



RESOLUTION No. _____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION APPROVING THE 2024 REVISED AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURE PLAN AND ESTABLISHING BUDGET AND PROJECT AUTHORIZATION FOR THE REMAINDER OF NEVADA COUNTY’S ALLOCATION FROM THE ARPA CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS AND LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND PROGRAMS; DIRECTING THE AUDITOR-CONTROLLER TO AMEND VARIOUS FISCAL YEAR 2024/25 BUDGETS; AND DELEGATING AUTHORITY TO MODIFY THE ALLOCATION OF STATE AND LOCAL FISCAL RECOVERY FUND (SLFRF) CATEGORY 6 PROJECT BUDGETS AS NEEDED TO FACILITATE THE COMPLETION OF PROJECTS IDENTIFIED IN THE 2024 REVISED ARPA EXPENDITURE PLAN (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 through the State and Local Fiscal Recovery Fund (SLFRF), including \$65.1 billion direct aid to counties, of which \$19,376,239 was allocated to Nevada County; and

WHEREAS, Section 605 of the Social Security Act, added by Section 9901 of ARPA, established the Local Assistance and Tribal Consistency Fund (LATCF), which provided \$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 which \$709,432 was 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 which called for the allocation of 30% of ARPA funds to community and economic resiliency projects, and the remaining 70% for COVID-19 related County costs and revenue loss; and

WHEREAS, the Board of Supervisors has subsequently adopted periodic updates to the ARPA Expenditure Plan, most recently on September 12, 2023, with the 2023 Revised ARPA Expenditure Plan (Resolution 23-485); and

WHEREAS, the Board desires to formally approve the “2024 Revised ARPA Expenditure Plan” as outlined in Attachment A; and

WHEREAS, several projects in the 2024 Revised ARPA Expenditure Plan have completed, some are currently under contract and some remain in planning and development stages; and

WHEREAS, the SLFRF component of the ARPA legislation requires that funds be either fully expended or under contractual obligation no later than December 31, 2024; and

WHEREAS, the US Department of the Treasury has defined eligible uses for SLFRF monies, including revenue loss—provision of general government services (Category 6) which would allow the County to reimburse the General Fund for such services in an amount not to exceed \$10,000,000; and

WHEREAS, the Board of Supervisors desires to facilitate the completion of projects on the 2024 ARPA Expenditure Plan, regardless of funding source.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Nevada, State of California that:

1. The 2024 Revised ARPA Expenditure Plan as outlined in Attachment A is hereby approved as the list of projects related to the American Rescue Plan Act
2. The Auditor-Controller is hereby directed to amend certain departmental expenses as enumerated in Attachment B, which reflects current estimates and placeholders to facilitate the completion of the projects identified in Attachment A
3. Authority to modify the allocation of project budget within the 2024 Expenditure Plan Category 6 projects as needed to facilitate the completion of all projects identified in Attachment A is hereby delegated to the County Executive Officer
4. Budget amendments will be brought to the Board of Supervisors periodically as needed, and an updated report on the 2024 ARPA Expenditure Plan will be presented to the Board of Supervisors before the end of Fiscal Year 2024/25