



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: April 23, 2024

DATE: Thursday, April 18, 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 deobligate previously approved allocations of American Rescue Plan Act (ARPA) funds through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) for projects that have been completed under budget, been cancelled, or no longer need the previously approved levels of funding. These include reducing the budgeted amount for the Nevada Cares Campus Capital by \$3,000,000 due to receipt of funds from the Cares Campus capital campaign, and the following due to funds remaining at the completion of the project: Safe Camp Capital by \$101,058.78, Purchase of 1240 9th Street by \$4,888.40, OUR Place Site Enhancement by \$535.17, Employee Wellness Initiative by \$3,252.63, In-Car Mobile Wi-Fi for Officer Vehicles by \$7,032.00, Second Judicial District Court Audio Visual Upgrade by \$5,046.03 and the Community and Clinical Health Services Remodel by \$219.80.

Recommendation to 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.

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

AGENDA ITEM # _____

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 totaling \$38,191.54 to Community Reinvestment operations. 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 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 of the Nevada Cares Campus Capital by \$3,000,000 due to receipt of Cares Campus capital campaign donations, and the following due to funds remaining at the completion of the project: Safe Camp Capital by \$101,058.78, Purchase of 1240 9th Street by \$4,888.40, OUR Place Site Enhancement by \$535.17, Employee Wellness Initiative by \$3,252.63, In-Car Mobile Wi-Fi for Officer Vehicles by \$7,032.00, Second Judicial District Court Audio Visual Upgrade by \$5,046.03 and the Community and Clinical Health Services Remodel by \$219.80.

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 Q2 12% Indirect

Project	Indirect Eligible Salary Total	12% Indirect
Public Defender Personnel	\$126,134.05	\$15,136.09
HSA Personnel	\$64,702.73	\$7,764.33
Second Judicial District Court AV	\$25,835.10	\$3,100.21
Juvenile Services Personnel	\$46,472.81	\$5,576.74
ARPA Admin Personnel	\$55,118.14	\$6,614.18

FISCAL IMPACT

Should the board approve the projects as submitted, the FY24 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 of \$38,191.55 will be processed as outlined below:

Budget Appropriation Transfers:

Nevada Cares Campus Capital

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	431100-Federal Grants	\$3,000,000.00
Other Restricted Fund (270)/ Welfare	IO 11907 HHS-Cares Campus Capital	431100-Federal Grants	(\$3,000,000.00)
Expenditures/Transfers:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	710500-Other Expense	\$3,000,000.00
Other Restricted Fund (270)/ Welfare	IO 11907 HHS-Cares Campus Capital	814092-Transfer to Public Works Construction	(\$3,000,000.00)

Safe Camp Capital

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	431100-Federal Grants	\$101,058.78
Other Restricted Fund (270)/Welfare	IO 11906 – HHS-Safe Camp Capital	431100-Federal Grants	(\$101,058.78)
Expenditures/Transfers:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	710500-Other Expense	\$101,058.78
Other Restricted Fund (270)/Welfare	IO 11906 – HHS-Safe Camp Capital	814092-Transfer to Public Works Construction	(\$101,058.78)

Employee Wellness Initiative

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	431100-Federal Grants	\$3,252.63
Other Restricted Fund (270)/Gen Gov	IO 11973 OCM-Employee Wellness	431100-Federal Grants	(\$3,252.63)
Expenditures/Transfers:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	710500-Other Expense	\$3,252.63

Other Restricted Fund (270)/Gen Gov	IO 11973 OCM-Employee Wellness	710500-Other Expense	(\$3,252.63)
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OUR Place Site Enhancements

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	431100-Federal Grants	\$535.17
Other Restricted Fund (270)/Welfare	IO 19112 – HSA-OP Site	431100-Federal Grants	(\$535.17)
Expenditures/Transfers:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	710500-Other Expense	\$535.17
Other Restricted Fund (270)/Welfare	IO 19112 – HSA-OP Site	814092-Transfer to Public Works Construction	(\$535.17)

In-Car Mobile Wi-Fi

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	431100-Federal Grants	\$7,032.00
Other Restricted Fund (270)/Judicial	IO 12197 DAS-Mobile Wi-Fi	431100-Federal Grants	(\$7,032.00)
Expenditures/Transfers:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	710500-Other Expense	\$7,032.00
Other Restricted Fund (270)/Judicial	IO 12197 DAS-Mobile Wi-Fi	710500-Other Expense	(\$7,032.00)

Community Health Services Remodel

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	431100-Federal Grants	\$219.80

Other Restricted Fund (270)/Health & Sanitation	IO 19141 WCHD-Lobby Demo	431100-Federal Grants	(\$219.80)
Expenditures/Transfers:			
Other Restricted Fund (270)/Gen Gov	CC 270800 – SLFRF - General Government	710500-Other Expense	\$219.80
Other Restricted Fund (270)/Health & Sanitation	IO 19141 WCHD-Lobby Demo	710500-Other Expense	(\$219.80)

ARPA-SLFRF Indirect on Personnel FY24 Q2

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	\$38,191.55
Other Restricted Fund (270)/Judicial	11933 PD-Personnel	701412-Salary Adjustment	(\$15,136.09)
Other Restricted Fund (270)/Welfare	11946 HSA-Personnel	701412-Salary Adjustment	(\$7,764.33)
Other Restricted Fund (270)/Judicial	19117 SJDC-AV Upgrade	701412-Salary Adjustment	(\$3,100.21)
Other Restricted Fund (270)/Public Safety	12061 JS-Personnel	701412-Salary Adjustment	(\$5,576.74)
Other Restricted Fund (270)/Gen Gov	11904 OCM-SLFRF-Admin	701412-Salary Adjustment	(\$6,614.18)

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	\$38,191.55
Other Restricted Fund (270)/Gen Gov	IO 11908 - SLFRF – General Government	431100 – Federal Grants	(\$38,191.55)
Total Revenue			\$0.00

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	811001- Transfer to General Fund	\$38,191.55
General Fund (100)/Gen Gov	IO 12146 -ARPA Indirect Rev	622270 – Transfer from Other Restricted	\$38,191.55
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 projects that have been completed under budget, been cancelled, or no longer need the previously approved levels of funding. These include reducing the budgeted amount for the Nevada Cares Campus Capital by \$3,000,000 due to receipt of funds from the Cares Campus capital campaign, and the following due to funds remaining at the completion of the project: Safe Camp Capital by \$101,058.78, Purchase of 1240 9th Street by \$4,888.40, OUR Place Site Enhancement by \$535.17, Employee Wellness Initiative by \$3,252.63, In-Car Mobile Wi-Fi for Officer Vehicles by \$7,032.00, Second Judicial District Court Audio Visual Upgrade by \$5,046.03 and the Community and Clinical Health Services Remodel by \$219.80.

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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 projects that have been completed under budget, been cancelled, or no longer need the previously approved levels of funding. These include reducing the budgeted amount for the Nevada Cares Campus Capital by \$3,000,000 due to receipt of funds from the Cares Campus capital campaign, and the following due to funds remaining at the completion of the project: Safe Camp Capital by \$101,058.78, Purchase of 1240 9th Street by \$4,888.40, OUR Place Site Enhancement by \$535.17, Employee Wellness Initiative by \$3,252.63, In-Car Mobile Wi-Fi for Officer Vehicles by \$7,032.00, Second Judicial District Court Audio Visual Upgrade by \$5,046.03 and the Community and Clinical Health Services Remodel by \$219.80.*

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