COUNTY ADMINISTRATOR

SUSAN S. MURANISHI
COUNTY ADMINISTRATOR

June 25, 2026

Honorable Board of Supervisors
Administration Building
Oakland, CA 94612

Honorable Board of Directors
Alameda County Fire Department
Administration Building
Oakland, CA 94612

Honorable Board of Directors
Flood Control and Water Conservation District
Administratian Building
Oakland, CA 94612

Honorable Board of Directors
County Service Area Districts
Administration Building
Oakland, CA 94612

SUBJECT: ADOPT BY RESOLUTION THE FISCAL YEAR 2026-27 FINAL BUDGET INCLUDING OTHER SPECIAL FUNDS AND DISTRICTS BY THE RESPECTIVE GOVERNING BODIES

Dear Board Members:

RECOMMENDATIONS:

A. Adopt by Resolution the Fiscal Year (FY) 2026-27 Final Budget of the County of Alameda;

B. Adopt by Resolution the FY 2026-27 Final Budgets for the Alameda County Fire District, the Alameda County Flood Control and Water Conservation District (excluding Zone 7), and the County Service Area Districts; and

C. Authorize the County Administrator and Auditor-Controller to make necessary final adjustments and other technical adjustments to the Fiscal Year 2026-27 Recommended/Proposed Budgets as presented during the Budget Hearings.

Final Budget Summary:

The FY 2026–27 Final Budget reflects the priorities and direction provided by your Board throughout this year's budget process. Despite significant fiscal challenges, the budget is balanced and continues to support the essential services that residents rely on every day.

The Final Budget totals **$6.7 billion across all funds**, a 10 percent increase, and supports more than **10,400 full-time equivalent positions (FTEs)**. The **General Fund totals $4.3 billion**.

	FY 2025-26 Approved	FY 2026-27 Proposed	FY 2026-27 Final Budget	Change from FY 2025-26 Approved
All Funds				
Budget	$6,140.2	$6,709.9	$6,753.7	$613.5
FTEs	10,486.67	10,441.59	10,468.89	(17.78)
General Fund				
Budget	$4,289.0	$4,300.4	$4,314.4	$25.4

The Final Budget is balanced and closes a projected **$184.8 million funding gap** through a combination of expenditure reductions, revenue enhancements, and the strategic use of one-time funding sources. Every program area contributed to these solutions, guided by your Board's Vision 2036 values and commitment to equity, access, and responsible stewardship of public resources.

Budget-balancing strategies include:

- Salary savings adjustments;
- Elimination of funded vacancies;
- Revenue increases and revenue maximization efforts;
- Use of one-time revenues; and
- Countywide revenue and expenditure adjustments.

The net County cost reductions required to close the funding gap are summarized below:

General Fund	Net County Cost Reductions ($ millions)
General Government	$ 5.7
Health Care	15.8
Public Assistance	8.8
Public Protection	29.6
Countywide Strategies	31.5
One-time Retirement Rate Reductions	93.4
Total	**$184.8**

Approximately **50.6 percent** of the budget-balancing solution relies on one-time savings due to retirement rate reductions, while the remainder is achieved through a mix of additional one-time strategies and ongoing structural adjustments.

Board Budget and Policy Direction

During budget deliberations, your Board provided direction regarding final budget actions. Based on that guidance, the Proposed Budget submitted to your Board on May 28, 2026 has been updated and is presented today for adoption as the FY 2026-27 Final Budget.

In addition, your Board advanced several policy actions related to Alameda Health System based on the attached letter from Supervisors Miley and Fortunato Bas:

1. Approve a one-time allocation of up to $19.3 million to Alameda Health System (AHS) to:
   a. Eliminate the proposed reductions in force for the remaining 92 FTEs set for July 6, 2026, for the entire fiscal year 2026-27;
   b. Support a performance audit of AHS by an outside firm that is mutually agreeable to AHS leadership and labor partners with required progress updates to the Board of Supervisors; and
   c. Extend the PHP/IOP program through October 31, 2026;

2. Direct the AC Health Director to convene a planning group with AHS leadership and key stakeholders to assess the feasibility of the PHP/IOP program and ensure that all patients continue to receive appropriate care;

3. Extend the Board's AHS Ad Hoc Committee to continue its work to address future AHS budgets, support a collaborative and transparent process to create fiscal stability at AHS, and engage the entire health eco-system to support AHS. The Ad Hoc Committee will provide a status update to the Board of Supervisors by the end of the 2026 calendar year;

4. Support the 28 PHP/IOP staff, if the program is determined to be infeasible within AHS, to explore potential county employment, including vacant positions in AC Health or the Social Services Agency; and

5. Direct the CAO to work with the Auditor-Controller and AC Health Director to identify options to provide a one-time supplemental allocation of up to $19.3 million to AHS during fiscal year 2026-27 to help address its remaining fund gap by eliminating proposed reductions in force, funding a performance audit, and extending the PHP/IOP program through October 31, 2026.

Board members also identified additional policy priorities and funding opportunities to help prepare for potential reductions associated with pending State and federal actions.

Board Strategic Initiatives

During your budget deliberations, your Board reaffirmed several strategic priorities intended to strengthen the County's long-term fiscal sustainability, improve service delivery, and advance the bold vision set forth in Vision 2036. These priorities support our shared commitment to building safe and livable communities, fostering a prosperous and vibrant economy, promoting a healthy environment, and ensuring thriving and resilient populations. They also advance the County's 10X goals, including eliminating homelessness, achieving health for all, expanding employment opportunities, reducing poverty and hunger, creating a crime-free county, and developing accessible and integrated infrastructure.

Strengthening County Reserves

Recognizing the growing uncertainty surrounding State and federal funding and the potential for economic disruption, your Board prioritized continuing to build and maintain the County's reserve funds. Maintaining strong reserves enhances the County's organizational resilience and ability to respond to emerging challenges while preserving critical services. The County will continue efforts to achieve and maintain a general reserve level equal to at least two months of General Fund operating expenses, consistent with our existing financial management policies, best practices, and the County's commitment to long-term fiscal sustainability and responsible stewardship.

Securing Sustainable Funding for Senior Services

Your Board also emphasized the importance of securing ongoing supplemental funding for senior services. As Alameda County's older adult population continues to grow, ensuring the long-term sustainability of programs and services that support healthy aging, independence, and quality of life remains a key priority. These investments directly support Vision 2036's goal of creating thriving and resilient populations by helping older adults remain healthy, connected, and self-sufficient.

Advancing Operational Efficiencies Countywide

Your Board directed continued review of operational efficiencies across County government. This work builds upon the ongoing efforts of agencies and departments to identify opportunities to improve service delivery, streamline operations, and reduce costs. Agencies and departments have recently identified 125 efficiency actions resulting in an estimated $114 million in cost savings receiving recognition from the California State

Association of Counties, National Association of Counties, as well as other public sector associations. These efforts reflect the County's commitment to Vision 2036's principles of innovation, continuous improvement, and rethinking how government delivers services in a rapidly changing world. By maximizing the value of every public dollar, the County is strengthening its capacity to invest in outcomes that matter most to residents.

Modernizing Budget Transparency and Accessibility

To further advance transparency, accountability, and community engagement, we have prioritized redesigning our special budgets, starting with enhancements to the Unincorporated Services Budget and now expanding to the Children's Budget and Human Impacts Budget. This work builds on the County's second year of implementing the ClearGov Digital Budget Book, which has significantly enhanced public access to budget information through an interactive, user-friendly online platform. The County's commitment to improving budget transparency and excellence was further recognized when the Government Finance Officers Association (GFOA) awarded Alameda County the Distinguished Budget Presentation Award for its Annual Budget document for the fiscal period beginning July 1, 2025. This award represents the highest form of achievement in governmental budgeting and reflects the County's continued commitment to excellence, transparency, and sound fiscal management.

The redesigned special budget documents will further improve public accessibility, better communicate County investments and outcomes, and more clearly align budget information with the goals, strategies, and performance framework established under Vision 2036. This work will help residents better understand how County resources contribute to achieving our long-term vision and 10X goals. The County Administrator will return to your Board with a timeline for implementing the redesigned Children's Budget and Human Impacts Budget.

