COUNTY ADMINISTRATOR'S OFFICE

Susan S. Muranishi, County Administrator

MEMORANDUM

June 23, 2026

To: Each Member, Board of Supervisors

From: Susan S. Muranishi, County Administrator

Subject: **FISCAL YEAR 2026-27 BUDGET DELIBERATIONS: JUNE 23, 2026, AT 1:30 P.M.**

Today, your Board will deliberate on the Fiscal Year (FY) 2026–27 Proposed Budget, which was presented on May 28, 2026. Your Board held public hearings on June 22, 2026, and following extensive public comment, closed both the hearing and public comment period.

The Proposed Budget provides a balanced $6.7 billion spending plan across all funds, supporting County programs and services and a workforce of more than 10,400 employees. The budget closes a $185 million funding gap while maintaining critical investments in County priorities. The recommended General Fund budget totals $4.3 billion and includes over $1.2 billion for services delivered through community-based providers.

Prior to the close of budget hearings, your Board received a letter from the County Administrator recommending final budget adjustments for inclusion in the FY 2026–27 Final Budget. These adjustments reflect Board-approved actions and technical corrections and do not increase Net County Cost.

In addition, a letter was submitted before the close of Budget Hearings by Supervisors Fortunato Bas and Miley for discussion:

> **Approve a one-time allocation of up to $19.3 million to Alameda Health System** (AHS) 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, extend the Board's AHS Ad Hoc Committee and direct the County Administrator, Auditor-Controller, and AC Health Director to identify one-time funding options.

Following your Board's deliberations today, the County Administrator will prepare the FY 2026–27 Final Budget to incorporate Board directions and the adjustments outlined in the attached June 22, 2026, letter, with no increase in Net County Cost.

The FY 2026–27 Final Budget will be presented to your Board for adoption at a Special Meeting on Thursday, June 25, 2026, at 4:00 p.m.

SSM:AES
Attachments

c: Auditor-Controller
County Counsel
Agency/Department Heads

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 continne 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 Boord 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 ond requests appraval 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 af 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

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 implemenation 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**	**19,466,290**	**234,304**	**0**	**(7,908,640)**	**(3,275,189)**	**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**