



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 deobligate previously approved allocations of American Rescue Plan Act (ARPA) funds through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) in the amount of [\$281,822.21] for projects that have been completed under budget, cancelled, or no longer need the previously approved levels of funding:

Grant Proposal - Infrastructure	\$ 95,000.00
STEM Explorers Out of School Time with Sierra Nevada Journeys	\$ 943.14
Neuromodulation Treatment - Brain Health	\$ 1,050.75
Elevate Catholic Charities Workforce Development Program	\$ 161,804.45
Family Respite Care of Nevada	\$ 792.56
Medical Examiner's Office Renovations	\$ 523.00
Sheriff Office Staffing Study	\$ 5,470.00
Nevada Cares Campus Capital	\$ 16,238.31
Total:	\$ 281,822.21

Approve increased allocations to following approved project in the amount of [\$281,822.21]:

- Washoe Children's Behavioral Health Center (formerly West Hills) Facility Upgrades

And, if approved, direct Finance to make necessary net-zero cross-fund and/or cross-functional budget appropriation transfers and budget amendment. 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 allocation adjustments, to inform the Board of projects that have been cancelled or completed under the previously approved allocation amount and to approve the allocation of these funds to the Washoe Children's Behavioral Health Center Facility Upgrades.

Washoe County Strategic Objective supported by this item: Fiscal Sustainability

PREVIOUS ACTION

On October 28, 2025, the Board of County Commissioners approved the deobligation of previously approved allocations of American Rescue Plan Act (ARPA) funds through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) in the amount of \$197,017.96 for projects that have been completed under budget, cancelled, or no longer need the previously approved levels of funding: Juvenile Services Mental Health \$9,777.57, High Sierra Area Health Education Center \$1.47, Civil Rights and Equity Engagement \$187,238.92.

On October 14, 2025, the Board of County Commissioners approved the deobligation of previously approved allocations of American Rescue Plan Act (ARPA) funds through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) in the amount of \$645,527.47 for projects that have been completed under budget, cancelled, or no longer need the previously approved levels of funding: National Fitness Courts \$137,888.48, IVCBA – Mainstreet \$3.00, Community Foundation of Northern Nevada \$0.01, Sun Valley GID – Gepford and Highland Ranch Parks \$7.98, Seven Magic Mountains \$500,000, Incline Village Justice Court Renovations \$7,628.00. Approving increased allocations to following approved projects in the amount of \$645,527.47: Washoe Children's Behavioral Health Center (formerly West Hills) Facility Upgrades in the amount of \$637,899.47, Tahoe Lending Locals Program in the amount of \$7,628.00.

On December 17, 2024, the Board of County Commissioners approved the deobligation of previously approved allocations of American Rescue Plan Act (ARPA) funds through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) in the amount of \$4,518,747.11. for projects that have been completed under budget, cancelled, or no longer need the previously approved levels of funding: Nevada Cares Campus Capital \$4,289,327.85, Civil Rights and Equity Engagement \$150,000, Juvenile Services Mental Health \$79,352.41, Tahoe Prosperity Center \$66.85.

On December 10, 2024, the Board of County Commissioners approved the deobligation of previously approved allocations of American Rescue Plan Act (ARPA) funds through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) in the amount of \$328,196.62 for projects that have been completed under budget, cancelled, or no longer needed the previously approved levels of funding: Sun Valley Recreation Revitalization GID by \$59.48, Public Health Technology Upgrade by \$110.82, Sheriff's Office Deputy Sheriff's Positions by \$75,651.52, Incline Village Justice Court Renovations \$15,286.52, SLFRF ARPA Accountant \$22,933.00, Immigrant Outreach and Advocacy \$1,270.49, Washoe County Recruitment Incentive Program \$5,842.57, Gerlach Affordable Housing \$162,932.50, District Attorney's Office Facility Improvements \$37,381.63, ReDirect Youth Outreach & Boxing \$230.59, Creating Community Resilience Through Youth Empowerment \$6,497.50.

