

To: Board of Supervisors

From: Monica Nino, County Administrator

Report Title: ALLOCATION RECOMMENDATIONS FROM COMMUNITY IMPACT FUND – SUPERVISORIAL DISTRICT IV

☒ Recommendation of the County Administrator ☐ Recommendation of Board Committee

RECOMMENDATIONS:

1. APPROVE allocations of Supervisorial District IV Community Impact Funds in an aggregate amount of \$474,625;
2. APPROVE and AUTHORIZE the District IV Supervisor, or designee, to enter into contracts related to the allocation of Community Impact Funds in an aggregate amount of \$474,625 as outlined in Attachment A.

FISCAL IMPACT:

On June 24, 2025, the Board indicated a desire to allocate \$1 million per District from COVID-19 FEMA Reserve funds (now General Fund Appropriation for Contingencies) for direction by each District Supervisor following a community engagement process within each Supervisorial District.

Subsequently, on July 8, 2025, the Board allocated \$15,000 per District to fund the costs of community engagement processes to help inform allocation of \$1 million District grant programs. The \$15,000 per District amounts are separate and in addition to the \$1 million per District allocations.

Today's action requests that the Board authorize Community Impact Fund allocations in an aggregate amount of \$474,625, as described in Attachment A, following community engagement and allocation solicitation processes facilitated by Supervisorial District IV.

BACKGROUND:

Establishment of the COVID-19 FEMA Reserve

On [April 22, 2024](#), the Board of Supervisors directed the County Administrator to claim \$37,544,395 in remaining American Rescue Plan Act (ARPA), Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) to offset a portion of the General Fund subsidy to the Hospital Enterprise Fund in FY23-24. In addition, the Board directed the County Administrator to take the following actions:

1. Include a General Fund Assigned¹ Reserve designation in a like amount at the conclusion of FY23-24 in recognition of FEMA claims that have not yet been obligated or received and to return to the Board at least annually with an update as to the status of COVID-19 era FEMA Public Assistance program claims; and
2. At that time the Board would make determinations as to whether the General Fund Assigned Reserve designation amount should be reduced based on additional revenue received from FEMA.

On April 30, 2024, the County Administrator's Office processed the final CSLFRF claim in the amount of \$37,544,395 as directed by the Board and subsequently reported the transaction in the next quarterly report to the United States Treasury Department effectively concluding the County's ARPA CSLFRF program.

[On June 4, 2024](#), the Board authorized a second transaction to draw the full balance of the ARPA Local Assistance and Tribal Consistency Fund (LATCF) in the amount of \$100,000 and similarly allocate a like amount to General Fund Assigned Reserve status.

On [September 24, 2024](#), the Board of Supervisors approved the FY24-25 Adopted Budget as Finally Determined, which includes mandatory schedules outlined in the County Budget Act². [Schedule A, titled "Detail of Provisions for Obligated Fund Balances for Fiscal Year 2024-2025 Final Budgets"](#) includes a provision for the combined \$37,644,395 General Fund Assigned Fund Balance (henceforth referred to as the "COVID-19 FEMA Reserve"), in compliance with the direction from the Board on April 22, 2024 and June 4, 2024 as outlined above.

Year 1 COVID-19 FEMA Reserve Report

In compliance with the Board's direction from April 22, 2024, the County Administrator returned to the Board of Supervisors on April 28, 2025 to provide a Year 1 report on the status of COVID-19 era FEMA Public Assistance program claims. The report was integrated into the FY25-26 budget hearing process.

Specifically, the County Administrator's report indicated that, as of April 21, 2025, the County had received \$74,003,942, or 89.7% of anticipated COVID-19 FEMA Public Assistance funding across 20 of 23 applications for reimbursement. Of the three (3) projects that the County had not yet received funding for, the California Office of Emergency Services (CalOES) and FEMA had already approved the County's full funding request and the payments were being processed.

Below is a complete reconciliation of projects as provided to the Board at the April 28, 2025 presentation:

¹ [GASB Statement No. 54](#) defines five categories of fund balance, each with different levels of constraint: *nonspendable, restricted, committed, assigned, and unassigned*. Among these, the "assigned" fund balance allows for the most discretion by the governing board. It is used to designate funds for specific purposes that do not meet the stricter criteria of the other categories.

