

# **Update and Next Steps for Unallocated COVID-19 FEMA Reserve**

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**County Administrator's Office**

June 24, 2025





# Agenda

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1. Status of American Rescue Plan Act (ARPA) Coronavirus State & Local Fiscal Recovery Funds (CSLFRF)
2. Recap on Establishing the COVID-19 FEMA General Fund Reserve
3. Status of the COVID-19 FEMA General Fund Reserve
4. Status of COVID-19 FEMA Claims
5. Key Dates for Federal and State Actions Impacting the County
6. Discussion/Questions



# Status of ARPA CSLFRF Program

1. As of June 30, 2024, the **County has spent the entire allocation of \$224 million.**
2. On March 28, 2025, the County's external auditor issued the FY23-24 Single Audit, **which included no findings related to the ARPA CSLFRF program.**
3. Below is a reconciliation of actual expenditures from inception to June 30, 2024:

ARPA-CSLFRF Allocation				
Actual Expenditures thru 6/30/24 (Audited)	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Actuals	Total
<b>Funding Sources:</b>				
	\$112,029,452	\$112,029,452	\$0	\$224,058,904
<b>Funding Uses:</b>				
Health Services (COVID-19)	\$79,214,397	\$67,204,394	\$15,795,607	\$162,214,398
Pandemic Service Relief Payment	\$0	\$24,300,111	\$0	\$24,300,111
Health Services (Hospital Subsidy)	\$0	\$0	\$37,544,395	\$37,544,395
<b>Total Uses</b>	<b>\$79,214,397</b>	<b>\$91,504,505</b>	<b>\$53,340,002</b>	<b>\$224,058,904</b>
<b>Balance</b>				\$0



# Policy Recap – COVID-19 FEMA General Fund Reserve

1. Established at close of FY23-24 following Board action in the amount of \$37,644,395 as “Assigned” Fund Balance in the General Fund.
2. Designed to hedge against risk to General Fund of COVID-19 FEMA reimbursements not being paid.
3. County Administrator to...
  - a. Provide annual updates to the Board on the status of COVID-19 FEMA claims; and
  - b. Make recommendations on COVID-19 FEMA General Fund Reserve funding level for upcoming year.

COVID-19 FEMA General Fund Reserve Calculation	
<b>FY24-25 Beginning Balance ("Assigned" Fund Balance)</b>	<b>\$ 37,644,395</b>
<b>Less:</b>	
FEMA Payments Outstanding	\$ 8,177,747
10% Audit Reserve (3 Years Post Closeout; FY28-29)	\$ 8,218,169
Project 698619 - County Fair Market Value Share	\$ 271,453
Project 731586 - County Fair Market Value Share	\$ 6,000
<b>Recommended for Retention as "Assigned" on 6/30/25</b>	<b>\$ 16,673,369</b>
<b>Available for Release to "Unassigned" on 6/30/25</b>	<b>\$ 20,971,026</b>



# COVID-19 FEMA General Fund Reserve Update

1. As part of the FY25-26 Budget Adoption, the Board allocated \$6,241,158 from the \$20,971,026 recommended for release.
2. Took prudent fiscal action to appropriate the remaining \$14,729,868 to the General Fund – Appropriation for Contingencies in FY25-26
3. Directed the County Administrator's Office to return to the Board to discuss next steps

COVID-19 FEMA General Fund Reserve FY25-26 Allocation of Released Funding	
SAFE Center	\$ 3,500,000
Stand Together CoCo	\$ 2,341,158
Refugee Resettlement	\$ 400,000
Appropriation for Contingencies	\$ 14,729,868
<b>Total</b>	<b>\$ 20,971,026</b>



# Status of COVID-19 FEMA Claims

1. Since the FY25-26 Budget Adoption, the County has received an additional **\$8,171,950** in anticipated FEMA reimbursements
2. FEMA COVID-19 Cost Recovery now at **99.6% of estimated revenue** with no disallowments
3. FEMA and CalOES denied an appeal for **\$3 million in 2023 Winter Storm claims** impacting the Road Fund.

