 | \$1,089,794 | \$483,525 | \$483,526 | \$483,526 |

Major Expenses and Revenue in FY 2023-24 Recommended Budget

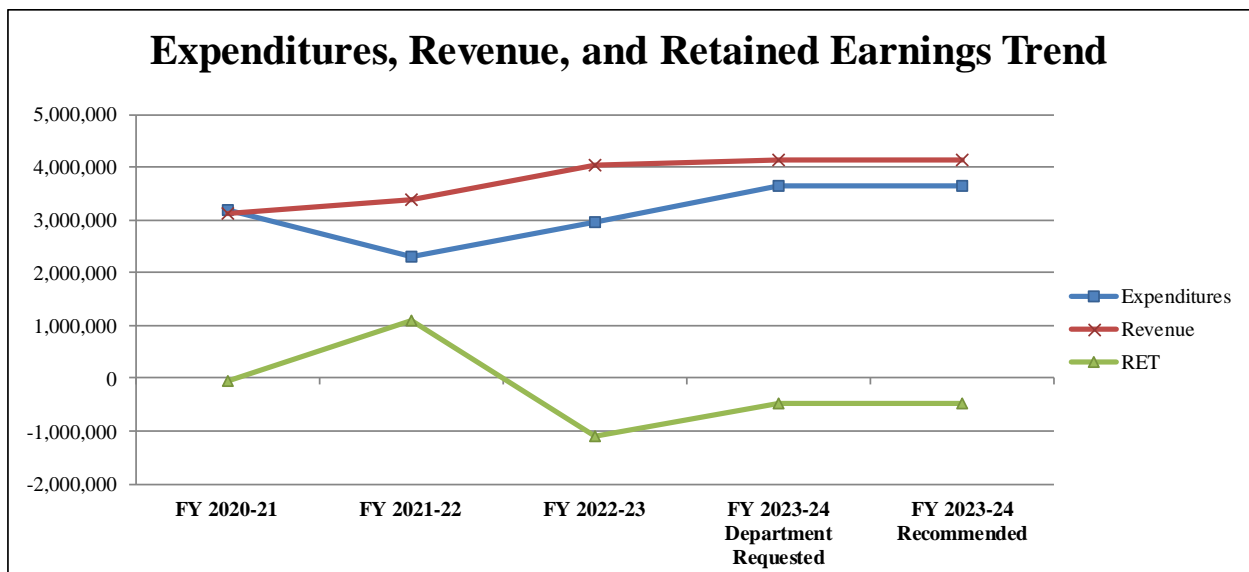
Major expenses for the division include staffing and supplies needed to service customer vehicles and respond to service requests. Revenue for the division is primarily derived from charges to departments for vehicle purchases and services provided.

Budget Changes and Operational Impacts

In FY 2022-23 capital expenses of \$234,704 represent the purchase of vehicles for customer departments. The department has not budgeted the purchase of any vehicles for departments for FY 2023-24. This change is due to the ongoing transition of vehicles to the program with Enterprise Rental Services. The transition of additional vehicles to the program is anticipated to generate an overall savings countywide.

While the Garage Internal Service Fund has sufficient short-term unrestricted cash that can be used to support the operations of the division, at times the retained earnings balance will be low or negative. This is due to the inclusion of long-term liabilities primarily associated with pension obligations. The entirety of these liabilities do not come due within the near future and represent future costs that will be funded with future revenue. The retained earnings balance as of June 30, 2023 is \$3.1 million due to the inclusion of approximately \$1.2 million of long-term liabilities. After adjusting for long-term debt, the budgetary retained earnings balance as of June 30, 2023 is approximately \$4.3 million. The budget includes a transfer of \$2.1 million to the vehicle replacement designation. A budgetary retained earnings balance of \$2.7 million, and a vehicle replacement designation balance of \$6.7 million are anticipated for June 30, 2024. The division is working to increase the balance of the vehicle replacement designation closer to the total market replacement value of the fleet.

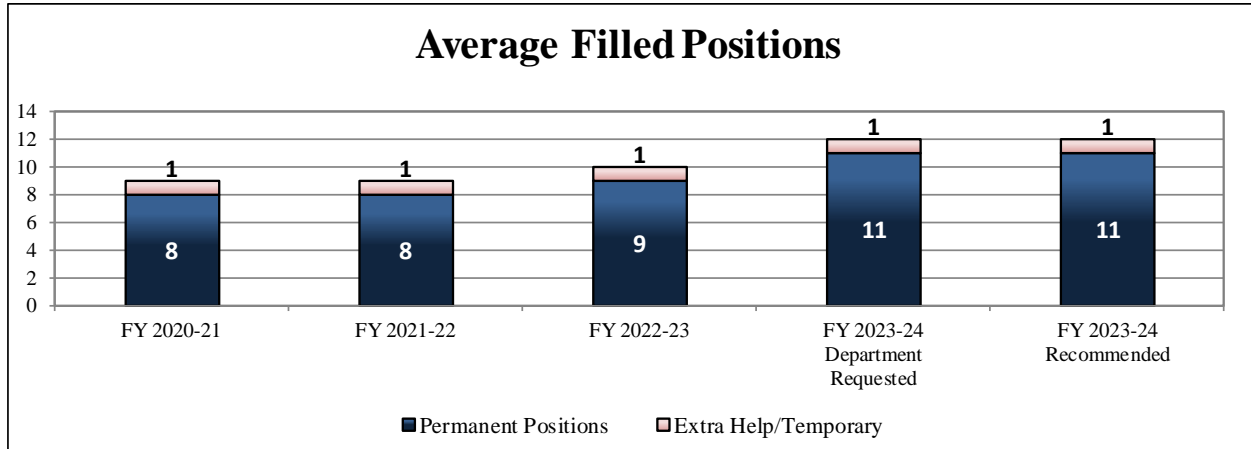
Internal Service Fund



Staffing Changes and Operational Impacts

No position additions or deletions are included in the recommended budget. The recommended budget holds one (1) Fleet Services Supervisor position and two (2) Automotive Mechanic I/II/Sr. positions vacant and unfunded, at annual savings of approximately \$305,715.

Internal Service Fund



| | Actual | | | Department | |
|-------------------------------------|------------------|------------------|------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | FY 2023-24 | |
| Permanent Positions | 8 | 8 | 9 | 11 | 11 |
| Extra Help/Temporary | 1 | 1 | 1 | 1 | 1 |
| Total Positions | 9 | 9 | 10 | 12 | 12 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 8 | 7 | 8 | N/A | N/A |
| Extra Help/Temporary (FTE) | 1 | 1 | 1 | N/A | N/A |
| Total Positions | 9 | 8 | 9 | N/A | N/A |
| SALARIES & BENEFITS | \$809,785 | \$713,158 | \$800,051 | \$1,186,603 | \$1,186,603 |

Summary of Authorized Positions

The division has 14 authorized permanent positions, of which 11 have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|----------------------------|------------|-----------|-----------|-----------|-----------|----------|-----------|
| | | | | Total | | | |
| Administration and Support | 5 | 0 | 0 | 5 | 4 | 1 | 5 |
| Fleet Services | 9 | 0 | 0 | 9 | 7 | 2 | 9 |
| Total | 14 | 0 | 0 | 14 | 11 | 3 | 14 |

| Administration and Support | Fleet Services |
|-----------------------------------|----------------------------------|
| <u>Classification</u> | <u>Classification</u> |
| 1 General Services Manager | 7 Automotive Mechanic I/II/Sr. |
| 2 Fleet Services Supervisor | 2 Automotive Service Worker I/II |
| 1 Auto Parts Storekeeper I/II | 9 Requested Total |
| 1 Auto Services Writer | |
| 5 Requested Total | |

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: *Improve service capabilities to meet customer demands and expectations.*

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Average percentage of fleet available on a daily basis | 94% | 98% | 91% | 98% |
| Due to theft of catalytic convertors, increased wait time for replacement parts and a decrease in available technicians the division was not able to meet its goal for fleet availability in FY 2022-23. | | | | |

County Initiative: Be a Model of Excellence in Managing our Business and Workforce

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: *Streamline operations for maximum efficiency and effectiveness.*

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Percentage of productive hours of total paid hours | 89% | 95% | 92% | 95% |
| Measuring productive hours provides valuable information to determine the number of technicians required to perform all maintenance and repair tasks in meeting the needs of the fleet; and calculate repair labor rates. Productivity is targeted to increase as new staff are fully trained. The division is experiencing an increase in service requests and repairs due to catalytic converter thefts and general vandalism. | | | | |

Internal Service Fund

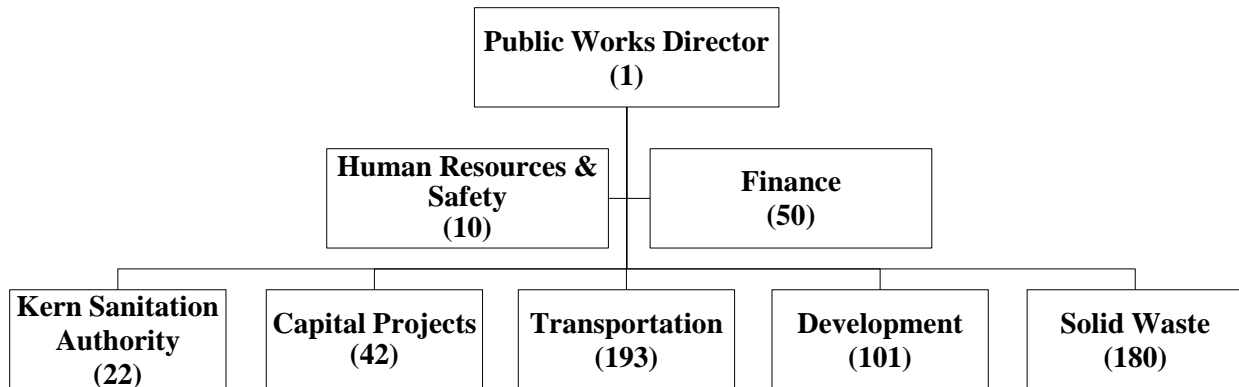
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Mission Statement

To provide public infrastructure, facilitate development, and deliver services that protect and enhance the lives of the people of Kern County.

Organizational Chart



Internal Service Fund

Fiscal Year 2021-22 and 2022-23 Accomplishments

- Public Works completed 52 Road, Waste and Wastewater projects totaling \$38 million in FY 2021-22 and \$49 million in FY 2022-23.
- Hired four additional Code Compliance Officers to assist in addressing local homelessness issues as part of the County’s Homelessness Action Plan.
- Successfully operated and maintained six wastewater treatment plants and systems without any notice of violations.
- Resolved nearly 2,300 Code Compliance cases and shortened the average Notice and Order period from 30 to 14 days.
- Held 45 temporary collection events and 14 bulky waste collection events to assist local residents with disposal efforts and to help reduce illegal dumping.
- The Building and Inspection Services Division processed nearly 11,000 building permits, performed nearly 31,000 building inspections, and conducted plan checks for nearly 2,400 permits.
- Public Works started a three year program with the City of Bakersfield to address graffiti abatement needs for unincorporated areas in the metropolitan Bakersfield region. The department is also preparing to deploy resources for graffiti abatement activities in the outlying unincorporated regions of the County.
- Provided transportation services to approximately 200,000 riders annually.
- Managed cleanup programs that removed over 3,900 tons of illegally dumped waste.

Public Works

Department Head: Joshua Champlin

Fund: Public Works

Budget Unit: 8954

Function: Internal Service Fund

Activity: Public Ways

Description of Major Services

The Public Works Internal Service Fund was established to facilitate the reorganization of the Roads, Kern Regional Transit, Waste Management, Kern Sanitation Authority, Development Services, Code Compliance, and Building Inspections budget units. The consolidation was intended to provide efficient public infrastructure and services to protect and enhance the daily lives of County residents. Services include planning, design, engineering, construction project management, operation and maintenance of roads, flood control, promotion of safe building construction and other regulatory services such as waste management. The operations fall into four categories: Administration and Human Resources, Finance and Engineering, Operations, and Building and Code.

Internal Service Fund

| Summary of Expenses and Revenue | | | | | | |
|---|---------------------|---------------------|---------------------|----------------------|-------------------------|----------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Contingencies | \$0 | \$0 | \$0 | \$800,000 | \$100,000 | \$200,000 |
| Salaries and Benefits | 55,680,374 | 68,658,132 | 57,237,884 | 65,509,303 | 64,659,303 | 65,003,303 |
| Services and Supplies | 11,418,973 | 15,118,135 | 12,107,941 | 14,118,952 | 14,118,952 | 14,118,952 |
| Other Charges | 1,328,946 | 1,268,077 | 1,227,532 | 1,221,574 | 1,221,574 | 1,231,574 |
| Capital Assets | 143,194 | 365,000 | 0 | 9,460,000 | 760,000 | 9,857,796 |
| Other Financing Uses | 6,421,216 | 6,421,216 | 6,421,216 | 6,421,216 | 6,421,216 | 6,421,216 |
| TOTAL EXPENSES | \$74,992,703 | \$91,830,560 | \$76,994,573 | \$97,531,045 | \$87,281,045 | \$96,832,841 |
| REVENUE: | | | | | | |
| Taxes | \$193 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Use of Money/Property | 51,323 | 57,469 | 105,776 | 58,368 | 58,368 | 58,368 |
| Intergovernmental | 85,124 | 759,000 | 193,248 | 8,500,000 | 0 | 8,500,000 |
| Charges for Services | 66,854,084 | 87,722,084 | 71,202,310 | 73,778,979 | 73,778,979 | 73,778,979 |
| Miscellaneous | 2,133 | 300 | 1,212 | 450 | 450 | 450 |
| Non-Revenue Receipts | 76,594 | 130,000 | 88,836 | 215,000 | 215,000 | 220,000 |
| Other Financing Sources: | | | | | | |
| General Fund Contribution | 6,721,216 | 6,971,216 | 6,971,216 | 6,971,216 | 6,971,216 | 7,315,216 |
| American Recovery Plan Act | 1,469,423 | 0 | 0 | 0 | 0 | 357,234 |
| TOTAL REVENUE | \$75,260,090 | \$95,640,069 | \$78,562,598 | \$89,524,013 | \$81,024,013 | \$90,230,247 |
| INCR./(DECR.) IN RETAINED EARNINGS | \$267,387 | \$3,809,509 | \$1,568,025 | (\$8,007,032) | (\$6,257,032) | (\$6,602,594) |

Major Expenses and Revenue in FY 2023-24 Recommended Budget

The majority of appropriations in this fund will be used for salaries and benefits that will be reimbursed from the appropriate budget units. The department operates a maintenance facility for department vehicles and heavy equipment, the labor and materials for this function are budgeted within the Internal Service Fund and reimbursed from the user budget units similar to salaries and benefits.

Budget Changes and Operational Impacts

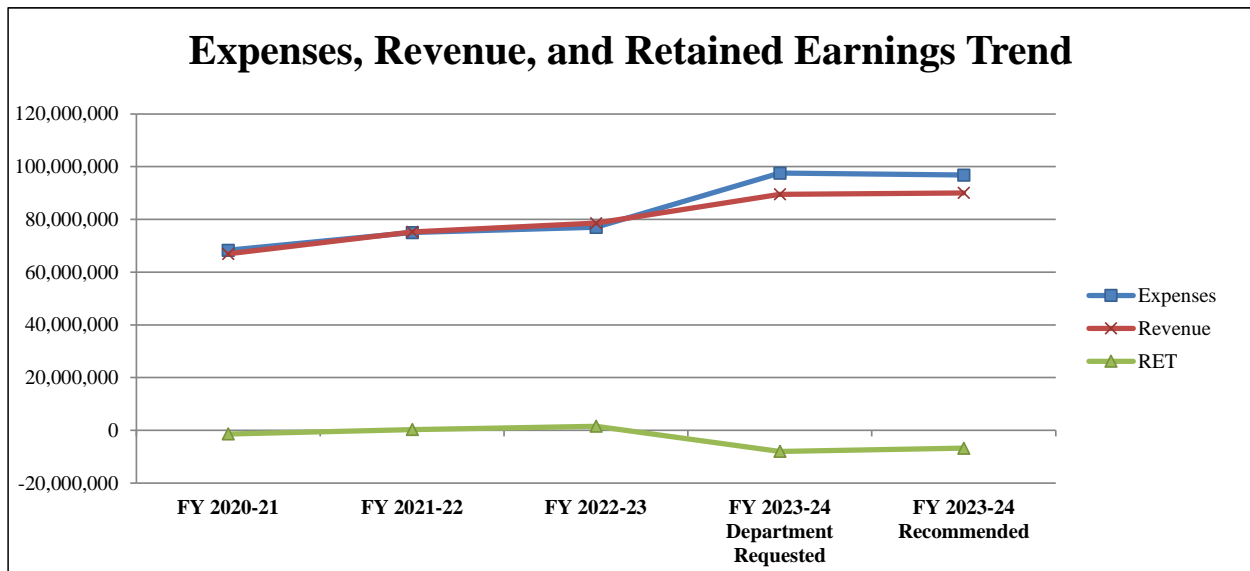
The budgeted increase in Salaries and Benefits compared to prior year actual is primarily due to the anticipated filling of currently vacant positions and a negotiated cost of living adjustment. Also included are resources related to a planned internal reorganization of the various divisions and work functions within the department. Budgeted Capital Assets are primarily for a capital project for sewer system improvements in the Shafter area. Intergovernmental revenue from the federal government in the amount of \$8.5 million is budgeted to support the project.

Budgeted Charges for Services revenue reflects anticipated staffing levels and the corresponding cost recovery from the appropriate budget units. The department has budgeted to receive \$64.2 million in labor reimbursements and \$9.6 million in reimbursements for fuel and equipment maintenance from the various Public Works budget units. These amounts include departmental indirect costs and overhead.

The \$6.4 million roads contribution will be passed through to the Road Fund for countywide road maintenance. The contribution to the Road Fund is consistent with the funding requirements of the Road Repair and Accountability Act of 2017 mandating a contribution to the Roads Fund of no less than the annual average of the County’s General Fund expenditures for street, road and highway purposes during FY 2009-10, 2010-11, and 2011-12. The remaining balance of the General Fund Contribution includes \$300,000 for sump maintenance efforts and \$644,000 for four Code Compliance Officer positions.

The retained earnings balance as of June 30, 2023 was \$6.8 million, of which \$6.6 million is budgeted for use in FY 2023-24.

Internal Service Fund



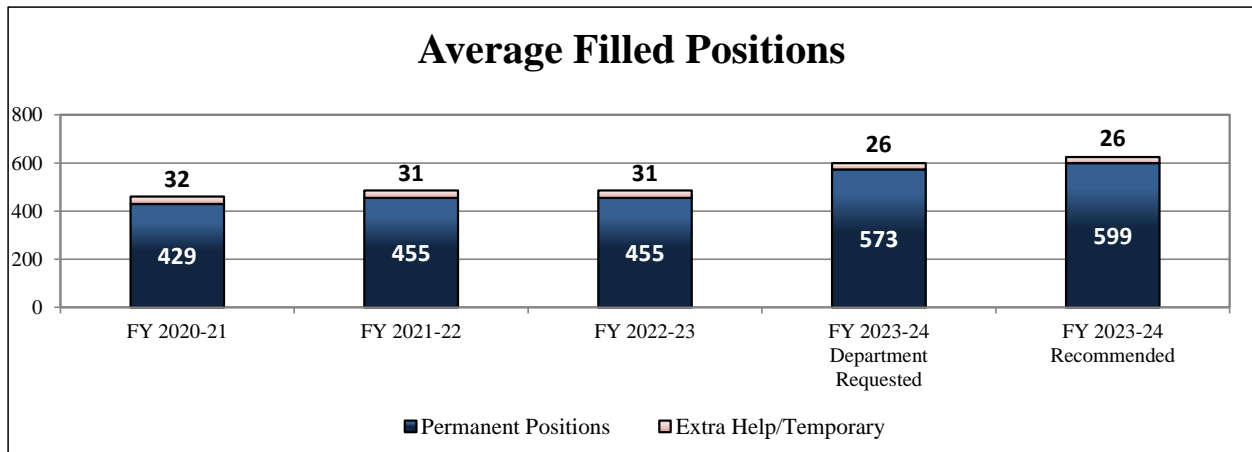
Staffing Changes and Operational Impacts

The division has restructured all existing classifications to seven new divisions in order to more efficiently manage resources and achieve operational objectives. In addition to the restructuring, the recommended budget includes the additions and deletions of several positions, as detailed below.

Position additions include the following positions: two (2) Administrative Coordinator, four (4) Planner I/II/III, four (4) Draft Technician I/II/III/III-C/Engineering Technician I/II/III/III-C, one (1) Office Services Technician, two (2) Public Works Maintenance Superintendent, two (2) Real Property Agent I/II/III, two (2) Public Works Maintenance Technician I/II, two (2) Public Works Program Manager, one (1) Supervising Engineer, one (1) Safety Specialist, one (1) Administrative Services Officer, one (1) Contract Specialist, two (2) Fiscal Support Specialist, two (2) Code Compliance Officer, and one (1) Fiscal Support Technician.

Position deletions include the following positions: fifteen (15) Maintenance Painter, thirty-six (36) Waste Management Technician I/II, one (1) Engineering Manager, and one (1) Buyer I.

Internal Service Fund



| | Actual | | | Department | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 429 | 455 | 455 | 573 | 599 |
| Extra Help/Temporary | 32 | 31 | 31 | 26 | 26 |
| Total Positions | 461 | 486 | 486 | 599 | 625 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 437 | 459 | 459 | N/A | N/A |
| Extra Help/Temporary (FTE) | 31 | 30 | 30 | N/A | N/A |
| Total Positions | 468 | 489 | 489 | N/A | N/A |
| SALARIES & BENEFITS | \$50,777,799 | \$55,680,374 | \$57,237,884 | \$65,509,303 | \$65,003,303 |

Summary of Authorized Positions

The department currently has 624 authorized permanent positions, of which 597 have been budgeted to be filled during FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|---------------------------|------------|-----------|-------------|------------|------------|----------|------------|
| | | | | Total | | | |
| Human Resources & Safety | 9 | 2 | 0 | 11 | 11 | 0 | 11 |
| Finance | 46 | 5 | (1) | 50 | 50 | 0 | 50 |
| Kern Sanitation Authority | 22 | 0 | 0 | 22 | 22 | 0 | 22 |
| Capital Projects | 40 | 2 | 0 | 42 | 42 | 0 | 42 |
| Transportation | 197 | 11 | (15) | 193 | 193 | 0 | 193 |
| Development | 97 | 5 | (1) | 101 | 101 | 0 | 101 |
| Solid Waste | 213 | 3 | (36) | 180 | 180 | 0 | 180 |
| Total | 624 | 28 | (53) | 599 | 599 | 0 | 599 |

Internal Service Fund

Group Health and Dental Self-Insurance Program

Department Head: James L. Zervis
 Fund: Group Health and Dental
 Budget Unit: 8960

Function: Internal Service Fund
 Activity: Employee Health Benefits

Description of Major Services

The Group Health Self-Insurance Program is used to fund the County’s employee medical, dental, and vision benefit plan programs. This budget unit is used to pay all self-funded medical and dental claims, medical and dental plan premiums, County administration costs, third-party administration costs, and Employee Assistance Program and Employee Wellness Program administration costs. The Human Resources Division of the County Administrative Office administers this budget unit.

| Summary of Expenses and Revenue | | | | | | |
|---|----------------------|-----------------------|----------------------|-----------------------|-------------------------|-----------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Contingencies | \$0 | \$10,000,000 | \$0 | \$10,000 | \$10,000 | \$10,000 |
| Services and Supplies | 7,827,722 | 8,946,000 | 8,236,781 | 9,622,000 | 9,622,000 | 9,622,000 |
| Other Charges | 135,431,841 | 142,233,673 | 134,744,497 | 152,483,673 | 152,483,673 | 152,483,673 |
| TOTAL EXPENDITURES | \$143,259,563 | \$161,179,673 | \$142,981,278 | \$162,115,673 | \$162,115,673 | \$162,115,673 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$888,160 | \$850,000 | \$1,746,831 | \$850,000 | \$850,000 | \$850,000 |
| Intergovernmental | 96,647 | 100,000 | 111,790 | 112,000 | 112,000 | 112,000 |
| Charges for Services | 134,325,346 | 133,325,000 | 138,614,565 | 140,325,000 | 140,325,000 | 140,325,000 |
| Miscellaneous | 0 | 2 | 0 | 2 | 2 | 2 |
| Other Financing Sources: | | | | | | |
| CARES Act | 78,650 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$135,388,803 | \$134,275,002 | \$140,473,186 | \$141,287,002 | \$141,287,002 | \$141,287,002 |
| INCR./(DECR.) IN RETAINED EARNINGS | (\$7,870,760) | (\$26,904,671) | (\$2,508,092) | (\$20,828,671) | (\$20,828,671) | (\$20,828,671) |

Internal Service Fund

Major Expenses and Revenue in FY 2023-24 Recommended Budget

This budget unit funds all expenses related to active and retired employee health care benefits with utilization and actual claims being the primary drivers of costs. The Human Resources Division continues to explore changes to health plan cost-sharing and employee wellness and education in an effort to reduce overall claims expenses for self-funded plan options. Revenue consists of charges to County departments and participating special districts, employee contributions, and premium charges to COBRA participants and retirees.

Most internal service funds require a sixty-day working capital reserve to cover operating expenses. However, operating a self-insured group health plan requires reserves in excess of the sixty-day working capital amount. The County is assuming the risk for paying the health care claims costs of employees, and must have sufficient financial resources (cash flow) to meet this obligation. In consultation with an actuarial specialist, the County has determined that a total reserve that is calculated using the cost of all the County self-insured plans (medical, mental health,

prescription drug, dental, and vision) is necessary. The County currently estimates this reserve at \$64.9 million. The County is committed to having the lowest level of reserves while maintaining sufficient resources to meet all obligations.

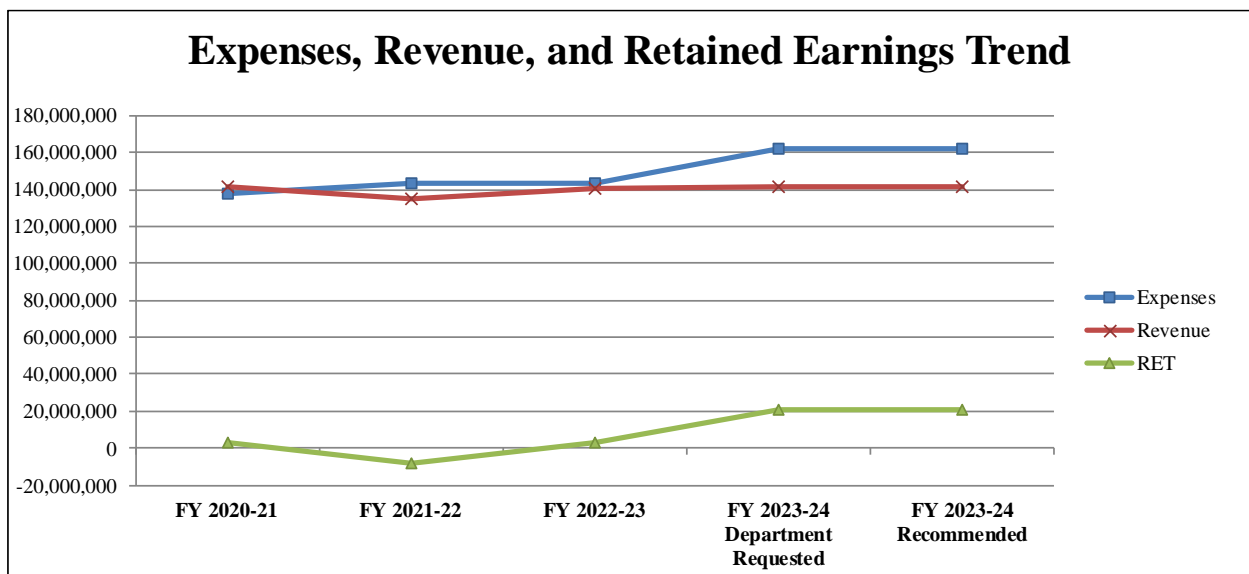
The fund received \$78,650 in FY 2021-22 for cost associated with the coronavirus pandemic.

The retained earnings balance as of June 30, 2023 is \$70.7 million. A decrease of \$20.8 million is budgeted to provide required services while stabilizing rates, resulting in an estimated retained earnings balance of \$49.9 million for June 30, 2024.

Budget Changes and Operational Impacts

The biweekly health benefit rate for FY 2023-24 is budgeted to increase, which increases expenses for every County department. While anticipated expense changes are incorporated into the recommended budget, there is always a potential for unanticipated expense increases due to general medical inflation and unexpected claims. The division has budgeted other charges expenses accordingly.

Internal Service Fund



Retiree Group Health – Internal Service Fund

Department Head: James L. Zervis
 Fund: Retiree Group Health
 Budget Unit: 8965

Function: Internal Service Fund
 Activity: Other Post Employment Benefits

Description of Major Services

The Retiree Group Health Program budget unit is used to pay the County’s contributions to the Retiree Health Insurance Stipend and Retiree Health Premium Supplement Programs (RHPSP), and for administration costs. The Stipend Program provides a monthly stipend to all County retirees, which helps to offset the premium cost of medical benefits purchased by retirees through a County administered retiree health plan. The Retiree Health Premium Supplement Program originated as a negotiated item for all employee unions. It was designed to further assist retirees under the age of 65 in paying for their medical benefits purchased through a County administered retiree health plan until they are Medicare eligible. The Human Resources Division of the County Administrative Office administers this budget unit.

Internal Service Fund

| Summary of Expenses and Revenue | | | | | | |
|---|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Contingencies | \$0 | \$150,000 | \$0 | \$150,000 | \$150,000 | \$150,000 |
| Salaries and Benefits | 8,710,206 | 9,050,000 | 8,163,038 | 9,050,000 | 9,050,000 | 9,050,000 |
| Services and Supplies | 168,490 | 237,300 | 178,462 | 217,300 | 217,300 | 217,300 |
| Other Charges | (18,104) | 42,488 | 42,488 | 66,744 | 66,744 | 66,744 |
| TOTAL EXPENSES | \$8,860,592 | \$9,479,788 | \$8,383,988 | \$9,484,044 | \$9,484,044 | \$9,484,044 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$20,279 | \$12,000 | \$57,225 | \$12,000 | \$12,000 | \$12,000 |
| Charges for Services | 8,167,030 | 9,432,000 | 9,248,980 | 9,550,000 | 9,550,000 | 9,550,000 |
| TOTAL REVENUE | \$8,187,309 | \$9,444,000 | \$9,306,205 | \$9,562,000 | \$9,562,000 | \$9,562,000 |
| INCR./(DECR.) IN RETAINED EARNINGS | (\$673,283) | (\$35,788) | \$922,217 | \$77,956 | \$77,956 | \$77,956 |

Major Expenses and Revenue in FY 2023-24 Recommended Budget

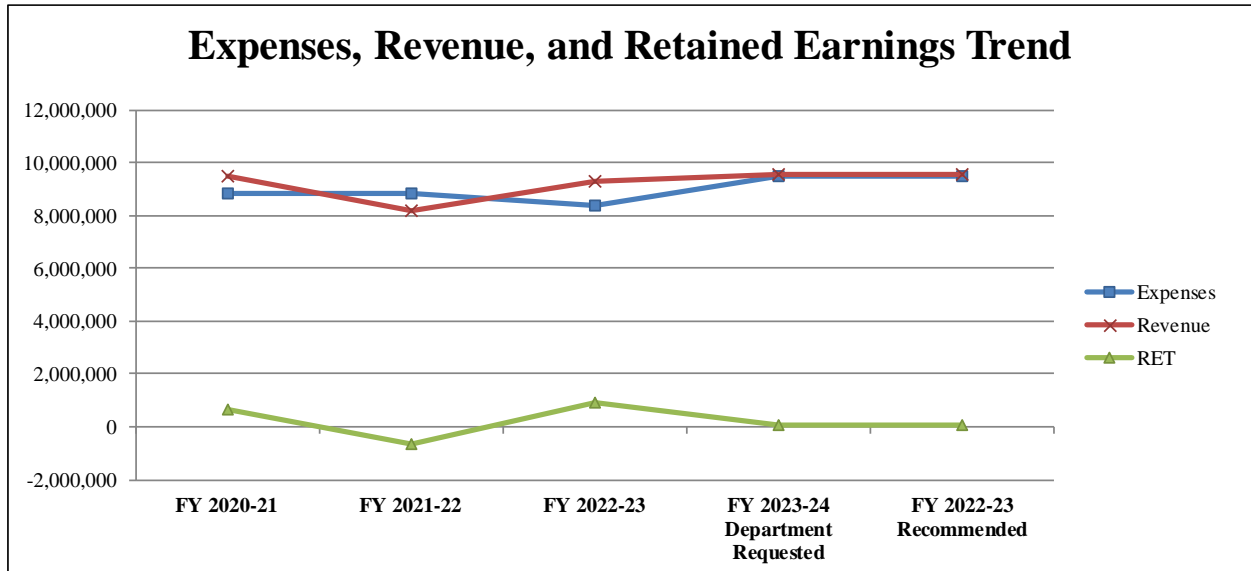
This budget unit incurs costs for the retiree health benefits programs and receives monthly reimbursement from the Other Post-Employment Benefits (OPEB) irrevocable trust fund for actual expenses. Both the Stipend and RHPSP assist in paying monthly health benefits costs for qualified County or special district retirees and their dependents or beneficiaries. Based on current beneficiaries receiving benefits, total annual expenses are estimated at \$9.4 million. Administration of these programs is funded through a small fee charged to retirees as part of their monthly health benefits costs. Most retirees contribute directly to pay at least a portion of their retiree health care costs, limiting the County’s total liability.

Budget Changes and Operational Impacts

This budget unit maintains minimum reserves adequate to ensure payment of benefits on a monthly basis and is reimbursed from the OPEB trust for actual expenses for both the Stipend and RHPSP programs for current retirees.

Additional reserves may be transferred to the OPEB trust fund as appropriate. The retained earnings balance as of June 30, 2023 is \$3.4 million. The retained earnings are estimated at \$3.5 million for June 30, 2024.

Internal Service Fund



General Liability Self-Insurance Program

Department Head: Margo Raison

Function: Internal Service Fund

Fund: Liability Self-Insurance Program

Activity: Insurance Programs

Budget Unit: 8970

Description of Major Services

The General Liability Self-Insurance Program is administered by the Risk Management Division of the Office of County Counsel. This budget unit is used to meet the County’s legal liability for damages to individuals and/or property arising out of the County’s general and automotive activities.

| Summary of Expenditures and Revenue | | | | | | |
|--|---------------------|----------------------|---------------------|-----------------------|-------------------------|-----------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$6,702,869 | \$7,272,759 | \$7,445,286 | \$7,865,913 | \$7,865,913 | \$8,615,913 |
| Other Charges | 1,502,130 | 13,775,140 | 1,843,081 | 18,342,573 | 18,342,573 | 18,342,573 |
| TOTAL EXPENDITURES | \$8,204,999 | \$21,047,899 | \$9,288,367 | \$26,208,486 | \$26,208,486 | \$26,958,486 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$192,499 | \$185,000 | \$422,313 | \$190,000 | \$190,000 | \$190,000 |
| Charges for Services | 10,126,058 | 11,464,344 | 11,464,344 | 12,101,081 | 12,101,081 | 12,101,081 |
| Miscellaneous | 258,786 | 0 | 6,880 | 3,556 | 3,556 | 3,556 |
| TOTAL REVENUE | \$10,577,343 | \$11,649,344 | \$11,893,537 | \$12,294,637 | \$12,294,637 | \$12,294,637 |
| INCR.(DECR.) IN RETAINED EARNINGS | \$2,372,344 | (\$9,398,555) | \$2,605,170 | (\$13,913,849) | (\$13,913,849) | (\$14,663,849) |

Internal Service Fund

Major Expenses and Revenue in FY 2023-24 Recommended Budget

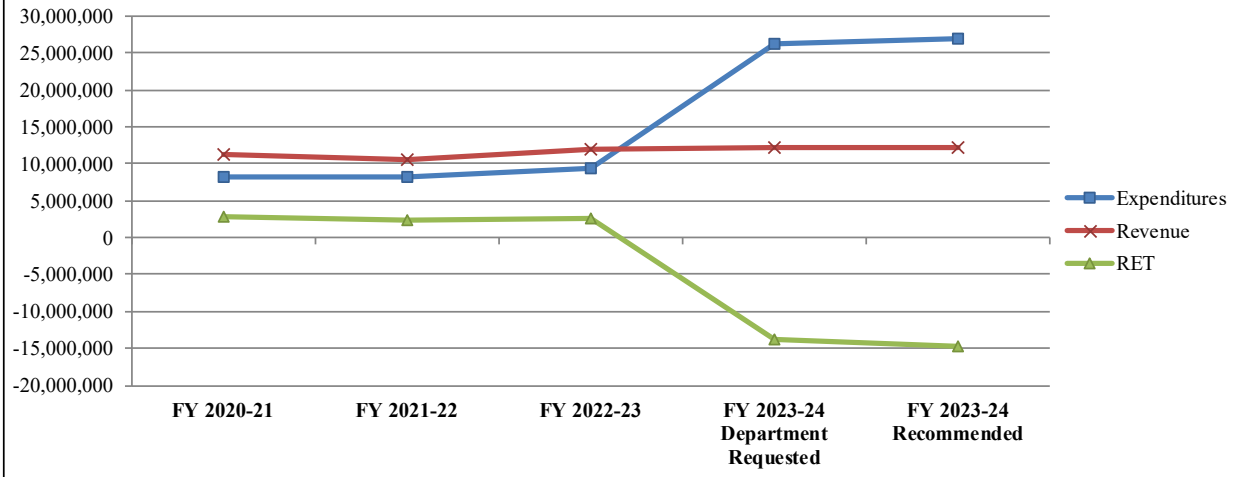
The primary expenses of this budget unit are insurance expenses and legal costs. This budget unit is financed primarily through charges to County departments for coverage and services provided.

