

From: [Jason Bezis](#)
To: [Clerk of the Board](#); [Supervisor Candace Andersen](#); [Supervisor Carlson](#); [Supervisor Burgis](#); [Supervisor Scales-Preston](#); [Supervisor John Gioia](#)
Cc: [Kristin Connelly](#); [Thomas Geiger](#); [Andrea Russi](#); [Rebecca J. Hooley](#)
Subject: RE: Board of Supervisors Meeting - March 3, 2026 - Item D.1 - Pre-Litigation Demand Letter Relating to County Transactions and Use Tax Increase Ballot Measure, Government Code sec. 54957.5 Request, and Public Records Act/County Sunshine Ordinance Request.
Date: Tuesday, March 3, 2026 12:59:46 PM
Attachments: [Demand Letter to Contra Costa County Board of Supervisors and County Elections Official-March 2 2026.pdf](#)

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To the Contra Costa County Board of Supervisors, the Clerk of the Board of Supervisors, County Elections Official Ms. Connelly, and the Office of the Contra Costa County Counsel:

This office represents Sandra Kallander and other registered voters in Contra Costa County (“Complainants”).

First, Complainants request that the Clerk of the Board of Supervisors confirm that the attached pre-litigation demand letter (PDF document dated March 2, 2026 with nine pages), submitted by e-mail to the Clerk, County Elections Official, and Office of the County Counsel last night (March 2; see the e-mail immediately below this one) was received and included in the record for Item D.1 of today’s Board meeting (March 3). For your information, the attachment is the same document that Complainants submitted last night.

Second, pursuant to the Ralph M. Brown Act, Government Code section 54957.5, Complainants hereby request that the Clerk of the Board and/or the person most responsible make available for public inspection all “writings” relating to Item D.1 at today’s Board meeting “distributed to all, or a majority of all, of the members of a legislative body of a local agency by a person in connection with a matter subject to discussion or consideration at an open meeting of the body less than 72 hours before that meeting” and/or “distributed during a public meeting,” relating to Item D.1 on today’s Board agenda.

Third, Complainants hereby request, pursuant to the California Public Records Act, Government Code sec. 7920.000 et seq. and the County Sunshine Ordinance, any and all records relating to the March 3, 2026 meeting (approximately noon to 1:00 p.m.) between any agent of the County of Contra Costa (including but not limited to County supervisors, County supervisor staff members, County administrators, and/or any other agent of the County of Contra Costa) and personnel associated with Contra Costa County Superior Court (including but not limited to judicial officers, court administrators, court employees and/or any other agent of Contra Costa County Superior Court), including but not limited to records that include and/or disclose any and all invitations, any and all invited attendees, any and all actual attendees, any and all topic(s) of discussion, the meeting location, any and all person(s) and/or entity(ies) paid for the meeting, any materials distributed at the meeting, and any and all memoranda or other writing that demonstrate that the meeting by

members of the Board of Supervisors with Superior Court personnel on March 3, 2026 from approximately noon to 1:00 p.m. was compliant with Government Code sec. 54952.2.

This Public Records Act and County Sunshine Ordinance request also includes any and all records relating to the March 3, 2026 meeting (approximately noon to 1:00 p.m.) between any agent of the County of Contra Costa (including but not limited to County supervisors, County supervisor staff members, County administrators, and/or any other agent of the County of Contra Costa) and any other agent of the County of Contra Costa (including but not limited to County supervisors, County supervisor staff members, County administrators, and/or any other agent of the County of Contra Costa), including but not limited to records that include and/or disclose any and all invitations, any and all invited attendees, any and all actual attendees, any and all topic(s) of discussion, the meeting location, any and all person(s) and/or entity(ies) paid for the meeting, any materials distributed at the meeting, and any and all memoranda or other writing that demonstrate that the meeting by members of the Board of Supervisors with Superior Court personnel on March 3, 2026 from approximately noon to 1:00 p.m. was compliant with Government Code sec. 54952.2.

This Public Records Act and County Sunshine Ordinance request expressly includes any and all communications (in electronic format, paper format, or otherwise) between and among County supervisors, County administrators, and/or County employees relating to the March 3, 2026 noon to 1:00 p.m. meeting with judicial officers, court administrators, court employees and/or any other agent of Contra Costa County Superior Court, including but not limited to communications that are on personal electronic devices and/or personal text messages and/or in personal social media accounts and/or in personal e-mail accounts. (See *City of San Jose v. Superior Court* (2017) 2 Cal.5th 608.)

This Public Records Act and County Sunshine Ordinance request expressly includes any and all communications (in electronic format, paper format, or otherwise) between County supervisors, County administrators, and/or County employees and any judicial official, court administrator, court employee and/or any of agent of Contra Costa County Superior Court relating to the March 3, 2026 noon to 1:00 p.m. meeting with Superior Court employees, including but not limited to communications that are on personal electronic devices and/or personal text messages and/or in personal social media accounts and/or in personal e-mail accounts. (See *City of San Jose v. Superior Court* (2017) 2 Cal.5th 608.)

If a Public Records Act request and/or County Sunshine Ordinance request for County records must be made through a specific process, please let me know as soon as possible.

Respectfully submitted,
Jason Bezis
Law Offices of Jason A. Bezis
Attorney for Complainants
(925) 708-7073

From: Jason Bezis [mailto:jason@bezislaw.com]

Sent: Monday, March 2, 2026 11:59 PM

To: 'clerkoftheboard@cob.cccounty.us' <clerkoftheboard@cob.cccounty.us>

Cc: 'Kristin.Connelly@vote.cccounty.us' <Kristin.Connelly@vote.cccounty.us>; 'Thomas Geiger' <Thomas.Geiger@cc.cccounty.us>; 'Andrea Russi' <Andrea.Russi@cc.cccounty.us>; 'Rebecca J. Hooley' <Rebecca.Hooley@cc.cccounty.us>

Subject: Board of Supervisors Meeting - March 3, 2026 - Item D.1 - Pre-Litigation Demand Letter Relating to County Transactions and Use Tax Increase Ballot Measure

To the Clerk of the Board of Supervisors and County Elections Official Kristin Connelly:

Please see the attached correspondence, which is a pre-litigation demand letter relating to Item D.1 on the March 3 Board of Supervisors agenda.