Contra Costa County COVID-19 FEMA Project Applications Status Report, as of 6/17/2025				
Project #	Submitted Projects	Estimated Claim	Claimed	Received
146165	Great Plates Delivered - 5/1/2020 to 6/10/2020	\$ 144,796	\$ 144,796	\$ 144,796
166257	Great Plates Delivered - 6/11/2020 to 7/9/2020	276,467	276,467	276,467
166323	Great Plated Delivered - 7/10/2020 to 8/9/2020	380,374	380,374	380,374
166334	Great Plates Delivered - 8/10/2020 to 9/9/2020	384,174	384,174	384,174
166919	Great Plates Delivered - 9/10/2020 to 10/9/2020	417,331	417,331	417,331
178653	Great Plates Delivered - 10/10/2020 to 2/6/2021	2,006,732	2,006,732	2,006,732
243280	Great Plates Delivered - 2/6/2021 to 7/9/2021	2,805,170	2,805,170	2,805,170
240224	Materials - PPE - 3/07/2020 to 5/20/2022	1,240,517	1,240,517	1,240,517
680872	Cleaning Supplies - 3/04/2020 to 6/07/2022	555,062	555,062	555,062
680774	Vaccinations - 12/01/2020 to 05/31/2021	637,756	637,756	637,756
733307	COVID-19 Coordination & Response Efforts - 7/22/2022 - 5/11/2023	50,042	50,042	50,042
186200	Non Congregate Shelter - 7/1/2020 to 1/1/2021	13,886,851	13,886,851	13,886,851
156484	Non-Congregate Shelter - 3/19/2020 to 6/30/2020	4,012,966	4,012,966	4,012,966
731586	COVID Testing Costs - 7/1/2022 to 05/11/2023 (90% of actuals)	686,296	686,296	680,296
240222	Incremental Cleaning Costs - 4/1/2020 to 6/30/2021	10,197,540	10,197,540	10,197,540
685744	Incremental Cleaning Costs - 7/1/2021 to 6/30/2022	3,649,683	3,649,683	3,649,683
719093	COVID Testing Costs Mobile Med - 07/01/2022 - 03/31/2023 (90% of actuals)	979,848	979,848	979,848
687414	COVID Testing Costs - 7/1/2021 to 6/30/2022	4,914,058	4,914,058	5,256,138
719096	Incremental Cleaning Costs - 7/1/2022 to 4/1/2023 (90% of actuals)	1,295,515	1,295,515	1,295,515
240223	Non Congregate Shelter - 1/1/2021 to 3/31/2022	14,515,020	14,515,020	14,515,020
550487	COVID Testing Costs - 2/27/2020 to 6/3/2021	15,814,082	15,814,082	15,814,082
720803	Category Z Mgmt Reimbursement - Ernst & Young Costs <sup>1</sup>	2,000,000	1,823,534	1,369,236
698619	County Emergency Operations Center (EOC) - 03/23/2020 to 07/1/2022	1,620,297	1,620,297	1,620,297
<b>TOTAL</b>		<b>\$ 82,470,577</b>	<b>\$ 82,294,110</b>	<b>\$ 82,175,892</b>
		<i>as % of Total Estimated Claims</i>	<i>100%</i>	<i>99.8%</i>
		<i>Total Projects</i>	<i>23</i>	<i>23</i>



= Paid; Project Closed Out

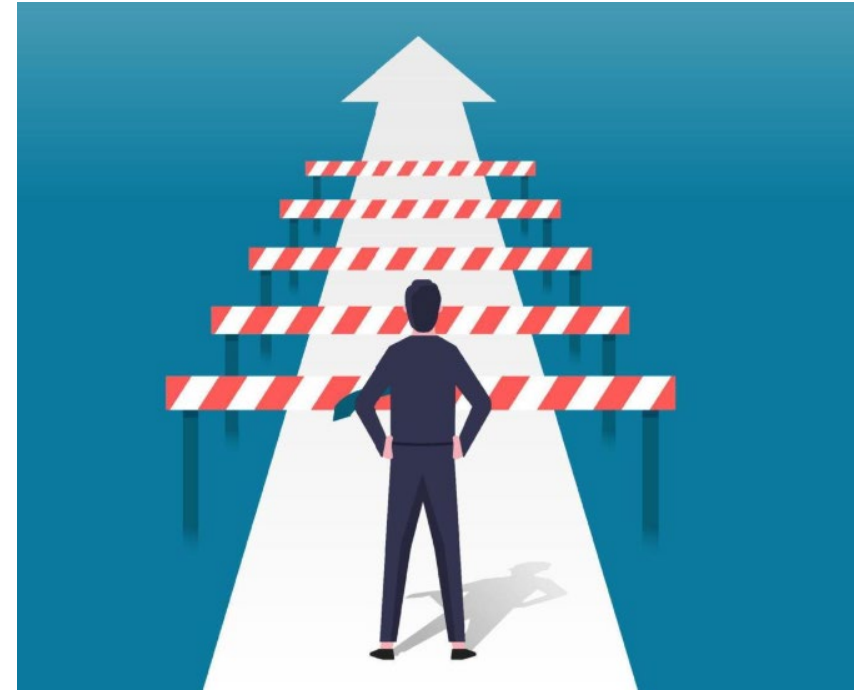


= Paid; Pending Closeout



# Key Dates – Federal and State Actions Impacting the County

- ✓ **June 15, 2025:** Constitutional deadline for Legislature to pass State Budget. Legislature still negotiating with Governor on cuts to Medi-Cal
- ✓ **June 27, 2025:** Deadline for Governor to sign state budget
- ✓ **Early July 2025:** Majority imposed deadline for the Federal Reconciliation Bill
- ✓ **September 30, 2025:** The Federal Continuing Resolution (CR) expires. Regardless of whether the Reconciliation Bill passes, Congress must take action on appropriations by this date
- ✓ **December 31, 2026:** Expiration of Section 1115 and 1915(b) waivers authorizing California's CalAIM program. No congressional action needed – this is an administrative action by CMS





# Questions/Discussion

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