WASHOE COUNTY

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STAFF REPORT
BOARD MEETING DATE: *November 28, 2023*

DATE: Tuesday, November 21, 2023

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 salary costs from eligible approved American Rescue Plan Act Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds projects from April 1, 2023, through September 30, 2023, totaling $143,200.83. These include Cares Campus Operations $96,546.23; Public Defender Personnel $13,119.90; Human Services Agency Personnel $9,774.50; District Attorney Personnel $2,952.62; Second Judicial District Court $286.50; Second Judicial District Court $5,363.99; Juvenile Services Mental Health $4,506.93; ARPA Admin Personnel $10,650.17.

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.

The report transfers the collected 12% indirect on salary from eligible approved projects totaling $143,200.83 to Community Reinvestment operations. These projects include Cares Campus Operations $96,546.23; Public Defender Personnel $13,119.90; Human Services Agency Personnel $9,774.50; District Attorney Personnel $2,952.62; Second Judicial District Court $286.50; Second Judicial District Court $5,363.99; Juvenile Services Mental Health $4,506.93; ARPA Admin Personnel $10,650.17 and completing the necessary cross-fund and cross-functional transfers into the appropriate accounts.

Washoe County Strategic Objective supported by this item: Fiscal Sustainability

AGENDA ITEM # _____

PREVIOUS ACTION

On June 20, 2023 the Board approved the collection of 12% indirect on salary from eligible approved projects totaling $255,681.56 to Community Reinvestment operations. These projects included Cares Campus Operations $181,398.15, Public Defender Personnel $26,481.75, Human Services Agency Personnel $16,184.80, District Attorney Personnel $6,657.01, Second Judicial District Court $6,262.31 and ARPA Admin Personnel $18,697.54.

For all Board of County Commissioner actions related to the American Rescue Plan Act Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds between July 20, 2021 and 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.

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.

FY23 Q4 & FY24 Q1 12% Indirect

Project	Indirect Eligible Salary Total	12% Indirect
Cares Campus Operations	804,551.91	96,546.23
Public Defender Personnel	109,332.48	13,119.90
HSA Personnel	81,454.20	9,774.50
District Attorney Personnel	24,605.13	2,952.62
Second Judicial District Court AV	2,387.47	286.50
Second Judicial District Court Peace	44,699.92	5,363.99

Juvenile Services Personnel	37,557.72	4,506.93
ARPA Admin Personnel	88,751.41	10,650.17

FISCAL IMPACT

Should the board approve the projects as submitted, the FY24 SLFRF COVID-19 Recovery Fund (Fund 270, Fund Center 270-8) a Journal Entry and Unbudgeted Transfers will be processed as follows with the following cross-fund and/or cross-functional net-zero appropriation transfers:

ARPA-SLFRF Indirect on Personnel FY23 Q4 & FY24 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	$143,200.83
Other Restricted Fund (270)/ Welfare	IO11949 HHS-Cares Campus Operations	701412-Salary Adjustment	($96,546.23)
Other Restricted Fund (270)/Judicial	11933 PD-Personnel	701412-Salary Adjustment	($13,119.90)
Other Restricted Fund (270)/Welfare	11946 HSA-Personnel	701412-Salary Adjustment	($9,774.50)
Other Restricted Fund (270)/Judicial	11948 DA-Personnel	701412-Salary Adjustment	($2,952.62)
Other Restricted Fund (270)/Judicial	19117 SJDC-AV Upgrade	701412-Salary Adjustment	($286.50)
Other Restricted Fund (270)/	12062 SJDC-Personnel	701412-Salary Adjustment	($5,363.99)
Other Restricted Fund (270)/	12061 JS-Personnel	701412-Salary Adjustment	($4,506.93)
Other Restricted Fund (270)/Gen Gov	11904 OCM-SLFRF-Admin	701412-Salary Adjustment	($10,650.17)

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	431105-Federal Grants Indirect	$143,200.83
Other Restricted Fund (270)/Gen Gov	IO 11908 -SLFRF – General Government	431100 – Federal Grants	($143,200.83)
Total Revenue			**$0.00**

Journal Entry:

Transfers:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF – General Government	811001 – Transfer to General Fund	$143,200.83
General Fund (100)/Gen Gov	IO 12146 -ARPA Indirect Rev	622270 – Transfer from Other Restricted	$143,200.83
Total Transfers (Net Transfers In/Out)			**$0.00**

The following projects have been approved and do not require board action at this time:

The remaining OCM-SLFRF Admin budget of approximately $2.27 million, previously reflected in SLFRF-Administrative (IO 11904), will be reflected in SLFRF-Revenue Replacement (CC 270860– General Government) to maximize the use of the funds, effective December 4, 2023.

RECOMMENDATION

Recommendation to approve transfer of collected 12% indirect salary costs from eligible approved American Rescue Plan Act Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds projects from April 1, 2023, through September 30, 2023, totaling $143,200.83. These include Cares Campus Operations $96,546.23; Public Defender Personnel $13,119.90; Human Services Agency Personnel $9,774.50; District Attorney Personnel $2,952.62; Second Judicial District Court $286.50; Second Judicial District Court $5,363.99; Juvenile Services Mental Health $4,506.93; ARPA Admin Personnel $10,650.17.

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

Recommendation to approve transfer of collected 12% indirect salary costs from eligible approved American Rescue Plan Act Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds projects from April 1, 2023, through September 30, 2023, totaling $143,200.83. These include Cares Campus Operations $96,546.23; Public Defender Personnel $13,119.90; Human Services Agency Personnel $9,774.50; District Attorney Personnel $2,952.62; Second Judicial District Court $286.50; Second Judicial District Court $5,363.99; Juvenile Services Mental Health $4,506.93; ARPA Admin Personnel $10,650.17.

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