



COUNTY OF NEVADA COUNTY EXECUTIVE OFFICE

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NEVADA COUNTY BOARD OF SUPERVISORS Board Agenda Memo

MEETING DATE: March 12, 2024

TO: Board of Supervisors

FROM: County Executive Office

SUBJECT: 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)

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.

Occasionally, certain ARPA Expenditure Plan projects will need to have budget established or adjusted for accounting purposes. This proposed amendment represents four (4) 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:

- AR2AD01 moves placeholder budget established in Resolution 23-485 for the "Resiliency" project into the correct budget units in Clerk of the Board and the County Executive Office.
- AR2AD02 adjusts established budget for the "Outdoor Recreation Public Safety" project into correct account classifications.
- AR2AD03 adjusts established budget for the "Quarantine/Isolation Support" project into correct account classifications.
- AR2AD04 moves placeholder budget established in Resolution 23-485 for Local Assistance and Tribal Consistency Fund (1112) to the "Sanitation District Revenue Support" project, replacing the already established allocation of State and Local Fiscal Recovery Funds (1111).

The individual adjustments are provided in full detail on **Attachment A**. The ARPA Expenditure Plan Status Report through 12/31/2023, 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