



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Kern
Bakersfield, California**

**Date:
Filing Ref:**

**June 25, 2026
KER27**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2026-27**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2024-25**, and as estimated costs for fiscal year **2026-27** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2026**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|---------------------------------|-------------------------------------|
| 1. Employee Fringe Benefits | 9. Risk Management |
| 2. County Administrative Office | 10. General Liability (ISF) |
| 3. Treasurer-Tax Collector | 11. General Services – Garage (ISF) |
| 4. Information Technology | 12. Group Health (ISF) |
| 5. County Counsel | 13. Public Works (ISF) |
| 6. Human Resources | 14. Retiree Group Health (ISF) |
| 7. General Services | 15. Unemployment Compensation (ISF) |
| 8. Utility Payments | 16. Workers' Compensation (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2026-27 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF KERN

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by _____

BY Original signed by _____

Aimee X. Espinoza _____

**DANIEL BASSO
Cost Plans Supervisor
Local Government Policy Section
Local Govt Programs and Services Division**

**Name
Auditor-Controller-County Clerk** _____

Title _____

06-25-2026 _____

06-26-2026 _____

Date

Date

cc: State and Federal Agencies
Attachment: Exhibit A

**Negotiated by Anthony Pok
Telephone (916) 259-5536**

| Departments | 1020 County Admin | 1040 Special Services | 1110 Auditor- Controller | 1120 Treasurer- Tax Coll | 1160 Information Technology | 1210 County Counsel | 1310 Human Resources | 1610 General Services | 1615 Utility Payments | 1910 Risk Manage | 2110 Court Funding | 2024-2025 Total Allocated |
|----------------------------|-------------------------|-----------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------|----------------------------|-----------------------------|-----------------------------|------------------------|--------------------------|---------------------------------|
| 1010 Board Of Supervisors | 1,040 | 7,405 | 14,326 | 48 | 83,266 | 871,785 | 8,634 | 109,728 | 96,648 | 1 | 0 | 1,192,881 |
| 1030 Clerk Of The Board | 402 | 2,061 | 3,865 | 18 | 13,934 | 24,948 | 2,583 | 26,937 | 21,905 | 3 | 4,261 | 100,917 |
| 1130 Assessor | 3,760 | 9,000 | 17,922 | 172 | 1,666,658 | 134,188 | 29,771 | 182,069 | 175,760 | 208 | 0 | 2,219,508 |
| 1420 Elections | 2,652 | 2,479 | 21,945 | 121 | 25,831 | 198,174 | 36,264 | 160,928 | 111,485 | 29 | 0 | 559,908 |
| 1640 Construction Services | 1,319 | 1,889 | 5,869 | 60 | 19,874 | 48,993 | 7,598 | 172,894 | 40,862 | 4 | 0 | 299,362 |
| 1812 Board Of Trade | 2,460 | 1,041 | 2,200 | 16 | 7,740 | 1,410 | 1,810 | 16,730 | 4,078 | 1 | 0 | 37,486 |
| 1905 Development Services | 701 | 30 | 1,383 | 32 | 196 | 15,010 | 0 | 3,061 | 0 | 0 | 0 | 20,413 |
| 2118 County Clerk | 255 | 196 | 1,982 | 12 | 3,001 | (101) | 1,727 | 10,988 | (332) | 1 | 0 | 17,729 |
| 2160 Grand Jury | 73 | 3 | 3,894 | 3 | 16,343 | 19,511 | 0 | 25,200 | 13,756 | 2 | 17,315 | 96,100 |