Respectfully submitted,

Jason Bezis

Law Offices of Jason A. Bezis

Attorney for Complainants

(925) 708-7073

Law Offices of Jason A. Bezis
3661-B Mosswood Drive Lafayette, CA 94549-3509
(925) 708-7073 Jason@BezisLaw.com

March 2, 2026

VIA E-MAIL ONLY

Contra Costa County Board of Supervisors
and the Honorable Kristin Connelly, Contra Costa County Elections Official
c/o Clerk of the Board
Martinez, California
clerkoftheboard@cob.cccounty.us

Re: Pre-Litigation Demand Letter to Contra Costa County Board of Supervisors and County Elections Official Kristin Connelly Concerning the Ballot Question for the County Transactions and Use Tax Increase Measure on the June 2, 2026 Ballot: Response Requested by 5:00 p.m. Friday, March 6. Agenda Item No. D.1 – March 3, 2026 Board of Supervisors Meeting

To the Board of Supervisors and Ms. Connelly:

This office represents Sandra Kallander and other electors in the County of Contra Costa (“Complainants”).

This letter is to serve as a pre-litigation demand letter concerning the Ballot Question for the June 2026 County tax increase measure (“Ballot Question”). Adopting the proposed Ballot Question is premature, as the currently imposed transaction and use taxes are already at the rate cap set by Revenue and Taxation Code sections 7251.1 and 7285.3, and cannot be increased without special legislation.

Your Board of Supervisors (“Board”) and Kristin Connelly, in her capacity as County Elections Official, have duties to ensure that Ballot Question satisfies the legal standards discussed in this demand letter. Otherwise, Complainants may be compelled to sue the Board and Ms. Connelly to enforce those legal standards, pursuant to Elections Code sections 9190 and 13314, among other legal authority.

Many families already are struggling with this region’s unaffordability. Your Board’s huge proposed tax increase would cause portions of Contra Costa County to have the highest sales tax rate ever in northern California history (10.875 percent). Your Board’s action would cause the sales tax rate in most of the county to exceed 10.0 percent.

Your Board Lacks Legal Authority to Place the Proposed Measure on the June 2026 Ballot Due to Violation of Revenue and Tax Code §§ 7251.1 and 7285.3.

Your Board cannot place the proposed measure on the ballot because the proposed tax would violate at least two California statutes. Revenue and Taxation Code section 7251.1 states:

The combined rate of all taxes imposed in accordance with this part in any county may not exceed 2 percent. No tax shall be considered to be in accordance with this part if, upon its adoption, the combined rate in the county will exceed 2 percent.

Revenue and Taxation Code section 7285.3 states:

The combined rate of all taxes imposed in any county pursuant to this chapter and pursuant to Part 1.6 (commencing with Section 7251) shall not exceed the rate specified in Section 7251.1.”

The combined rate of all taxes imposed in Contra Costa County already is at the limit set by Revenue and Taxation Code sections 7251.1 and 7285.3. Each of the County supervisors who approves the illegal measure and places it on the ballot could be exposed to personal liability under Code of Civil Procedure section 526a for “illegal expenditure of, waste of, or injury to ... funds” of the County. “[I]f the official does not use due care or reasonable diligence in authorizing the expenditure of public funds, the official may be subject to personal liability for the improper expenditure.” (*People ex rel. Harris v. Rizzo* (2013) 214 Cal.App.4th 921, 943.) A reasonable County supervisor, exercising due care or reasonable diligence, would not vote to place this measure on the ballot at this time because such action would clearly, obviously, and unmistakably violate Revenue and Taxation Code sections 7251.1 and 7285.3 at this time.

Your Board must refrain from approving the proposed ordinance and calling the election unless and until the requisite legislation is enacted. Complainants cannot find any evidence that the requisite legislation has been introduced in the Legislature as of today’s date, let alone analyzed by any official legislative report or considered by any legislative committee. Governor Newsom has vetoed special bills relating to Section 7251.1 in the past (see 2019 AB 618) and could do so again. Any such special bill also could be subject to legal challenge as unconstitutional in violation of the California Constitution, article IV, section 16.

Furthermore, Complainants contend that it would be illegal for the County to lobby the Legislature to enact legislation supporting the measure *after* your Board places the measure on the ballot. The California Supreme Court held 50 years ago:

A fundamental precept of this nation's democratic electoral process is that the government may not "take sides" in election contests or bestow an unfair advantage on one of several competing factions. A principal danger feared by our country's founders lay in the possibility that the holders of governmental authority would use official power improperly to perpetuate themselves, or their allies, in office (see, e.g.,

Madison, The Federalist Papers, Nos. 52, 53; 10 Richardson, Messages and Papers of the Presidents (1899) pp. 98-99 (President Jefferson)); the selective use of public funds in election campaigns, of course, raises the specter of just such an improper distortion of the democratic electoral process. (*Stanson v. Mott* (1976) 17 Cal.3d 206, 217; emphasis added.)

In the instant case, your Board cannot continue its advocacy for the measure *after* placing it on the ballot. Furthermore, it is fundamentally unfair to voters for your Board to advocate for changes to state law to promote your Board's position while an election campaign is underway. Official ballot measure arguments would be due on March 18, 2026, forcing critics of the measure to guess how state law might change by Election Day on June 2. Authors of official arguments and rebuttals could be subjected to legal challenges based upon the changing conditions wrought by your Board and its allies who support this massive tax increase. For example, a statement in an official argument or rebuttal about the County's noncompliance with Sections 7251.1 and 7285.3 could be rendered "false and misleading" by the County's subsequent lobbying of the Legislature to cure the County's noncompliance. A government cannot change the rules of an election while an election is underway. (cf. *Purcell v. Gonzalez* (2006) 549 U.S. 1 (2006); the *Purcell* principle is the doctrine that courts should not change election rules too close to an election, because of the risk of causing confusion.)

Simply stated, your Board's adoption of the proposed ordinance and placement of this massive tax increase on the June 2026 ballot is likely illegal and certainly premature.

Your Board Must Re-Write the Ballot Question to Insert the Word "Additional" or "Increase" In The Description of the Tax Rate.

First, your Board must insert the word "additional" or "increase" in its description of the tax rate. The County of Contra Costa currently imposes a one-half of one percent (0.5%) transactions and use tax, approved by voters as Measure X on November 3, 2020. This Ballot Question must distinguish the proposed 0.625 percent transactions and use tax to be imposed by this measure from the existing Measure X 0.5 percent transactions and use tax, also imposed by the County of Contra Costa.