Budget Changes and Operational Impacts

The recommended budget provides funding for the County’s General Liability Program. Other charges are budgeted at \$18.3 million primarily to cover anticipated claims. Several claims budgeted in FY 2022-23 did not settle and are budgeted to settle in FY 2023-24. Due to significant changes in the insurance market, the self-insurance retention limit for General Liability increased to \$7.5 million in FY 2021-22.

The retained earnings balance as of June 30, 2023, is \$22.6 million. The recommended budget includes the use of \$14.7 million in retained earnings, for an estimated retained earnings balance as of June 30, 2024 of \$ 7.9 million. This anticipated balance represents only 21% of necessary funding; as a result, additional charges will be needed in the coming fiscal years.

Expenditures, Revenue, and Retained Earnings Trend



Internal Service Fund

Unemployment Compensation Insurance Program

Department Head: James L. Zervis
 Fund: Unemployment Compensation
 Budget Unit: 8980

Function: Internal Service Fund
 Activity: Unemployment Self-Insurance

Description of Major Services

This budget unit is used to pay the cost of administering and operating the County’s unemployment benefit program for eligible former employees. The County funds unemployment claims under the cost reimbursement option, reimbursing the State Employment Development Department quarterly for actual claims paid. The Human Resources Division of the County Administrative Office coordinates this program and oversees the contract for cost review and program oversight.

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|---|--------------------|--------------------|--------------------|-------------------------|----------------------------|--------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$26,261 | \$24,000 | \$24,000 | \$28,000 | \$28,000 | \$28,000 |
| Other Charges | 1,287,511 | 2,802,467 | 1,205,298 | 1,469,093 | 1,469,093 | 1,469,093 |
| TOTAL EXPENSES | \$1,313,772 | \$2,826,467 | \$1,229,298 | \$1,497,093 | \$1,497,093 | \$1,497,093 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$33,814 | \$7,000 | \$85,726 | \$7,000 | \$7,000 | \$7,000 |
| Charges for Services | 3,830,743 | 1,998,200 | 1,998,199 | 1,440,976 | 1,440,976 | 1,440,976 |
| TOTAL REVENUE | \$3,864,557 | \$2,005,200 | \$2,083,925 | \$1,447,976 | \$1,447,976 | \$1,447,976 |
| INCR./(DECR.) IN RETAINED EARNINGS | \$2,550,785 | (\$821,267) | \$854,627 | (\$49,117) | (\$49,117) | (\$49,117) |

Internal Service Fund

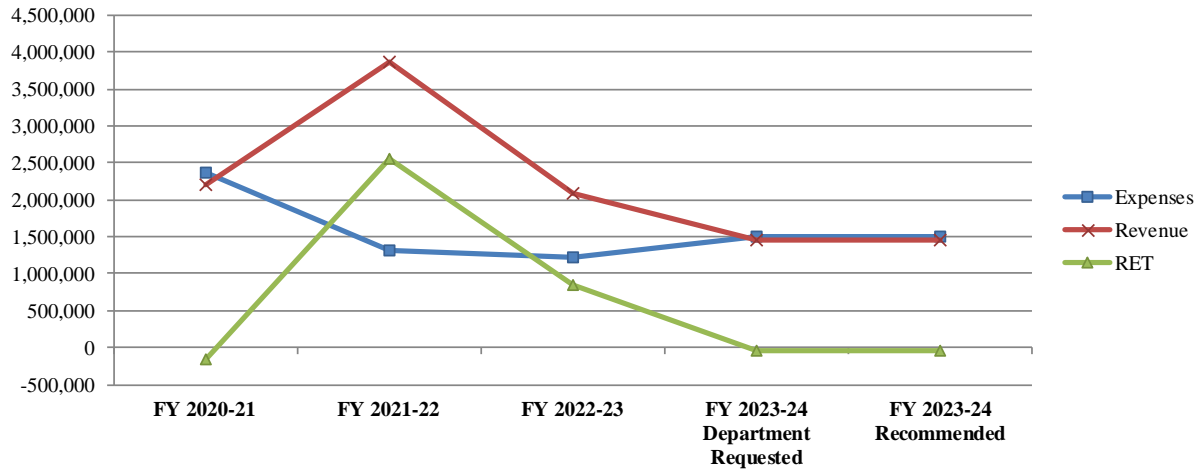
Major Expenses and Revenue in FY 2023-24 Recommended Budget

The majority of expenses in this budget unit are payment of actual unemployment benefit claims. Future unemployment costs are not easily estimated, as unemployment costs are based upon wages earned in a base period that is up to 18 months prior to the date of the claim. The availability of other employment in the community also has an effect on the County’s claims. Revenue in this budget unit is primarily comprised of charges to County departments based on each individual department’s actual unemployment experience and claims.

Budget Changes and Operational Impacts

Charges to departments are budgeted at a level sufficient to cover anticipated costs and maintain adequate reserves. The retained earnings balance as of June 30, 2023 is \$4 million. A retained earnings balance of \$3.9 million is anticipated for June 30, 2024.

Expenses, Revenue, and Retained Earnings Trend



Internal Service Fund

Workers' Compensation Self-Insurance Program

Department Head: Margo Raison
 Fund: Workers Compensation Program
 Budget Unit: 8990

Function: Internal Service Fund
 Activity: Insurance Programs

Description of Major Services

The Workers' Compensation Self-Insurance Program is administered by the Risk Management Division of County Counsel and meets the County's statutory obligation to compensate its employees for work-related injuries.

| Summary of Expenditures and Revenue | | | | | | |
|---|---------------------|---------------------|---------------------|----------------------|-------------------------|----------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$5,752,310 | \$6,055,000 | \$6,228,757 | \$6,897,479 | \$6,897,479 | \$7,097,479 |
| Other Charges | 13,676,830 | 15,624,173 | 14,864,369 | 16,108,627 | 16,108,627 | 16,108,627 |
| TOTAL EXPENDITURES | \$19,429,140 | \$21,679,173 | \$21,093,126 | \$23,006,106 | \$23,006,106 | \$23,206,106 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$136,885 | \$150,000 | \$253,721 | \$100,000 | \$100,000 | \$100,000 |
| Charges for Services | 21,396,224 | 20,851,177 | 20,851,177 | 21,659,436 | 21,659,436 | 21,659,436 |
| Miscellaneous | 444,721 | 677,996 | 427,599 | 415,526 | 415,526 | 415,526 |
| TOTAL REVENUE | \$21,977,830 | \$21,679,173 | \$21,532,497 | \$22,174,962 | \$22,174,962 | \$22,174,962 |
| INCR./(DECR.) IN RETAINED EARNINGS | \$2,548,690 | \$0 | \$439,371 | (\$831,144) | (\$831,144) | (\$1,031,144) |

Internal Service Fund

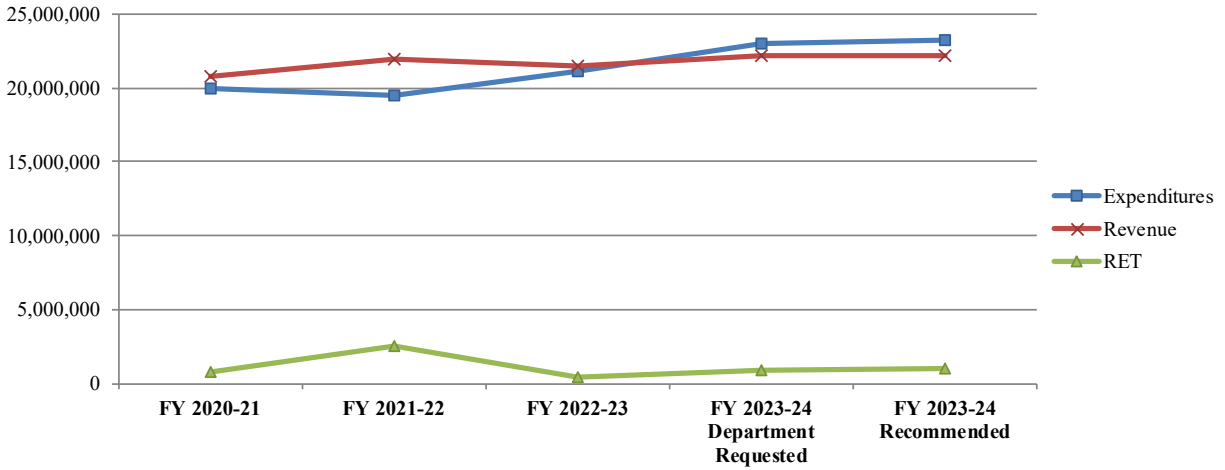
Major Expenses and Revenue in FY 2023-24 Recommended Budget

The Workers' Compensation Self-Insurance Program is financed through direct charges to County departments largely based on each department's claims history. The primary expense for the program is the cost of claims paid to injured workers.

Budget Changes and Operational Impacts

Revenue is budgeted to increase from FY 2022-23 actual, primarily due to a change in premiums charged to departments. The retained earnings balance as of June 30, 2023 is \$13.1 million. The program is anticipated to use \$1,031,144 retained earnings for operations. While it is anticipated that the program will have sufficient resources to cover expenses as they occur during FY 2023-24, it is likely that additional charges will be needed in the coming fiscal years as a result of a 19% funding status anticipated at the end of FY 2023-24.

Expenditures, Revenue, and Retained Earnings Trend

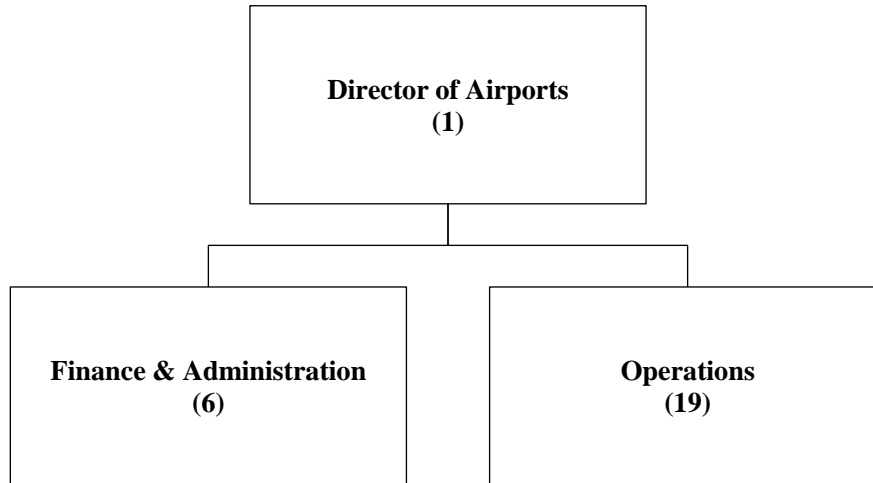


Internal Service Fund

Mission Statement

The Department of Airports mission is to build a world class, quality airport system that focuses on the customer, complements the Kern County economy, and promotes safe and efficient operations.

Organizational Chart



Fiscal Year 2021-22 and 2022-23 Accomplishments

- Completed a terminal improvement project at Meadows Field Airport that included repainting of select areas, installation of new flooring in select areas, and installation of new seating and furniture in select areas.
- Administered \$7.1 million in Federal Aviation Administration (FAA) improvement grants across the Kern airport system including the reconstruction of Taxiway “G” at Meadows Field Airport.
- Provided safe flight environments for over 100,000 aviation operations at Meadows Field Airport and outlying general aviation airports.
- Worked with the County Administrative Office to modernize the advertising and display capabilities in the public areas of the terminal at Meadows Field Airport. This modernization will allow for better promotion of the County and community assets.

Airports Enterprise Fund

Department Head: Ronald Brewster

Fund: Airports Enterprise

Budget Units: 8989, 8994, and 8995

Function: Public Ways and Facilities

Activity: Transportation Terminals

Description of Major Services

The Department of Airports provides for the management, development, maintenance and operation of six airports and airfields within Kern County: Meadows Field, Elk Hills, Kern Valley, Poso/Famoso, Taft, and Wasco. The department maintains safe and secure airfields in compliance with federal and State regulations and provides passenger services and facilities that meet the needs of commercial aviation and the traveling public. Additionally, the department provides services and facilities that meet the needs of general aviation.

Summary of Expenses and Revenue

| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
|---|---------------------|---------------------|---------------------|-------------------------|----------------------------|----------------------|
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Contingencies | \$0 | \$150,000 | \$0 | \$300,000 | \$300,000 | \$300,000 |
| Salaries and Benefits | 2,283,267 | 2,977,800 | 2,187,341 | 3,016,094 | 3,085,925 | 3,085,925 |
| Services and Supplies | 1,614,894 | 1,961,987 | 2,088,242 | 2,251,144 | 2,236,144 | 2,241,144 |
| Other Charges | 5,814,342 | 7,155,331 | 6,447,877 | 7,283,377 | 7,283,377 | 7,283,377 |
| Capital Assets | 797,298 | 2,244,625 | 2,127,902 | 4,117,160 | 4,117,160 | 9,654,206 |
| TOTAL EXPENSES | \$10,509,801 | \$14,489,743 | \$12,851,362 | \$16,967,775 | \$17,022,606 | \$22,564,652 |
| REVENUE: | | | | | | |
| Taxes | \$1,180,413 | \$898,500 | \$791,823 | \$800,000 | \$800,000 | \$800,000 |
| Fines and Forfeitures | 709 | 600 | 2,754 | 1,000 | 1,000 | 1,000 |
| Use of Money/Property | 4,684,117 | 3,748,460 | 4,904,834 | 4,085,396 | 4,085,396 | 4,085,396 |
| Intergovernmental | 908,163 | 3,627,970 | 3,635,021 | 3,810,440 | 3,810,440 | 3,810,440 |
| Charges for Services | 625,877 | 644,000 | 680,787 | 718,000 | 698,000 | 698,000 |
| Miscellaneous | 18,041 | 18,260 | 3,513 | 4,400 | 4,400 | 4,400 |
| Non-Revenue Receipts | 5,059,200 | 6,500,000 | 5,776,598 | 6,500,000 | 6,500,000 | 6,500,000 |
| Other Financing Sources: | | | | | | |
| Airport Reserve General Aviation | 0 | 389,863 | 0 | 275,000 | 100,000 | 655,000 |
| General Fund Contribution | 551,364 | 695,802 | 695,802 | 771,356 | 771,356 | 771,356 |
| American Recovery Plan Act | 64,590 | 0 | 0 | 0 | 0 | 0 |
| Fire Fund Capital Contribution | 81,700 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$13,174,174 | \$16,523,455 | \$16,491,132 | \$16,965,592 | \$16,770,592 | \$17,325,592 |
| INCR./(DECR.) IN RETAINED EARNINGS | \$2,664,373 | \$2,033,712 | \$3,639,770 | (\$2,183) | (\$252,014) | (\$5,239,060) |

Enterprise Funds

Major Expenses and Revenue in FY 2023-24 Recommended Budget

The recommended budget includes staffing expenses of \$3.1 million to fund 26 permanent positions that provide support for all County-operated airports. Expenses for services and supplies of approximately \$2.2 million include property insurance, utilities, other professional services, and general maintenance. In addition, other charges include approximately \$7.3 million to cover countywide cost allocation charges and depreciation. The recommended budget also includes debt service payments totaling \$632,732, and capital expenses of \$9.7 million for airport capital improvements including runway rehabilitations and improvements, terminal upgrades and repairs,

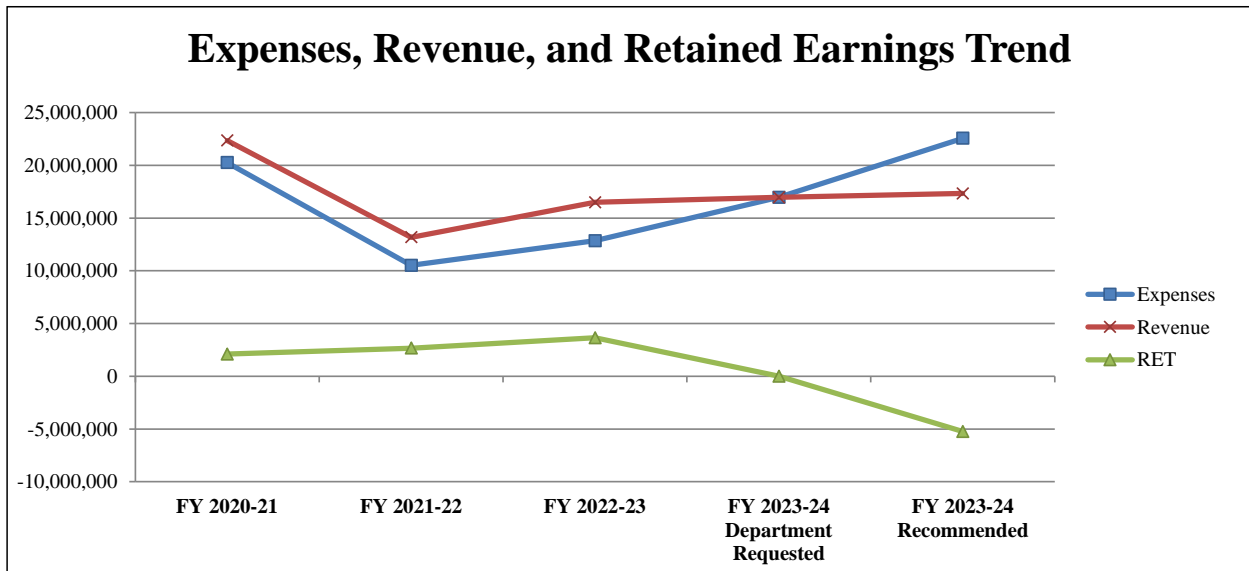
access gate and security improvements, and renovations at the California Aeronautical University facility.

The recommended budget includes \$4.0 million in revenue associated to airline rates and charges, concessions, and user fees. Additionally, the Meadows Field Airport receives a County contribution from the General Fund derived from property taxes collected in the Airport Economic Opportunity Area (AEOA).

Budget Changes and Operational Impacts

The recommended budget anticipates a \$9.7 million increase in expenses from FY 2022-23 actual, primarily due to the anticipated filling of several currently vacant positions, the addition of several capital projects in FY 2023-24, and a negotiated cost of living adjustment.

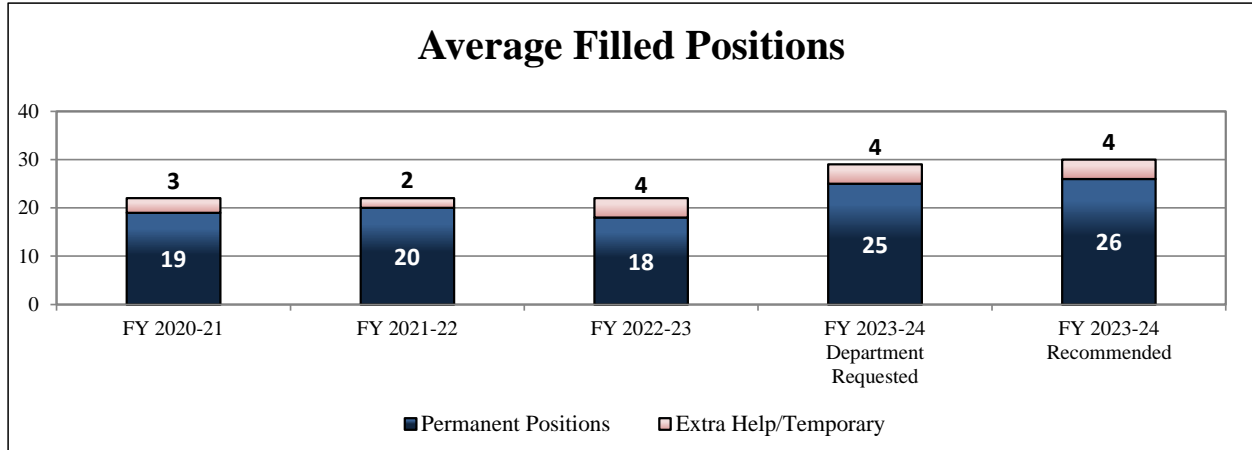
The retained earnings balance as of June 30, 2023 was \$5.0 million. Part of this balance is due to the inclusion of approximately \$6.9 million of long-term liabilities primarily associated with pension obligations and a long-term private placement loan. These long-term liabilities do not come due within the near future and represent future costs that will be funded with future revenue. After adjusting for long-term liabilities, the budgetary retained earnings balance as of June 30, 2023 was \$11.9 million, of which \$5.2 million is budgeted to support capital projects and other one-time costs.



Enterprise Funds

Staffing Changes and Operational Impacts

The recommended budget includes the deletion of one (1) Office Services Technician position and one (1) Fiscal Support Specialist position, and the addition of one (1) Building Service Worker I/II/III position and one (1) Administrative Coordinator position, at an annual net cost of approximately \$10,000.



4-Year Staffing Trend

| | Actual | | | Department | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2020-21 | FY 2021-22 | FY 2022-23 | Requested | Recommended |
| AVERAGE FILLED POSITIONS | | | | | |
| Permanent Positions | 19 | 20 | 18 | 25 | 26 |
| Extra Help/Temporary | 3 | 2 | 4 | 4 | 4 |
| Total Positions | 22 | 22 | 22 | 29 | 30 |
| ACTUAL FULL-TIME EQUIVALENTS | | | | | |
| Permanent Positions (FTE) | 19 | 20 | 19 | N/A | N/A |
| Extra Help/Temporary (FTE) | 2 | 2 | 3 | N/A | N/A |
| Total Positions | 21 | 22 | 22 | N/A | N/A |
| SALARIES & BENEFITS | \$2,019,573 | \$2,283,267 | \$2,187,341 | \$3,016,094 | \$3,085,925 |

Enterprise Funds

Summary of Authorized Positions

The recommended budget includes 26 authorized permanent positions, all of which have been budgeted to be filled in FY 2023-24 as indicated below.

| Division | Authorized | Additions | Deletions | Requested | Filled | Vacant | Total |
|----------------------------|------------|-----------|------------|-----------|-----------|----------|-----------|
| | | | | Total | | | |
| Finance and Administration | 8 | 1 | (2) | 7 | 7 | 0 | 7 |
| Operations | 18 | 1 | 0 | 19 | 19 | 0 | 19 |
| Total | 26 | 2 | (2) | 26 | 26 | 0 | 26 |

| Operations | | Finance and Administration | |
|------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <u>Classification</u> | | <u>Classification</u> | |
| 1 | Airports Chief Operations Officer | 1 | Director of Airports |
| 1 | Airport Facilities Manager | 1 | Airports Finance Manager |
| 1 | Airport Op & Security Manager | 1 | Administrative Coordinator |
| 6 | Airport Police Officer I/II | 1 | Accountant I/Sr. |
| 1 | Airports Maintenance Supervisor | 3 | Fiscal Support Specialist |
| 4 | Maintenance Worker I/II/Sr. | 1 | Office Services Technician |
| 1 | Supervising Building Svcs Worker | 8 | Current Total |
| 3 | Building Services Worker I/II/III | | <u>Additions/Deletions</u> |
| 18 | Current Total | (1) | Office Services Technician |
| | <u>Additions/Deletions</u> | (1) | Fiscal Support Specialist |
| 1 | Building Services Worker I/II/III | 1 | Administrative Coordinator |
| 19 | Requested Total | 7 | Requested Total |

Enterprise Funds

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Develop and Grow a Thriving, Resilient Regional Economy

County Goal: We will strengthen and diversify our regional economy.

Department Goal: Increase utilization of Meadows Field Airport passenger service.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Number of enplaned passengers | 132,259 | 135,000 | 167,573 | 170,000 |
| Number of destinations offered by airlines | 4 | 5 | 4 | 5 |
| Number of aircraft operations | 105,000 | 110,250 | 82,169 | 85,000 |
| Number of community air service presentations | 3 | 4 | 2 | 4 |
| Number of airline service meetings | 1 | 4 | 2 | 4 |
| <p>A continued effort is being made by the department to recruit new air service with new airlines and expansion of current services with American Airlines and United Airlines to bring increased connectivity and economic benefits to the County of Kern. With the depletion of COVID-19 restrictions, passenger traffic and travel has increased significantly. In FY 2022-23, the number of enplaned passengers increased by 26.7% from FY 2021-22. Future goals of available seats and enplaned passengers are tied to efforts by the department to engage with airlines and present Air Service Case Studies for new and expanded service, and to offer incentives to serve Meadows Field Airport.</p> | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will continuously improve customer accessibility and satisfaction across all business functions.

Department Goal: Reduce and eliminate safety risks at airports within the County airport system.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Number of safety violations from the Federal Aviation Administration | 0 | 0 | 0 | 0 |
| Number of safety violations from the California Department of Transportation Division of Aeronautics | 0 | 0 | 0 | 0 |
| Number of security violations from Transportation Security Administration | 0 | 0 | 0 | 0 |
| Job related injuries | 3 | 0 | 2 | 0 |
| Completed airport construction projects | 3 | 4 | 2 | 4 |
| <p>The department continues to strive for perfection in safety and security performances in all operations, passenger facilities, and employee activities. Continued training and monitoring for safe practices are employed daily. Although not a safety violation, the Federal Aviation Administration (FAA) had the department revise its training program and training record-keeping for wildlife hazards and airfield self-inspection. With an updated plan, the department is ensuring that safety issues are handled in an effective and timely manner. The goal for completed airport construction projects in FY 2023-24 include rehabilitation of Meadows Field Taxiway G – Construction Phase 2, rehabilitation of Runway 12L-30R, and security system/airfield gate upgrades. The department has refreshed the Meadows Field Terminal with new hypoallergenic carpet replacement in baggage claim and ticketing areas, stainless steel wall plates to protect newly painted walls, and the installation of a new advertising display in the baggage claim.</p> | | | | |

Enterprise Funds

Golf Course Enterprise Fund

Department Head: James L. Zervis
 Fund: Golf Course Enterprise
 Budget Unit: 8991

Function: Recreation and Culture
 Activity: Recreation Facilities

Description of Major Services

The Golf Course Enterprise Fund is used to account for the operation of three County-owned golf courses; North Kern, Kern River, and Buena Vista. Private contractors operate the golf courses under land lease agreements. The General Services Division provides administrative support to the Golf Course Enterprise Fund.

| Summary of Expenses and Revenue | | | | | | |
|---|-------------------|--------------------|------------------|----------------------|-------------------------|--------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$397,919 | \$425,100 | \$251,750 | \$425,100 | \$425,100 | \$425,100 |
| Other Charges | 173,889 | 207,157 | 205,363 | 183,137 | 183,137 | 183,137 |
| TOTAL EXPENSES | \$571,808 | \$632,257 | \$457,113 | \$608,237 | \$608,237 | \$608,237 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$10,964 | \$10,000 | \$22,498 | \$12,750 | \$12,750 | \$12,750 |
| Charges for Services | 347,824 | 275,000 | 316,253 | 290,000 | 290,000 | 290,000 |
| Non-revenue Receipts | 148,206 | 150,000 | 148,206 | 150,000 | 150,000 | 150,000 |
| TOTAL REVENUE | \$506,994 | \$435,000 | \$486,957 | \$452,750 | \$452,750 | \$452,750 |
| INCR./(DECR.) IN RETAINED EARNINGS | (\$64,814) | (\$197,257) | \$29,844 | (\$155,487) | (\$155,487) | (\$155,487) |

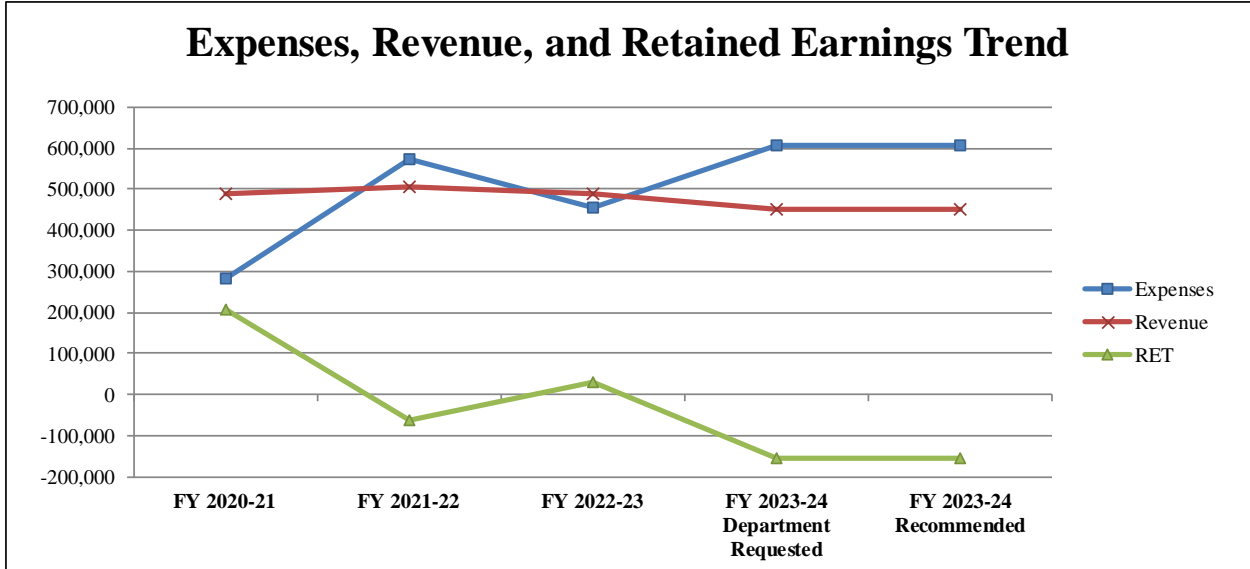
Enterprise Funds

Major Expenses and Revenue in FY 2023-24 Recommended Budget

Revenue is primarily generated from land lease agreements and is deposited into the Golf Course Enterprise Fund where it is used for necessary capital and infrastructure maintenance projects at the golf courses and to reimburse the General Services Division for administrative support.

Budget Changes and Operational Impacts

The recommended budget includes appropriations of \$125,000 for the Kern River course, \$125,000 for the North Kern course and \$125,000 for the Buena Vista course for ongoing maintenance and operations. Increases in services and supplies for FY 2023-24 are primarily due to planned restroom repairs. The retained earnings balance as of June 30, 2023 is \$953,237, of which the division anticipates using \$155,487 in FY 2023-24. The estimated retained earnings balance as of June 30, 2024 is \$797,750.



Enterprise Funds

Universal Collection Enterprise Fund

Department Head: Joshua Champlin
 Fund: Universal Collection Enterprise Fund
 Budget Unit: 8992

Function: Health and Sanitation
 Activity: Sanitation

Description of Major Services

The Universal Collection Enterprise Fund is used to account for the revenue and expenses connected with refuse collection in the Universal Collection Areas. These areas cover the more densely populated, unincorporated portion of metropolitan Bakersfield and other portions of the County. All improved properties within the Universal Collection Areas are required to obtain services from a franchise garbage hauler. The Public Works Department administers this fund, providing ongoing support, oversight of contracted waste haulers, and contract administration.

| | Summary of Expenses and Revenue | | | | | |
|---|---------------------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$19,086,220 | \$20,014,923 | \$20,012,369 | \$31,496,777 | \$31,496,777 | \$23,782,807 |
| Other Charges | 13,600 | 20,553 | 20,553 | 20,869 | 20,869 | 20,869 |
| TOTAL EXPENSES | \$19,099,820 | \$20,035,476 | \$20,032,922 | \$31,517,646 | \$31,517,646 | \$23,803,676 |
| REVENUE: | | | | | | |
| Taxes | \$19,042,907 | \$20,094,081 | \$20,309,050 | \$31,220,523 | \$31,220,523 | \$24,136,049 |
| Fines and Forfeitures | 248,752 | 165,000 | 229,720 | 216,623 | 216,623 | 216,623 |
| Use of Money/Property | 23,273 | 19,000 | 32,905 | 8,855 | 8,855 | 8,855 |
| Charges for Services | (12,083) | (24,344) | (22,463) | (12,000) | (12,000) | (12,000) |
| TOTAL REVENUE | \$19,302,849 | \$20,253,737 | \$20,549,212 | \$31,434,001 | \$31,434,001 | \$24,349,527 |
| INCR./(DECR.) IN RETAINED EARNINGS | \$203,029 | \$218,261 | \$516,290 | (\$83,645) | (\$83,645) | \$545,851 |

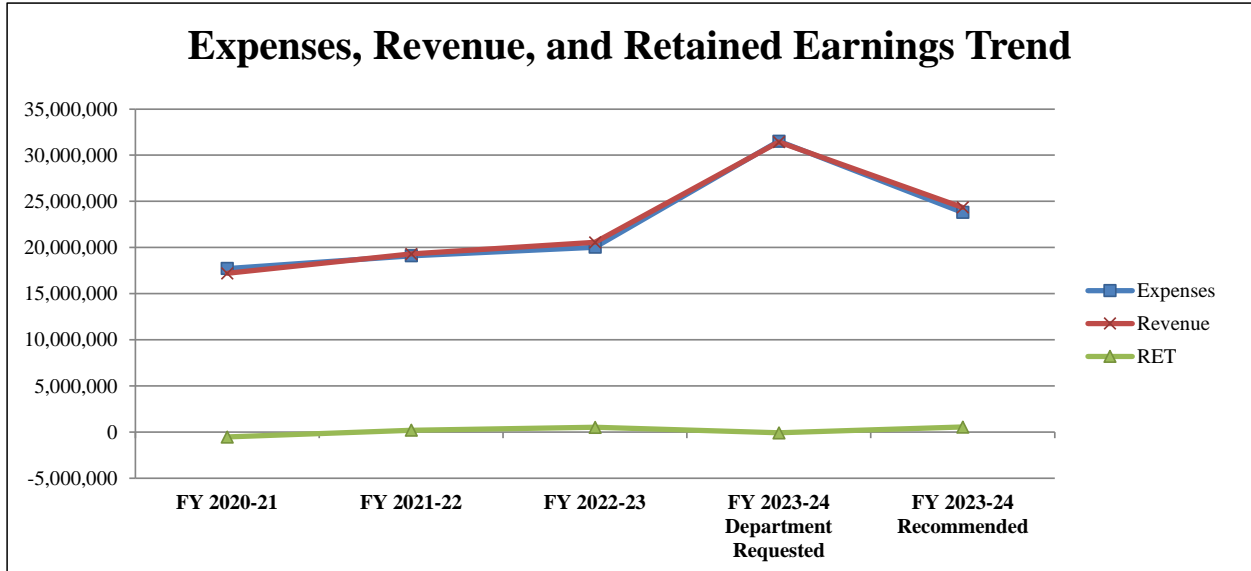
Enterprise Funds

Major Expenses and Revenue in FY 2023-24 Recommended Budget

The majority of expenses and revenue in this budget unit are for contracts with local waste haulers for services, and the collection of waste assessment fees collected through property tax bills.

