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# Board of Supervisors Memorandum

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April 19, 2022

## Approval Process for Modifications to Line Items for American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds

### Introduction

The United States Department of Treasury requires that Pima County establish an approved budget modification procedure for American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) grant revenue.

### Background

- The U.S. Department of Treasury (UST) administers ARPA-authorized CSLFRF revenue allocated to state, local, and tribal governments. UST publishes and revises ARPA CSLFRF guidance on an ongoing basis.
- In March 2021, UST allocated a \$203,421,668 ARPA CSLFRF award to Pima County.
- The Pima County Board of Supervisors approved project budgets and scopes for full expenditure of the \$203,421,668 on December 21, 2021 (Attachment). These project budgets and scopes were submitted to UST, as required, on January 31, 2022.
- UST requires that Pima County and all recipients of ARPA CSLFRF awards create audit-ready internal controls for implementation of projects funded with ARPA CSLFRF monies. A key internal control is the budget revision threshold for ARPA CSLFRF that triggers consideration by the Board of Supervisors OS.
- 10 percent principle established in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 C.F.R. Part 200) that permits federal award recipients to make budget changes up to 10 percent of their overall award budget without having to procure official approval from the federal funder.

The attachment lists the 14 categories that are comprised of 54 specific projects or line items. The total amount budgeted for each line item is listed in addition to the amount that represents 10 percent of that project. It is appropriate that any budget modification in a specific project or line item be approved by either the Board of Supervisors or the County Administrator.

The Honorable Chair and Members, Pima County Board of Supervisors  
Re: **Approval Process for Modifications to Line Items for American Rescue Plan Act  
Coronavirus State and Local Fiscal Recovery Funds**

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Board of Supervisors Policy D22.8 – Operating Transfers – is used as the model to establish the threshold at which action is required by the Board of Supervisors rather than the County Administrator. The recommended level of approval required is noted for each line item in the attachment.

It is important to note that each of these line items is made up of any number of contracts, grants or sub recipient agreements that are reviewed and approved by the Board of Supervisors. The addition of a threshold at which additional oversight is required simply enhances the financial scrutiny required by Pima County over the use of the ARPA funds.

Recommendation

I recommended that the Board of Supervisors approve the proposed approval process for modifications to line items in the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds, establishing a 10 percent threshold for additional review and approval.

Sincerely,



Jan Lesher  
Acting County Administrator

JKL/anc – March 29, 2022

Attachment

c: Michelle Campagne, Director, Finance and Risk Management  
Regina Kelly, Director, Grants Management and Innovation Office  
Terri Spencer, Director, Procurement Department

American Rescue Plan Act (ARPA) Project Totals Approved by Pima County BOS 12/21  
 Prepared for County Administration Review