The voters need to understand that the proposed tax is "additional" to the existing County of Contra Costa Measure X transactions and use tax. The voters need to comprehend that the County's proposed 0.625 percent transactions and use tax would be an "increase" above and beyond the County's existing 0.5 percent transactions and use tax, which would be imposed separately.

The omission of qualifying language such as "additional" or "increase" makes the proposed Ballot Question "misleading" in violation of the Elections Code section 9190 standard.

Your Board Must Re-Write the Ballot Question to Delete the Adjective “Deep,” Which is Not Neutral, Argumentative, and/or Prejudicial in Favor of the Measure.

Second, your Board needs to delete the adjective “deep” from the proposed Ballot Question because the phrase “deep cuts in federal funding” is not “neutral,” is “argumentative,” and/or “likely to create prejudice” for the measure in violation of the Elections Code sections 9051, subd. (e), and/or 13119, subd. (c), standards. The phrase “deep cuts in federal funding” is not “neutral.” It provokes arguments about the definition of “deep cuts in federal funding,” which cannot permissibly be made in a Ballot Question. The phrase “deep cuts in federal funding” is prejudicial in favor of the measure because the “Yes” campaign likely will emphasize the depth of federal funding cuts in campaign communications.

Your Board Must Re-Write the Ballot Question to Delete the Adjective “Critical,” Which is Not Neutral, Argumentative, and/or Prejudicial in Favor of the Measure.

Third, your Board needs to delete the adjective “critical” from the proposed Ballot Question because the phrase “critical local services” is not “neutral,” is “argumentative,” and/or “likely to create prejudice” for the measure in violation of the Elections Code sections 9051, subd. (e), and/or 13119, subd. (c), standards. The phrase “critical local services” provokes arguments about the definition of “critical local services;” a service that is “critical” to one voter might not be to another. The phrase “support critical local services” is prejudicial in favor of the measure because it suggests to voters that a “no” vote would deprive the county’s residents of “critical” services.

Moreover, this measure is a general tax that gives wide discretion to your Board to spend on a wide range of County “general fund” functions. For example, your Board could spend 100 percent of revenues on increased employee pay, benefits, and post-employment obligations. Many voters would disagree that bailout of “County employee pension debt” is a “critical local service.”

Your Board Must Re-Write the Ballot Question to Delete the Phrase “and reduce the risk of closures at Contra Costa’s regional hospital and health clinics,”.

Fourth, your Board needs to delete the phrase “and reduce the risk of closures at Contra Costa’s regional hospital and health clinics,”. The phrase is false and/or misleading in violation of the Section 9190 standard because the measure is a general tax. Not one penny is dedicated to health care, let alone operations at the County’s regional hospital and health clinics. That phrase also is misleading because the phrase “risk of closures” is extremely ambiguous. The voter does not know what is meant by “closures.” The full phrase also is false and/or misleading because members of other health care systems that operate in Contra Costa County, including Kaiser Permanente and John Muir, may mistakenly assume that their “health clinics” are at “risk of closure” if this measure were not be approved.

Furthermore, the Ballot Question already lists “health care” among “general county services.” It also would be misleading to voters to include another item in the Ballot Question about “Contra Costa’s regional hospital and health clinics” because it misleads

voters into the mistaken belief that the measure provides dedicated funding to health care. Your Board could choose to spend zero dollars on health care, if it wished.

The phrase “reduce the risk of closures at Contra Costa’s regional hospital and health clinics” is not neutral and therefore is inappropriate for inclusion in a Ballot Question. It is akin to campaign slogan. It is not impartial. That phrase is argumentative, causing voters to wonder what “risk of closures” signifies, along with any quantum of “reduce[d]” risk. The word “risk” alone is prejudicial in favor of the measure and is even more prejudicial in the phrase “reduce the risk,” which inherently suggests threat, menace, and/or harm to voters. The phrase suggests to voters that they must vote “yes” in order to counteract that threat, menace, and harm.

Your Board Must Re-Write the Ballot Question to Delete the Phrase “not available to the federal government”.

Fifth, your Board needs to delete the phrase “not available to the federal government.” That phrase is false and/or misleading. Although the federal government currently does not impose any national retail transactions tax, it theoretically could do so. (See, e.g., H.R.25 — 108th Congress (2003-2004), “enacting a national sales tax”.) The phrase is not neutral. It is akin to a campaign slogan. The phrase is not impartial. It suggests to voters that they should approve the tax in order to keep those tax dollars from going to the federal government. The phrase is argumentative because it provokes arguments about whether local tax revenues could be confiscated and/or otherwise taken by the federal government. The phrase is prejudicial in favor of the measure because it advances measure supporters’ argument that voters can stand up to the federal government (Trump Administration) by voting “yes.”

Your Board Must Re-Write the Ballot Question to Conform With the “Shall the measure ... be adopted?” Format That Elections Code § 13119(a) Mandates.

Sixth, your Board must re-write the Ballot Question to conform to the format required by Elections Code section 13119, subdivision (a), which states in relevant part:

The ballots used when voting upon a measure proposed by a local governing body ... shall have printed on them the words “Shall the measure (stating the nature thereof) be adopted?”

Elections Code section 354 states, ““Shall” is mandatory and “may” is permissive.” Therefore, “the words” in Section 13119(a) are mandatory.

The proposed Ballot Question is deficient because it is missing three mandatory words: “measure,” “be,” and “adopted.” Your Board must re-write to integrate the required words in Section 13119(a). Your Board must re-write the Ballot Question in the format “Shall the measure ... be adopted?”

Your Board Must Re-Write the Ballot Question to Conform With the “Rate of the Tax to Be Levied” Statement Required by Elections Code § 13119(b).

Seventh, your Board must re-write the Ballot Question to conform to Elections Code section 13119, subdivision (b), which states:

If the proposed measure imposes a tax or raises the rate of a tax, the ballot shall include in the statement of the measure to be voted on the amount of money to be raised annually and the rate and duration of the tax to be levied. (Emphasis added.)

Proposed Ordinance Section 64-20.402 (“Transactions Tax Rate”) states that “a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the County at the rate of five-eighths of one cent (0.625%) of the gross receipts of any retailer ...”

