

**SUPPLEMENTAL SCHEDULE TO ANNUAL
COMPREHENSIVE FINANCIAL REPORT**

BUDGETARY COMPARISON SCHEDULE BY OBJECT

FISCAL YEAR ENDED JUNE 30, 2025



COUNTY OF KERN

Prepared by the Office of Aimee X. Espinoza, Auditor-Controller-County Clerk

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:			
General Government:			
Administrative Office			
Licenses, Permits and Franchises	9	9	-
Aid from Other Governmental Agencies	-	562	562
Other Revenues	-	38	38
	<u>9</u>	<u>609</u>	<u>600</u>
Clerk of the Board			
Charges for Current Services	191	143	(48)
	<u>191</u>	<u>143</u>	<u>(48)</u>
Special Services			
Aid from Other Governmental Agencies	2,900	1,867	(1,033)
Charges for Current Services	52	71	19
	<u>2,952</u>	<u>1,938</u>	<u>(1,014)</u>
Auditor-Controller			
Fines, Forfeitures, and Penalties	7,000	7,743	743
Aid from Other Governmental Agencies	-	5	5
Charges for Current Services	1,054	1,659	605
Other Revenues	5	30	25
	<u>8,059</u>	<u>9,438</u>	<u>1,379</u>
Discretionary Revenue			
Taxes	525,144	550,965	25,820
Licenses, Permits and Franchises	11,300	20,713	9,413
Fines, Forfeitures, and Penalties	2,767	3,392	624
Revenues from Use of Money and Property	13,583	48,163	34,579
Aid from Other Governmental Agencies	20,569	25,300	4,731
Charges for Current Services	17,576	21,862	4,287
Other Revenues	863	4,524	3,661
	<u>591,802</u>	<u>674,919</u>	<u>83,117</u>
Treasurer-Tax Collector			
Fines, Forfeitures, and Penalties	280	279	(1)
Revenues from Use of Money and Property	-	726	726
Charges for Current Services	5,544	5,289	(255)
Other Revenues	987	1,017	30
	<u>6,811</u>	<u>7,311</u>	<u>500</u>
Assessor			
Revenues from Use of Money and Property	30	41	11
Charges for Current Services	2,956	3,240	284
	<u>2,986</u>	<u>3,281</u>	<u>295</u>
Information Technology Services			
Charges for Current Services	16,924	15,598	(1,325)
Other Revenues	1,000	-	(1,000)
	<u>17,924</u>	<u>15,598</u>	<u>(2,325)</u>
County Counsel			
Charges for Current Services	8,537	8,623	86
Other Revenues	59	247	188
	<u>8,596</u>	<u>8,870</u>	<u>274</u>
Human Resources			
Charges for Current Services	2,351	1,920	(431)
Other Revenues	-	2	2
	<u>2,351</u>	<u>1,922</u>	<u>(429)</u>
Elections			
Aid from Other Governmental Agencies	56	57	1
Charges for Current Services	1,450	141	(1,309)
Other Revenues	8	10	3
	<u>1,513</u>	<u>207</u>	<u>(1,306)</u>
General Services			
Fines, Forfeitures, and Penalties	5	-	(5)
Revenues from Use of Money and Property	303	253	(50)
Aid from Other Governmental Agencies	-	1	1
Charges for Current Services	4,361	4,868	507
Other Revenues	574	263	(311)
	<u>5,244</u>	<u>5,385</u>	<u>141</u>
Utility Payments			
Aid from Other Governmental Agencies	20	15	(4)
Charges for Current Services	2,120	2,890	770
Other Revenues	116	21	(95)
	<u>2,255</u>	<u>2,925</u>	<u>670</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Construction Services - General Services			
Charges for Current Services	330	634	304
	330	634	304
General Services - Major Maintenance			
Aid from Other Governmental Agencies	28,232	16,625	(11,607)
Charges for Current Services	1,673	360	(1,313)
Other Revenues	168	11	(157)
	30,073	16,996	(13,077)
Board of Trade			
Charges for Current Services	12	31	19
	12	31	19
Risk Management			
Charges for Current Services	5,462	5,438	(24)
Other Revenues	-	7	7
	5,462	5,445	(17)
Capital Projects			
Aid from Other Governmental Agencies	-	633	633
Charges for Current Services	-	138	139
Other Revenues	-	187	187
	-	960	960
Total General Government	686,570	756,612	70,042
Public Protection:			
Contribution - Trial Court Funding			
Fines, Forfeitures, and Penalties	2,320	1,898	(422)
Charges for Current Services	2,188	2,619	431
Other Revenues	648	1,033	385
	5,156	5,550	394
Indigent Defense Services			
Charges for Current Services	210	286	76
	210	286	76
District Attorney			
Aid from Other Governmental Agencies	6,215	6,684	469
Charges for Current Services	3,364	2,625	(739)
Other Revenues	20	20	-
	9,599	9,329	(270)
Public Defender			
Aid from Other Governmental Agencies	15	9	(6)
Charges for Current Services	1,450	1,595	145
	1,465	1,604	139
Forensic Sciences-Division of District Attorney			
Fines, Forfeitures, and Penalties	97	114	17
Aid from Other Governmental Agencies	902	753	(149)
Charges for Current Services	340	344	4
Other Revenues	-	1	1
	1,339	1,212	(127)
Sheriff			
Licenses, Permits and Franchises	747	698	(49)
Fines, Forfeitures, and Penalties	73	46	(27)
Aid from Other Governmental Agencies	3,288	6,192	2,904
Charges for Current Services	19,165	14,890	(4,275)
Other Revenues	1,530	450	(1,080)
	24,803	22,276	(2,527)
Probation			
Licenses, Permits and Franchises		962	959
Fines, Forfeitures, and Penalties	3	41	29
Revenues from Use of Money and Property	12		
Aid from Other Governmental Agencies	7,132	6,389	(743)
Charges for Current Services	8,012	10,323	2,311
Other Revenues	20	1,986	1,966
	15,179	19,701	4,522
Agricultural Commissioner			
Licenses, Permits and Franchises	29	32	3
Fines, Forfeitures, and Penalties	64	59	(5)
Aid from Other Governmental Agencies	3,560	3,967	407
Charges for Current Services	2,637	2,634	(3)
Other Revenues	(10)	21	31
	6,280	6,713	433
Contribution To Recorder			
Charges for Current Services	415	436	21
	415	436	21

