



COUNTY ADMINISTRATOR

SUSAN S. MURANISHI
COUNTY ADMINISTRATOR

June 23, 2025

Honorable Board of Supervisors
County Administration Building
Oakland, CA 94612

Dear Board Members:

SUBJECT: FY 2025-26 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 2025-26 Maintenance of Effort Budget and other technical adjustments.

Final budget adjustments resulted in increased appropriations and revenue in the General and Measure A Funds of \$22.3 million with no change in net county cost and a net decrease of 0.38 full-time equivalent (FTE) positions. Other Funds have increased by \$12.7 million in appropriations and revenue, with a net increase of 6.00 FTEs.

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

	<u>Appropriations</u>	<u>Revenue</u>	<u>Net</u>	<u>FTE</u>
General/Measure A Funds	\$22,315,357	\$22,315,357	\$0	(0.38)
Other Funds	\$12,716,841	\$12,716,841	\$0	6.00
Total Change - All Funds	\$35,032,198	\$35,032,198	\$0	5.62

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,

A handwritten signature in black ink, appearing to read 'Muranishi' with a stylized flourish at the end.

Susan S. Muranishi
County Administrator

SSM:RT
Attachments

c: Auditor-Controller
County Counsel
Agency/Department Heads

**FY 2024-25 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										
Assessor	0	(5,767)	0	0	0	0	(5,767)	0	(5,767)	-
Auditor-Controller's Agency	0	(29,753)	0	0	0	0	(29,753)	0	(29,753)	-
Board of Supervisors	0	(700)	0	0	0	0	(700)	0	(700)	-
Community Development Agency	796,499	246,063	133,750	0	0	0	1,176,312	1,181,498	(5,186)	3.33
County Administrator	0	(1,885)	0	0	0	0	(1,885)	0	(1,885)	-
County Counsel	0	(2,498)	0	0	0	0	(2,498)	0	(2,498)	-
Countywide Expense	0	590,782	0	0	0	0	590,782	0	590,782	-
Department of Child Support Services	(2,071,822)	2,071,822	0	0	0	0	0	0	0	(15.00)
District Attorney	0	(1,297,730)	0	0	1,288,204	0	(9,526)	0	(9,526)	-
General Services Agency	0	0	0	0	0	0	0	0	0	-
Human Resource Services	192,602	(5,782)	0	0	(192,602)	0	(5,782)	0	(5,782)	1.00
Information Technology Department	0	(739)	0	0	0	0	(739)	0	(739)	-
Probation	(343,726)	329,535	0	0	0	0	(14,191)	0	(14,191)	(1.64)
Public Defender	1,259,958	33,346	0	0	0	0	1,293,304	1,300,000	(6,696)	12.00
Registrar of Voters	0	(2,280)	0	0	0	0	(2,280)	0	(2,280)	-
Sheriff	0	(402,463)	0	0	0	0	(402,463)	0	(402,463)	-
SSA - Adult & Aging Services	0	(1,341)	0	0	0	0	(1,341)	0	(1,341)	-
SSA - Administration & Finance	316,938	(392,529)	0	0	0	0	(75,591)	0	(75,591)	2.00
SSA - Workforce & Benefits Administration	(306,263)	305,199	0	0	0	0	(1,064)	0	(1,064)	(2.08)
Treasurer-Tax Collector	0	(2,303)	0	0	0	0	(2,303)	0	(2,303)	-
AC Health, Behavioral Health Department	14,092	14,139,697	0	0	264,432	0	14,418,221	14,428,773	(10,552)	-
AC Health, Public Health Department	36,852	2,694	0	0	0	0	39,546	47,533	(7,987)	-
AC Health, Environmental Health Department	0	(1,374)	0	0	0	0	(1,374)	0	(1,374)	-
Alameda County Health	(2,591)	10,937,133	0	0	(5,580,093)	0	5,354,449	5,357,553	(3,104)	0.01
General Fund Total	(107,461)	26,509,127	133,750	0	(4,220,059)	0	22,315,357	22,315,357	0	(0.38)