Proposed Ordinance Section 64-20.406 (“Use Tax Rate”) states, “An excise tax is hereby imposed ... at the rate of five-eighths of one cent (0.625%) of the sales price of the property ...”

The draft Ballot Question states the tax rate as “a five-eighths of one cent temporary general sales tax.” The draft Ballot Question omits the numerical statement of the tax rate (“0.625%”). Complainants request that your Board amend the Ballot Question to insert (“0.625%”) between “cent” and “temporary.”

Your Board Must Re-Write the Ballot Question to Include “Transactions and Use”.

Eighth, the Ballot Question incorrectly describes the tax as a “sales tax.” Local governments (and therefore local voters) lack the authority to impose “sales” taxes in California. Only the State of California may impose a “sales” tax. Local governments only have the authority to impose “transactions and use” taxes. (See, e.g., Revenue and Taxation Code § 7285.)

Proposed Ordinance No. 2026-05 would impose a “transactions and use tax,” not a “sales tax.” See the title, “AN ORDINANCE IMPOSING THE 2026 CONTRA COSTA COUNTY RETAIL TRANSACTIONS AND USE TAX ...” Chapter 64-20 is titled, “RETAIL TRANSACTIONS AND USE TAX.” Article 64-20.4 is titled “Transaction and Use Tax”. Section 64-20.402 is titled “Transactions Tax Rate” and Section 64-20.406 is titled “Use Tax Rate”.

Hence, your Board must re-write the Ballot Question to include the phrase “transactions and use”. Complainants would accept the word “(sales)” in parentheses after “transactions and use” so that the full phrase would read “transactions and use (sales) tax”.

Your Board Must Re-Write the Ballot Question to Replace “Adopt” With “Impose” or “Levy”.

Ninth, your Board must amend the verb “adopt” to instead read “impose” or “levy.” The verb “adopt” is false and/or misleading in violation of the Elections Code section 9190 standard. Proposed Ordinance No. 2026-05 states in its title: “Ordinance Imposing the 2026 Contra Costa County Retail Transactions and Use Tax.” As evidenced by the legally operative language of Ordinance Sections 64-20.402 and 64.20.406, quoted above, the tax would be “imposed” by the measure.

Your Board is authorized to place this measure on the ballot through Revenue and Taxation Code section 7285, which states in relevant part:

The board of supervisors of any county may levy, increase, or extend a transactions and use tax throughout the entire county or within the unincorporated area of the county for general purposes at a rate of 0.125 percent or a multiple thereof, if the ordinance proposing that tax is approved by a two-thirds vote of all members of the board of supervisors and the tax is approved by a majority vote of the qualified voters of the entire county if levied on the entire county or the unincorporated area of the county if levied on the unincorporated area of the county, voting in an election on the issue. (Emphasis added.)

Therefore, the proposed measure is a “levy” of a tax.

Your Board Must Re-Write the Ballot Question to Delete the Phrase “subject to annual audits”.

Tenth, your Board needs to delete the phrase “subject to annual audits”. According to the County’s Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2025, the County already subjects its “governmental activities” and “major funds” (including the General Fund) to annual audits. (See 2025 ACFR, p. PDF 33, “Independent Auditor’s Report.”)

Proposed Ordinance Section 64-20.606 (“Fiscal Accountability”) states in part:

In order to ensure public fiscal accountability, the County’s independent auditors shall complete a report reviewing the collection, management and expenditure of revenue from the tax levied by this chapter by no later than the end of each fiscal year after the Operative Date.

That is just a mere re-statement of what the County’s independent auditors currently do.

Inclusion of the phrase “subject to annual audits” in the Ballot Question is misleading because it incorrectly implies that the measure is adding a requirement that is not a pre-existing County practice. That phrase is prejudicial in favor of the measure because voters may be more likely to vote for the measure based upon the mistaken assumption that “subject to annual audits” is a special “accountability measure” just for this measure.

Your Board Must Re-Write the Ballot Question to Delete the Adjectives “Independent” and/or “Citizens” in “independent citizens oversight”.

Eleventh, your Board needs to delete the words “independent” and/or “citizens” in the phrase “independent citizens oversight.”

Proposed Ordinance Section 64-20.606 (“Fiscal Accountability”) states in full:

In order to ensure public fiscal accountability, the County’s independent auditors shall complete a report reviewing the collection, management and expenditure of revenue from the tax levied by this chapter by no later than the end of each fiscal year after the Operative Date. Additionally, there shall be a fiscal oversight committee consisting of no fewer than five seats to review and report on the receipt of revenue and expenditure of funds from the tax authorized by this chapter. The committee members shall be either County residents or representatives of County businesses. Within 90 days of the Operative Date, the Board of Supervisors shall adopt a resolution establishing the composition of the committee, setting the terms of office of the committee members, and defining the scope of the committee’s responsibilities, which at a minimum shall include reviewing the annual auditor’s report.

The only reference to “oversight” in the entire text of the proposed ordinance is “fiscal oversight committee” in Section 64-20.606. Note well that the word “independent” is entirely missing from the description of the “fiscal oversight committee.” (In fact, the only reference to the word “independent” in the entire ordinance is “County’s independent auditors.”) Also note well that the word “citizen” is entirely missing in the ordinance.

On this basis, Complainants request that your Board delete the words “independent” and “citizens” from the Ballot Question. In light of the fact that the words “independent” and “citizens” are missing from the ordinance’s description of the “fiscal oversight committee,” it is false and/or misleading to include the phrase “independent citizens oversight” in the Ballot Question. The phrase “independent citizens committee” is not a “true and impartial synopsis” of the ballot measure (in violation of the Section 13119(c) standard) because the ordinance language never characterizes the “committee” as

“independent” or “citizens.” The phrase “independent citizens committee” is prejudicial in favor of the measure because voters are more likely to vote for the measure based on the mistaken belief that the measure provides for an “independent citizens committee.”

Your Board Must Re-Write the Ballot Question to Clarify References to the “County of Contra Costa,” Which is Distinguished from “Contra Costa County”.

Finally, your Board must amend the two references to “Contra Costa County” to instead read “County of Contra Costa” (or “County government” or “County,” for second reference). The introductory phrase “To help Contra Costa County address ...” and the phrase “shall Contra Costa County adopt” are otherwise misleading. Many voters will assume that “Contra Costa County” means the entire geographic area of the County, not the “County of Contra Costa” government. Note well that the ordinance is titled “2026 County of Contra Costa Retail Transactions and Use Tax Ordinance.” Revenues collected would go to the “County of Contra Costa” as an entity, controlled by the Board of Supervisors, not directly to fourteen cities and other public entities within “Contra Costa County.” In order to avoid voter confusion, the references should be to the “County of Contra Costa,” “County government,” and/or “County” (in second, third references, etc.).

