



# WASHOE COUNTY

Integrity Communication Service  
www.washoecounty.gov

## STAFF REPORT

**BOARD MEETING DATE:** July 16, 2024

**DATE:** Thursday, July 11, 2024

**TO:** Board of County Commissioners

**FROM:** Gabrielle Enfield, Community Reinvestment Manager  
Office of the County Manager  
[genfield@washoecounty.gov](mailto:genfield@washoecounty.gov)

**THROUGH:** Kate Thomas, Assistant County Manager  
[kathomas@washoecounty.gov](mailto:kathomas@washoecounty.gov)

**SUBJECT:** Recommendation to deobligate previously approved allocations of American Rescue Plan Act (ARPA) funds through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) for a project that has been completed under budget, cancelled, or no longer needs the previously approved levels of funding: District Attorney's Office Court Case Backlog Personnel by \$1,516,778.46.

Recommendation to approve transfer of collected 12% indirect on salary from eligible approved projects from January 1, 2024, through June 30, 2024, totaling \$51,522.97. These include Public Defender Personnel \$27,916.10; Human Services Agency Personnel \$8,828.58; Second Judicial District Court \$4,734.54; Juvenile Services Mental Health \$4,685.64 and ARPA Admin Personnel \$6,652.97.

And, if approved, direction to the Comptroller's Office to make necessary net zero cross-fund and/or cross-functional budget appropriation transfers and unbudgeted transfers. Manager's Office. (All Commission Districts.)  
FOR POSSIBLE ACTION

---

### SUMMARY

The staff report is largely administrative in nature to allow for the Comptroller and Budget Departments to make the necessary cross-fund and/or cross-functional allocation adjustments and to inform the Board of projects that have been cancelled or completed under the previously approved allocation amount.

Lastly, the report transfers the collected 12% indirect on salary from eligible approved projects from January 1, 2024 through June 30, 2024, totaling \$51,522.97. These include Public Defender Personnel \$27,916.10; Human Services Agency Personnel \$8,828.58; Second Judicial District Court \$4,734.54; Juvenile Services Mental Health \$4,685.64 and ARPA

**AGENDA ITEM #** \_\_\_\_\_

Admin Personnel \$5,358.11 and completing the necessary cross-fund and cross-functional transfers into the appropriate accounts.

**Washoe County Strategic Objective supported by this item:** Fiscal Sustainability

**PREVIOUS ACTION**

On March 19, 2024, the Board of County Commissioners approved additional allocations in the amount of \$303,197; to the following new projects, Human Services Agency GenArete Pilot Program (\$49,500), which will utilize a dynamic tool to create high quality, individualized learning plans for children with developmental disabilities; Permanent Supportive Housing – Supportive Services Needs Assessment (\$28,000), which will provide funds to conduct a comprehensive needs assessment for supportive services in Northern Nevada; and approved an increased allocation to the previously approved project: for the District Attorney’s Office – Court Case Backlog Personnel Workstations by \$225,697 for a total of \$616,429 to cover fire and seismic requirements as well as increased construction costs.

On December 13, 2021, the Board of County Commissioners approved an allocation in the amount of \$2,423,414 to the District Attorney’s Office to reduce the court backlog by hiring attorneys, investigators and support staff whose sole focus will be to close these cases. Funding includes workstations for grant funded staff, and related facility improvements (\$390,732).

For all Board of County Commissioner actions related to the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds between July 20, 2021 through November 28, 2023, visit the [Washoe County ARPA webpage](#).

**BACKGROUND**

On March 11, 2021, the American Rescue Plan Act was signed into law, and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund. Washoe County has been awarded a grant of \$91,587,038 in State and Local Fiscal Recovery Funds (SLFRF). The SLFRF provides a substantial infusion of resources to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery.

**Deobligation**

*Deobligation* is the process of reducing the previously allocated award amount due to the project completion coming in under budget or cancellation of all or a portion of the project. This process includes final reporting from department leads indicating the project is complete and the level of funds that remain to be returned to the ARPA-SLFRF Recovery Funds Cost Center.

The deobligations include reducing the budgeted amount due to no longer need the previously approved levels of funding: District Attorney's Office Court Case Backlog Personnel by \$1,516,778.46.

**Indirect Costs**

According to the State and Local Fiscal Recovery Funds Compliance and Reporting Guidance, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs if they are accorded consistent treatment per 2 CFR 200.403. Direct costs are those that are identified specifically as costs of implementing the SLFRF program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the SLFRF award such as the cost of facilities or administrative functions like a director’s office. Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to either direct and indirect cost categories, or to other programs.

Washoe County’s indirect costs are collected at a rate of 12% on the base salary of grant funded positions provided by ARPA-SLFRF.