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Planning			
Licenses, Permits and Franchises	552	672	120
Fines, Forfeitures, and Penalties	15	9	(6)
Charges for Current Services	7,443	5,455	(1,988)
Other Revenues	8	(2,082)	(2,090)
	<u>8,018</u>	<u>4,054</u>	<u>(3,964)</u>
Animal Services			
Licenses, Permits and Franchises	200	168	(32)
Aid from Other Governmental Agencies	1,227	1,317	90
Charges for Current Services	371	380	9
Other Revenues	614	662	48
	<u>2,412</u>	<u>2,527</u>	<u>115</u>
Superior Court - Metro Division			
Fines, Forfeitures, and Penalties	148	127	(21)
Charges for Current Services	232	217	(15)
	<u>380</u>	<u>344</u>	<u>(36)</u>
East Kern Municipal Court			
Fines, Forfeitures, and Penalties	110	116	6
Charges for Current Services	65	93	28
	<u>175</u>	<u>209</u>	<u>34</u>
North Kern Municipal Court			
Fines, Forfeitures, and Penalties	108	75	(33)
Charges for Current Services	74	65	(9)
	<u>182</u>	<u>140</u>	<u>(42)</u>
South Kern Municipal Court			
Fines, Forfeitures, and Penalties	173	112	(61)
Charges for Current Services	85	83	(2)
	<u>258</u>	<u>195</u>	<u>(63)</u>
Total Public Protection	<u>75,871</u>	<u>74,576</u>	<u>(1,295)</u>
Health and Sanitation:			
Department of Public Health			
Licenses, Permits and Franchises	810	853	43
Fines, Forfeitures, and Penalties	150	89	(61)
Aid from Other Governmental Agencies	41,639	28,386	(13,253)
Charges for Current Services	4,315	5,021	706
Other Revenues	15	29	14
	<u>46,929</u>	<u>34,378</u>	<u>(12,551)</u>
Contribution to Environmental Health			
Aid from Other Governmental Agencies	136	120	(16)
	<u>136</u>	<u>120</u>	<u>(16)</u>
KMC Enterprise Fund - County Contribution			
Charges for Current Services	300	107	(193)
	<u>300</u>	<u>107</u>	<u>(193)</u>
California Children Services			
Aid from Other Governmental Agencies	9,661	5,968	(3,693)
Charges for Current Services	138	164	26
Other Revenues	-	3	3
	<u>9,799</u>	<u>6,135</u>	<u>(3,664)</u>
Contribution for Mental Health (BHRS)			
Aid from Other Governmental Agencies	9,597	9,597	-
	<u>9,597</u>	<u>9,597</u>	<u>-</u>
Total Health and Sanitation	<u>66,761</u>	<u>50,337</u>	<u>(16,424)</u>
Public Assistance:			
Veterans Service			
Aid from Other Governmental Agencies	370	356	(14)
	<u>370</u>	<u>356</u>	<u>(14)</u>
IHSS County Contribution			
Aid from Other Governmental Agencies	12,050	10,786	(1,264)
	<u>12,050</u>	<u>10,786</u>	<u>(1,264)</u>
Human Services Contribution			
Aid from Other Governmental Agencies	130,127	127,891	(2,236)
	<u>130,127</u>	<u>127,891</u>	<u>(2,236)</u>
Aging and Adult Contribution			
Aid from Other Governmental Agencies	867	711	(156)
	<u>867</u>	<u>711</u>	<u>(156)</u>
Total Public Assistance	<u>143,414</u>	<u>139,744</u>	<u>(3,670)</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Education:			
Kern County Library			
Revenues from Use of Money and Property	74	55	(19)
Aid from Other Governmental Agencies	-	1,152	1,152
Charges for Current Services	60	58	(2)
Other Revenues	1,157	1,027	(130)
	<u>1,291</u>	<u>2,292</u>	<u>1,001</u>
Total Education	1,291	2,292	1,001
Total Revenue	973,907	1,023,561	49,654
EXPENDITURES:			
General Government:			
Board of Supervisors			
Salaries & Benefits	3,129	2,660	469
Services & Supplies	224	160	64
	<u>3,353</u>	<u>2,820</u>	<u>533</u>
Administrative Office			
Salaries & Benefits	4,031	3,868	163
Services & Supplies	449	313	136
Transfers & Reimbursements	(212)	(158)	(54)
	<u>4,268</u>	<u>4,023</u>	<u>245</u>
Clerk of the Board			
Salaries & Benefits	847	847	-
Services & Supplies	311	246	65
Transfers & Reimbursements	(80)	(26)	(54)
	<u>1,078</u>	<u>1,067</u>	<u>11</u>
Special Services			
Salaries & Benefits	845	702	143
Services & Supplies	33,867	24,802	9,065
Other Charges	2,761	1,680	1,081
	<u>37,473</u>	<u>27,184</u>	<u>10,289</u>
Auditor-Controller			
Salaries & Benefits	5,053	(607)	5,660
Services & Supplies	895	931	(36)
Transfers & Reimbursements	(454)	(418)	(36)
	<u>5,494</u>	<u>(94)</u>	<u>5,588</u>
Treasurer - Tax Collector			
Salaries & Benefits	4,043	3,728	315
Services & Supplies	4,192	3,448	744
	<u>8,235</u>	<u>7,176</u>	<u>1,059</u>
Assessor			
Salaries & Benefits	9,854	9,394	460
Services & Supplies	887	1,353	(466)
	<u>10,741</u>	<u>10,747</u>	<u>(6)</u>
Information Technology Service			
Salaries & Benefits	16,504	15,363	1,141
Services & Supplies	23,657	14,504	9,153
Capital Assets	202	202	-
Transfers & Reimbursements	(9,541)	(8,596)	(945)
	<u>30,822</u>	<u>21,473</u>	<u>9,349</u>
County Counsel			
Salaries & Benefits	10,339	10,242	97
Services & Supplies	1,221	1,644	(423)
Other Charges	1,178	492	686
Transfers & Reimbursements	(237)	(304)	67
	<u>12,501</u>	<u>12,074</u>	<u>427</u>
Human Resources			
Salaries & Benefits	6,138	5,692	446
Services & Supplies	805	569	236
Transfers & Reimbursements	(185)	(131)	(54)
	<u>6,758</u>	<u>6,130</u>	<u>628</u>
Elections			
Salaries & Benefits	2,619	2,227	392
Services & Supplies	5,223	4,765	458
Other Charges	5	-	5
	<u>7,847</u>	<u>6,992</u>	<u>855</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
General Services			
Salaries & Benefits	16,306	16,033	273
Services & Supplies	9,283	7,645	1,638
Capital Assets	346	173	173
Transfers & Reimbursements	(1,904)	(1,914)	10
	<u>24,031</u>	<u>21,937</u>	<u>2,094</u>
Utility Payments			
Services & Supplies	22,343	22,372	29
Transfers & Reimbursements	(320)	(330)	10
	<u>22,023</u>	<u>22,042</u>	<u>(19)</u>
Construction Services-Division General Service			
Salaries & Benefits	3,364	3,237	127
Services & Supplies	391	22,024	(21,633)
Transfers & Reimbursements	(2,752)	(2,982)	230
	<u>1,003</u>	<u>22,279</u>	<u>(21,276)</u>
General Service-Major Maintenance-General			
Services & Supplies	113,781	40,388	73,393
Transfers & Reimbursements	(781)	(781)	-
	<u>113,000</u>	<u>39,607</u>	<u>73,393</u>
Board of Trade			
Salaries & Benefits	859	741	118
Services & Supplies	398	193	205
Capital Assets	56	-	56
Transfers & Reimbursements	(13)	(16)	3
	<u>1,300</u>	<u>918</u>	<u>382</u>
Risk Management			
Salaries & Benefits	3,457	3,145	312
Services & Supplies	4,459	4,475	(16)
Other Charges	2	2	-
Transfers & Reimbursements	(2,473)	(2,163)	(310)
	<u>5,445</u>	<u>5,459</u>	<u>(15)</u>
Capital Projects			
Capital Assets	51,315	33,746	17,569
	<u>51,315</u>	<u>33,746</u>	<u>17,569</u>
Total General Government	<u>346,687</u>	<u>245,580</u>	<u>101,107</u>
Public Protection:			
Contribution - Trial Court Funding			
Services & Supplies	18,491	17,269	1,222
	<u>18,491</u>	<u>17,269</u>	<u>1,222</u>
Local Emergency Relief			
Services & Supplies	100	-	100
	<u>100</u>	<u>-</u>	<u>100</u>
Grand Jury			
Services & Supplies	206	198	8
	<u>206</u>	<u>198</u>	<u>8</u>
Indigent Defense Services			
Services & Supplies	8,172	8,107	65
	<u>8,172</u>	<u>8,107</u>	<u>65</u>
District Attorney			
Salaries & Benefits	40,363	38,074	2,289
Services & Supplies	4,941	3,984	957
Capital Assets	421	411	10
Transfers & Reimbursements	(311)	(242)	(69)
	<u>45,414</u>	<u>42,227</u>	<u>3,187</u>
Public Defender			
Salaries & Benefits	19,477	18,532	945
Services & Supplies	1,889	2,457	(568)
Capital Assets	20	20	-
	<u>21,386</u>	<u>21,009</u>	<u>377</u>
Forensic Sciences-Division of District Attorney			
Salaries & Benefits	5,760	4,766	994
Services & Supplies	1,556	1,429	127
Other Charges	-	1,367	(1,367)
Capital Assets	561	473	88
	<u>7,877</u>	<u>8,035</u>	<u>(158)</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Sheriff			
Salaries & Benefits	272,015	272,008	7
Services & Supplies	59,520	63,035	(3,516)
Other Charges	348	335	13
Capital Assets	23,571	12,687	10,884
Transfers & Reimbursements	(252)	(207)	(45)
	<u>355,202</u>	<u>347,858</u>	<u>7,344</u>
Probation			
Salaries & Benefits	105,954	105,156	799
Services & Supplies	19,352	17,971	1,382
Other Charges	2,469	1,216	1,252
Capital Assets	5,631	5,218	412
	<u>133,406</u>	<u>129,561</u>	<u>3,845</u>
Agricultural Commissioner			
Salaries & Benefits	6,481	5,877	604
Services & Supplies	1,543	1,430	113
	<u>8,024</u>	<u>7,307</u>	<u>717</u>
Planning			
Salaries & Benefits	7,353	6,789	564
Services & Supplies	6,065	5,595	470
Transfers & Reimbursements	(251)	(191)	(60)
	<u>13,167</u>	<u>12,193</u>	<u>974</u>
Animal Services			
Salaries & Benefits	6,855	6,316	539
Services & Supplies	4,292	3,892	400
Other Charges	2	2	-
Capital Assets	2	-	2
	<u>11,151</u>	<u>10,210</u>	<u>941</u>
Total Public Protection	622,596	603,974	18,622
Health and Sanitation:			
Department of Public Health			
Salaries & Benefits	37,167	32,441	4,726
Services & Supplies	12,840	9,106	3,734
Other Charges	1,863	1,075	788
Capital Assets	596	51	545
Transfers & Reimbursements	(1,196)	(1,328)	132
	<u>51,270</u>	<u>41,345</u>	<u>9,925</u>
KMC County Contribution			
Other Charges	45,987	54,959	(8,972)
	<u>45,987</u>	<u>54,959</u>	<u>(8,972)</u>
California Children Services			
Salaries & Benefits	6,972	6,404	568
Services & Supplies	3,276	3,253	24
Transfers & Reimbursements	(21)	(303)	282
	<u>10,227</u>	<u>9,354</u>	<u>873</u>
Total Health and Sanitation	107,484	105,658	1,826
Public Assistance:			
Veterans Service			
Salaries & Benefits	1,275	1,267	8
Services & Supplies	145	140	5
	<u>1,420</u>	<u>1,407</u>	<u>13</u>
Employers Training Resource			
Salaries & Benefits	14,667	13,390	1,277
Services & Supplies	3,987	3,294	693
Capital Assets	110	75	35
Transfers & Reimbursements	-	(14)	14
	<u>18,764</u>	<u>16,745</u>	<u>2,019</u>
Community Development Program Agency			
Salaries & Benefits	1,512	1,396	116
Services & Supplies	445	369	76
	<u>1,957</u>	<u>1,765</u>	<u>192</u>
Total Public Assistance	22,141	19,917	2,224

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Education:			
Kern County Library			
Salaries & Benefits	9,495	9,144	351
Services & Supplies	2,858	2,986	(128)
Capital Assets	41	-	41
	<u>12,394</u>	<u>12,130</u>	<u>264</u>
Farm & Home Advisor			
Salaries & Benefits	290	282	8
Services & Supplies	230	219	11
	<u>520</u>	<u>501</u>	<u>19</u>
Total Education	<u>12,914</u>	<u>12,631</u>	<u>283</u>
Debt Service - General Fund:			
Debt Service - Principal	15,784	17,860	(2,076)
Debt Service - Interest	4,012	1,921	2,091
Total Debt Service - General Fund	<u>19,796</u>	<u>19,780</u>	<u>15</u>
Contingencies and Reserves:			
Appropriations for Contingencies	21,545	-	21,545
Total Expenditures	<u>1,153,164</u>	<u>1,007,540</u>	<u>145,624</u>
Excess (Deficiency) of Revenues Over Expenditures	(179,257)	16,022	195,278
OTHER FINANCING SOURCES (USES):			
Transfers In	295,877	244,726	(51,151)
Transfers Out	(275,683)	(245,524)	30,159
Total Other Financing Sources (Uses)	<u>20,194</u>	<u>(798)</u>	<u>(20,992)</u>
Net Changes in Fund Balances	<u>(159,063)</u>	<u>15,223</u>	<u>174,286</u>
Fund Balances, July 1, 2024	598,115	598,115	
Fund Balances, June 30, 2025	<u>\$ 439,052</u>	<u>613,338</u>	<u>\$ 174,287</u>

Note: The Fund Balance at July 1, 2024 for Budgetary Basis is recorded on the modified accrual basis of accounting, excluding prior year encumbrances.

Explanation of differences between budgetary expenditures and Generally Accepted Accounting Principles (GAAP) expenditures:

Actual expenditure amount budgetary basis from the budgetary comparison schedule	\$ 1,007,540
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(52,897)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	25,836
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes but are not outflows of budgetary resources	(16,558)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>963,921</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	(798)
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources	2,847
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources	22,989
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes but are not outflows of budgetary resources	(16,558)
Total Other Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 8,480</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
BEHAVIORAL HEALTH & RECOVERY SERVICES
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	BUDGETED AMOUNTS		Actual on	Variance with
	Original	Final	Budgetary	Final Budget
	Budget	Budget	Basis	
REVENUES:				
Revenues from Use of Money and Property	\$ 3,404	\$ 3,404	\$ 10,080	\$ 6,676
Aid from Other Governmental Agencies	171,923	188,945	170,445	(18,500)
Charges for Current Services	139,572	139,572	109,600	(29,972)
Other Revenues	1,250	2,266	1,371	(895)
Total Revenues	<u>316,149</u>	<u>334,187</u>	<u>291,496</u>	<u>(42,691)</u>
EXPENDITURES:				
Health and Sanitation				
Salaries & Benefits	141,013	136,511	122,605	13,906
Services & Supplies	163,595	167,753	177,193	(9,440)
Other Charges	108,802	120,809	108,789	12,019
Capital Assets	400	19,139	1,793	17,346
Appropriation for Contingencies	1,019	1,019	-	1,019
Debt Service Payments	3,754	3,754	3,754	-
Total Expenditures	<u>418,583</u>	<u>448,984</u>	<u>414,135</u>	<u>34,849</u>
Excess (deficiency) of revenues over (under) expenses	<u>(102,434)</u>	<u>(114,797)</u>	<u>(122,639)</u>	<u>(7,842)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	184,193	184,193	113,485	(70,708)
Transfers Out	<u>(84,663)</u>	<u>(85,633)</u>	<u>(1,006)</u>	<u>84,627</u>
Total Other Financing Sources (Uses)	<u>99,530</u>	<u>98,560</u>	<u>112,479</u>	<u>13,919</u>
Net Change in Fund Balance	(2,904)	(16,237)	(10,160)	6,077
Fund Balance, July 1, 2024	<u>187,971</u>	<u>187,971</u>	<u>187,971</u>	<u>-</u>
Fund Balance, June 30, 2025	<u>\$ 185,067</u>	<u>\$ 171,734</u>	<u>\$ 177,811</u>	<u>\$ 6,077</u>
Explanation of differences between budgetary expenditures and GAAP expenditures:				
Actual expenditure amount budgetary basis from the budgetary comparison schedule			\$	414,135
Differences - Budget to GAAP				
Encumbrances for goods and/or services ordered but not received within the recognition period				(50,713)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources				1,242
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes				<u>(1,549)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances				<u>363,115</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule				112,479
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources				1,218
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources				24
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes				<u>(1,549)</u>
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances			\$	<u>112,172</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
COMMUNITY DEVELOPMENT
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	BUDGETED AMOUNTS		Actual on	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues from Use of Money and Property	-	\$ -	\$ 25	\$ 25
Aid from Other Governmental Agencies	32,523	32,523	7,879	(24,644)
Total Revenues	32,523	32,523	7,904	(24,619)
EXPENDITURES:				
Public Assistance				
Services & Supplies	22,239	22,300	5,940	16,361
Other Charges	3,738	4,981	2,581	2,400
Fixed Assets	1,588	1,588		1,588
Appropriation for Contingencies	2,520	1,201	-	1,201
Total Expenditures	30,085	30,070	8,520	21,550
Excess (deficiency) of revenues over (under) expenses	2,438	2,453	(616)	(3,069)
OTHER FINANCING SOURCES (USES):				
Transfers In				
Transfers Out	(2,437)	(2,466)	(2,241)	225
Total Other Financing Sources (Uses)	(2,437)	(2,466)	(2,241)	225
Net Change in Fund Balance	1	(13)	(2,857)	(2,844)
Fund Balance, July 1, 2024	561	561	561	-
Fund Balance, June 30, 2025	\$ 562	\$ 548	\$ (2,296)	\$ (2,844)
Explanation of differences between budgetary expenditures and GAAP expenditures:				
Actual expenditure amount budgetary basis from the budgetary comparison schedule			\$	8,520
Differences - Budget to GAAP				
Encumbrances for goods and/or services ordered but not received within the recognition period				(2,449)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances				6,071

