

## BUDGET NARRATIVE

NDEP, in partnership with seven other public entity partners, is requesting a total of \$99,322,038 in grant funding to implement nineteen projects that take a multifaceted approach to the reduction of climate pollutants. These projects will provide a synergistic approach to emissions reductions in transportation, energy efficiency in public and residential buildings, and electricity generation. This approach addresses financial, educational, and technical barriers to the adoption technologies that are a critical part of reducing climate pollutant emissions in Nevada. This approach achieves significant emissions reductions in the near-term through readily deployable high-impact emissions reduction measures and supports long-term emissions reductions through permanent, passive emissions reduction projects, education, technical support, and revolving loans.

NDEP is requesting a total of \$37,407,353 to implement two of the nineteen projects directly and complete the administrative work associated with the all the projects, outreach and engagement, managing the subgrants, and reporting to EPA. Of which, \$36,000,000 will be used directly for ZEV and associated support equipment rebates and ZEV incentives, and the remaining \$1,407,353 will be used for administration of the award and the projects, reporting, and managing subgrants. NDEP is requesting additional \$61,914,685 for projects implemented by the following seven subrecipients:

Governor's Office of Energy (GOE)	Nevada Clean Energy Fund (NCEF)
Washoe County with Northern Nevada Public Health (Washoe County)	City of Reno (Reno)
University of Nevada, Reno – Sustainability Program (UNR)	RTC Washoe (RTC)
University of Nevada, Reno – Business Environmental Program (UNR BEP)	

This budget narrative uses the following budget categories to break out costs associated with implementation of the proposed measures:

- **Personnel:** Direct costs for salaries and wages.
- **Fringe Benefits:** Allowances and services provided by the employer to personnel in addition to regular salaries and wages. These may include the cost of leave, employee insurance, pensions and unemployment, cell phone allowances, holiday bonuses, and similar benefits.
- **Indirect:** Costs incurred for a common or joint purpose that benefit more than the proposed project that is not readily divisible among cost objectives without efforts disproportionate to the results achieved. Examples include space costs, utilities, accounting services, human resources, etc.
- **Travel:** Costs for transportation services, lodging, per diem, and similar personal expenses allowed under applicable travel policies for trips necessary to implement the proposal.
- **Equipment:** Costs for tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit used by personnel implementing the proposal. Equipment purchased by project participants is classified in the "Other" budget category as participant support costs.
- **Supplies:** Costs for tangible personal property other than equipment with a per item acquisition cost of less than \$5,000 that are necessary to implement the proposal.
- **Contractual:** Costs associated with contracts to acquire property (including intellectual property) and services needed to carry out the proposal.
- **Other:** Direct costs that do not fit in any of the other budget categories, including participant support costs and subawards.

An explanation of costs associated with each measure and a consolidated budget are presented below in the budget narrative breakdown of costs. A breakdown of costs and expected temporal distribution of the costs for each budget category is included in the budget spreadsheet included with this proposal. The budget spreadsheet also provides a breakdown of the funds requested for each of the subgrants.