Budget Changes and Operational Impacts

The recommended budget for Services and Supplies and Taxes includes revisions to reflect changes to anticipated levels of services and related charges based on feedback received from the Board of Supervisors. The retained earnings balance as of June 30, 2023 was \$3.9 million. The estimated retained earnings balance as of June 30, 2024 is \$4.4 million.



Enterprise Funds

Kern Regional Transit Enterprise Fund

Department Head: Joshua Champlin
 Fund: Public Transportation
 Budget Unit: 8998

Function: Public Ways and Facilities
 Activity: Transportation Systems

Description of Major Services

Kern Regional Transit is a division of the Public Works Department. The Kern Regional Transit division develops and operates the public transportation system within the County’s unincorporated areas. The division studies and makes recommendations on public transportation needs and administers contracts with public and private transit service providers. The division provides a combination of demand-response, fixed-route, and inter-city transit services.

| Summary of Expenses and Revenue | | | | | | |
|---|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$9,951,946 | \$11,499,554 | \$9,746,949 | \$13,612,015 | \$13,612,015 | \$13,612,015 |
| Other Charges | 1,499,099 | 1,692,880 | 1,361,065 | 1,822,086 | 1,822,086 | 2,072,086 |
| Capital Assets | 261,143 | 4,118,437 | 234,466 | 4,020,004 | 4,020,004 | 4,020,004 |
| TOTAL EXPENSES | \$11,712,188 | \$17,310,871 | \$11,342,480 | \$19,454,105 | \$19,454,105 | \$19,704,105 |
| REVENUE: | | | | | | |
| Taxes | \$9,575,176 | \$9,427,343 | \$9,683,301 | \$9,800,000 | \$9,800,000 | \$9,800,000 |
| Use of Money/Property | 135,895 | 130,500 | 328,661 | 161,400 | 161,400 | 161,400 |
| Intergovernmental | 1,744,541 | 4,747,096 | 5,005,595 | 7,451,397 | 7,451,397 | 7,451,397 |
| Charges for Services | 606,724 | 545,000 | 689,244 | 591,714 | 591,714 | 591,714 |
| Miscellaneous | 114,817 | 334,561 | 3,634 | 185,000 | 185,000 | 185,000 |
| Non-Revenue Receipts | 1,475,045 | 1,700,000 | 1,368,185 | 1,800,000 | 1,800,000 | 2,050,000 |
| TOTAL REVENUE | \$13,652,198 | \$16,884,500 | \$17,078,620 | \$19,989,511 | \$19,989,511 | \$20,239,511 |
| INCR./(DECR.) IN RETAINED EARNINGS | \$1,940,010 | (\$426,371) | \$5,736,140 | \$535,406 | \$535,406 | \$535,406 |

Enterprise Funds

Major Expenses and Revenue in FY 2023-24 Recommended Budget

The activities of Kern Regional Transit are funded primarily from Sales and Use Tax for local transportation, State Public Transportation Modernization, Improvement, and Service Enhancement Account Program, and funding from the State Department of Transportation Section 5311 that provides funding for public transit in non-urbanized areas. The primary expenses for the division include contracts for transportation services and labor and vehicle reimbursement to the Public Works Department.

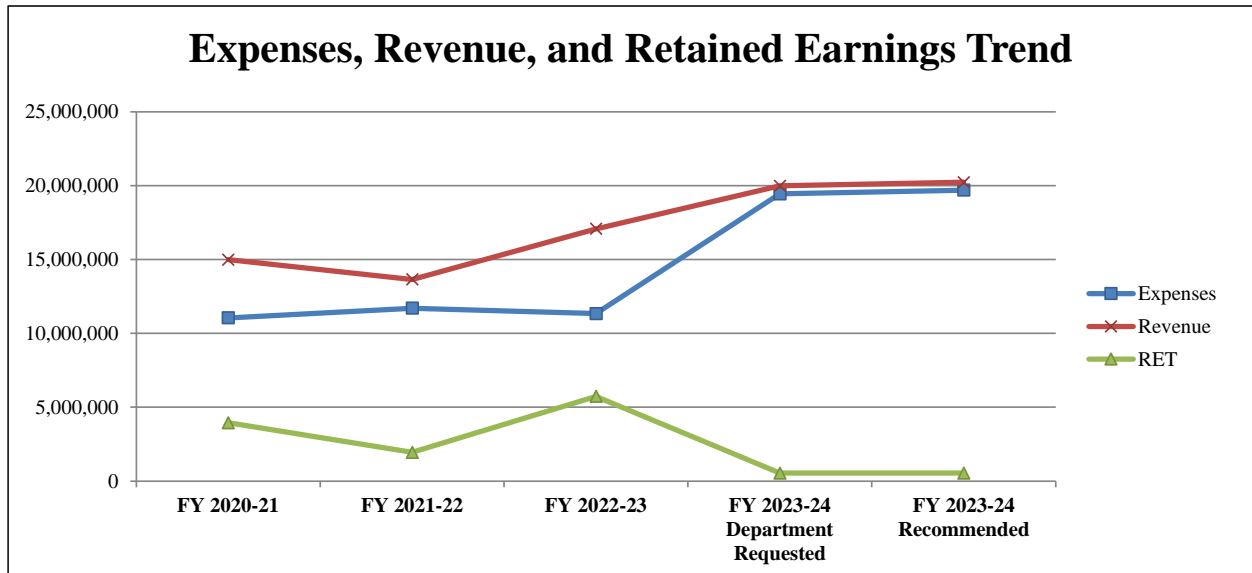
Budget Changes and Operational Impacts

The recommended budget includes \$1.8 million in services and supplies to reimburse the Public Works Department for both the labor and vehicle maintenance work of the Kern Regional Transit Enterprise Fund. The division has plans to continue with construction of the Mojave Transit Center in FY 2023-24 as well as for the acquisition of seven (7) cutaway buses, six (6) electric charging stations, two (2) zero-emissions buses, and two (2) standard buses. Some of these capital expenses

were budgeted for in FY 2022-23 but have been deferred to FY 2023-24, contributing to a decreased actual for the prior year. Capital assets expenses will be funded with a combination of revenues such as State and federal aid programs, including the Road Repair and Accountability Act of 2017 (SB1), the Transportation Development Act, and the Congestion Mitigation and Air Quality Improvement Program. Budgeted Intergovernmental revenue includes \$6.8 million in other aid from governmental agencies, a portion of which will cover costs related to the projects and capital assets discussed above.

The retained earnings balance as of June 30, 2023 was \$5.8 million with the inclusion of long-term liabilities in the amount of \$4.9 million. These liabilities do not come due within the near future and represent future costs that will be funded with future revenue. After adjusting for long-term liabilities, the budgetary retained earnings as of June 30, 2023 was \$10.8 million. After the inclusion of \$535,406 in budgeted net operating revenue, the estimated budgetary retained earnings balance as of June 30, 2024 is \$11.3 million.

Enterprise Funds



Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Promote public transportation to improve access to services and improve air quality.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Total number of passengers who board a Kern Regional Transit bus | 175,898 | 220,000 | 213,324 | 220,000 |
| Requests for additional services | 10 | 8 | 6 | 4 |
| Average cost per passenger | \$2.26 | \$2.00 | \$2.31 | \$2.00 |
| The division continues to serve thousands of riders each month, though there was still a considerable decrease in passengers in FY 2021-22 due to the COVID-19 pandemic. Ridership continues to slowly increase, and the division anticipates a modest recovery in FY 2023-24. The division has received a grant which will provide free rides system-wide to encourage passengers to return to public transit. Social media marketing is being utilized to promote this program. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Ensure customer service as a priority.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|---|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| On-time performance | 90% | 90% | 88% | 90% |
| Preventable accidents per 1,000 miles | 0.003 | 0.01 | 0.002 | 0.001 |
| Passenger complaints per 100 passengers | 0.016 | 0.01 | 0.016 | 0.01 |
| Service interruptions per 100 miles | 0.01 | 0.1 | 0.01 | 0.1 |
| The division was able to meet the on-time performance and preventable accident goals for FY 2022-23. Passenger complaints remained consistent, but that can be attributed to the service reductions as a response to the COVID-19 pandemic and corresponding supply chain and worker shortages. The division anticipates meeting these goals in FY 2023-24 as service is increased. | | | | |

Enterprise Funds

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Waste Management Division

Department Head: Joshua Champlin
 Fund: Solid Waste Management Enterprise
 Budget Units: 8999 and 8993

Function: Health and Sanitation
 Activity: Sanitation

Description of Major Services

Waste Management is a division of the Public Works Department. The division is responsible for the operation and management of the County’s solid waste disposal system, which consists of seven active landfills, seven recycling/transfer stations, and three special waste facilities. The division administers the County’s solid waste franchise program, which authorizes and regulates trash collection by private haulers in some of the County’s unincorporated areas, and state mandated waste diversion and recycling programs. The division also provides for the continuing maintenance of eight inactive or closed landfills and 43 closed burn dumps.

| Summary of Expenses and Revenue | | | | | | |
|---|---------------------|-----------------------|---------------------|-----------------------|-------------------------|-----------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$51,294,441 | \$62,653,859 | \$53,775,988 | \$66,722,833 | \$66,722,833 | \$66,222,833 |
| Other Charges | 5,820,916 | 7,014,357 | 6,699,043 | 8,250,587 | 8,250,587 | 9,260,587 |
| Capital Assets | 8,668,738 | 24,227,467 | 2,738,796 | 37,096,202 | 39,196,202 | 50,055,192 |
| TOTAL EXPENSES | \$65,784,095 | \$93,895,683 | \$63,213,827 | \$112,069,622 | \$114,169,622 | \$125,538,612 |
| REVENUE: | | | | | | |
| Taxes | \$30,211,493 | \$47,315,583 | \$45,858,689 | \$49,368,508 | \$49,368,508 | \$49,368,508 |
| Fines and Forfeitures | 334,060 | 265,091 | 270,817 | 224,114 | 224,114 | 224,114 |
| Use of Money/Property | 674,130 | 1,515,936 | 1,456,199 | 660,965 | 660,965 | 660,965 |
| Intergovernmental | 628,915 | 5,432 | 369,962 | 1,472,184 | 1,472,184 | 11,472,184 |
| Charges for Services | 25,402,981 | 27,394,102 | 34,815,875 | 32,067,601 | 32,067,601 | 32,067,601 |
| Miscellaneous | 1,852,058 | 1,073,607 | 945,881 | 829,584 | 829,584 | 829,584 |
| Non-Revenue Receipts | 5,681,412 | 6,200,000 | 5,845,984 | 7,040,000 | 7,040,000 | 8,050,000 |
| Other Financing Sources: | | | | | | |
| American Rescue Plan Act | 0 | 0 | 322,278 | 768,421 | 768,421 | 674,109 |
| TOTAL REVENUE | \$64,785,049 | \$83,769,751 | \$89,885,685 | \$92,431,377 | \$92,431,377 | \$103,347,065 |
| INCR./(DECR.) IN RETAINED EARNINGS | (\$999,046) | (\$10,125,932) | \$26,671,858 | (\$19,638,245) | (\$21,738,245) | (\$22,191,547) |

Enterprise Funds

Major Expenses and Revenue in FY 2023-24 Recommended Budget

A major expense for the division’s recommended budget is labor reimbursement to the Public Works Department within services and supplies of approximately \$22.3 million. Additional appropriations within services and supplies includes landfill operating contracts and other professional services needed to maintain the County’s disposal sites, payment to the Board of Equalization based on a per ton basis for landfill waste, and costs associated with educational and recycling programs. Division revenue is generated from special land use assessments collected through property tax bills, landfill gate fees, and waste bin fees.

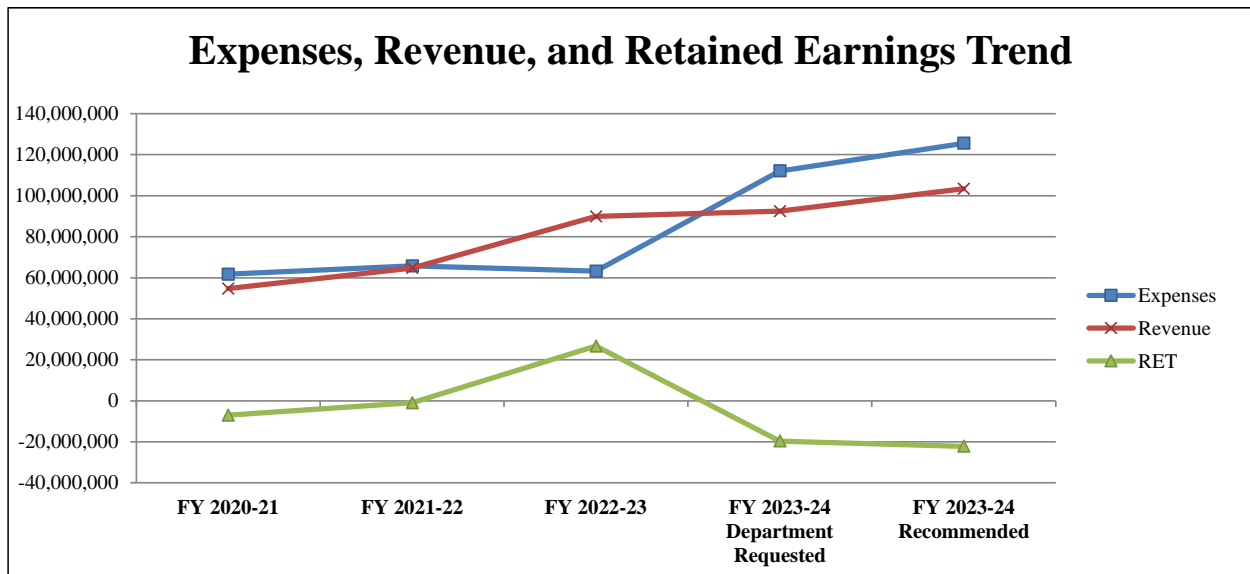
Budget Changes and Operational Impacts

The recommended budget includes \$10.3 million for 53 capital assets that are primarily replacement vehicles and heavy equipment. The recommended budget also includes \$14.2 million in capital projects, primarily for various improvements to existing landfills, and \$25.0 million for a capital project to establish composting capabilities in the Shafter area that satisfy State waste regulations. The \$25.0 million composting project is budgeted to be funded with \$10.0 million in State assistance and \$15.0 million in operational revenue primarily generated from service recipients. The division is budgeted to receive \$674,109 in American Recovery Act Plan funding to continue litter and encampment abatement services.

The division is budgeting to receive \$49.4 million in land use fees, \$7.2 million in solid waste bin fees, \$813,978 in recycling revenue, in addition to \$23.5 million from gate fee revenue collected at the waste sites.

The retained earnings balance as of June 30, 2023 was a deficit of \$31.7 million due to the inclusion of long-term liabilities of approximately \$68.6 million associated with pollution remediation obligations, future closure and post-closure maintenance obligations, and pension obligations. The entirety of these liabilities do not come due within the near future and represent future costs that will be funded with future revenue. After adjusting for long-term liabilities, the budgetary retained earnings balance as of June 30, 2023 was \$36.9 million, of which approximately \$22.2 million will be utilized in FY 2023-24.

Enterprise Funds



Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Assure solid waste management facilities and operations are conducted safely and with minimal impact on the environment.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Regulatory compliance rate for active landfills and transfer stations | 100% | 100% | 100% | 100% |
| Hazardous waste diverted from County landfills through Special Waste Facilities | 480 Tons | 500 Tons | 455 Tons | 500 Tons |
| Percentage of disposal reduced by department recycling programs | 20% | 22% | 19% | 20% |
| Number of tons of illegally dumped waste cleaned up | 1,800 Tons | 2,000 Tons | 3,905 Tons | 4,000 Tons |
| Number of homeless encampments removed/cleaned up | 460 | 500 | 453 | 500 |
| The division continues to work diligently to maximize operational efficiency and minimize operational compliance concerns. In FY 2022-23, the division achieved one hundred percent compliance rating for all operational facilities. Steps are being taken to ensure a successful implementation of SB 1383 in FY 2023-24. The special waste program held 45 household hazardous waste collection events throughout the county and increased the number of bulky waste events. Illegally dumped waste tonnage now includes all jurisdictions within the County since all participate through agreements with the County. There were over 900,000 transactions processed at the solid waste facilities with approximately 1.2 million tons of materials accepted for disposal and recycling. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will be among the very best fiscally managed counties in the State of California.

Department Goal: Fulfill the Waste Management Division’s mission by meeting the needs of county customers cost effectively and by meeting CalRecycle’s requirements of “reduce, reuse, and recycle”.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|--|----------------------|----------------------|----------------------|----------------------|
| Cost of operating recycling programs (cost per ton of waste handled) | \$62.96 | \$50.00 | \$99.32 | \$97.00 |
| Cost of operating landfill (cost per ton of waste handled) | \$32.03 | \$38.00 | \$31.36 | \$40.00 |
| Cost of operating transfer stations (cost per ton of waste handled) | \$88.25 | \$90.00 | \$73.10 | \$90.00 |
| Cost of operating Special Waste Facilities (cost per ton of hazardous waste handled) | \$5,531 | \$5,400 | \$5,985 | \$5,700 |
| Cost-effective operation of all County landfills, transfer stations, and Special Waste facilities will allow waste operations in Public Works to provide necessary and economic solid waste and hazardous waste services to County customers and maintain compliance with all regulations. SB 1383 regulations will be implemented in the upcoming fiscal year and preparations are in place to meet those requirements. New ordinances have been established, new franchise hauling agreements were completed in early 2023 and multiple facility improvements are being made to be able to maintain compliance with the new regulations. New Land Use, Gate Fee and Bin Fee rates have been established to maintain compliance and to maintain continual safe and efficient operations of all facilities. Additionally, new programs have been established to help meet the requirements of the County’s Homelessness Action Plan and to increase to increase the amount of illegal dumping cleanup throughout the County. | | | | |

Enterprise Funds

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Kern Sanitation Authority

General Manager: Joshua Champlin
 Fund: Kern Sanitation Authority
 Budget Unit: 9143 and 9144

Function: Health and Sanitation
 Activity: Sanitation

Description of Major Services

The Kern Sanitation Authority is a County Sanitation District administered by the Public Works Department and established to manage wastewater and operate the wastewater treatment plant for the East Bakersfield area district residents. In addition to providing these services, the district also provides for services to the Ford City-Taft Heights Sanitation District. These expenses are reimbursed by the Ford City-Taft Heights Sanitation District.

| Summary of Expenses and Revenue | | | | | | |
|---|--------------------|----------------------|--------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$3,574,702 | \$9,962,197 | \$2,524,835 | \$4,176,173 | \$4,176,173 | \$4,176,173 |
| Other Charges | 443,561 | 564,545 | 564,546 | 747,582 | 747,582 | 1,027,582 |
| Capital Assets | 1,871,584 | 440,000 | 55,487 | 10,415,000 | 9,215,000 | 9,215,000 |
| TOTAL EXPENSES | \$5,889,847 | \$10,966,742 | \$3,144,868 | \$15,338,755 | \$14,138,755 | \$14,418,755 |
| REVENUE: | | | | | | |
| Taxes | \$5,261,166 | \$5,366,087 | \$5,329,229 | \$5,930,787 | \$5,930,787 | \$5,930,787 |
| Licenses and Permits | 2,357 | 3,476 | 6,723 | 8,000 | 8,000 | 8,000 |
| Fines and Forfeitures | 75,244 | 61,517 | 70,740 | 64,000 | 64,000 | 64,000 |
| Use of Money/Property | 307,437 | 251,364 | 500,501 | 310,214 | 310,214 | 310,214 |
| Charges for Services | 871,035 | 396,503 | 690,980 | 913,780 | 913,780 | 913,780 |
| Miscellaneous | 48 | 250,000 | 219,551 | 406,649 | 406,649 | 406,649 |
| Non-Revenue Receipts | 423,256 | 500,000 | 499,778 | 725,000 | 725,000 | 1,005,000 |
| Other Financing Sources: | | | | | | |
| American Recovery Plan Act | 22,292 | 2,000,000 | 1,160,294 | 0 | 0 | 0 |
| TOTAL REVENUE | \$6,962,835 | \$8,828,947 | \$8,477,796 | \$16,358,430 | \$16,358,430 | \$16,638,430 |
| INCR./(DECR.) IN RETAINED EARNINGS | \$1,072,988 | (\$2,137,795) | \$5,332,928 | \$1,019,675 | \$2,219,675 | \$2,219,675 |

Special Districts

Major Expenses and Revenue in FY 2023-24 Recommended Budget

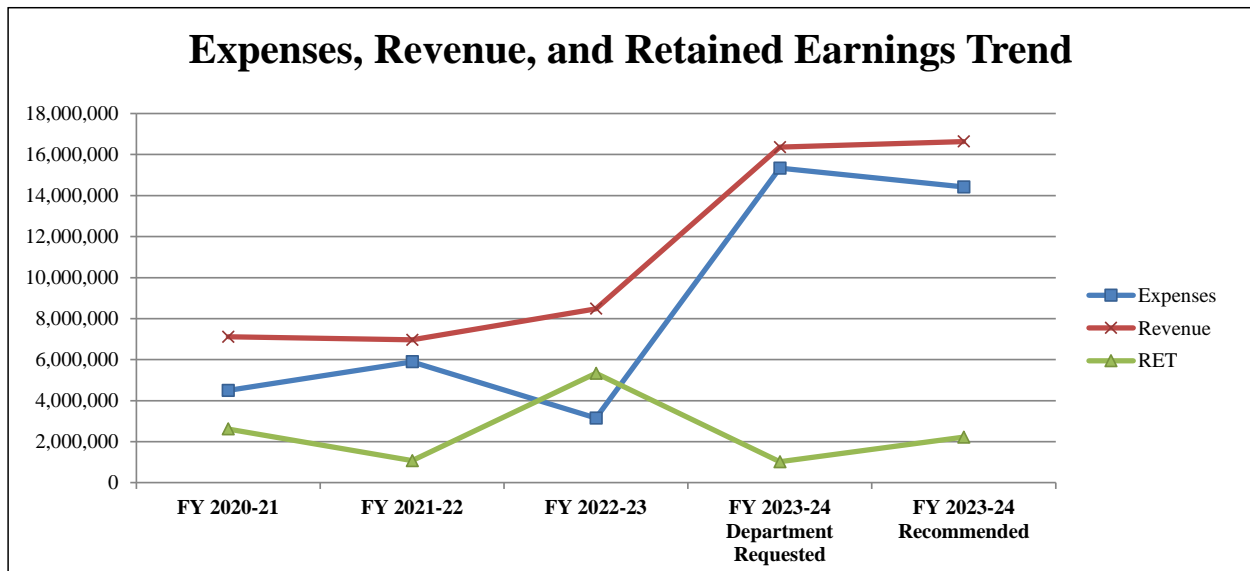
The primary ongoing expenses for the district are sewer maintenance and the reimbursement to the Public Works Department for labor required to operate the system and the wastewater treatment plant. Services and supplies include the costs associated with the equipment and materials needed to service and maintain the sanitation resources of the district as well as maintenance projects needed throughout the fiscal year. The primary ongoing revenue sources for this budget are sewer service charges collected through property tax bills on properties within the district boundaries and one-time sewer connection fees.

Budget Changes and Operational Impacts

The recommended budget for the district includes appropriations for structural repairs to wastewater treatment structures and facilities. Capital assets appropriations in the amount of \$8,000,000 have been included for a sewer system expansion project in the Rexland Acres area. Intergovernmental revenue in the amount of \$8,000,000 is budgeted to reflect grant support from the State of California for the Rexland Acres sewer expansion project.

While the Kern Sanitation Authority has sufficient short-term unrestricted cash that can be used to support the operations of the division, at times the retained earnings balance will show as low or negative. This is due to the inclusion of long-term liabilities primarily associated with pension obligations. The entirety of these liabilities do not come due within the near future and represent future costs that will be funded with future revenue. The retained earnings balance as of June 30, 2023 was \$3.2 million after the inclusion of approximately \$4.8 million in long-term liabilities. After adjusting for long-term debt, the budgetary retained earnings balance as of June 30, 2023 was \$8.0 million.

Special Districts



Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Assure operations are conducted safely while minimizing impact on customers and the environment by complying with State of California regulations.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|---|----------------------|----------------------|----------------------|----------------------|
| Number of months each year of safe operation of the wastewater system with no Notices of Violation of Wastewater Discharge Requirements | 12 | 12 | 12 | 12 |
| Number of Sewer System Overflows onto private property | 1 | 0 | 0 | 0 |
| Percentage of times responded in less than one hour when notification of a Sewer System Overflow was received | 100% | 100% | 100% | 100% |
| The department is committed to operating its treatment plant facility safely, within regulatory guidelines, and without violations of its governing waste discharge requirements. In FY 2022-23, the department achieved zero notice of violations and sewer system overflow onto private property. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Fulfill Kern Sanitation Authority’s mission and provide cost-effective wastewater treatment and collection services.

| <i>Department Objectives Measured</i> | FY 2021-22 Actual | FY 2022-23 Target | FY 2022-23 Actual | FY 2023-24 Target |
|---|----------------------|----------------------|----------------------|----------------------|
| Annual charge for sewer service for a single-family residence | \$307.18 | \$318.95 | \$318.95 | \$334.90 |
| The department has continued to provide cost effective service to its customers. The regulatory obligations and cost of replacing aging infrastructure required a rate increase. On May 9, 2023, a protest hearing was held, a majority was not reached, and a 5% increase was approved for FY 2023-24. | | | | |

Special Districts

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Ford City-Taft Heights Sanitation District

Department Head: Joshua Champlin
 Fund: Ford City-Taft Heights Sanitation
 Budget Unit: 9145 and 9146

Function: Health and Sanitation
 Activity: Sanitation

Description of Major Services

The Ford City-Taft Heights Sanitation District is a County Sanitation District which manages wastewater from the unincorporated areas of Ford City and Taft Heights. Sewer collection for the communities joins the City of Taft system and gravity flows to the Taft Wastewater Treatment Plant. The Taft Wastewater Treatment Plant is jointly owned by the City of Taft (52%) and the district (48%). The Kern Sanitation Authority maintains the district’s sewer collection system and the Public Works Department provides administration and maintenance services.

| Summary of Expenses and Revenue | | | | | | |
|---|--------------------|--------------------|--------------------|----------------------|-------------------------|--------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Services and Supplies | \$985,573 | \$1,484,123 | \$661,962 | \$871,852 | \$871,852 | \$871,852 |
| Other Charges | 97,094 | 110,982 | 99,614 | 223,112 | 223,112 | 223,112 |
| Capital Assets | 80,443 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENSES | \$1,163,110 | \$1,595,105 | \$761,576 | \$1,094,964 | \$1,094,964 | \$1,094,964 |
| REVENUE: | | | | | | |
| Taxes | \$948,786 | \$936,347 | \$981,169 | \$1,128,076 | \$1,128,076 | \$1,128,076 |
| Fines and Forfeitures | 40,026 | 14,260 | 17,769 | 29,679 | 29,679 | 29,679 |
| Use of Money/Property | 15,099 | 26,561 | 43,913 | 38,113 | 38,113 | 38,113 |
| Charges for Services | 21,806 | 37,119 | 38,993 | 38,727 | 38,727 | 38,727 |
| Miscellaneous | 3,634 | 0 | 267 | 0 | 0 | 0 |
| Non-Revenue Receipts | 95,190 | 110,000 | 98,632 | 220,000 | 220,000 | 220,000 |
| Other Financing Sources: | | | | | | |
| American Recovery Plan Act | 72,879 | 0 | 88,875 | 0 | 0 | 0 |
| TOTAL REVENUE | \$1,197,420 | \$1,124,287 | \$1,269,618 | \$1,454,595 | \$1,454,595 | \$1,454,595 |
| INCR./(DECR.) IN RETAINED EARNINGS | \$34,310 | (\$470,818) | \$508,042 | \$359,631 | \$359,631 | \$359,631 |

Special Districts

Major Expenses and Revenue in FY 2023-24 Recommended Budget

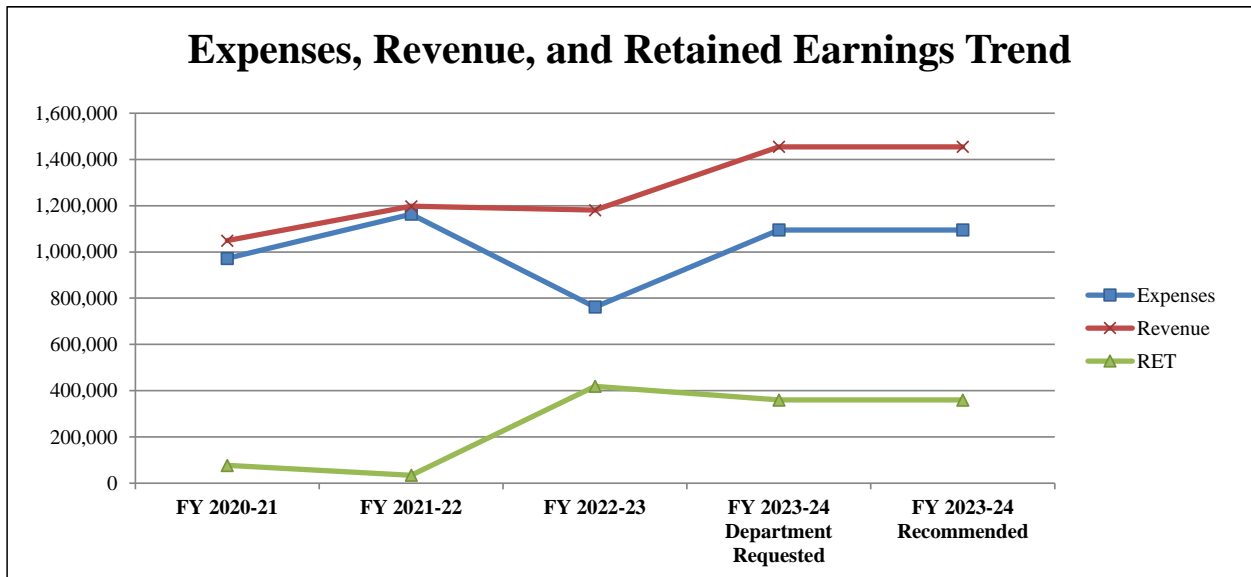
The major operational expense for the district is the County’s share of cost paid to the City of Taft for the operation of the treatment plant as stipulated by an agreement between the City of Taft and the district as well as reimbursements to the Public Works Department for administration and maintenance services. The operational, administrative, and maintenance costs are paid with sewer service charges collected through property tax bills. Charges for services and miscellaneous revenues are collected for connection fees and other district cost reimbursements.

Budget Changes and Operational Impacts

The recommended budget includes sufficient appropriations to pay the City of Taft the operational cost of the plant and to reimburse the Public Works Department for administrative and

maintenance costs. The budgeted decrease in services and supplies appropriations from the prior year adopted budget is due to a major maintenance sewer project being included in the prior year data. Beginning in FY 2014-15 the district began paying the City of Taft its portion of the U.S. Department of Agriculture Rural Development loan secured for a major plant upgrade. The loan amount of \$3,619,000 will be repaid over 20 years at a reduced interest rate of 2.5%. The district is responsible for 48% of the debt service payment.

The retained earnings available as of June 30, 2023 was \$886,696, all of which is budgeted along with the budgeted increase in retained earnings to be placed in designations to support future project expenses.



Special Districts

Fiscal Year 2023-24 Goals, Objectives, and Performance Measures

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities.

Department Goal: Assure Ford City-Taft Heights Sanitation Authority operations are conducted safely and minimize impact on customers and the environment by providing customer-centered services.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Number of Sewer System Overflows onto private property | 2 | 0 | 0 | 0 |
| Percentage of times responded in less than one hour when notification of a Sewer System Overflow was received | 100% | 100% | 100% | 100% |
| The district continues to promptly respond to all sewer system overflows. Sewer crew staff are set up for 24/7 emergency response and additional maintenance to sewer lines in known trouble areas has been performed. | | | | |

County Initiative: Enhance Quality of Life for all Kern County Residents

County Goal: We will make Kern County among the safest communities in the Central Valley

Department Goal: Fulfill Ford City-Taft Heights District’s mission and provide cost-effective wastewater treatment and collection services.

| <i>Department Objectives Measured</i> | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24 |
|--|------------|------------|------------|------------|
| | Actual | Target | Actual | Target |
| Annual charge for sewer service for a single-family residence | \$379.80 | \$408.25 | \$471.82 | \$507.21 |
| The district will continue to provide cost effective sewer service to customers. A rate increase was necessary to replace aging infrastructure and meet regulatory obligations. On May 9, 2023, a protest hearing was held, a majority was not reached, and a 7.5% increase was approved for FY 2023-24. | | | | |

Special Districts

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In-Home Supportive Services Public Authority

Department Head: Jeremy Oliver

Function: Public Assistance

Fund: In-Home Supportive Services

Activity: Other Assistance

Budget Unit: 9147

Description of Major Services

The In-Home Supportive Services (IHSS) program is designed to assist persons with disabilities and older adults in avoiding premature placement in long-term care facilities. The IHSS Public Authority was established by the Board of Supervisors in November 2002, and is administered under contract by the Aging and Adult Services Department. The Public Authority is the employer of record for the purpose of collective bargaining for individuals that provide services to eligible aged, blind or disabled individuals, in order to allow those persons to remain in their homes and avoid institutionalization.

| Summary of Expenditures and Revenue | | | | | | |
|-------------------------------------|---------------------|---------------------|----------------------|----------------------|-------------------------|---------------------|
| | FY 2021-22 | FY 2022-23 | | FY 2023-24 | | |
| | Actual | Adopted Budget | Actual | Department Requested | Preliminary Recommended | Recommended |
| APPROPRIATIONS: | | | | | | |
| Other Charges | \$12,390,611 | \$12,797,320 | \$11,895,207 | \$13,314,024 | \$13,314,024 | \$14,328,859 |
| TOTAL EXPENDITURES | \$12,390,611 | \$12,797,320 | \$11,895,207 | \$13,314,024 | \$13,314,024 | \$14,328,859 |
| REVENUE: | | | | | | |
| Use of Money/Property | \$23,451 | \$17,655 | \$52,143 | \$6,000 | \$6,000 | \$6,000 |
| Intergovernmental | 396,203 | 894,970 | 853,589 | 642,883 | 642,883 | 642,883 |
| Other Financing Sources: | | | | | | |
| Social Services Realignment | 9,308,068 | 10,776,520 | 10,776,520 | 10,736,852 | 10,736,852 | 11,247,592 |
| General Fund Contribution | 1,394,557 | 2,025,076 | 2,025,076 | 1,928,289 | 1,928,289 | 1,928,289 |
| TOTAL REVENUE | \$11,122,279 | \$13,714,221 | \$13,707,328 | \$13,314,024 | \$13,314,024 | \$13,824,764 |
| NET FUND COST | \$1,268,332 | (\$916,901) | (\$1,812,121) | \$0 | \$0 | \$504,095 |

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The majority of expenditures in this budget unit are associated with IHSS service providers' salaries. The personnel costs and services and supplies for administering the IHSS program are found in budget unit 5610. The IHSS Maintenance of Effort (MOE) represents the County's share of cost for the following: service provider wages, IHSS administrative costs, and the administration of the IHSS Public Authority. The recommended budget includes \$13.3 million to fund the County's IHSS MOE.