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
CORONAVIRUS RELIEF
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	BUDGETED AMOUNTS		Actual on	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues from Use of Money and Property	\$ 761	\$ 761	\$ 5,513	\$ 4,752
Aid from Other Governmental Agencies	-	-	6,800	6,800
Total Revenues	<u>761</u>	<u>761</u>	<u>12,313</u>	<u>11,552</u>
EXPENDITURES:				
Public Assistance				
Services & Supplies	<u>46,239</u>	<u>47,805</u>	<u>20,529</u>	<u>27,276</u>
Total Expenditures	<u>46,239</u>	<u>47,805</u>	<u>20,529</u>	<u>27,276</u>
Excess (deficiency) of revenues over (under) expenses	<u>(45,478)</u>	<u>(47,044)</u>	<u>(8,216)</u>	<u>38,828</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	<u>(52,455)</u>	<u>(52,458)</u>	-	52,458
Total Other Financing Sources (Uses)	<u>(52,455)</u>	<u>(52,458)</u>	-	52,458
Net Change in Fund Balance	(97,933)	(99,502)	(8,216)	91,286
Fund Balance, July 1, 2024	<u>5,178</u>	<u>5,178</u>	<u>5,178</u>	
Fund Balance, June 30, 2025	\$ <u>(92,755)</u>	\$ <u>(94,324)</u>	\$ <u>(3,038)</u>	\$ <u>91,286</u>
Explanation of differences between budgetary expenditures and GAAP expenditures:				
Actual amount budgetary basis from the budgetary comparison schedule				\$ 20,529
Differences - Budget to GAAP				
Encumbrances for goods and/or services ordered but not received within the recognition period				<u>(10,839)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances				\$ <u>9,690</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
COUNTY LOCAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	BUDGETED AMOUNTS		Actual on	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
REVENUES:				
Revenues from Use of Money and Property	\$ -	\$ -	\$ 3,261	\$ 3,261
Aid from Other Governmental Agencies	270,831	277,214	283,777	6,563
Total Revenues	270,831	277,214	287,038	9,824
EXPENDITURES:				
Public Protection				
Other Charges	1,809	3,575	3,573	2
Total Expenditures	1,809	3,575	3,573	2
Excess (deficiency) of revenues over (under) expenses	269,022	273,639	283,465	9,826
OTHER FINANCING SOURCES (USES):				
Transfers Out	(295,884)	(301,880)	(302,435)	(555)
Total Other Financing Sources (Uses)	(295,884)	(301,880)	(302,435)	(555)
Net Change in Fund Balance	(26,862)	(28,241)	(18,970)	9,271
Fund Balance, July 1, 2024	193,184	193,184	193,184	
Fund Balance, June 30, 2025	\$ 166,322	\$ 164,943	\$ 174,214	\$ 9,271

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	BUDGETED AMOUNTS		Actual on	Variance with
	Original	Final	Budgetary	Final Budget
	Budget	Budget	Basis	
REVENUES:				
Revenues from Use of Money and Property	\$ 200	\$ 200	\$ 1,158	\$ 958
Aid from Other Governmental Agencies	434,051	439,051	380,449	(58,603)
Charges for Current Services	411	411	620	209
Other Revenues	2,893	2,893	2,823	(70)
Total Revenues	437,555	442,555	385,049	(57,505)
EXPENDITURES:				
Public Assistance				
Salaries & Benefits	194,960	194,960	187,950	7,010
Services & Supplies	69,425	69,221	70,391	(1,170)
Other Charges	402,748	407,756	402,868	4,888
Capital Assets	2,300	3,654	1,893	1,761
Appropriation for Contingencies	-	619	-	619
Debt Service Payments	7,262	7,262	7,080	182
Total Expenditures	676,695	683,472	670,182	13,290
Excess (deficiency) of revenues over (under) expenses	(239,140)	(240,917)	(285,133)	(44,216)
OTHER FINANCING SOURCES:				
Transfers In	239,141	239,141	254,125	14,984
Transfers Out	-	(700)	(408)	292
Total Other Financing Sources	239,141	238,441	253,717	15,276
Net Change in Fund Balance	1	(2,476)	(31,416)	(28,939)
Fund Balance, July 1, 2024	66,124	66,124	66,124	
Fund Balance, June 30, 2025	\$ 66,125	\$ 63,648	\$ 34,709	\$ (28,939)

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual expenditure amount budgetary basis from the budgetary comparison schedule	\$ 670,182
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(12,466)
Capital Outlay for inception of leases and SBITAs are expenditures for financial reporting purposes, but are not	1,140
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(3,494)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	655,362
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	253,717
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources	1,094
Inception of SBITAs issued are financing sources for financial reporting purposes but no inflows of budgetary resources	46
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(3,494)
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 251,363

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULE (NON-GAAP BUDGETARY BASIS)
STRUCTURAL FIRE
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	BUDGETED AMOUNTS		Actual on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
REVENUES:				
Taxes	\$ 123,101	\$ 123,101	\$ 129,110	\$ 6,009
Licenses, Permits and Franchises	2,500	2,500	3,530	1,030
Fines, Forfeitures and Penalties	55	55	129	74
Revenues from Use of Money and Property	541	541	3,918	3,377
Aid from Other Governmental Agencies	3,681	3,791	6,210	2,419
Charges for Current Services	51,401	69,401	75,769	6,368
Other Revenues	376	376	6,440	6,064
Total Revenues	<u>181,655</u>	<u>199,765</u>	<u>225,106</u>	<u>25,341</u>
EXPENDITURES:				
Public Protection				
Salaries & Benefits	183,037	201,037	195,296	5,741
Services & Supplies	17,406	18,659	23,209	(4,550)
Other Charges	14,095	14,807	14,601	206
Capital Assets	2,550	51,767	28,658	23,110
Appropriation for Contingencies	5,500	-	-	-
Debt Service Payments	682	682	682	-
Total Expenditures	<u>223,270</u>	<u>286,952</u>	<u>262,444</u>	<u>24,508</u>
Excess (deficiency) of revenues over (under) expenses	<u>(41,615)</u>	<u>(87,187)</u>	<u>(37,338)</u>	<u>49,848</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	38,946	38,946	35,503	(3,443)
Transfers Out	(1,600)	(1,600)		1,600
Total Other Financing Sources (Uses)	<u>37,346</u>	<u>37,346</u>	<u>35,503</u>	<u>(1,843)</u>
Net Change in Fund Balance	(4,269)	(49,841)	(1,835)	48,006
Fund Balance, July 1, 2024	<u>75,101</u>	<u>75,101</u>	<u>75,101</u>	
Fund Balance, June 30, 2025	<u>\$ 70,832</u>	<u>\$ 25,260</u>	<u>\$ 73,265</u>	<u>\$ 48,006</u>

Explanation of differences between budgetary expenditures and GAAP expenditures:

Actual expenditure amount budgetary basis from the budgetary comparison schedule	\$ 262,444
Differences - Budget to GAAP	
Encumbrances for goods and/or services ordered but not received within the recognition period	(210)
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	1,075
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(4,696)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>258,613</u>
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	35,503
Inception of Leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources	1,030
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources	45
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(4,696)
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 31,882</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 1 of 7

	AGING AND ADULT SERVICES			CHILD SUPPORT SERVICES			COUNTY CLERK		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-	300	318	18
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-
Revenues from Use of Money and Property	3	12	9	62	102	40	4	47	43
Aid from Other Governmental Agencies	26,188	24,812	(1,376)	34,144	30,307	(3,837)	-	-	-
Charges for Current Services	3,556	2,742	(814)	-	-	-	401	384	(17)
Other Revenues	414	351	(63)	1	22	21	-	3	3
Total Revenues	30,161	27,917	(2,244)	34,207	30,431	(3,776)	705	752	47
EXPENDITURES:									
Public Assistance/Public Protection									
Salaries & Benefits	20,740	19,895	845	29,519	26,496	3,023	593	435	158
Services & Supplies	9,949	9,407	542	2,472	1,954	518	176	141	35
Other Charges	2,903	2,467	434	1,069	817	252	176	165	11
Capital Assets	84	1	84	95	9	86	-	-	-
Debt Service - Payments	590	590	-	1,079	1,079	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-	-	-	-
Total Expenditures	34,266	32,360	1,905	34,234	30,355	3,879	945	741	204
Excess (deficiency) of revenues over (under) expenses	(4,105)	(4,443)	(338)	(27)	76	103	(240)	11	251
OTHER FINANCING SOURCES (USES):									
Transfers In	3,652	3,608	(44)	26	25	(1)	3	3	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	3,652	3,608	(44)	26	25	(1)	3	3	-
Net Change in Fund Balance	(453)	(835)	(382)	(1)	101	102	(237)	14	251
Fund Balance, July 1, 2024	1,367	1,367	-	(212)	(212)	-	912	912	-
Fund Balance, June 30, 2025	\$ 914	\$ 533	\$ (382)	\$ (213)	\$ (111)	\$ 102	\$ 675	\$ 926	\$ 251
Explanation of differences between budgetary expenditures and GAAP expenditures:									
Actual amount on budgetary basis from the budgetary comparison schedule	\$ 32,360			\$ 30,355			\$ 741		
Differences - Budget to GAAP									
Encumbrances for goods and/or services ordered but not received within the recognition period		(954)			(220)		-		
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources		1			54		-		
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes		(275)			(801)		(8)		
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	31,132			29,388			733		
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule	3,608			25			3		
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources	-			-			-		
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources	1			54			-		
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	(275)			(801)			(8)		
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 3,334			\$ (722)			\$ (5)		

