

# RESOLUTION No. 24-113

## OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

### RESOLUTION AMENDING VARIOUS NEVADA COUNTY BUDGETS THROUGH THE FISCAL YEAR 2023/24 QUARTER 2 CONSOLIDATED AMERICAN RESCUE PLAN ACT EXPENDITURE PLAN BUDGET AMENDMENT (4/5 AFFIRMATIVE VOTE REQUIRED)

WHEREAS, on March 11, 2021, the President of the United States signed into law the American Rescue Plan Act (“ARPA”), which included \$362 billion in federal fiscal recovery aid to state and local governments (State and Local Aid) in response to the COVID-19 pandemic, including \$65.1 billion direct aid to counties, of which \$19.4 million has been allocated to Nevada County; and

WHEREAS, on April 27, 2021 the Board of Supervisors was presented with information and provided guidance on the county ARPA Expenditure Plan for local county funds anticipated to be received through ARPA; and

WHEREAS, on May 25, 2021 the Board of Supervisors passed and adopted Resolution 21-176, accepting the funding award from the ARPA State and Local Aid program in the amount of \$19,376,239; the first tranche of funds in the amount of \$9,688,119.50 have been received, and it is anticipated that the remaining \$9,688,119.50 will be received on or around June 1, 2022. The deadline to obligate all funds is December 31, 2024; and

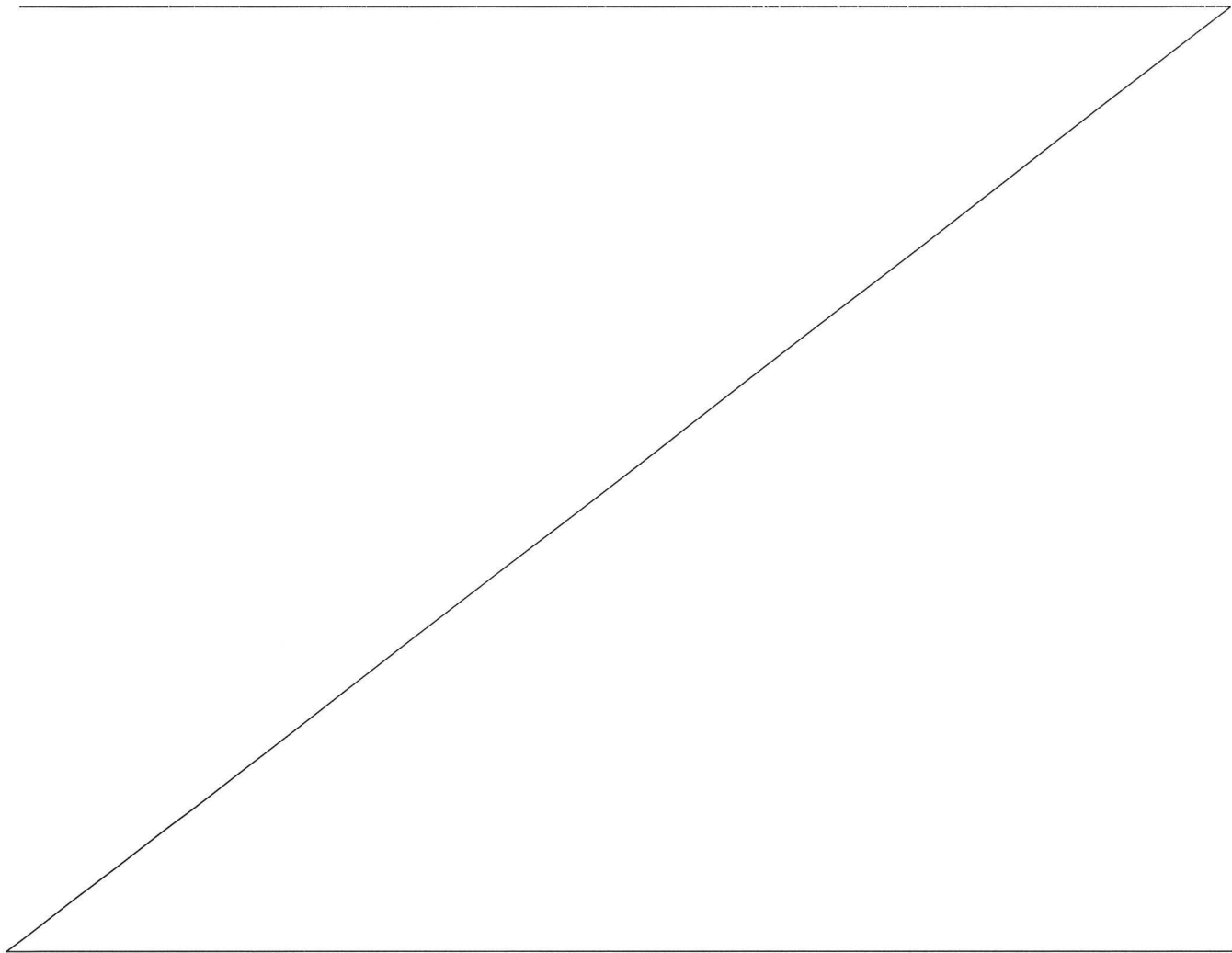
WHEREAS, on September 12, 2023, the Board of Supervisors adopted Resolution 23-485 approving the 2023 Revised ARPA Expenditure Plan and establishing budget and project authorization for the remainder of Nevada County’s allocation from the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds and Local Assistance and Tribal Consistency Fund Programs as presented to the Board of Supervisors at its January 2023 Workshop; and