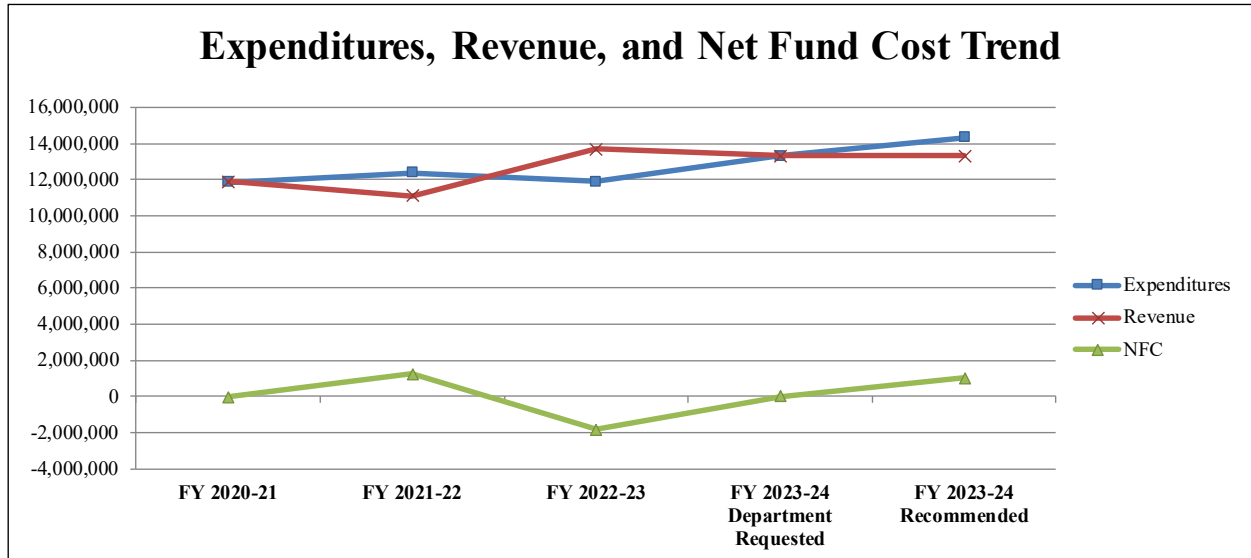
Budget Changes and Operational Impacts

The recommended budget includes a net increase in Social Services realignment of \$471,072 for a partial prior year MOE payment, in addition to the FY 2023-24 MOE payment. The County costs for IHSS remains tied to the IHSS MOE. The recommended budget includes an increase in other charges based upon the State law that requires counties to adjust the MOE base amount by a 4%

Special Districts

inflation factor beginning in FY 2020-21. In addition, any wage and benefits negotiated by the County will also increase the IHSS MOE.

The fund balance at June 30, 2023 was \$504,095, which will offset the budgeted net fund cost. The recommended budget provides adequate funding for the IHSS Public Authority to perform its required function.



Special Districts

Special Revenue Funds

Budget Units as Listed

Description of Major Services

Special revenue funds were established to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special revenue funds are transferred to a variety of County departments to fund specific activities. Funds are transferred into departments as operating transfers in and are detailed in the Summaries of Expenditures and Revenues for each department as other financing sources. A few special revenue funds expend directly out of the fund. However, the majority of the appropriations recommended below will be transferred into operating budgets in other County funds.

Summary of Expenditures and Revenue

| Fund Number | Budget Unit | Description | FY 2022-23 | FY 2023-24 | | | Total | |
|----------------------------------|-------------|---|-----------------------|---------------------|---------------|----------------------|----------------------------|-------------------------|
| | | | Adopted Appropriation | Services & Supplies | Other Charges | Other Financing Uses | Recommended Appropriations | Total Estimated Revenue |
| General Government | | | | | | | | |
| Finance | | | | | | | | |
| 00002 | 1118 | Relief Miscellaneous Fund | \$12,208,101 | \$0 | \$0 | \$103,031 | \$103,031 | \$15,000 |
| 00264 | 1113 | Tax Loss Reserve | \$6,300,000 | \$0 | \$0 | \$6,800,000 | \$6,800,000 | \$6,800,000 |
| 00266 | 1121 | Redemption Systems | \$449,982 | \$0 | \$0 | \$574,383 | \$574,383 | \$200,000 |
| 22013 | 1119 | American Rescue Plan | \$141,603,747 | \$74,311,703 | \$0 | \$57,992,107 | \$132,303,810 | \$1,200,000 |
| Total Finance | | | \$160,561,830 | \$74,311,703 | \$0 | \$65,469,521 | \$139,781,224 | \$8,215,000 |
| Property Management | | | | | | | | |
| 22156 | 1611 | DIVCA Local Franchise Fee | \$100,000 | \$0 | \$0 | \$107,000 | \$107,000 | \$420,000 |
| Total Property Management | | | \$100,000 | \$0 | \$0 | \$107,000 | \$107,000 | \$420,000 |
| Promotion | | | | | | | | |
| 22036 | 1814 | Board of Trade-Advertising | \$30,000 | \$0 | \$0 | \$30,000 | \$30,000 | \$3,000 |
| Total Promotion | | | \$30,000 | \$0 | \$0 | \$30,000 | \$30,000 | \$3,000 |
| Plant Acquisition | | | | | | | | |
| 00172 | 1963 | Planned Local Drainage-Brundage | \$500 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 00191 | 1968 | Criminal Justice Facilities Construction | \$2,400,000 | \$0 | \$0 | \$2,400,000 | \$2,400,000 | \$1,414,500 |
| Total Plant Acquisition | | | \$2,400,500 | \$0 | \$0 | \$2,400,000 | \$2,400,000 | \$1,414,500 |
| Total General Government | | | \$163,092,330 | \$74,311,703 | \$0 | \$67,903,490 | \$142,215,193 | \$10,037,500 |
| Public Protection | | | | | | | | |
| Judicial | | | | | | | | |
| 00180 | 2111 | DNA Identification | \$320,000 | \$0 | \$0 | \$285,000 | \$285,000 | \$285,000 |
| 00181 | 2112 | Local Public Safety | \$101,187,967 | \$0 | \$0 | \$119,664,575 | \$119,664,575 | \$104,795,674 |
| 00190 | 2114 | Domestic Violence | \$120,000 | \$0 | \$0 | \$120,000 | \$120,000 | \$177,000 |
| 00164 | 2115 | Real Estate Fraud | \$1,060,816 | \$0 | \$0 | \$704,000 | \$704,000 | \$724,000 |
| 22046 | 2119 | Sheriff Electronic Monitoring | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,500 |
| 22064 | 2181 | District Attorney Local Forfeiture | \$30,000 | \$0 | \$0 | \$0 | \$0 | \$57,000 |
| 22079 | 2182 | District Attorney Equipment/Automation | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,000 |
| 22087 | 2185 | Criminalistics Laboratories | \$25,000 | \$0 | \$0 | \$25,000 | \$25,000 | \$108,654 |
| 24026 | 2191 | Victim Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,000 |
| 24028 | 2186 | District Attorney-Federal Forfeitures | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,600 |
| 24038 | 2187 | District Attorney-Court Ordered Penalties | \$750,000 | \$0 | \$0 | \$33,000 | \$33,000 | \$80,455 |
| 29090 | 2195 | Public Defense Pilot Program | \$1,274,310 | \$811,866 | \$0 | \$0 | \$811,866 | \$1,071,656 |
| Total Judicial | | | \$104,768,093 | \$811,866 | \$0 | \$120,831,575 | \$121,643,441 | \$107,315,539 |

Special Revenue Funds

Summary of Expenditures and Revenue

| Fund Number | Budget Unit | Description | FY 2022-23 | | | FY 2023-24 | | Total Estimated Revenue |
|---|-------------|---|-----------------------|---------------------|--------------------|----------------------|----------------------------------|-------------------------|
| | | | Adopted Appropriation | Services & Supplies | Other Charges | Other Financing Uses | Total Recommended Appropriations | |
| Public Protection | | | | | | | | |
| Police Protection | | | | | | | | |
| 00182 | 2211 | Sheriff Facility Training | \$186,270 | \$0 | \$0 | \$186,270 | \$186,270 | \$175,000 |
| 00184 | 2212 | Automated Fingerprint | \$400,000 | \$0 | \$0 | \$400,000 | \$400,000 | \$185,000 |
| 22083 | 4138 | Officer Wellness Grant | \$0 | \$0 | \$0 | \$400,000 | \$400,000 | \$0 |
| 22126 | 2213 | Sheriff Rural Crime | \$5,000 | \$0 | \$0 | \$5,000 | \$5,000 | \$400 |
| 22127 | 2214 | Sheriff-California Identification | \$2,409,000 | \$0 | \$0 | \$2,454,475 | \$2,454,475 | \$1,630,000 |
| 22128 | 2215 | Sheriff-Civil Subpoenas | \$15,000 | \$0 | \$0 | \$15,000 | \$15,000 | \$10,000 |
| 22131 | 2216 | Sheriff Drug Abuse Gang Diversion | \$20,000 | \$0 | \$0 | \$0 | \$0 | \$2,400 |
| 22132 | 2217 | Sheriff Training | \$169,550 | \$0 | \$0 | \$85,000 | \$85,000 | \$26,000 |
| 22133 | 2218 | Sheriff Work Release | \$79,490 | \$0 | \$0 | \$100,000 | \$100,000 | \$147,500 |
| 22134 | 2232 | Seizure of Gaming Device | \$168,505 | \$0 | \$0 | \$50,000 | \$50,000 | \$20,500 |
| 22137 | 2219 | Sheriff State Forfeiture | \$12,000 | \$0 | \$0 | \$12,000 | \$12,000 | \$0 |
| 22138 | 2220 | Sheriff Civil Automated | \$491,999 | \$0 | \$0 | \$514,042 | \$514,042 | \$130,000 |
| 22140 | 2221 | Sheriff Firearms | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,200 |
| 22141 | 2222 | Sheriff Judgement Debtor's Fee | \$15,000 | \$0 | \$0 | \$20,000 | \$20,000 | \$115,000 |
| 22142 | 2223 | Sheriff Community Resources | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,520 |
| 22143 | 2224 | Sheriff Volunteer Services | \$15,000 | \$0 | \$0 | \$22,750 | \$22,750 | \$7,000 |
| 22144 | 2225 | Sheriff Controlled Substance | \$87,500 | \$0 | \$0 | \$408,100 | \$408,100 | \$105,000 |
| 22160 | 2226 | Sheriff's CAL-MMET | \$0 | \$0 | \$0 | \$0 | \$0 | \$200 |
| 22161 | 2227 | HIDTA-State Asset Forfeitures | \$0 | \$0 | \$0 | \$34,600 | \$34,600 | \$100,000 |
| 22162 | 2228 | CAL-MMET-State Asset Forfeitures | \$0 | \$0 | \$0 | \$0 | \$0 | \$30,000 |
| 22163 | 2229 | High Tech Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$50 |
| 24057 | 2230 | Inmate Welfare | \$2,437,014 | \$0 | \$0 | \$2,549,024 | \$2,549,024 | \$1,690,000 |
| 24059 | 2349 | TCM/MAA Programs Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$42,000 |
| 22129 | 2231 | KNET Asset Forfeiture | \$0 | \$0 | \$0 | \$78,900 | \$78,900 | \$4,000 |
| 22196 | 2233 | Rural Crime - Environment Impact Fee | \$807,764 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Police Protection | | | \$7,319,092 | \$0 | \$0 | \$7,335,161 | \$7,335,161 | \$4,424,770 |
| Detention & Correction | | | | | | | | |
| 24063 | 2193 | CCP Community Recidivism | \$3,463,771 | \$1,684,869 | \$0 | \$0 | \$1,684,869 | \$1,884,869 |
| 22010 | 2300 | Public Safety 2011 Realignment | \$96,251,518 | \$0 | \$1,808,789 | \$113,050,921 | \$114,859,710 | \$98,540,282 |
| 00166 | 2350 | DJJ Realignment SB 823 | \$0 | \$0 | \$0 | \$7,115,879 | \$7,115,879 | \$88,989 |
| 00179 | 2341 | Probation Training | \$327,600 | \$0 | \$0 | \$361,820 | \$361,820 | \$361,820 |
| 00163 | 2342 | Probation Juvenile Justice Realignment | \$9,577,684 | \$0 | \$0 | \$5,935,079 | \$5,935,079 | \$5,968,079 |
| 22098 | 2343 | Probation Asset Forfeiture | \$5,000 | \$0 | \$0 | \$5,000 | \$5,000 | \$800 |
| 24060 | 2344 | Juvenile Inmate Welfare | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,000 |
| 22190 | 2346 | Community Corrections Performance Incentive | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,000 |
| 22097 | 2347 | Asset Forfeiture 15 Percent | \$0 | \$0 | \$0 | \$0 | \$0 | \$300 |
| 22107 | 2348 | Probation Federal Asset Forfeiture | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,600 |
| Total Detention & Correction | | | \$109,625,573 | \$1,684,869 | \$1,808,789 | \$126,468,699 | \$129,962,357 | \$106,859,739 |
| Fire Protection | | | | | | | | |
| 22123 | 2419 | Vehicle Apparatus | \$2,550,000 | \$0 | \$0 | \$3,006,039 | \$3,006,039 | \$0 |
| 22188 | 2420 | Fireworks Violations | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$25,337 |
| 24042 | 2421 | Fire Department Donaitons Trust | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,216 |
| 24043 | 2422 | State Fire Trust Fund | \$602,500 | \$0 | \$0 | \$2,907,260 | \$2,907,260 | \$700,000 |
| 24044 | 2423 | Fire-Hazard Reduction | \$37,700 | \$0 | \$0 | \$800,000 | \$800,000 | \$227,000 |
| 24047 | 2425 | Fire-Helicopter Operations | \$300,000 | \$0 | \$0 | \$1,475,000 | \$1,475,000 | \$300,000 |
| Total Fire Protection | | | \$3,515,200 | \$0 | \$0 | \$8,188,299 | \$8,188,299 | \$1,257,553 |
| Protective Inspection | | | | | | | | |
| 24125 | 2626 | Strong Motion Instrumentation | \$30,000 | \$30,000 | \$0 | \$0 | \$30,000 | \$30,000 |
| Total Protective Inspection | | | \$30,000 | \$30,000 | \$0 | \$0 | \$30,000 | \$30,000 |
| Other Protection | | | | | | | | |
| 00198 | 2706 | Recorder's Modernization | \$1,133,500 | \$0 | \$95,000 | \$1,636,000 | \$1,731,000 | \$700,017 |
| 22187 | 2708 | Recorder-Electronic Recording | \$153,050 | \$0 | \$0 | \$155,050 | \$155,050 | \$157,515 |
| 00194 | 2709 | Recorder-Social Security Truncation | \$21,000 | \$0 | \$0 | \$18,000 | \$18,000 | \$0 |
| 00160 | 2740 | Wildlife Resources | \$6,500 | \$500 | \$6,000 | \$0 | \$6,500 | \$16,300 |
| 22042 | 2751 | General Plan Administration Surcharge | \$2,116,152 | \$0 | \$0 | \$2,197,698 | \$2,197,698 | \$817,600 |
| 22124 | 2753 | Oil and Gas Program | \$1,108,188 | \$0 | \$0 | \$803,353 | \$803,353 | \$501,000 |
| 00175 | 2780 | Range Improvement Section 15 | \$21,000 | \$0 | \$7,000 | \$0 | \$7,000 | \$9,103 |
| 00177 | 2781 | Range Improvement Section 3 | \$9,000 | \$0 | \$3,000 | \$0 | \$3,000 | \$1,678 |
| 00161 | 7101 | Parks - Tehachapi Mountain Forest | \$0 | \$0 | \$0 | \$0 | \$0 | \$35 |
| 22175 | 8747 | Airport -General Aviation-Capital Match | \$376,000 | \$0 | \$0 | \$655,000 | \$655,000 | \$23,500 |
| Total Other Protection | | | \$4,944,390 | \$500 | \$111,000 | \$5,465,101 | \$5,576,601 | \$2,226,748 |
| Total Public Protection | | | \$230,202,348 | \$2,527,235 | \$1,919,789 | \$268,288,835 | \$272,735,859 | \$222,114,349 |
| Public Ways & Facilities | | | | | | | | |
| Public Ways | | | | | | | | |
| 24089 | 3003 | Metro Bakersfield Transport Impact | \$3,300,000 | \$0 | \$0 | \$9,444,222 | \$9,444,222 | \$1,980,000 |
| Total Public Ways | | | \$3,300,000 | \$0 | \$0 | \$9,444,222 | \$9,444,222 | \$1,980,000 |
| Total Public Ways & Facilities | | | \$3,300,000 | \$0 | \$0 | \$9,444,222 | \$9,444,222 | \$1,980,000 |

Special Revenue Funds

Summary of Expenditures and Revenue

| Fund Number | Budget Unit | Description | FY 2022-23 | | FY 2023-24 | | Total | |
|---------------------------------------|-------------|---|-----------------------|---------------------|--------------------|----------------------|----------------------------|-------------------------|
| | | | Adopted Appropriation | Services & Supplies | Other Charges | Other Financing Uses | Recommended Appropriations | Total Estimated Revenue |
| Health & Sanitation | | | | | | | | |
| Health | | | | | | | | |
| 22069 | 4111 | Public Health Miscellaneous | \$0 | \$0 | \$0 | \$0 | \$0 | \$385 |
| 22125 | 4116 | Hazardous Waste Settlements | \$330,361 | \$0 | \$0 | \$351,452 | \$351,452 | \$75,000 |
| 24139 | 4118 | Vital & Health Statistics-County Clerk | \$3,000 | \$0 | \$0 | \$3,000 | \$3,000 | \$3,000 |
| 24138 | 4119 | Vital & Health Statistics-Recorder | \$128,000 | \$0 | \$0 | \$136,000 | \$136,000 | \$92,000 |
| 00195 | 4124 | Alcoholism Program | \$48,000 | \$0 | \$0 | \$44,000 | \$44,000 | \$45,500 |
| 00196 | 4125 | Alcohol Abuse Education/Prevention | \$32,000 | \$0 | \$0 | \$43,000 | \$43,000 | \$38,300 |
| 00197 | 4126 | Drug Program | \$28,000 | \$0 | \$0 | \$15,000 | \$15,000 | \$17,100 |
| 00199 | 4147 | Opioid Settlement Funds | \$0 | \$0 | \$0 | \$2,821,162 | \$2,821,162 | \$18,000 |
| 22085 | 4130 | Mental Health Services Act | \$76,612,655 | \$0 | \$0 | \$92,658,132 | \$92,658,132 | \$109,268,351 |
| 22073 | 4136 | Health-MAA/TCM | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,900 |
| 22076 | 4137 | Child Restraint Loaner Program | \$8,000 | \$0 | \$0 | \$18,000 | \$18,000 | \$8,000 |
| 24126 | 4140 | Tobacco Education Control Program | \$150,000 | \$0 | \$0 | \$150,000 | \$150,000 | \$150,500 |
| 24137 | 4141 | Vital & Health Statistics-Health | \$100,201 | \$0 | \$0 | \$84,421 | \$84,421 | \$116,000 |
| 24140 | 4143 | Tobacco Control Prop 56 | \$503,532 | \$0 | \$0 | \$329,966 | \$329,966 | \$333,100 |
| 24141 | 4144 | CDPH Emergency Preparation Grant | \$0 | \$0 | \$0 | \$33,826 | \$33,826 | \$0 |
| 22010 | 4142 | Behavioral Health Services 2011 Realignment | \$66,637,819 | \$2,620,468 | \$0 | \$76,795,742 | \$79,416,210 | \$76,795,742 |
| Total Health | | | \$144,581,568 | \$2,620,468 | \$0 | \$173,483,701 | \$176,104,169 | \$186,963,878 |
| Hospital Care | | | | | | | | |
| 00187 | 4201 | Emergency Medical Payments | \$2,200,000 | \$648,000 | \$0 | \$316,590 | \$964,590 | \$1,640,000 |
| Total Hospital Care | | | \$2,200,000 | \$648,000 | \$0 | \$316,590 | \$964,590 | \$1,640,000 |
| Total Health & Sanitation | | | \$146,781,568 | \$3,268,468 | \$0 | \$173,800,291 | \$177,068,759 | \$188,603,878 |
| Public Assistance | | | | | | | | |
| Administration | | | | | | | | |
| 22185 | 5122 | Wraparound Savings | \$4,144,000 | \$144,000 | \$0 | \$8,400,000 | \$8,544,000 | \$0 |
| 24066 | 5123 | Kern County Children | \$1,103,610 | \$881,161 | \$0 | \$0 | \$881,161 | \$203,128 |
| 24105 | 5124 | Jamison Center | \$0 | \$100,000 | \$0 | \$0 | \$100,000 | \$0 |
| Total Administration | | | \$5,247,610 | \$1,125,161 | \$0 | \$8,400,000 | \$9,525,161 | \$203,128 |
| Other Assistance | | | | | | | | |
| 22010 | 5300 | Human Services 2011 Realignment | \$84,404,310 | \$0 | \$0 | \$86,152,083 | \$86,152,083 | \$86,152,083 |
| Total Other Assistance | | | \$84,404,310 | \$0 | \$0 | \$86,152,083 | \$86,152,083 | \$86,152,083 |
| Total Public Assistance | | | \$89,651,920 | \$1,125,161 | \$0 | \$94,552,083 | \$95,677,244 | \$86,355,211 |
| Education | | | | | | | | |
| Education | | | | | | | | |
| 24067 | 6211 | Kern County Library Donations | \$235,000 | \$0 | \$0 | \$235,000 | \$235,000 | \$127,500 |
| Total Education | | | \$235,000 | \$0 | \$0 | \$235,000 | \$235,000 | \$127,500 |
| Total Education | | | \$235,000 | \$0 | \$0 | \$235,000 | \$235,000 | \$127,500 |
| Recreation & Culture | | | | | | | | |
| Recreation Facilities | | | | | | | | |
| 00170 | 7103 | Off Highway Motor Vehicle License | \$50,000 | \$1 | \$0 | \$50,000 | \$50,001 | \$126,000 |
| 22195 | 7104 | Parks Donations | \$41,000 | \$41,000 | \$0 | \$0 | \$41,000 | \$1,000 |
| 25120 | 7105 | Parcel Map In-Lieu Fees | \$0 | \$0 | \$0 | \$22,000 | \$22,000 | \$12,500 |
| Total Recreation Facilities | | | \$91,000 | \$41,001 | \$0 | \$72,000 | \$113,001 | \$139,500 |
| Total Recreation & Culture | | | \$91,000 | \$41,001 | \$0 | \$72,000 | \$113,001 | \$139,500 |
| Total Special Revenue Funds | | | \$633,354,166 | \$81,273,568 | \$1,919,789 | \$614,398,952 | \$697,592,309 | \$509,372,938 |

Special Revenue Funds

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Other Capital Projects

Fund: As listed

Budget Units: As Listed

Description of Major Services

The Capital Project funds are used to account for countywide capital projects not accounted for in other budget units. Capital projects are financed through a variety of funding sources including Certificates of Participation, State and federal grants, private contributions, and traffic mitigation fees and are budgeted in the year authorized. The General Services Division of the County Administrative Office generally manages the projects.

Major Expenditures and Revenue in FY 2023-24 Recommended Budget

The FY 2023-24 includes \$39.9 million to fund a portion of the Regional Public Safety Communications Network. On June 13, 2023 the agreement with Motorola Solutions for the installation and implementation of the system was approved. The project cost is estimated at \$177.1 million and includes the replacement of the existing system that is over 22 years old and becoming exceedingly difficult to source parts and maintain. The project also includes replacement of all first responders' radios as well as site remediation and post warranty support. The proposed transfer will add to the \$95.5 million originally transferred to this project and will cover the project management cost, a portion of the radios, and the first year of site remediation based on the construction schedule.

The recommended budget also includes \$9.5 million in Accumulated Capital Outlay to relocate Station 11 from Keene to Hart flat to position Station 11 closer to the community area it serves, which will be funded with Measure K funds.

As part of the American Rescue Plan Coronavirus State Fiscal Recovery Fund, \$27.9 million will be utilized for improvements in water infrastructure, parks improvements, stormwater mitigation and to provide Wi-Fi at various county facilities. Most projects are in the design phase; construction began for the Supportive Services Village in January 2023. This facility will include 50 tiny homes shelters and wraparound services to individuals experiencing homelessness.

The Psychiatric Health Facilities project includes the construction of two facilities that will house adults and adolescents for acute short-term psychiatric inpatient treatment in a nonhospital setting.

| SUMMARY OF EXPENDITURES AND REVENUE | | | | | | | | | |
|--|-------------|---|---------------------------------|---|--------------------------|------------------------------------|-------------------------|----------------------------|--|
| Fund Number | Budget Unit | Description | Cumulative Balances | | | | FY 2023-24 | | |
| | | | Budgeted Project Appropriations | Project Actual Accumulated Expenditures | Budgeted Project Revenue | Project Actual Accumulated Revenue | Total Estimated Revenue | Recommended Appropriations | |
| General Government | | | | | | | | | |
| Plant Acquisition | | | | | | | | | |
| 00004 | 1948 | ACO - General | | | | | | | |
| | | 8154- Public Safety Communication Proj. | \$95,500,000 | \$0 | \$95,500,000 | \$0 | \$26,390,767 | \$26,240,767 | |
| | | 8601-Subscriber Equipment | \$0 | \$0 | \$0 | \$0 | \$13,705,340 | \$13,705,340 | |
| 00012 | 1949 | ACO - Structural Fire | \$0 | \$0 | \$0 | \$0 | \$9,505,000 | \$9,500,000 | |
| Public Ways and Facilities | | | | | | | | | |
| 00221 | 1966 | Water Infrastructure | | | | | | | |
| | | 8112- Buena Vista Aquatic Rec. Area | \$4,762,000 | \$112,251 | \$4,762,000 | \$112,251 | \$0 | \$0 | |
| | | 8113-Camp Condor Water System | \$1,100,000 | \$31,264 | \$1,100,000 | \$31,264 | \$0 | \$0 | |
| | | 8114-Camp Okihi Portable Water | \$625,000 | \$35,903 | \$625,000 | \$35,903 | \$0 | \$0 | |
| | | 8115-Parks Wi-Fi | \$2,000,000 | \$186,575 | \$2,000,000 | \$186,575 | \$0 | \$0 | |
| | | 8117 Park Investments | \$5,000,000 | \$165,576 | \$5,000,000 | \$165,576 | \$0 | \$0 | |
| | | 8120-Supportive Services Village | \$4,487,157 | \$1,748,781 | \$4,487,157 | \$1,748,781 | \$0 | \$0 | |
| 00221 | 2800 | Flood Control Improvements | | | | | | | |
| | | 8106- Lamont Storm Water Mitigation | \$10,000,000 | \$60,035 | \$10,000,000 | \$84,503 | \$0 | \$0 | |
| 00223 | 4129 | Psychiatric Health Facilities | | | | | | | |
| | | 8511-Psychiatric Health Facilities | \$30,232,190 | \$13,586,024 | \$30,232,180 | \$27,611,722 | \$0 | \$0 | |
| Total Projects | | | \$153,706,347 | \$15,926,409 | \$153,706,337 | \$29,976,575 | \$49,601,107 | \$49,446,107 | |

Other Capital Projects

County Service Areas

Department Head: Joshua Champlin, Interim

Fund: Various

Budget Unit: Various

Function: Public Ways and Facilities, Health and Sanitation, Public Protection

Activity: Other Protection, Public Ways and Sanitation

Description of Major Services

The 121 active County Service Areas (CSAs) were established to provide services that include landscape maintenance, street sweeping, sewer service, and street lighting services. All assessments and fees charged to property owners are limited to covering the cost of providing a special benefit to the property being charged. California law does not permit the fees collected through CSAs to be used to benefit the general public residing outside a CSA. The Public Works Department administers all of the CSAs.

| Summary of Expenditures and Revenue | | | | | | | | | |
|-------------------------------------|-------------|--------------------|------------------------|---------------------|---------------|----------------|----------------------|----------------------------|-------------------------|
| Fund Number | Budget Unit | Description | FY 2022-23 | | | FY 2023-24 | | | Total Estimated Revenue |
| | | | Adopted Appropriations | Services & Supplies | Other Charges | Capital Assets | Other Financing Uses | Recommended Appropriations | |
| 40515 | 9103 | Edmondson Acres | \$2,686 | \$2,102 | \$110 | \$0 | \$0 | \$2,212 | \$2,457 |
| 40520 | 9104 | Northwest Ranchos | \$6,857 | \$7,967 | \$140 | \$0 | \$0 | \$8,107 | \$6,287 |
| 40525 | 9105 | Casa Loma Acres | \$5,222 | \$4,790 | \$132 | \$0 | \$0 | \$4,922 | \$3,865 |
| 40530 | 9106 | Highland Knolls | \$19,296 | \$17,783 | \$158 | \$0 | \$0 | \$17,941 | \$15,940 |
| 40535 | 9107 | Standard 14-C Taft | \$1,463 | \$1,212 | \$250 | \$0 | \$0 | \$1,462 | \$985 |
| 40540 | 9108 | LaCresta | \$19,001 | \$19,985 | \$160 | \$0 | \$0 | \$20,145 | \$17,330 |
| 40545 | 9109 | Hillcrest | \$28,816 | \$25,856 | \$182 | \$0 | \$0 | \$26,038 | \$23,529 |
| 40548 | 9300 | Sabaloni | \$557 | \$18 | \$0 | \$0 | \$0 | \$18 | \$0 |
| 40550 | 9110 | Sabaloni | \$24,397 | \$23,673 | \$170 | \$0 | \$0 | \$23,843 | \$19,612 |
| 40555 | 9111 | Lakeview | \$27,578 | \$27,248 | \$182 | \$0 | \$0 | \$27,430 | \$30,047 |
| 40556 | 9129 | Rexland Sewer | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,750 |
| 40557 | 9130 | Lakeview | \$16,010 | \$15,950 | \$48 | \$0 | \$0 | \$15,998 | \$4,707 |
| 40565 | 9117 | Taft | \$648 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 40568 | 9120 | Mojave | \$654 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 40595 | 9150 | Bodfish | \$2,424 | \$2,163 | \$108 | \$0 | \$0 | \$2,271 | \$2,046 |
| 40600 | 9151 | Wofford Heights | \$30,348 | \$1,104 | \$0 | \$0 | \$0 | \$1,104 | \$4,332 |
| 40605 | 9152 | Oakhaven | \$33,688 | \$29,273 | \$162 | \$0 | \$0 | \$29,435 | \$21,786 |
| 40607 | 9163 | Oakhaven | \$441 | \$23 | \$0 | \$0 | \$0 | \$23 | \$400 |
| 40609 | 9161 | Oakhaven | \$2,541 | \$2,411 | \$109 | \$0 | \$0 | \$2,520 | \$2,122 |
| 40610 | 9153 | Mojave | \$19,896 | \$23,496 | \$136 | \$0 | \$0 | \$23,632 | \$19,383 |
| 40615 | 9154 | Orangewood | \$71,747 | \$82,018 | \$234 | \$0 | \$0 | \$82,252 | \$90,526 |
| 40616 | 9156 | Orangewood | \$76,526 | \$21,077 | \$25 | \$0 | \$0 | \$21,102 | \$25,355 |
| 40617 | 9162 | Orangewood | \$123,737 | \$133,430 | \$1,467 | \$0 | \$0 | \$134,897 | \$99,402 |
| 40618 | 9165 | Orangewood | \$11,301 | \$8,921 | \$118 | \$0 | \$0 | \$9,039 | \$9,040 |
| 40620 | 9155 | Virginia Colony | \$66,654 | \$59,096 | \$261 | \$0 | \$0 | \$59,357 | \$64,029 |
| 40626 | 9264 | Virginia Colony | \$5,528 | \$5,262 | \$113 | \$0 | \$0 | \$5,375 | \$5,375 |
| 40627 | 9266 | Virginia Colony | \$19,654 | \$19,490 | \$59 | \$0 | \$0 | \$19,549 | \$7,753 |
| 40628 | 9267 | Virginia Colony | \$20,778 | \$24,019 | \$536 | \$0 | \$0 | \$24,555 | \$24,557 |
| 40630 | 9157 | College Avenue | \$48,562 | \$44,772 | \$232 | \$0 | \$0 | \$45,004 | \$43,510 |
| 40635 | 9158 | Kern Citrus | \$4,444 | \$4,553 | \$113 | \$0 | \$0 | \$4,666 | \$3,957 |
| 40640 | 9159 | La Loma | \$41,634 | \$34,667 | \$202 | \$0 | \$0 | \$34,869 | \$32,901 |
| 40645 | 9160 | Mexican Colony | \$41,958 | \$34,553 | \$69 | \$0 | \$0 | \$34,622 | \$24,682 |
| 40648 | 9164 | Mexican Colony | \$2,779 | \$2,217 | \$4 | \$0 | \$0 | \$2,221 | \$2,221 |
| 40650 | 9185 | Fairfax | \$2,291 | \$1,959 | \$128 | \$0 | \$0 | \$2,087 | \$1,729 |
| 40655 | 9186 | Ashe Tract | \$625 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 40660 | 9187 | Ford City | \$17,366 | \$16,055 | \$175 | \$0 | \$0 | \$16,230 | \$18,235 |
| 40665 | 9188 | Greenfield | \$42,487 | \$44,435 | \$207 | \$0 | \$0 | \$44,642 | \$37,295 |
| 40666 | 9189 | Greenfield | \$1,724 | \$54 | \$0 | \$0 | \$0 | \$54 | \$0 |
| 40675 | 9230 | West Hi Ranchos | \$1,570 | \$1,251 | \$126 | \$0 | \$0 | \$1,377 | \$1,377 |
| 40676 | 9303 | Greenacres | \$13,138 | \$362 | \$0 | \$0 | \$0 | \$362 | \$0 |
| 40680 | 9231 | Greenacres | \$65,697 | \$70,902 | \$252 | \$0 | \$0 | \$71,154 | \$50,822 |