Reviewing and Updating County Fees

Your Board also prioritized a comprehensive review of the County's Master Fee Schedule to ensure that service fees accurately recover the full cost of services while maintaining equitable access for residents and businesses. Urgency will be placed on modernizing the Assessment Appeals filing process and fee structure, as well as updating fees for regulatory functions administered by departments such as Environmental Health. These efforts support fiscal sustainability while helping ensure efficient, accessible, and responsive public services.

Supporting Priority Communities and Advancing Board Priorities

Consistent with Alameda County's longstanding commitment to equity, inclusion, accountability, and responsive government, your Board has prioritized the potential creation of dedicated offices and governance structures to address emerging community needs and strengthen County services. Recent initiatives include proposals to enhance services for **Immigrants and Refugees, the Unincorporated Area, Reparations,** and **Public Safety oversight**, each intended to advance key policy priorities, improve accountability, and strengthen service delivery. While these initiatives represent an important investment in the County's organizational capacity, successful implementation will require sustained funding, appropriate staffing, clearly defined roles and responsibilities, and effective coordination across departments. As these initiatives evolve, ensuring they are adequately resourced and integrated into appropriate, existing County operations will be critical to achieving the Board's intended outcomes.

While these proposed initiatives reflect important policy objectives and community priorities, they also add to an increasingly complex and demanding operating environment. The County is simultaneously managing significant fiscal challenges, evolving policy mandates, growing stakeholder expectations, aging infrastructure, mounting workforce pressures, and rising demand for services. Each new initiative, while advancing important outcomes, requires organizational capacity, staffing, funding, and ongoing oversight at a time when resources are increasingly constrained. Moving forward, difficult tradeoffs may be required as the County seeks to balance competing priorities, maintain fiscal sustainability, preserve core services, and advance the ambitious long-term goals established under Vision 2036. Continued discipline in prioritization, resource allocation, and performance management will be critical to ensuring that the County can successfully deliver on its commitments without overextending its financial and operational capacity.

Investing in County Priorities

The FY 2026–27 Final Budget continues to align County investments with Vision 2036 and our shared commitment to equity, opportunity, resilience, and community well-being.

Key investments include:

- **$2.2 billion** for salaries and employee benefits supporting a diverse workforce of nearly 10,500 employees;
- More than **$1.25 billion** in contracts for direct services delivered through over 271 community-based organizations, including more than **$138 million** for Alameda Health System;
- More than **$800 million** for behavioral health services;
- Over **$440 million** for housing and homelessness programs;
- **$476.9 million** in direct assistance payments to residents;
- **$347 million** in Measure W investments across Home Together and Essential County Services; and
- **$386.5 million** for direct municipal services in the unincorporated areas.

The Final Budget also continues long-standing Board policy initiatives and investments:

- An eighth-year allocation of **$5.0 million** for the Enhancing Vision Fund supporting children, youth, and families, with $1 million allocated to each supervisorial district;
- The eighth and final allocation of **$5.0 million** for the East County Economic Development/Infrastructure Improvement Fund;
- A contribution of **$15.0 million** to the General Reserves; and
- **$75.0 million** for the Special Capital Construction Fund to address long-term infrastructure financing needs.

These investments reflect our continued commitment to delivering services in partnership with community organizations while advancing the County's long-term Vision 2036 goals and strengthening economic opportunity, community well-being, financial stability and infrastructure throughout Alameda County.

State and Federal Fiscal Uncertainty

Although California lawmakers met the constitutional deadline for adopting a State budget, negotiations between the Legislature and Governor remain ongoing. Many proposed changes affecting health and social service programs have been deferred, creating continued uncertainty for counties across the State.

According to the Legislative Analyst's Office, a ballot initiative regarding local taxes proposes to limit transfer taxes for charter cities and increase the voter threshold for special taxes, further limiting our ability to raise revenues. This measure could invalidate existing property-related special taxes that were approved by less than two-thirds of voters and could result in a loss of up to $2 billion in revenues to local governments. For Alameda County, this uncertainty is especially significant given our reliance on voter-approved, time-limited sales tax measures that fund many essential and priority programs. These locally approved revenues provide critical support for services that residents depend on, and any additional constraints on local revenue autharity could affect the County's long-term fiscal flexibility and ability to sustain these investments.

At the federal level, significant questions remain regarding future funding for health care, social services, and other safety-net programs. Anticipated substantial reductions from H.R. 1 and other legislation could have downstream impacts on both State and local budgets.

Given Alameda County's reliance on State and federal funding, as well as voter-approved local sales tax measures that support key County services, we will continue to closely monitor developments in Sacramento and Washington, D.C., while actively advocating for the resources our residents depend upon.

Looking Ahead

The FY 2026–27 Final Budget reflects your Board's commitment to maintaining essential services while navigating one of the most challenging fiscal environments in recent years.

Through prudent financial management and long-term planning, the County remains positioned to:

- Continue delivering core services to residents;
- Advance strategic capital investments;
- Reduce long-term pension liabilities;
- Maintain our AAA credit ratings;
- Strengthen the County's self-insured risk management programs to protect financial stability and support organizational resilience; and
- Invest in innovative programs, technology, and artificial intelligence solutions that improve outcomes for our communities.

These efforts reflect the forward-looking approach embodied in Vision 2036, which recognizes that rapid technological change, evolving community needs, demographic shifts, and economic uncertainty require government to be adoptable, innovative, and resilient.

The Final Budget includes **$794.9 million** in capital investments supporting projects within the County's five-year Capital Improvement Plan. These investments help advance Vision 2036's goal of creating accessible and integrated infrastructure while supporting safe and livable communities throughout the County. While significant progress has been made in establishing a long-term capital financing strategy, substantial unmet facility and infrastructure needs remain and will require continued investments in future years.

As we prepare for continued economic uncertainty and instability at the State and federal levels, your Board's leadership remains critical. Your commitment to sound fiscal policies, strategic investment, and protecting services for our most vulnerable residents continues to strengthen the County's ability to respond to challenges while advancing our Vision 2036 goals and maintaining public trust.

Closing a significant funding gap and developing a balanced budget without major program reductions or layoffs is a significant achievement and team effort. I would like to thank our Agency and Department Heads for their cooperation and commitment to identifying efficiencies, maximizing revenues, and responsibly managing resources throughout the year. I also extend my appreciation to the Budget Workgroup for its guidance and partnership, to my staff for their dedication, expertise, and tireless work throughout the budget process, and to your Board for your leadership, collaboration, and commitment to an open and inclusive budget process.

Together, these efforts have produced a balanced budget that reflects our shared values and positions Alameda County to continue serving residents with resilience, innovation, equity, and integrity as we work toward realizing the Vision 2036 aspiration that all residents can live, work, and thrive in safe, healthy, and prosperous communities.

Very truly yours,

Susan S. Muranishi
County Administrator

c: Agency/Department Heads
Budget Workgroup
Legislative Advocates
Labor Representatives

Attachments

BOARD OF SUPERVISORS

Supervisor Nate Miley, Chair, AHS Ad Hoc Committee
Supervisor Nikki Fortunato Bas, Vice Chair, AHS Ad Hoc Committee

June 22, 2026

Honorable Board of Supervisors
County of Alameda
1221 Oak Street, Suite 536
Oakland, CA 94612

SUBJECT: APPROVE AN ALLOCATION OF UP TO $19.3 MILLION TO ALAMEDA HEALTH SYSTEM TO ELIMINATE THE PROPOSED REDUCTIONS IN FORCE, CONDUCT A PERFORMANCE AUDIT OF AHS, EXTEND THE PHP/IOP PROGRAM THROUGH OCTOBER 31, 2026, DIRECT STAFF TO CONVENE A PLANNING GROUP FOR THE PHP/IOP PROGRAM, AND EXTEND THE BOARD'S AHS AD HOC COMMITTEE

Dear Board Members:

RECOMMENDATION:

A. Approve an allocation of up to $19.3 million to Alameda Health System (AHS) to:
   a. Eliminate the proposed reductions in force for the remaining 92 FTE's set for July 6, 2026, for the entire fiscal year 2026-27;
   b. Conduct a performance audit of AHS by an outside firm that is mutually agreeable to AHS leadership and labor partners; and
   c. Extend the PHP/IOP program through October 31, 2026;

B. Direct the AC Health Director to convene a planning group with AHS leadership and key stakeholders to assess the feasibility of the PHP/IOP program and ensure that all patients continue to receive appropriate care;

C. Extend the Board's AHS Ad Hoc Committee to continue its work to address future AHS budgets, support a collaborative and transparent process to create fiscal stability at AHS, and engage the entire health eco-system to support AHS;

D. Support the 28 PHP/IOP staff, if the program is determined to be infeasible within AHS, to explore potential county employment, including vacant positions in AC Health or the Social Services Agency; and

E. Direct the CAO to work with the Auditor-Controller and AC Health Director to identify funding options to provide a one-time supplemental allocation of up to $19.3 million to AHS during fiscal year 2026-27 to help address its remaining fund gap by eliminating proposed reductions in force, funding a performance audit, and extending the PHP/IOP program through October 31, 2026.