WHEREAS, the Board of Supervisors has determined that various County budgets require revision subsequent to the establishment of 2023 Revised ARPA Expenditure Plan budget, and

WHEREAS, the adjustments are enumerated in Attachment A, and an updated ARPA Expenditure Plan Status report can be found in Attachment B; and

WHEREAS, there is no net decrease or increase in ARPA funds either received or expended as a result of this amendment.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Nevada County Board of Supervisors directs the Auditor/Controller to amend certain departmental estimated revenues and expenses as enumerated in the attached listing.



PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 12th day of March 2024, by the following vote of said Board:

- Ayes: Supervisors Heidi Hall, Edward C. Scofield, Lisa Swarthout, Susan Hoek and Hardy Bullock.
- Noes: None.
- Absent: None.
- Abstain: None.
- Recuse: None.

ATTEST:

TINE MATHIASSEN  
Chief Deputy Clerk of the Board of Supervisors

By: 

  
Hardy Bullock, Chair

**Attachment A**

FY 2023-24 2nd Quarter Consolidated American Rescue Plan Act Expenditure Plan Budget Amendment Request

Item	SBU Title	Org Code	Account	Current Budget	Adjustment	New Budget	Impact to GF Contingency	Impact to Budgeted Fund Balance	Description
AR2AD01	Clerk of the Board	1111101017510601	521525	-	199,400	199,400	-	(199,400)	Move placeholder budget established in Resolution 23-485 for "Resiliency" project to correct budget units.
	County Executive Office	1111101032710601	521525	-	600	600	-	(600)	
	Other Financing Sources & Uses	1111102062720000	538555	7,234,703	(200,000)	7,034,703	-	200,000	
<b>Subtotal</b>					-		-	-	
AR2AD02	Sheriff Services	1111202011520601	522090	-	100,000	100,000	-	(100,000)	Adjust established budget for "Outdoor Recreation Public Safety" project into correct account classifications.
	Sheriff Services	1111202011520601	538555	219,188	(100,000)	119,188	-	100,000	
<b>Subtotal</b>					-		-	-	
AR2AD03	Emergency Medical & Preparedness	1111401074920108	530800	-	1,250	1,250	-	(1,250)	Adjust established budget for "Quarantine/Isolation Support" project into correct account classifications.
	Adult Behavioral Health	1111401104930000	530800	420,269	(1,250)	419,019	-	1,250	
<b>Subtotal</b>					-		-	-	
AR2AD04	Other Financing Sources & Uses	1112102062720000	538555	709,432	(644,000)	65,432	-	644,000	Move placeholder budget established in Resolution 23-485 for Local Assistance and Tribal Consistency Fund (1112) to "Sanitation District Revenue Support" project.
	Sewage Collection & Disposal	1112910057090000	538555	-	644,000	644,000	-	(644,000)	
<b>Subtotal</b>					-		-	-	
<b>GRAND TOTAL</b>					-		-	-	