| Summary of Expenditures and Revenue | | | | | | | | | | |
|-------------------------------------|-------------|------------------------|------------------------|---------------------|---------------|----------------|----------------------|----------------------------|-------------------------|--|
| | | | FY 2022-23 | | | | FY 2023-24 | | | |
| Fund Number | Budget Unit | Description | Adopted Appropriations | Services & Supplies | Other Charges | Capital Assets | Other Financing Uses | Recommended Appropriations | Total Estimated Revenue | |
| 40682 | 9274 | Greenacres | \$493 | \$23 | \$3 | \$0 | \$0 | \$26 | \$1,000 | |
| 40685 | 9232 | Amador | \$3,316 | \$2,349 | \$128 | \$0 | \$0 | \$2,477 | \$2,872 | |
| 40690 | 9233 | Harris School | \$1,761 | \$1,747 | \$105 | \$0 | \$0 | \$1,852 | \$2,042 | |
| 40700 | 9235 | Descanso Park | \$22,391 | \$23,056 | \$168 | \$0 | \$0 | \$23,224 | \$20,638 | |
| 40710 | 9237 | Pioneer Drive | \$55,183 | \$54,096 | \$234 | \$0 | \$0 | \$54,330 | \$56,686 | |
| 40711 | 9364 | Pioneer Drive | \$9,578 | \$6,850 | \$0 | \$0 | \$0 | \$6,850 | \$2,856 | |
| 40712 | 9365 | Pioneer Drive | \$1,645 | \$1,425 | \$0 | \$0 | \$0 | \$1,425 | \$1,426 | |
| 40713 | 9366 | Pioneer Drive | \$6,329 | \$1,665 | \$0 | \$0 | \$0 | \$1,665 | \$230 | |
| 40715 | 9238 | Bel Aire Estates | \$29,968 | \$27,285 | \$180 | \$0 | \$0 | \$27,465 | \$24,477 | |
| 40720 | 9239 | Countryside | \$5,597 | \$6,090 | \$123 | \$0 | \$0 | \$6,213 | \$6,213 | |
| 40722 | 9313 | Kern Valley | \$1,681 | \$804 | \$0 | \$0 | \$0 | \$804 | \$7 | |
| 40723 | 9314 | Kern Valley | \$560 | \$18 | \$0 | \$0 | \$0 | \$18 | \$275 | |
| 40724 | 9242 | Pine Mountain Club | \$291,028 | \$9,500 | \$2,237 | \$0 | \$200,000 | \$211,737 | \$211,773 | |
| 40725 | 9240 | Kern Valley | \$3,725 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 40726 | 9297 | Kern Valley Z/B | \$14,466 | \$13,950 | \$516 | \$0 | \$0 | \$14,466 | \$14,466 | |
| 40727 | 9255 | Kern Valley Z/B | \$4,819 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 40730 | 9241 | Pine Mountain Club | \$43,944 | \$23,268 | \$40 | \$0 | \$0 | \$23,308 | \$35,918 | |
| 40733 | 9256 | Kern Valley | \$193,996 | \$227,378 | \$2,075 | \$0 | \$0 | \$229,453 | \$200,015 | |
| 40737 | 9258 | Countryside | \$20,869 | \$15,870 | \$0 | \$0 | \$0 | \$15,870 | \$1,400 | |
| 40740 | 9243 | Alpine Forest Park | \$953 | \$36 | \$0 | \$0 | \$0 | \$36 | \$0 | |
| 40745 | 9244 | Lock Lomond | \$32,091 | \$31,451 | \$191 | \$0 | \$0 | \$31,642 | \$31,643 | |
| 40750 | 9245 | Keith Addition | \$19,396 | \$14,944 | \$156 | \$0 | \$0 | \$15,100 | \$15,373 | |
| 40765 | 9249 | Highland Terrace | \$9,724 | \$7,916 | \$142 | \$0 | \$0 | \$8,058 | \$8,448 | |
| 40785 | 9253 | O'Neil Cyn | \$465 | \$18 | \$7 | \$0 | \$0 | \$25 | \$1,024 | |
| 40790 | 9259 | Cedarcrest | \$25,407 | \$26,388 | \$172 | \$0 | \$0 | \$26,560 | \$19,044 | |
| 40796 | 9265 | Southgate | \$4,286 | \$3,565 | \$131 | \$0 | \$0 | \$3,696 | \$3,273 | |
| 40800 | 9263 | O'Grady | \$17,162 | \$13,164 | \$146 | \$0 | \$0 | \$13,310 | \$13,740 | |
| 40805 | 9272 | Harvest Moon Ranch | \$3,523 | \$3,149 | \$130 | \$0 | \$0 | \$3,279 | \$3,279 | |
| 40810 | 9273 | Mustang Ranch | \$2,167 | \$1,971 | \$131 | \$0 | \$0 | \$2,102 | \$2,002 | |
| 40820 | 9289 | Stockdale Ranchos | \$5,859 | \$3,897 | \$135 | \$0 | \$0 | \$4,032 | \$4,032 | |
| 40830 | 9277 | Oildale | \$213,787 | \$190,272 | \$488 | \$0 | \$0 | \$190,760 | \$192,934 | |
| 40831 | 9278 | Oildale Z/B | \$28,225 | \$27,027 | \$160 | \$0 | \$0 | \$27,187 | \$20,804 | |
| 40832 | 9276 | North Meadows | \$155,553 | \$106,377 | \$271 | \$0 | \$0 | \$106,648 | \$105,699 | |
| 40836 | 9279 | West County Z/B | \$8,524 | \$7,997 | \$142 | \$0 | \$0 | \$8,139 | \$9,154 | |
| 40837 | 9280 | West County Z/B | \$2,372 | \$1,451 | \$126 | \$0 | \$0 | \$1,577 | \$1,821 | |
| 40838 | 9281 | West County Z/B | \$7,822 | \$7,205 | \$139 | \$0 | \$0 | \$7,344 | \$8,195 | |
| 40839 | 9282 | West County Z/B | \$2,681 | \$2,377 | \$128 | \$0 | \$0 | \$2,505 | \$2,900 | |
| 40840 | 9283 | Randsburg-Johannesburg | \$7,408 | \$8,439 | \$29 | \$0 | \$0 | \$8,468 | \$6,550 | |
| 40845 | 9284 | Rosamond | \$17,308 | \$24,703 | \$136 | \$0 | \$0 | \$24,839 | \$16,929 | |
| 40846 | 9290 | Rosamond | \$116,084 | \$113,636 | \$532 | \$0 | \$0 | \$114,168 | \$100,218 | |
| 40847 | 9291 | Rosamond | \$13,145 | \$12,016 | \$0 | \$0 | \$0 | \$12,016 | \$0 | |
| 40848 | 9292 | Rosamond | \$39,679 | \$53,569 | \$210 | \$0 | \$0 | \$53,779 | \$48,619 | |
| 40849 | 9293 | Rosamond | \$119,356 | \$118,243 | \$614 | \$0 | \$0 | \$118,857 | \$70,457 | |
| 40851 | 9294 | Westpark Rec. Center | \$114,794 | \$4,954 | \$195 | \$0 | \$0 | \$5,149 | \$104,500 | |
| 40852 | 9295 | Westpark Landscaping | \$73,327 | \$62,055 | \$455 | \$0 | \$0 | \$62,510 | \$64,855 | |
| 40855 | 9286 | South Taft | \$136,479 | \$4,832 | \$39 | \$0 | \$0 | \$4,871 | \$13,099 | |
| 40856 | 9298 | South Taft | \$4,479 | \$3,464 | \$130 | \$0 | \$0 | \$3,594 | \$4,323 | |
| 40860 | 9287 | Lazy Acres | \$6,611 | \$6,189 | \$135 | \$0 | \$0 | \$6,324 | \$4,085 | |
| 40862 | 9299 | Lazy Acres | \$2,567 | \$1,684 | \$108 | \$0 | \$0 | \$1,792 | \$1,792 | |
| 40863 | 9301 | Lazy Acres | \$4,536 | \$9,177 | \$57 | \$0 | \$0 | \$9,234 | \$3,536 | |
| 40864 | 9302 | Lazy Acres | \$23,268 | \$12,672 | \$105 | \$0 | \$0 | \$12,777 | \$6,067 | |
| 40865 | 9288 | Pumpkin Center | \$2,674 | \$2,117 | \$110 | \$0 | \$0 | \$2,227 | \$2,472 | |
| 40875 | 9307 | San Joaquin | \$1,110 | \$36 | \$0 | \$0 | \$0 | \$36 | \$0 | |
| 40885 | 9309 | West Bakersfield | \$150,809 | \$37,368 | \$42 | \$0 | \$0 | \$37,410 | \$126,446 | |
| 40886 | 9316 | West Bakersfield | \$74,207 | \$56,270 | \$216 | \$0 | \$0 | \$56,486 | \$42,412 | |
| 40887 | 9317 | West Bakersfield Z/B | \$97,886 | \$79,033 | \$281 | \$0 | \$0 | \$79,314 | \$79,329 | |
| 40888 | 9319 | West Bakersfield | \$675,400 | \$670,309 | \$1,479 | \$0 | \$0 | \$671,788 | \$683,294 | |
| 40890 | 9318 | Rancho Algodon | \$2,065 | \$1,702 | \$109 | \$0 | \$0 | \$1,811 | \$1,730 | |
| 40893 | 9321 | West Bakersfield | \$89,604 | \$83,354 | \$284 | \$0 | \$0 | \$83,638 | \$71,817 | |
| 40894 | 9322 | West Bakersfield | \$1,106 | \$1,315 | \$123 | \$0 | \$0 | \$1,438 | \$825 | |

| Summary of Expenditures and Revenue | | | | | | | | | |
|--|-------------|------------------|------------------------|---------------------|-----------------|------------------|----------------------|----------------------------|-------------------------|
| FY 2022-23 | | | | | | | | | |
| FY 2023-24 | | | | | | | | | |
| Fund Number | Budget Unit | Description | Adopted Appropriations | Services & Supplies | Other Charges | Capital Assets | Other Financing Uses | Recommended Appropriations | Total Estimated Revenue |
| 40895 | 9323 | West Bakersfield | \$237,495 | \$236,800 | \$695 | \$190,000 | \$0 | \$427,495 | \$196,036 |
| 40896 | 9324 | West Bakersfield | \$418,477 | \$367,478 | \$3,227 | \$0 | \$0 | \$370,705 | \$296,000 |
| 40901 | 9328 | West Bakersfield | \$15,454 | \$12,521 | \$331 | \$0 | \$0 | \$12,852 | \$9,430 |
| 40904 | 9331 | Knudson Drive | \$3,674 | \$1,176 | \$5 | \$0 | \$0 | \$1,181 | \$0 |
| 40906 | 9333 | Oswell Street | \$21,642 | \$18,904 | \$257 | \$0 | \$0 | \$19,161 | \$19,162 |
| 40908 | 9344 | Multi-use Trail | \$82,643 | \$89,318 | \$71 | \$0 | \$0 | \$89,389 | \$70,420 |
| 40910 | 9338 | Habecker | \$4,740 | \$3,667 | \$235 | \$0 | \$0 | \$3,902 | \$3,903 |
| 40911 | 9337 | Habecker | \$19,187 | \$11,557 | \$7 | \$0 | \$0 | \$11,564 | \$8,922 |
| 40913 | 9339 | Core Makr Court | \$14,238 | \$19,719 | \$11 | \$0 | \$0 | \$19,730 | \$10,450 |
| 40914 | 9340 | Lost Hills | \$1,466 | \$667 | \$0 | \$0 | \$0 | \$667 | \$668 |
| 40915 | 9341 | South Union | \$10,955 | \$3,717 | \$4 | \$0 | \$0 | \$3,721 | \$3,721 |
| 40916 | 9342 | South Union | \$18,244 | \$15,030 | \$19 | \$0 | \$0 | \$15,049 | \$11,823 |
| 40917 | 9343 | South Union | \$1,666 | \$2,658 | \$0 | \$0 | \$0 | \$2,658 | \$0 |
| 40918 | 9345 | Lebec | \$45,362 | \$41,090 | \$0 | \$0 | \$0 | \$41,090 | \$953 |
| 40920 | 9347 | Buena Vista | \$778 | \$36 | \$0 | \$0 | \$0 | \$36 | \$439 |
| 40921 | 9348 | Buena Vista | \$1,765 | \$129 | \$0 | \$0 | \$0 | \$129 | \$0 |
| 40922 | 9349 | Erro Ranch | \$955 | \$36 | \$0 | \$0 | \$0 | \$36 | \$0 |
| 40923 | 9350 | Erro Ranch | \$2,370 | \$206 | \$0 | \$0 | \$0 | \$206 | \$0 |
| 40925 | 9352 | Erro Ranch | \$1,161 | \$36 | \$0 | \$0 | \$0 | \$36 | \$0 |
| 40943 | 9370 | Brundage | \$1,106 | \$912 | \$0 | \$0 | \$0 | \$912 | \$1,144 |
| Total | | | \$4,851,349 | \$3,872,176 | \$25,223 | \$190,000 | \$200,000 | \$4,287,399 | \$3,835,430 |

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SUMMARY OF FY 2023-24 RECOMMENDED CAPITAL EQUIPMENT PURCHASES/LEASES

| <u>Budget Unit#</u> <u>Department</u> | <u>Equipment Description</u> | <u>Type</u> <u>(P) Purchase</u> <u>or (L) Lease</u> | <u>Quantity</u> | <u>Unit Price</u> | <u>Total</u> |
|---|-------------------------------------|---|-----------------|-------------------|--------------|
| B.U. #1120 TREASURER-TAX COLLECTOR | Network Servers | P | 2 | \$25,000 | \$50,000 |
| | Printers | P | 3 | \$10,000 | \$30,000 |
| | | | 5 | | \$80,000 |
| B.U. #1160 INFORMATION TECHNOLOGY SERVICES | Telecom Vehicle | P | 1 | \$55,000 | \$55,000 |
| | Enterprise Resource Planning System | P | 1 | \$2,000,000 | \$2,000,000 |
| | | | 2 | | \$2,055,000 |
| B.U. #1420 ELECTIONS | Sorter Machine | P | 1 | \$528,843 | \$528,843 |
| | Ballot Press | P | 2 | \$5,000 | \$10,000 |
| | Fold-Tabber Machine | P | 1 | \$25,000 | \$25,000 |
| | | | 4 | | \$563,843 |
| B.U. #1610 GENERAL SERVICES | Ranger Vehicles | P | 3 | \$60,000 | \$180,000 |
| | Utility Carts | P | 5 | \$20,000 | \$100,000 |
| | | | 3 | | \$280,000 |
| B.U. #1812 BOARD OF TRADE | Video Camera | P | 1 | \$15,000 | \$15,000 |
| | | | 1 | | \$15,000 |
| B.U. #1905 DEVELOPMENT SERVICES | Digital Level | P | 1 | \$78,562 | \$78,562 |
| | Data Collector | P | 2 | \$10,214 | \$20,428 |
| | Truck | P | 1 | \$60,000 | \$60,000 |
| | | | 4 | | \$158,990 |
| B.U. #1948 ACO-GENERAL FUND | Public Safety Communication Equip. | P | 1 | \$13,705,340 | \$13,705,340 |
| | | | 1 | | \$13,705,340 |
| B.U. #2180 DISTRICT ATTORNEY | Patrol Vehicle | P | 4 | \$65,000 | \$260,000 |
| | | | 4 | | \$260,000 |
| B.U. #2183 CHILD SUPPORT SERVICES | Mobile Unit | P | 1 | \$300,000 | \$300,000 |
| | Server Replacement | P | 1 | \$22,000 | \$22,000 |
| | | | 2 | | \$322,000 |
| B.U. #2200 FORENSIC SCIENCES-DIV OF D.A. | Crime Scene Vehicle | P | 1 | \$80,000 | \$80,000 |
| | | | 1 | | \$80,000 |

| <u>Budget Unit#</u> <u>Department</u> | <u>Equipment Description</u> | <u>Type</u> <u>(P) Purchase</u> <u>or (L) Lease</u> | <u>Quantity</u> | <u>Unit Price</u> | <u>Total</u> |
|--|--------------------------------|---|-----------------|-------------------|--------------|
| B.U. #2210 SHERIFF-CORONER | Range Copier | P | 1 | \$8,000 | \$8,000 |
| | Run-Flat Spare Tire | P | 1 | \$6,000 | \$6,000 |
| | Carport Replacements | P | 2 | \$15,000 | \$30,000 |
| | Off Road Vehicle | P | 1 | \$35,000 | \$35,000 |
| | Pickup Truck - 3/4-Ton | P | 1 | \$61,000 | \$61,000 |
| | Pickup Truck - 1/2-Ton | P | 2 | \$46,690 | \$93,380 |
| | Large Sedan | P | 3 | \$38,749 | \$116,247 |
| | Compact Pickup Ext Cab 4W | P | 3 | \$42,000 | \$126,000 |
| | 1-Ton Van | P | 1 | \$175,000 | \$175,000 |
| | 1/2-Ton Suv 4X4 Seats 5 | P | 3 | \$83,315 | \$249,945 |
| | Patrol Utility-Admin | P | 4 | \$82,172 | \$328,688 |
| | 1/2-Ton Suv 4X4 Seats 5 | P | 6 | \$53,154 | \$318,924 |
| | Compact Pickup Ext Cab 4W | P | 8 | \$66,821 | \$534,568 |
| | SUV-PPV 4X4 | P | 5 | \$109,821 | \$549,105 |
| | Patrol Hybrid - Lt | P | 8 | \$85,808 | \$686,464 |
| | Patrol Hybrid | P | 10 | \$86,645 | \$866,450 |
| | Patrol Truck PPV - 4X4 | P | 23 | \$87,479 | \$2,012,017 |
| | Aircraft Scale | P | 1 | \$12,000 | \$12,000 |
| | Water Distiller For Helicopter | P | 1 | \$13,300 | \$13,300 |
| | Ice And Water Dispenser | P | 1 | \$9,500 | \$9,500 |
| | E-Bikes | P | 4 | \$7,000 | \$28,000 |
| | Drone | P | 1 | \$21,000 | \$21,000 |
| | Patrol Vehicles | P | 3 | \$100,000 | \$300,000 |
| | Dispatch and Records System | P | 1 | \$1,617,873 | \$1,617,873 |
| | SWAT Armored Vehicle | P | 1 | \$400,000 | \$400,000 |
| | Snowcat And Trailer | P | 1 | \$250,000 | \$250,000 |
| | Mobile Command Trailer | P | 1 | \$190,000 | \$190,000 |
| | Admin Pickups Build | P | 1 | \$46,626 | \$46,626 |
| | Off-Road Terrain Vehicle | P | 1 | \$34,000 | \$34,000 |
| | Coroner X-ray | P | 1 | \$657,126 | \$657,126 |
| | Network Servers | P | 3 | \$15,000 | \$45,000 |
| | Patrol Truck PPV 4X4 | P | 3 | \$87,667 | \$263,001 |
| | SAN Replacement | P | 1 | \$110,000 | \$110,000 |
| | Jail Management System | P | 1 | \$1,500,000 | \$1,500,000 |
| | Night Vision Goggles | P | 14 | \$12,858 | \$180,012 |
| | | | 122 | | \$11,874,226 |
| B.U. #2340 PROBATION | Switch | P | 1 | \$13,000 | \$13,000 |
| | Riding Mower | P | 1 | \$15,000 | \$15,000 |
| | Pallet Jack | P | 1 | \$6,000 | \$6,000 |
| | Mobile Data Computers | P | 1 | \$1,011,400 | \$1,011,400 |
| | Braising Pan | P | 1 | \$30,000 | \$30,000 |
| | Dryer, Industrial | P | 1 | \$60,000 | \$60,000 |
| | Oven, Industrial | P | 1 | \$11,000 | \$11,000 |
| | Kitchen Steamer, Industrial | P | 1 | \$25,000 | \$25,000 |
| | Riding Mower | P | 1 | \$11,000 | \$11,000 |
| | | | 9 | | \$1,182,400 |

| <u>Budget Unit#</u> <u>Department</u> | <u>Equipment Description</u> | <u>Type</u> <u>(P) Purchase</u> <u>or (L) Lease</u> | <u>Quantity</u> | <u>Unit Price</u> | <u>Total</u> |
|--|---------------------------------|---|-----------------|-------------------|---------------------|
| B.U. #2415 FIRE DEPARTMENT | Measure K Vehicles | P | 2 | \$160,000 | \$320,000 |
| | Command Vehicles | P | 22 | \$120,000 | \$2,640,000 |
| | Engine Buildouts | P | 5 | \$130,000 | \$650,000 |
| | Buildout - Fire Equipment | P | 1 | \$1,870,500 | \$1,870,500 |
| | Type 1 Engines | P | 17 | \$1,129,412 | \$19,200,004 |
| | Type 3 Engines | P | 3 | \$500,000 | \$1,500,000 |
| | Water Tender | P | 1 | \$550,000 | \$550,000 |
| | Pickup Truck - light | P | 1 | \$200,000 | \$200,000 |
| | Prevention Vehicles | P | 3 | \$50,000 | \$150,000 |
| | Delivery Vans | P | 2 | \$87,500 | \$175,000 |
| | Facilities Trucks | P | 3 | \$100,000 | \$300,000 |
| | Reach Lift | P | 1 | \$35,000 | \$35,000 |
| | Breathing Apparatus Compressor | P | 2 | \$90,000 | \$180,000 |
| | Pallet Jack | P | 1 | \$9,000 | \$9,000 |
| | Satellite Internet Device | P | 2 | \$5,000 | \$10,000 |
| | Plotter | P | 1 | \$12,000 | \$12,000 |
| | Pickup Truck | P | 2 | \$125,000 | \$250,000 |
| | Pickup Truck Six-Pack | P | 2 | \$125,000 | \$250,000 |
| | Dozer Tender Command Truck | P | 1 | \$200,000 | \$200,000 |
| | | | <u>72</u> | | <u>\$28,501,504</u> |
| B.U. #2623 ABATEMENT COST | 4X4 Pick-Up Truck | P | 4 | \$50,000 | \$200,000 |
| | Code Enforcement SUV | P | 2 | \$50,000 | \$100,000 |
| | | | <u>6</u> | | <u>\$300,000</u> |
| B.U. #2625 BUILDING INSPECTION | Full Size 1/2 Ton SUV | P | 4 | \$50,000 | \$200,000 |
| | | | <u>4</u> | | <u>\$200,000</u> |
| B.U. #2700 RECORDER | Scanner/Viewers | P | 2 | \$8,000 | \$16,000 |
| | Map Scanner | P | 1 | \$18,000 | \$18,000 |
| | Network Server | P | 1 | \$25,000 | \$25,000 |
| | | | <u>4</u> | | <u>\$59,000</u> |
| B.U. #2760 ANIMAL SERVICES | Lab Testing Equipment | P | 1 | \$30,240 | \$30,240 |
| | | | <u>1</u> | | <u>\$30,240</u> |
| B.U. #3000 ROADS DEPARTMENT | Wheel Loader with Snow Plow | P | 1 | \$300,000 | \$300,000 |
| | Current Loader Attachment | P | 1 | \$100,000 | \$100,000 |
| | Nuclear Compaction Gauges | P | 2 | \$26,500 | \$53,000 |
| | 1 Ton Flatbed With Dump bed | P | 1 | \$147,415 | \$147,415 |
| | Gyratory Compactor | P | 1 | \$85,000 | \$85,000 |
| | Advanced Imaging Machine | P | 1 | \$25,000 | \$25,000 |
| | Large Oven | P | 1 | \$15,000 | \$15,000 |
| | Hamburger Wheel Tracker | P | 1 | \$110,000 | \$110,000 |
| | Thermo Plastic Applicator | P | 1 | \$169,599 | \$169,599 |
| | Truck Loader | P | 2 | \$350,000 | \$700,000 |
| | 2000 Gal Water Truck | P | 1 | \$250,000 | \$250,000 |
| | Asphalt Distribution-Oil | P | 1 | \$375,000 | \$375,000 |
| | Changeable Message Board | P | 3 | \$30,000 | \$90,000 |
| | 10 Yard Truck W/Plow Attachment | P | 1 | \$325,000 | \$325,000 |
| | 1/2 Ton Crew Cab Trucks | P | 2 | \$55,000 | \$110,000 |
| | 3/4 Ton Extend Cab Truck | P | 2 | \$65,000 | \$130,000 |
| | 1 Ton Mechanic Truck | P | 2 | \$135,000 | \$270,000 |
| | Motor Graders | P | 1 | \$400,000 | \$400,000 |
| | Heavy Haul Day Cab Tractor | P | 1 | \$200,000 | \$200,000 |
| | Low Bed Trailer | P | 1 | \$200,000 | \$200,000 |
| | Backhoe And Trailers | P | 1 | \$250,000 | \$250,000 |
| | | | <u>28</u> | | <u>\$4,305,014</u> |

| <u>Budget Unit#</u> <u>Department</u> | <u>Equipment Description</u> | <u>Type</u> <u>(P) Purchase</u> <u>or (L) Lease</u> | <u>Quantity</u> | <u>Unit Price</u> | <u>Total</u> |
|---|--------------------------------|---|-----------------|-------------------|--------------------|
| B.U. #4110 PUBLIC HEALTH | Box Truck | P | 1 | \$105,000 | \$105,000 |
| | Cargo Van | P | 2 | \$236,848 | \$473,696 |
| | Undercounter Freezer | P | 1 | \$10,926 | \$10,926 |
| | Mail Slot Key | P | 1 | \$15,600 | \$15,600 |
| | Access Control System | P | 1 | \$60,000 | \$60,000 |
| | Pharmacy Dispensary System | P | 1 | \$100,000 | \$100,000 |
| | Diagnostic System | P | 1 | \$60,000 | \$60,000 |
| | Storage Shed | P | 1 | \$8,000 | \$8,000 |
| | CO2 Incubator | P | 1 | \$22,745 | \$22,745 |
| | | | <u>10</u> | | <u>\$855,967</u> |
| B.U. #4120 MENTAL HEALTH | Document Management System | P | 1 | \$25,000 | \$25,000 |
| | RV/Mobile Clinic | P | 1 | \$500,000 | \$500,000 |
| | Cargo Van | P | 1 | \$150,000 | \$150,000 |
| | Service Truck | P | 1 | \$80,000 | \$80,000 |
| | Vehicle | P | 1 | \$50,000 | \$50,000 |
| | Harm Reduction Dispenser | P | 1 | \$13,000 | \$13,000 |
| | | | <u>6</u> | | <u>\$818,000</u> |
| B.U. #4122 ENVIRONMENTAL HEALTH SERVICES | Emergency Response Vehicle | P | 1 | \$160,000 | \$160,000 |
| | | | <u>1</u> | | <u>\$160,000</u> |
| B.U. #5120 HUMAN SERVICES (ADMINISTRATION) | EV Large Electric Sedans | P | 6 | \$70,000 | \$420,000 |
| | Ice And Water Machines | P | 29 | \$6,897 | \$200,013 |
| | Multi-Use Server Hardware | P | 1 | \$100,000 | \$100,000 |
| | Propane Forklift For Warehouse | P | 1 | \$50,000 | \$50,000 |
| | 7-Passenger Mini Van | P | 8 | \$50,000 | \$400,000 |
| | Hybrid Large Suv | P | 8 | \$60,000 | \$480,000 |
| | Hybrid Large Sedan | P | 20 | \$50,000 | \$1,000,000 |
| | 3/4 Ton Trucks | P | 2 | \$60,000 | \$120,000 |
| | Utility Beds For Trucks | P | 2 | \$25,000 | \$50,000 |
| | Large Cargo Vans 12-Passenger | P | 6 | \$60,000 | \$360,000 |
| | | | <u>83</u> | | <u>\$3,180,013</u> |
| B.U. #5610 AGING & ADULT SERVICES | Hybrid Vehicles | P | 5 | \$50,000 | \$250,000 |
| | | | <u>5</u> | | <u>\$250,000</u> |
| B.U. #5923 EMPLOYERS TRAINING RESOURCE (ADMINISTRATION) | Passenger Vehicle | P | 1 | \$55,000 | \$55,000 |
| | Passenger Vehicle | P | 1 | \$55,000 | \$55,000 |
| | | | <u>2</u> | | <u>\$110,000</u> |
| B.U. #5940 COMMUNITY DEVELOPMENT | Office Cubicle and Furniture | P | 1 | \$6,000 | \$6,000 |
| | | | <u>1</u> | | <u>\$6,000</u> |
| B.U. #8954 PUBLIC WORKS ISF | Column Lifts (1 Set/4 Lifts) | P | 2 | \$60,000 | \$120,000 |
| | Equip Diagnostic Tool | P | 3 | \$15,000 | \$45,000 |
| | Tire Balancer | P | 1 | \$20,000 | \$20,000 |
| | Tire Machine | P | 1 | \$20,000 | \$20,000 |
| | In-Ground Vehicle Hoist | P | 2 | \$120,000 | \$240,000 |
| | 1 Ton Flatbed Graffiti Truck | P | 1 | \$157,796 | \$157,796 |
| | Filter Crusher | P | 1 | \$15,000 | \$15,000 |
| | Welding Machine | P | 1 | \$40,000 | \$40,000 |
| | In-Ground Lift | P | 1 | \$500,000 | \$500,000 |
| | | | <u>13</u> | | <u>\$1,157,796</u> |

| <u>Budget Unit#</u> <u>Department</u> | <u>Equipment Description</u> | <u>Type</u> <u>(P) Purchase</u> <u>or (L) Lease</u> | <u>Quantity</u> | <u>Unit Price</u> | <u>Total</u> |
|---|---------------------------------------|---|-----------------|-------------------|--------------|
| B.U. #8995 AIRPORTS ENTERPRISE FUND | Standard SUV | P | 1 | \$75,000 | \$75,000 |
| | Heavy Duty Mower | P | 1 | \$75,000 | \$75,000 |
| | Carpet Extractor | P | 1 | \$20,000 | \$20,000 |
| | Law Enforcement SUV | P | 1 | \$75,000 | \$75,000 |
| | | | 4 | | \$245,000 |
| B.U. #8998 KERN REGIONAL TRANSIT ENTERPRISE FUND | Cutaway Buses | P | 7 | \$214,286 | \$1,500,002 |
| | EV Chargers | P | 6 | \$16,667 | \$100,002 |
| | Zero Emission Buses | P | 2 | \$350,000 | \$700,000 |
| | Zero Emissions Vehicle Infrastructure | P | 1 | \$470,000 | \$470,000 |
| | Standard Buses | P | 2 | \$300,000 | \$600,000 |
| | Fare Ticket Dispenser | P | 1 | \$125,000 | \$125,000 |
| | | | 19 | | \$3,495,004 |
| B.U. #8999 SOLID WASTE MANAGEMENT ENTERPRISE FUND | High Reach Material Handler | P | 2 | \$600,000 | \$1,200,000 |
| | Wheel Loader Handler | P | 2 | \$350,000 | \$700,000 |
| | 3-Axel Day Cab | P | 1 | \$275,000 | \$275,000 |
| | 48' Walking Floor Trailer | P | 1 | \$150,000 | \$150,000 |
| | 20 Cubic Yard Roll Off Boxes | P | 10 | \$6,500 | \$65,000 |
| | 40 Cubic Yard Roll Off Boxes | P | 10 | \$8,500 | \$85,000 |
| | Bagging Unit | P | 1 | \$100,000 | \$100,000 |
| | Star Screen Machine | P | 1 | \$850,000 | \$850,000 |
| | Wheel Loader Handler | P | 1 | \$350,000 | \$350,000 |
| | Food Waste Belted Trailer | P | 1 | \$125,000 | \$125,000 |
| | Industrial Electrical Equipment | P | 1 | \$1,000,000 | \$1,000,000 |
| | 4000 Gallon Water Truck | P | 2 | \$250,000 | \$500,000 |
| | Waste Pre-Processing Equipment | P | 1 | \$3,000,000 | \$3,000,000 |
| | Box Truck | P | 1 | \$145,000 | \$145,000 |
| | AWD SUV 5-Passenger | P | 4 | \$45,000 | \$180,000 |
| | Equipment Trailer | P | 1 | \$25,000 | \$25,000 |
| | Log Splitter | P | 1 | \$35,821 | \$35,821 |
| | Emissions Credits | P | 1 | \$73,169 | \$73,169 |
| | Excavator | P | 1 | \$250,000 | \$250,000 |
| | Roll Off Truck | P | 1 | \$250,000 | \$250,000 |
| | Mid-Size Ext Cab Pick-Up | P | 1 | \$45,000 | \$45,000 |
| | Heavy Haul Day Cab Tractor | P | 1 | \$200,000 | \$200,000 |
| | Low Bed Trailer | P | 1 | \$200,000 | \$200,000 |
| | 1 Ton Mechanics Truck | P | 2 | \$135,000 | \$270,000 |
| | 4X4 3/4 Ton Truck Ex Cab | P | 4 | \$65,000 | \$260,000 |
| | | | 53 | | \$10,333,990 |
| B.U. #9144 KERN SANITATION AUTHORITY | 4X4 1/2 Ton Pick-Up | P | 3 | \$55,000 | \$165,000 |
| | Hydro-Vac Truck | P | 1 | \$650,000 | \$650,000 |
| | | | 4 | | \$815,000 |
| B.U. #9323 COUNTY SERVICE AREA #71.7 | Compact Track Loader | P | 1 | \$80,000 | \$80,000 |
| | Heavy Duty Dump Trailer | P | 1 | \$20,000 | \$20,000 |
| | Heavy Duty Diesel Pickup | P | 1 | \$90,000 | \$90,000 |
| | | | 3 | | \$190,000 |
| GRAND TOTAL | | | | | \$85,589,327 |

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Summary of Position Additions/Deletions

| Department | Item | Classification | Full-Time | Part-Time | Position Cost | Total Cost | Effective Date |
|--|--|--|------------|-----------|---------------|--------------------|----------------|
| General Government | | | | | | | |
| Legislative and Administrative | | | | | | | |
| General Fund | | | | | | | |
| Administrative Office (B.U. #1020) | 0312 | County Compliance and Accountability Officer | (1) | 0 | \$185,000 | (\$185,000) | 9/9/2023 |
| | 0782 | County Administrative Office Manager | (1) | 0 | \$220,000 | (\$220,000) | 9/9/2023 |
| | Subtotal Administrative Office | | (2) | 0 | | (\$405,000) | |
| Total Legislative and Administrative | | | (2) | 0 | | (\$405,000) | |
| Finance | | | | | | | |
| General Fund | | | | | | | |
| Assessor (B.U. #1130) | 2865 | Fiscal Support Technician | (1) | 0 | \$80,000 | (\$80,000) | 9/9/2023 |
| | 4084 | Assessment Technician | 1 | 0 | \$80,000 | \$80,000 | 9/9/2023 |
| | Subtotal Assessor | | 0 | 0 | | \$0 | |
| Total Finance | | | 0 | 0 | | \$0 | |
| Other General | | | | | | | |
| General Fund | | | | | | | |
| Information Technology Service (ITS) (B.U. #1160) | 0840 | Administrator Coordinator | 1 | 0 | \$112,000 | \$112,000 | 9/9/2023 |
| | 2454 | Systems Analyst II | (1) | 0 | \$148,000 | (\$148,000) | 9/9/2023 |
| | 2451 | Senior Systems Analyst | 1 | 0 | \$155,000 | \$155,000 | 9/9/2023 |
| | 2392 | Information Security Officer | (1) | 0 | \$185,000 | (\$185,000) | 9/9/2023 |
| | 2448 | Technology Support Specialist III/II/I | 2 | 0 | \$118,000 | \$236,000 | 9/9/2023 |
| | 2440 | Technology Support Engineer I | 2 | 0 | \$141,000 | \$282,000 | 9/9/2023 |
| | 2393 | Technology Services Supervisor | (6) | 0 | \$170,000 | (\$1,020,000) | 9/9/2023 |
| | 1079 | Geographic Information Specialist | 1 | 0 | \$116,000 | \$116,000 | 9/9/2023 |
| | 2845 | Fiscal Support Specialist | (1) | 0 | \$97,000 | (\$97,000) | 9/9/2023 |
| | Subtotal ITS | | (2) | 0 | | (\$549,000) | |
| Total Other General | | | (2) | 0 | | (\$549,000) | |
| Human Resources | | | | | | | |
| General Fund | | | | | | | |
| Human Resources (B.U. #1310) | 0820 | Business Manager | 1 | 0 | \$156,000 | \$156,000 | 9/9/2023 |
| | 0787 | Deputy Chief Human Resources Officer | 2 | 0 | \$202,000 | \$404,000 | 9/9/2023 |
| | 2321 | Senior Talent Recruiter | 2 | 0 | \$153,000 | \$306,000 | 9/9/2023 |
| | 2323 | Senior Human Resources Analyst | 2 | 0 | \$153,000 | \$306,000 | 9/9/2023 |
| | 3063 | Senior Human Resources Specialist | 1 | 0 | \$110,000 | \$110,000 | 9/9/2023 |
| | 0843 | Administrative Coordinator | (1) | 0 | \$117,000 | (\$117,000) | 1/27/2024 |
| | Subtotal Human Resources | | 7 | 0 | | \$1,165,000 | |
| Total Human Resources | | | 7 | 0 | | \$1,165,000 | |
| Elections | | | | | | | |
| General Fund | | | | | | | |
| Elections (B.U. #1420) | 3256 | Assistant Registrar of Voters | 1 | 0 | \$220,000 | \$220,000 | 9/9/2023 |
| | 0840 | Administrative Coordinator | 1 | 0 | \$112,000 | \$112,000 | 9/9/2023 |
| | 0798 | Departmental Public Information Officer | 1 | 0 | \$128,000 | \$128,000 | 9/9/2023 |
| | 2345 | Accountant/Senior Accountant | 1 | 0 | \$140,000 | \$140,000 | 9/9/2023 |
| | 2456 | Systems Analyst I/II/Programmer I/II | (1) | 0 | \$125,000 | (\$125,000) | 9/9/2023 |
| | Subtotal Elections | | 3 | 0 | | \$475,000 | |
| Total Elections | | | 3 | 0 | | \$475,000 | |
| Property Management | | | | | | | |
| General Fund | | | | | | | |
| General Services (B.U. #1610) | 5244 | Park Ranger | 7 | 0 | \$118,000 | \$826,000 | 9/9/2023 |
| | 5335 | Area Park Supervisor | 1 | 0 | \$115,000 | \$115,000 | 9/9/2023 |
| | 0840 | Administrative Coordinator | 1 | 0 | \$119,000 | \$119,000 | 9/9/2023 |
| | Subtotal General Services | | 9 | 0 | | \$1,060,000 | |
| Construction Services (B.U.#1640) | 2345 | Accountant/Senior Accountant | 1 | 0 | \$140,000 | \$140,000 | 9/9/2023 |
| | 2830 | Fiscal Support Supervisor | 1 | 0 | \$109,000 | \$109,000 | 9/9/2023 |
| | Subtotal Construction Services | | 2 | 0 | | \$249,000 | |
| Total Property Management | | | 11 | 0 | | \$1,309,000 | |
| Total General Government | | | 17 | 0 | | \$1,995,000 | |
| Public Protection | | | | | | | |
| Judicial | | | | | | | |
| General Fund | | | | | | | |
| District Attorney-Criminal Division (B.U. #2180) | 0893 | Victim/Witness Services Specialist I/II | 2 | 0 | \$107,000 | \$214,000 | 9/9/2023 |
| | 4440 | Investigative Aide | (1) | 0 | \$87,000 | (\$87,000) | 9/9/2023 |
| | 4422 | District Attorney's Investigator | 7 | 0 | \$238,000 | \$1,666,000 | 9/9/2023 |
| | 3115 | Senior Paralegal/Paralegal | 4 | 0 | \$112,000 | \$448,000 | 9/9/2023 |
| | 4417 | District Attorney's Investigative Specialist | 5 | 0 | \$131,000 | \$655,000 | 9/9/2023 |
| | Subtotal District Attorney-Criminal Division | | 17 | 0 | | \$2,896,000 | |
| Public Defender (B.U. #2190) | 2345 | Accountant/Senior Accountant | (1) | 0 | \$195,000 | (\$195,000) | 1/27/2024 |
| | 0820 | Business Manager | 1 | 0 | \$217,000 | \$217,000 | 9/9/2023 |
| | 3270 | Office Services Specialist | 4 | 0 | \$122,000 | \$488,000 | 9/9/2023 |
| | Subtotal Public Defender | | 4 | 0 | | \$510,000 | |