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 2 of 7

	DETENTION AND CORRECTIONS*			EDUCATION			ENVIRONMENTAL HEALTH SERVICES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-	4,970	5,326	356
Fines, Forfeitures and Penalties	1,436	1,083	(353)	-	-	-	110	220	110
Revenues from Use of Money and Property	122	786	664	8	30	22	60	329	269
Aid from Other Governmental Agencies	10,112	10,947	835	-	-	-	-	4	4
Charges for Current Services	-	-	-	-	-	-	4,255	4,223	(32)
Other Revenues	-	-	-	120	116	(4)	5	22	17
Total Revenues	<u>11,670</u>	<u>12,816</u>	<u>1,146</u>	<u>128</u>	<u>146</u>	<u>18</u>	<u>9,400</u>	<u>10,124</u>	<u>724</u>
EXPENDITURES:									
Public Assistance/Public Protection	-	-	-	-	-	-	7,829	7,226	603
Salaries & Benefits	-	-	-	-	-	-	1,782	1,269	513
Services & Supplies	7,540	2,913	4,626	-	-	-	1,783	1,910	(127)
Other Charges	-	-	-	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-	196	196	-
Debt Service - Payments	-	-	-	-	-	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	31	-	31	-	-	-	-	-	-
Total Expenditures	<u>7,571</u>	<u>2,913</u>	<u>4,658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,590</u>	<u>10,601</u>	<u>989</u>
Excess (deficiency) of revenues over (under) expenses	<u>4,099</u>	<u>9,903</u>	<u>5,804</u>	<u>128</u>	<u>146</u>	<u>18</u>	<u>(2,190)</u>	<u>(477)</u>	<u>1,713</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	9,278	10,272	994	-	-	-	606	120	(486)
Transfers Out	(17,652)	(15,058)	2,594	(170)	(170)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(8,374)</u>	<u>(4,786)</u>	<u>3,588</u>	<u>(170)</u>	<u>(170)</u>	<u>-</u>	<u>606</u>	<u>120</u>	<u>(486)</u>
Net Change in Fund Balance	(4,275)	5,117	9,392	(42)	(24)	18	(1,584)	(357)	1,227
Fund Balance, July 1, 2024	<u>25,795</u>	<u>25,795</u>	<u>-</u>	<u>479</u>	<u>479</u>	<u>-</u>	<u>3,679</u>	<u>3,679</u>	<u>-</u>
Fund Balance, June 30, 2025	<u>\$ 21,520</u>	<u>\$ 30,912</u>	<u>\$ 9,392</u>	<u>\$ 437</u>	<u>\$ 455</u>	<u>\$ 18</u>	<u>\$ 2,095</u>	<u>\$ 3,322</u>	<u>\$ 1,227</u>
* For further detail please see page 21.									
Actual amount on budgetary basis from the budgetary comparison schedule	\$	2,913					\$	10,601	
Differences - Budget to GAAP									
Encumbrances for goods and/or services ordered but not received within the recognition period		(292)						(64)	
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources		-						-	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes		-						(159)	
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$	<u>2,621</u>						<u>10,378</u>	
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule								120	
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources								-	
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources								-	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes								(159)	
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances							\$	<u>(39)</u>	

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 3 of 7

	FINANCE			HEALTH*			HOSPITAL CARE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ 927	\$ 863	\$ (64)	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	200	249	49	166	146	(20)	1,600	1,260	(340)
Revenues from Use of Money and Property	-	54	54	324	2,277	1,953	40	311	271
Aid from Other Governmental Agencies	-	-	-	692	396	(296)	-	-	-
Charges for Current Services	-	-	-	219	242	23	-	-	-
Other Revenues	-	-	-	3,707	21,142	17,435	-	-	-
Total Revenues	200	303	103	6,035	25,066	19,031	1,640	1,571	(69)
EXPENDITURES:									
Public Assistance/Public Protection	-	-	-	-	-	-	-	-	-
Salaries & Benefits	-	-	-	874	6,763	(5,889)	-	-	-
Services & Supplies	-	-	-	4	1	3	1,439	1,025	414
Other Charges	-	-	-	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-	-	-	-
Debt Service - Payments	-	-	-	-	-	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	878	6,764	(5,886)	1,439	1,025	414
Excess (deficiency) of revenues over (under) expenses	200	303	103	5,157	18,302	13,145	201	546	345
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	33	33	-	-	-	-
Transfers Out	(678)	(60)	618	(4,102)	(3,353)	749	(300)	(147)	153
Total Other Financing Sources (Uses)	(678)	(60)	618	(4,069)	(3,320)	749	(300)	(147)	153
Net Change in Fund Balance	(478)	243	721	1,088	14,982	13,894	(99)	399	498
Fund Balance, July 1, 2024	2,532	2,532	-	73,361	73,361	-	5,564	5,564	-
Fund Balance, June 30, 2025	\$ 2,054	\$ 2,775	\$ 721	\$ 74,449	\$ 88,343	\$ 13,894	\$ 5,465	\$ 5,963	\$ 498

* For further detail please see page 26.

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
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	JUDICIAL*			OTHER PUBLIC PROTECTION *			PLANT ACQUISITION **		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ 372	\$ 502	\$ 130	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	75	107	32	8,440	9,096	656	-	33	33
Fines, Forfeitures and Penalties	349	540	191	95	152	57	-	-	-
Revenues from Use of Money and Property	59	691	632	400	1,327	927	-	408	408
Aid from Other Governmental Agencies	113,579	122,655	9,076	407	6	(401)	-	-	-
Charges for Current Services	624	671	47	1,744	1,364	(380)	-	46	46
Other Revenues	-	32	32	9	46	37	-	-	-
Total Revenues	<u>114,686</u>	<u>124,696</u>	<u>10,010</u>	<u>11,467</u>	<u>12,493</u>	<u>1,026</u>	<u>-</u>	<u>487</u>	<u>487</u>
EXPENDITURES:									
Public Assistance/Public Protection	-	-	-	-	-	-	-	-	-
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Services & Supplies	-	4,027	(4,027)	16,507	12,495	4,013	-	-	-
Other Charges	-	-	-	315	307	9	-	-	-
Capital Assets	-	-	-	607	546	61	-	-	-
Debt Service - Payments	-	-	-	68	68	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	64	-	64	-	-	-
Total Expenditures	<u>-</u>	<u>4,027</u>	<u>(4,027)</u>	<u>17,563</u>	<u>13,416</u>	<u>4,148</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenses	<u>114,686</u>	<u>120,669</u>	<u>5,983</u>	<u>(6,096)</u>	<u>(923)</u>	<u>5,174</u>	<u>-</u>	<u>487</u>	<u>487</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	2,350	2,350	-	-	-	-
Transfers Out	(114,992)	(113,685)	1,307	(4,451)	(1,830)	2,621	-	-	-
Total Other Financing Sources (Uses)	<u>(114,992)</u>	<u>(113,685)</u>	<u>1,307</u>	<u>(2,101)</u>	<u>520</u>	<u>2,621</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(306)	6,984	7,290	(8,197)	(403)	7,794		487	487
Fund Balance, July 1, 2024	<u>35,685</u>	<u>35,685</u>	<u>-</u>	<u>26,313</u>	<u>26,313</u>	<u>-</u>	<u>6,937</u>	<u>6,937</u>	<u>-</u>
Fund Balance, June 30, 2025	<u>\$ 35,379</u>	<u>\$ 42,669</u>	<u>\$ 7,290</u>	<u>\$ 18,116</u>	<u>\$ 25,910</u>	<u>\$ 7,794</u>	<u>\$ 6,937</u>	<u>\$ 7,424</u>	<u>\$ 487</u>
Explanation of differences between budgetary expenditures and GAAP expenditures:									
Actual amount on budgetary basis from the budgetary comparison schedule					\$ 13,416				
Differences - Budget to GAAP									
Encumbrances for goods and/or services ordered but not received within the recognition period					(685)				
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources					205				
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes					(118)				
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances					<u>12,818</u>				
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule					520				
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources					205				
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources					-				
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes					(118)				
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances					<u>\$ 607</u>				

* For further detail please see page 32.

* For further detail please see pages 37.

** For further detail please see page 42.

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
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	POLICE PROTECTION*			PROMOTION			PROPERTY MANAGEMENT*		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-	380	284	(96)
Fines, Forfeitures and Penalties	1,820	1,726	(94)	-	-	-	-	-	-
Revenues from Use of Money and Property	154	541	387	2	8	6	113	296	183
Aid from Other Governmental Agencies	100	166	66	-	-	-	-	-	-
Charges for Current Services	390	406	16	-	-	-	636	1,181	545
Other Revenues	1,954	1,962	8	-	-	-	-	9	9
Total Revenues	4,418	4,801	383	2	8	6	1,129	1,770	641
EXPENDITURES:									
Public Assistance/Public Protection	-	-	-	-	-	-	-	-	-
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Services & Supplies	-	408	(408)	-	-	-	2,797	1,822	976
Other Charges	-	-	-	-	-	-	38	33	4
Capital Assets	-	-	-	-	-	-	46	42	4
Debt Service - Payments	-	-	-	-	-	-	22	22	-
Transfers & Reimbursements	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-	-	-	-
Total Expenditures	-	408	(408)	-	-	-	2,903	1,919	984
Excess (deficiency) of revenues over (under) expenses	4,418	4,393	(25)	2	8	6	(1,774)	(149)	1,625
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	-	-	-	1,475	1,475	-
Transfers Out	(5,981)	(5,403)	578	(30)	(30)	-	(330)	(240)	90
Total Other Financing Sources (Uses)	(5,981)	(5,403)	578	(30)	(30)	-	1,145	1,235	90
Net Change in Fund Balance	(1,563)	(1,010)	553	(28)	(22)	6	(629)	1,086	1,715
Fund Balance, July 1, 2024	10,023	10,023	-	136	136	-	5,077	5,077	-
Fund Balance, June 30, 2025	\$ 8,460	\$ 9,013	\$ 553	\$ 108	\$ 114	\$ 6	\$ 4,448	\$ 6,163	\$ 1,715

* For further detail please see page 43.

* For further detail please see page 51.

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
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	PUBLIC ASSISTANCE ADMINISTRATION**			PUBLIC WAYS*			RECORDER		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ 3,091	\$ 2,908	\$ (183)	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	192	192	-	-	-
Fines, Forfeitures and Penalties	-	-	-	14	13	(1)	-	-	-
Revenues from Use of Money and Property	88	693	605	141	718	577	35	276	241
Aid from Other Governmental Agencies	25,693	17,095	(8,598)	115	-	(115)	-	-	-
Charges for Current Services	3,989	5,568	1,579	(5)	2	7	1,974	2,377	403
Other Revenues	319	15	(304)	-	3	3	2	6	4
Total Revenues	30,089	23,371	(6,718)	3,356	3,836	480	2,015	2,663	648
EXPENDITURES:									
Public Assistance/Public Protection	-	-	-	-	-	-	4,378	1,844	2,534
Salaries & Benefits	-	-	-	-	-	-	1,611	1,229	382
Services & Supplies	1,094	3,689	(2,595)	3,623	3,071	552	1,394	1,249	145
Other Charges	26,239	22,014	4,225	14	6	8	34	1	33
Capital Assets	-	-	-	134	2,381	131,418	-	-	-
Debt Service - Payments	-	-	-	-	-	-	-	-	-
Transfers & Reimbursements	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	1,074	-	1,074	-	-	-	-	-	-
Total Expenditures	28,409	25,703	2,706	3,770	3,079	691	7,417	4,323	3,094
Excess (deficiency) of revenues over (under) expenses	1,680	(2,332)	(4,012)	(414)	757	1,171	(5,402)	(1,660)	3,742
OTHER FINANCING SOURCES (USES):									
Transfers In	15,604	13,622	(1,982)	54	53	(1)	2,507	1,586	(921)
Transfers Out	(28,223)	(24,514)	3,709	-	-	-	(130)	(66)	64
Total Other Financing Sources (Uses)	(12,619)	(10,892)	1,727	54	53	(1)	2,377	1,520	(857)
Net Change in Fund Balance	(10,939)	(13,224)	(2,285)	(360)	810	1,170	(3,025)	(140)	2,885
Fund Balance, July 1, 2024	22,425	22,425	-	14,714	14,714	-	4,588	4,588	-
Fund Balance, June 30, 2025	\$ 11,486	\$ 9,201	\$ (2,285)	\$ 14,354	\$ 15,524	\$ 1,170	\$ 1,563	\$ 4,448	\$ 2,885
Explanation of differences between budgetary expenditures and GAAP expenditures:	** For further detail please see page 52.			* For further detail please see page 55.					
Actual amount on budgetary basis from the budgetary comparison schedule	\$ 25,703			\$ 3,079			\$ 4,323		
Differences - Budget to GAAP									
Encumbrances for goods and/or services ordered but not received within the recognition period	(2,965)			(3)			(46)		
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources	-			-			-		
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes	-			-			(41)		
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 22,738			\$ 3,076			4,236		
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule							1,520		
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources							-		
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources							-		
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes							(41)		
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances							\$ 1,479		