DISCUSSION/SUMMARY:

Alameda Health System (AHS) is Alameda County's public healthcare system and the safety net healthcare provider. AHS operates 4 hospitals and 9 clinics including the only Level 1 Trauma Center in the East Bay at Wilma Chan Highland Hospital. AHS primarily serves low-income patients with over 90% of recipients on some form of subsidized care.

On November 19, 2025, the AHS Board of Trustees approved reductions in force of 372 employees in anticipation of H.R. 1 federal cuts. As a result, a Beilenson Hearing, mandated by state law and conferred by this Board, was held on February 25, 2026, and concluded on March 3, 2026, with robust public participation.

On March 3, 2026, this Board voted unanimously 5-0 to do the following:

1. Board concurs with AHS's direction to defer the March 9, 2026 layoffs and identify alternate (non-patient facing) positions for reduction/layoff to address its structural imbalance;
2. Board directs the CAO, Auditor and AC Health Interim Director to continue working with AHS Leadership to refine options to amend the Behavioral Health Contract Payments, adjust the Line of Credit with the County Treasury, and discuss alternate service models related to the IOP Program;
3. Board schedules a report back from AHS and the County at its March 17, 2026, regular meeting; and
4. The Board will designate an Ad Hoc Committee comprised of Supervisors Miley and Fortunato Bas. This Ad Hoc Committee will interface with AHS Leadership and Labor Representatives to review options to address AHS's financial imbalance for this and next fiscal year.

On March 10, 2026, this Board voted unanimously 5-0 to do the following:

1. Reaffirm this Board's March 3, 2026 approved motion at the conclusion of the Beilenson hearing;

2. Request that the AHS Board of Trustees defer through June 30, 2026, any program closures and all reductions in force, including all patient and non-patient facing positions, that were approved by the AHS Board of Trustees on November 19, 2025; and
3. Direct the CAO to work with AHS leadership to determine the fiscal impact of the deferments and return to the Board on March 17, 2026, for possible action.

Following the initial Board action on March 3, 2026, the CAO, Auditor-Controller, AC Health Director, and the AHS Ad Hoc Committee have addressed the following:

County Investment Overview

- Behavioral Health Withhold: The County agreed to reduce the AHS behavioral health funding withhold from 20% to 10%, retroactive to FY 2025–26. This is expected to provide approximately $8 million in additional cash flow to AHS. The 10% withhold rate will continue moving forward.
- Net Negative Balance (NNB) Increase: The County agreed to:
    - Increase the annual NNB limit to $100 million for FY 2026 and FY 2027.
    - Increase the intra-year maximum NNB from $50 million to $100 million for FY 2026 and FY 2027.

Revenue-Generating Strategies

AHS reviewed a variety of revenue-generating ideas proposed by staff and labor representatives.

- Alameda Alliance Rate Increases: Approximately 63% of AHS charges are billed to Medi-Cal, and Alameda Alliance is AHS's largest payer. Alameda Alliance agreed to increase reimbursement rates by an additional 1% in July 2026 and 1% in January 2027, beyond the annual rate adjustment. These increases are expected to generate approximately $3.2 million in additional revenue for AHS in FY 2026–27.
- NICU Level II Expansion: AHS determined that establishing a Level III NICU is not financially feasible at this time due to low patient volume. Approximately 30 patients are annually transferred to Benioff Children's Hospital Oakland for specialty services, and existing NICU volumes are insufficient to support expansion.
- Cath Lab and Interventional Radiology Services Expansion: AHS reported that these programs are operating efficiently and can accommodate additional demand if needed.
- Billing Optimization and Revenue Cycle Improvements:
    - AHS established revenue cycle task forces to improve billing processes and reduce the time required to collect revenue.
    - An independent EPIC consultant met with staff on June 12 to answer questions around billing, collection, and work queues.
- Performance Improvement Initiatives: AHS leadership conducted discussions with department leadership and identified initiatives projected to generate cost savings and

additional revenue in the amount of $28.5 million that is included in the FY 26/27 budget.

Cost-Saving Strategies

- Lease Consolidation: AHS looked into reducing lease costs for the SSE office and Harrison Street office. The SSE and Harrison leases expire in 2027 and cannot be terminated early without significant penalties. AHS will explore ways to reduce future lease expenses, such as co-locating staff in a single site and exploring County properties.
- Executive Bonus Policy: AHS confirmed that no executive bonuses were paid in FY 2025-26 and that no executive bonuses will be issued in FY 2026–27. AHS agreed to consider greater transparency regarding its executive bonus policy.

Alameda Health System (AHS) faces a $100 million deficit for its fiscal year 2026-27 budget. They have identified $28.5 million in efficiencies: revenue enhancements and non-labor savings, along with an additional $35.6 million of reductions in force (known as RIFs or lay-offs). When AHS announced the RIFs in November 2025, they had planned to lay-off 372 employees. The current RIF list includes only 120 full-time equivalent employees, partly due to voluntary separations, early retirements, and vacant positions. AHS expects to utilize increased efficiencies, the NNB, and a possible state allocation to eliminate the remainder of the deficit.

Of the 120 RIFs remaining for fiscal year 2026-27, there are 28 positions in the PHP/IOP program. If those 28 positions are removed from the list, there are 92 RIFs remaining. This Board action would eliminate all 92 of those positions.

This Board action would fund a performance audit of AHS to ascertain additional operational savings and revenue enhancements. Currently, there is a dispute among AHS leadership and labor partners regarding the potential to recoup additional funds via the revenue cycle (billing, collections and work queues). It is vitally important that a neutral and expert third party, that is mutually agreed upon by AHS and labor, review the revenue cycle and all operational systems at AHS to maximize efficiencies and rebuild trust among all stakeholders.

This Board action would also extend the PHP/IOP program an additional four months through October 31, 2026. The AHS Partial Hospitalization Program (PHP) and Intensive Outpatient Program (IOP) provide community-based behavioral health treatment for individuals experiencing significant mental health challenges who require more support than traditional outpatient care but do not need inpatient hospitalization. AHS contends that the PHP/IOP program is not financially sustainable, and seeks to terminate the program.

The extended timeframe would allow for a feasibility study of the program and a plan to ensure that all patients continue to receive appropriate care. The AC Health Director will convene a program review to conclude by September 30, 2026, with AHS leadership, PHP/IOP program managers and staff, and other relevant stakeholders to: assess the feasibility of continuing PHP/IOP services within AHS, and if continuation within AHS is not feasible:

- Determine where these services can be provided within the larger behavioral health system of care and identify gaps in capacity;
- Develop a patient transition plan that ensures continuity of care for current clients, including assessment of eligibility for County behavioral health services and coordination with other providers for individuals covered by commercial insurance or other payers; and
- Support the 28 PHP/IOP staff, if the program is determined to be infeasible within AHS, to explore potential county employment, including vacant positions in AC Health or the Social Services Agency.

FINANCING:

This will result in a supplemental allocation of up to $19.3 million to AHS during fiscal year 2026-27.