## 1. Budget Narrative Breakdown of Costs

Budget Category	Funding Requested	Description
Personnel	\$834,575	<p>Personnel, fringe, and indirect cost are requested to support the administration of the NDEP projects (i and ii), managing subgrants, and the administration of the projects of the subgrantees. NDEP's Bureau of Air Quality Planning (BAQP) will be responsible for the overall management of the grant and projects i and ii.</p> <ol style="list-style-type: none"> <li>1. Chief, Bureau of Air Quality Planning will oversee program development and administration, lead inter-agency coordination, outreach and engagement, and be responsible for budget activities including approval of expenditures.</li> <li>2. Supervisor Professional Engineer will lead the professional and technical team, coordinate with subgrantees, and lead program development, administration, outreach activities, and ensuring timely and effective submittal of semi-annual reports to EPA.</li> <li>3. Environmental Scientist 3's will provide technical and scientific support for the development of the and administration of the programs, technical assistance for participants of both ZEV programs, provide support for outreach activities, coordination with subrecipients, compiling semi-annual reports.</li> <li>4. Management Analyst 3 will provide budgetary assistance to the Chief and lead the preparation of contracts and subgrants.</li> <li>5. Administrative Assistant will provide support to other staff through tracking and processing expenditure requests, assisting with subgrant and contract preparation.</li> </ol>
Fringe Benefits	\$349,935	
Indirect Costs	\$184,788	
Travel	\$9,375	NDEP is requesting travel funds to support outreach and educational efforts which may include attending meetings, conferences, or other similar events to promote projects. Most of this travel is expected to take place within Nevada.
Equipment	\$12,000	NDEP is requesting funds for build or upgrade staff cubicles with data and phoneline.
Supplies	\$10,680	NDEP is requesting funds for office and related supplies to support the work described in this workplan and outreach activities
Contractual	\$6,000	NDEP is requesting funds to contract for translation services for outreach and program materials for the Public Fleet ZEV Rebate Program and the Medium- and Heavy-Duty (MHD) ZEV Incentive program.
Other (Participant Support Costs)	\$36,000,000	<p><b>NDEP is requesting funding and approval of participant support costs (PSC) for NDEP Projects:</b></p> <p><b>v) Public Fleet ZEV Rebates</b> - \$19,000,000 in PSC is requested to provide rebates to replace existing fossil fuel powered public fleet vehicles with equivalent ZEVs. \$5,000,000 PSC is requested to provide rebates to support implementation of charging infrastructure for projects i.1 and i.2. Rebates for this will be funded at the same rate as the same rate as the corresponding ZEV replacement.</p> <p><b>ii) MHD ZEV Incentives</b> - \$12,000,000 in PSC is requested to provide rebates to incentivize the transitions of MHD vehicles to ZEVs.</p> <p>NDEP is also requesting approval of participant support costs, where applicable, for the funding requested for subgrants as described in the "Other (subgrants) section below.</p>
Other (Subgrants)	<b>Total Subgrant: \$61,914,685</b>	All subgrant funds are being requested under the "Other" budget category and the subaward by subrecipient breakdown as described below. Subgrants are aggregated by subrecipient, so project identifiers (i.e., i,ii,iii,etc.) won't be in order, but project level totals, in order of project identifier, is provided in section 3 of this narrative. References to budget categories such as personnel, fringe, indirect costs, etc., below are meant to convey the general type of costs that is being requested within each the subgrant.
	<b>GOE Subgrant Total Funding Request: \$11,433,854</b>	<p><b>Subgrant Projects:</b></p> <p><b>ix) Solar parking garage with EV charging Fund – Total Project Funding Request: \$5,433,854</b></p> <p><b>xiv) Statewide pre-weatherization program- Total Project Funding Request: \$6,000,000</b></p>

		<p><b>Personnel and Fringe:</b> Costs associated with the management of the subaward, program development, outreach and engagement, oversight of third-party administrator, and reporting for projects ix and xiv are requested. These costs are requested as described in the budget spreadsheet for the following positions: Deputy Director, Energy Program Manager, Management Analyst III, Grants and Fiscal Manager, Grants and Projects Analyst. GOE does not have separate calculated fringe, it is built into all personnel calculations.</p> <p><b>Indirect Costs:</b> The GOE is utilizing the Department of Energy approved Indirect Cost Rate of 42.69%.</p> <p><b>Travel:</b> There will be no travel for this program for state staff.</p> <p><b>Equipment:</b> No equipment will be required for this program.</p> <p><b>Supplies:</b> No supplies will be required for this program.</p> <p><b>Contractual:</b> Contractual costs for this program are third party administrators.</p> <p><b>Other:</b> Participant support costs include: \$5,000,000 in materials and contractor fees for repair of issues preventing energy efficiency measures approved through Nevada energy efficiency related programs.</p>
	<p><b>NCEF Subgrant Total Funding Request: \$15,855,550</b></p>	<p><b>Subgrant Projects:</b>  <b>iii) ZEV Revolving Loan Fund</b> – Total Project Funding Request: <b>\$8,237,553</b>  <b>iv) ZEV Education and Workforce Development for Public Entities</b> – Total Project Funding Request: <b>\$677,912</b>  <b>xiv) Clean Energy Revolving Fund for Affordable Housing and School Buildings Entities</b> – Total Project Funding Request: <b>\$6,317,009</b>  <b>xv) Home Energy Audit Program Entities</b> – Total Project Funding Request: <b>\$623,076</b></p> <p><b>Personnel and Fringe:</b> A total of 11 NCEF employees will dedicate all or a portion of their time to CPRG implementation, including 6% of the time of the CEO, 5% of the COO and General Counsel, 15% of the Director of Investment, 100% of the Manager, Investment – ZEV, 25% of the time of a Manager, Investments – Affordable Housing/Schools, 10% of a Federal Grants Manager, 100% of a Financial Analyst, 15% of a Residential Loan Officer, 5% of a Community Engagement Manager, and 5% of Program Coordinator. All salaries are based on historical salaries where relevant, and, for roles to be hired, on data from green banks in other states and the Nevada market. Annual salary increases of 3% are assumed for all personnel, based on US nonprofit market data. Fringe Benefits are calculated using a rate of 19.9% of Personnel salaries. This rate is based on NCEF’s historical, allowable expenditures, including for medical and dental insurance, retirement plans, worker’s compensation insurance, and employer contributions for social security and Medicare. This rate was proposed by NCEF to EPA during 2023 Clean School Bus Program Grant award negotiations and has not yet been approved.</p> <p><b>Indirect Costs:</b> NCEF uses a 33.01% proposed indirect cost rate. The modified total direct cost base excludes PSCs and subaward amounts beyond \$25,000. This rate was proposed by NCEF to EPA during 2023 Clean School Bus Program Grant award negotiations and has not yet been approved.</p> <p>Because NCEF will capitalize revolving loan funds with CPRG funds, NCEF anticipates receiving program income in the form of loan repayments, loan origination and administration fees, and loan portfolio sales. In accordance with 2 CFR 1500.8, NCEF will retain and reuse program income for additional capital deployment under a close out agreement after the period of performance ends.</p>

