



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: November 19, 2024

DATE: Monday, November 04, 2024

TO: Board of County Commissioners

FROM: Gabrielle Enfield, Community Reinvestment Manager
Office of the County Manager genfield@washoecounty.gov

THROUGH: Kate Thomas, Assistant County Manager
kathomas@washoecounty.gov

SUBJECT: Recommendation to approve transfer of collected 12% indirect costs on salary from eligible approved projects from July 1, 2024, through September 30, 2024, totaling \$28,716.08. These include Public Defender Personnel \$15,032.10; SJDC-Peace Center \$6,218.15; Second Judicial District Court \$1,410.94; Juvenile Services Mental Health \$2,024.39; Community Reinvestment_RevRec \$4,030.50.

And, if approved, direct the Comptroller's Office to make necessary net-zero cross-fund and/or cross-functional budget appropriation transfers, journal entry and unbudgeted transfer. 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 transfers into the appropriate accounts for 12% indirect collected on salary from eligible approved projects from July 1, 2024, through September 30, 2024, totaling \$28,716.08. These include Public Defender Personnel \$15,032.10; SJDC-Peace Center \$6,218.15; Second Judicial District Court \$1,410.94; Juvenile Services Mental Health \$2,024.39; and Community Reinvestment_RevRec \$4,030.50.

Washoe County Strategic Objective supported by this item: Fiscal Sustainability

PREVIOUS ACTION

On August 20, 2024, the Board of County Commissioners approved \$3,197,900 in additional funding allocations to six new projects and six project amendments.

AGENDA ITEM # _____

On July 16, 2024, the Board of County Commissioners approved the deobligation of American Rescue Plan Act (ARPA) funds through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) for: District Attorney's Office Court Case Backlog Personnel by \$1,516,778.46, and the transfer of collected 12% indirect on salary from eligible approved projects from January 1, 2024, through June 31, 2024, totaling \$52,817.83. These included 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.

On April 23, 2024, the Board of County Commissioners approve transfer of collected 12% indirect on salary from eligible approved projects from October 1, 2023, through December 31, 2023, totaling \$38,191.55. These include Public Defender Personnel \$15,136.09; Human Services Agency Personnel \$7,764.33; Second Judicial District Court \$3,100.21; Juvenile Services Mental Health \$5,576.74 and ARPA Admin Personnel \$6,614.18.

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 September 24, 2024, 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.

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.

FY25 Q1 12% Indirect

Project	Indirect Eligible Salary Total	12% Indirect
Public Defender Personnel	\$125,267.51	\$15,032.10
SJDC-Peace Center	\$51,817.92	\$6,218.15
Second Judicial District Court AV	\$11,757.87	\$1,410.94
Juvenile Services Mental Health	\$16,869.88	\$2,024.39
Community Reinvestment_RevRec	\$33,587.51	\$4,030.50

FISCAL IMPACT

Should the board approve the transfer of collected 12% indirect 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 \$28,716.08 will be processed as outlined below:

FY25 Budget Appropriation Transfers:**ARPA-SLFRF Indirect on Personnel FY25 Q1**

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Expenditures/Transfers			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	710500-Other Expense	\$28,716.08
Other Restricted Fund (270)/Judicial	IO11933 PD-Personnel	701412-Salary Adjustment	(\$15,032.10)
Other Restricted Fund (270)/Judicial	IO12062 SJDC-Peace Center	701412-Salary Adjustment	(\$6,218.15)
Other Restricted Fund (270)/Judicial	IO19117 SJDC-AV Upgrade	701412-Salary Adjustment	(\$1,410.94)
Other Restricted Fund (270)/ Public Safety	IO12061 JS-Mental Health	701412-Salary Adjustment	(\$2,024.39)
Other Restricted Fund (270)/Gen Gov	IO12309 Community Reinvestment_RevRec	701412-Salary Adjustment	(\$4,030.50)

FY25 Journal Entry:

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF – General Government	431105-Federal Grants Indirect	\$28,716.08
Other Restricted Fund (270)/Gen Gov	IO 11908 - SLFRF – General Government	431100 – Federal Grants	(\$28,716.08)
Total Revenue			\$0.00

FY25 Unbudgeted Transfer/JE:

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF – General Government	811001- Transfer to General Fund	\$28,716.08

General Fund (100)/Gen Gov	IO 12146 -ARPA Indirect Rev	622270 – Transfer from Other Restricted	(\$28,716.08)
Total Transfers (Net Transfers In/Out)			\$0.00

RECOMMENDATION

Recommendation to approve transfer of collected 12% indirect on salary from eligible approved projects from July 1, 2024, through September 30, 2024, totaling \$28,716.08. These include Public Defender Personnel \$15,032.10; SJDC-Peace Center \$6,218.15; Second Judicial District Court \$1,410.94; Juvenile Services Mental Health \$2,024.39; Community Reinvestment_RevRec \$4,030.50.

And, if approved, direct the Comptroller's Office to make necessary net-zero cross-fund and/or cross-functional budget appropriation transfers, journal entry and unbudgeted transfer. 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 approve transfer of collected 12% indirect on salary from eligible approved projects from July 1, 2024, through September 30, 2024, totaling \$28,716.08. These include Public Defender Personnel \$15,032.10; SJDC-Peace Center \$6,218.15; Second Judicial District Court \$1,410.94; Juvenile Services Mental Health \$2,024.39; Community Reinvestment_RevRec \$4,030.50.*

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