Complainants request that the Board make the requested amendments to the Ballot Question at the Tuesday, March 3 Board meeting or at a special Board meeting before **5:00 p.m. Friday, March 6**. Ms. Connelly needs to ensure that the Board makes necessary amendments to the Ballot Question. If the Board and Ms. Connelly do not comply and Complainants file a lawsuit on the grounds discussed above, Complainants intend to seek attorneys’ fees from the your Board and Ms. Connelly under Code of Civil Procedure section 1021.5, including under a “catalyst theory.”

Sincerely,

/s/ Jason A. Bezis

JASON A. BEZIS

Attorney for Complainants

cc: Honorable Kristin Connelly, County Elections Official
(Kristin.Connelly@vote.cccounty.us)

Thomas Geiger, Contra Costa County Counsel
(Thomas.Geiger@cc.cccounty.us)

From: [Mike Arata](#)
To: [Clerk of the Board](#); [Jami Morritt](#); [Supervisor John Gioia](#); [Supervisor Candace Andersen](#); [Supervisor Burgis](#); [Supervisor Carlson](#); [Supervisor Scales-Preston](#); [Monica Couture](#); [Robert Rogers](#); [Joanna Steen](#); [Lisa Chow](#); [Lia Bristol](#); [Alicia Nuchols](#); [Claire Alaura](#); [Jen Quallick](#); [Cynthia Harvey Patton](#)
Subject: Handout for Supervisors in Today's BoS Meeting
Date: Tuesday, March 3, 2026 3:37:35 AM
Attachments: [Key Documents, Linked and-or Sent.pdf](#)

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To the Clerk and Chief Assistant Clerk of the Contra Costa Board of Supervisors, Supervisors themselves, and Chief of Staff personnel (with apologies hopefully extended to anyone I may have missed)

Please prepare copies of the attached for BoS use during today's discussion of Agenda Item D.1, involving an Ordinance and Resolution to advance a 0.625% sales-tax increase.

This is a compilation of some key documents already linked or sent to show that a projected \$307 Million health-care funding deficiency is a ***cumulative*** total anticipated by FY-28-29, ***not*** an annual deficiency.

That's based on Contra Costa Health's own statement and accompanying spreadsheet. So the rushed premises for the intended \$750 Million (5x \$150 Million) new tax measure are false, and the tax measure as articulated in today's agenda should not proceed.

If I am asked questions, I can more readily answer by pointing to items in the handout.

Thanks in advance!

Mike Arata
(408) 314-3495

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Contra Costa Preparing for Medi-Cal Coverage Loss and Funding Reductions

Post Date: 12/16/2025 2:00 PM

Contra Costa County must prepare for significant reductions in Medi-Cal coverage and hundreds of millions of dollars in long-term funding loss as a result of recent federal and state policy changes, county officials said Tuesday.

New federal requirements under H.R.1, the so-called "Big Beautiful Bill," combined with state Medi-Cal eligibility and reimbursement changes, will make it harder for many residents to enroll in or keep healthcare coverage. While final details are still emerging, county estimates indicate that as many as 93,000 Contra Costa residents could be affected by 2029.

At the same time, **Contra Costa Health (CCH) projects more than \$300 million in cumulative state and federal funding reductions through 2029**, driven by Medi-Cal disenrollment and cuts to supplemental funding that public hospitals rely upon. These impacts are expected to grow year over year and reflect a broader trend affecting counties and public health systems across California.

"These changes mean fewer people covered and fewer dollars coming into the system at the same time," said Candace Andersen, Chair of the Contra Costa County Board of Supervisors. "Our responsibility is to face that reality head-on, plan carefully, and ensure the county continues to provide essential care for residents who have nowhere else to turn."

During a presentation to the Board on Tuesday, leaders of CCH and the county's Employment & Human Services Department (EHSD) emphasized that the projected impacts are a result of external policy decisions, not local performance, and that significant uncertainty remains around timelines, enforcement and the response from California.

Federal guidance on several provisions of H.R. 1 has not yet been issued, and California's approach to mitigating coverage losses is still evolving.

The presentation outlined how specific provisions of H.R. 1 and recent state Medi-Cal policy changes are expected to reduce enrollment, increase administrative barriers to coverage, and lower reimbursement to safety-net providers. It also reviewed projected enrollment losses, funding impacts to CCH and Contra Costa Health Plan, and the anticipated timing of changes, along with areas of ongoing uncertainty.

The Board directed CCH to return in early 2026 with a proposal to update and strengthen the county's existing supports for people who are not eligible for Medi-Cal and have no other healthcare options.

Contra Costa County will share additional updates as federal and state guidance becomes available and planning continues.



By the Numbers

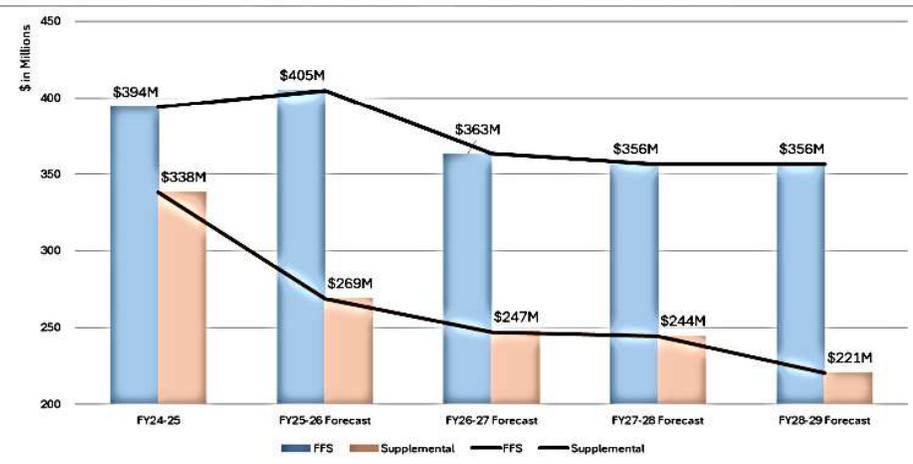
- While difficult to predict, EHSD estimates that as many as **93,000** people in Contra Costa County will be subject to the new rules.
- **Cumulative CCH state and federal funding** will be reduced by an estimated **\$307 (287-328) million** through 2029.
 - **\$159 (139-180) million** due to Medicaid disenrollment.
 - **\$148 million** due to "supplemental" state and federal funding.