| 2180 District Attorney | 15,581 | 18,581 | 51,076 | 711 | 767,051 | 33,512 | 206,769 | 1,489,859 | 438,541 | 59 | 192,294 | 3,214,034 |
| 2183 Family Support | 11,092 | 19,592 | 59,579 | 43 | 943 | 506 | 176,409 | 144,044 | 13,563 | 51 | 0 | 425,822 |
| 2190 Public Defender | 7,285 | 7,012 | 23,342 | 333 | 162,186 | 68,505 | 55,615 | 252,666 | 94,361 | 23 | 242,308 | 913,636 |
| 2200 Forensic Sciences | 2,302 | 3,228 | 11,042 | 105 | 329,213 | 0 | 10,706 | 435,819 | 319,305 | 16 | 0 | 1,111,736 |
| 2210 Sheriff | 122,284 | 84,119 | 400,715 | 5,582 | 2,015,119 | 277,714 | 1,092,925 | 3,886,999 | 4,622,218 | 1,479 | 147,137 | 12,656,291 |
| 2340 Probation | 45,224 | 46,550 | 160,437 | 2,065 | 884,696 | 35,932 | 382,743 | 3,263,638 | 1,085,326 | 1,210 | 206,609 | 6,114,430 |
| 2415 Structural Fire | 86,187 | 19,131 | 282,883 | 1,319 | 381,428 | (453) | 418,038 | 432,736 | (1,925) | 998 | 0 | 1,620,342 |
| 2610 Ag & Measurement | 2,686 | 7,147 | 12,298 | 123 | 86,608 | 10,609 | 37,817 | 73,933 | 111,314 | 11 | 0 | 342,546 |
| 2623 Abatement Cost | 1,317 | 56 | 5,178 | 60 | 633 | 177 | 0 | 2,488 | 0 | 0 | 0 | 9,909 |
| 2625 Building Inspection | 3,210 | 135 | 5,602 | 295 | 54,281 | 1,230 | 0 | 9,759 | (103) | 0 | 0 | 74,409 |
| 2700 Recorder | 1,620 | 1,848 | 6,822 | 74 | (34,428) | 192 | 7,252 | 236,820 | (5,706) | 11 | 0 | 214,505 |
| 2730 Development Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2750 Planning | 3,996 | 7,484 | 14,837 | 182 | 160,839 | 268,079 | 35,090 | 146,427 | 117,551 | 14 | 0 | 754,499 |
| 2760 Animal Control | 3,759 | 4,377 | 85,627 | 172 | 334,659 | 19,678 | 51,001 | 166,519 | 393,484 | 27 | 0 | 1,059,303 |
| 3000 Roads | 28,248 | 1,191 | 53,986 | 532 | 21,032 | (122) | 0 | 60,517 | 0 | 0 | 0 | 165,384 |
| 4110 Public Health | 15,738 | 26,299 | 58,166 | 718 | 527,186 | 8,099 | 291,262 | 525,208 | 592,118 | 401 | 0 | 2,045,195 |
| 4120 Behavioral Health | 124,678 | 74,673 | 290,818 | 1,207 | 600,146 | 8,443 | 352,912 | 431,459 | 1,060 | 1,026 | 11,694 | 1,898,116 |
| 4122 Environmental Health | 3,920 | 5,182 | 15,449 | 179 | 28,876 | (22) | 20,040 | 45,880 | (1,832) | 11 | 0 | 117,683 |
| 4123 MH-Substance Abuse | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,697 | 0 | 0 | 27,697 |
| 4200 Emergency Med Svc | 0 | 0 | 888 | 0 | 5 | 0 | 0 | 6,615 | 11,864 | 0 | 0 | 19,372 |
| 4300 CACchildrens Services | 3,376 | 1,944 | 10,506 | 154 | (751) | 0 | 14,169 | 55,776 | 55,882 | 5 | 0 | 141,061 |
| 5120 Human Services | 101,912 | 100,510 | 390,583 | 98 | 1,080,346 | 73,905 | 95,444 | 970,856 | 3,007 | 743 | 82,197 | 2,899,601 |
| 5510 Veterans Service | 520 | 2,222 | 3,733 | 24 | 19,964 | 1,410 | 9,102 | 125,676 | 34,669 | 4 | 0 | 197,324 |
| 5610 Aging & Adult Svc | 16,895 | 11,443 | 62,688 | (12) | 112,853 | 19,002 | 108,895 | 87,508 | 9,115 | 31 | 0 | 428,418 |
| 5923 Emp Train Resource | 15,557 | 15,606 | 43,643 | 720 | (15,999) | 2,959 | 48,993 | 101,083 | 17,373 | 39 | 0 | 229,974 |
| 5940 Community Dev | 3,472 | 1,524 | 6,236 | 159 | (611) | 930 | 3,798 | (104,941) | (2,973) | 4 | 0 | (92,402) |
| 6210 Library | 4,405 | 6,357 | 41,150 | 201 | 314,365 | 88,668 | 134,307 | 846,093 | 1,330,326 | 154 | 0 | 2,766,026 |