VISION 2036 GOAL:

Providing supportive services to those with mental illness meets the 10X goal pathways: **Health for All** and **Eliminate Poverty & Hunger** in support of our shared vision of **Safe & Livable Communities** and **Thriving & Resilient Populations**.

Respectfully submitted,

Nikki F Bas

Nikki Fortunato Bas, Supervisor
Board of Supervisors, 5th District

Nate Miley

Nate Miley
Board of Supervisors, 4th District

cc: Auditor-Controller
County Administrator
County Counsel

COUNTY ADMINISTRATOR

SUSAN S. MURANISHI
COUNTY ADMINISTRATOR

June 22, 2026

Honorable Board of Supervisors
County Administration Building
Oakland, CA 94612

Dear Board Members:

SUBJECT: FY 2026-27 FINAL BUDGET ADJUSTMENTS

RECOMMENDATION

A. Approve the final adjustments detailed in Attachments 1 and 2 with no increase in net County cost; and

B. Authorize the County Administrator and Auditor-Controller to make other technical adjustments as required.

DISCUSSION/SUMMARY

This letter transmits recommendations and requests approval of final budget adjustments, including transactions approved by your Board subsequent to development of the FY 2026-27 Maintenance of Effort Budget and other technical adjustments.

Final budget adjustments result in increased appropriations and revenue in the General and Measure A Funds of $14.0 million with no change in net county cost and a net increase of 27.30 full-time equivalent (FTE) positions. Other Funds have increased by $29.8 million in appropriations and revenue, with a net increase of 1.00 FTE.

The attachments detail the adjustments summarized below by fund and department.

	Appropriations	Revenue	Net	FTE
General/Measure A Funds	$14,008,140	$14,008,140	$0	27.30
Other Funds (includes Measure W)	$29,833,527	$29,833,527	$0	1.00
Total Change - All Funds	$43,841,667	$43,841,667	$0	28.30

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www.acgov.org

FINANCING

The final adjustments will not increase net county costs and will be incorporated in the Final Budget adopted by your Board. Additional positions are fully offset with revenue or funded within existing appropriations.

Very truly yours,

Susan S. Muranishi
County Administrator

SSM:RT
Attachments

c: Auditor-Controller
County Counsel
Agency/Department Heads

Attachment 1

FY 2026-27 FINAL BUDGET ADJUSTMENTS
SUMMARY BY DEPARTMENT

Agency/Department	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Intra-Fund Transfers	Other Financing Uses	Total Appropriations	Total Financing	Net County Cost	Full-Time Equivalent Positions
General Fund										
Art Commission	0	231,574	0	0	0	0	231,574	231,648	(74)	-
Assessor	0	(223,973)	0	0	0	0	(223,973)	0	(223,973)	-
Auditor-Controller's Agency	0	(110,831)	0	0	0	0	(110,831)	0	(110,831)	-
Board of Supervisors	0	(2,501)	0	0	0	0	(2,501)	0	(2,501)	-
Community Development Agency	182,275	(103,536)	0	0	0	0	78,739	182,275	(103,536)	1.00
County Administrator	165,562	(173,975)	0	0	0	0	(8,413)	0	(8,413)	-
County Counsel	0	(12,425)	0	0	0	0	(12,425)	0	(12,425)	-
Countywide Expense	0	1,092,563	0	0	0	0	1,092,563	0	1,092,563	-
District Attorney	0	204,658	0	0	(252,273)	0	(47,615)	0	(47,615)	-
General Services Agency	3,909	3,335	0	0	0	0	7,244	9,072	(1,828)	(0.25)
Human Resource Services	3,275,189	(22,636)	0	0	1,286,268	0	4,538,821	277,320	4,261,501	18.55
Information Technology Department	0	(2,655)	0	0	0	0	(2,655)	0	(2,655)	-
Non-Program Expenditures	0	0	0	0	0	(3,275,189)	(3,275,189)	0	(3,275,189)	-
Probation	(22,740)	(537,714)	0	0	0	0	(560,454)	44,526	(604,980)	-
Public Defender	(37,982)	(150,529)	0	0	0	0	(188,511)	0	(188,511)	-
Public Works Agency	0	(968)	0	0	0	0	(968)	0	(968)	-
Registrar of Voters	27,279	(690,914)	0	0	0	0	(663,635)	(621,600)	(42,035)	-
Sheriff	10,214	7,272,374	0	0	(1,500,000)	0	5,782,588	6,047,602	(265,014)	1.00
SSA - Adult & Aging Services	2	(5,480)	0	0	0	0	(5,478)	0	(5,478)	-
SSA - Administration & Finance	(189,841)	(127,577)	0	0	0	0	(317,418)	0	(317,418)	-
SSA - Children & Family Services	189,890	(189,890)	0	0	0	0	0	0	0	-
SSA - Workforce & Benefits Administration	8,514	(12,315)	0	0	0	0	(3,801)	0	(3,801)	-
Treasurer-Tax Collector	0	(9,310)	0	0	0	0	(9,310)	0	(9,310)	
AC Health, Behavioral Health Department	221,731	8,837,124	0	0	0	0	9,058,855	9,117,972	(59,117)	-
AC Health, Public Health Department	750,923	5,365,801	0	0	(1,633,881)	0	4,482,843	4,412,080	70,763	4.00
AC Health, Environmental Health Department	51,957	(60,294)	0	0	0	0	(8,337)	0	(8,337)	-
Alameda County Health	854,493	(1,103,616)	234,304	0	(5,808,754)	0	(5,823,573)	(5,692,755)	(130,818)	3.00
General Fund Total	**5,491,375**	**19,466,290**	**234,304**	**0**	**(7,908,640)**	**(3,275,189)**	**14,008,140**	**14,008,140**	**0**	**27.30**

Agency/Department	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Intra-Fund Transfers	Other Financing Uses	Total Appropriations	Total Financing	Net County Cost	Full-Time Equivalent Positions
Special Funds & Districts										
Community Development Agency	1,660,400	(1,395,400)	0	4,430,000	0	0	4,695,000	0	4,695,000	-
Public Works Agency	(32,253)	32,253	0	0	0	0	0	0	0	-
Alameda County Health	256,997	5,855,460	0	0	0	1,107,590	7,220,047	1,693,142	5,526,905	1.00
CAO - Unallocated Measure W	0	20,000,000	0	0	0	0	20,000,000	30,221,905	(10,221,905)	-
Special Funds & Districts Total	**1,885,144**	**24,492,313**	**0**	**4,430,000**	**0**	**1,107,590**	**31,915,047**	**31,915,047**	**0**	**1.00**
Internal Service Funds										
County Administrator	0	320,225	9,149,656	0	0	(12,745,070)	(3,275,189)	(3,275,189)	0	-
General Services Agency	0	188,498	168,293	0	0	0	356,791	356,791	0	-
Information Technology Department	0	836,878	0	0	0	0	836,878	836,878	0	-
Internal Service Funds Total	0	1,345,601	9,317,949	0	0	(12,745,070)	(2,081,520)	(2,081,520)	0	-
Measure A Fund										
AC Health, Public Health Department	0	0	0	0	0	163,482	163,482	0	163,482	-
Alameda County Health	0	0	0	0	0	(163,482)	(163,482)	0	(163,482)	-
Measure A Fund Total	0	0	0	0	0	0	0	0	0	-
Grand Total	**7,376,519**	**45,304,204**	**9,552,253**	**4,430,000**	**(7,908,640)**	**(14,912,669)**	**43,841,667**	**43,841,667**	**0**	**28.30**