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
CERTAIN NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
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	RECREATION FACILITIES*			ROADS		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ 17
Licenses, Permits and Franchises	-	-	-	3,000	1,556	(1,444)
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	3	45	42	930	3,497	2,567
Aid from Other Governmental Agencies	110	115	5	115,971	69,002	(46,969)
Charges for Current Services	10	175	165	1,273	2,207	934
Other Revenues	<u>1</u>	<u>1</u>	<u>-</u>	<u>554</u>	<u>207</u>	<u>(347)</u>
Total Revenues	<u>124</u>	<u>336</u>	<u>212</u>	<u>121,728</u>	<u>76,486</u>	<u>(45,242)</u>
EXPENDITURES:						
Public Assistance/Public Protection						
Salaries & Benefits	-	-	-			
Services & Supplies	43	42	1	176,016	93,121	82,895
Other Charges	-	-	-	3,243	2,927	316
Capital Assets	-	-	-	10,003	34,627	(24,624)
Debt Service - Payments	-	-	-	23	23	-
Transfers & Reimbursements	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	<u>43</u>	<u>42</u>	<u>1</u>	<u>189,285</u>	<u>130,698</u>	<u>58,587</u>
Excess (deficiency) of revenues over (under) expenses	<u>81</u>	<u>294</u>	<u>213</u>	<u>(67,557)</u>	<u>(54,212)</u>	<u>13,345</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	47,916	10,389	(37,527)
Transfers Out	<u>(100)</u>	<u>(50)</u>	<u>50</u>	<u>(7,000)</u>	<u>-</u>	<u>7,000</u>
Total Other Financing Sources (Uses)	<u>(100)</u>	<u>(50)</u>	<u>50</u>	<u>40,916</u>	<u>10,389</u>	<u>(30,527)</u>
Net Change in Fund Balance	(19)	244	263	(26,641)	(43,823)	(17,182)
Fund Balance, July 1, 2024	<u>1,546</u>	<u>1,546</u>	<u>-</u>	<u>67,973</u>	<u>67,973</u>	<u>-</u>
Fund Balance, June 30, 2025	<u>\$ 1,527</u>	<u>\$ 1,790</u>	<u>\$ 263</u>	<u>\$ 41,332</u>	<u>\$ 24,150</u>	<u>\$ (17,182)</u>
Explanation of differences between budgetary expenditures and GAAP expenditures:						
				* For further detail please see page 57.		
Actual amount on budgetary basis from the budgetary comparison schedule				\$	130,698	
Differences - Budget to GAAP						
Encumbrances for goods and/or services ordered but not received within the recognition period					(51,766)	
Capital outlay are expenditures for financial reporting purposes but are not outflows of budgetary resources					-	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes					(544)	
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances					<u>78,388</u>	
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule					10,389	
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources					-	
Inception of SBITAs issued are financing sources for financial reporting purposes but not inflows of budgetary resources					-	
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes					(544)	
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances				\$	<u>9,845</u>	

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
DETENTION AND CORRECTIONS
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
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	TOTAL DETENTION AND CORRECTIONS			COMMUNITY CORRECTIONS PARTNERSHIP COMMUNITY RECIDIVISM		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures, and Penalties	\$ 1,436	\$ 1,083	\$ (353)	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	122	786	664	-	247	247
Aid from Other Governmental Agencies	10,112	10,948	836	200	-	(200)
Total Revenues	11,670	12,816	1,146	200	247	47
EXPENDITURES:						
Public Protection						
Services & Supplies	7,540	2,913	4,626	7,540	2,621	4,919
Appropriations for Contingencies	31	-	31	31	-	31
Total Expenditures	7,571	2,913	4,658	7,571	2,621	4,950
OTHER FINANCING SOURCES (USES):						
Transfers In	9,278	10,272	994	1,749	1,730	(19)
Transfers Out	(17,652)	(15,058)	2,594	-	-	-
Total Other Financing Sources (Uses)	(8,374)	(4,786)	3,589	1,749	1,730	(19)
Changes in Fund Balance, June 30, 2025	\$ (4,275)	\$ 5,117	\$ 9,392	\$ (5,622)	\$ (644)	\$ 4,978
Actual amount on budgetary basis from the budgetary comparison schedule		\$ 2,913				
Differences - Budget to GAAP						
Encumbrances for goods and/or services ordered but not received within the recognition period.		(292)				
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ 2,621				

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
DETENTION AND CORRECTIONS
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
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	COMMUNITY CORRECTIONS PERFORM INCENT FUND			CRIMINAL JUSTICE FACILITY		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ -	\$ 1,435	\$ 1,073	\$ (362)
Revenues from Use of Money and Property	12	27	15	-	21	21
Aid from Other Governmental Agencies	-	-	-	-	-	-
Total Revenues	<u>12</u>	<u>27</u>	<u>15</u>	<u>1,435</u>	<u>1,094</u>	<u>(341)</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(2,400)	(1,701)	699
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,400)</u>	<u>(1,701)</u>	<u>699</u>
Changes in Fund Balance, June 30, 2025	<u>\$ 12</u>	<u>\$ 27</u>	<u>\$ 15</u>	<u>\$ (965)</u>	<u>\$ (607)</u>	<u>\$ 358</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
DETENTION AND CORRECTIONS
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
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	JUVENILE INMATE WELFARE			PROBATION ASSET FORFEITURE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ (1)
Revenues from Use of Money and Property	6	12	6	1	4	3
Aid from Other Governmental Agencies	-	-	-	-	-	-
Total Revenues	<u>6</u>	<u>12</u>	<u>6</u>	<u>2</u>	<u>4</u>	<u>2</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(5)	-	5
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5)</u>	<u>-</u>	<u>5</u>
Changes in Fund Balance, June 30, 2025	<u>\$ 6</u>	<u>\$ 12</u>	<u>\$ 6</u>	<u>\$ (3)</u>	<u>\$ 4</u>	<u>\$ 7</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
DETENTION AND CORRECTIONS
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
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	PROBATION DJJ REALIGNMENT			PROBATION FEDERAL ASSET FORFEITURE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ 10
Revenues from Use of Money and Property	97	249	152	6	21	15
Aid from Other Governmental Agencies	-	89	89	-	-	-
Total Revenues	97	338	241	6	31	25
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers In	7,529	8,542	1,013	-	-	-
Transfers Out	(7,529)	(5,638)	1,891	-	-	-
Total Other Financing Sources (Uses)	-	2,904	2,904	-	-	-
Changes in Fund Balance, June 30, 2025	\$ 97	\$ 3,242	\$ 3,145	\$ 6	\$ 31	\$ 25

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
DETENTION AND CORRECTIONS
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
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	PROBATION TRAINING			SB 823 DJJ 2021 REALIGNMENT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	-	3	3	-	201	201
Aid from Other Governmental Agencies	367	489	122	9,545	10,369	824
Total Revenues	367	492	125	9,545	10,570	1,025
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-			
Transfers Out	(367)	(367)	-	(7,351)	(7,351)	-
Total Other Financing Sources (Uses)	(367)	(367)	-	(7,351)	(7,351)	-
Changes in Fund Balance, June 30, 2025	\$ -	\$ 125	\$ 125	\$ 2,194	\$ 3,219	\$ 1,025

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 1 of 6

	TOTAL HEALTH			ALCOHOL ABUSE			ALCOHOL PROGRAM		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ 927	\$ 863	\$ (64)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	166	146	(20)	31	37	6	30	37	7
Revenues from Use of Money and Property	324	2,277	1,953	1	3	2	-	4	4
Aid from Other Governmental Agencies	692	396	(296)	-	-	-	-	-	-
Charges for Current Services	219	242	23	-	-	-	-	-	-
Other Revenues	3,707	21,142	17,435	-	-	-	-	-	-
Total Revenues	6,035	25,066	19,031	32	40	8	30	41	11
EXPENDITURES:									
Health and Sanitation									
Services & Supplies	874	6,762	(5,888)	-	-	-	-	-	-
Other Charges	4	2	2	-	-	-	-	-	-
Total Expenditures	878	6,764	(5,886)	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):									
Transfers In	33	33		-	-	-	-	-	-
Transfers Out	(4,102)	(3,353)	749	(52)	(52)	-	(60)	(60)	-
Total Other Financing Sources (Uses)	(4,069)	(3,320)	749	(52)	(52)	-	(60)	(60)	-
Changes in Fund Balances, June 30, 2025	\$ 1,088	\$ 14,982	\$ 13,894	\$ (20)	\$ (12)	\$ 8	\$ (30)	\$ (19)	\$ 11

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 2 of 6

	CHILD RESTRAINT LOANER			COUNTY SERVICE AREAS (HEALTH)			DRUG PROGRAM		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ 927	\$ 863	\$ (64)	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-	11	12	1	18	17	(1)
Revenues from Use of Money and Property	-	1	1	68	133	65	-	1	1
Aid from Other Governmental Agencies	-	-	-	-	-	-	-	-	-
Charges for Current Services	8	8	-	(7)	10	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues	<u>8</u>	<u>9</u>	<u>1</u>	<u>999</u>	<u>1,018</u>	<u>2</u>	<u>18</u>	<u>19</u>	<u>-</u>
EXPENDITURES:									
Health and Sanitation									
Services & Supplies	-	-	-	874	605	269	-	-	-
Other Charges	-	-	-	4	2	2	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>878</u>	<u>606</u>	<u>270</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	33	33	-	-	-	-
Transfers Out	(18)	-	18	(200)	(200)	-	(24)	(24)	-
Total Other Financing Sources (Uses)	<u>(18)</u>	<u>-</u>	<u>18</u>	<u>(167)</u>	<u>(167)</u>	<u>-</u>	<u>(24)</u>	<u>(24)</u>	<u>-</u>
Changes in Fund Balances, June 30, 2025	\$ <u>(10)</u>	\$ <u>9</u>	\$ <u>19</u>	\$ <u>(46)</u>	\$ <u>244</u>	\$ <u>273</u>	\$ <u>(6)</u>	\$ <u>(5)</u>	\$ <u>-</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 3 of 6

	HEALTH - MAA TCM			HEALTH SERVICES			HEALTH 1991 REALIGNMENT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-	-	-	-	-	-	-
Revenues from Use of Money and Property	100	328	228	-	409	409	-	474	474
Aid from Other Governmental Agencies	-	-	-	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	8	8	-	5,787	5,787
Total Revenues	<u>100</u>	<u>328</u>	<u>227</u>	<u>-</u>	<u>418</u>	<u>418</u>	<u>-</u>	<u>6,261</u>	<u>6,261</u>
EXPENDITURES:									
Health and Sanitation									
Services & Supplies	-	658	(658)	-	5,495	(5,495)	-	-	-
Other Charges	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>658</u>	<u>(658)</u>	<u>-</u>	<u>5,495</u>	<u>(5,495)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balances, June 30, 2025	\$ <u>100</u>	\$ <u>(330)</u>	\$ <u>(431)</u>	\$ <u>-</u>	\$ <u>(5,077)</u>	\$ <u>(5,077)</u>	\$ <u>-</u>	\$ <u>6,262</u>	\$ <u>6,262</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 4 of 6

	OIL & GAS MITIGATION			OPIOID SETTLEMENT FUND			PUBLIC HEALTH MISCELLANEOUS		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-	-	-	-	-	-	-
Revenues from Use of Money and Property	-	9	9	150	836	686	-	1	1
Aid from Other Governmental Agencies	-	-	-	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-	8	9	1
Other Revenues	-	(19)	(19)	3,707	15,366	11,659	-	-	-
Total Revenues	-	(10)	(10)	3,857	16,203	12,346	8	10	2
EXPENDITURES:									
Health and Sanitation									
Services & Supplies	-	-	-	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	(2,360)	(2,360)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(2,360)	(2,360)	-	-	-	-
Changes in Fund Balances, June 30, 2025	\$ -	\$ (10)	\$ (10)	\$ 1,497	\$ 13,844	\$ 12,346	\$ 8	\$ 10	\$ 2