On September 17, 2024, the Board of County Commissioners approved the deobligation of

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previously approved allocations of American Rescue Plan Act (ARPA) funds through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) for projects that has been completed under budget, cancelled, or no longer needs the previously approved levels of funding. These included reducing the budgeted amount for the Nevada Cares Campus Capital by \$980,326 due to receipt of funds from the Cares Campus capital campaign, and the following due to funds remaining at the completion of the projects: Incline Village Justice Court Renovations by \$16,880; and Sparks Justice Court Courtroom Remodel by \$29,844.50. The Board of County Commissioners also approved the allocation of American Rescue Plan Act (ARPA) funds through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) in the total amount of \$2,255,000, for seven projects awarded to government entities or nonprofit organizations created for charitable, religious, or educational purposes.

On September 10, 2024, the Board of County Commissioners approved the cross-fund budget appropriation transfer of American Rescue Plan Act (ARPA) funds through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) in the total amount of \$170,000 for the Senior Innovations Project, from Other Restricted - SLFRF COVID Recovery to the Capital Improvements Fund to be used for facility improvements to the Senior Center at 1155 E. 9th Street. This allocation was previously approved but needed to be recognized as a Capital Project (net-zero impact, no additional funding was requested).

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.

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 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 14, 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). The Board also allowed the County Manager to approve new ARPA-funded projects under \$500,000.

For all Board of County Commissioner actions related to the American Rescue Plan Act

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Coronavirus State and Local Fiscal Recovery Funds between July 20, 2021 through October 28, 2025, 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.

In general, recipients cannot re-obligate funds or obligate additional SLFRF funds after the obligation deadline of December 31, 2024. However, if a contract entered into by December 31, 2024, expressly provides for change orders or contract contingencies, the recipient may use SLFRF funds to cover increased costs attributable to such change orders or contract contingencies. Such increased costs are not considered new obligations but are instead attributable to a preexisting obligation to accommodate the change or contingency.

Additionally, recipients may cover the cost of amendments to contracts if the amended contract is within substantially the same scope and for substantially the same purpose as the contract that was incurred by December 31, 2024. This flexibility is consistent with recipients' ability to terminate a contract for convenience and to use SLFRF funds for costs associated with change orders and contingencies that are contemplated by their contracts and subawards.

Re-Allocation

The [U.S. Treasury SLFRF FAQ 17.19](#) defines re-allocation as the process of redirecting SLFRF funds that were obligated by December 31, 2024, but not expended on the original award, to another project that is eligible under SLFRF program rules with an obligation already in place by the deadline. Funds deobligated after the obligation deadline may be re-allocated to an identified project that includes permissible upward cost adjustments or contract contingencies contemplated in the original obligation.

Washoe County approved the purchase of the Washoe Children's Behavioral Health Center with \$4,800,000 of SLFRF funds on December 20, 2022. On March 23, 2024, the Board of County Commissioners accepted a \$14,500,000 Coronavirus State Fiscal Recovery Fund subgrant from the State of Nevada, to support rehabilitation of the facility. On December 17, 2024, The Board of County Commissioners approved an additional \$3,218,285.47 to be used to upgrade the facility to meet programmatic and licensing requirements for planned behavioral health services. A Memorandum of Understanding (MOU) was executed between the Office of the County Manager and the Community Services Department on December 17, 2024, to formalize this project.

Due to the project's scope, duration and contract contingencies, the Washoe Children's

Behavioral Health Center has been identified in prior and ongoing discussions as the designated recipient for any SLFRF funds deobligated after December 31, 2024. Any deobligated funds approved by the board to be re-allocated to this project will be added to the existing MOU by written Addendum.