² [Government Code §§ 29000-29144](#)

Contra Costa County COVID-19 FEMA Project Applications Status Report, as of 4/21/2025					FEMA		Obligation Metrics ² Obligation		Payment Metrics ³ Payment	
Project #	Submitted Projects	Estimated Claim	Received	Submission Date	Date	Months	Date	Months		
146165	Great Plates Delivered - 5/1/2020 to 6/10/2020	\$ 144,796	\$ 144,796	1/27/2021	3/25/2021	1.9	9/3/2021	5.4		
166257	Great Plates Delivered - 6/11/2020 to 7/9/2020	276,467	276,467	1/28/2021	6/23/2021	4.9	8/25/2021	2.1		
166323	Great Plates Delivered - 7/10/2020 to 8/9/2020	380,374	380,374	1/28/2021	8/25/2021	7.0	11/10/2021	2.6		
166334	Great Plates Delivered - 8/10/2020 to 9/9/2020	384,174	384,174	1/28/2021	5/6/2021	3.3	9/3/2021	4.0		
166919	Great Plates Delivered - 9/10/2020 to 10/9/2020	417,331	417,331	1/28/2021	5/6/2021	3.3	9/3/2021	4.0		
178653	Great Plates Delivered - 10/10/2020 to 2/6/2021	2,006,732	2,006,732	5/20/2021	7/13/2021	1.8	9/3/2021	1.7		
243280	Great Plates Delivered - 2/6/2021 to 7/9/2021	2,805,170	2,805,170	9/10/2021	2/25/2022	5.6	3/23/2022	0.9		
240224	Materials - PPE - 3/07/2020 to 5/20/2022	1,240,517	1,240,517	12/21/2022	2/10/2023	1.7	4/24/2023	2.4		
680872	Cleaning Supplies - 3/04/2020 to 6/07/2022	555,062	555,062	12/21/2022	10/16/2023	10.0	11/30/2023	1.5		
680774	Vaccinations - 12/01/2020 to 05/31/2021	637,756	637,756	12/30/2022	1/30/2024	13.2	3/19/2024	1.6		
733307	COVID-19 Coordination & Response Efforts - 7/22/2022 - 5/11/2023	50,042	50,042	10/30/2023	5/23/2024	6.9	8/21/2024	3.0		
186200	Non Congregate Shelter - 7/1/2020 to 1/1/2021	13,886,851	13,886,851	10/18/2021	6/3/2024	32.0	12/20/2024	6.7		
156484	Non-Congregate Shelter - 3/19/2020 to 6/30/2020	4,012,966	4,012,966	7/26/2021	6/3/2024	34.8	12/9/2024	6.3		
731586	COVID Testing Costs - 7/1/2022 to 05/11/2023 (90% of actuals)	686,296	680,296	10/30/2023	5/23/2024	6.9	8/21/2024	3.0		
240222	Incremental Cleaning Costs - 4/1/2020 to 6/30/2021	10,197,540	10,197,540	7/7/2022	6/26/2023	11.8	8/28/2023	2.1		
685744	Incremental Cleaning Costs - 7/1/2021 to 6/30/2022	3,649,683	3,649,683	12/21/2022	10/3/2024	21.7	1/30/2025	4.0		
719093	COVID Testing Costs Mobile Med - 07/01/2022 - 03/31/2023 (90% of actuals)	979,848	979,848	6/5/2023	5/23/2024	11.8	2/20/2025	9.1		
550487	COVID Testing Costs - 2/27/2020 to 6/3/2021	15,814,082	15,814,082	6/29/2022	11/7/2023	16.5	4/5/2024	5.0		
240223	Non Congregate Shelter - 1/1/2021 to 3/31/2022	14,515,020	14,515,020	11/3/2022	7/25/2024	21.0	1/16/2025	5.8		
720803	Category Z Mgmt Reimbursement - Ernst & Young Costs ¹	2,000,000	1,369,236	9/25/2023	2/5/2024	4.4	6/3/2024	4.0		
687414	COVID Testing Costs - 7/1/2021 to 6/30/2022	4,914,058	0	12/28/2022	7/19/2024	19.0				
698619	County Emergency Operations Center (EOC) - 03/23/2020 to 07/1/2022	1,620,297	0	12/30/2022	10/4/2024	21.5				
719096	Incremental Cleaning Costs - 7/1/2022 to 4/1/2023 (90% of actuals)	1,295,515	0	7/31/2023	10/3/2024	14.3				
TOTAL		\$ 82,470,577	\$ 74,003,942							
as % of Total Estimated Claims		100%	89.7%							
Total Projects		23	20							