		<p><b>Travel:</b> Hotel, per diem, and mileage rates were calculated based on current GSA per diem rates for Nevada. Travel costs include travel for site visits to projects for due diligence and M&amp;E purposes, including two trips per year that require airfare and hotels as well as regular local mileage by Investment Managers.</p> <p><b>Equipment:</b> NCEF does not expect to incur any equipment costs.</p> <p><b>Supplies:</b> Supply costs include two laptops and cell phones for the Managers of Investments, ancillary desk equipment (e.g., monitor, keyboard, mouse).</p> <p><b>Contractual:</b> Contracts include financial product design support and third-party underwriting and loan servicing and software.</p> <p><b>Other:</b></p> <ul style="list-style-type: none"> <li>• \$500,000 in PSCs for Home Energy Audit Rebates for LIDAC households</li> <li>• \$400,000 in PSCs for ZEV training stipends for public agencies</li> <li>• \$5,000,000 initial capitalization for ZEV Revolving Loan Fund. The anticipated recycling rates is 4.98x during the performance period, for a total of approximately \$24.875 million.</li> <li>• \$5,000,000 initial capitalization for the Building Clean Energy loans. The anticipated recycling rate of 2x during the performance period, for a total of \$10 million.</li> <li>• Other costs such as ZEV workshop expenses, financial assistance liability insurance, printing and publication services, cellular service and shared workspace for NSFA-specific employees.</li> </ul> <p>NCEF understands that EPA anticipates characterizing loans as a subaward that is not subject to EPA’s Subaward Policy. NCEF will adjust strategies accordingly based on ultimate guidance from EPA.</p>
	<p><b>Washoe County Subgrant Total Funding Request: \$15,297,025</b></p>	<p><b>Subgrant Projects:</b>  <b>xi)</b> Retrofit paired with on-site renewable energy – Total Project Funding Request: \$2,555,000  <b>xii)</b> Municipal Building Energy Retrofits – Total Project Funding Request: \$11,842,025  <b>xiii)</b> All new electric building – Total Project Funding Request: \$900,000  <b>Personnel and Fringe:</b> Washoe County, a government entity, calculates federal income tax, workman’s compensation, Medicare, and other benefits (e.g. health insurance, retirement, etc.) based on variables in coordination with selections made by an employee at the time of hire or benefit selection periods. Projects completed by County staff do not include personnel or fringe costs; only projects requiring additional expertise (e.g. solar PV and heat pump installation).</p> <p><b>Indirect Costs:</b> Washoe County, in coordination with our federal audit cognizant agency (Health and Human Services), has determined that the annual cost allocation process is sufficient for the County, based on direct funding received. Annually, the County Budget Office works with an external vendor to complete the cost allocation, with the percentage of ‘indirect’ changing each year. Typically, Washoe County charges 12% Indirect on grant awards that allow indirect rates. This calculation is applied only to salary base/wages in the Personnel category grants. It includes fringe benefits.</p> <p><b>Travel:</b> All projects will take place in Washoe County at County facilities. Travel is not required.</p> <p><b>Equipment:</b> Most projects proposed in Washoe County’s application require upgrades to equipment that costs more than \$5,000 and are expected to last more than one year.</p>