Summary of Position Additions/Deletions

| Department | Item | Classification | Full-Time | Part-Time | Position Cost | Total Cost | Effective Date |
|---|---------------------------------------|---|-----------|-----------|---------------|---------------------|----------------|
| Public Protection (continued) | | | | | | | |
| Other Fund | | | | | | | |
| Child Support Services (B.U. #2183) | 5647 | Building Services Worker | 1 | 0 | \$75,000 | \$75,000 | 9/9/2023 |
| | Subtotal Child Support Services | | 1 | 0 | | \$75,000 | |
| | Total Judicial | | 22 | 0 | | \$3,481,000 | |
| Police Protection | | | | | | | |
| General Fund | | | | | | | |
| District Attorney - Forensic Sciences (B.U. #2200) | 4423 | Assistant Division Director, Forensic Science | 1 | 0 | \$238,000 | \$238,000 | 9/9/2023 |
| | 4515 | Criminalist | 2 | 0 | \$180,000 | \$360,000 | 9/9/2023 |
| | Subtotal DA-Forensic Sciences | | 3 | 0 | | \$598,000 | |
| Sheriff (B.U. #2210) | 4398 | Supervising Deputy Coroner | 1 | 0 | \$201,000 | \$201,000 | 9/9/2023 |
| | 4522 | Community Services Technician | 10 | 0 | \$132,000 | \$1,320,000 | 9/9/2023 |
| | 5647 | Building Services Worker | 2 | 0 | \$75,000 | \$150,000 | 9/9/2023 |
| | 4931 | Utility Worker | 3 | 0 | \$81,000 | \$243,000 | 9/9/2023 |
| | 4449 | Chief Deputy Sheriff | 1 | 0 | \$366,000 | \$366,000 | 8/29/2023 |
| | 3280 | Office Services Assistant | (1) | 0 | \$104,000 | (\$104,000) | 9/9/2023 |
| | 3164 | Sheriff's Report Technician | (1) | 0 | \$113,000 | (\$113,000) | 9/9/2023 |
| | Subtotal Sheriff | | 15 | 0 | | \$2,063,000 | |
| | Total Police Protection | | 18 | 0 | | \$2,661,000 | |
| Fire Protection | | | | | | | |
| Other Funds | | | | | | | |
| Fire Department (B.U. #2415) | 1179 | Fire Prevention Inspector I | (8) | 0 | \$116,000 | (\$928,000) | 9/9/2023 |
| | 1178 | Fire Prevention Inspector I/II | 8 | 0 | \$133,000 | \$1,064,000 | 9/9/2023 |
| | 2005 | Single Role Paramedic | 12 | 0 | \$173,000 | \$2,076,000 | 1/27/2024 |
| | 2006 | Ambulance Operator | 12 | 0 | \$200,000 | \$2,400,000 | 1/27/2024 |
| | 4587 | Fire Captain | 7 | 0 | \$209,000 | \$1,463,000 | 9/9/2023 |
| | 4636 | Firefighter | 9 | 0 | \$168,000 | \$1,512,000 | 9/9/2023 |
| | 4577 | Fire Battalion Chief | 1 | 0 | \$246,000 | \$246,000 | 9/9/2023 |
| | Subtotal Fire | | 41 | 0 | | \$7,833,000 | |
| | Total Fire Protection | | 41 | 0 | | \$7,833,000 | |
| Detention and Correction | | | | | | | |
| General Fund | | | | | | | |
| Probation (B.U. #2340) | 0848 | Departmental Analyst | 1 | 0 | \$95,000 | \$95,000 | 9/9/2023 |
| | 0879 | Probation Technician | 4 | 0 | \$81,000 | \$324,000 | 9/9/2023 |
| | 0883 | Probation Program Specialist | 1 | 0 | \$89,000 | \$89,000 | 9/9/2023 |
| | 2865 | Fiscal Support Technician | (1) | 0 | \$73,000 | (\$73,000) | 9/9/2023 |
| | 3265 | Senior Office Services Specialist | 1 | 0 | \$80,000 | \$80,000 | 9/9/2023 |
| | 3270 | Office Services Specialist | 1 | 0 | \$74,000 | \$74,000 | 9/9/2023 |
| | 3275 | Office Services Technician | (4) | 0 | \$68,000 | (\$272,000) | 9/9/2023 |
| | 3462 | Deputy Probation Officer III | 1 | 0 | \$155,000 | \$155,000 | 9/9/2023 |
| | 3465 | Deputy Probation Officer I/II | 5 | 0 | \$142,000 | \$710,000 | 9/9/2023 |
| | 3558 | Senior Youth Services Officer | 3 | 0 | \$140,000 | \$420,000 | 9/9/2023 |
| | 3561 | Youth Services Officer | 4 | 0 | \$126,000 | \$504,000 | 9/9/2023 |
| | 3593 | Youth Services Officer Custodian | (1) | 0 | \$113,000 | (\$113,000) | 9/9/2023 |
| | Subtotal Probation | | 15 | 0 | | \$1,993,000 | |
| | Total Detention and Correction | | 15 | 0 | | \$1,993,000 | |
| Other Protection | | | | | | | |
| General Fund | | | | | | | |
| Animal Services (B.U. #2760) | 0822 | Veterinarian Assistant | 2 | 0 | \$81,000 | \$162,000 | 9/9/2023 |
| | Subtotal Animal Services | | 2 | 0 | | \$162,000 | |
| Planning and Natural Resources (B.U. #2750) | 3275 | Office Services Technician | (1) | 0 | \$86,000 | (\$86,000) | 9/9/2023 |
| | Subtotal Planning | | (1) | 0 | | (\$86,000) | |
| | Total Other Protection | | 1 | 0 | | \$76,000 | |
| | Total Public Protection | | 97 | 0 | | \$16,044,000 | |

Summary of Position Additions/Deletions

| Department | Item | Classification | Full-Time | Part-Time | Position Cost | Total Cost | Effective Date |
|---|------|---|-------------|-----------|---------------|----------------------|----------------|
| Public Ways and Facilities | | | | | | | |
| Public Works | | | | | | | |
| Other Funds | | | | | | | |
| Public Works (B.U. #8954) | 0840 | Administrative Coordinator | 2 | 0 | \$119,000 | \$238,000 | 9/9/2023 |
| | 0935 | Planner I/II/III | 4 | 0 | \$151,000 | \$604,000 | 9/9/2023 |
| | 1101 | Draft Tech I/II/III/III-C/Engineering Tech I/II/III/III-C | 4 | 0 | \$151,000 | \$604,000 | 9/9/2023 |
| | 3275 | Office Services Technician | 1 | 0 | \$86,000 | \$86,000 | 9/9/2023 |
| | 5013 | Public Works Maintenance Superintendent | 2 | 0 | \$163,000 | \$326,000 | 9/9/2023 |
| | 4150 | Real Property Agent I/II/III | 2 | 0 | \$137,000 | \$274,000 | 9/9/2023 |
| | 5019 | Public Works Maintenance Technician I/II | 2 | 0 | \$125,000 | \$250,000 | 9/9/2023 |
| | 0816 | Public Works Program Manager | 2 | 0 | \$178,000 | \$356,000 | 9/9/2023 |
| | 1054 | Supervising Engineer | 1 | 0 | \$215,000 | \$215,000 | 9/9/2023 |
| | 0819 | Safety Specialist | 1 | 0 | \$124,000 | \$124,000 | 9/9/2023 |
| | 0809 | Administrative Services Officer | 1 | 0 | \$178,000 | \$178,000 | 9/9/2023 |
| | 2570 | Contract Specialist | 1 | 0 | \$133,000 | \$133,000 | 9/9/2023 |
| | 2845 | Fiscal Support Specialist | 2 | 0 | \$103,000 | \$206,000 | 9/9/2023 |
| | 2865 | Fiscal Support Technician | 1 | 0 | \$90,000 | \$90,000 | 9/9/2023 |
| | 1155 | Code Compliance Officer | 2 | 0 | \$142,000 | \$284,000 | 9/9/2023 |
| | 4850 | Maintenance Painter | (15) | 0 | \$104,000 | (\$1,560,000) | 9/9/2023 |
| | 1205 | Waste Management Technician I/II | (36) | 0 | \$118,000 | (\$4,248,000) | 9/9/2023 |
| | 0730 | Engineering Manager | (1) | 0 | \$251,000 | (\$251,000) | 9/9/2023 |
| | 2588 | Buyer I | (1) | 0 | \$92,000 | (\$92,000) | 9/9/2023 |
| | | Subtotal Public Works | (25) | 0 | | (\$2,183,000) | |
| | | Total Public Works | (25) | 0 | | (\$2,183,000) | |
| Transportation Terminals | | | | | | | |
| Other Funds | | | | | | | |
| Airports (B.U. #8995) | 3275 | Office Services Technician | (1) | 0 | \$86,000 | (\$86,000) | 9/9/2023 |
| | 2845 | Fiscal Support Specialist | (1) | 0 | \$103,000 | (\$103,000) | 9/9/2023 |
| | 5647 | Building Service Worker | 1 | 0 | \$80,000 | \$80,000 | 9/9/2023 |
| | 0840 | Administrative Coordinator | 1 | 0 | \$119,000 | \$119,000 | 9/9/2023 |
| | | Subtotal Airports | 0 | 0 | | \$10,000 | |
| | | Total Transportation Terminals | 0 | 0 | | \$10,000 | |
| | | Total Public Ways and Facilities | (25) | 0 | | (\$2,173,000) | |
| Health and Sanitation | | | | | | | |
| Health | | | | | | | |
| General Fund | | | | | | | |
| Public Health (B.U. #4110) | 2060 | Staff Nurse | 1 | 0 | \$184,000 | \$184,000 | 9/9/2023 |
| | 1492 | Public Health Project Specialist | 3 | 0 | \$110,000 | \$330,000 | 9/9/2023 |
| | 3654 | Social Service Worker I/II/III/IV/V | (1) | 0 | \$150,000 | (\$150,000) | 9/9/2023 |
| | 3650 | Social Service Supervisor I/II | 1 | 0 | \$164,000 | \$164,000 | 9/9/2023 |
| | | Subtotal Public Health | 4 | 0 | | \$528,000 | |
| Other Fund | | | | | | | |
| Behavioral Health and Recovery Services (B.U. #4120) | 0840 | Administrative Coordinator | 1 | 0 | \$119,000 | \$119,000 | 9/9/2023 |
| | 3703 | Behavioral Health Unit Supervisor I/II | 1 | 0 | \$212,000 | \$212,000 | 9/9/2023 |
| | 1550 | Clinical Psychologist I/II | 2 | 0 | \$185,000 | \$370,000 | 9/9/2023 |
| | 2035 | Clinical Supervisor | 1 | 0 | \$257,000 | \$257,000 | 9/9/2023 |
| | 0581 | Behavioral Health and Recovery System Administrator | 1 | 0 | \$254,000 | \$254,000 | 9/9/2023 |
| | 3275 | Office Services Technician | 2 | 0 | \$85,000 | \$170,000 | 9/9/2023 |
| | 0899 | Program Specialist | 1 | 0 | \$107,000 | \$107,000 | 9/9/2023 |
| | 2066 | Vocational Nurse I/II | 2 | 0 | \$145,000 | \$290,000 | 9/9/2023 |
| | 3717 | Behavioral Health Recovery Specialist I/II/III | 12 | 0 | \$132,000 | \$1,584,000 | 9/9/2023 |
| | 3710 | Behavioral Health Therapist I/II | 15 | 0 | \$173,000 | \$2,595,000 | 9/9/2023 |
| | | Subtotal Behavioral Health and Recovery Services | 38 | 0 | | \$5,958,000 | |
| Other Fund | | | | | | | |
| Environmental Health Services (B.U. #4122) | 2181 | Environmental Health Technician I/II/Sr. | 1 | 0 | \$117,000 | \$117,000 | 9/9/2023 |
| | 2172 | Environmental Health Specialist In-Training I/II/III | (1) | 0 | \$148,000 | (\$148,000) | 9/9/2023 |
| | | Subtotal Environmental Health Services | 0 | 0 | | (\$31,000) | |
| | | Total Health | 42 | 0 | | \$6,455,000 | |
| California Children's Services | | | | | | | |
| General Fund | | | | | | | |
| California Children's Services (B.U.#4300) | 1830 | Occupational/Physical Therapist | 2 | 2 | \$180,000 | \$476,000 | 9/9/2023 |
| | 0898 | Program Specialist I/II | (1) | 0 | \$111,000 | (\$111,000) | 9/9/2023 |
| | 1999 | Public Health Nurse Jr./I/II | (1) | 0 | \$202,000 | (\$202,000) | 9/9/2023 |
| | | Subtotal California Children's Services | 0 | 2 | | \$163,000 | |
| | | Total California Children's Services | 0 | 2 | | \$163,000 | |
| | | Total Health and Sanitation | 42 | 2 | | \$6,618,000 | |

Summary of Position Additions/Deletions

| Department | Item | Classification | Full-Time | Part-Time | Position Cost | Total Cost | Effective Date |
|--|-------|--|-----------|-----------|---------------|---------------|----------------|
| Public Assistance | | | | | | | |
| <u>Administration</u> | | | | | | | |
| <u>Other Fund</u> | | | | | | | |
| Human Services (B.U. #5120) | 1079 | Geographic Information Systems Specialist | 1 | 0 | \$116,000 | \$116,000 | 9/9/2023 |
| | 3650 | Social Service Supervisor I/II | 1 | 0 | \$156,000 | \$156,000 | 9/9/2023 |
| | 3695 | Human Services Supervisor | 3 | 0 | \$119,000 | \$357,000 | 9/9/2023 |
| | 3666 | Assistant Program Director | 1 | 0 | \$170,000 | \$170,000 | 9/9/2023 |
| | 0840 | Administrative Coordinator | 3 | 0 | \$112,000 | \$336,000 | 9/9/2023 |
| | 3551 | Group Counselor III - Human Services | 2 | 0 | \$102,000 | \$204,000 | 9/9/2023 |
| | 4440 | Investigative Aide | 1 | 0 | \$86,000 | \$86,000 | 9/9/2023 |
| | 2845 | Fiscal Support Specialist | 2 | 0 | \$97,000 | \$194,000 | 9/9/2023 |
| Subtotal Human Services | | | 14 | 0 | | \$1,619,000 | |
| Total Administration | | | 14 | 0 | | \$1,619,000 | |
| <u>Other Assistance</u> | | | | | | | |
| <u>General Fund</u> | | | | | | | |
| Veterans Service Department (B.U. #5510) | 3280 | Office Services Assistant | (1) | 0 | \$75,000 | (\$75,000) | 9/9/2023 |
| | 0885 | Supervising Veterans Service Representative | 1 | 0 | \$117,000 | \$117,000 | 9/9/2023 |
| | 0902 | Veterans Service Representative Assistant I/II | 1 | 0 | \$86,000 | \$86,000 | 9/9/2023 |
| Subtotal Veterans Services | | | 1 | 0 | | \$128,000 | |
| Employers' Training Resource (B.U. #5923) | 0840 | Administrative Coordinator | 1 | 0 | \$112,000 | \$112,000 | 9/9/2023 |
| | 2576 | Contract Administrator | 1 | 0 | \$125,000 | \$125,000 | 9/9/2023 |
| | 2451 | Senior Systems Analyst | 1 | 0 | \$155,000 | \$155,000 | 9/9/2023 |
| | 0820 | Business Manager | (1) | 0 | \$156,000 | (\$156,000) | 9/9/2023 |
| | 2345 | Senior Accountant/Accountant | (1) | 0 | \$140,000 | (\$140,000) | 9/9/2023 |
| | 0827 | Employers' Training Resource Quality Coordinator | (1) | 0 | \$98,000 | (\$98,000) | 9/9/2023 |
| | 0898 | Program Specialist I/II | (1) | 0 | \$106,000 | (\$106,000) | 9/9/2023 |
| | 0905 | Program Technician | (2) | 0 | \$87,000 | (\$174,000) | 9/9/2023 |
| | 0848 | Departmental Analyst | (2) | 0 | \$114,000 | (\$228,000) | 9/9/2023 |
| | 0839 | Supervising Departmental Analyst | (2) | 0 | \$132,000 | (\$264,000) | 9/9/2023 |
| | 0906 | Job Developer I/II | (3) | 0 | \$106,000 | (\$318,000) | 9/9/2023 |
| | 2454 | Systems Analyst I/II/Information Systems Specialist I/II/III | (1) | 0 | \$148,000 | (\$148,000) | 2/24/2024 |
| Subtotal Employers' Training Resource | | | (11) | 0 | | (\$1,240,000) | |
| <u>Other Fund</u> | | | | | | | |
| Aging and Adult Services (B.U. #5610) | 3654 | Social Service Worker I/II/III/IV/V | 2 | 0 | \$142,000 | \$284,000 | 9/9/2023 |
| | 3717 | Behavioral Health Recovery Specialist I/II/III | (1) | 0 | \$125,000 | (\$125,000) | 9/9/2023 |
| Subtotal Aging and Adult Services | | | 1 | 0 | | \$159,000 | |
| Total Other Assistance | | | (9) | 0 | | (\$953,000) | |
| Total Public Assistance | | | 5 | 0 | | \$666,000 | |
| Education | | | | | | | |
| <u>Education</u> | | | | | | | |
| <u>General Fund</u> | | | | | | | |
| Library (B.U.#6210) | 4180 | Library Associate | 8 | 0 | \$84,000 | \$672,000 | 9/8/2023 |
| | 4180P | Library Associate PT | 0 | (1) | \$25,000 | (\$25,000) | 12/30/2023 |
| | 3280 | Office Services Assistant | 5 | 0 | \$75,000 | \$375,000 | 9/8/2023 |
| | 3280P | Office Services Assistant PT | 0 | (3) | \$22,000 | (\$66,000) | 12/30/2023 |
| | 3275 | Office Services Technician | 5 | 0 | \$81,000 | \$405,000 | 9/9/2023 |
| | 2820 | Graphic Artist | 1 | 0 | \$85,000 | \$85,000 | 9/9/2023 |
| | 4210P | Departmental Aide PT | 0 | 16 | \$18,000 | \$288,000 | 9/9/2023 |
| | 4171 | Librarian III | 1 | 0 | \$115,000 | \$115,000 | 9/9/2023 |
| | 4173 | Librarian I | 1 | 0 | \$105,000 | \$105,000 | 9/9/2023 |
| Subtotal Library | | | 21 | 12 | | \$1,954,000 | |
| Total Education | | | 21 | 12 | | \$1,954,000 | |
| Total Education | | | 21 | 12 | | \$1,954,000 | |
| County Departments - Grand Total | | | 157 | 14 | | \$25,104,000 | |

**Summary of Available Financing
Governmental Funds**

| | | Fund Balance June 30, 2023 Unreserved/ Undesignated | Cancellation of Prior Year Reserves/ Designations | Estimated Additional Financing Sources | Total Available Financing |
|---|--|--|--|---|--------------------------------------|
| General Fund | | | | | |
| 00001 | General | \$92,260,449 | \$0 | \$1,180,704,056 | \$1,272,964,505 |
| Total General Fund | | \$92,260,449 | \$0 | \$1,180,704,056 | \$1,272,964,505 |
| Special Revenue Funds | | | | | |
| Operating Special Revenue Funds | | | | | |
| 00007 | Road | \$16,962,419 | \$0 | \$196,708,291 | \$213,670,710 |
| 00011 | Structural Fire | 2,828,604 | 4,800,000 | 220,160,276 | 227,788,880 |
| 00120 | Building Inspection | 2,677,977 | 0 | 8,431,779 | 11,109,756 |
| 00130 | Human Services-Administration | 1,369,260 | 0 | 276,149,051 | 277,518,311 |
| 00140 | Human Services-Direct Financial Aid | 17,959,007 | 0 | 354,233,216 | 372,192,223 |
| 00141 | Behavioral Health & Recovery Services | 25,770,678 | 2,000,000 | 409,383,320 | 437,153,998 |
| 00145 | Aging And Adult Services | (1,750,109) | 1,750,109 | 33,733,600 | 33,733,600 |
| 00150 | County Clerk | 378,495 | 0 | 747,500 | 1,125,995 |
| 00183 | Kern County Department of Child Support | (157,430) | 157,430 | 34,720,972 | 34,720,972 |
| 00192 | Recorder | 1,460,574 | 1,414,810 | 4,334,160 | 7,209,544 |
| 00270 | Code Compliance | 1,140,029 | 0 | 2,449,642 | 3,589,671 |
| 22066 | Environmental Health Services | 1,260,115 | 101,070 | 10,035,181 | 11,396,366 |
| 24101 | Development Services | (229,790) | 451,412 | 2,064,992 | 2,286,614 |
| Operating Special Revenue Funds Subtotal | | \$69,669,829 | \$10,674,831 | \$1,553,151,980 | \$1,633,496,640 |
| Non-Operating Special Revenue Funds | | | | | |
| 00002 | Relief Fund | \$88,031 | \$0 | \$15,000 | \$103,031 |
| 00160 | Wildlife Resources | 5,517 | 0 | 16,300 | 21,817 |
| 00161 | Timber Harvest | 75 | 0 | 35 | 110 |
| 00163 | Probation DJJ Realignment | 393,807 | 0 | 5,968,079 | 6,361,886 |
| 00164 | Real Estate Fraud | (167,883) | 147,883 | 724,000 | 704,000 |
| 00165 | SB 823 DJJ 2021 Realignment | 7,131,970 | 0 | 88,989 | 7,220,959 |
| 00170 | Off Highway Motor Vehicle License | 631 | 0 | 126,000 | 126,631 |
| 00171 | Planned Local Drainage - Shalimar | 284 | 0 | 0 | 284 |
| 00172 | Planned Local Drainage - Brundage | 2,380 | 0 | 0 | 2,380 |
| 00173 | Planned Local Drainage -Orangewood | 23,534 | 0 | 0 | 23,534 |
| 00174 | Planned Local Drainage - Breckenridge | 924 | 0 | 0 | 924 |
| 00175 | Range Improvement Section 15 | (6,223) | 4,120 | 9,103 | 7,000 |
| 00176 | Planned Local Drainage - Oildale | 4,969 | 0 | 0 | 4,969 |
| 00177 | Range Improvement Section 3 | 5,174 | 0 | 1,678 | 6,852 |
| 00179 | Probation Training | 4,199 | 0 | 361,820 | 366,019 |
| 00180 | DNA Identification | 6,503 | 0 | 285,000 | 291,503 |
| 00181 | Local Public Safety | 8,145,057 | 6,723,844 | 104,795,674 | 119,664,575 |
| 00182 | Sheriff's Facility Training | (38,197) | 49,467 | 175,000 | 186,270 |
| 00184 | Automated Fingerprint Fund | 376,170 | 0 | 185,000 | 561,170 |
| 00186 | Juvenile Justice Facility Temp Construction | 388 | 0 | 0 | 388 |
| 00187 | Emergency Medical Services | 653,467 | 0 | 1,640,000 | 2,293,467 |
| 00188 | Automated County Warrant System | 11,388 | 0 | 0 | 11,388 |
| 00190 | Domestic Violence Program | 84,520 | 0 | 177,000 | 261,520 |
| 00191 | Criminal Justice Facilities Construction | 177,902 | 807,598 | 1,414,500 | 2,400,000 |
| 00194 | Recorder's Social Security Number Truncation | 11,216 | 6,784 | 0 | 18,000 |
| 00195 | Alcoholism Program | 20,251 | 0 | 45,500 | 65,751 |
| 00196 | Alcohol Abuse Education/Prevention | 20,489 | 0 | 38,300 | 58,789 |
| 00197 | Drug Program | 4,048 | 0 | 17,100 | 21,148 |
| 00198 | Recorders Modernization | 293,066 | 737,916 | 700,017 | 1,730,999 |
| 00199 | Opioid Settlement Funds | 5,136,053 | 0 | 18,000 | 5,154,053 |
| 00264 | Tax Loss Reserve | 371,723 | 0 | 6,800,000 | 7,171,723 |
| 00266 | Redemption Systems | 468,195 | 0 | 200,000 | 668,195 |
| 22010 | County Local Revenue Fund 2011 | 67,902,000 | 0 | 261,488,107 | 329,390,107 |
| 22013 | American Rescue Plan | 131,103,810 | 0 | 1,200,000 | 132,303,810 |

**Summary of Available Financing
Governmental Funds**

| | Fund Balance June 30, 2023 Unreserved/ Undesignated | Cancellation of Prior Year Reserves/ Designations | Estimated Additional Financing Sources | Total Available Financing |
|---|--|--|---|--------------------------------------|
| Non-Operating Special Revenue Funds Cont. | | | | |
| 22021 In-Hemp Cultivation Fee | \$760 | \$0 | \$0 | \$760 |
| 22023 Ind. Hemp Cultivation Fee | (9,410) | 9,410 | 0 | 0 |
| 22027 Sterilization Fund | 17,776 | 0 | 0 | 17,776 |
| 22036 Board of Trade-Advertising | 1,737 | 25,263 | 3,000 | 30,000 |
| 22042 General Plan Administration Surcharge | 1,078,524 | 301,574 | 817,600 | 2,197,698 |
| 22045 Countywide Crime Prevention P.C. 1202.5 | 1,358 | 0 | 0 | 1,358 |
| 22046 Sheriff's Electronic Monitoring | 1,127 | 0 | 2,500 | 3,627 |
| 22064 District Attorney Local Forfeiture | 90,591 | 0 | 57,000 | 147,591 |
| 22069 Public Health Miscellaneous | (249) | 0 | 385 | 136 |
| 22073 Health-MAA/TCM | 1,931 | 0 | 2,900 | 4,831 |
| 22076 Child Restraint Loaner Program | 23,248 | 0 | 8,000 | 31,248 |
| 22079 District Attorney Equipment/Automation | 1,434 | 0 | 2,000 | 3,434 |
| 22083 Officer Wellness Mental Health | 493,791 | 0 | 0 | 493,791 |
| 22085 Mental Health Services Act | 18,443,444 | 0 | 109,268,351 | 127,711,795 |
| 22086 MHSA Prudent Reserve | 40,147 | 0 | 0 | 40,147 |
| 22087 Criminalistics Laboratories | 110,543 | 0 | 108,654 | 219,197 |
| 22097 Asset Forfeiture 15 Percent | 3,781 | 0 | 300 | 4,081 |
| 22098 Probation Asset Forfeiture | 18,956 | 0 | 800 | 19,756 |
| 22107 Asset Forfeiture Federal | 2,429 | 0 | 3,600 | 6,029 |
| 22123 Vehicle Apparatus | 1,214,039 | 1,792,000 | 0 | 3,006,039 |
| 22124 Oil And Gas Program | (2,321,119) | 2,623,472 | 501,000 | 803,353 |
| 22125 Hazardous Waste Settlements | 332,481 | 0 | 75,000 | 407,481 |
| 22126 Sheriff's Rural Crime | 12,901 | 0 | 400 | 13,301 |
| 22127 Sheriff's CAL-ID | 1,173,967 | 0 | 1,630,000 | 2,803,967 |
| 22128 Sheriff's Civil Subpoenas | 8,262 | 0 | 10,000 | 18,262 |
| 22129 KNET-Special Asset Forfeiture | 3,754 | 71,146 | 4,000 | 78,900 |
| 22131 Sheriff's Drug Abuse Gangs | 14,439 | 0 | 2,400 | 16,839 |
| 22132 Sheriff's Training | (33,700) | 92,700 | 26,000 | 85,000 |
| 22133 Sheriff-Work Release | (2,429) | 0 | 147,500 | 145,071 |
| 22134 Seizure of Gaming Device | (44,314) | 73,814 | 20,500 | 50,000 |
| 22137 Sheriff-State Forfeiture | 11,999 | 1 | 0 | 12,000 |
| 22138 Sheriff's Civil Automated | 219,593 | 164,449 | 130,000 | 514,042 |
| 22140 Sheriff's Firearms | 313 | 0 | 3,200 | 3,513 |
| 22141 Sheriff-Judgement Debtors Fee | (5,466) | 0 | 115,000 | 109,534 |
| 22142 Sheriff's Community Resources | 627 | 0 | 1,520 | 2,147 |
| 22143 Sheriff's Volunteer Service Group | 141 | 15,609 | 7,000 | 22,750 |
| 22144 Sheriff-Controlled Substance | 303,502 | 0 | 105,000 | 408,502 |
| 22153 Bakersfield Planned Sewer # 1 | 92,065 | 0 | 0 | 92,065 |
| 22156 Divca Local Franchise Fee | 56,431 | 0 | 420,000 | 476,431 |
| 22158 Bakersfield Planned Sewer # 2 | 21,139 | 0 | 0 | 21,139 |
| 22160 Sheriff's CAL-MMET | 139 | 0 | 200 | 339 |
| 22161 HIDTA State Asset Forfeiture | 338,777 | 0 | 100,000 | 438,777 |
| 22162 CAL-MMET State Asset Forfeiture | 16,427 | 0 | 30,000 | 46,427 |
| 22163 High Tech Equipment | 36 | 0 | 50 | 86 |
| 22164 Bakersfield Planned Sewer # 3 | 479 | 0 | 0 | 479 |
| 22166 Bakersfield Planned Sewer # 4 | 6,986 | 0 | 0 | 6,986 |
| 22167 Bakersfield Planned Sewer # 5 | 19,502 | 0 | 0 | 19,502 |
| 22173 County Planned Sewer Area A | 9,781 | 0 | 0 | 9,781 |
| 22175 Airport Reserve Capital Match | 434,094 | 197,406 | 23,500 | 655,000 |
| 22177 County Planned Sewer Area B | 53,770 | 0 | 0 | 53,770 |
| 22184 CSA 71 Septic Abandonment | 28,887 | 0 | 0 | 28,887 |
| 22185 Wraparound Savings | (3,196,712) | 11,740,712 | 0 | 8,544,000 |
| 22187 Recorders Electronic Recording | (56,301) | 53,836 | 157,515 | 155,050 |
| 22188 Fireworks Violations | 749 | 0 | 25,337 | 26,086 |
| 22190 Community Corrections Performance Incentive | 5,805 | 0 | 7,000 | 12,805 |

**Summary of Available Financing
Governmental Funds**

| | Fund Balance June 30, 2023 Unreserved/ Undesignated | Cancellation of Prior Year Reserves/ Designations | Estimated Additional Financing Sources | Total Available Financing |
|---|--|--|---|--------------------------------------|
| Non-Operating Special Revenue Funds Cont. | | | | |
| 22195 Parks Donation Fund | \$39,834 | \$166 | \$1,000 | \$41,000 |
| 22196 Rural Crimes/Env Impact Fee | 722,380 | 0 | 0 | 722,380 |
| 22198 Oil and Gas Road Maintenance | 574,031 | 0 | 0 | 574,031 |
| 24026 Victim Services | 63,819 | 0 | 9,000 | 72,819 |
| 24028 District Attorney - Federal Forfeiture | 3,388 | 0 | 2,600 | 5,988 |
| 24038 District Attorney-Court Ordered Penalties | 179,126 | 0 | 80,455 | 259,581 |
| 24042 Fire Department Donations | 13,764 | 0 | 5,216 | 18,980 |
| 24043 State Fire | 368,883 | 1,838,377 | 700,000 | 2,907,260 |
| 24044 Fire - Hazard Reduction | 116,920 | 456,080 | 227,000 | 800,000 |
| 24047 Fire-Helicopter Operations | 114,164 | 1,060,836 | 300,000 | 1,475,000 |
| 24050 Mobile Fire Kitchen | 76 | 0 | 0 | 76 |
| 24057 Inmate Welfare-Sheriff Correction Facility | 507,237 | 351,787 | 1,690,000 | 2,549,024 |
| 24059 TCM/MAA Program | 3,235,803 | 0 | 42,000 | 3,277,803 |
| 24060 Juvenile Inmate Welfare | 3,291 | 0 | 4,000 | 7,291 |
| 24063 CCP Community Recidivism | 5,720,151 | 0 | 1,884,869 | 7,605,020 |
| 24066 Kern County Children | 31,473 | 646,560 | 203,128 | 881,161 |
| 24067 Kern County Library Donations | 240,894 | 0 | 127,500 | 368,394 |
| 24086 Governor's Office Emergency Services | 79 | 0 | 0 | 79 |
| 24088 Core Area Metro Bakersfield Impact Fee | 387,575 | 0 | 0 | 387,575 |
| 24089 Metro Bakersfield Transportation Impact Fee | (53,887) | 7,518,109 | 1,980,000 | 9,444,222 |
| 24091 Rosamond Transportation Impact Fee | 117,118 | 0 | 0 | 117,118 |
| 24095 Bakersfield Mitigation | 92,390 | 0 | 0 | 92,390 |
| 24096 Tehachapi Transportation Impact Fee - Core | 5,590 | 0 | 0 | 5,590 |
| 24097 Tehachapi Transportation Impact Fee- None | 374,274 | 0 | 0 | 374,274 |
| 24098 Project Impact Mitigation fund | 3,031 | 0 | 0 | 3,031 |
| 24105 Jamison Center | 88,552 | 11,448 | 0 | 100,000 |
| 24125 Strong Motion Instrumentation | (2,828) | 2,828 | 30,000 | 30,000 |
| 24126 Tobacco Education Control Program | 149,086 | 0 | 150,500 | 299,586 |
| 24137 Vital & Health Statistics-Health Department | 26,149 | 0 | 116,000 | 142,149 |
| 24138 Vital & Health Statistics-Recorder | 32,135 | 33,865 | 92,000 | 158,000 |
| 24139 Vital & Health Statistics-County Clerk | 5,466 | 0 | 3,000 | 8,466 |
| 24140 Tobacco Control Grant | (1,726) | 0 | 333,100 | 331,374 |
| 24141 Community Development Public Health ESG | 787 | 33,039 | 0 | 33,826 |
| 25120 Parcel Map In-Lieu Fees | 32,716 | 0 | 12,500 | 45,216 |
| 29090 Public Defense Pilot Program | (101,798) | 0 | 1,071,656 | 969,858 |
| Non-Operating Special Revenue Funds Subtotal | \$254,368,343 | \$37,592,099 | \$509,372,938 | \$801,333,380 |
| Total Special Revenue Funds | \$324,038,172 | \$48,266,930 | \$2,062,524,918 | \$2,434,830,020 |
| Capital Projects | | | | |
| 00004 ACO-General | \$137,067 | \$0 | \$40,096,107 | \$40,233,174 |
| 00012 ACO - Structural Fire | \$3,114 | 0 | 9,505,000 | 9,508,114 |
| 00223 Psychiatrist Health Facility | 615,412 | 0 | 0 | 615,412 |
| 00235 Tobacco Securitization Proceeds | 702 | 0 | 0 | 702 |
| Total Capital Projects | \$756,295 | \$0 | \$49,601,107 | \$50,357,402 |
| Total Governmental Funds | \$417,054,916 | \$48,266,930 | \$3,292,830,081 | \$3,758,151,927 |