Slide #5

Estimated Projected Impacts CCRMC and Clinic Systems



Fee For Service (FFS) and Supplemental Revenue



Key Takeaway
Over the next four years, we expect reductions to CCRMC of **\$139M** and **\$148M** for **FFS and Supplemental revenues** respectively, due to state and federal legislative changes.

Slide #13

From: Contra Costa Health Public Information
To: Mike Arata
Subject: Re: [EXTERNAL] Error in 12-16-25 BOS Presentation
Tags: Important

Good afternoon,

We have had our Finance Division take a look and we do not believe the slide is in error. The \$139M (FFS) and \$148M (Supplemental) figures referenced in the slide represent the cumulative reduction from the FY25-26 baseline across FY25-26 through FY28-29, not the single-year change between FY28-29. I have attached an excel detail for reference.

Thanks,

From: Contra Costa Health Public Information

To: Mike Arata

Subject Re: [EXTERNAL] Error in 12-16-25 BOS Presentation

Tags Important

The slide referenced here was #13 in CoCo Health's 12-16-25 Presentation.

Good afternoon,

We have had our Finance Division take a look and we do not believe the slide is in error. The \$139M (FFS) and \$148M (Supplemental) figures referenced in the slide represent the cumulative reduction from the FY25-26 baseline across FY25-26 through FY28-29, not the single-year change between FY25-26 and FY28-29. I have attached an excel detail for reference.

Thanks,
(Unsigned)

From: Denise Kalm

Sent: Saturday, February 28, 2026 7:58 PM

To: John_Gioia@bos.cccounty.us <John_Gioia@bos.cccounty.us>; supervisorandersen@bos.cccounty.us <supervisorandersen@bos.cccounty.us>; Supervisor_burgis@bos.cccounty.us <Supervisor_burgis@bos.cccounty.us>; SupervisorCarlson@bos.cccounty.us <SupervisorCarlson@bos.cccounty.us>; Bos5@bos.cccounty.us <Bos5@bos.cccounty.us>

Subject: Contra Costa Health Data Itself Shows CUMULATIVE \$307 Million

Hello Contra Costa Supervisors. Please take a look at the attached note and accompanying spreadsheet.

Note that Contra Costa Health itself, in a response to one of our Contra Costa Taxpayers Association members who asked, states that “The \$139M (FFS) and \$148M (Supplemental) figures referenced in the slide represent the cumulative reduction from the FY25-26 baseline across FY25-26 through FY28-29, not the single-year change between FY25-26 and FY28-29.”

That is re-quoted in the spreadsheet, along then with the simple figuring that results from that statement and the Contra Costa Health data.

The full statement was this: “We have had our Finance Division take a look and we do not believe the slide is in error

. The \$139M (FFS) and \$148M (Supplemental) figures referenced in the slide represent the cumulative reduction from the FY25-26 baseline across FY25-26 through FY28-29, not the single-year change between FY25-26 and FY28-29. I have attached an excel detail for reference.”

So as things stand presently, you are prepared on Tuesday to advance a 0.625% sales-tax increase that is based on false premises — as noted in the attached letter, “an intended \$750 million ‘fix’ for a purported \$307 million problem (not a 4 x \$307 million = a \$1.23 Billion one).”

We recommend that you halt development of both the tax measure and the further violation of Revenue and Taxation Code Section 7251.1 that would be involved in attempting to legitimize that measure.

Sincerely,

Denise Kalm, Executive Board Member, Contra Costa Taxpayers Association.



Subject: BoS-Claimed \$307 Million Funding Deficiency Is a Cumulative Amount, FY25-26 through FY28-29; BoS Needs More Responsible Spending Overall, Not Another Sales-Tax Increase (i.e. An Affordability Tax).

To the Contra Costa County Board of Supervisors:

Your [Resolution No. 2026-40](#), and County reports (e.g. [here](#) and [here](#)) seek to rationalize support for your intended 0.625% sales-tax increase by citing “**annual revenue** losses exceeding \$300 million by 2029” or “\$307 million **per year** in projected losses in Health Services by FY 2028–29” (emphasis added).

The [Agenda Packet](#) itself for Tuesday’s (03-03-26’s) BoS meeting includes this statement at page 32: “For Medi-Cal, the County projects that annual revenue losses will increase annually to \$307 million by fiscal year 2028/29.”

And a request for further clarification directed to Supervisor Candace Andersen’s office generated this response: “Staff has explained that the \$307 million figure referenced in county discussions is the estimated **annual gap** in healthcare and related services funding due to federal funding cuts by fiscal year 2028-29. It’s a structural budget shortfall, not the projected annual intake from the sales tax (emphasis added). \$150 million per year is the estimated revenue from the proposed 0.625% sales tax. \$750 million total if collected over the full five-year duration.”

But in reviewing Contra Costa Health’s [December 16 presentation](#) to you — especially slides #5 and #13, and the follow-up [press release](#) by Contra Costa Health — CoCoTax has understood the \$307 million (and citations of “more than \$300 million”) to refer instead to “**cumulative** state and federal funding reductions through 2029” (once again, emphasis added). That is, the **\$307 Million is a totalized amount, not an annual one**, over the period FY25-26 through FY28-29.

One of our members has received verification of that assessment from Contra Costa Health itself: “The \$139M (FFS) and \$148M (Supplemental) figures referenced in the slide [#13, included in our CoCoTax inquiry to Contra Costa Health] represent the cumulative reduction from the FY25-26 baseline across FY25-26 through FY28-29, not the single-year change between FY25-26 and FY28-29.”

That Contra Costa Health interpretation was accompanied by an explanatory **Excel spreadsheet, attached**. And below the red line in that spreadsheet, we have added some of the calculations implied. We assume that the \$307 million approximate figure (instead of roughly \$287 million) derives from statistical uncertainty.

And the annual revenue loss by FY28-29, compared to baseline FY25-26, is not \$307 million, but instead a little more than \$110 million. And **ultimately, the County’s response is an intended \$750 million “fix” for a purported \$307 million problem (not a 4 x \$307 million = a \$1.23 Billion one)**.