FISCAL IMPACT

Should the board approve the project deobligations and increased allocations as submitted, the FY26 SLFRF COVID-19 Recovery Fund (Fund 270, Fund Center 270-8) and Capital Improvements Fund (Fund 402, Fund Center 402-101) budgets will be adjusted with the following cross-fund and/or cross-functional net-zero budget appropriation transfers and budget amendments outlined below:

Grant Proposal - Infrastructure

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/ Public Works	IO12475 Grant Proposal - Infrastructure	431100-Federal Grants	(\$95,000.00)
Expenditure/Transfers:			
Other Restricted Fund (270)/ Public Works	IO12475 Grant Proposal - Infrastructure	710100-Professional Services	(\$95,000.00)

STEM Explorers Out of School Time with Sierra Nevada Journeys

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/Culture and Recreation	IO12089 SNJ-STEM	431100-Federal Grants	(\$943.14)
Expenditure/Transfers:			
Other Restricted Fund (270)/Culture and Recreation	IO12089 SNJ-STEM	710119-Subrecipient Payments	(\$943.14)

Neuromodulation Treatment - Brain Health

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/ Health & Sanitation	IO12198 Brain Program	431100-Federal Grants	(\$1,050.75)
Expenditure/Transfers:			

Other Restricted Fund (270)/ Health & Sanitation	IO12198 Brain Program	710119-Subrecipient Payments	(\$1.050.75)
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Elevate Catholic Charities Workforce Development Program

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/Welfare	IO12100 Catholic-Charities-WFD	431100-Federal Grants	(\$161,804.45)
Expenditure/Transfers:			
Other Restricted Fund (270)/Welfare	IO12100 Catholic-Charities-WFD	710119-Subrecipient Payments	(\$161,804.45)

Family Respite Care of Nevada

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/Gen Gov	IO12399 OCM-SLFRF-Family Respite Care of Nevada	431100-Federal Grants	(\$792.56)
Expenditure/Transfers:			
Other Restricted Fund (270)/Gen Gov	IO12399 OCM-SLFRF-Family Respite Care of Nevada	710119-Subrecipient Payments	(\$792.56)

Medical Examiner's Office Renovations

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/ Health & Sanitation	IO12296 ME Office Renovation	431100-Federal Grants	(\$523.00)
Expenditure/Transfers:			
Other Restricted Fund (270)/ Health & Sanitation	IO12296 ME Office Renovation	814092 - Transfer to Public Works	(\$523.00)

Sheriff Office Staffing Study

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/ Public Safety	IO12395 OCM-SLFRF-WCSO Staffing Study	431100-Federal Grants	(\$5,470.00)
Expenditure/Transfers:			

Other Restricted Fund (270)/ Public Safety	IO12395 OCM-SLFRF-WCSO Staffing Study	710100-Professional Services	(\$5,470.00)
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Nevada Cares Campus Capital

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/Welfare	IO11907 HHS-Cares Campus Capital	431100-Federal Grants	(\$16,238.31)
Expenditure/Transfers:			
Other Restricted Fund (270)/Welfare	IO11907 HHS-Cares Campus Capital	814092 - Transfer to Public Works	(\$16,238.31)

Washoe Children’s Behavioral Health Center – Facility Upgrade

Fund/Function	Cost Object & Description	G/L Account & Description	Increase/ (Decrease)
Revenue:			
Other Restricted Fund (270)/ Public Works	IO12474 CSD – WBHC Remodel	431100-Federal Grants	\$281,822.21
Expenditure/Transfers:			
Other Restricted Fund (270)/ Public Works	IO12474 CSD – WBHC Remodel	814092 - Transfer to Public Works	\$281,822.21
Capital Improvements Fund (402)/ Health & Sanitation	PW920610 WBHC Remodel – SLFRF – IN12474	622270 – Transfer from Other Restricted	\$281,822.21
Capital Improvements Fund (402)/ Health & Sanitation	PW920610 WBHC Remodel – SLFRF – IN12474	781080 – Construction Contracts	\$281,822.21

RECOMMENDATION

Recommendation to deobligate previously approved allocations of American Rescue Plan Act (ARPA) funds through the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) in the amount of \$281,822.21 for projects that have been completed under budget, cancelled, or no longer need the previously approved levels of funding:

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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) in the amount of \$281,822.21 for projects that have been completed under budget, cancelled, or no longer need the previously approved levels of funding:*

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