Attachment 2

FY 2026-27 FINAL BUDGET ADJUSTMENTS

Department/Org	Adjustment	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Intra-Fund Transfers	Other Financing Uses	Total Appropriations	Total Financing	Net County Cost	Full-Time Equivalent Positions
General Fund											
100000 - Board of Supervisors	Reduction in Risk Management Charges	0	(2,501)	0	0	0	0	(2,501)	0	(2,501)	0.00
110000 - County Administrator	Reclassification/transfer of positions	165,562	(165,562)	0	0	0	0	0	0	0	0.00
110000 - County Administrator	Reduction in Information Technology charges	0	(6,005)	0	0	0	0	(6,005)	0	(6,005)	-
110000 - County Administrator	Reduction in Risk Management Charges	0	(1,473)	0	0	0	0	(1,473)	0	(1,473)	0.00
110400 - County Administrator	Reduction in Information Technology charges	0	(726)	0	0	0	0	(726)	0	(726)	0.00
110400 - County Administrator	Reduction in Risk Management Charges	0	(209)	0	0	0	0	(209)	0	(209)	0.00
110600 - Countywide Expense	Offset to reduction in information technology charges	0	1,000,000	0	0	0	0	1,000,000	0	1,000,000	0.00
110600 - Countywide Expense	Reduction in Information Technology charges	0	(139,591)	0	0	0	0	(139,591)	0	(139,591)	-
110600 - Countywide Expense	Reduction in Risk Management Charges	0	(1,413)	0	0	0	0	(1,413)	0	(1,413)	0.00
110600 - Countywide Expense	Offset to reduction in risk management charges	0	233,567	0	0	0	0	233,567	0	233,567	0.00
120100 - Art Commission	Reduction in Risk Management Charges	0	(74)	0	0	0	0	(74)	0	(74)	0.00
120100 - Art Commission	Board-approved adjustments for Fire Station Improvement Project (R-2026-78, 3/3/26)	0	231,648	0	0	0	0	231,648	231,648	0	0.00
130200 - Non Program Expenditures	Board-approved adjustment for Medical Leaves and Accomodation Services (Item 43, 6/16/26)	0	0	0	0	0	(3,275,189)	(3,275,189)	0	(3,275,189)	0.00
140000 - Auditor-Controller's Agency	Reduction in Information Technology charges	0	(97,731)	0	0	0	0	(97,731)	0	(97,731)	0.00
140000 - Auditor-Controller's Agency	Reduction in Risk Management Charges	0	(3,081)	0	0	0	0	(3,081)	0	(3,081)	0.00
140300 - Auditor-Controller's Agency	Reduction in Information Technology charges	0	(8,531)	0	0	0	0	(8,531)	0	(8,531)	0.00
140300 - Auditor-Controller's Agency	Reduction in Risk Management Charges	0	(1,488)	0	0	0	0	(1,488)	0	(1,488)	0.00
150100 - Assessor	Reduction in Information Technology charges	0	(20,596)	0	0	0	0	(20,596)	0	(20,596)	0.00
150100 - Assessor	Reduction in Risk Management Charges	0	(3,769)	0	0	0	0	(3,769)	0	(3,769)	0.00
150100 - Assessor	Board-approved adjustments for Medical Leaves and Accommodation Services (Item 43, 6/16/26)	0	(199,608)	0	0	0	0	(199,608)	0	(199,608)	0.00
160100 - Treasurer-Tax Collector	Reduction in Information Technology charges	0	(8,224)	0	0	0	0	(8,224)	0	(8,224)	-
160100 - Treasurer-Tax Collector	Reduction in Risk Management Charges	0	(1,086)	0	0	0	0	(1,086)	0	(1,086)	0.00

Department/Org	Adjustment	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Intra-Fund Transfers	Other Financing Uses	Total Appropriations	Total Financing	Net County Cost	Full-Time Equivalent Positions
170100 - County Counsel	Reduction in Information Technology charges	0	(8,920)	0	0	0	0	(8,920)	0	(8,920)	0.00
170100 - County Counsel	Reduction in Risk Management Charges	0	(3,505)	0	0	0	0	(3,505)	0	(3,505)	0.00
180000 - Human Resource Services	Reduction in Information Technology charges	0	(20,649)	0	0	0	0	(20,649)	0	(20,649)	0.00
180000 - Human Resource Services	Reduction in Risk Management Charges	0	(1,987)	0	0	0	0	(1,987)	0	(1,987)	0.00
180000 - Human Resource Services	Board-approved adjustments for Medical Leaves and Accommodation Services (Item 43, 6/16/26)	3,275,189	0	0	0	1,286,268	0	4,561,457	277,320	4,284,137	18.55
190100 - Registrar of Voters	ISF adjustments	0	(8,142)	0	0	0	0	(8,142)	0	(8,142)	0.00
190100 - Registrar of Voters	Reclassification/transfer of positions	27,279	(27,279)	0	0	0	0	0	0	0	0.00
190100 - Registrar of Voters	Technical adjustment	0	(621,600)	0	0	0	0	(621,600)	(621,600)	0	0.00
190100 - Registrar of Voters	Reduction in Risk Management Charges	0	(1,001)	0	0	0	0	(1,001)	0	(1,001)	0.00
190100 - Registrar of Voters	Board-approved adjustments for Medical Leaves and Accommodation Services (Item 43, 6/16/26)	0	(32,892)	0	0	0	0	(32,892)	0	(32,892)	0.00
200000 - General Services Agency	Reclassification/transfer of positions	3,909	(3,909)	0	0	0	0	0	0	0	(0.25)
200000 - General Services Agency	Reduction in Risk Management Charges	0	(1,742)	0	0	0	0	(1,742)	0	(1,742)	0.00
200500 - General Services Agency	Reduction in Risk Management Charges	0	(1)	0	0	0	0	(1)	0	(1)	0.00
200500 - General Services Agency	Board-approved Veternas' Memorial Buildings adjustment for Commissioner monthly stipend (4/21/26 Item #22)	0	9,072	0	0	0	0	9,072	9,072	0	0.00
200600 - General Services Agency	Reduction in Risk Management Charges	0	(85)	0	0	0	0	(85)	0	(85)	0.00
210100 - Information Technology Department	Reduction in Information Technology charges	0	(2,638)	0	0	0	0	(2,638)	0	(2,638)	0.00
210100 - Information Technology Department	Reduction in Risk Management Charges	0	(17)	0	0	0	0	(17)	0	(17)	0.00
220100 - Public Defender	Reclassification/transfer of positions	(37,982)	37,982	0	0	0	0	0	0	0	0.00
220100 - Public Defender	Reduction in Information Technology charges	0	(23,912)	0	0	0	0	(23,912)	0	(23,912)	-
220100 - Public Defender	Reduction in Risk Management Charges	0	(9,139)	0	0	0	0	(9,139)	0	(9,139)	0.00
220100 - Public Defender	Board-approved adjustments for Medical Leaves and Accommodation Services (Item 43, 6/16/26)	0	(155,460)	0	0	0	0	(155,460)	0	(155,460)	0.00