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	113,557	(113,557)	0	0	0	0	0	0	0	1.00
Fire Department	452,214	0	0	0	0	0	452,214	452,214	0	4.00
Public Works Agency	102,645	(102,645)	0	0	0	0	0	0	0	-
Zone 7 Flood Control/Water Agency	456,027	9,534,973	0	0	0	0	9,991,000	9,991,000	0	2.00
Special Funds & Districts Total	1,124,443	9,318,771	0	0	0	0	10,443,214	10,443,214	0	7.00
Internal Service Funds										
County Administrator	(209,394)	209,394	0	0	0	0	0	0	0	(1.00)
General Services Agency	38,959	491,325	74,741	0	0	0	605,025	605,025	0	-
Information Technology Department	0	1,668,602	0	0	0	0	1,668,602	1,668,602	0	-
Internal Service Funds Total	(170,435)	2,369,321	74,741	0	0	0	2,273,627	2,273,627	0	(1.00)
Grand Total	846,547	38,197,219	208,491	0	(4,220,059)	0	35,032,198	35,032,198	0	5.62

FY 2025-26 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 Information Technology charges	0	(700)	0	0	0	0	(700)	0	(700)	-
110000 - County Administrator	Reduction in Information Technology charges	0	(1,885)	0	0	0	0	(1,885)	0	(1,885)	-
110600 - Countywide Expense	Offset to reduction in information technology charges	0	279,867	0	0	0	0	279,867	0	279,867	-
110600 - Countywide Expense	Reduction in Information Technology charges	0	(39,085)	0	0	0	0	(39,085)	0	(39,085)	-
110600 - Countywide Expense	Offset to reduction in fuel charges	0	350,000	0	0	0	0	350,000	0	350,000	-
140000 - Auditor-Controller's Agency	Reduction in Information Technology charges	0	(27,365)	0	0	0	0	(27,365)	0	(27,365)	-
140300 - Auditor-Controller's Agency	Reduction in Information Technology charges	0	(2,388)	0	0	0	0	(2,388)	0	(2,388)	-
150100 - Assessor	Reduction in Information Technology charges	0	(5,767)	0	0	0	0	(5,767)	0	(5,767)	-
160100 - Treasurer-Tax Collector	Reduction in Information Technology charges	0	(2,303)	0	0	0	0	(2,303)	0	(2,303)	-
170100 - County Counsel	Reduction in Information Technology charges	0	(2,498)	0	0	0	0	(2,498)	0	(2,498)	-
180000 - Human Resource Services	Reclassification/transfer of positions	192,602	0	0	0	(192,602)	0	0	0	0	1.00
180000 - Human Resource Services	Reduction in Information Technology charges	0	(5,782)	0	0	0	0	(5,782)	0	(5,782)	-
190100 - Registrar of Voters	Reduction in Information Technology charges	0	(2,280)	0	0	0	0	(2,280)	0	(2,280)	-
210100 - Information Technology Department	Reduction in Information Technology charges	0	(739)	0	0	0	0	(739)	0	(739)	-
220100 - Public Defender	Reclassification/transfer of positions	56,380	(56,380)	0	0	0	0	0	0	0	-
220100 - Public Defender	Reduction in Information Technology charges	0	(6,696)	0	0	0	0	(6,696)	0	(6,696)	-
220100 - Public Defender	Board-approved adjustments in Clean Slate Unit FTE increase (Item 82, 6/3/25)	25,397	(25,397)	0	0	0	0	0	0	0	2.00
220100 - Public Defender	Board-approved adjustments in Post Conviction Unit FTEs (Item 81, 6/3/25)	(32,892)	32,892	0	0	0	0	0	0	0	4.00
220100 - Public Defender	Board-approved Public Defender Department Immigration Unit Expansion (Item 27, 4/1/25)	1,211,073	88,927	0	0	0	0	1,300,000	1,300,000	0	6.00
230100 - District Attorney	Reduction in Information Technology charges	0	(8,748)	0	0	0	0	(8,748)	0	(8,748)	-
230100 - District Attorney	Technical adjustments	0	0	0	0	1,288,204	0	1,288,204	0	1,288,204	-
230200 - District Attorney	Reduction in Information Technology charges	0	(265)	0	0	0	0	(265)	0	(265)	-
240100 - Grand Jury	Reduction in Information Technology charges	0	(96)	0	0	0	0	(96)	0	(96)	-
250100 - Probation - Administration	Reclassification/transfer of positions	127,104	(127,104)	0	0	0	0	0	0	0	1.00
250100 - Probation - Administration	Reduction in Information Technology charges	0	(2,848)	0	0	0	0	(2,848)	0	(2,848)	-
250200 - Probation - Adult	Reduction in Information Technology charges	0	(4,470)	0	0	0	0	(4,470)	0	(4,470)	-

