



COUNTY OF NEVADA COUNTY EXECUTIVE OFFICE

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NEVADA COUNTY BOARD OF SUPERVISORS Board Agenda Memo

MEETING DATE: October 8, 2024

TO: Board of Supervisors

FROM: County Executive Office

SUBJECT: Resolution Amending Various Nevada County Budgets Through the Fiscal Year 2023-24 Quarter 4 Consolidated American Rescue Plan Act Expenditure Plan Budget Amendment (4/5 Affirmative Vote Required)

RECOMMENDATION: Adopt the Resolution.

FUNDING: The proposed budget amendment is funded by the American Rescue Plan Act State and Local Aid (ARPA) allocation of \$19,376,239 to Nevada County and represents accounting adjustments to projects previously approved in the ARPA Expenditure Plan, as adopted by the Board on September 12, 2023. There is no General Fund required. A budget amendment to true up the coding for the expenditures described below is enumerated in Attachment A. There is no net decrease or increase in ARPA fund revenue or expenditures as a result of this amendment.

BACKGROUND: The American Rescue Plan Act of 2021 (ARPA) is a \$1.9 trillion economic stimulus package passed by Congress and signed by President Joseph Biden on March 11, 2021 in response to the COVID-19 pandemic and associated economic challenges. ARPA included \$350 billion in State and Local Aid, which included \$65.1 billion in direct funding to counties through the SLFRF program. Of this funding, Nevada County has been allocated \$19,376,239.

Additionally, Section 605 of the Social Security Act, added by Section 9901 of ARPA, established the LATCF, which provides \$2 billion across Federal Fiscal Years 2022 and 2023 for use on any governmental purpose except for a lobbying activity to eligible revenue sharing counties and eligible Tribal governments. Of this funding, Nevada County has been allocated \$709,432

On April 27, 2021, staff brought a preliminary ARPA Expenditure Plan to the Board for direction. The plan included a recommendation to allocate 30% of ARPA funds (\$5.8M) to community and economic resiliency projects, and 70% (\$13.6M) for COVID-19 related county costs and revenue loss. At the April 27, 2021 Board meeting, comment was provided, and the plan was accepted as presented.

On September 12, 2023, the Board adopted the 2023 Revised ARPA Expenditure Plan to formally update the plan to reflect progress on already approved projects and expenses, along with budget appropriation for the allocation of remaining funds.

On July 9, 2024, the Board adopted the 2024 Revised ARPA Expenditure Plan to further update the plan to reflect progress on already approved projects and expenses.

Occasionally, certain ARPA Expenditure Plan projects will need to have budget established or adjusted for accounting purposes. This proposed amendment represents six (6) such adjustments, which do not represent significant deviation from the approved ARPA Expenditure Plan, nor the nature of the approved projects.

The following is a description of the adjustments included:

- AR4AD01 moves placeholder budget established in Resolution 23-485 for the "Wildfire Related" project into the correct budget unit in OES.
- AR4AD02 and AR4AD03 adjust established budget for the "Quarantine/Isolation Support" project into the correct budget units in Behavioral Health.
- AR4AD04 moves placeholder budget established in Resolution 23-485 for the "Western County Workforce Housing" project into the correct budget unit in HHS Admin.
- AR4AD05 reallocates certain project budgets established in Resolution 23-485 with remaining project balances into the "General Revenue Loss" project, approved in Resolution 24-412
- AR4AD06 moves budget in the Local Assistance and Tribal Consistency Fund (1112) for the "Sanitation District Revenue Support" project into the correct budget unit in Other Sources and Uses.

The individual adjustments are provided in full detail on **Attachment A**. The ARPA Expenditure Plan Status Report through 6/30/2024, showing all identified projects and their respective funding and expenditure statuses, including the projects being adjusted in this amendment are **shown on Attachment B**.

There is no net decrease or increase in ARPA fund revenue or expenditures as a result of this amendment.

If you have further questions or desire further details, we will be happy to provide them.

Item Initiated by: Barry Anderson, Sr. Management Analyst

Approved by: Alison Lehman, County Executive Officer