If Measure X is a template for the newly intended measure, then even the *actual* predicted revenue loss could easily be an overstatement; Measure X, predicted to bring \$81 million per year, now brings \$120 million per year, just five years into a 20 year run.

The further context is an increase in overall County spending from [\\$4.51 Billion in FY20-21](#), page 8 in that document (Measure X passed in November 2020), to at least \$7.37 Billion now (per [February 3rd BoS presentation](#), Slide #11). That’s a 63.4% increase over just 5 years, vs. [ABAG CPI inflation](#) of 18.4% (Dec. 2020 to Dec. 2025) and small [population losses](#) (1,165,927 in 2020 to 1,158,225 in 2025).

It’s time for more responsible control of County spending, not another misrepresented sales-tax increase that will also further violate the relevant statute, Revenue and Taxation Code Section 7251.1. The Board of Supervisors should admit its mistaken assessments and cancel plans for another sales-tax increase.

/s/ Denise P. Kalm,
Executive Committee Member, Contra Costa Taxpayers Association

Spreadsheet From Contra Costa Health, 02-27-28, on the County's Health Care Funding Situation (This Title Added by CoCoTax)

Legislative Impacts (As of 12.16.25)

	State vs Federal	CCHP vs Hospital	FFS vs Supplemental	FY25-26	FY26-27	FY27-28	FY28-29	Cumulative Reduction from Baseline
Medi-Cal enrollment freeze for adult UIIS members	State	CCHP	CCHP	\$ (324,000)	\$ (648,000)	\$ (648,000)	\$ (648,000)	\$ (2,268,000)
Medi-Cal Base Payments	State	Hospital	FFS	(2,470,000)	(3,900,000)	(3,900,000)	(3,900,000)	(10,270,000)
Pharmacy Reduction	State	Hospital	FFS	(130,000)	(200,000)	(200,000)	(200,000)	(530,000)
Elimination of PPS rates for UIIS FQHC visits	State	Hospital	FFS	(32,300,000)	(32,300,000)	(32,300,000)	(32,300,000)	(96,900,000)
Elimination of Dental Benefits for UIIS members	State	Hospital	FFS	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(3,600,000)
Prop 56 Reductions and Suspensions	State	Hospital	Supplemental	(10,000)	(10,000)	(10,000)	(10,000)	(30,000)
DSH cuts/phase down of GPP	Federal	Hospital	Supplemental	(13,311,000)	(35,126,250)	(37,961,000)	(37,961,000)	(124,359,250)
FMAP rate reduction	Federal	Hospital	FFS	(5,500,000)	(11,000,000)	(11,000,000)	(11,000,000)	(27,500,000)
Implementation of Work Requirements	Federal	CCHP	CCHP	(9,720,000)	(9,720,000)	(9,720,000)	(9,720,000)	(29,160,000)
Reduction of SDP	Federal	Hospital	Supplemental	(13,635,000)	(87,104,250)	(96,939,000)	(120,599,000)	(318,277,250)
Total				-	(41,600,000)	(48,600,000)	(48,600,000)	(138,800,000)
FFS				(13,311,000)	(35,136,250)	(37,971,000)	(61,631,000)	(148,049,250)
Supplemental				(324,000)	(10,368,000)	(10,368,000)	(10,368,000)	(31,428,000)
CCHP								

Summary Detail

	FY24-25	FY25-26 Baseline	FY25-26 Forecast	FY26-27 Forecast	FY27-28 Forecast	FY28-29 Forecast
FFS	393,928,456	404,934,143	404,934,143	363,334,143	356,334,143	356,334,143
Supplemental	338,213,601	282,147,741	268,836,741	247,011,491	244,176,741	220,516,741
Total	732,142,056	687,081,883	673,770,883	610,345,633	600,510,883	576,850,883

Yellow highlight added to CC Health's spreadsheet. Need now only to resolve the \$318 million above with the \$307 million below.

Red line and these items below it have been added by CoCoTax:

CC Health Explanation that came with the spreadsheet: "The \$139M (FFS) and \$148M (Supplemental) figures referenced in the slide represent the cumulative reduction from the FY25-26 baseline across FY28-29 through FY28-29, not the single-year change between FY25-26 and FY28-29."

Running the numbers above per that explanation gives these results

FFS	\$0	\$41,600,000	\$48,600,000	\$48,600,000	FFS Sum:	\$138,800,000
Supplemental	\$13,311,000	\$35,136,250	\$37,971,000	\$61,631,000	Suppl. Sum	\$148,049,250
	\$13,311,000	\$76,736,250	\$86,571,000	\$110,231,000	Total	\$286,849,250
					Fudge Factor?	\$20,000,000
					Grand Total	\$306,849,250

Also, projected TOTAL FFS + Supplemental Funding loss by FY28-29 is only... \$110,231,000 less than in Baseline FY25-26. But Resolution #2026-40 says "the County projects annual revenue losses exceeding \$300 million by 2029."

Actual projected net revenue losses potentially = \$307 million TOTAL by FY28-29. At no point do annual revenue losses "exceed \$300 million." In fact, intended 0.625% sales-tax increase would supply a very large surplus of new funding by FY28-29. Measure X.2 should be shelved. Surplus funding from Measure X.2's \$150M per year: \$136,689,000 \$73,263,750 \$63,429,000 \$39,769,000 Surplus by 2029 \$313,150,750

Subject:CUMULATIVE (Not Annual) \$307 Million (And \$313 Million SURPLUS from New Tax)

Date:Mon, 2 Mar 2026 13:17:34 -0800

From:Mike Arata <marata01@sbcglobal.net>

To: 5 supervisors: John Gioia, Candace Andersen, Diane Burgis, Ken Carlson, Shanelle Scales-Preston

CC:Denise Kalm <denisek@CoCoTax.org>

Hello to County Supervisors:

Please see the **attached copies** of the Contra Costa Health spreadsheet (In Excel and now also in PDF form with headnotes added). Thanks, meanwhile, to Denise Kalm for her important earlier communications regarding your 0.625% sales-tax increase plan.

