



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: *March 10, 2026*

DATE: Friday, March 6, 2026
TO: Board of County Commissioners
FROM: Elizabeth Phillips, Fiscal Compliance Officer
Office of the County Manager
ephillips@washoecounty.gov
THROUGH: Abbe Yacoben, Chief Financial Officer
Finance
ayacoben@washoecounty.gov
SUBJECT: Recommendation to approve transfer of collected 12% indirect costs on salary from eligible approved projects from July 1, 2025, through December 31, 2025, totaling [\$37,822.43], from ARPA-SLFRF Awards to the General Fund. These include Public Defender Personnel \$23,392.10 and Community Reinvestment Revenue Recovery \$14,430.33.

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. 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.

Washoe County's indirect costs are collected at a rate of 12% on the base salary of grant funded positions provided by ARPA-SLFRF. Indirect costs are collected as an offset to the positions funded in Community Reinvestment by the General Fund.

And, if approved, direct Finance to make necessary journal entries and unbudgeted transfers. Manager's Office. (All Commission Districts.) FOR POSSIBLE ACTION

SUMMARY

The staff report is largely administrative in nature to allow Finance 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, 2025, through December 31, 2025, totaling \$37,822.43, from ARPA-SLFRF Awards to the General Fund. These include Public Defender Personnel \$23,392.10 and Community Reinvestment Revenue Recovery

AGENDA ITEM # _____

\$14,430.33.

Washoe County Strategic Objective supported by this item: Fiscal Sustainability

PREVIOUS ACTION

On September 19, 2025, the Board of County Commissioners approved the transfer of collected 12% indirect costs on salary from eligible approved projects from October 1, 2024, through June 30, 2025, totaling \$83,330.56, from ARPA-SLFRF Awards to the General Fund. These included Public Defender Personnel \$41,185.94, Juvenile Services Mental Health \$10,723.73, and Community Reinvestment_RevRec \$31,420.89.

On November 19, 2024, the Board of County Commissioners approved the transfer of collected 12% indirect costs on salary from eligible approved projects from July 1, 2024, through September 30, 2024. The total amount approved for transfer was \$28,716.08 from Public Defender Personnel, SJDC-Peace Center, Second Judicial District Court, Juvenile Services Mental Health, and Community Reinvestment_RevRec.

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.

FY26 Q1-Q2 12% Indirect

Project	Indirect Eligible Salary Total	12% Indirect
Public Defender Personnel	\$194,934.15	\$23,392.10
Community Reinvestment_RevRec	\$120,252.80	\$14,430.33

FISCAL IMPACT

Should the board approve the transfer of collected 12% indirect as submitted, the FY26 SLFRF COVID-19 Recovery Fund (Fund 270, Fund Center 270-8) a journal entry and unbudgeted transfer of \$37,822.43 will be processed as outlined below:

FY26 Journal Entry:

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/Judicial	IO11933 PD-Personnel	701412 – Salary Adjustment	\$23,392.10
Other Restricted Fund (270)/Judicial	IO11933 PD-Personnel	431105-Federal Grants Indirect	(\$23,392.10)
Other Restricted Fund (270)/Gen Gov	IO12309 Community Reinvestment_RevRec	701412 – Salary Adjustment	\$14,430.33
Other Restricted Fund (270)/Gen Gov	IO12309 Community Reinvestment_RevRec	431105-Federal Grants Indirect	(\$14,430.33)
Total Revenue			\$0.00

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/Gen Gov	IO 11908 - SLFRF – General Government	431100 – Federal Grants	\$37,822.43
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF – General Government	701412 – Salary Adjustment	(\$37,822.43)
Total Revenue			\$0.00

FY26 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	\$37,822.43
General Fund (100)/Gen Gov	IO 12146 -ARPA Indirect Rev	622270 – Transfer from Other Restricted	(\$37,822.43)
Total Transfers (Net Transfers In/Out)			\$0.00

RECOMMENDATION

Recommendation to approve transfer of collected 12% indirect costs on salary from eligible approved projects from July 1, 2025, through December 31, 2025, totaling \$37,822.43, from ARPA-SLFRF Awards to the General Fund. These include Public Defender Personnel \$23,392.10 and Community Reinvestment Revenue Recovery \$14,430.33.

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And, if approved, direct Finance to make necessary journal entries 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 approve transfer of collected 12% indirect costs on salary from eligible approved projects from July 1, 2025, through December 31, 2025, totaling \$37,822.43, from ARPA-SLFRF Awards to the General Fund. These include Public Defender Personnel \$23,392.10 and Community Reinvestment Revenue Recovery \$14,430.33.*

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