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Summary of Financing Requirements Governmental Funds

| | | Estimated Financing Uses | Provisions for Reserves and/or Designations | Total Financing Requirements |
|---|--|-----------------------------|---|---------------------------------|
| County Operating Funds | | | | |
| General Fund | | | | |
| 00001 | General | \$1,210,389,485 | \$62,575,019 | \$1,272,964,504 |
| Total General Fund | | \$1,210,389,485 | \$62,575,019 | \$1,272,964,504 |
| Special Revenue Funds | | | | |
| Operating Special Revenue Funds | | | | |
| 00007 | Road | \$213,670,710 | \$0 | \$213,670,710 |
| 00011 | Structural Fire | 216,183,498 | 11,605,382 | 227,788,880 |
| 00120 | Building Inspection | 9,888,906 | 1,220,850 | 11,109,756 |
| 00130 | Human Services-Administration | 276,149,051 | 1,369,260 | 277,518,311 |
| 00140 | Human Services-Direct Financial Aid | 354,233,216 | 17,959,007 | 372,192,223 |
| 00141 | Behavioral Health & Recovery Services | 409,750,876 | 27,403,122 | 437,153,998 |
| 00145 | Aging And Adult Services | 33,733,600 | 0 | 33,733,600 |
| 00150 | County Clerk | 823,550 | 302,445 | 1,125,995 |
| 00183 | Kern County Department of Child Support | 34,720,972 | 0 | 34,720,972 |
| 00192 | Recorder | 7,209,544 | 0 | 7,209,544 |
| 00270 | Code Compliance | 3,343,207 | 246,464 | 3,589,671 |
| 22066 | Environmental Health Services | 11,396,366 | 0 | 11,396,366 |
| 24101 | Development Services | 2,286,614 | 0 | 2,286,614 |
| Operating Special Revenue Funds Subtotal | | \$1,573,390,110 | \$60,106,530 | \$1,633,496,640 |
| Non-Operating Special Revenue Funds | | | | |
| 00002 | Relief Fund | \$103,031 | \$0 | \$103,031 |
| 00160 | Wildlife Resources | 6,500 | 15,317 | 21,817 |
| 00161 | Timber Harvest Fund | 0 | 110 | 110 |
| 00163 | Probation DJJ Realignment | 5,935,079 | 426,807 | 6,361,886 |
| 00164 | Real Estate Fraud | 704,000 | 0 | 704,000 |
| 00166 | SB 823 DJJ 2021 Realignment | 7,115,879 | 105,080 | 7,220,959 |
| 00170 | Off Highway Motor Vehicle License | 50,001 | 76,630 | 126,631 |
| 00171 | Planned Local Drainage - Shalimar | 0 | 284 | 284 |
| 00172 | Planned Local Drainage - Brundage | 0 | 2,380 | 2,380 |
| 00173 | Planned Local Drainage - Oranewood | 0 | 23,534 | 23,534 |
| 00174 | Planned Local Drainage - Breckenridge | 0 | 924 | 924 |
| 00175 | Range Improvement Section 15 | 7,000 | 0 | 7,000 |
| 00176 | Planned Local Drainage - Oildale | 0 | 4,969 | 4,969 |
| 00177 | Range Improvement Section 3 | 3,000 | 3,852 | 6,852 |
| 00179 | Probation Training | 361,820 | 4,199 | 366,019 |
| 00180 | DNA Identification | 285,000 | 6,503 | 291,503 |
| 00181 | Local Public Safety | 119,664,575 | 0 | 119,664,575 |
| 00182 | Sheriff Facility Training | 186,270 | 0 | 186,270 |
| 00184 | Automated Fingerprint | 400,000 | 161,170 | 561,170 |
| 00186 | Juvenile Justice Facility Temp Construction | 0 | 388 | 388 |
| 00187 | Emergency Medical Services | 964,590 | 1,328,877 | 2,293,467 |
| 00188 | Automated County Warrant System | 0 | 11,388 | 11,388 |
| 00190 | Domestic Violence Program | 120,000 | 141,520 | 261,520 |
| 00191 | Criminal Justice Facilities Construction | 2,400,000 | 0 | 2,400,000 |
| 00194 | Recorder's Social Security Number Truncation | 18,000 | 0 | 18,000 |
| 00195 | Alcoholism Program | 44,000 | 21,751 | 65,751 |
| 00196 | Alcohol Abuse Education/Prevention | 43,000 | 15,789 | 58,789 |
| 00197 | Drug Program | 15,000 | 6,148 | 21,148 |
| 00198 | Recorders Modernization | 1,731,000 | 0 | 1,731,000 |
| 00199 | Opioid Settlement Fund | 2,821,162 | 2,332,891 | 5,154,053 |
| 00264 | Tax Loss Reserve | 6,800,000 | 371,723 | 7,171,723 |
| 00266 | Redemption Systems | 574,383 | 93,812 | 668,195 |
| 22010 | County Local Revenue Fund 2011 | 280,428,003 | 48,962,104 | 329,390,107 |

Summary of Financing Requirements Governmental Funds

| | | Estimated Financing Uses | Provisions for Reserves and/or Designations | Total Financing Requirements |
|--|--|-----------------------------|---|---------------------------------|
| Non-Operating Special Revenue Funds Cont. | | | | |
| 22013 | American Rescue Plan | \$132,303,810 | \$0 | \$132,303,810 |
| 22021 | In-Hemp Cultivation Fee | 0 | 760 | 760 |
| 22027 | Sterizlization Fund | 0 | 17,776 | 17,776 |
| 22036 | Board of Trade-Advertising | 30,000 | 0 | 30,000 |
| 22042 | General Plan Administration Surcharge | 2,197,698 | 0 | 2,197,698 |
| 22045 | Countywide Crime Prevention P.C. 1202.5 | 0 | 1,358 | 1,358 |
| 22046 | Sheriff Electronic Monitoring | 0 | 3,627 | 3,627 |
| 22064 | D.A.-Local Forfeiture | 0 | 147,591 | 147,591 |
| 22069 | Public Health Miscellaneous | 0 | 136 | 136 |
| 22073 | Health-MAA/TCM | 0 | 4,831 | 4,831 |
| 22076 | Child Restraint Loaner Program | 18,000 | 13,248 | 31,248 |
| 22079 | D. A. Equipment/Automation | 0 | 3,434 | 3,434 |
| 22083 | Officer Wellness Mental Health | 400,000 | 93,791 | 493,791 |
| 22085 | Mental Health Services Act | 92,658,132 | 35,053,663 | 127,711,795 |
| 22086 | MHSA Prudent Reserve | 0 | 40,147 | 40,147 |
| 22087 | Criminalistics Laboratories | 25,000 | 194,197 | 219,197 |
| 22097 | Asset Forfeiture 15 percent | 0 | 4,081 | 4,081 |
| 22098 | Probation Asset Forfeiture | 5,000 | 14,756 | 19,756 |
| 22107 | Asset Forfeiture Federal | 0 | 6,029 | 6,029 |
| 22123 | Vehicle Apparatus | 3,006,039 | 0 | 3,006,039 |
| 22124 | Oil And Gas Program | 803,353 | 0 | 803,353 |
| 22125 | Hazardous Waste Settlements | 351,452 | 56,029 | 407,481 |
| 22126 | Sheriff's Rural Crime | 5,000 | 8,301 | 13,301 |
| 22127 | Sherriff's California Identification | 2,454,475 | 349,492 | 2,803,967 |
| 22128 | Sheriff's Civil Subpoenas | 15,000 | 3,262 | 18,262 |
| 22129 | KNET Special Asset Forfeiture | 78,900 | 0 | 78,900 |
| 22131 | Sheriff's Drug Abuse Gang Diversion | 0 | 16,839 | 16,839 |
| 22132 | Sheriff's Training | 85,000 | 0 | 85,000 |
| 22133 | Sheriff-Work Release | 100,000 | 45,071 | 145,071 |
| 22134 | Seizure of Gaming Device | 50,000 | 0 | 50,000 |
| 22137 | Sheriff-State Forfeiture | 12,000 | 0 | 12,000 |
| 22138 | Sheriff's Civil Automated | 514,042 | 0 | 514,042 |
| 22140 | Sheriff's Firearms | 0 | 3,513 | 3,513 |
| 22141 | Sheriff-Judgement Debtors Fee | 20,000 | 89,534 | 109,534 |
| 22142 | Sheriff- Communication Resources | 0 | 2,147 | 2,147 |
| 22143 | Sheriff's Volunteer Services Group | 22,750 | 0 | 22,750 |
| 22144 | Sherriff's-Controlled Substance | 408,100 | 402 | 408,502 |
| 22153 | Bakersfield Planned Sewer # 1 | 0 | 92,065 | 92,065 |
| 22156 | Divca Local Franchise Fee | 107,000 | 369,431 | 476,431 |
| 22158 | Bakersfield Planned Sewer # 2 | 0 | 21,139 | 21,139 |
| 22160 | Sheriff's CAL-MMET | 0 | 339 | 339 |
| 22161 | HIDTA- State Asset Forfeiture | 34,600 | 404,177 | 438,777 |
| 22162 | CAL-MMET State Asset Forfeiture | 0 | 46,427 | 46,427 |
| 22163 | High Tech Equipment | 0 | 86 | 86 |
| 22164 | Bakersfield Planned Sewer # 3 | 0 | 479 | 479 |
| 22166 | Bakersfield Planned Sewer # 4 | 0 | 6,986 | 6,986 |
| 22167 | Bakersfield Planned Sewer # 5 | 0 | 19,502 | 19,502 |
| 22173 | County Planned Sewer Area A | 0 | 9,781 | 9,781 |
| 22175 | Airport Reserve Capital Match | 655,000 | 0 | 655,000 |
| 22177 | County Planned Sewer Area B | 0 | 53,770 | 53,770 |
| 22184 | CSA #71 Septic Abandonment | 0 | 28,887 | 28,887 |
| 22185 | Wraparound Savings | 8,544,000 | 0 | 8,544,000 |
| 22187 | Recorders Electronic Recording | 155,050 | 0 | 155,050 |
| 22188 | Fireworks Violations | 0 | 26,086 | 26,086 |
| 22190 | Community Correction Performance Incentive | 0 | 12,805 | 12,805 |

Summary of Financing Requirements Governmental Funds

| | | Estimated Financing Uses | Provisions for Reserves and/or Designations | Total Financing Requirements |
|---|--|-----------------------------|---|---------------------------------|
| Non-Operating Special Revenue Funds Cont. | | | | |
| 22195 | Park Donations | \$41,000 | \$0 | \$41,000 |
| 22196 | Rural Crimes/Env Impact Fee | 0 | 722,380 | 722,380 |
| 22198 | Oil and Gas Road Maintenance | 0 | 574,031 | 574,031 |
| 24026 | Victim Services | 0 | 72,819 | 72,819 |
| 24028 | District Attorney Court Ordered Penalties | 0 | 5,988 | 5,988 |
| 24038 | D.A.-Court Ordered Penalties | 33,000 | 226,581 | 259,581 |
| 24042 | Fire Dept. Donations | 0 | 18,980 | 18,980 |
| 24043 | State Fire | 2,907,260 | 0 | 2,907,260 |
| 24044 | Fire-Hazard Reduction | 800,000 | 0 | 800,000 |
| 24047 | Fire-Helicopter Operations | 1,475,000 | 0 | 1,475,000 |
| 24050 | Mobile Fire Kitchen | 0 | 76 | 76 |
| 24057 | Inmate Welfare-Sheriff Correction Facility | 2,549,024 | 0 | 2,549,024 |
| 24059 | TCM/MAA Program | 0 | 3,277,803 | 3,277,803 |
| 24060 | Juvenile Inmate Welfare | 0 | 7,291 | 7,291 |
| 24063 | CCP Community Recidivism | 1,684,869 | 5,920,151 | 7,605,020 |
| 24066 | Kern County Children | 881,161 | 0 | 881,161 |
| 24067 | Kern County Library Donations | 235,000 | 133,394 | 368,394 |
| 24086 | Governor's Office Emergency Services | 0 | 79 | 79 |
| 24088 | Core Area Metro Bakersfield Impact Fee | 0 | 387,575 | 387,575 |
| 24089 | Metro Bakersfield Transportation Impact Fee | 9,444,222 | 0 | 9,444,222 |
| 24091 | Rosamond Transportation Impact Fee | 0 | 117,118 | 117,118 |
| 24095 | Bakersfield Mitigation | 0 | 92,390 | 92,390 |
| 24096 | Tehachapi Transportation Impact Fee Core | 0 | 5,590 | 5,590 |
| 24097 | TEhachapi Transportation Impact Fee Non-Core | 0 | 374,274 | 374,274 |
| 24098 | Project Impact Mitigation Fund | 0 | 3,031 | 3,031 |
| 24105 | Jamison Center | 100,000 | 0 | 100,000 |
| 24125 | Strong Motion Instrumentation | 30,000 | 0 | 30,000 |
| 24126 | Tobacco Education Control Program | 150,000 | 149,586 | 299,586 |
| 24137 | Vital & Health Statistics -Health | 84,421 | 57,728 | 142,149 |
| 24138 | Vital & Health Statistics-Recorder | 136,000 | 22,000 | 158,000 |
| 24139 | Vital & Health Statistics-County Clerk | 3,000 | 5,466 | 8,466 |
| 24140 | Tobacco Control Grant | 329,966 | 1,408 | 331,374 |
| 24141 | Community Development Public Health ESG | 33,826 | 0 | 33,826 |
| 25120 | Parcel Map In-Lieu Fees | 22,000 | 23,216 | 45,216 |
| 29090 | Public Defender Pilot Program | 811,866 | 157,992 | 969,858 |
| Non-Operating Special Revenue Funds Subtotal | | \$697,592,309 | \$103,741,072 | \$801,333,381 |
| Total Special Revenue Funds | | \$2,270,982,419 | \$163,847,602 | \$2,434,830,021 |
| Capital Projects | | | | |
| 00004 | ACO-General | \$39,946,107 | \$287,067 | \$40,233,174 |
| 00012 | ACO-Structural Fire | 9,500,000 | 8,114 | 9,508,114 |
| 00233 | Psychiatric Health Facility | 0 | 615,412 | 615,412 |
| 00235 | Tobacco Securitization Proceeds-Capital Projects | 0 | 702 | 702 |
| Total Capital Project Funds | | \$49,446,107 | \$911,295 | \$50,357,402 |
| Total Governmental Funds | | \$3,530,818,011 | \$227,333,916 | \$3,758,151,927 |

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Summary of Recommended Net General Fund Cost

| | | FY 2022-23 Adopted Net General Fund Cost | FY 2022-23 Adopted Net General Fund Cost (excluding BSI) | FY 2023-24 Recommended Net General Fund Cost (excluding BSI) | Increase / (Decrease) in Net General Fund Cost (excluding BSI) | % Change From FY 2022-23 |
|--|---|---|--|--|--|--------------------------------|
| 1011 | Board of Supervisors-District 1 | \$535,626 | \$471,027 | \$654,000 | \$182,973 | 38.85% |
| 1012 | Board of Supervisors-District 2 | 478,812 | 470,459 | 654,000 | 183,541 | 39.01% |
| 1013 | Board of Supervisors-District 3 | 525,399 | 471,270 | 654,000 | 182,730 | 38.77% |
| 1014 | Board of Supervisors-District 4 | 538,181 | 474,279 | 654,000 | 179,721 | 37.89% |
| 1015 | Board of Supervisors-District 5 | 490,306 | 468,511 | 654,000 | 185,489 | 39.59% |
| 1020 | Administrative Office | 3,762,099 | 2,596,466 | 3,541,111 | 944,645 | 36.38% |
| 1030 | Clerk of the Board | 904,612 | 742,432 | 751,725 | 9,293 | 1.25% |
| 1040 | Special Services | 8,865,045 | 8,865,045 | 10,832,176 | 1,967,131 | 22.19% |
| 1110 | Auditor-Controller | 4,269,465 | 3,139,855 | 4,066,641 | 926,786 | 29.52% |
| 1120 | Treasurer-Tax Collector | 1,162,930 | 675,179 | 675,178 | (1) | 0.00% |
| 1130 | Assessor | 8,399,301 | 6,843,047 | 6,775,547 | (67,500) | -0.99% |
| 1160 | Information Technology Services Division | 11,721,096 | 10,514,623 | 13,399,914 | 2,885,291 | 27.44% |
| 1210 | County Counsel | 4,884,211 | 3,162,711 | 3,012,711 | (150,000) | -4.74% |
| 1310 | Human Resources Division | 2,719,300 | 2,539,353 | 3,919,481 | 1,380,128 | 54.35% |
| 1420 | Elections | 4,488,742 | 4,488,742 | 7,656,227 | 3,167,485 | 70.57% |
| 1610 | General Services Division | 16,281,132 | 16,169,769 | 19,256,150 | 3,086,381 | 19.09% |
| 1615 | Utility Payments-Division of General Services | 11,638,061 | 11,638,061 | 14,177,960 | 2,539,899 | 21.82% |
| 1640 | Construction Services - General Services | 422,248 | 422,248 | 610,936 | 188,688 | 44.69% |
| 1650 | Major Maintenance Projects | 16,316,959 | 16,316,959 | 2,235,591 | (14,081,368) | -86.30% |
| 1812 | Countywide Communications Division | 1,215,186 | 1,042,178 | 1,042,177 | (1) | 0.00% |
| 1960 | Capital Projects | 0 | 0 | 40,196,173 | 40,196,173 | N/A |
| General Government Subtotal | | \$99,618,711 | \$91,512,214 | \$135,419,698 | \$43,907,484 | 47.98% |
| 2110 | Contribution to Trial Court Funding | \$12,341,567 | \$12,341,567 | \$12,341,567 | \$0 | 0.00% |
| 2120 | Local Emergency Relief | 100,000 | 100,000 | 100,000 | 0 | 0.00% |
| 2160 | Grand Jury | 172,424 | 172,424 | 172,424 | 0 | 0.00% |
| 2170 | Indigent Defense Services | 7,170,209 | 7,170,209 | 7,170,209 | 0 | 0.00% |
| 2180 | District Attorney | 17,722,042 | 16,238,458 | 21,504,552 | 5,266,094 | 32.43% |
| 2190 | Public Defender | 10,440,092 | 7,697,415 | 7,697,416 | 1 | 0.00% |
| 2200 | District Attorney - Forensic Science Division | 4,465,120 | 3,910,551 | 4,899,401 | 988,850 | 25.29% |
| 2210 | Sheriff-Coroner | 141,798,494 | 138,384,967 | 161,215,195 | 22,830,228 | 16.50% |
| 2340 | Probation | 35,437,369 | 31,894,058 | 31,894,057 | (1) | 0.00% |
| 2416 | Contribution to Fire | 0 | 0 | 18,146,602 | 18,146,602 | N/A |
| 2610 | Agriculture and Measurement Standards | 2,006,192 | 1,259,560 | 1,259,560 | 0 | 0.00% |
| 2705 | Contribution to Recorder | 9,406 | 9,406 | 0 | (9,406) | -100.00% |
| 2750 | Planning and Natural Resources | 3,003,888 | 2,579,110 | 2,579,110 | 0 | 0.00% |
| 2760 | Animal Services | 5,606,365 | 5,495,817 | 6,576,802 | 1,080,985 | 19.67% |
| Public Protection Subtotal | | \$240,273,168 | \$227,253,542 | \$275,556,895 | \$48,303,353 | 21.26% |
| 3016 | Contribution to Public Works | \$9,533,534 | \$9,533,534 | \$9,977,534 | \$444,000 | 4.66% |
| 3201 | Contribution to Airports | 695,802 | 695,802 | 771,356 | 75,554 | 10.86% |
| Public Ways and Facilities Subtotal | | \$10,229,336 | \$10,229,336 | \$10,748,890 | \$519,554 | 5.08% |
| 4110 | Public Health Services | \$6,715,925 | \$3,474,233 | \$3,474,233 | \$0 | 0.00% |
| 4127 | Contribution to Behavioral Health | 980,649 | 980,649 | 2,876,215 | 1,895,566 | 193.30% |
| 4202 | Contribution to Kern Medical | 36,564,298 | 36,564,298 | 39,435,095 | 2,870,797 | 7.85% |
| 4300 | California Children Services | 429,025 | 429,025 | 429,025 | 0 | 0.00% |
| Health and Sanitation Subtotal | | \$44,689,897 | \$41,448,205 | \$46,214,568 | \$4,766,363 | 11.50% |
| 5121 | Contribution to Human Services Administration | \$14,185,796 | \$14,185,796 | \$14,185,796 | \$0 | 0.00% |
| 5125 | Contribution to Human Services-Direct Aid | 9,683,348 | 9,683,348 | 9,683,348 | 0 | 0.00% |
| 5510 | Veterans Service | 1,008,252 | 778,586 | 778,586 | 0 | 0.00% |
| 5611 | Contribution to Aging and Adult Services | 626,898 | 626,898 | 626,898 | 0 | 0.00% |
| 5810 | Contribution to In Home Support Services | 2,025,076 | 2,025,076 | 1,928,289 | (96,787) | -4.78% |
| Public Assistance Subtotal | | \$27,529,370 | \$27,299,704 | \$27,202,917 | (\$96,787) | -0.35% |
| 6210 | Library | \$6,994,840 | \$6,533,118 | \$9,720,542 | \$3,187,424 | 48.79% |
| 6310 | Farm and Home Advisor | 472,229 | 472,229 | 508,877 | 36,648 | 7.76% |
| Education Subtotal | | \$7,467,069 | \$7,005,347 | \$10,229,419 | \$3,224,072 | 46.02% |
| 8120 | Debt Service - General Fund | \$13,333,594 | \$13,333,594 | \$13,333,594 | \$0 | 0.00% |
| Debt Service Subtotal | | \$13,333,594 | \$13,333,594 | \$13,333,594 | \$0 | 0.00% |
| Subtotal Department Allocations | | \$443,141,145 | \$418,081,942 | \$518,705,981 | \$100,624,039 | 24.07% |

Summary of Recommended Net General Fund Cost

| Budget Unit and Department | | FY 2022-23 | FY 2022-23 | FY 2023-24 | Increase / | % Change From FY 2022-23 |
|---|---|-------------------------------------|--|--|--|--------------------------------|
| | | Adopted Net General Fund Cost | Adopted Net General Fund Cost (excluding BSI) | Recommended Net General Fund Cost (excluding BSI) | (Decrease) in Net General Fund Cost (excluding BSI) | |
| 1970 | Appropriations for Contingencies | | | | | |
| | General Purpose Contingencies | \$14,363,068 | \$14,363,068 | \$14,851,812 | \$488,744 | 3.40% |
| | Reserve-Fiscal Stability | 1,000,000 | 1,000,000 | 5,500,000 | 4,500,000 | 450.00% |
| | Designation-Measure K Fiscal Stability | 0 | 0 | 417,084 | 417,084 | N/A |
| | Designation-Tax Litigation | 0 | 0 | 2,734,726 | 2,734,726 | N/A |
| | Designation-Roads Improvements | 400,000 | 400,000 | 300,000 | (100,000) | -25.00% |
| | Designation-Renewbiz | 816,622 | 816,622 | 1,150,115 | 333,493 | 40.84% |
| | Designation-Blight Remediation | 750,000 | 750,000 | 500,000 | (250,000) | -33.33% |
| | Designation-Retirement | 15,000,000 | 15,000,000 | 18,388,946 | 3,388,946 | 22.59% |
| | Designation-Oildale Economic Area | 500,000 | 500,000 | 442,737 | (57,263) | -11.45% |
| | Designation-Lost Hills | 337,680 | 337,680 | 500,000 | 162,320 | 48.07% |
| | Designation-Arvin/Lamont Economic Area | 572,161 | 572,161 | 741,253 | 169,092 | 29.55% |
| | Designation-Infrastructure Replacement | 0 | 0 | 14,797,999 | 14,797,999 | N/A |
| | Desig-Public Safety Recruitment and Retention | 0 | 0 | 11,742,456 | 11,742,456 | N/A |
| | Designation-Public Safety Recruitment/Retention | 397,500 | 397,500 | 0 | (397,500) | -100.00% |
| | Designation-WESTARZ | 198,255 | 198,255 | 276,017 | 77,762 | 39.22% |
| | Designation-Coroner Facility | 0 | 0 | 5,083,686 | 5,083,686 | N/A |
| | Designation-Public Safety Communications Sys | 28,902,259 | 28,902,259 | 0 | (28,902,259) | -100.00% |
| Contingencies & Reserves/Designations Subtotal | | \$63,237,545 | \$63,237,545 | \$77,426,831 | \$14,189,286 | 22.44% |
| TOTAL - NET GENERAL FUND COST | | \$506,378,690 | \$481,319,487 | \$596,132,812 | \$114,813,325 | 23.85% |

Summary of Appropriations

| Budget Unit and Department | FY 22-23 Adopted Appropriations | FY 23-24 Recommended Appropriations | % Change From FY 22-23 |
|---|---------------------------------------|---|------------------------------|
| GOVERNMENTAL FUNDS | | | |
| General Fund | | | |
| General Government | | | |
| 1011 Board of Supervisors-District 1 | \$535,626 | \$737,441 | 37.68% |
| 1012 Board of Supervisors-District 2 | 478,812 | 683,453 | 42.74% |
| 1013 Board of Supervisors-District 3 | 525,399 | 725,078 | 38.01% |
| 1014 Board of Supervisors-District 4 | 538,181 | 735,799 | 36.72% |
| 1015 Board of Supervisors-District 5 | 490,306 | 700,935 | 42.96% |
| 1020 Administrative Office | 3,957,029 | 4,860,973 | 22.84% |
| 1030 Clerk of the Board | 1,020,912 | 1,093,684 | 7.13% |
| 1040 Special Services | 10,971,517 | 13,936,547 | 27.02% |
| 1110 Auditor-Controller | 5,299,865 | 6,256,833 | 18.06% |
| 1120 Treasurer-Tax Collector | 7,076,884 | 8,244,637 | 16.50% |
| 1130 Assessor | 11,452,401 | 11,888,345 | 3.81% |
| 1160 Information Technology Services Division | 24,017,121 | 29,449,711 | 22.62% |
| 1210 County Counsel | 12,723,243 | 13,584,832 | 6.77% |
| 1310 Human Resources Division | 4,647,216 | 6,616,700 | 42.38% |
| 1420 Elections | 5,962,152 | 8,166,171 | 36.97% |
| 1610 General Services Division | 22,097,670 | 26,463,198 | 19.76% |
| 1615 Utility Payments-Division of General Services | 16,107,231 | 18,750,973 | 16.41% |
| 1640 Construction Services-Division of General Services | 1,223,203 | 953,823 | -22.02% |
| 1650 Major Maintenance Projects | 44,885,938 | 53,866,235 | 20.01% |
| 1812 Countywide Communications Division | 1,355,686 | 1,447,157 | 6.75% |
| 1910 Risk Management | 5,021,754 | 4,713,630 | -6.14% |
| 1960 Capital Projects | 500,000 | 46,256,995 | 9151.40% |
| General Government Subtotal | \$180,888,146 | \$260,133,150 | 43.81% |
| Public Protection | | | |
| 2110 Trial Court Funding | \$19,200,000 | \$18,544,657 | -3.41% |
| 2120 Local Emergency Relief | 100,000 | 100,000 | 0.00% |
| 2160 Grand Jury | 172,424 | 172,424 | 0.00% |
| 2170 Indigent Defense Services | 9,820,209 | 7,433,937 | -24.30% |
| 2180 District Attorney | 40,260,755 | 46,666,449 | 15.91% |
| 2190 Public Defender | 22,440,855 | 22,957,935 | 2.30% |
| 2200 District Attorney-Forensic Sciences Division | 6,175,093 | 8,228,400 | 33.25% |
| 2210 Sheriff-Coroner | 271,516,548 | 308,237,981 | 13.52% |
| 2340 Probation | 112,444,608 | 126,683,817 | 12.66% |
| 2416 Contribution to Fire | 0 | 18,146,602 | N/A |
| 2610 Agriculture and Measurement Standards | 8,309,745 | 7,934,810 | -4.51% |
| 2705 Contribution to Recorder | 734,406 | 420,000 | -42.81% |
| 2750 Planning and Natural Resources | 11,902,674 | 17,454,071 | 46.64% |
| 2760 Animal Services | 7,833,910 | 8,996,410 | 14.84% |
| Public Protection Subtotal | \$510,911,227 | \$591,977,493 | 15.87% |
| Public Ways and Facilities | | | |
| 3016 Contribution to Public Works | \$9,533,534 | \$10,046,941 | 5.39% |
| 3201 Contribution to Airports | 695,802 | 771,356 | 10.86% |
| Public Ways and Facilities Subtotal | \$10,229,336 | \$10,818,297 | 5.76% |

Summary of Appropriations

| Budget Unit and Department | FY 22-23 Adopted Appropriations | FY 23-24 Recommended Appropriations | % Change From FY 22-23 |
|--|---------------------------------------|---|------------------------------|
| Health and Sanitation | | | |
| 4110 Public Health | \$54,416,485 | \$58,245,174 | 7.04% |
| 4127 Contribution to Behavioral Health | 5,750,510 | 12,473,167 | 116.91% |
| 4134 Contribution to Environmental Health | 112,215 | 136,150 | 21.33% |
| 4202 Kern Medical-County Contribution | 36,924,298 | 39,775,095 | 7.72% |
| 4300 California Children Services | 7,936,148 | 9,300,651 | 17.19% |
| Health and Sanitation Subtotal | \$105,139,656 | \$119,930,237 | 14.07% |
| Public Assistance | | | |
| 5121 Contribution to Human Services-Administration | \$17,413,932 | \$15,878,413 | -8.82% |
| 5125 Contribution to Human Services-Direct Aid | 107,915,081 | 130,158,979 | 20.61% |
| 5510 Veterans Services | 1,468,845 | 1,537,767 | 4.69% |
| 5611 Contribution to Aging and Adult Services | 1,489,056 | 1,485,509 | -0.24% |
| 5810 Contribution to In-Home Supportive Services | 12,801,596 | 13,175,881 | 2.92% |
| 5923 Employers Training Resource-Administration | 20,390,812 | 20,515,953 | 0.61% |
| 5940 Community Development Program Agency | 3,681,555 | 2,843,542 | -22.76% |
| Public Assistance Subtotal | \$165,160,877 | \$185,596,044 | 12.37% |
| Education | | | |
| 6210 Library | \$8,747,280 | \$12,744,637 | 45.70% |
| 6310 Farm and Home Advisor | 472,359 | 520,528 | 10.20% |
| Education Subtotal | \$9,219,639 | \$13,265,165 | 43.88% |
| Debt Service | | | |
| 8120 Debt Service - General Fund | \$13,819,112 | \$13,817,687 | -0.01% |
| Debt Service Subtotal | \$13,819,112 | \$13,817,687 | -0.01% |
| Contingencies | | | |
| 1970 Appropriations for Contingencies General Purpose Contingencies | \$14,363,068 | \$14,851,412 | 3.40% |
| Contingencies Subtotal | \$14,363,068 | \$14,851,412 | 3.40% |
| General Fund Subtotal | \$1,009,731,061 | \$1,210,389,485 | 19.87% |
| SPECIAL REVENUE FUNDS | | | |
| Operating Special Revenue Funds | | | |
| General Government | | | |
| 1905 Development Services | \$2,426,685 | \$2,286,614 | -5.77% |
| General Government Subtotal | \$2,426,685 | \$2,286,614 | -5.77% |
| Public Protection | | | |
| 2118 County Clerk | \$704,720 | \$823,550 | 16.86% |
| 2183 Child Support Services | 31,824,419 | 34,720,972 | 9.10% |
| 2415 Fire Department | 180,970,763 | 216,183,498 | 19.46% |
| 2623 Code Compliance | 2,398,280 | 3,343,207 | 39.40% |
| 2625 Building Inspection | 9,590,155 | 9,888,906 | 3.12% |
| 2700 Recorder | 3,952,486 | 5,209,544 | 31.80% |
| 2701 Appropriations for Contingencies-Recorder | 2,000,000 | 2,000,000 | 0.00% |
| Public Protection Subtotal | \$231,440,823 | \$272,169,677 | 17.60% |

Summary of Appropriations

| Budget Unit and Department | FY 22-23 Adopted Appropriations | FY 23-24 Recommended Appropriations | % Change From FY 22-23 |
|---|---------------------------------------|---|------------------------------|
| Public Ways and Facilities | | | |
| 3000 Roads Department | \$114,703,982 | \$213,670,710 | 86.28% |
| Public Ways and Facilities Subtotal | \$114,703,982 | \$213,670,710 | 86.28% |
| Health and Sanitation | | | |
| 4120 Behavioral Health and Recovery Services | \$288,082,859 | \$404,520,876 | 40.42% |
| 4121 Approp for Cont-Behavioral Health and Recov Svcs | 6,000,003 | 5,230,000 | -12.83% |
| 4122 Environmental Health Services | 10,591,038 | 11,396,366 | 7.60% |
| Health and Sanitation Subtotal | \$304,673,900 | \$421,147,242 | 38.23% |
| Public Assistance | | | |
| 5120 Human Services-Administration | \$254,517,098 | \$276,149,051 | 8.50% |
| 5220 Human Services-Direct Financial Aid | 298,979,266 | 354,233,216 | 18.48% |
| 5610 Aging and Adult Services | 27,757,126 | 33,733,600 | 21.53% |
| Public Assistance Subtotal | \$581,253,490 | \$664,115,867 | 14.26% |
| Operating Special Revenue Funds Subtotal | \$1,234,498,880 | \$1,573,390,110 | 27.45% |
| Non-Operating Special Revenue Funds | | | |
| General Government | | | |
| 1113 Tax Loss Reserve | \$6,300,000 | \$6,800,000 | 7.94% |
| 1118 Relief Miscellaneous Fund | 12,208,101 | 103,031 | -99.16% |
| 1119 American Rescue Plan | 141,603,747 | 132,303,810 | -6.57% |
| 1121 Redemption Systems | 449,982 | 574,383 | 27.65% |
| 1611 DIVCA Local Franchise Fee | 100,000 | 107,000 | 7.00% |
| 1814 Board of Trade-Advertising | 30,000 | 30,000 | 0.00% |
| 1963 Planned Local Drainage-Brundage | 500 | 0 | -100.00% |
| 1968 Criminal Justice Facilities | 2,400,000 | 2,400,000 | 0.00% |
| General Government Subtotal | \$163,092,330 | \$142,318,224 | -12.74% |
| Public Protection | | | |
| 2111 DNA Identification | \$320,000 | \$285,000 | -10.94% |
| 2112 Local Public Safety | 101,187,967 | 119,664,575 | 18.26% |
| 2114 Domestic Violence | 120,000 | 120,000 | 0.00% |
| 2115 Real Estate Fraud | 1,060,816 | 704,000 | -33.64% |
| 2181 D.A.-Local Forfeiture | 30,000 | 0 | -100.00% |
| 2185 Criminalistics Laboratories | 25,000 | 25,000 | 0.00% |
| 2187 D.A.-Court Ordered Penalties | 750,000 | 33,000 | -95.60% |
| 2193 CCP Community Recidivism | 3,463,771 | 1,684,869 | -51.36% |
| 2195 PD Pilot Program | 1,274,310 | 811,866 | -36.29% |

Summary of Appropriations

| Budget Unit and Department | FY 22-23 Adopted Appropriations | FY 23-24 Recommended Appropriations | % Change From FY 22-23 |
|--|---------------------------------------|---|------------------------------|
| 2211 Sheriff Facility Trainig | \$186,270 | \$186,270 | 0.00% |
| 2212 Automated Fingerprint | 400,000 | 400,000 | 0.00% |
| 2213 Sheriff's Rural Crime Trust | 5,000 | 5,000 | 0.00% |
| 2214 Sheriff's California Identification | 2,409,000 | 2,454,475 | 1.89% |
| 2215 Sheriff's Civil Subpoenas | 15,000 | 15,000 | 0.00% |
| 2216 Sheriff's Drug Abuse Gang Diversion | 20,000 | 0 | -100.00% |
| 2217 Sheriff's Training | 169,550 | 85,000 | -49.87% |
| 2218 Sheriff-Work Release | 79,490 | 100,000 | 25.80% |
| 2219 Sheriff-State Forfeiture | 12,000 | 12,000 | 0.00% |
| 2220 Sheriff's Civil Automated | 491,999 | 514,042 | 4.48% |
| 2222 Sheriff-Judgement Debtors | 15,000 | 20,000 | 33.33% |
| 2224 Sheriff's Volunteer Service Group | 15,000 | 22,750 | 51.67% |
| 2225 Sheriff-Controlled Substance | 87,500 | 408,100 | 366.40% |
| 2227 HIDTA State Asset Forfeiture Trust | 0 | 34,600 | N/A |
| 2230 Inmate Welfare-Sheriff's Correction Facility | 2,437,014 | 2,549,024 | 4.60% |
| 2231 Asset Forfeiture Fund | 0 | 78,900 | N/A |
| 2232 Seizure of Gaming Device | 168,505 | 50,000 | -70.33% |
| 2233 Rural Crimes-Environmental Impact Fee | 807,764 | 0 | -100.00% |
| 2300 2011 Public Safety Realignment | 96,251,518 | 114,859,710 | 19.33% |
| 2341 Probation Training | 327,600 | 361,820 | 10.45% |
| 2342 Probation Juvenile Justice Realignment | 9,577,684 | 5,935,079 | -38.03% |
| 2343 Probation Asset Forfeiture | 5,000 | 5,000 | 0.00% |
| 2349 TCM/MAA Programs Trust | 0 | 7,115,879 | N/A |
| 2419 Vehicle Apparatus Trust | 2,550,000 | 3,006,039 | 17.88% |
| 2420 Fireworks Violations | 25,000 | 0 | -100.00% |
| 2422 State Fire Trust Fund | 602,500 | 2,907,260 | 382.53% |
| 2423 Fire-Hazard Reduction | 37,700 | 800,000 | 2022.02% |
| 2425 Fire-Helicopter Operations | 300,000 | 1,475,000 | 391.67% |
| 2626 Strong Motion Instrumentation | 30,000 | 30,000 | 0.00% |
| 2706 Recorders Fee | 1,133,500 | 1,731,000 | 52.71% |
| 2708 Recorder's Modernization | 153,050 | 155,050 | 1.31% |
| 2709 Recorder's Social Security Numbers Truncation | 21,000 | 18,000 | -14.29% |
| 2740 Wildlife Resources | 6,500 | 6,500 | 0.00% |
| 2751 General Plan Administration Surcharge | 2,116,152 | 2,197,698 | 3.85% |
| 2753 Oil And Gas Program | 1,108,188 | 803,353 | -27.51% |
| 2780 Range Improvement-Section 15 | 21,000 | 7,000 | -66.67% |
| 2781 Range Improvement-Section 3 | 9,000 | 3,000 | -66.67% |
| Public Protection Subtotal | \$229,826,348 | \$271,680,859 | 18.21% |
| Public Ways and Facilities | | | |
| 3003 Metro Bakersfield Transportation Impact Fee | \$3,300,000 | \$9,444,222 | 186.19% |
| 8747 Airport Reserve Capital Match | 376,000 | 655,000 | 74.20% |
| Public Ways and Facilities Subtotal | \$3,676,000 | \$10,099,222 | 174.73% |