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
250300 - Probation	Reclassification/transfer of positions	(160,080)	160,080	0	0	0	0	0	0	0	(1.00)
250300 - Probation	Reduction in Information Technology charges	0	(4,229)	0	0	0	0	(4,229)	0	(4,229)	-
250400 - Probation	Reclassification/transfer of positions	(77,049)	77,049	0	0	0	0	0	0	0	(0.64)
250400 - Probation	Reduction in Information Technology charges	0	(2,644)	0	0	0	0	(2,644)	0	(2,644)	-
250905 - Probation	Reclassification/transfer of positions	(233,701)	233,701	0	0	0	0	0	0	0	(1.00)
260000 - Community Development Agency (CDA)	Reclassification/transfer of positions	(76,565)	76,565	0	0	0	0	0	0	0	(1.67)
260000 - Community Development Agency (CDA)	Reduction in Information Technology charges	0	(4,893)	0	0	0	0	(4,893)	0	(4,893)	-
260255 - Community Development Agency	Board-approved adjustments, adding three project positions for the Healthy Homes Production grant program (Item 61, 5/13/25)	538,277	52,753	0	0	0	0	591,030	591,030	0	3.00
260255 - Community Development Agency	Board-approved adjustments, adding two project positions for the Older Adults Home Modification grant program (Item 60, 5/13/25)	334,787	121,931	133,750	0	0	0	590,468	590,468	0	2.00
260920 - Community Development Agency	Reduction in Information Technology charges	0	(243)	0	0	0	0	(243)	0	(243)	-
260950 - Community Development Agency	Reduction in Information Technology charges	0	(2)	0	0	0	0	(2)	0	(2)	-
290100 - Sheriff - Management Services	Reduction in Information Technology charges	0	(4,892)	0	0	0	0	(4,892)	0	(4,892)	-
290100 - Sheriff - Management Services	Reduction in Motor Vehicle charges	0	(200,000)	0	0	0	0	(200,000)	0	(200,000)	-
290300 - Sheriff	Reduction in Information Technology charges	0	(3,489)	0	0	0	0	(3,489)	0	(3,489)	-
290361 - Sheriff	Reduction in Information Technology charges	0	(1,040)	0	0	0	0	(1,040)	0	(1,040)	-
290500 - Sheriff - Detention & Corrections	Reduction in Information Technology charges	0	(26,592)	0	0	0	0	(26,592)	0	(26,592)	-
290500 - Sheriff - Detention & Corrections	Reduction in Motor Vehicle charges	0	(150,000)	0	0	0	0	(150,000)	0	(150,000)	-
290600 - Sheriff	Reduction in Information Technology charges	0	(16,450)	0	0	0	0	(16,450)	0	(16,450)	-
320100 - Social Services Agency (SSA) - Administration & Finance	Reclassification/transfer of positions	316,938	(316,938)	0	0	0	0	0	0	0	2.00
320100 - Social Services Agency (SSA) - Administration & Finance	Reduction in Information Technology charges	0	(75,591)	0	0	0	0	(75,591)	0	(75,591)	-
320100 - SSA - Workforce & Benefits Administration	Reclassification/transfer of positions	(304,881)	304,881	0	0	0	0	0	0	0	(2.00)
320200 - SSA - Adult & Aging Services	Reduction in Information Technology charges	0	(787)	0	0	0	0	(787)	0	(787)	-
320300 - SSA - Adult & Aging Services	Reduction in Information Technology charges	0	(554)	0	0	0	0	(554)	0	(554)	-
320405 - SSA - Workforce & Benefits Administration	Reclassification/transfer of positions	(1,382)	1,382	0	0	0	0	0	0	0	(0.08)
320405 - SSA - Workforce & Benefits Administration	Reduction in Information Technology charges	0	(1,064)	0	0	0	0	(1,064)	0	(1,064)	-