Nevada County ARPA Expenditure Plan Status Report

As of 12/31/2023

Project No.	Cat	Title	Agency/Dept	Project Budget	FY 20-21 Expenditures	FY 21-22 Expenditures	FY 22-23 Expenditures	FY 23-24 Expenditures	Total Expenditures To Date	Obligated	Total Expenditures Incl. Obligated
<b>1 - Public Health Response</b>											
HHSA02.02	0107	Public Health Response Gap (expense)	HHSA	\$168,950	\$66,119.65	\$47,830.33	\$18,280.00		\$132,229.98		\$132,229.98
HHSA08	0107	Quarantine/Isolation Support (Active Cases- Direct Support)	HHSA	\$1,686,040	\$27,839.39	\$826,200.75	\$533,599.55	\$38,993.55	\$1,426,633.24		\$1,426,633.24
HHSA16		24/7 mobile crisis unit (BH support)	HHSA	\$189,924					\$0.00		\$0.00
HHSA21	0000	Odyssey House Improvements/Furnishings	HHSA	\$48,497		\$48,496.75			\$48,496.75		\$48,496.75
HHSA22	0112	Insight Respite Center - Facility Purchase	HHSA	\$750,000			\$656,403.83		\$656,403.83		\$656,403.83
Other13	0000	PPE/Respiratory Protection Program	Risk Mgmt	\$123,000		\$11,971.82	\$10,754.58		\$22,726.40		\$22,726.40
<b>1 Total</b>				<b>\$2,966,411.00</b>	<b>\$93,959.04</b>	<b>\$934,499.65</b>	<b>\$1,219,037.96</b>	<b>\$38,993.55</b>	<b>\$2,286,490.20</b>	<b>\$0.00</b>	<b>\$2,286,490.20</b>
<b>2 - Negative Economic Impacts</b>											
ECON01	0210	Community Resiliency Grants Program	Econ. Dev./CEO	\$2,105,678		\$1,473,894.50	\$336,568.50	\$109,299.50	\$1,919,762.50	\$185,915.50	\$2,105,678.00
ECON04	0209	Nevada County Relief Fund (SBC, 10901)	Econ. Dev./CEO	\$220,000		\$202,125.00			\$202,125.00	\$17,875.00	\$220,000.00
ECON05	0222	Outdoor Recreation and Visitor Safety Fund	Econ. Dev./CEO	\$450,000			\$335,728.00	\$15,030.00	\$350,758.00		\$350,758.00
ECON06		Outdoor Public Safety and Communications (formerly YRC)	Econ. Dev./CEO	\$100,000			\$1,757.70		\$1,757.70		\$1,757.70
ECON08	0222	Recreation and Resilience Master Plan	Econ. Dev./CEO	\$250,000			\$154,320.85		\$154,320.85	\$95,679.15	\$250,000.00
ECON15	0215	Local Housing Trust Fund Match	HHSA	\$500,000			\$500,000.00		\$500,000.00		\$500,000.00
ZZZ01		Recreation Master Plan Projects	TBD	\$200,000					\$0.00		\$0.00
ZZZ03		Economic Development Workplan	TBD	\$50,000					\$0.00		\$0.00
<b>2 Total</b>				<b>\$3,875,678.00</b>	<b>\$0.00</b>	<b>\$1,676,019.50</b>	<b>\$1,328,375.05</b>	<b>\$124,329.50</b>	<b>\$3,128,724.05</b>	<b>\$299,469.65</b>	<b>\$3,428,193.70</b>