= Paid; Project Closed Out
= Paid; Pending Closeout
= Pending Payment
= Pending Payment; Project Closed Out

Based on this status report, the County Administrator recommended to the Board that up to \$20,971,026 be reclassified from Assigned fund balance to Unassigned fund balance at the conclusion of FY24-25.

This figure was derived from a calculation taking into account three specific factors:

1. The amount outstanding related to COVID-19 FEMA Public Assistance claim payments not yet received totaling \$8,177,747;
2. Retention of 10% of the County's total obligated COVID-19 FEMA claims in case of future audit totaling \$8,218,169; and
3. \$277,453 related to the County's share of Fair Market Value (FMV) costs related to capital assets procured as part of the County's COVID-19 response efforts.³

The table below provides a reconciliation between the original COVID-19 FEMA Reserve amount and the proposed amount for FY25-26:

³ FEMA may reimburse a portion of the fair market value of capital assets (defined as equipment with a useful life over 1-year and with a per unit cost of over \$5,000) purchased for disaster response operations, but only the depreciated cost allocable to the disaster period is eligible. The balance of costs remain the responsibility of the responding entity, in this case, the County.

COVID-19 FEMA General Fund Reserve Calculation	
FY24-25 Beginning Balance ("Assigned" Fund Balance)	\$ 37,644,395
Less:	
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
Recommended for Retention as "Assigned" on 6/30/25	\$ 16,673,369
Available for Release to "Unassigned" on 6/30/25	\$ 20,971,026

Ultimately, the Board directed the County Administrator to continue to return annually to provide similar updates on the status of the COVID-19 FEMA Reserve and to decrease amount held in the COVID-19 FEMA Reserve fund balance by \$20,971,026, from \$37,644,395 to \$16,673,369 for FY25-26 – consistent with the County Administrator’s recommendation.

Allocation of Released COVID-19 FEMA Reserve - \$20,971,026

The reduction of the COVID-19 FEMA Reserve in the amount of \$20,971,026 effectively reclassified that funding amount from Assigned General Fund Balance to Unassigned General Fund Balance.

Following that reclassification, and as part of the FY25-26 budget hearings, the Board allocated \$6,241,158 of the released funding to support certain programs and designated the remaining \$14,729,868 to be appropriated within the General Fund “Appropriation for Contingencies”⁴. Appropriations for Contingencies is a unique cost center within the General Fund containing appropriated funds – typically for use in exigent circumstances – and specifically requires a four-fifths (4/5s) vote of the Board for any transfers from that cost center⁵.

⁴ [Government Code § 29084](#) authorizes the establishment of an appropriation or appropriations for contingencies in such amounts as the board deems sufficient.

⁵ [Government Code § 29125\(a\)\(2\)](#)

Below is a reconciliation of allocations of the released \$20,971,026 COVID-19 FEMA Reserve:

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
Total	\$ 20,971,026

Update on Status of COVID-19 FEMA Public Assistance Claims – as of October 10, 2025

Since the adoption of the FY25-26 budget, the County has received the remaining three (3) COVID-19 FEMA Public Assistance program claims anticipated during the April 2025 budget hearings along with an additional allocation related to a testing claim cumulatively totaling \$8,181,373. As of this writing, the County has received \$82,185,315, or 99.7% of anticipated funding across all 23 reimbursement requests submitted.

The County continues to work with FEMA and CalOES on formal closeout of three (3) projects and anticipate a final payment to the County of approximately \$112,421 at conclusion.

