



COUNTY OF NEVADA COUNTY EXECUTIVE OFFICE

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NEVADA COUNTY BOARD OF SUPERVISORS Board Agenda Memo

MEETING DATE: February 22, 2022

TO: Board of Supervisors

FROM: County Executive Office

SUBJECT: Resolution Amending Various Nevada County Budgets Through the Fiscal Year 2021-22 Quarter 2 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 presented to the Board on April 27, 2021. 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") (H.R. 1319) 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 ongoing 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. Based on US Treasury allocations, Nevada County has been allocated \$19,376,239 in funding. 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.

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.

Occasionally, certain ARPA Expenditure Plan projects will need to have budget established or adjusted for accounting purposes. This proposed amendment represents three (3) such adjustments, which do not represent significant deviation from the approved ARPA Expenditure Plan, nor the nature of the approved projects.

Here's a description of the three projects and adjustments, including links to the **Project Briefs** for each adjusted project:

- \$500,000 (for a new total of \$800,000) is being added to project [HHS A08 \(Quarantine Support\)](#) to meet the continuing needs quarantine needs of the County Public Health Department, and an accounting adjustment is included correctly account for the project
- \$1,000,000 in accounting reclassifications is needed to correctly account for project [CDA33 \(Wastewater Capital Assets\)](#) for membrane replacements and two generators. There is no change to the total project amount.
- \$1,150 in accounting changes is occurring to correctly account for project [HHS A02 \(Public Health staff reimbursement\)](#) for time spent on ARPA)

The individual adjustments are further denoted on **Attachment A**. The ARPA Expenditure Plan Status Report through 1/31/22, showing all identified projects and their respective funding and expenditure statuses, including the three 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: Martin Polt, Deputy County Executive Officer

Approved by: Alison Lehman, County Executive Officer