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 5 of 6

	RMA- HAZARDOUS WASTE SETTLEMENT			TOBACCO EDUCATION CONTROL			TOBACCO CONTROL GRANT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	75	43	(32)	-	-	-	-	-	-
Revenues from Use of Money and Property	-	40	40	5	20	15	-	2	2
Aid from Other Governmental Agencies	-	-	-	360	150	(210)	332	246	(86)
Charges for Current Services	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues	<u>75</u>	<u>83</u>	<u>8</u>	<u>364</u>	<u>170</u>	<u>(195)</u>	<u>332</u>	<u>248</u>	<u>(84)</u>
EXPENDITURES:									
Health and Sanitation									
Services & Supplies	-	-	-	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(470)	-	470	(360)	(258)	102	(360)	(248)	112
Total Other Financing Sources (Uses)	<u>(470)</u>	<u>-</u>	<u>470</u>	<u>(360)</u>	<u>(258)</u>	<u>102</u>	<u>(360)</u>	<u>(248)</u>	<u>112</u>
Changes in Fund Balances, June 30, 2025	\$ <u>(395)</u>	\$ <u>83</u>	\$ <u>477</u>	\$ <u>5</u>	\$ <u>(87)</u>	\$ <u>(93)</u>	\$ <u>(28)</u>	\$ <u>-</u>	\$ <u>27</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
HEALTH NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
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	VITAL HEALTH STATISTICS COUNTY CLERK			VITAL HEALTH STATISTICS			VITAL HEALTH STATISTICS RECORDER		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties	-	-	-	-	-	-	-	-	-
Revenues from Use of Money and Property	-	-	-	-	5	5	-	11	11
Aid from Other Governmental Agencies	-	-	-	-	-	-	-	-	-
Charges for Current Services	3	4	1	116	103	(13)	91	108	17
Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues	<u>3</u>	<u>4</u>	<u>1</u>	<u>116</u>	<u>108</u>	<u>(8)</u>	<u>91</u>	<u>118</u>	<u>27</u>
EXPENDITURES:									
Health and Sanitation									
Services & Supplies	-	-	-	-	-	-	-	4	(4)
Other Charges	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>(4)</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(3)	(3)	-	(62)	(41)	21	(133)	(107)	26
Total Other Financing Sources (Uses)	<u>(3)</u>	<u>(3)</u>	<u>-</u>	<u>(62)</u>	<u>(41)</u>	<u>21</u>	<u>(133)</u>	<u>(107)</u>	<u>26</u>
Changes in Fund Balances, June 30, 2025	\$ <u>-</u>	\$ <u>-</u>	\$ <u>958</u>	\$ <u>54</u>	\$ <u>67</u>	\$ <u>13</u>	\$ <u>(42)</u>	\$ <u>7</u>	\$ <u>49</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 1 of 5

	TOTAL JUDICIAL			AUTOMATED COUNTY WARRANT SYSTEM		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Licenses, Permits and Franchises	\$ 75	\$ 107	\$ 32	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	349	540	191	-	-	-
Revenues from Use of Money and Property	59	691	632	-	2	2
Aid from Other Governmental Agencies	113,579	122,655	9,076	-	-	-
Charges for Current Services	624	671	47	-	-	-
Other Revenues	-	32	32	-	-	-
Total Revenues	<u>114,686</u>	<u>124,696</u>	<u>10,010</u>	<u>-</u>	<u>2</u>	<u>2</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	4,027	(4,027)	-	-	-
Total Expenditures	<u>-</u>	<u>4,027</u>	<u>(4,027)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	(114,992)	(113,685)	1,307	(50)	(50)	-
Total Other Financing Sources (Uses)	<u>(114,992)</u>	<u>(113,685)</u>	<u>1,307</u>	<u>(50)</u>	<u>(50)</u>	<u>-</u>
Changes in Fund Balance, June 30, 2025	\$ <u>(306)</u>	\$ <u>6,984</u>	\$ <u>7,290</u>	\$ <u>(50)</u>	\$ <u>(48)</u>	\$ <u>2</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 2 of 5

	CRIMINALISTICS LABORATORIES			DISTRICT ATTORNEY COURT ORDERED PENALTIES			DA/SHERIFF/ PROBATION DNA FUND		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Licenses, Permits and Franchises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	25	15	(10)	101	292	191	130	175	45
Revenues from Use of Money and Property	-	5	5	-	19	19	-	-	-
Aid from Other Governmental Agencies	-	-	-	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues	<u>25</u>	<u>20</u>	<u>(5)</u>	<u>101</u>	<u>311</u>	<u>210</u>	<u>130</u>	<u>175</u>	<u>45</u>
EXPENDITURES:									
Public Protection									
Services & Supplies	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):									
Transfers Out	(25)	-	25	-	-	-	(166)	(161)	5
Total Other Financing Sources (Uses)	<u>(25)</u>	<u>-</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(166)</u>	<u>(161)</u>	<u>5</u>
Changes in Fund Balance, June 30, 2025	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ 101</u>	<u>\$ 311</u>	<u>\$ 210</u>	<u>\$ (36)</u>	<u>\$ 13</u>	<u>\$ 49</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
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	DISTRICT ATTORNEY EQUIPMENT AUTOMATION			DISTRICT ATTORNEY LOCAL FORFEITURES			DISTRICT ATTORNEY FEDERAL FORFEITURES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Licenses, Permits and Franchises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	-	-	-	34	15	(19)	-	-	-
Revenues from Use of Money and Property	13	9	(4)	10	23	13	-	15	15
Aid from Other Governmental Agencies	-	-	-	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues	<u>13</u>	<u>9</u>	<u>(4)</u>	<u>44</u>	<u>38</u>	<u>-</u>	<u>-</u>	<u>15</u>	<u>15</u>
EXPENDITURES:									
Public Protection									
Services & Supplies	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):									
Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2025	<u>\$ 13</u>	<u>\$ 9</u>	<u>\$ (4)</u>	<u>\$ 44</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ 15</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 4 of 5

	DOMESTIC VIOLENCE			LOCAL PUBLIC SAFETY			PUBLIC DEFENSE PILOT GRANT PROGRAM		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Licenses, Permits and Franchises	\$ 75	\$ 107	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	51	34	(17)	-	-	-	-	-	-
Revenues from Use of Money and Property	-	5	5	-	505	505	-	19	19
Aid from Other Governmental Agencies	-	-	-	112,769	121,612	8,843	810	1,043	233
Charges for Current Services	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues	<u>126</u>	<u>146</u>	<u>20</u>	<u>112,769</u>	<u>122,117</u>	<u>9,348</u>	<u>810</u>	<u>1,062</u>	<u>252</u>
EXPENDITURES:									
Public Protection									
Services & Supplies	-	-	-	-	4,027	(4,027)	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,027</u>	<u>(4,027)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):									
Transfers Out	(120)	(120)	-	(112,769)	(111,571)	-	(862)	(783)	79,116
Total Other Financing Sources (Uses)	<u>(120)</u>	<u>(120)</u>	<u>-</u>	<u>(112,769)</u>	<u>(111,571)</u>	<u>-</u>	<u>(862)</u>	<u>(783)</u>	<u>79,116</u>
Changes in Fund Balance, June 30, 2025	<u>\$ 6</u>	<u>\$ 26</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 6,519</u>	<u>\$ 6,519</u>	<u>\$ (52)</u>	<u>\$ 278</u>	<u>\$ 331</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
JUDICIAL NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 5 of 5

	REAL ESTATE FRAUD			VICTIM SERVICES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Licenses, Permits and Franchises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Forfeitures and Penalties	-	-	-	8	9	1
Revenues from Use of Money and Property	37	84	48	-	6	6
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	624	671	48	-	-	-
Other Revenues	-	-	-	-	32	32
Total Revenues	<u>660</u>	<u>756</u>	<u>96</u>	<u>8</u>	<u>48</u>	<u>40</u>
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	<u>(1,000)</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,000)</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2025	<u>\$ (340)</u>	<u>\$ (244)</u>	<u>\$ 96</u>	<u>\$ 8</u>	<u>\$ 48</u>	<u>\$ 40</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS
DETAIL FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 1 of 5

	TOTAL OTHER PUBLIC PROTECTION			BUILDING INSPECTION			CODE COMPLIANCE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ 372	\$ 502	\$ 130	\$ -	\$ -	\$ -	\$ 332	\$ 468	\$ 137
Licenses, Permits and Franchises	8,440	9,096	656	8,310	8,981	671	-	-	-
Fines, Forfeitures and Penalties	95	152	57	-	-	-	91	144	53
Revenues from Use of Money and Property	400	1,327	927	310	954	644	40	79	39
Aid from Other Governmental Agencies	407	6	(401)	-	-	-	400	-	(400)
Charges for Current Services	1,744	1,364	(380)	125	75	(50)	442	131	(312)
Other Revenues	9	46	37	1	40	38	8	6	(2)
Total Revenues	<u>11,467</u>	<u>12,493</u>	<u>1,026</u>	<u>8,746</u>	<u>10,048</u>	<u>1,302</u>	<u>1,313</u>	<u>829</u>	<u>(484)</u>
EXPENDITURES:									
Public Protection									
Services & Supplies	16,509	12,495	4,014	11,467	9,051	2,416	4,876	3,399	1,477
Other Charges	315	306	9	237	243	(5)	(13)	(11)	-
Capital Assets	607	546	61	424	372	52	183	175	8
Debt Service Payments	68	68	-	68	68	-	-	-	-
Appropriations for Contingencies	64	-	64	58	-	58	6	-	6
Total Expenditures	<u>17,563</u>	<u>13,416</u>	<u>4,147</u>	<u>12,254</u>	<u>9,733</u>	<u>2,521</u>	<u>5,052</u>	<u>3,563</u>	<u>1,492</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	2,350	2,350	-	-	-	-	2,350	2,350	-
Transfers Out	(4,451)	(1,830)	2,621	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(2,101)</u>	<u>520</u>	<u>2,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,350</u>	<u>2,350</u>	<u>-</u>
Changes in Fund Balance, June 30, 2025	\$ <u>(8,197)</u>	\$ <u>(403)</u>	\$ <u>7,794</u>	\$ <u>(3,508)</u>	\$ <u>316</u>	\$ <u>3,824</u>	\$ <u>(1,389)</u>	\$ <u>(384)</u>	\$ <u>1,008</u>
Actual amount on budgetary basis from the budgetary comparison schedule		\$ 13,416							
Differences - Budget to GAAP									
Encumbrances for goods and/or services ordered but not received within the recognition period.		(685)							
Capital Outlay for leases and SBITAs issued are expenditures for financial reporting purposes but are not outflows of budgetary resources.		205							
Debt Service payments for pension obligation bonds are transfers out for financial reporting purposes		(118)							
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		<u>\$ 12,818</u>							
Actual Other Financing Sources amount budgetary basis from the budgetary comparison schedule		\$ 520							
Inception of leases issued are financing sources for financial reporting purposes but not inflows of budgetary resources		205							
Debt service payments for pension obligation bonds are transfers out for financial reporting purposes		(118)							
Total Financing Sources (Uses) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		<u>\$ 607</u>							

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS
DETAIL FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
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	INDUSTRIAL HEMP			OIL & GAS MITIGATION PROGRAM			PLANNING ADMINISTRATION SURCHARGE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	100	85	(15)	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-
Revenues from Use of Money and Property	-	3	3	-	27	27	35	131	96
Aid from Other Governmental Agencies	-	-	-	-	-	-	-	-	-
Charges for Current Services	-	38	38	-	-	-	418	276	(142)
Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues	-	41	41	100	111	11	453	408	(46)
EXPENDITURES:									
Public Protection									
Services & Supplies	-	8	(8)	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-	-	-	-
Total Expenditures	-	8	(8)	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	(260)	(260)	-	(2,249)	(485)	1,765
Total Other Financing Sources (Uses)	-	-	-	(260)	(260)	-	(2,249)	(485)	1,765
Changes in Fund Balance, June 30, 2025	\$ -	\$ 33	\$ 33	\$ (160)	\$ (149)	\$ 11	\$ (1,796)	\$ (78)	\$ 1,719