Department/Org	Adjustment	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Intra-Fund Transfers	Other Financing Uses	Total Appropriations	Total Financing	Net County Cost	Full-Time Equivalent Positions
230100 - District Attorney	Reduction in Information Technology charges	0	(31,244)	0	0	0	0	(31,244)	0	(31,244)	0.00
230100 - District Attorney	Reduction in Risk Management Charges	0	(12,484)	0	0	0	0	(12,484)	0	(12,484)	0.00
230200 - District Attorney	Reduction in Information Technology charges	0	(948)	0	0	0	0	(948)	0	(948)	0.00
230200 - District Attorney	Reduction in Risk Management Charges	0	(367)	0	0	0	0	(367)	0	(367)	0.00
230905 - District Attorney Grants	Board-approved adjustments for California Violence Intervention and Prevention Grant	0	252,273	0	0	(252,273)	0	0	0	0	0.00
240100 - Grand Jury	Reduction in Information Technology charges	0	(343)	0	0	0	0	(343)	0	(343)	0.00
240100 - Grand Jury	Reduction in Risk Management Charges	0	(89)	0	0	0	0	(89)	0	(89)	0.00
250100 - Probation Administration	Reclassification/transfer of positions	(22,740)	22,740	0	0	0	0	0	0	0	0.00
250100 - Probation - Administration	Reduction in Information Technology charges	0	(10,174)	0	0	0	0	(10,174)	0	(10,174)	-
250100 - Probation - Administration	Reduction in Risk Management Charges	0	(2,355)	0	0	0	0	(2,355)	0	(2,355)	0.00
250100 - Probation - Administration	Board-approved adjustments for Medical Leaves and Accommodation Services (Item 43, 6/16/26)	0	(539,592)	0	0	0	0	(539,592)	0	(539,592)	0.00
250200 - Probation - Adult	Reduction in Information Technology charges	0	(15,963)	0	0	0	0	(15,963)	0	(15,963)	0.00
250200 - Probation - Adult	Reduction in Risk Management Charges	0	(4,386)	0	0	0	0	(4,386)	0	(4,386)	0.00
250250 - Probation	Reduction in Risk Management Charges	0	(459)	0	0	0	0	(459)	0	(459)	0.00
250300 - Probation	Reduction in Information Technology charges	0	(15,103)	0	0	0	0	(15,103)	0	(15,103)	0.00
250300 - Probation	Reduction in Risk Management Charges	0	(2,435)	0	0	0	0	(2,435)	0	(2,435)	0.00
250400 - Probation	Reduction in Information Technology charges	0	(9,444)	0	0	0	0	(9,444)	0	(9,444)	0.00
250400 - Probation	Reduction in Risk Management Charges	0	(5,069)	0	0	0	0	(5,069)	0	(5,069)	0.00
250905 - Probation	Board-approved adjustments for the Probation Department's portion of the 2025 Justice Assistant Grant - Equipment and Training Program (R-2026-159F, 4/7/2026)	0	44,526	0	0	0	0	44,526	44,526	0	0.00
260000 - Community Development Agency (CDA)	Reduction in Information Technology charges	0	(17,952)	0	0	0	0	(17,952)	0	(17,952)	0.00
260000 - Community Development Agency (CDA)	Reduction in Risk Management Charges	0	(2,940)	0	0	0	0	(2,940)	0	(2,940)	0.00

Department/Org	Adjustment	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Intra-Fund Transfers	Other Financing Uses	Total Appropriations	Total Financing	Net County Cost	Full-Time Equivalent Positions
260000 - Community Development Agency (CDA)	Board-approved adjustments for Medical Leaves and Accommodation Services (Item 43, 6/16/26)	0	(81,396)	0	0	0	0	(81,396)	0	(81,396)	0.00
260000 - Community Development Agency (CDA)	Board-approved adjustment, adding one FTE to Housing and Community Development Specialist (Item 25, 2/10/26)	182,275	0	0	0	0	0	182,275	182,275	0	1.00
260920 - Community Development Agency	Reduction in Information Technology charges	0	(868)	0	0	0	0	(868)	0	(868)	0.00
260920 - Community Development Agency	Reduction in Risk Management Charges	0	(204)	0	0	0	0	(204)	0	(204)	0.00
260950 - Community Development Agency	Reduction in Information Technology charges	0	(7)	0	0	0	0	(7)	0	(7)	-
270200 - Public Works Agency	Reduction in Risk Management Charges	0	(968)	0	0	0	0	(968)	0	(968)	0.00
290100 - Sheriff - Management Services	Reduction in Information Technology charges	0	(17,471)	0	0	0	0	(17,471)	0	(17,471)	0.00
290100 - Sheriff - Management Services	Reduction in Risk Management Charges	0	(4,831)	0	0	0	0	(4,831)	0	(4,831)	0.00
290300 - Sheriff	Reduction in Information Technology charges	0	(12,461)	0	0	0	0	(12,461)	0	(12,461)	0.00
290300 - Sheriff	Board-approved adjustments, adding one (1) FTE Emergency Services Manager position (Item 40, 2/10/26)	10,214	(10,214)	0	0	0	0	0	0	0	1.00
290300 - Sheriff	Reduction in Risk Management Charges	0	(3,460)	0	0	0	0	(3,460)	0	(3,460)	0.00
290361 - Sheriff	Reduction in Information Technology charges	0	(3,717)	0	0	0	0	(3,717)	0	(3,717)	0.00
290361 - Sheriff	Reduction in Risk Management Charges	0	(818)	0	0	0	0	(818)	0	(818)	0.00
290381 - Court Security Realignment	Reduction in Risk Management Charges	0	(3,514)	0	0	0	0	(3,514)	0	(3,514)	0.00
290500 - Sheriff - Detention & Corrections	Reduction in Information Technology charges	0	(94,970)	0	0	0	0	(94,970)	0	(94,970)	0.00
290500 - Sheriff - Detention & Corrections	Reduction in Risk Management Charges	0	(27,021)	0	0	0	0	(27,021)	0	(27,021)	0.00
290561 - Sheriff	Technical adjustments	0	4,519,203	0	0	0	0	4,519,203	4,519,203	0	0.00
290561 - Sheriff	Board-approved adjustments for 7.00 FTE IS positions for Epic electronic health record implementation and support. (Item 19, 4/7/26, R-2026-152F)	0	1,528,399	0	0	0	0	1,528,399	1,528,399	0	0.00
290600 - Sheriff	Reduction in Information Technology charges	0	(58,751)	0	0	0	0	(58,751)	0	(58,751)	0.00
290600 - Sheriff	Technical adjustments	0	0	0	0	(1,500,000)	0	(1,500,000)	0	(1,500,000)	0.00
290600 - Sheriff	Reduction in Risk Management Charges	0	(38,000)	0	0	0	0	(38,000)	0	(38,000)	0.00
290905 - Sheriff	Technical adjustments	0	1,500,000	0	0	0	0	1,500,000	0	1,500,000	0.00
320100 - Social Services Agency (SSA) - Administration & Finance	Reclassification/transfer of positions	(189,841)	189,841	0	0	0	0	0	0	0	0.00

Department/Org	Adjustment	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Intra-Fund Transfers	Other Financing Uses	Total Appropriations	Total Financing	Net County Cost	Full-Time Equivalent Positions
320100 - Social Services Agency (SSA) - Administration & Finance	Reduction in Information Technology charges	0	(269,967)	0	0	0	0	(269,967)	0	(269,967)	-
320100 - Social Services Agency (SSA) - Administration & Finance	Reduction in Risk Management Charges	0	(47,451)	0	0	0	0	(47,451)	0	(47,451)	0.00
320100 - SSA - Adult & Aging Services	Reclassification/transfer of positions	2	(2)	0	0	0	0	0	0	0	0.00
320100 - SSA - Children & Family Services	Reclassification/transfer of positions	189,890	(189,890)	0	0	0	0	0	0	0	0.00
320100 - SSA - Workforce & Benefits Administration	Reclassification/transfer of positions	8,514	(8,514)	0	0	0	0	0	0	0	-
320200 - SSA - Adult & Aging Services	Reduction in Information Technology charges	0	(2,812)	0	0	0	0	(2,812)	0	(2,812)	0.00
320200 - SSA - Adult & Aging Services	Reduction in Risk Management Charges	0	(411)	0	0	0	0	(411)	0	(411)	0.00
320300 - SSA - Adult & Aging Services	Reduction in Information Technology charges	0	(1,980)	0	0	0	0	(1,980)	0	(1,980)	0.00
320300 - SSA - Adult & Aging Services	Reduction in Risk Management Charges	0	(275)	0	0	0	0	(275)	0	(275)	0.00
320405 - SSA - Workforce & Benefits Administration	Reduction in Information Technology charges	0	(3,801)	0	0	0	0	(3,801)	0	(3,801)	-
340100 - Welfare Fraud Investigation	Reduction in Information Technology charges	0	(1,487)	0	0	0	0	(1,487)	0	(1,487)	0.00
340100 - Welfare Fraud Investigation .	Reduction in Risk Management Charges	0	(653)	0	0	0	0	(653)	0	(653)	0.00
350100 - Alameda County Health	Reclassification/transfer of positions	(215,432)	215,432	0	0	0	0	0	0	0	(1.00)
350100 - Alameda County Health	Reduction in Information Technology charges	0	(11,087)	0	0	0	0	(11,087)	0	(11,087)	-
350100 - Alameda County Health	Technical adjustments	0	0	0	0	(4,519,203)	0	(4,519,203)	(4,519,203)	0	0.00
350100 - Alameda County Health	Board-approved adjustments for 7.00 FTE IS positions for Epic electronic health record implemenation and support. (Item 19, 4/7/26, R-2026-152F)	1,716,976	0	0	0	(1,716,976)	0	0	0	0	7.00
350100 - Alameda County Health	Reduction in Risk Management Charges	0	(7,000)	0	0	0	0	(7,000)	0	(7,000)	0.00
350100 - Alameda County Health	Board-approved adjustments to transfer the Recipe4Health Program from OAD to PHD (Item 42, 6/2/26)	(611,426)	(2,451,315)	0	0	427,425	0	(2,635,316)	(2,735,422)	100,106	(3.00)
350100 - Alameda County Health	Board-approved one-time BHSA Bridge Funding for FY 26/27 to aid providers in sustaining, transitioning, or ending impacted programs. (Item 18, 6/2/26)	0	1,062,506	0	0	0	0	1,062,506	1,062,506	0	0.00
350106 - Alameda County Health	Reclassification/transfer of positions	177,212	(177,212)	0	0	0	0	0	0	0	1.00
350106 - Alameda County Health	Board-approved adjustments to transfer the Recipe4Health Program from OAD to PHD (Item 42, 6/2/26)	(212,837)	0	0	0	0	0	(212,837)	0	(212,837)	(1.00)
350111 - Alameda County Health	Board-approved adjustments for State PATH/CITED IGT funds (Item 32, 6/2/26)	0	0	234,304	0	0	0	234,304	234,304	0	0.00