<b>3 - Public Health/Negative Economic Impact: Public Sector Capacity</b>											
Other06	0100	Other Dept/GF Time Tracking	Misc. Depts	\$399,957	\$189,037.07	\$60,919.69	\$32,615.09	\$570.98	\$283,142.83		\$283,142.83
HHSA19	0109	HHSA Administrative Support (491-50101)	HHSA	\$276,561	\$4,804.18	\$121,757.08			\$126,561.26		\$126,561.26
Other18		Staffing & Operations Costs for Park/Rec & Econ Dev	CDA	\$1,000,000			\$504,760.47		\$504,760.47		\$504,760.47
<b>3 Total</b>				<b>\$1,676,518.00</b>	<b>\$676,518.00</b>	<b>\$182,676.77</b>	<b>\$537,375.56</b>	<b>\$570.98</b>	<b>\$914,464.56</b>	<b>\$0.00</b>	<b>\$914,464.56</b>
<b>5 - Water, Sewer, Broadband Projects</b>											
CDA33.01	0501	Wastewater Capital Projects	CDA	\$1,000,000		\$970,037.39			\$970,037.39		\$970,037.39
ECON11		Broadband	Econ.Dev./CEO	\$1,000,000					\$0.00		\$0.00
<b>5 Total</b>				<b>\$2,000,000.00</b>	<b>\$0.00</b>	<b>\$970,037.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$970,037.39</b>	<b>\$0.00</b>	<b>\$970,037.39</b>
<b>6 - Rev Loss - Provision of Government Services</b>											
Other09	0601	Outdoor Recreation Public Safety (20201)	Sheriff	\$400,000		\$16,274.02	\$110,537.64	\$38,508.66	\$165,320.32		\$165,320.32
CDA02	0601	Affordable housing master plans	CDA	\$200,000			\$151,500.00	\$48,500.00	\$200,000.00		\$200,000.00
ECON10	0601	Emergency Response and Communications	Econ. Dev./CEO	\$50,000					\$0.00		\$0.00
CDA35	0601	Sanitation District Revenue Support	CDA	\$644,000		\$644,000.00			\$644,000.00		\$644,000.00
Other10	0000	Enhancing Wayne Brown Medical Facility- Architecture	Facilities	\$6,128			\$6,128.00		\$6,128.00		\$6,128.00
Other 10.2		Sheriff Regional Dispatch and Training Facility Improvements		\$250,000					\$0.00		\$0.00
Other16	0000	Facility Improvements	Misc. Depts	\$292,800		\$42,800.12	\$145,363.60		\$188,163.72		\$188,163.72
ZZZ04		IGS - Security System Upgrade	TBD	\$650,000					\$0.00		\$0.00
ZZZ05		Ponderosa West Projects (Phase I/II)	TBD	\$1,050,000					\$0.00		\$0.00
Other19		ERP - Staffing & Consulting	TBD	\$1,000,000					\$0.00		\$0.00
ZZZ07		Courthouse Highest and Best Use Study	TBD	\$300,000					\$0.00		\$0.00
Other20		Resiliency	TBD	\$200,000				\$33,277.71	\$33,277.71		\$33,277.71
Other21		Grant Support and Match	TBD	\$3,000,000					\$0.00		\$0.00
ZZZ09		Truckee Workforce Housing	TBD	\$600,000					\$0.00		\$0.00

