

**BEFORE THE LOCAL AGENCY FORMATION COMMISSION
COUNTY OF KERN, STATE OF CALIFORNIA**

In the Matter of:	Resolution No. 26-10
ADOPTION OF KERN LOCAL AGENCY FORMATION COMMISSION 2026-2027 PROPOSED FINAL BUDGET AS PER GOVERNMENT CODE § 56381	Proceeding No. ----
	Minute Book 73

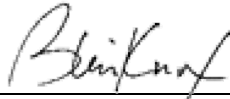
I, Blair Knox, Executive Officer, of the LOCAL AGENCY FORMATION COMMISSION, COUNTY OF KERN, STATE OF CALIFORNIA, hereby certify that the following resolution, proposed by Commissioner **Ayon**, seconded by Commissioner **Fowler**, was duly adopted by the Commission at an official meeting thereof held on the 15th day of April 2026 by the following vote:

Aye: Ayon, Clark, Endicott, Fowler, McKibbin, Zaragoza

Nay: None

Abstain: None

Absent: Couch, Flores, Gonzales



Blair Knox, Executive Officer

RESOLUTION MAKING DETERMINATION

Whereas, the Commission held a public hearing in person, by Zoom and by teleconference on the proposed Fiscal Year 2026-2027 LAFCo Final Budget on April 15, 2026, pursuant to a notice of hearing which was published and posted;

Whereas, at said hearing, the Commission heard and received evidence, both oral and written regarding the proposal, and all person's present were given an opportunity to be heard; and

Whereas, the Commission is fully advised in the premises; now therefore, be it
Resolved that the Local Agency Formation Commission, County of Kern, State of California, on behalf of its members, finds and determines as follows:

1. *specific reference is hereby made to all the papers, documents, files and proceedings heretofore and now taken, had and filed in this matter with particular reference to Minute Item 4/15/26-6, as appears upon the official minutes of the proceedings of this Commission;*

2. *all of the proceedings heretofore and now taken and had in this matter have been and now are in all respects as required by law;*

3. *pursuant to the authority granted by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, the Proposed Fiscal Year 2026-2027 LAFCo Final Budget is hereby approved as set forth in Exhibit A.*

4. *the Executive Officer of this Commission is authorized and directed to provide copies of this resolution in the manner provided by law.*

KERN LAFCO PROPOSED FINAL BUDGET FOR FISCAL YEAR 2026-2027

<u>INCOME</u>	EXP	ADOPTED 22-23	ADOPTED 23-24	ADOPTED 24-25	ADOPTED 25-26	FINAL 26-27
USER FEES		50,000	50,000	50,000	60,000	60,000
AGENCY CONTRIBUTIONS		686,439	784,900	844,625	1,004,685	1,035,323
TOTAL REVENUE		736,439	834,900	894,625	1,064,685	1,103,323
<u>SALARIES & EMPLOYEE BENEFITS</u>	6100					
SALARIES	6110	337,864	355,000	367,425	455,285	474,000
FICA	6410	22,500	22,500	28,500	34,900	34,900
UNFUNDED LIABILITY PERS	6430	71,000	69,000	93,000	93,000	93,000
STATE RETIREMENT	6430	34,500	41,000	49,000	55,900	66,223
EMP. GROUP INSURANCE	6510	77,475	102,000	104,500	143,000	140,000
WORKERS COMP.	6600	1,400	1,400	1,800	2,800	3,200
SALARIES & EMPLOYEE BENEFITS		544,739	590,900	644,225	784,885	811,323
<u>SERVICES & SUPPLIES</u>	6800					
INSURANCE - GEN. LIABILITY	6900	7,000	7,100	8,500	8,500	9,300
MEMBERSHIPS	7400	1,600	2,000	2,100	7,100	12,100
OFFICE EXPENSE	7450	28,000	28,000	26,000	35,000	35,000
PROF. & SPEC. SERVICES	7500	92,000	140,000	140,000	151,500	154,500
PUBL. & LEGAL NOTICES	7600	6,000	6,000	5,000	5,000	5,000
RENTS AND LEASES	7650	36,500	37,500	45,000	45,000	46,000
SPECIAL DEPT. EXPENSES	7700	1,600	1,900	2,000	2,200	2,500
TRANSPORTATION & TRAVEL	7740	16,000	18,000	18,000	21,000	23,000
TT/PERSONAL VEHICLE MILE.	7750	3,000	3,500	3,800	4,500	4,600
SERVICES & SUPPLIES TOTAL		191,700	244,000	250,400	279,800	292,000
		736,439	834,900	894,625	1,064,685	1,103,323
TOTAL ANNUAL DIFF. %		105.2%	113.4%	107.2%	119.0%	103.6%