| Departments | 1020 County Admin | 1040 Special Services | 1110 Auditor- Controller | 1120 Treasurer- Tax Coll | 1160 Information Technology | 1210 County Counsel | 1310 Human Resources | 1610 General Services | 1615 Utility Payments | 1910 Risk Manage | 2110 Court Funding | 2024-2025 Total Allocated |
|----------------------------|-------------------------|-----------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------|----------------------------|-----------------------------|-----------------------------|------------------------|--------------------------|---------------------------------|
| 6310 Farm & Home Adv | 185 | 144 | 15,011 | 8 | 3,506 | 0 | 1,036 | 201,520 | 24,437 | 9 | 0 | 245,856 |
| 8950 Garage | 878 | 1,124 | 16,339 | 184 | 2,677 | 0 | 2,763 | 18,387 | (1,356) | 14 | 0 | 41,010 |
| 8954 Public Works ISF | 32,099 | 48,159 | 164,436 | 0 | 380,870 | 163 | 366,702 | 259,854 | 3,452 | 237 | 0 | 1,255,972 |
| 8960 Group Health | 0 | 799 | 16,013 | 1,386 | 120,989 | 0 | 515,633 | 3,517 | 1,034 | 0 | 0 | 659,371 |
| 8965 Retiree Group Health | 0 | 121 | 2,542 | 50 | 0 | 0 | 83,240 | 0 | 149 | 0 | 0 | 86,102 |
| 8970 Liability | 7,531 | 318 | 12,459 | 447 | 0 | 44,446 | 0 | 0 | 0 | (7,815) | 0 | 57,386 |
| 8980 Unemployment | 0 | 0 | 777 | 88 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 865 |
| 8990 Workers Comp | 3,093 | 130 | 141,937 | 229 | 0 | 17,688 | 0 | 0 | 0 | 51,003 | 0 | 214,080 |
| 8991 Golf Courses | 50 | 2 | 821 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 892 |
| 8992 Universal Collection | 9,837 | 415 | 6,955 | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,272 |
| 8995 Airports | 2,514 | 4,893 | 78,318 | 191 | 11,829 | (440) | 22,797 | 90,634 | 220 | 372 | 0 | 211,328 |
| 8997 Kern Medical Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8998 Public Transportation | 4,102 | 173 | 4,851 | 313 | (2,465) | (489) | 0 | 6,637 | 0 | 0 | 0 | 13,122 |
| 8999 Solid Waste Mgt | 22,251 | 938 | 42,627 | 1,689 | 16,064 | 1,137 | 0 | 93,245 | 0 | 0 | 0 | 177,951 |
| 9144 Kern Sanitation | 0 | 0 | 477 | 399 | 181 | (190) | 0 | 17,688 | 0 | 0 | 0 | 18,555 |
| 9146 Ford City-Taft Height | 0 | 0 | 648 | 56 | 0 | 102 | 0 | 0 | 0 | 0 | 0 | 806 |
| 9149 Air Pollution Control | 1,038 | 2,240 | 5,661 | 50 | 12,557 | 559 | 7,864 | 8,752 | 271 | 0 | 0 | 38,992 |
| 9405 Kern COG | 0 | 0 | 720 | 22 | 6 | 127 | 0 | 0 | 0 | 5 | 0 | 880 |
| 9998 C.S.A. (All Funds) | 1,320 | 56 | 12,797 | 161 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,334 |
| 9999 All Others | 794,055 | 48,020 | 96,803 | 188,928 | 395,986 | 185,803 | (15,892) | 3,086,015 | 1,185,869 | (6,369) | 223,421 | 6,182,639 |
| | <u>1,516,879</u> | <u>597,847</u> | <u>2,790,862</u> | <u>209,811</u> | <u>10,609,683</u> | <u>2,481,777</u> | <u>4,625,817</u> | <u>18,188,221</u> | <u>10,944,472</u> | <u>44,022</u> | <u>1,127,236</u> | <u>53,136,628</u> |