Below is a complete reconciliation of COVID-19 FEMA projects as of October 10, 2025:

Contra Costa County COVID-19 FEMA Project Applications Status Report, as of 10/10/2025					
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 Plates 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	686,296	
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	15,797,082	
720803	Category Z Mgmt Reimbursement - Ernst & Young Costs ¹	2,000,000	1,823,534	1,711,112	
698619	County Emergency Operations Center (EOC) - 03/23/2020 to 07/1/2022	1,620,297	1,620,297	1,298,844	
TOTAL		\$ 82,470,577	\$ 82,294,110	\$ 82,185,315	
		<i>as % of Total Estimated Claims</i>	<i>100%</i>	<i>99.8%</i>	<i>99.7%</i>
		<i>Total Projects</i>	<i>23</i>	<i>23</i>	<i>23</i>
= Paid; Project Closed Out = Paid; Pending Closeout					

Establishment of Community Impact Fund Program

Following the FY25-26 budget hearings, the Board established and developed the Community Impact Fund program using the former FEMA Reserve funds over the course of several Board meetings between June and August 2025. Below is a summary of actions from each meeting:

Board Direction on June 24, 2025

On June 24, 2025, the Board provided direction on next steps to staff, including:

1. Indicated a desire to allocate \$1 million per District from the General Fund Appropriation for Contingencies for direction by each District Supervisor, requested each Supervisor to conduct a community engagement process within their respective Districts and the County Administrator to provide a webpage to gain public input on allocations specifically for rapid rehousing, food insecurity and rental assistance;

2. The County Administrator's Office was directed to return to the Board on July 8, 2025 with information to assist the Board in making funding allocations to each District office for cost of conducting community outreach, including town hall meetings in each Supervisorial District, regarding the allocation of funds identified in No. 1 above; and
3. The Board and the County Administrator would return to the August 5, 2025 Board meeting to report on the outcomes of the community engagement processes outlined above and determine whether to make further allocations from the General Fund Appropriation for Contingencies in addition to the \$5 million previously identified for District allocations.

Board Direction on July 8, 2025

On July 8, 2025, the Board provided direction on next steps to staff, including:

1. Setting October 21, 2025 as the return date for the discussion on the allocation of each \$1 million Supervisorial District allocation to allow each District office sufficient time to establish their respective community engagement processes and to allow time for better understanding of the local impacts to the County from federal legislation and state budget adoption;
2. Directed staff to work with each District office on a proposed set of common questions for use in facilitating a community survey. The community survey could be used by each Supervisorial District office while conducting their respective community engagement processes as well as being posted on the County website for interested parties to complete; and
3. Return to the Board on August 12, 2025 for final review and approval of the community survey and distribution approach.

Board Direction on August 12, 2025

On August 12, 2025, the Board provided direction on next steps to staff, including:

1. Formally titling the grant program the "Community Impact Fund"; and
2. Provided final feedback on and authorized release of the Community Impact Fund Community Survey.

Release of Community Impact Fund Survey and Allocation Logistics

Following direction from the Board on August 12, 2025, the County Administrator's Office finalized and released the Community Impact Fund Survey on August 25, 2025 in both English and Spanish. The survey ran through September 30, 2025 and received 2,758 community responses.

Consistent with the discussion at the August 12, 2025 Board meeting, staff developed a public dashboard to communicate the results of the survey, including the ability to disaggregate survey responses through several demographic filters.

The Community Impact Fund Survey Dashboard can be accessed here:

<https://www.contracosta.ca.gov/Community-Impact-Fund>.

In addition, the County Administrator's Office has provided Supervisorial District staff with logistical support in preparation for presenting allocations for final approval to the full Board. This includes developing a common reporting spreadsheet to summarize allocation proposals by District and developing a process to assist in the timely development of related contracts following approval by the Board.

Conclusion

Today's action requests that the Board allocate \$474,625 of Community Impact Funds from the Supervisorial District IV allocation following a comprehensive community engagement and funding solicitation process led by Supervisor Carlson.

In addition, in recognition that several community engagement and allocation solicitation processes remain in progress, as well as staff analysis related to the impacts of recent federal legislation and the State budget adoption, the larger discussion of Community Impact Funds has been rescheduled to the November 18, 2025 discussion calendar.

CONSEQUENCE OF NEGATIVE ACTION:

The Community Impact Fund allocations sponsored by Supervisorial District IV will not be formally approved by the Board.