**FY24 Q23 & Q4 12% Indirect**

<b>Project</b>	<b>Indirect Eligible Salary Total</b>	<b>12% Indirect</b>
Public Defender Personnel	\$232,634.13	\$27,916.10
HSA Personnel	\$73,571.48	\$8,828.58
Second Judicial District Court AV	\$39,454.50	\$4,734.54
Juvenile Services Personnel	\$39,047.03	\$4,685.64
ARPA Admin Personnel	\$44,650.91	\$5,358.11

**FISCAL IMPACT**

Should the board approve the projects as submitted, the FY25 SLFRF COVID-19 Recovery Fund (Fund 270, Fund Center 270-8) budget will be adjusted with the following cross-fund and/or cross-functional net-zero appropriation transfers. Additionally, an unbudgeted transfer and second journal entry of \$51,522.97 will be processed in FY24 as outlined below:

**FY25 Budget Appropriation Transfers:**

**District Attorney’s Office Court Case Backlog Personnel**

<b>Fund/Function</b>	<b>Cost Object &amp; Description</b>	<b>G/L Account &amp; Description</b>	<b>Increase/ (Decrease)</b>
<b>Revenue:</b>			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	431100-Federal Grants	\$1,516,778.46
Other Restricted Fund (270)/Judicial	IO 11948 DA-Personnel	431100-Federal Grants	(\$1,516,778.46)
<b>Expenditures/Transfers:</b>			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	710500-Other Expense	\$1,516,778.46

Other Restricted Fund (270)/Judicial	IO 11948 DA-Personnel	710500-Other Expense	(\$1,516,778.46)
--------------------------------------	-----------------------	----------------------	------------------

**ARPA-SLFRF Indirect on Personnel FY24 Q3 & Q4**

<b>Fund/Function</b>	<b>Cost Object &amp; Description</b>	<b>G/L Account &amp; Description</b>	<b>Increase/ (Decrease)</b>
<b>Expenditures/Transfers</b>			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	710500-Other Expense	\$51,522.97
Other Restricted Fund (270)/Judicial	11933 PD-Personnel	701412-Salary Adjustment	(\$27,916.10)
Other Restricted Fund (270)/Welfare	11946 HSA-Personnel	701412-Salary Adjustment	(\$8,828.58)
Other Restricted Fund (270)/Judicial	19117 SJDC-AV Upgrade	701412-Salary Adjustment	(\$4,734.54)
Other Restricted Fund (270)/Public Safety	12061 JS-Personnel	701412-Salary Adjustment	(\$4,685.64)
Other Restricted Fund (270)/Gen Gov	11904 OCM-SLFRF-Admin	701412-Salary Adjustment	(\$5,358.11)

**\*Sufficient budget authority exists within these cost objects in FY24 and will be moved into and available in FY25 via the carry-forward process**

**FY24 Journal Entry:**

<b>Fund/Function</b>	<b>Cost Object &amp; Description</b>	<b>G/L Account &amp; Description</b>	<b>Increase/ (Decrease)</b>
<b>Revenue:</b>			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF – General Government	431105-Federal Grants Indirect	\$51,522.97
Other Restricted Fund (270)/Gen Gov	IO 11908 - SLFRF – General Government	431100 – Federal Grants	(\$51,522.97)
Total Revenue			\$0.00

**FY24 Unbudgeted Transfer/JE:**

<b>Fund/Function</b>	<b>Cost Object &amp; Description</b>	<b>G/L Account &amp; Description</b>	<b>Increase/ (Decrease)</b>
<b>Revenue:</b>			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF – General Government	811001- Transfer to General Fund	\$51,522.97
General Fund (100)/Gen Gov	IO 12146 -ARPA Indirect Rev	622270 – Transfer from Other Restricted	(\$51,522.97)

Total Transfers (Net Transfers In/Out)	\$0.00
--	--------

**RECOMMENDATION**

Recommendation to deobligate previously approved allocations of American Rescue Plan Act (ARPA) funds through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) for a project that has been completed under budget, cancelled, or no longer needs the previously approved levels of funding: District Attorney's Office Court Case Backlog Personnel by \$1,516,778.46.

Recommendation to approve transfer of collected 12% indirect on salary from eligible approved projects from January 1,2024 through June 30,2024, totaling \$51,522.97. These include Public Defender Personnel \$27,916.10; Human Services Agency Personnel \$8,828.58; Second Judicial District Court \$4,734.54; Juvenile Services Mental Health \$4,685.64 and ARPA Admin Personnel \$5,358.11.

And, if approved, direction to the Comptroller's Office to make necessary net zero cross-fund and/or cross-functional budget appropriation transfers and unbudgeted transfers Manager's Office. (All Commission Districts.) FOR POSSIBLE ACTION

**POSSIBLE MOTION**

*Should the Board agree with staff's recommendation, a possible motion would be: "move to deobligate previously approved allocations of American Rescue Plan Act (ARPA) funds through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) for a project that has been completed under budget, cancelled, or no longer needs the previously approved levels of funding: District Attorney's Office Court Case Backlog Personnel by \$1,516,778.46.*

*Recommendation to approve transfer of collected 12% indirect on salary from eligible approved projects from January 1,2024 through June 30,2024, totaling \$51,522.97. These include Public Defender Personnel \$27,916.10; Human Services Agency Personnel \$8,828.58; Second Judicial District Court \$4,734.54; Juvenile Services Mental Health \$4,685.64 and ARPA Admin Personnel \$5,358.11.*

*And, if approved, direction to the Comptroller's Office to make necessary net zero cross-fund and/or cross-functional budget appropriation transfers and unbudgeted transfers."*