Nevada County ARPA Expenditure Plan Status Report

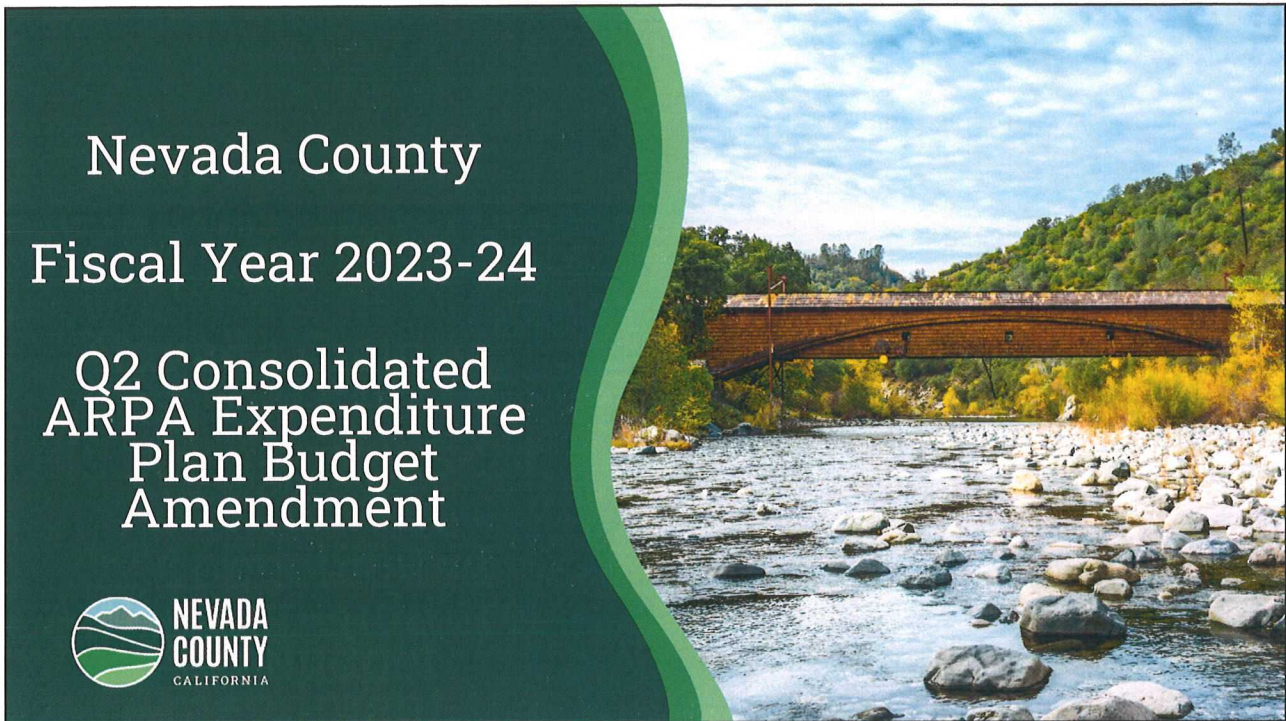
As of 12/31/2023

Project No.	Cat	Title	Agency/Dept	Project Budget	FY 20-21 Expenditures	FY 21-22 Expenditures	FY 22-23 Expenditures	FY 23-24 Expenditures	Total Expenditures To Date	Obligated	Total Expenditures Incl. Obligated
ZZZ10		Western County Workforce Housing	TBD	\$500,000					\$0.00		\$0.00
ZZZ11		Wildfire related	TBD	\$350,000					\$0.00		\$0.00
ZZZ12		Placeholder for project amendments as needed	TBD	\$44,136					\$0.00		\$0.00
<b>6 Total</b>				<b>\$9,537,064.00</b>	<b>\$0.00</b>	<b>\$703,074.14</b>	<b>\$413,529.24</b>	<b>\$120,286.37</b>	<b>\$1,236,889.75</b>	<b>\$0.00</b>	<b>\$1,236,889.75</b>
<b>7- Administrative Expenses</b>											
Other14		SBC Contract Admin for Comm Benefit Grants	Econ. Dev/CEO	\$30,000		\$17,102.50	\$6,565.00		\$23,667.50	\$6,332.50	\$30,000.00
<b>7 Total</b>				<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$17,102.50</b>	<b>\$6,565.00</b>	<b>\$0.00</b>	<b>\$23,667.50</b>	<b>\$6,332.50</b>	<b>\$30,000.00</b>