Threshold Amount  
 Requiring BOS  
 or CA Approval

>\$500,000  
 BOS Action Required

<\$500,000  
 County Admin  
 Action Required

TOTAL ARPA - Pima County Direct Allocation		\$	203,421,668.00			
NEW Project Totals		\$	203,421,668.00			
<b>Pima County Health Department</b>						
<b>NEW Project Totals</b>						
Contact Tracing / Case Investigation	\$	24,425,167.09	\$	2,442,516.71	X	
Vaccines	\$	19,550,236.20	\$	1,955,023.62	X	
Testing	\$	15,512,629.90	\$	1,551,262.99	X	
Congregate Sites	\$	1,059,658.00	\$	105,965.80		X
mAB	\$	500,000.00	\$	50,000.00		X
CHFS	\$	1,393,730.00	\$	139,373.00		X
Emergency Medical	\$	775,000.00	\$	77,500.00		X
Old Expenses - Personnel, Supplies, Services	\$	\$8,810,095.82	\$	881,009.58	X	
<b>NEW TOTAL</b>	<b>\$</b>	<b>72,026,517.01</b>				
<b>Pima County Community Workforce Development</b>						
<b>NEW Project Totals</b>						
Emergency Eviction Legal Support (EELS)	\$	\$3,013,785.49	\$	\$301,378.55		X
Pima Early Education Program (PEEPS)	\$	30,200,000.00	\$	\$3,020,000.00	X	
CWD Data System	\$	567,933.51	\$	\$56,793.35		X
Kino Service Center (KSC) Facility Improvements	\$	388,006.00	\$	\$38,800.60		X
Emergency Housing	\$	2,950,000.00	\$	\$295,000.00		X
<b>NEW TOTAL</b>	<b>\$</b>	<b>37,119,725.00</b>				
<b>Pima County Facilities Management</b>						
<b>NEW Project Totals</b>						
Northwest Services Center	\$	34,900,000.00	\$	3,490,000.00	X	
Curley Gym	\$	2,200,000.00	\$	220,000.00		X
Office of the Medical Examiner Furniture, Fixtures & Equipment	\$	4,000,000.00	\$	400,000.00		X
<b>NEW TOTAL</b>	<b>\$</b>	<b>41,100,000.00</b>				
<b>Pima County Behavioral Health</b>						
<b>NEW Project Totals</b>						
Emergel Center for Domestic Violence Facility modifications	\$	1,000,000.00	\$	100,000.00		X
Partnership with SIROW for Evaluation and Planning	\$	700,000.00	\$	70,000.00		X
Vaccine Storage at Pima County Adult Detention and Juvenile Detention Centers	\$	100,000.00	\$	10,000.00		X
Purchase of Vaccine Supply for Pima County Adult Detention and Juvenile Detention Centers	\$	100,000.00	\$	10,000.00		X
Tablets for Mental Health Defenders	\$	4,500.00	\$	450.00		X
Enhancements for Dental Facility at Pima County Juvenile Detention Center	\$	100,000.00	\$	10,000.00		X
Supportive Housing and Training	\$	1,005,500.00	\$	100,550.00		X
<b>NEW TOTAL</b>	<b>\$</b>	<b>3,010,000.00</b>				
<b>Pima County Attractions &amp; Tourism</b>						
<b>NEW Project Totals</b>						
Visit Tucson	\$	2,000,000.00	\$	200,000.00		X
UNESCO City of Gastronomy	\$	500,000.00	\$	50,000.00		X
Old Tucson	\$	4,000,000.00	\$	400,000.00		X
Leased Properties	\$	3,020,000.00	\$	302,000.00		X
<b>NEW TOTAL</b>	<b>\$</b>	<b>9,520,000.00</b>				
<b>Pima County Stadium District</b>						
<b>NEW Project Totals</b>						
Modification and Repair of Existing Parking Lot	\$	3,096,778.35	\$	309,677.84		X
Modification of Gravel Parking Lot to Asphalt Lot	\$	691,857.65	\$	69,185.77		X
Kino Event Center Repair and Facility Modifications	\$	750,000.00	\$	75,000.00		X
<b>NEW TOTAL</b>	<b>\$</b>	<b>4,538,636.00</b>				
<b>Pima County Information Technology Department</b>						
<b>NEW Project Totals</b>						
Security Software: Cisco Umbrella, CiscoAMP, Vmware NSX	\$	3,195,000.00	\$	319,500.00		X
Security: ES&E	\$	1,500,000.00	\$	150,000.00		X
Broadband Infrastructure: Fiber	\$	500,000.00	\$	50,000.00		X
Pima County Network Equipment	\$	1,505,000.00	\$	150,500.00		X
Pima County Security Software and Services Implementation	\$	2,300,000.00	\$	230,000.00		X
<b>NEW TOTAL</b>	<b>\$</b>	<b>9,000,000.00</b>				
<b>Pima County Court Information Technology Department</b>						
<b>NEW Project Totals</b>						
Courtroom Upgrades	\$	2,443,223.00	\$	244,322.30		X
Jury Deliberation Rooms	\$	34,100.00	\$	3,410.00		X
Probation Laptops	\$	177,622.00	\$	17,762.20		X
Conference Rooms and Training Center	\$	140,000.00	\$	14,000.00		X
Dev Environments	\$	205,055.00	\$	20,505.50		X
<b>NEW TOTAL</b>	<b>\$</b>	<b>3,000,000.00</b>		300,000.00		
<b>Pima County Communications</b>						
<b>NEW Project Totals</b>						
Public Health Communications and Outreach	\$	820,000.00	\$	82,000.00		X
Economic Recovery Communications and Outreach	\$	980,000.00	\$	98,000.00		X
<b>NEW TOTAL</b>	<b>\$</b>	<b>1,800,000.00</b>				
<b>Grants Management and Innovation</b>						
<b>NEW Project Totals</b>						
American Rescue Plan Act Staffing	\$	3,483,500.00	\$	348,350.00		X
<b>NEW TOTAL</b>	<b>\$</b>	<b>3,483,500.00</b>				
<b>Community Collaboration and Investment Projects</b>						
<b>NEW Project Totals</b>						
Pima Community College	\$	5,340,676.00	\$	534,067.60	X	
Job Path	\$	3,003,500.00	\$	300,350.00		X
Fire Districts	\$	1,000,000.00	\$	100,000.00		X
Food Security	\$	600,000.00	\$	60,000.00		X
Ellie Towne Center	\$	20,000.00	\$	2,000.00		X
H&M Sun Corridor	\$	150,000.00	\$	15,000.00		X
Downtown Tucson Partnership	\$	25,000.00	\$	2,500.00		X
REA Contract	\$	60,000.00	\$	6,000.00		X
<b>NEW TOTAL</b>	<b>\$</b>	<b>10,199,176.00</b>				
<b>Pima County Revenue Replacement</b>						
<b>NEW Project Totals</b>						
ARPA Allowable Pima County Revenue Replacement	\$	1,812,771.00	\$	181,277.10		X
<b>NEW TOTAL</b>	<b>\$</b>	<b>1,812,771.00</b>				
<b>Transparency Website</b>						
Transparency Website - Design, Implementation, and Support	\$	483,139.99	\$	48,314.00		X
<b>NEW TOTAL</b>	<b>\$</b>	<b>483,139.99</b>				
<b>Pima County Vaccine Incentive Project</b>						

American Rescue Plan Act (ARPA) Project Planning  
 ARPA Projects, Scopes, Budgeted Federal Amounts, by Department and Expenditure Category  
 ARPA Amount Comparison 8/10 and 12/21 Modifications

<b>NEW Project Totals</b>		
	Pima County Vaccine Incentive Project	\$ 6,328,203.00
<b>NEW TOTAL</b>		<b>\$ 6,328,203.00</b>
<b>Health Contingency</b>		
<b>New Project Totals</b>		
	Removed	\$ -
<b>FINAL TOTAL 12/21 Memorandum</b>		<b>\$ 203,421,668.00</b>
<b>ARPA Allocation</b>		<b>\$ 203,421,668.00</b>

\$ 632,820.30 X