		<p><b>Supplies:</b> Laptop, cell phone and plan, and other office supplies for the Project Coordinator.</p> <p><b>Contractual:</b> Washoe County will be contracting with electricians, sheet metal workers and other skilled trades for the installation of project equipment at County facilities. In some cases, the County does not have the required skilled workforce on staff.</p> <p><b>Other:</b> Other costs include base Architecture and Engineering design, asbestos and environmental inspections and other related costs.</p>
	<p><b>RTC Washoe Subgrant Total Funding Request: \$7,020,540</b></p>	<p><b>Subgrant Projects:</b></p> <p><b>vi) Micromobility</b> – Total Project Funding Request: \$5,000,000</p> <p><b>vii) Free Public Transit Fares for Youth</b>- Total Project Funding Request: \$2,020,540</p> <p><b>Personnel and Fringe:</b> No funding requested. The project manager, public information officer, financial, and data management personnel will be funded by RTC.</p> <p><b>Indirect Costs:</b> No funding requested.</p> <p><b>Travel:</b> No funding requested.</p> <p><b>Equipment:</b> No funding requested.</p> <p><b>Supplies:</b> No funding requested.</p> <p><b>Contractual:</b> \$5,000,000 is requested for construction contract for the micromobility project. The funding requested for this project will cover a portion of the construction of the infrastructure. A construction contractor will be procured by competitive bid by qualified and licensed contractors.</p> <p><b>Other:</b> \$2,020,540 in to reimburse RTC for lost fare (project vii) revenues for the program. A 3% increase per year is included to account for increased ridership.</p>
	<p><b>City of Reno Subgrant Total Funding Request: \$4,500,000</b></p>	<p><b>Subgrant Projects:</b></p> <p><b>viii) Micromobility (DRMMP)</b> – Total Project Funding Request: \$3,500,000</p> <p><b>xix) LED Project (RSC)</b> – Total Project Funding Request: \$1,000,000</p> <p><b>Personnel and Fringe:</b> Existing staff funding adequate no funding requested.</p> <p><b>Indirect Costs:</b> No funding requested.</p> <p><b>Travel:</b> No funding requested.</p> <p><b>Equipment:</b> No funding requested.</p> <p><b>Supplies:</b> No funding requested.</p> <p><b>Contractual:</b> The following contractual funds are requested:</p> <ul style="list-style-type: none"> <li>• DRMMP: Multi-use path final design, permitting, and construction contract \$2,000,000.</li> <li>• Curb and protected bike lanes final design, permitting, and construction contract \$1,500,000.</li> <li>• RSC: 1,000,000 for full bid. Includes design, installation, and equipment contract.</li> </ul> <p><b>Other:</b> No funding requested.</p>
	<p><b>UNR Subgrant Total Funding Request: \$7,307,716</b></p>	<p><b>Subgrant Projects:</b></p> <p><b>x) Photovoltaic Solar Project at UNR</b> – Total Project Funding Request: \$3,849,206</p> <p><b>xvii) LED Lighting Retrofit at Lawlor Events Center</b> – Total Project Funding Request: \$615,239</p> <p><b>xviii) Strategic Energy Management</b> – Total Project Funding Request: \$2,843,271</p> <p><b>Personnel and Fringe:</b></p>