Summary of Appropriations

| Budget Unit and Department | FY 22-23 Adopted Appropriations | FY 23-24 Recommended Appropriations | % Change From FY 22-23 |
|---|---------------------------------------|---|------------------------------|
| Health and Sanitation | | | |
| 4116 Hazardous Waste Settlements | \$330,361 | \$351,452 | 6.38% |
| 4118 Vital and Health Statistics-County Clerk | 3,000 | 3,000 | 0.00% |
| 4119 Vital and Health Statistics-Recorder | 128,000 | 136,000 | 6.25% |
| 4124 Alcoholism Program | 48,000 | 44,000 | -8.33% |
| 4125 Alcohol Abuse Education/Prevention | 32,000 | 43,000 | 34.38% |
| 4126 Drug Program | 28,000 | 15,000 | -46.43% |
| 4130 Mental Health Services Act | 76,612,655 | 92,658,132 | 20.94% |
| 4137 Child Restraint Loaner Program | 8,000 | 18,000 | 125.00% |
| 4138 Officer Wellness Grant | 0 | 400,000 | N/A |
| 4140 Tobacco Education Control Program | 150,000 | 150,000 | 0.00% |
| 4141 Vital and Health Statistics-Health | 100,201 | 84,421 | -15.75% |
| 4142 2011 Behavioral Health Realignment | 66,637,819 | 79,416,210 | 19.18% |
| 4143 Tobacco Control Proposition 56 | 503,532 | 329,966 | -34.47% |
| 4144 Emergency Preparedness Grant | 0 | 33,826 | N/A |
| 4147 Opioid Settlement Funds | 0 | 2,821,162 | N/A |
| 4201 Emergency Medical Payments | 2,200,000 | 964,590 | -56.16% |
| Health and Sanitation Subtotal | \$146,781,568 | \$177,468,759 | 20.91% |
| Public Assistance | | | |
| 5122 Wraparound Savings | \$4,144,000 | \$8,544,000 | 106.18% |
| 5123 Kern County Children's | 1,103,610 | 881,161 | -20.16% |
| 5124 Shelter Care | 0 | 100,000 | N/A |
| 5300 2011 Protective Services Realignment | 84,404,310 | 86,152,083 | 2.07% |
| Public Assistance Subtotal | \$89,651,920 | \$95,677,244 | 6.72% |
| Education | | | |
| 6211 Kern County Library Donations | \$235,000 | \$235,000 | 0.00% |
| Education Subtotal | \$235,000 | \$235,000 | 0.00% |
| Recreation and Cultural Services | | | |
| 7103 Off Highway Motor Vehicle License | \$50,000 | \$50,001 | 0.00% |
| 7104 Parks Donation | 41,000 | 41,000 | 0.00% |
| 7105 Parcel Map In-Lieu Fees | 0 | 22,000 | N/A |
| Recreation and Cultural Services Sub-Total | \$91,000 | \$113,001 | 24.18% |
| Non-Operating Special Revenue Funds Subtotal | \$633,354,166 | \$697,592,309 | 10.14% |
| Special Revenue Funds Subtotal | \$1,867,853,046 | \$2,270,982,419 | 21.58% |
| Capital Projects Funds | | | |
| 1948 ACO General Fund | \$0 | \$39,946,107 | N/A |
| 1949 ACO Fire Fund | 0 | 9,500,000 | N/A |
| Total Capital Project Funds | \$0 | \$49,446,107 | N/A |
| TOTAL GOVERNMENTAL FUNDS | \$2,877,584,107 | \$3,530,818,011 | 22.70% |

Summary of Appropriations

| Budget Unit and Department | FY 22-23 Adopted Appropriations | FY 23-24 Recommended Appropriations | % Change From FY 22-23 |
|--|---------------------------------------|---|------------------------------|
| OTHER FUNDS | | | |
| Public Employment Grant Programs | | | |
| 8907 Employers Training Resource-WIOA | \$35,765,601 | \$35,317,549 | -1.25% |
| 8916 Employers Training Resource-Non-WIOA | 495,321 | 220,000 | -55.58% |
| Public Employment Grant Programs Subtotal | \$36,260,922 | \$35,537,549 | -1.99% |
| Community Development Grant Programs | | | |
| 8920 Community Development Program | \$16,392,632 | \$16,262,483 | -0.79% |
| 8932 CD-Emergency Shelter Grant | 5,339,130 | 2,174,947 | -59.26% |
| 8933 CD-Neighborhood Stablization | 36,076 | 0 | -100.00% |
| 8936 CD-Home Investment Trust | 15,621,581 | 17,782,037 | 13.83% |
| 8937 CD-Emergency Shelter Grant | 951,966 | 698,294 | -26.65% |
| Community Development Grant Programs Subtotal | \$38,341,385 | \$36,917,761 | -3.71% |
| Internal Service Funds | | | |
| 8950 General Services Garage-ISF | \$3,147,215 | \$3,658,306 | 16.24% |
| 8954 Public Works-ISF | 91,830,560 | 96,832,841 | 5.45% |
| 8960 Group Health Self Insurance Program-ISF | 161,179,673 | 162,115,673 | 0.58% |
| 8965 Retiree Group Health Program-ISF | 9,479,788 | 9,484,044 | 0.04% |
| 8970 General Liability Insurance-ISF | 21,047,899 | 26,958,486 | 28.08% |
| 8980 Unemployment Compensation Insurance-ISF | 2,826,467 | 1,497,093 | -47.03% |
| 8990 Workers Compensation Insurance-ISF | 21,679,173 | 23,206,106 | 7.04% |
| Internal Service Funds Subtotal | \$311,190,775 | \$323,752,549 | 4.04% |
| Enterprise Funds | | | |
| 8991 Golf Course Enterprise Fund | \$632,257 | \$608,237 | -3.80% |
| 8992 Universal Collection Enterprise Fund | 20,035,476 | 23,803,676 | 18.81% |
| 8993 Solid Waste Enterprise-Capital Projects | 21,099,000 | 39,721,202 | 88.26% |
| 8994 Airport Enterprise-Capital Projects | 2,927,357 | 10,066,938 | 243.89% |
| 8995 Airports Enterprise Fund | 11,562,386 | 12,497,714 | 8.09% |
| 8998 Public Transportation Enterprise | 17,310,871 | 19,704,105 | 13.83% |
| 8999 Solid Waste Management Enterprise | 72,796,683 | 85,817,410 | 17.89% |
| Enterprise Funds Subtotal | \$146,364,030 | \$192,219,282 | 31.33% |
| Special Districts | | | |
| County Service Areas Subtotal | \$4,851,349 | \$4,287,399 | -11.62% |
| Other Agencies | \$25,359,167 | \$29,842,578 | 17.68% |
| Special Districts Subtotal | \$30,210,516 | \$34,129,977 | 12.97% |
| TOTAL OTHER FUNDS | \$562,367,628 | \$622,557,118 | 10.70% |
| TOTAL COUNTY APPROPRIATIONS-ALL FUNDS | \$3,439,951,735 | \$4,153,375,129 | 20.74% |

In accordance with Section 29009 of the California Government Code, the recommended budget must be submitted and approved with funding sources equal to financing uses. As such, the County budgets for a zero Projected Ending Budgetary Fund Balance. Total ending balances of Reserves and Designations for the General Fund, Special Revenue Funds, and Capital Project Funds is \$293,000,710, \$624,473,925, and \$27,438,538, respectively, as detailed in the Reserves and Designations section of this book.

Projected Changes in Budgetary Fund Balance – Governmental Funds

| | General Fund | Special Revenue Funds | Capital Project Funds |
|---|-----------------|--------------------------|--------------------------|
| 2023-24 Beginning | | | |
| Budgetary Fund Balance⁽¹⁾ | \$92,260,449 | \$324,038,172 | \$756,295 |
| Add: | | | |
| Revenues | \$898,849,880 | \$1,506,477,170 | \$9,655,000 |
| Other Financing Sources | 281,854,176 | 556,047,748 | 39,946,107 |
| Use of Reserves | 0 | 48,266,930 | 0 |
| Total Available Financing | \$1,272,964,505 | \$2,434,830,020 | \$50,357,402 |
| Less: | | | |
| Expenditures | \$966,324,570 | \$1,651,356,466 | \$49,446,107 |
| Other Financing Uses | 244,064,915 | 619,625,952 | 0 |
| Increase in Reserves | 62,575,019 | 163,847,602 | 911,295 |
| Total Requirements | \$1,272,964,505 | \$2,434,830,020 | \$50,357,402 |
| 2023-24 Projected Ending | | | |
| Budgetary Fund Balance⁽¹⁾ | \$0 | \$0 | \$0 |

⁽¹⁾ Budgetary Fund Balance does not include reserves and designations.

General Fund

Of the \$92.3 million FY 2023-24 Beginning Budgetary Fund Balance, \$25 million is recommended to re-establish appropriation for Budget Savings Incentive Credits. The remaining nearly \$67.3 million balance is recommended to be allocated as follows: \$4.7 million to various major maintenance and capital projects; \$62.6 million will be set aside in designations for replacement of critical infrastructure, future retirement cost, countywide blight remediation and various Economic Opportunity Areas to fund future development.

Special Revenue Funds

Of the \$324 million FY 2023-24 Beginning Budgetary Fund Balance, \$163.8 million is recommended to be placed in designations or reserves. Material increases to reserves/designations include \$11.6 million in Structural Fire for future retirement cost and fiscal stability, \$17.9 million for the Department of Human Services, \$27.4 million for Behavioral Health and Recovery Services, \$35 million in the Mental Health Services Act and fiscal stability, \$48.9 million in the 2011 Realignment Fund. The remaining \$160.2 million is recommended to be appropriated in various special revenue funds as detailed in Appendix D.

Capital Project Funds

The entire \$756,295 in FY 2023-24 Budgetary Fund Balance along with \$155,000 of FY 2023-24 interest revenue is recommended to be placed in designations for future capital projects.

| Kern County Strategic Framework | | | | | | | | | | |
|---------------------------------|---|--|--|---|--|---|---|--|--|--|
| Department | We will make Kern County among the safest communities in the Central Valley | We will move homeless, mentally impaired and the addicted off the streets and into help and housing. | We will invest in physical spaces, infrastructure and resources that elevate all people, all neighborhoods, and all communities. | We will continuously improve customer accessibility and satisfaction across all business functions. | We will be among the very best fiscally managed counties in the State of California. | We will attract, develop and retain top talent across all business areas of the County. | We will continuously foster a countywide culture of innovation and evolution. | We will be the best place to start and grow a business in the State of California. | We will strengthen and diversify our regional economy. | We will promote and support the County's position as a national energy and agriculture leader. |
| County Administrative Office | | ✓ | | | | | ✓ | ✓ | | |
| Clerk of the Board | | | | ✓ | | | | | | |
| Auditor-Controller | | | | ✓ | ✓ | | | | | |
| Treasurer-Tax Collector | | | | ✓ | ✓ | | ✓ | | | |
| Assessor | | | | ✓ | ✓ | | | | | |
| Information Technology Services | | | | ✓ | | | ✓ | | | |
| County Counsel | | | | ✓ | ✓ | | | | | |
| Human Resources | | | | | | ✓✓ | | | | |
| Elections | | | | ✓ | | | | | | |
| General Services | | | ✓ | | ✓ | | | | | |
| Construction Services | | | | | ✓ | | | | | |
| Countywide Communications | | | | ✓ | | | ✓ | | | |
| Development Services | ✓ | | ✓ | | | | | | | |
| Risk Management | | | | | ✓✓ | | | | | |
| County Clerk | | | | ✓ | | | | | | |
| District Attorney | ✓ | | | | | | | | | |
| Child Support Services | | | ✓ | | | | | | | |
| Public Defender | ✓ | | | | | | | | | |

| Kern County Strategic Framework | | | | | | | | | | |
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| District Attorney-Forensic Science | ✓ | | | | | | | | | |
| Sheriff | ✓✓ | | | | | | | | | |
| Probation | ✓✓✓ | | | | | | | | | |
| Fire | ✓✓✓✓ | | | | | | | | | |
| Agriculture & Measurement Standards | ✓✓ | | | | | | | | ✓✓ | |
| Code Compliance | | | ✓ | | | | | | | |
| Building Inspection | | | ✓ | | | | | | | |
| Recorder | | | | ✓ | ✓ | | | | | |
| Planning and Natural Resources | | | | ✓ | | | ✓ | | | |
| Animal Services | | | | ✓✓✓ | ✓ | | ✓ | | | |
| Roads | ✓ | | ✓ | | | | | | | |
| Airports | | | | ✓ | | | | ✓ | | |
| Public Health | ✓ | | ✓✓ | | | | | | | |
| Behavioral Health | | ✓ | | ✓ | | | | | | |
| Environmental Health | ✓✓ | | | | | | | | | |
| California Children's Services | | | ✓ | | | | | | | |
| Human Services | ✓✓ | | ✓ | | | | | | | |
| Veterans' Services | | | | ✓ | | | | | | |

| Kern County Strategic Framework | | | | | | | | | | |
|--|---|--|--|---|--|---|---|--|--|--|
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| Aging & Adult Services | ✓✓ | | | | | | | | | |
| Employers' Training Resource | | | | | | | | ✓✓ | | |
| Community Development | | | ✓ | | | | | | | |
| Library | | | ✓ | ✓ | | | | | | |
| Farm & Home Advisor | | | ✓ | | | | | | ✓ | |
| Garage | | | | | ✓✓ | | | | | |
| Kern Regional Transit | ✓ | | ✓ | | | | | | | |
| Waste Management | | | ✓ | | ✓ | | | | | |
| Kern Sanitation Authority | ✓ | | ✓ | | | | | | | |
| Ford City-Taft Heights Sanitation District | ✓ | | ✓ | | | | | | | |

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1991 REALIGNMENT

In 1991-92, the State approved the Health and Welfare Realignment Program that involves a shift of program responsibilities from the State to the counties. This shift is funded through a corresponding shift of dedicated sales tax and vehicle license fee revenue.

2011 REALIGNMENT

In 2011-12, the State approved AB 109, the Public Safety Realignment Act, which shifted custodial responsibility of non-serious, non-violent, and non-sexual offense ('Triple-Nons') offenders to local jails. In addition, the parole function of the State was delegated to County Probation departments. In conjunction with Public Safety Realignment, the State also shifted full financial burden of many social service and mental health programs to the County. While the State no longer shares in the cost, it has dedicated a portion of the State sales tax (1.0625%) revenue along with a portion of vehicle license fees for these realigned programs.

AB 109

Assembly Bill 109, the Public Safety Realignment Act, signed April 4, 2011, transfers responsibility for housing and supervising inmate and parolee populations classified as "low-level" offenders from the California Department of Corrections and Rehabilitation (CDCR) to counties effective October 1, 2011.

ABX1 26

Assembly Bill X1 26, the Dissolution Act, signed June 29, 2011, mandates the elimination of every redevelopment agency in California effective February 1, 2012, and mandates all unobligated funds be distributed to the appropriate taxing entities.

ACCRUAL

An accrual is an accounting entry that recognizes revenue when earned and expenses when incurred. An accrual is made at the end of the fiscal year to ensure revenue and expenses are recorded in the appropriate fiscal year.

ACCRUAL BASIS OF ACCOUNTING

The accrual basis of accounting matches revenues to the time period in which they are earned (and measurable) and matches expenses to the time period in which they are incurred as set forth by generally accepted accounting principles (GAAP). Accrual accounting is also referred to as "full-accrual" accounting.

ACTIVITY

A component within a fund; usually a specific line of work performed to accomplish a function for which a governmental unit is responsible.

ACCOUNT

A record of a monetary transaction maintained in the accounting ledger. An account may be a classification of expenditure or revenue. Example: "Office Expense" is an account in the Services and Supplies object of expenditure.

ADJUSTED BUDGET

The budget as recorded at year-end, including all adjustments made subsequent to the Adopted Budget.

ADOPTED BUDGET

The budget document formally approved by the Board of Supervisors after the required public hearing and deliberations on the Recommended Budget, which sets forth authorized expenditures and the means of financing those expenditures.

AD VALOREM

"In proportion to value", it is commonly applied to a tax imposed on the value of property.

AMERICAN RESCUE PLAN ACT (ARPA)

The American Rescue Plan Act, enacted on March 11, 2021, was designed to provide additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses.

AMERICANS WITH DISABILITIES ACT

Americans with Disabilities Act, Public Law 336 of the 101st Congress, enacted July 26, 1990. The ADA prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, state and local government services, public accommodations, commercial facilities, and transportation. It also mandates the establishment of telecommunications device for the deaf (TDD)/telephone relay services.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

A report prepared by Auditor Controller- County Clerk office that summarizes financial data from the previous fiscal year in a standardized format. The annual comprehensive financial report is prepared using generally accepted accounting principles (GAAP) and is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance, and an operating statement that compares revenues with expenditures.

APPROPRIATION

A legal authorization, granted by the Board of Supervisors, to make expenditures and to incur obligations for specific purposes. An appropriation expires at the end of the fiscal year. This term is used interchangeably with "Expenditure Appropriation."

ASSESSED VALUATION

A valuation set upon real estate or other property by the Assessor or State Board of Equalization which serves as a basis for levying taxes.

ASSESSMENT ROLL

The official list prepared by the Assessor, which contains the legal description of each parcel or item of property and its assessed valuation. This term is used to denote the total valuation of all taxable property in the County.

AUDIT

An official inspection of County financials and compliance done by either the office of the Kern County Auditor-Controller or an independent outside organization.

AUTHORIZED POSITIONS

Positions approved by the Board of Supervisors, which may or may not be funded (see Budgeted Positions).

AVAILABLE FINANCING

All the means of financing available to meet expenditure and reserve requirements for the fiscal year.

BALANCED BUDGET

A budget in which funding sources are equal to funding uses.

BOARD OF SUPERVISORS

The five-member Kern County Board of Supervisors.

BUDGET

The planning and controlling document for financial operation that sets forth estimates of proposed expenditures and revenue for the fiscal year.

BUDGET UNIT

An accounting and financial control unit for which a separate appropriation is approved by the Board of Supervisors. A fund may be divided into one or more budget units. Each budget unit has a collection of expenditure and revenue accounts necessary to fund a certain organizational unit, division, or program(s).

BUDGETARY CONTROL

Controlling and monitoring financial transactions through the establishment of a formalized budget in order to keep expenditures within the limitations of available appropriations and available revenues.

BUDGETED POSITIONS

The number of full and part-time regular positions to be funded in the budget. Budgeted positions should not be confused with "authorized" positions, which are positions that may or may not be funded in the budget.

CAPITAL ASSET

Items of tangible and intangible property of significant value that have usefulness that extends beyond the year in which they are acquired. Capital assets include land, structures and improvements, infrastructure, and works of art or historical significance. Assets are capitalized as follows:

- Land is capitalized regardless of cost.
- New construction, improvements, additions, extensions, and betterments are capitalized when the cost is \$50,000 or more.
- Equipment which is moveable, or readily detachable without loss of value, having a useful life of more than one year and a value of \$5,000 or more.
- Works of art or historical treasures with a value of \$5,000 or more.
- Intangible assets with an initial useful life exceeding one year and value of \$50,000 or more.

CAPITAL PROJECT

New construction, addition or betterment of an existing asset where the project cost is greater than \$50,000. Land acquisition is also included in the definition of Capital Projects.

CARES ACT

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and signed into law on March 27, 2020. The act provided over \$2 trillion to protect the American people from the public health and economic impacts of COVID-19.

COMMUNITY DEVELOPMENT BLOCK**GRANT FUNDS**

Funds established to account for revenues from the federal government and expenditures as prescribed under the Community Development Block Grant Program.

CONSUMER PRICE INDEX

An inflationary indicator that measures the change in the cost of a fixed basket of products and services, including housing, electricity, food, and transportation. CPI is an index of the cost of all goods and services to a typical consumer.

CORONAVIRUS DISEASE 2019 (COVID-19)

Coronavirus disease 2019 (COVID-19) is a respiratory illness that can spread from person to person. COVID-19 is a new disease, caused by a novel (or new) coronavirus that has not previously been seen in humans. COVID-19 was characterized as a pandemic by the World Health Organization on March 11, 2020.

CONTINGENCY

An amount appropriated for emergencies or unforeseen expenditure requirements. This term is used interchangeably with "Appropriation for Contingencies."

COUNTY SERVICE AREA (CSA) FUNDS

Funds established to finance and account to provide to an assessment district comprised of property owners in the unincorporated area who pay for special services, such as street lighting, sewer systems and road maintenance, through special assessments on their property tax bills.

CWCAP

CWCAP is an acronym for County Wide Cost Allocation Plan. It is the method by which indirect support costs for services such as Human Resources, Payroll, Purchasing, etc. are allocated to departments. It is prepared annually by the County Auditor-Controller in accordance with Code of Federal Regulations (2 CFR Part 200), which is the guideline for state and federal reimbursements for indirect costs.

DEFICIT

Insufficient sources to fully fund expenditures and other disbursements during a fiscal year.

DEPARTMENT

An organizational unit used by the County to group services, programs, or functions, which are usually similar in nature. Each department is managed by either an elected or appointed department head.

DEPARTMENT HEAD

A County official either appointed by the Board of Supervisors or elected by Kern County voters who is responsible for managing a County department.

DEPRECIATION

The recording of expiration in the service life of tangible capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

DESIGNATION

Funds not appropriated for expenditure that are set aside in an account for future use, similar to a reserve. Use of these funds requires the approval of the Board of Supervisors and can be accessed at any time.

DISCRETIONARY GENERAL FUNDING

Revenue received by the County, which can be used for any legal purpose determined by the Board of Supervisors, General Fund net carryover balance from the preceding fiscal year, and any use of General Fund reserves or designations as a means to finance the General Fund budget. The Board of Supervisors has discretion in deciding how these funds are used.

EMPLOYEE BENEFITS

Amounts paid on behalf of employees that are not included in the gross salary. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the cost of staff. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

ENCUMBRANCE

An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation. Available appropriations are reduced by the amount of outstanding encumbrances. Encumbrances are not expenditures or liabilities.

ENTERPRISE FUND

A fund established to finance and account for the operation and maintenance of facilities and services, which are predominately self-supporting by user charges. Airports, Kern Regional Transit, Kern Medical Center, Golf Course, Universal Collection, and Solid Waste Management are Kern County's only Enterprise Funds.

ERAF-Education Revenue Augmentation Fund

Property tax allocated from cities, counties, and special districts to fund school districts.

EXPENDITURE

A payment of funds resulting in a decrease in current assets.

EXPENDITURE APPROPRIATION

A legal authorization, granted by the Board of Supervisors, to make expenditures and to incur obligations for specific purposes. An appropriation expires at the end of the fiscal year. This term is used interchangeably with “Appropriation.”

EXPENDITURE REIMBURSEMENTS FROM OTHER BUDGET UNITS

Charges (intrafund transfers) to other budget units within the same fund (such as General Fund) which show as an expenditure offset or reduction in the charging department's budget. This term is used interchangeably with “Intrafund Transfer.”

EXTRA HELP

Personnel employed on a temporary, limited-term basis, usually for the purpose of performing work during peak workload periods, or for covering absences of regular employees. Extra help employment does not require an authorized position, and extra help employees do not have Civil Service status.

FICA CONTRIBUTION

The amount contributed by the County as the employer's share of Social Security taxes (Federal Insurance Contributions Act).

FIRE FUND

A special revenue fund used to account for property taxes and other revenue that are designated for use for structural fire protection. The Fire Fund is used to finance the operations of the Kern County Fire Department.

FISCAL YEAR

The 12-month period for which a budget is prepared and adopted. The fiscal year for Kern County is July 1 to June 30. The term fiscal year is abbreviated as “FY”.

FULL TIME EQUIVALENT (FTE)

For all positions and employee types, FTE equals the number of total hours worked divided by the maximum number of compensable hours in a work year as defined by law. An FTE equates to 2,080 hours of employment, where 1.0 FTE means that the position is equivalent to a full-time worker, while an FTE of 0.5 signals that the position is half-time.

FUNCTION

A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. These designations are specified by the State Controller. The County Budget is divided into nine functions: General Government, Public

Protection, Public Ways/Facilities, Health and Sanitation, Public Assistance, Education, Recreation and Culture, Debt Service, and Reserves/Contingencies.

FUND

A separate fiscal and accounting entity used to control and account for the receipt of specified types of revenue, and for the use or expenditure of that revenue.

FUND BALANCE

The excess of assets of a fund over its liabilities. This balance may be available to finance the succeeding year's budget.

FUND BALANCE CLASSIFICATIONS

- Nonspendable fund balance – assets that will never convert to cash, or will not convert soon enough to affect the current period, or resources that must be maintained intact pursuant to legal or contractual requirements;
- Restricted fund balance – resources that are subject to externally enforceable limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments, constitutional provision, or enabling legislation;
- Committed fund balance – resources that are constrained by self-imposed limitations set in place prior to the end of the period by the highest level of decision making, and remain binding unless removed in the same manner;
- Assigned fund balance – resources that are limited resulting from an intended use established by either the highest level of decision making, or the official or body designated for that purpose;
- Unassigned fund balance – residual net resources that cannot be classified in one of the other four categories.

GANN LIMIT

An absolute dollar limit on the amount of funds derived from taxes that the County can legally appropriate and expend each fiscal year, which is specified by Article 13-B of the State Constitution. Any proceeds of taxes revenue in excess of the Gann Limit must be returned to taxpayers. The base-year used on computing the Gann Limit is FY 1978-79, with adjustments to the appropriations limit allowed in succeeding fiscal years for (a) changes in population; and (b) changes in the cost of living.

GENERAL PURPOSE RESERVE

Funds not appropriated for expenditure that are set aside in an account for future use. Release of funds in a general purpose reserve requires the approval of the Board of Supervisors during a declared fiscal

emergency. Funds can also be released during the budget adoption process.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

The uniform minimum standards used by State and local governments for financial recording and reporting that have been established by the accounting profession through the Governmental Accounting Standards Board (GASB).

GENERAL FUND

The main operations fund used to account for revenue and expenditures except those required to be accounted for in special-purpose funds.

GENERAL OBLIGATION BONDS

A limited tax bond which is secured by the County's property tax.

GOVERNMENTAL FUND

The funds that are generally used to account for tax-supported activities; it accounts for the majority of funds, except for those categorized as proprietary or fiduciary funds.

GRANT

A contribution from one governmental unit to another usually made for a specific purpose and time period. Most of the grants received by the County are from the State and federal governments.

INTERNAL SERVICE FUND

A fund used to account for expenses and revenue related to providing services to other County departments on a cost-reimbursement basis.

INTRAFUND TRANSFER

Intrafund Transfer amounts (shown in Expense Account 9000) represent expenditure reimbursements derived from charges to other departments within the same fund only. These Intrafund Transfers reflect as an expenditure offset or reduction in the charging department's budget. Intrafund Transfers replace the previous Cost Applied designation in departmental operating budgets.

INTER-FUND ACCOUNT (I/F designation)

An account that can accept a charge from another department in a different fund. For example, a charge from the General Services-Communications budget to the Fire Department would show in the Fire Department budget under the expenditure account Radio and Microwave Expense-I/F.

LIABILITY

A financial obligation caused by past transactions or events.

MAINTENANCE OF EFFORT (MOE)

A Federal and/or State requirement that the County provide a certain level of financial support for a program from the County's own discretionary revenues. The amount of support is referred to as the Maintenance of Effort level.

MANDATE (Mandated Service)

This term is used to refer to County services which are provided to comply with State or federal laws.

MAJOR FUND

A fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

MAJOR MAINTENANCE PROJECT

All new construction, additions, and betterments with total costs in excess of \$10,000 that do not qualify for capitalization.

MODIFIED ACCRUAL BASIS

The modified accrual bases of accounting is a mixture of the cash and accrual bases. Under the modified accrual basis, in order for revenue to be recognized, it has to meet accrual criteria of being earned and measurable, plus actually be "available". Expenditures are still recognized when the liability is incurred (the same as the accrual basis).

NET APPROPRIATION

Gross appropriations minus intrafund reimbursements. This is the amount actually appropriated for each budget unit.

NET COUNTY COST

Net appropriation less program revenue (or special-purpose funds allocated). This figure represents the part of a budget unit's appropriation that is financed by the County's discretionary revenue. This term is used interchangeably with "Net General Fund Cost."

NET GENERAL FUND COST

Net appropriation less program revenue (or special-purpose funds allocated). This figure represents the part of a budget unit's appropriation that is financed by the County's discretionary revenue. This term is used interchangeably with "Net County Cost."

NET FUND COST

Net appropriation less program revenue (or special-purpose funds allocated). This term applies to non-General Fund governmental funds.

NON-GENERAL FUND

A fund that is not supported by General Fund dollars.

NON-OPERATING EXPENSES

This term applies to enterprise fund and internal service fund budgets, and refers to special expenses not directly resulting from day-to-day operations (such as capital investment and lawsuit settlements).

NON-OPERATING REVENUE

This term applies to enterprise fund and internal service fund budgets, and refers to revenue that is not derived from day-to-day operations (such as sale of fixed assets and interest earnings).

NON-PROCEEDS OF TAXES

Revenue generated from non-tax sources, such as user fees. Non-proceeds of taxes are not subject to the Gann Appropriations Limit.

OBJECT OF EXPENDITURE

A major category of appropriation (such as Salaries and Employee Benefits, Services and Supplies, and Capital Assets).

OPERATING EXPENSES

This term applies to enterprise fund and internal service fund budgets, and refers to the expenses incurred as a result of day-to-day operations.

OPERATING INCOME

Revenue derived from the operations or services of an enterprise fund or internal service fund activity. This term is used interchangeably with "Operating Revenue."

OPERATING REVENUE

Revenue derived from the operations or services of an enterprise fund or internal service fund activity. This term is used interchangeably with "Operating Income."

OPERATING TRANSFERS

Operating transfers result when one fund provides a service on behalf of another fund. The providing fund budgets the amount required by the other fund in the "Operating Transfer Out" expenditure account. The receiving fund budgets the amount in one of the "Operating Transfer In" revenue accounts.

OTHER CHARGES

A budget category that may include miscellaneous non-operational expenses (such as lease payments, amortization, depreciation, inter-fund charges, or taxes and assessments).

OTHER FINANCING USES

A budget category that includes the transfer of operating funds from one budget unit to another and also includes budgeted savings incentives.

OTHER POST EMPLOYMENT BENEFITS (OPEB)

Post-employment benefits that a retired employee earns after retirement such as: medical insurance, dental, vision, and other health benefits.

PENSION OBLIGATION BONDS

Taxable bonds that have been issued as part of an overall strategy to fund the unfunded portion of pension liabilities by creating debt.

PERFORMANCE MEASURE

A particular value or characteristic designed to measure input, output, outcome, efficiency, or effectiveness. Performance measures are composed of a number and a unit of measure. The number provides the magnitude and the unit is what gives the number its meaning.

PERSONNEL COSTS

Costs related to employee compensation, including wages and salaries, fringe benefits, retirement benefits and special pays.

PRELIMINARY RECOMMENDED BUDGET

Document provided to the Board for approval prior to June 30 in compliance with Government Code Section 29064. Changes to the County Budget Act in January 2010 no longer allowed counties to use prior year appropriations as spending authority after June 30th and prior to adoption of the budget. The numbers are preliminary and are adjusted to recommended numbers prior to budget hearings.

PROCEEDS OF TAXES

Revenue received from "tax" sources, such as property taxes, sales and use taxes, and other types of taxes. Proceeds of taxes are subject to the Gann Limit.

PROGRAM REVENUE

Revenue received by a County department as a result of the services or operations of that department (such as user fees), which are used to finance the related services or programs. Program Revenue is not discretionary (general purpose) revenue.

PROPERTY TAX LEVY

Amount of tax dollars raised by the imposition of the property tax rate on the assessed valuation.

PROPERTY TAX RATE

The rate per one hundred dollars of the assessed valuation base necessary to produce the tax levy.

PROPOSITION 172

Proposition 172 (Prop 172), which became effective January 1, 1994, placed a one-half percent sales tax rate in the State's Constitution and required revenue from the additional one-half percent sales tax be used only for local public safety activities, including but not limited to sheriff, police, fire protection, county district attorney, and county corrections. Funding from Prop 172 enabled counties and cities to substantially offset the public safety impacts of property tax losses resulting from the State property tax shift to the Educational Revenue Augmentation Fund (ERAF).

RECOMMENDED BUDGET

The Recommended Budget document is provided by the County Administrative Office and serves as the basis for public hearings prior to the determination of the adopted budget.

RESERVE

Funds not appropriated for expenditure that are set aside in an account for future use that require Board of Supervisors approval to use and are often more restrictive than designations.

RETAINED EARNINGS

This term refers to the accumulated net earnings of an Enterprise Fund or Internal Service Fund.

RESTRICTED-USE FUNDS

Funds which are designated for use for a specific purpose.

REVENUE

Funds received from various sources and treated as income to finance expenditures.

SB 1383

Senate Bill 1383- a bill that sets goals to reduce disposal of organic waste in landfills and edible food by establishing methane reduction targets.

SPECIAL DISTRICTS

Unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain

types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes.

SPECIAL-PURPOSE FUND

A fund which is used to account for revenue which are designated (usually by State law) for use for a specific purpose. Examples are the Road Fund and Fire Fund. This term is used interchangeably with "Special Revenue Funds."

SPECIAL REVENUE FUND

A fund which is used to account for revenue which are designated (usually by State law) for use for a specific purpose. This term is used interchangeably with "Special-Purpose Fund."

STRATEGIC GOALS

Broad, multi-year areas of priority and focus.

STRATEGIC OBJECTIVES

Attainable, mid-term achievements that help to accomplish strategic goals.

STRATEGIC PLAN

Proposed goals, strategies and outcomes of the County derived from input by County departments and the public. These strategic goals adopted by the Board of Supervisors in June 2006 and updated annually serve as a tool to use when policy decisions must be made to allocate financial resources.

SUBVENTION

Payments by an outside agency (usually a State or federal agency) for reimbursement of costs incurred by the County.

SUPPLEMENTAL ASSESSMENT

An assessment of real property occurring after the regular assessment roll is filed on June 30th of each year as a result of new construction or a change in ownership.

UNFUNDED ACCRUED ACTUARIAL LIABILITY

A liability generally representing the difference between the present value of all benefits estimated to be payable to plan members as a result of their service through the valuation date and the actuarial value of plan assets available to pay those benefits. This amount changes over time as a result of changes in accrued benefits, pay levels, rates of return on investments, changes in actuarial assumptions, and changes in the demographics of the employee base.

YEAR-END

This term means as of June 30th (the end of the fiscal year).