| Departments | Total Allocated | Building Depreciation | Equipment Depreciation | 2024-2025 Actual Cost | Carry Forward Variance | Net Costs | Adjustments | 2026-2027 Claimable Cost | Departments |
|--|-----------------|-----------------------|------------------------|-----------------------|------------------------|------------|-------------|--------------------------|-----------------------------------|
| 1010 Board Of Supervisors | 1,192,881 | 51,769 | 2,713 | 1,247,363 | 82,204 | 1,329,567 | | 1,329,567 | Board Of Supervisors |
| 1030 Clerk Of The Board | 100,917 | 10,172 | 0 | 111,089 | (106,328) | 4,761 | | 4,761 | Clerk Of The Board |
| 1130 Assessor | 2,219,508 | 108,089 | 1,276 | 2,328,873 | (27,797) | 2,301,076 | | 2,301,076 | Assessor |
| 1420 Elections | 559,908 | 50,853 | 65,728 | 676,489 | 118,491 | 794,980 | | 794,980 | Elections |
| 1640 Construction Services | 299,362 | 16,416 | 4,020 | 319,798 | 176,173 | 495,971 | | 495,971 | Construction Services |
| 1812 Board Of Trade | 37,486 | 3,079 | 15,706 | 56,271 | 10,562 | 66,833 | | 66,833 | Board Of Trade |
| 1905 Development Services | 20,413 | 0 | 0 | 20,413 | 6,894 | 27,307 | | 27,307 | Development Services |
| 2118 County Clerk | 17,729 | 6,197 | 0 | 23,926 | (8,011) | 15,915 | | 15,915 | County Clerk |
| 2160 Grand Jury | 96,100 | 1,455 | 0 | 97,555 | 19,390 | 116,945 | | 116,945 | Grand Jury |
| 2180 District Attorney | 3,214,034 | 124,377 | 29,119 | 3,367,530 | 1,271,043 | 4,638,573 | | 4,638,573 | District Attorney |
| 2183 Family Support | 425,822 | 5,760 | 0 | 431,582 | 236,571 | 668,153 | | 668,153 | Family Support |
| 2190 Public Defender | 913,636 | 56,376 | 2,488 | 972,500 | 162,690 | 1,135,190 | | 1,135,190 | Public Defender |
| 2200 Forensic Sciences | 1,111,736 | 0 | 140,403 | 1,252,139 | 490,512 | 1,742,651 | | 1,742,651 | Forensic Sciences |
| 2210 Sheriff | 12,656,291 | 1,904,124 | 2,459,588 | 17,020,003 | 3,192,917 | 20,212,920 | | 20,212,920 | Sheriff |
| 2340 Probation | 6,114,430 | 601,856 | 809,441 | 7,525,727 | 2,776,002 | 10,301,729 | | 10,301,729 | Probation |
| 2415 Structural Fire | 1,620,342 | 8,296 | 0 | 1,628,638 | 136,020 | 1,764,658 | | 1,764,658 | Structural Fire |
| 2610 Agriculture & Measurement Std | 342,546 | 60,665 | 25,763 | 428,974 | 90,896 | 519,870 | | 519,870 | Agriculture & Measurement Std |
| 2623 Abatement Cost | 9,909 | 0 | 0 | 9,909 | (209) | 9,700 | | 9,700 | Abatement Cost |
| 2625 Building Inspection | 74,409 | 4,136 | 0 | 78,545 | 39,027 | 117,572 | | 117,572 | Building Inspection |
| 2700 Recorder | 214,505 | 17,411 | 0 | 231,916 | 34,190 | 266,106 | | 266,106 | Recorder |
| 2750 Planning | 754,499 | 60,786 | 3,757 | 819,042 | 201,173 | 1,020,215 | | 1,020,215 | Planning |
| 2760 Animal Control | 1,059,303 | 11,115 | 13,965 | 1,084,383 | 398,481 | 1,482,864 | | 1,482,864 | Animal Control |
| 3000 Roads | 165,384 | 0 | 0 | 165,384 | (60,267) | 105,117 | | 105,117 | Roads |
| 4110 Public Health | 2,045,195 | 211,604 | 252,929 | 2,509,728 | 31,010 | 2,540,738 | | 2,540,738 | Public Health |
| 4120 Behavioral Health | 1,898,116 | 646,496 | 0 | 2,544,612 | 608,956 | 3,153,568 | | 3,153,568 | Behavioral Health |
| 4122 Environmental Health | 117,683 | 35,468 | 0 | 153,151 | 22,911 | 176,062 | | 176,062 | Environmental Health |
| 4123 Behavioral Health-Substance Abuse | 27,697 | 0 | 0 | 27,697 | 27,697 | 55,394 | | 55,394 | Behavioral Health-Substance Abuse |
| 4200 Emergency Medical Service | 19,372 | 0 | 0 | 19,372 | 3,023 | 22,395 | | 22,395 | Emergency Medical Service |
| 4300 California Childrens Services | 141,061 | 21,415 | 0 | 162,476 | 1,148 | 163,624 | | 163,624 | California Childrens Services |
| 5120 Department Of Human Services | 2,899,601 | 49,579 | 0 | 2,949,180 | 873,422 | 3,822,602 | | 3,822,602 | Department Of Human Services |
| 5510 Veterans Service | 197,324 | 289 | 0 | 197,613 | 179,529 | 377,142 | | 377,142 | Veterans Service |
| 5610 Aging And Adult Services | 428,418 | 0 | 0 | 428,418 | 69,176 | 497,594 | | 497,594 | Aging And Adult Services |
| 5923 Employee Training Resource | 229,974 | 0 | 0 | 229,974 | (155,484) | 74,490 | | 74,490 | Employee Training Resource |
| 5940 Community Development | (92,402) | 19,828 | 400 | (72,174) | (167,189) | (239,363) | | (239,363) | Community Development |
| 6210 Library | 2,766,026 | 297,287 | 17,345 | 3,080,658 | 5,194 | 3,085,852 | | 3,085,852 | Library |