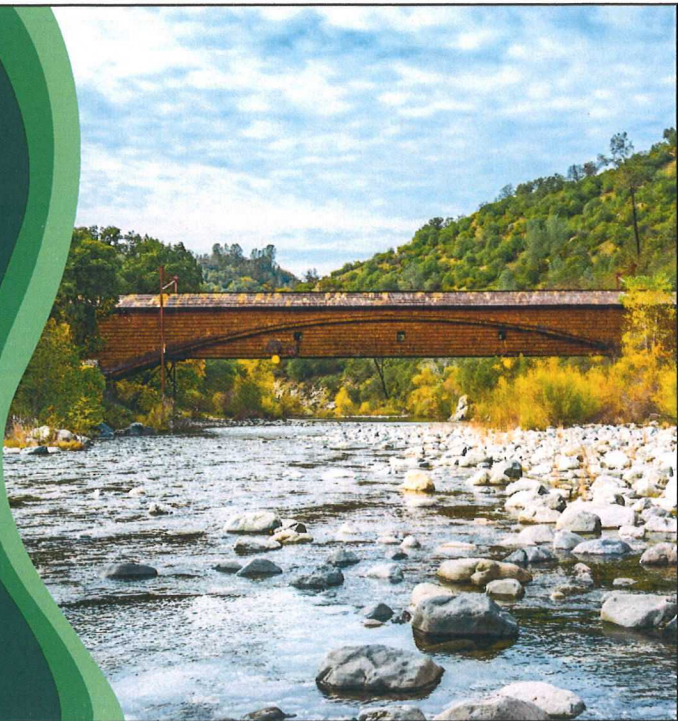

		<i>Total SLFRF</i>	\$19,376,239	\$287,800.29	\$4,483,409.95	\$3,504,882.81	\$284,180.40	\$8,560,273.45	\$305,802.15	\$8,866,075.60
		<i>Total LATCF</i>	\$709,432	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<b>GRAND TOTAL</b>	<b>\$20,085,671</b>	<b>\$287,800.29</b>	<b>\$4,483,409.95</b>	<b>\$3,504,882.81</b>	<b>\$284,180.40</b>	<b>\$8,560,273.45</b>	<b>\$305,802.15</b>	<b>\$8,866,075.60</b>

		<i>Total SLFRF Funding</i>	\$19,376,239							
		<b>Remaining SLFRF Funding</b>	<b>\$0</b>					<b>\$10,815,965.55</b>		
		<i>Total LATCF Funding</i>	\$709,432							
		<b>Remaining SLFRF Funding</b>	<b>\$0</b>					<b>\$709,432.00</b>		






Nevada County  
Fiscal Year 2023-24  
Q2 Consolidated  
ARPA Expenditure  
Plan Budget  
Amendment



1

## ARPA Expenditure Plan History

- **3/11/21:** American Rescue Plan Act (ARPA) signed into law
  - Total funding = \$20,085,671
- **4/27/21:** Board of Supervisors (BOS) adopts ARPA Expenditure Plan
  - 30% of ARPA funds to community and economic resiliency projects
  - 70% to county cost recovery and revenue loss
- **January 2023:** BOS Workshop provided guidance on updating the ARPA Expenditure Plan
- **9/12/23:** BOS adopts 2023 Revised ARPA Expenditure Plan, establishing budget for authorized projects