The Contra Costa Health spreadsheet sent by Denise shows correctly that Contra Costa Health's projected funding deficiency is in fact **a cumulative \$307 Million by FY28-29, not an annual amount.**

That isn't a Contra Costa Taxpayers Association (CoCoTax) determination. It's a fact stated by Contra Costa Health Public Information: "The \$139M (FFS) and \$148M (Supplemental) figures referenced in the slide [#13 in [Contra Costa Health's December 16 presentation](#)] represent the cumulative reduction from the FY25-26 baseline across FY25-26 through FY28-29, not the single-year change between FY25-26 and FY28-29."

That's a \$287 Million total, to which a \$20 Million "fudge factor" was apparently added, to produce a \$307 Million FFS and Supplemental total. (Slide #5 in in the same presentation shows \$159M as a median estimate for an FFS range of \$139 Million to \$180 Million.)

The original spreadsheet (above the red line in what's attached now) was appended to Contra Costa Health's message. Confusion at the supervisorial level about health-care funding deficiencies likely derives from a misunderstanding of slides #5 and #13 in the [Contra Costa Health's December 16 presentation](#) mentioned. So CoCoTax (and I as a member) sought and obtained the clarifications above.

Beyond that, the projected annual funding deficiency, even *in* FY28-29 itself, is \$110,231,000 less than in baseline FY25-26. A far smaller estimated funding deficiency develops in the prior years. So the \$110,231,000 in FY-28-29 (by which time things could change for the better) is by far the largest fraction of the projected \$307 Million *cumulative* funding deficiency.

From the spreadsheet copy, please observe the key understanding needed in your meeting tomorrow: the "annual revenue losses exceeding \$300 million by 2029" in your [Resolution 2026-40](#) are not in fact anticipated by Contra Costa Health.

Nor are the "projected annual losses to the county of about \$307 million, per year, by fiscal 2028-29" ([Contra Costa County News, January 02, 2026](#)). And you do not really have "\$307 million per year in projected losses in Health Services by FY 2028-29," as indicated in your posting of "[H.R. 1 AND STATE BUDGET IMPACTS.](#)"

Worse than the false projection claims would be another statute-violating sales-tax increase, said to offset (the large, phantom portion of) the alleged losses. And as the attached spreadsheet (with explanations) illustrates, the \$750 Million (5 x \$150 Million) tax extraction which you plan would leave you instead with large funding surpluses every year through FY28-29 -- **a cumulative \$313 million surplus by then, in fact.**

That assumes that the \$150 million per year in new sales-tax revenue would remain steady. But what if 2020's Measure X is the template? Claimed to supply \$81 million per year, Measure X is already generating \$120 million this year, in just Year 5 of a 20-year run.

And as Denise's letter to you observed, the further context is your 63.4% increase in overall County spending since passing Measure X in 2020, despite just 18.4% Bay Area CPI inflation (and a small *drop* in population) since then. County salaries and benefits are themselves up an apparent 47.5% in that period. One can guess what would be enabled a by funding surplus of \$313 million.

Additionally, the [December 16th Contra Costa Health press release](#) observed that "Federal guidance on several provisions of H.R. 1 has not yet been issued, and California's approach to mitigating coverage losses is still evolving."

In any case, the rest of your overall revenues and spending, beyond health-care finance, will likely continue to rise at a rapid rate. It's time to apply some of that other funding growth to health care, to the extent that such assistance becomes and remains needed.

In the total context (including misstatements of projected health-care funding losses and the surplus gains that would occur instead with your new tax measure), your intended 0.625% sales-tax increase plan -- including Ordinance 2026-05 and Resolution 2026-40 (Item D.1 in your agenda for tomorrow) -- should be voted down.

Michael Arata

Member, Contra Costa Taxpayers Association

The Costly Folly of Contra Costa County's Intended New 0.625% Sales-Tax Increase

CCC [Resolution No. 2026-40](#), and various County reports (e.g. [here](#) and [here](#)) seek to rationalize support for an intended 0.625% sales-tax increase by citing "annual revenue losses exceeding \$300 million by 2029" or "about \$307 million per year in projected losses in Health Services by FY 2028–29" (**bold emphasis added**, here and below).

The [Agenda Packet](#) itself for Tuesday's (03-03-26's) BoS meeting includes this statement at page 32: "For Medi-Cal, the County projects that annual revenue losses will increase annually to \$307 million by fiscal year 2028/29."

And from Supervisor Candace Andersen's office: "Staff has explained that the \$307 million figure referenced in County discussions is the estimated annual gap in healthcare and related services funding due to federal funding cuts by fiscal year 2028-29...."

But in answering a request for clarification of Slide #13 in the [12-16-25 presentation to BoS](#), Contra Costa Health Public Information (CCHPI) responded with this statement: "The \$139M (FFS) and \$148M (Supplemental) figures referenced in the slide represent the cumulative reduction from the FY25-26 baseline across FY25-26 through FY28-29, not the single-year change between FY25-26 and FY28-29." CCHPI provided an Excel spreadsheet for reference.

That spreadsheet (attached) is incorporated below. Above the red line is the portion supplied by CCHPI. Extension cells below the line show the calculations which result from CCHPI's projections. In fact, the sum **TOTAL** projected FFS and Supplemental Funding loss by FY28-29 is \$110,231,000. The anticipated \$150 Million to be generated by the County's intended new **0.625% sales-tax increase would actually result in a net SURPLUS by FY28-29 of over \$313 Million.**

Spreadsheet From Contra Costa Health, 02-27-28, on the County's Health Care Funding Situation (This Title Added by CoCoTax)								
Legislative Impacts (As of 12.16.25)								
	State vs Federal	CCHP vs Hospital	FFS vs Supplemental	FY25-26	FY26-27	FY27-28	FY28-29	Cumulative Reduction from Baseline
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Also, projected **TOTAL** FFS + Supplemental Funding loss by FY28-29 is only... **\$110,231,000** less than in Baseline FY25-26. (Whence comes the \$307 million)

But Resolution #2026-40 says "the County projects annual revenue losses exceeding \$300 million by 2029."

Actual projected net revenue losses potentially = \$307 million TOTAL by FY28-29. At no point do annual revenue losses "exceed \$300 million."

In fact, intended 0.625% sales-tax increase would supply a very large surplus of new funding by FY28-29. Measure X.2 should be shelved.

Surplus funding from Measure X.2's \$150M per year:	\$136,689,000	\$73,263,750	\$63,429,000	\$39,769,000	Surplus by 2029	\$313,150,750
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