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
330100 - Department of Child Support Services	Reclassification/transfer of positions	(2,248,013)	2,248,013	0	0	0	0	0	0	0	(16.00)
330100 - Department of Child Support Services	Technical adjustments	176,191	(176,191)	0	0	0	0	0	0	0	1.00
340100 - Welfare Fraud Investigation	Reduction in Information Technology charges	0	(417)	0	0	0	0	(417)	0	(417)	-
340100 - Welfare Fraud Investigation	Technical adjustments	0	(1,288,204)	0	0	0	0	(1,288,204)	0	(1,288,204)	-
350100 - Alameda County Health	Reclassification/transfer of positions	(2,591)	2,591	0	0	0	0	0	0	0	0.01
350100 - Alameda County Health	Reduction in Information Technology charges	0	(3,104)	0	0	0	0	(3,104)	0	(3,104)	-
350100 - Alameda County Health	Board-approved contract augmentation for Recipe4Health coaching and nutrition education services (Item 25, 5/13/25)	0	330,857	0	0	0	0	330,857	330,857	0	-
350155 - Alameda County Health	Board-approved contract augmentation for CalAIM consultation and technical assistance services (Item 29, 6/3/25)	0	229,320	0	0	0	0	229,320	229,320	0	-
350155 - Alameda County Health	Board-approved contract augmentation for operational support services related to Continuum of Care planning activities(Item 42, 5/13/25)	0	708,334	0	0	0	0	708,334	708,334	0	-
350155 - Alameda County Health	Board-approved contract augmentation for Recipe4Health Health coaching and nutrition education services (Item 25, 5/13/25)	0	30,000	0	0	0	0	30,000	30,000	0	-
350155 - Alameda County Health	Board-approved contract augmentation for transitional and rapid rehousing operations (Item 30, 6/3/25)	0	786,786	0	0	0	0	786,786	786,786	0	-
350155 - Alameda County Health	Board-approved contract augmentations with community-based organizations for continued housing assistance services (Item 26, 6/3/25)	0	1,692,965	0	0	0	0	1,692,965	1,692,965	0	-
350155 - Alameda County Health	Board-approved contract for professional services and technical assistance for the 2026 Point-in-Time Count (Item 23, 6/3/25)	0	248,992	0	0	0	0	248,992	248,992	0	-
350155 - Alameda County Health	Board-approved contract to provide housing financial assistance for homeless population or at risk of experiencing homelessness (Item 10, 5/13/25)	0	1,580,093	0	0	(1,580,093)	0	0	0	0	-
350155 - Alameda County Health	Board-approved contract to provide interim housing infrastructure and deferred maintenance renovations to support interim housing for residents with serious mental illness (Item 40, 5/13/25)	0	4,000,000	0	0	(4,000,000)	0	0	0	0	-
350155 - Alameda County Health	Board-approved contract to provide rental assistance subsidies and supportive services (R-2025-157F, 4/22/25)	0	1,330,299	0	0	0	0	1,330,299	1,330,299	0	-
350200 - AC Health, Public Health Department	Reclassification/transfer of positions	36,852	(36,852)	0	0	0	0	0	0	0	-
350200 - AC Health, Public Health Department	Reduction in Information Technology charges	0	(7,987)	0	0	0	0	(7,987)	0	(7,987)	-
350400 - Community Development Agency	Reduction in Information Technology charges	0	(48)	0	0	0	0	(48)	0	(48)	-
350500 - AC Health, Behavioral Health Department	Reclassification/transfer of positions	294,473	(286,401)	0	0	0	0	8,072	0	8,072	2.00