		<p><b>Energy Manager/ Retro Commissioner</b> This position will plan, prioritize, and implement energy reduction measures, complete retro-commissioning for building optimization, and monitor solar production for the 1.2MW solar photovoltaic array.</p> <p><b>Outreach Coordinator</b> This position will support the Sustainability Manager and SEM team by working with UNR departments and colleges to reduce demand side energy usage, help departments set emission reduction goals, provide education, and communicate changes in building set points to building occupants.</p> <p><b>HVAC support staff</b> This position will support the Energy Manager in making energy reduction improvements as identified and prioritized by Energy Manager.</p> <p><b>Building Automation System (BAS) support staff</b> This position will support the Energy Manager in making building automation system adjustments for energy saving measures and communicating building setpoint changes to the Outreach Coordinator.</p> <p><b>Project Manager</b> Because the 1.2MW solar installation and LED retrofit will require contracting for design, engineering and install, it will take up current UNR Planning and Construction staff time and requires specialized knowledge from an electrical engineer project manager.</p> <p>FY 2025 proposed UNR Fringe Rates: 31.6% for Professional Employees and 41.6% for Classified Employees (<a href="https://www.unr.edu/sponsored-projects/pre-award/guidelines-resources/quick-reference-guide">https://www.unr.edu/sponsored-projects/pre-award/guidelines-resources/quick-reference-guide</a> )</p> <p><b>Indirect Costs:</b> The University of Nevada, Reno has a negotiated indirect rate of 31% for facilities and administration, for use on grants, contracts and other agreements with the federal government for the period of 7/1/2021-6/30/2024 <a href="https://fdpclearinghouse.org/organizations/102">https://fdpclearinghouse.org/organizations/102</a>).</p> <p>F&amp;A is calculated on modified total direct costs (MTDC) which <b>excludes</b> the following expenditures (<a href="https://www.unr.edu/sponsored-projects/pre-award/guidelines-resources/quick-reference-guide">https://www.unr.edu/sponsored-projects/pre-award/guidelines-resources/quick-reference-guide</a>):</p> <ul style="list-style-type: none"> <li>• Participant support</li> <li>• Capital expenditures</li> <li>• Equipment (any one item over \$5,000)</li> <li>• Patient care</li> <li>• Rental costs of off-site facilities</li> <li>• Scholarships and fellowships</li> <li>• Subcontract portion in excess of \$25,000</li> <li>• Tuition remission</li> </ul> <p><b>Travel:</b> Travel is requested to support staff training and/or conference attendance at a rate of 2 staff people every year, or each staff person traveling every other year.</p> <p><b>Equipment:</b> Equipment procurement for projects x, xvii and xviii are not listed separately. Equipment for solar and lighting upgrades will be acquired via contract procurement.</p> <p><b>Supplies:</b> Tools and office equipment will be necessary to support new staff members.</p>
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		<p><b>Contractual:</b> Total of \$3,687,600 in contracts for the design, construction and installation of 1.2MW solar, \$465,331 in contracts for LED lighting retrofit design and construction.</p> <p><b>Other:</b> To support the goal of 5% reduction in scope 1 and 2 emissions year over year for 4 years, staff will require a budget pool for small upgrades and improvements.</p>
	<p><b>UNR BEP Subgrant Total Funding Request: \$500,000</b></p>	<p><b>Subgrant Projects:</b></p> <p><b>v) Clean Cities Coalition Development – Total Project Funding Request: \$500,000</b></p> <p><b>Personnel and Fringe:</b> BEP will hire a part-time coordinator to lead the Clean Cities and Communities Coalition designation process similar to how Clark County has used part-time “fellow” to lead the designation process. A small portion of the BEP director’s time will also be included to oversee the project. The university’s posted fringe rate of 31.8% is used.</p> <p><b>Indirect Costs:</b> The university’s posted federal projects indirect rate is 26% for off-campus office locations such as BEP’s.</p> <p><b>Travel:</b> BEP will send at least one staff member to the national Clean Cities and Communities conference each year and to support local travel in northern Nevada and rural Nevada to support stakeholder recruitment and engagement.</p> <p><b>Equipment:</b> No funding for equipment is being requested.</p> <p><b>Supplies:</b> A laptop computer and associated peripherals will be purchased for the part-time coordinator at the beginning of the project and a modest budget is included for coalition marketing materials to attract new stakeholders.</p> <p><b>Contractual:</b> No funding for contracts is requested.</p> <p><b>Other:</b> No other funding is being requested.</p>
<b>Total Request:</b>	<b>\$99,322,038</b>	Total includes all budget categories for NDEP costs and subgrants.