Department/Org	Adjustment	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Intra-Fund Transfers	Other Financing Uses	Total Appropriations	Total Financing	Net County Cost	Full-Time Equivalent Positions
350155 - Alameda County Health	Board-approved adjustments for State PATH/CITED IGT funds (Item 32, 6/2/26)	0	1,316,781	0	0	0	0	1,316,781	1,316,781	0	0.00
350155 - Alameda County Health	Board-approved adjustments to transfer the Recipe4Health Program from OAD to PHD (Item 42, 6/2/26)	0	(1,051,721)	0	0	0	0	(1,051,721)	(1,051,721)	0	0.00
350200 - AC Health, Public Health Department	Reclassification/transfer of positions	(185,208)	185,208	0	0	0	0	0	0	0	(1.00)
350200 - AC Health, Public Health Department	Reduction in Information Technology charges	0	(28,523)	0	0	0	0	(28,523)	0	(28,523)	-
350200 - AC Health, Public Health Department	Reduction in Risk Management Charges	0	(13,445)	0	0	0	0	(13,445)	0	(13,445)	0.00
350200 - AC Health, Public Health Department	Board-approved adjustments to transfer the Recipe4Health Program from OAD to PHD (Item 42, 6/2/26)	750,571	2,525,007	0	0	(427,425)	0	2,848,153	2,735,422	112,731	4.00
350200 - AC Health, Public Health Department	Board-approved one-time BHSA Bridge Funding for FY 26/27 to aid providers in sustaining, transitioning, or ending impacted programs. (Item 18, 6/2/26)	0	1,206,456	0	0	0	0	1,206,456	0	1,206,456	0.00
350243 - AC Health, Public Health Department	Board-approved one-time BHSA Bridge Funding for FY 26/27 to aid providers in sustaining, transitioning, or ending impacted programs. (Item 18, 6/2/26)	0	0	0	0	(1,206,456)	0	(1,206,456)	0	(1,206,456)	0.00
350400 - Community Development Agency	Reduction in Information Technology charges	0	(169)	0	0	0	0	(169)	0	(169)	-
350500 - AC Health, Behavioral Health Department	Reclassification/transfer of positions	221,731	(221,731)	0	0	0	0	0	0	0	0.00
350500 - AC Health, Behavioral Health Department	Reduction in Information Technology charges	0	(37,685)	0	0	0	0	(37,685)	0	(37,685)	-
350500 - AC Health, Behavioral Health Department	Reduction in Risk Management Charges	0	(21,432)	0	0	0	0	(21,432)	0	(21,432)	0.00
350500 - AC Health, Behavioral Health Department	Board-approved adjustments for the provision of specialty mental health services (Item 14, 6/2/26)	0	800,000	0	0	0	0	800,000	0	800,000	0.00
350500 - AC Health, Behavioral Health Department	Board-approved one-time BHSA Bridge Funding for FY 26/27 to aid providers in sustaining, transitioning, or ending impacted programs. (Item 18, 6/2/26)	0	8,317,972	0	0	0	0	8,317,972	0	8,317,972	0.00
350501 - AC Health, Behavioral Health Department	Board-approved one-time BHSA Bridge Funding for FY 26/27 to aid providers in sustaining, transitioning, or ending impacted programs. (Item 18, 6/2/26)	0	0	0	0	0	0	0	145,441	(145,441)	0.00
350551 - AC Health, Behavioral Health Department	Board-approved adjustments for the provision of specialty mental health services (Item 14, 6/2/26)	0	0	0	0	0	0	0	800,000	(800,000)	0.00
350551 - AC Health, Behavioral Health Department	Board-approved one-time BHSA Bridge Funding for FY 26/27 to aid providers in sustaining, transitioning, or ending impacted programs. (Item 18, 6/2/26)	0	0	0	0	0	0	0	6,302,008	(6,302,008)	0.00
350651 - AC Health, Behavioral Health Department	Board-approved one-time BHSA Bridge Funding for FY 26/27 to aid providers in sustaining, transitioning, or ending impacted programs. (Item 18, 6/2/26)	0	0	0	0	0	0	0	1,870,523	(1,870,523)	0.00
350905 - AC Health, Public Health Department	Reclassification/transfer of positions	185,560	(185,560)	0	0	0	0	0	0	0	1.00

Department/Org	Adjustment	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Intra-Fund Transfers	Other Financing Uses	Total Appropriations	Total Financing	Net County Cost	Full-Time Equivalent Positions
350905 - AC Health, Public Health Department	Board-approved for CA Violence Intervention and Prevention Grant (R2026-231, 5/12/26)	0	604,637	0	0	0	0	604,637	604,637	0	0.00
350905 - AC Health, Public Health Department	Board-approved adjustment for Healthy Brain Initiative Road Map Strategy grant (R2026-34F, 1/2726)	0	20,300	0	0	0	0	20,300	20,300	0	0.00
350905 - AC Health, Public Health Department	Board-approved adjustments to transfer the Recipe4Health Program from OAD to PHD (Item 42, 6/2/26)	0	1,051,721	0	0	0	0	1,051,721	1,051,721	0	0.00
351100 - AC Health, Environmental Health Department	Reclassification/transfer of positions	51,957	(51,957)	0	0	0	0	0	0	0	0.00
351100 - AC Health, Environmental Health Department	Reduction in Information Technology charges	0	(4,907)	0	0	0	0	(4,907)	0	(4,907)	-
351100 - AC Health, Environmental Health Department	Reduction in Risk Management Charges	0	(3,430)	0	0	0	0	(3,430)	0	(3,430)	0 00
General Fund Total		5,491,375	[illegible]	234,304	0	(7,908,640)	[illegible]	14,008,140	14,008,140	0	27.30
Special Funds & Districts											
110310 - County Adminstrator	Board-approved one-time BHSA Bridge Funding for FY 26/27 to aid providers in sustaining, transitioning, or ending impacted programs. (Item 18, 6/2/26)	0	0	0	0	0	0	0	5,526,905	(5,526,905)	0.00
110320 - County Adminstrator	Board approved adding excess tax receipts of $20M received in FY 25/26 in the FY 26/27 Final Budget Measure W ECF (6.2.2026, Item 86)	0	20,000,000	0	0	0	0	20,000,000	20,000,000	0	0.00
110320 - County Adminstrator	FY26-27 Measure W Final Adjustments for Unincorporated Critical County Infrastructure	0	0	0	0	0	0	0	4,695,000	(4,695,000)	0.00
200750 - General Services Agency	FY26-27 Measure W Final Adjustments for Unincorporated Critical County Infrastructure	0	0	0	2,000,000	0	0	2,000,000	0	2,000,000	0.00
260370 - Community Development Agency	FY26-27 Measure W Final Adjustments for Unincorporated Critical County Infrastructure	1,660,400	(1,395,400)	0	2,430,000	0	0	2,695,000	0	2,695,000	0.00
270301 - Public Works Agency	Reclassification/transfer of positions	(32,253)	32,253	0	0	0	0	0	0	0	0.00
350181 - Alameda County Health	Board-approved one-time BHSA Bridge Funding for FY 26/27 to aid providers in sustaining, transitioning, or ending impacted programs. (Item 18, 6/2/26)	0	5,526,905	0	0	0	0	5,526,905	0	5,526,905	0.00
450111 - Alameda County Health	Board-approved adjustments for 1.00 FTE Supervising Emergency Medical Services Coordinator (Item 26, 6/2/26)	256,997	(256,997)	0	0	0	0	0	0	0	1.00
450111 - Alameda County Health	Board-approved one-time BHSA Bridge Funding for FY 26/27 to aid providers in sustaining, transitioning, or ending impacted programs (Item 18, 6/2/26)	0	585,552	0	0	0	1,107,590	1,693,142	1,693,142	0	0 00
Special Funds & Districts Total		1,885,144	24,492,313	0	4,430,000	0	1,107,590	31,915,047	31,915,047	0	1 00
Internal Service Funds											
380100 - Information Technology Department	Board-approved adjustments for Information Technology Department Charges to County departments (R-2026-120, 3/17/26)	0	284,682	0	0	0	0	284,682	284,682	0	0.00
380100 - Information Technology Department	Board-approved adjustments for Information Technology Department Charges to County departments (R-2026-242, 5/12/26)	0	262,005	0	0	0	0	262,005	262,005	0	0.00