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
350500 - AC Health, Behavioral Health Department	Reduction in Information Technology charges	0	(10,552)	0	0	0	0	(10,552)	0	(10,552)	-
350500 - AC Health, Behavioral Health Department	Board-approved agreement with Bay Area Community Services for Acute Crisis Care and Evaluation for Systemwide Services (Item 12, 6/3/25)	0	1,603,468	0	0	0	0	1,603,468	0	1,603,468	-
350500 - AC Health, Behavioral Health Department	Board-approved Mental Health services master contracts provided by Community-Based Organizations (Item 14, 6/3/25)	0	7,345,301	0	0	0	0	7,345,301	0	7,345,301	-
350551 - AC Health, Behavioral Health Department	Reclassification/transfer of positions	0	0	0	0	0	0	0	8,072	(8,072)	-
350551 - AC Health, Behavioral Health Department	Board-approved agreement with Bay Area Community Services for Acute Crisis Care and Evaluation for Systemwide Services (Item 12, 6/3/25)	0	0	0	0	0	0	0	1,603,468	(1,603,468)	-
350551 - AC Health, Behavioral Health Department	Board-approved Mental Health services master contracts provided by Community-Based Organizations (Item 14, 6/3/25)	0	0	0	0	264,432	0	264,432	3,508,544	(3,244,112)	-
350651 - AC Health, Behavioral Health Department	Board-approved Mental Health services master contracts provided by Community-Based Organizations (Item 14, 6/3/25)	0	0	0	0	0	0	0	4,101,189	(4,101,189)	-
350905 - AC Health, Public Health Department	Board-approved contract augmentation with the California Department of Public Health for the Women, Infants & Children (WIC) Program (R-2025-159F, 4/22/25)	0	47,533	0	0	0	0	47,533	47,533	0	-
350955 - AC Health, Behavioral Health Department	Reclassification/transfer of positions	(280,381)	280,381	0	0	0	0	0	0	0	(2.00)
350955 - AC Health, Behavioral Health Department	Board-approved agreement with Bay Area Community Services (BACS) to manage interim housing infrastructure for currently or formerly homeless (Item 40, 5/13/25)	0	2,707,500	0	0	0	0	2,707,500	2,707,500	0	-
350955 - AC Health, Behavioral Health Department	Board-approved agreement with Three Valleys Community Foundation for Opioid Settlement Grants Management (Item 45, 5/13/25)	0	2,500,000	0	0	0	0	2,500,000	2,500,000	0	-
351100 - AC Health, Environmental Health Department	Reduction in Information Technology charges	0	(1,374)	0	0	0	0	(1,374)	0	(1,374)	-
General Fund Total		(107,461)	26,509,127	133,750	0	(4,220,059)	0	22,315,357	22,315,357	0	(0.38)
Special Funds & Districts											
270301 - Public Works Agency	Reclassification/transfer of positions	102,645	(102,645)	0	0	0	0	0	0	0	-
270702 - Zone 7 Flood Control/Water Agency	Technical adjustments	0	6,152,000	0	0	0	0	6,152,000	6,152,000	0	-
270722 - Zone 7 Flood Control/Water Agency	Reclassification/transfer of positions	(62,150)	62,150	0	0	0	0	0	0	0	-
270722 - Zone 7 Flood Control/Water Agency	Technical adjustments	0	3,839,000	0	0	0	0	3,839,000	3,839,000	0	-
270722 - Zone 7 Flood Control/Water Agency	New Position	518,177	(518,177)	0	0	0	0	0	0	0	2.00

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
280111 - Fire Department	Board-approved adjustments adding Payroll Analyst position (Item 37, 4/22/25)	189,870	0	0	0	0	0	189,870	189,870	0	1.00
280111 - Fire Department	Board-approved adjustments adding three Fire Fuel Crew Technician positions (Item 99, 5/13/25)	262,344	0	0	0	0	0	262,344	262,344	0	3.00
450101 - Community Development Agency	Reclassification/transfer of positions	113,557	(113,557)	0	0	0	0	0	0	0	1.00
Special Funds & Districts Total		1,124,443	9,318,771	0	0	0	0	10,443,214	10,443,214	0	7.00
Internal Service Funds											
380100 - Information Technology Department	Board-approved adjustments for increased ITD services (R-2025-215F, 5/13/25)	0	509,678	0	0	0	0	509,678	509,678	0	-
380100 - Information Technology Department	Board-approved adjustments for increased ITD services (R-2025-261F, 6/3/25)	0	102,699	0	0	0	0	102,699	102,699	0	-
380100 - Information Technology Department	Board-approved adjustments for increased ITD services (R-2025-94F, 2/25/25)	0	1,056,225	0	0	0	0	1,056,225	1,056,225	0	-
400100 - General Services Agency	Board-approved adjustments to purchase two vehicles for Public Health related services (Item 47, 5/13/25)	0	16,584	15,996	0	0	0	32,580	32,580	0	-
400100 - General Services Agency	Board-approved adjustments to purchase one vehicle for the General Services Agency Building Maintenance Department (R2025-75F, 2/18/25)	0	7,812	8,681	0	0	0	16,493	16,493	0	-
400100 - General Services Agency	Board-approved adjustments to purchase one vehicle for the Sheriff's Office (Item 85, 6/3/25)	0	21,096	50,064	0	0	0	71,160	71,160	0	-
400100 - General Services Agency	Reduction in Motor Vehicle charges	0	(350,000)	0	0	0	0	(350,000)	(350,000)	0	-
410100 - General Services Agency	Reclassification/transfer of positions	38,959	(38,959)	0	0	0	0	0	0	0	-
410100 - General Services Agency	Board-approved adjustments for Public Health's lease agreement amendment at 1100 San Leandro Boulevard (Item 73, 5/13/25)	0	834,792	0	0	0	0	834,792	834,792	0	-
430300 - County Administrator	Reclassification/transfer of positions	(209,394)	209,394	0	0	0	0	0	0	0	(1.00)
Internal Service Funds Total		(170,435)	2,369,321	74,741	0	0	0	2,273,627	2,273,627	0	(1.00)
Grand Total		846,547	38,197,219	208,491	0	(4,220,059)	0	35,032,198	35,032,198	0	5.62