## 2. Consolidated Budget by Year

COST-TYPE	CATEGORY	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	TOTAL
Direct Costs	TOTAL PERSONNEL	\$182,850	\$175,200	\$159,950	\$159,950	\$156,625	\$834,575
	TOTAL FRINGE BENEFITS	\$76,669	\$73,462	\$67,066	\$67,066	\$65,672	\$349,935
	TOTAL TRAVEL	\$1,875	\$1,875	\$1,875	\$1,875	\$1,875	\$9,375
	TOTAL EQUIPMENT	\$12,000	\$0	\$0	\$0	\$0	\$12,000
	TOTAL SUPPLIES	\$2,136	\$2,136	\$2,136	\$2,136	\$2,136	\$10,680
	TOTAL CONTRACTUAL	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$6,000
	TOTAL OTHER	\$28,977,400	\$28,323,318	\$22,504,910	\$9,934,374	\$8,174,683	\$97,914,685
	TOTAL DIRECT	\$29,254,130	\$28,577,191	\$22,737,137	\$10,166,601	\$8,402,191	\$99,137,250
	TOTAL INDIRECT	\$41,770	\$39,460	\$34,854	\$34,854	\$33,850	\$184,788
	TOTAL FUNDING	\$29,295,900	\$28,616,651	\$22,771,991	\$10,201,455	\$8,436,041	\$99,322,038

### 3. Consolidated Budget by Project

Project	Project Name	Total Cost	% of Total
<b>Admin.</b>	<b>Total NDEP Administrative Costs for Projects i and ii, and subgrant management</b>	\$1,407,353	1.42%
<b>i</b>	NDEP - Statewide Zero Emission Vehicle (ZEV) & infrastructure rebate program for public fleets	\$24,000,000	24.16%
<b>ii</b>	NDEP - Statewide Medium- and Heavy-Duty vehicle (MHDV) vehicle ZEV incentive program	\$12,000,000	12.08%
<b>iii</b>	NCEF – Statewide ZEV revolving loan program	\$8,237,552	8.29%
<b>iv</b>	NCEF – Statewide ZEV education & workforce development program	\$677,912	0.68%
<b>v</b>	UNR BEP – Clean Cities Coalition Development	\$500,000	0.50%
<b>vi</b>	RTC - Micromobility	\$5,000,000	5.03%
<b>vii</b>	RTC – Free Public Transit Fares for Youth	\$2,020,540	2.03%
<b>viii</b>	Reno – Micromobility	\$3,500,000	3.52%
<b>ix</b>	GOE – Solar parking garage with EV charging	\$5,433,854	5.47%
<b>x</b>	UNR - Photovoltaic Solar Project at UNR	\$3,849,206	3.88%
<b>xi</b>	Washoe County – Retrofit paired with on-site renewable energy	\$2,555,000	2.57%
<b>xii</b>	Washoe County – Municipal Building Energy Retrofits	\$11,842,025	11.92%
<b>xiii</b>	Washoe County – All new electric building	\$900,000	0.91%
<b>xiv</b>	NCEF – Statewide Clean energy revolving loan fund for residential and school buildings	\$6,317,009	6.36%
<b>xv</b>	NCEF – Statewide Home energy audit program	\$623,076	0.63%
<b>xvi</b>	GOE - Statewide pre-weatherization program	\$6,000,000	6.04%
<b>xvii</b>	UNR – LED Lighting Retrofit at Lawlor Events Center	\$615,239	0.62%
<b>xviii</b>	UNR – Strategic Energy Management	\$2,843,271	2.86%
<b>xix</b>	Reno - LED project	\$1,000,000	1.01%
<b>Total</b>		<b>\$99,322,038</b>	<b>100%</b>

### 4. Expenditure of Awarded Funds

NDEP will expend and account for awarded funds in accordance with state laws and procedures<sup>1</sup> for expending and accounting for the state's own funds. The financial management system for NDEP complies with the requirements of 2 CFR 200.302(b).

NDEP will enter into a subaward agreement with each subrecipient member prior to disbursement of subaward funds. These agreements will include all applicable pass-through requirements for subrecipients in accordance with [EPA's Subaward Policy](#) and [EPA's General Term and Condition for Subawards](#).

NDEP will require documentation commensurate with the type of cost to demonstrate the funds were used for an eligible and verifiable expense, and where appropriate that the emissions reductions are verifiable before releasing funds. For example, for ZEV rebates documentation showing the replaced vehicle has been destroyed (photos and/or certificate of destruction) and the new vehicle has been acquired and is a qualifying ZEV (i.e., VIN, Make, Model, photos), financial documentation adequate to demonstrate the total costs the participant (receipts showing cost expended by the participant). Additionally, Subrecipients will be required to provide timely and complete reporting of all performance metrics of the projects for which they received a subgrant.

The semi-annual reports and final report will include a breakdown of expenditures associated with implementation of this proposal.

<sup>1</sup> State Administrative Manual: <https://budget.nv.gov/uploadedFiles/budgetnvgov/content/Governance/SAM.pdf>