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS
DETAIL FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 3 of 5

	PROJECT IMPACT MITIGATION FUND			RANGE IMPROVEMENT			RECORDER'S ELECTRONIC RECORDING		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-
Revenues from Use of Money and Property	-	8	8	3	6	3	4	17	13
Aid from Other Governmental Agencies	-	-	-	7	6	(1)	-	-	-
Charges for Current Services	-	-	-	-	-	-	120	128	8
Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues	-	8	8	9	12	2	124	145	20
EXPENDITURES:									
Public Protection									
Services & Supplies	-	-	-	87	-	87	-	-	-
Other Charges	-	-	-	10	10	-	-	-	-
Capital Assets	-	-	-	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	97	10	87	-	-	-
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(166)	(101)	65
Total Other Financing Sources (Uses)	-	-	-	-	-	-	(166)	(101)	65
Changes in Fund Balance, June 30, 2025	\$ -	\$ 8	\$ 8	\$ -	\$ 2	\$ 89	\$ (41)	\$ 44	\$ 84

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS
DETAIL FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 4 of 5

	RECORDED MODERNIZATION			RECORDER SSN TRUNCATION			STERILIZATION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	-	-	-	-	-	-	11	11
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-
Revenues from Use of Money and Property	-	65	65	-	6	6	-	2	2
Aid from Other Governmental Agencies	-	-	-	-	-	-	-	-	-
Charges for Current Services	639	716	77	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues	<u>639</u>	<u>781</u>	<u>142</u>	<u>-</u>	<u>6</u>	<u>6</u>	<u>-</u>	<u>14</u>	<u>14</u>
EXPENDITURES:									
Public Protection									
Services & Supplies	-	-	-	-	-	-	-	-	-
Other Charges	75	64	11	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>75</u>	<u>64</u>	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(1,758)	(977)	781	(18)	(7)	11	-	-	-
Total Other Financing Sources (Uses)	<u>(1,758)</u>	<u>(977)</u>	<u>781</u>	<u>(18)</u>	<u>(7)</u>	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2025	<u>\$ (1,194)</u>	<u>\$ (260)</u>	<u>\$ 934</u>	<u>\$ (18)</u>	<u>\$ (2)</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 14</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
OTHER PUBLIC PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS
DETAIL FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 5 of 5

	STRONG MOTION INSTRUMENTATION			WILDFIRE RESOURCES			COUNTY SERVICE AREA OTHER PUBLIC PROTECTION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ 34	\$ (5)
Licenses, Permits and Franchises	30	19	(11)	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	4	6	-	-	2	2
Revenues from Use of Money and Property	-	2	2	1	-	(1)	7	27	20
Aid from Other Governmental Agencies	-	-	-	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues	<u>30</u>	<u>21</u>	<u>(9)</u>	<u>6</u>	<u>6</u>	<u>(1)</u>	<u>47</u>	<u>63</u>	<u>17</u>
EXPENDITURES:									
Public Protection									
Services & Supplies	30	18	12	1	-	1	49	19	29
Other Charges	-	-	-	6	1	5	-	-	-
Capital Assets	-	-	-	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>30</u>	<u>18</u>	<u>12</u>	<u>7</u>	<u>1</u>	<u>5</u>	<u>49</u>	<u>19</u>	<u>29</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2025	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ (2)</u>	<u>\$ 4</u>	<u>\$ 5</u>	<u>\$ (2)</u>	<u>\$ 44</u>	<u>\$ 46</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
PLANT AQUISITION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	TOTAL PLANT ACQUISITION			PLANNED LOCAL DRAINAGE			PLANNED SEWER		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Licenses, Permits and Franchises	\$ -	\$ 33	33	\$ -	\$ 33	33	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	-	408	408	-	85	85	-	323	323
Charges for Current Services	-	46	46	-	-	-	-	46	46
Total Revenues	-	487	487	-	117	117	-	369	369
EXPENDITURES:									
General Government	-	-	-	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-
Change in Fund Balances, June 30, 2025	\$ -	\$ 487	\$ 487	\$ -	\$ 117	\$ 117	\$ -	\$ 369	\$ 369

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 1 of 8

	TOTAL POLICE PROTECTION			AUTOMATED FINGERPRINT			HIDTA STATE ASSET FORFEIT		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Fines, Forfeitures and Penalties	\$ 1,820	\$ 1,726	\$ (94)	\$ 160	\$ 103	\$ (57)	\$ 100	\$ 82	\$ (18)
Revenues from Use of Money and Property	154	541	387	20	101	81	9	35	26
Aid from Other Governmental Agencies	100	166	66	-	-	-	-	-	-
Charges for Current Services	390	406	16	-	-	-	-	-	-
Other Revenues	1,954	1,962	8	-	-	-	-	-	-
Total Revenues	<u>4,418</u>	<u>4,801</u>	<u>383</u>	<u>180</u>	<u>204</u>	<u>24</u>	<u>109</u>	<u>117</u>	<u>8</u>
EXPENDITURES:									
Public Protection									
Services & Supplies	-	408	(408)	-	13	(13)	-	-	-
Total Expenditures	<u>-</u>	<u>408</u>	<u>(408)</u>	<u>-</u>	<u>13</u>	<u>(13)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):									
Transfers Out	(5,981)	(5,403)	578	(145)	(72)	73	(61)	(61)	-
Total Financing Sources	<u>(5,981)</u>	<u>(5,403)</u>	<u>578</u>	<u>(145)</u>	<u>(72)</u>	<u>73</u>	<u>(61)</u>	<u>(61)</u>	<u>-</u>
Changes in Fund Balance, June 30, 2025	\$ <u>(1,563)</u>	\$ <u>(1,010)</u>	\$ <u>553</u>	\$ <u>35</u>	\$ <u>119</u>	\$ <u>84</u>	\$ <u>48</u>	\$ <u>56</u>	\$ <u>8</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 2 of 8

	KNET ASSET FORFEITURES			OFFICER WELLNESS MH GRANT			POLICE PROTECTION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ (10)
Revenues from Use of Money and Property	5	15	10	-	8	8	6	36	30
Aid from Other Governmental Agencies	-	-	-	100	-	(100)	-	166	166
Charges for Current Services	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues	<u>5</u>	<u>15</u>	<u>10</u>	<u>100</u>	<u>8</u>	<u>(92)</u>	<u>16</u>	<u>202</u>	<u>186</u>
EXPENDITURES:									
Public Protection									
Services & Supplies	-	-	-	-	-	-	-	395	(395)
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>395</u>	<u>(395)</u>
OTHER FINANCING SOURCES (USES):									
Transfers Out	(162)	(162)	-	(331)	(218)	113	(150)	(141)	9
Total Financing Sources	<u>(162)</u>	<u>(162)</u>	<u>-</u>	<u>(331)</u>	<u>(218)</u>	<u>113</u>	<u>(150)</u>	<u>(141)</u>	<u>9</u>
Changes in Fund Balance, June 30, 2025	\$ <u>(157)</u>	\$ <u>(147)</u>	\$ <u>10</u>	\$ <u>(231)</u>	\$ <u>(210)</u>	\$ <u>21</u>	\$ <u>(134)</u>	\$ <u>(334)</u>	\$ <u>(200)</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 3 of 8

	RURAL CRIMES ENVIRONMENTAL IMPACT FEE			SHERIFF CAL I.D			SHERIFF CIVIL AUTOMATED		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,540	\$ 40	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	-	26	26	30	122	92	10	11	1
Aid from Other Governmental Agencies	-	-	-	-	-	-	-	-	-
Charges for Current Services	-	(58)	(58)	-	-	-	130	141	11
Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues	-	(32)	(32)	1,530	1,662	132	140	152	12
EXPENDITURES:									
Public Protection									
Services & Supplies	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):									
Transfers Out	-	-	-	(1,728)	(1,547)	181	(317)	(317)	-
Total Financing Sources	-	-	-	(1,728)	(1,547)	181	(317)	(317)	-
Changes in Fund Balance, June 30, 2025	\$ -	\$ (32)	\$ (32)	\$ (198)	\$ 115	\$ 313	\$ (177)	\$ (165)	\$ 12

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 4 of 8

	SHERIFF CIVIL SUBPOENA			SHERIFF CONTROLLED SUBSTANCE			SHERIFF DRUG ABUSE GANG DIVERSION		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ 50	\$ 1	\$ (49)	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	-	1	1	6	1	(5)	3	9	6
Aid from Other Governmental Agencies	-	-	-	-	-	-	-	-	-
Charges for Current Services	5	11	6	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues	<u>5</u>	<u>12</u>	<u>7</u>	<u>56</u>	<u>2</u>	<u>(54)</u>	<u>3</u>	<u>9</u>	<u>6</u>
EXPENDITURES:									
Public Protection									
Services & Supplies	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):									
Transfers Out	(15)	(15)	-	-	-	-	(10)	-	10
Total Financing Sources	<u>(15)</u>	<u>(15)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10)</u>	<u>-</u>	<u>10</u>
Changes in Fund Balance, June 30, 2025	\$ <u>(10)</u>	\$ <u>(3)</u>	\$ <u>7</u>	\$ <u>56</u>	\$ <u>2</u>	\$ <u>(54)</u>	\$ <u>(7)</u>	\$ <u>9</u>	\$ <u>16</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
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	SHERIFF DRUG AWARENESS PROGRAM			SHERIFF ELECTRONIC MONITORING			SHERIFF TRAINING FUND		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	10	12	2	3	10	7	3	11	8
Aid from Other Governmental Agencies	-	-	-	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-	-	-	-
Other Revenues	1	-	(1)	-	-	-	50	56	6
Total Revenues	11	12	1	3	10	7	53	67	14
EXPENDITURES:									
Public Protection									
Services & Supplies	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):									
Transfers Out	-	-	-	(164)	(164)	-	(125)	(125)	-
Total Financing Sources	-	-	-	(164)	(164)	-	(125)	(125)	-
Changes in Fund Balance, June 30, 2025	11	12	1	(161)	(154)	7	(72)	(58)	14

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
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	SHERIFF INMATE WELFARE			SHERIFF JUDGMENT DEBTOR FEE			SHERIFF RURAL CRIME		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	45	106	61	-	6	6	1	3	2
Aid from Other Governmental Agencies	-	-	-	-	-	-	-	-	-
Charges for Current Services	-	-	-	80	85	5	-	-	-
Other Revenues	1,750	1,698	(52)	-	-	-	-	4	4
Total Revenues	1,795	1,804	9	80	90	10	1	7	6
EXPENDITURES:									
Public Protection									
Services & Supplies	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):									
Transfers Out	(2,435)	(2,265)	170	(20)	(10)	10	(5)	(5)	-
Total Financing Sources	(2,435)	(2,265)	170	(20)	(10)	10	(5)	(5)	-
Changes in Fund Balance, June 30, 2025	\$ (640)	\$ (461)	\$ 179	60	81	21	(4)	2	6

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 7 of 8

	SHERIFF SIDEARM CONVERSION			SHERIFF STATE ASSET FORFEITURES			SHERIFF TRAINING FACILITY		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	-	3	4	-	1	-	-	7	7
Aid from Other Governmental Agencies	-	-	-	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-	175	227	52
Other Revenues	3	59	56	-	-	-	-	-	-
Total Revenues	3	62	59	-	1	-	175	234	59
EXPENDITURES:									
Public Protection									
Services & Supplies	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):									
Transfers Out	-	-	-	(12)	-	12	(186)	(186)	-
Total Financing Sources	-	-	-	(12)	-	12	(186)	(186)	-
Changes in Fund Balance, June 30, 2025	3	62	59	(12)	1	12	(11)	48	59

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
POLICE PROTECTION NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 8 of 8