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## Resolution 23-485

- List of each project included in 2023 Revised ARPA Expenditure Plan
- Amended certain departmental budgets to facilitate planning for projects included in 2023 Revised Expenditure Plan
  - Remaining project balances on previously approved projects
  - Budget establishment for newly authorized projects
  - General placeholder budget to facilitate planning for projects authorized but not fully developed



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## The Proposed Amendment

- Four amendments for accounting purposes only
- No significant deviation from the approved 2023 Revised ARPA Expenditure Plan
- No net decrease or increase in ARPA fund revenue or expenditures
- Attachment B: Current Expenditure Status Report



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# Transparency

- <https://www.nevadacountyca.gov/ARPA>

## Current Expenditure Plan

In keeping with the direction established by the Board of Supervisors through the Preliminary ARPA Expenditure Plan, discussion was held at the Board's 2023 January WorkShop, seeking guidance to update the Plan to reflect progress on already approved projects and expenses, along with a recommendation for the allocation of remaining funds.

Resolution 23-485 was adopted by the Board of Supervisors on September 12, 2023 to formally approve the 2023 Revised ARPA Expenditure Plan and to establish budget appropriation for the implementation of projects in Fiscal Year 2023/24. [The full resolution and supporting files can be found here.](#)

## Expenditure Plan Status and Detailed Treasury Reports:

- [ARPA Expenditure Plan Status Report 23.12.31](#)
- [Treasury Report 2023 Quarter 4](#)
- [Treasury Report 2023 Quarter 3](#)
- [Treasury Report 2023 Quarter 2](#)
- [Treasury Report 2023 Quarter 1](#)
- [Treasury Report 2022 Quarter 4](#)
- [Treasury Report 2022 Quarter 3](#)
- [Treasury Report 2022 Quarter 2](#)
- [Treasury Report 2022 Quarter 1](#)
- [Treasury Report 2022 January 31](#)
- [Treasury Report 2021 August 27](#)

## Key Links:

- [US Dept of Treasury ARPA Compliance Website](#)
- [Media Release: Supervisors Award \\$9.8 Million to Support Local Economy](#)
- [4/27/21 Board Meeting: ARPA Staff Report](#)
- [4/27/21 Board Meeting: ARPA PowerPoint Presentation](#)
- [4/27/21 Board Meeting Video](#)

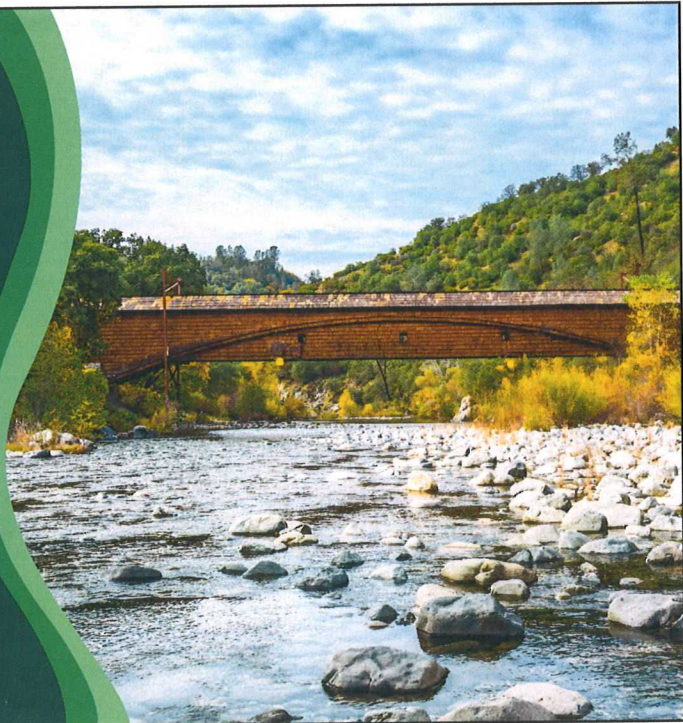


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# Questions?



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