| Departments | Total Allocated | Building Depreciation | Equipment Depreciation | 2024-2025 Actual Cost | Carry Forward Variance | Net Costs | Adjustments | 2026-2027 Claimable Cost | Departments |
|--------------------------------|-------------------|-----------------------|------------------------|-----------------------|------------------------|-------------------|-------------|--------------------------|---------------------------|
| 6310 Farm & Home Advisor | 245,856 | 61,759 | 0 | 307,615 | 157,923 | 465,538 | | 465,538 | Farm & Home Advisor |
| 8950 Garage | 41,010 | 0 | 0 | 41,010 | (151,156) | (110,146) | | (110,146) | Garage |
| 8954 Public Works ISF | 1,255,972 | 152,626 | 0 | 1,408,598 | 512,726 | 1,921,324 | | 1,921,324 | Public Works ISF |
| 8960 Group Health | 659,371 | 0 | 0 | 659,371 | 122,264 | 781,635 | | 781,635 | Group Health |
| 8965 Retiree Group Health | 86,102 | 0 | 0 | 86,102 | 57,766 | 143,868 | | 143,868 | Retiree Group Health |
| 8970 Liability | 57,386 | 0 | 0 | 57,386 | (435,509) | (378,123) | | (378,123) | Liability |
| 8980 Unemployment | 865 | 0 | 0 | 865 | (298) | 567 | | 567 | Unemployment |
| 8990 Workers Compensation | 214,080 | 0 | 0 | 214,080 | (258,875) | (44,795) | | (44,795) | Workers Compensation |
| 8991 Golf Courses | 892 | 0 | 0 | 892 | (6,408) | (5,516) | | (5,516) | Golf Courses |
| 8992 Universal Collection | 17,272 | 0 | 0 | 17,272 | (2,462) | 14,810 | | 14,810 | Universal Collection |
| 8995 Airports | 211,328 | 0 | 0 | 211,328 | 32,663 | 243,991 | | 243,991 | Airports |
| 8997 Kern Medical Center | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | Kern Medical Center |
| 8998 Public Transportation | 13,122 | 0 | 0 | 13,122 | (4,774) | 8,348 | | 8,348 | Public Transportation |
| 8999 Solid Waste Management | 177,951 | 0 | 0 | 177,951 | 30,927 | 208,878 | | 208,878 | Solid Waste Management |
| 9144 Kern Sanitation Authority | 18,555 | 0 | 0 | 18,555 | 6,477 | 25,032 | | 25,032 | Kern Sanitation Authority |
| 9146 Ford City-Taft Heights | 806 | 0 | 0 | 806 | (1,381) | (575) | | (575) | Ford City-Taft Heights |
| 9149 Air Pollution Control | 38,992 | 4,461 | 0 | 43,453 | 6,168 | 49,621 | | 49,621 | Air Pollution Control |
| 9405 Kern COG | 880 | 0 | 0 | 880 | (8,965) | (8,085) | | (8,085) | Kern COG |
| 9998 C.S.A. (All Funds) | 14,334 | 0 | 0 | 14,334 | 15,706 | 30,040 | | 30,040 | C.S.A. (All Funds) |
| 9999 All Others | 6,182,639 | 504,288 | 0 | 6,686,927 | 185,775 | 6,872,702 | | 6,872,702 | All Others |
| Total | 53,136,628 | 5,108,032 | 3,844,641 | 62,089,301 | 10,998,584 | 73,087,885 | 0 | 73,087,885 | |