Department/Org	Adjustment	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Intra-Fund Transfers	Other Financing Uses	Total Appropriations	Total Financing	Net County Cost	Full-Time Equivalent Positions
380100 - Information Technology Department	Board-approved adjustments for Information Technology Department Charges to County departments (R-2026-283, 6/2/26)	0	290,191	0	0	0	0	290,191	290,191	0	0.00
400100 - General Services Agency	Board-approved adjustments for purchase of 1 Ford for BMD (5/12/26 Item #52)	0	10,510	13,685	0	0	0	24,195	24,195	0	0.00
400100 - General Services Agency	Board approved adjustments for the purchase of 6 Toyota Camrys for Public Defender (3/24/26 Item #32)	0	51,552	50,004	0	0	0	101,556	101,556	0	0.00
400100 - General Services Agency	Board-approved adjustments for purchase of 1 Chevy and 1 Dodge for Sheriff (2/10/26 Item #30)	0	23,304	0	0	0	0	23,304	23,304	0	0.00
400100 - General Services Agency	Board-appproved adjustments for purchase of 1 Ford Ranger for CDA (3/3/26 Item #22)	0	8,532	6,010	0	0	0	14,542	14,542	0	0.00
400100 - General Services Agency	Board-approved adjustments for 3 Fords and 7 Toyotas for DA (6/2/26 Item #71)	0	94,600	98,594	0	0	0	193,194	193,194	0	0.00
430200 - County Administrator	Board-approved adjustments for Medical Leaves and Accomodation Services, Risk Management, and Workers' Compensation (Item 43, 6/16/26)	0	320,225	0	0	0	(16,000,000)	(15,679,775)	(15,679,775)	0	0.00
430300 - County Administrator	Board-approved adjustments for Medical Leaves and Accomodation Services, Risk Management, and Workers' Compensation (Item 43, 6/16/26)	0	0	9,149,656	0	0	3,254,930	12,404,586	12,404,586	0	0.00
Internal Service Funds Total		0	1,345,601	9,317,949	0	0	(12,745,070)	(2,081,520)	(2,081,520)	0	
Measure A Fund											
350161 - Alameda County Health	Board-Approved Recipe4 Health program transfer from OAD to PHD (Item 42, 6.2.26)	0	0	0	0	0	(163,482)	(163,482)	0	(163,482)	0.00
350390 - AC Health, Public Health Department	Board-Approved Recipe4 Health program transfer from OAD to PHD (Item 42, 6.2.26)	0	0	0	0	0	163,482	163,482	0	163,482	0.00
Measure A Fund Total		0	0	0	0	0	0	0	0	0	0.00
Grand Total		7,376,519	45,304,204	9,552,253	4,430,000	(7,908,640)	(14,912,669)	43,841,667	43,841,667	0	28.30

RESOLUTION NO._________________

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF ALAMEDA, THE BOARD OF DIRECTORS OF THE ALAMEDA COUNTY FIRE DEPARTMENT, THE BOARD OF DIRECTORS OF THE ALAMEDA COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT, AND THE BOARDS OF DIRECTORS/TRUSTEES OF THE COUNTY SERVICE AREA DISTRICTS, ADOPTING THEIR BUDGETS FOR FISCAL YEAR 2026-27

WHEREAS, the "County Budget Act" is codified in Government Code §29000, et seq. (the "Act");

WHEREAS, the Act applies to counties, dependent special districts, and "other agencies whose affairs and finances are under the supervision and control" of the Board of Supervisors [Government Code §29002];

WHEREAS, in the County of Alameda, the Act applies to the Alameda County Fire District, the Alameda County Flood Control and Water Conservation District (excluding Zone 7), and the Alameda County Service Area Districts, which are EM-1983-1 EMS, VC-1984-1 Vector Control, LA-1991-1 Lead Abatement, PW-1994-1 Five Canyons, R-1982-1 Castle Homes, R-1982-2 Morva Dr/Morva Ct. R-1967-1 Castlewood, SL-1970-1 Street Lighting, B-1988-1 Estuary Bridges, and P-1991-1 Police Protection;

WHEREAS, on May 29, 2026, a notice of public hearing was published in a newspaper of general circulation stating that your Board of Supervisors will conduct a public hearing beginning on June 18, 2026, and continuing from day to day thereafter, and formally adopt by Resolution the County of Alameda FY 2026-27 General Fund and other Governmental Funds budgets including final budget adjustments adopted by the Board of Supervisors and Boards of Directors/Trustees on June 25, 2026;

WHEREAS, as indicated in the notice of public hearing, your Board, sitting in your Board's capacity as the Board of Directors of the Alameda County Fire Department and the Alameda County Flood Control and Water Conservation District (excluding Zone 7), and the Boards of Directors/Trustees of Alameda County Service Area Districts, will at the close of that hearing, formally adopt by Resolution the Special Funds and Districts budgets as made available to the public on May 28, 2026, and as modified by the final budget adjustments and special tax rate increases approved by your Boards on June 2, 2026 (collectively, the "Special Funds and Districts Budget");

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors, as provided in Government Code §§29064, 29089 and 29090, does hereby adopt the budget for FY 2026-27 for the County of Alameda, as attached;

BE IT FURTHER RESOLVED that the Board of Supervisors, acting in its' capacity as the Board of Directors for the Alameda County Fire Department, the Board of Directors of the Alameda County Flood Control and Water Conservation District (excluding Zone 7), and the Boards of Directors/Trustees of the Alameda County Service Area Districts, does hereby adopt the Special Funds and Districts Budgets for FY 2026-27, as attached.

The foregoing Resolution was PASSED and ADOPTED by the Board of Supervisors acting as the Board of Supervisors of the County of Alameda, and as the Board of Directors of the Alameda County Fire Department, the Alameda County Flood Control and Water Conservation District (excluding Zone 7), and the Boards of Directors/Trustees for the Alameda County Service Area Districts, on this _____ day of June, 2026 by the following vote:

AYES:

NOES:

EXCUSED:

ABSTAINED:

____
PRESIDENT, BOARD OF SUPERVISORS

ATTEST:

CLERK OF THE BOARD OF SUPERVISORS

By:______________________________
Deputy

APPROVED AS TO FORM:
ANDREA L. WEDDLE, INTERIM COUNTY COUNSEL

By: Andrea Weddle
Andrea L. Weddle
Interim County Counsel