	SHERIFF'S VOLUNTEER SERVICE GROUP			SHERIFF WORK RELEASE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Fines, Forfeitures and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Use of Money and Property	-	2	2	3	15	12
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	150	145	(5)
Total Revenues	-	2	2	153	160	7
EXPENDITURES:						
Public Protection						
Services & Supplies	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers Out	(15)	(15)	-	(100)	(100)	-
Total Financing Sources	(15)	(15)	-	(100)	(100)	-
Changes in Fund Balance, June 30, 2025	\$ (15)	\$ (13)	\$ 2	\$ 53	\$ 60	\$ 7

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
PROPERTY MANAGEMENT NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	TOTAL PROPERTY MANAGEMENT			DEVELOPMENT SERVICES			DIVCA LCL FRANCHISE FEE		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Licenses, Permits and Franchises	\$ 380	\$ 284	\$ (96)	\$ -	\$ 1	\$ 1	\$ 380	\$ 283	\$ (97)
Revenues from Use of Money and Property	113	296	183	53	137	84	60	159	99
Charges for Current Services	636	1,181	545	636	1,181	545	-	-	-
Other Revenues	-	9	9	-	9	9	-	-	-
Total Revenues	<u>1,129</u>	<u>1,770</u>	<u>641</u>	<u>689</u>	<u>1,328</u>	<u>639</u>	<u>440</u>	<u>442</u>	<u>2</u>
EXPENDITURES:									
General Government									
Salaries & Benefits							-	-	-
Services & Supplies	2,798	1,822	976	2,798	1,822	976	-	-	-
Other Charges	37	33	4	37	33	4	-	-	-
Capital Assets	46	42	4	46	42	4	-	-	-
Debt Service Payments	22	22	-	22	22	-	-	-	-
Total Expenditures	<u>2,903</u>	<u>1,919</u>	<u>984</u>	<u>2,903</u>	<u>1,919</u>	<u>984</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	1,475	1,475	-	1,475	1,475	-	-	-	-
Transfers Out	(330)	(240)	90	(85)	(85)	-	(245)	(155)	90
Total Other Financing Sources (Uses)	<u>1,145</u>	<u>1,235</u>	<u>90</u>	<u>1,390</u>	<u>1,390</u>	<u>-</u>	<u>(245)</u>	<u>(155)</u>	<u>90</u>
Changes in Fund Balance, June 30, 2025	<u>\$ (629)</u>	<u>\$ 1,086</u>	<u>\$ 1,715</u>	<u>\$ (824)</u>	<u>\$ 799</u>	<u>\$ 1,623</u>	<u>\$ 195</u>	<u>\$ 287</u>	<u>\$ 92</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
PUBLIC ASSISTANCE ADMINISTRATION
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 1 of 3

	TOTAL PUBLIC ASSISTANCE ADMINISTRATION			DHS WRAPAROUND SAVINGS		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Revenues from Use of Money and Property	\$ 88	\$ 693	\$ 605	\$ -	\$ 469	\$ 469
Aid from Other Governmental Agencies	25,693	17,095	(8,598)	-	-	-
Charges for Current Services	3,989	5,568	1,579	-	-	-
Other Revenues	319	15	(304)	-	-	-
Total Revenues	<u>30,089</u>	<u>23,371</u>	<u>(6,718)</u>	<u>-</u>	<u>469</u>	<u>469</u>
EXPENDITURES:						
Public Assistance						
Services & Supplies	1,095	725	370	152	123	29
Other Charges	26,239	24,979	1,260	-	-	-
Appropriations for Contingencies	1,075	-	1,075	10	-	10
Total Expenditures	<u>28,409</u>	<u>25,703</u>	<u>2,706</u>	<u>162</u>	<u>123</u>	<u>39</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	15,604	13,622	(1,982)	-	-	-
Transfers Out	(28,223)	(24,514)	3,709	(8,648)	(8,570)	78
Total Other Financing Sources (Uses)	<u>(12,619)</u>	<u>(10,892)</u>	<u>1,727</u>	<u>(8,648)</u>	<u>(8,570)</u>	<u>78</u>
Changes in Fund Balances, June 30, 2025	\$ <u>(10,939)</u>	\$ <u>(13,224)</u>	\$ <u>(2,285)</u>	\$ <u>(8,810)</u>	\$ <u>(8,224)</u>	\$ <u>508</u>
Actual amount on budgetary basis from the budgetary comparison schedule		\$ 25,703				
Differences - Budget to GAAP						
Encumbrances for goods and/or services ordered but not received within the recognition period.		<u>(2,965)</u>				
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ <u>22,738</u>				

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
PUBLIC ASSISTANCE ADMINISTRATION
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 2 of 3

	EMPLOYERS' TRAINING RESOURCE			IHSS PUBLIC AUTHORITY			KERN COUNTY CHILDREN'S FUND		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:									
Revenues from Use of Money and Property	\$ 65	\$ 93	\$ 28	\$ 6	\$ 67	\$ 61	\$ 17	\$ 49	\$ 32
Aid from Other Governmental Agencies	24,870	16,059	(8,811)	759	956	197	64	80	16
Charges for Current Services	3,871	5,410	1,539	-	-	-	118	159	41
Other Revenues	319	14	(305)	-	-	-	-	-	-
Total Revenues	<u>29,125</u>	<u>21,576</u>	<u>(7,549)</u>	<u>765</u>	<u>1,023</u>	<u>258</u>	<u>199</u>	<u>288</u>	<u>89</u>
EXPENDITURES:									
Public Assistance									
Services & Supplies	203	156	46	-	-	-	640	423	217
Other Charges	11,198	7,847	3,351	15,041	14,167	874	-	-	-
Appropriations for Contingencies	1,007	-	1,007	-	-	-	58	-	58
Total Expenditures	<u>12,408</u>	<u>8,003</u>	<u>4,405</u>	<u>15,041</u>	<u>14,167</u>	<u>874</u>	<u>698</u>	<u>423</u>	<u>275</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	1,328	875	(453)	14,276	12,747	(1,529)	-	-	-
Transfers Out	(19,575)	(15,944)	3,631	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(18,247)</u>	<u>(15,069)</u>	<u>3,178</u>	<u>14,276</u>	<u>12,747</u>	<u>(1,529)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balances, June 30, 2025	<u>\$ (1,530)</u>	<u>\$ (1,496)</u>	<u>\$ (8,776)</u>	<u>\$ -</u>	<u>\$ (396)</u>	<u>\$ (2,145)</u>	<u>\$ (499)</u>	<u>\$ (135)</u>	<u>\$ (186)</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
PUBLIC ASSISTANCE ADMINISTRATION
NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 3 of 3

	SHELTER CARE			VETERANS GRANT FUND		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Revenues from Use of Money and Property	\$ -	\$ 3	\$ 3	\$ -	\$ 13	\$ 13
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	1	1	-	-	-
Total Revenues	-	4	4	-	13	13
EXPENDITURES:						
Public Assistance						
Services & Supplies	100	22	78	-	-	-
Other Charges	-	-	-	-	-	-
Appropriations for Contingencies	-	-	-	-	-	-
Total Expenditures	100	22	78	-	-	-
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Changes in Fund Balances, June 30, 2025	\$ (100)	\$ (18)	\$ (74)	\$ -	\$ 13	\$ 13

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
PUBLIC WAYS NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 1 of 2

	TOTAL PUBLIC WAYS			COUNTY SERVICE AREAS PUBLIC WAYS		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ 3,091	\$ 2,908	\$ (183)	\$ 3,091	\$ 2,908	\$ (183)
Licenses, Permits and Franchises	-	192	192	-	-	-
Fines, Forfeitures and Penalties	14	13	(1)	14	13	-
Revenues from Use of Money and Property	141	718	577	141	311	170
Aid from Other Governmental Agencies	115	-	(115)	115	-	(115)
Charges for Current Services	(5)	2	7	(5)	2	7
Other Revenues	-	3	3	-	3	3
Total Revenues	<u>3,356</u>	<u>3,836</u>	<u>480</u>	<u>3,356</u>	<u>3,237</u>	<u>(118)</u>
EXPENDITURES:						
Public Ways						
Services & Supplies	3,622	3,071	551	3,622	2,865	757
Other Charges	14	6	8	14	6	8
Capital Assets	134	2	132	134	2	132
Total Expenditures	<u>3,770</u>	<u>3,079</u>	<u>691</u>	<u>3,770</u>	<u>2,873</u>	<u>897</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	54	53	(1)	54	53	(1)
Total Other Financing Sources (Uses)	<u>54</u>	<u>53</u>	<u>(1)</u>	<u>54</u>	<u>53</u>	<u>(1)</u>
Changes in Fund Balance, June 30, 2025	\$ <u>(360)</u>	\$ <u>810</u>	\$ <u>1,170</u>	\$ <u>(360)</u>	\$ <u>417</u>	\$ <u>778</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
PUBLIC WAYS NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 2 of 2

	OFF HIGHWAY MOTOR VEHICLE LICENSE			PARCEL MAP IN-LIEU FEES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchises	-	192	192	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Revenues from Use of Money and Property	-	316	316	-	91	91
Aid from Other Governmental Agencies	-	-	-	-	-	-
Charges for Current Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>-</u>	<u>508</u>	<u>508</u>	<u>-</u>	<u>91</u>	<u>91</u>
EXPENDITURES:						
Public Ways						
Services & Supplies	-	-	-	-	206	(206)
Other Charges	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>206</u>	<u>(206)</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance, June 30, 2025	<u>\$ -</u>	<u>\$ 508</u>	<u>\$ 508</u>	<u>\$ -</u>	<u>\$ (115)</u>	<u>\$ (115)</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
RECREATION FACILITIES NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 1 of 2

	TOTAL RECREATION FACILITIES			PARKS AND RECREATION DONATION FUND		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Revenues from Use of Money and Property	\$ 3	\$ 45	\$ 42	\$ -	\$ 1	\$ 1
Aid from Other Governmental Agencies	110	115	5	-	-	-
Charges for Current Services	10	175	165	-	-	-
Other Revenues	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
Total Revenues	<u>124</u>	<u>336</u>	<u>212</u>	<u>1</u>	<u>2</u>	<u>1</u>
EXPENDITURES:						
Culture and Recreation						
Services & Supplies	<u>43</u>	<u>42</u>	<u>1</u>	<u>43</u>	<u>-</u>	<u>43</u>
Total Expenditures	<u>43</u>	<u>42</u>	<u>1</u>	<u>43</u>	<u>-</u>	<u>43</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	<u>(100)</u>	<u>(50)</u>	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(100)</u>	<u>(50)</u>	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balances, June 30, 2025	\$ <u>(19)</u>	\$ <u>244</u>	\$ <u>263</u>	\$ <u>(42)</u>	\$ <u>2</u>	\$ <u>44</u>

COUNTY OF KERN
BUDGETARY COMPARISON SCHEDULES (NON-GAAP BUDGETARY BASIS)
RECREATION FACILITIES NON-MAJOR SPECIAL REVENUE FUNDS DETAIL
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)
Page 2 of 2

	PARCEL MAP IN-LIEU FEES			STATE AID - OFF HIGHWAY MOTOR VEHICLE FEES		
	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
REVENUES:						
Revenues from Use of Money and Property	\$ 3	19	16	-	25	25
Aid from Other Governmental Agencies	-	-	-	110	115	5
Charges for Current Services	10	175	165	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>13</u>	<u>194</u>	<u>181</u>	<u>110</u>	<u>140</u>	<u>30</u>
EXPENDITURES:						
Culture and Recreation						
Services & Supplies	-	-	-	-	42	(42)
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42</u>	<u>(42)</u>
OTHER FINANCING SOURCES (USES):						
Transfers Out	(50)	(50)	-	(50)	-	50
Total Other Financing Sources (Uses)	<u>(50)</u>	<u>(50)</u>	<u>-</u>	<u>(50)</u>	<u>-</u>	<u>50</u>
Changes in Fund Balances, June 30, 2025	\$ <u>(37)</u>	\$ <u>144</u>	\$ <u>181</u>	\$ <u>60</u>	\$ <u>98</u>	\$ <u>38</u>