



NYE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REQUEST FORM

Department: Finance	Meeting Date:
Category: Timed Agenda Item - 10:00 a.m.	March 18, 2025
Prepared by: Stephani Elliott	Phone: (775) 751-6355
Presented by: Stephani Elliott	Phone: (775) 751-6355
Action requested: (Include what, with whom, when, where, why, and terms) Presentation and discussion regarding the Local Assistance and Tribal Consistency Fund (LATCF) allocation from the United States Treasury.	
Complete description of requested action: (Include, if applicable, background, impact, long-term commitment, existing county policy, future goals, obtained by competitive bid, accountability measures) September 29, 2022 - The United States Treasury launched LATCF for eligible revenue sharing counties and Nye County was allocated a total amount of \$12,000,000 in Fiscal Year 2023. October 24, 2023 - The Nye County Board of Commissioners (BoCC) conducted a public workshop on October 24, 2023 to discuss the potential uses of LATCF. April 2, 2024 - The BoCC approved ten (10) projects to receive LATCF funding.	
Recommendation:	

Cost:	Fund Name:	Fund #:
Budgeted: <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	FY:	<input type="checkbox"/> One-Time <input type="checkbox"/> Recurring
Comments:		

Legal Review Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Legal Approval Received: <input type="checkbox"/>	Date:
Financial Review Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Submitted to Finance: <input type="checkbox"/>	Date:
Administrative Manager Review: <input checked="" type="checkbox"/>	Place on Agenda: <input checked="" type="checkbox"/>	Initials: ST

Item # 9

**NYE COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM COVERSHEET**

Meeting Date: March 18, 2025

Prepared By: Stephani Elliott

Agenda Item: Local Assistance and Tribal Consistency Fund (LATCF) Status Update

LISTING OF ATTACHMENTS

- 1) Staff Report**
- 2) LATCF Allocations to Eligible Revenue Sharing Counties (September 2022)**
- 3) Guidance for the LATCF (July 2022)**
- 4) Proposed LATCF Projects as of December 1, 2023**
- 5) LATCF Proposal Evaluation Template**
- 6) LATCF Allocation Plan as of April 2, 2024**
- 7) LATCF Project Summary as of March 5, 2025**

ATTACHMENT 1
Staff Report

Nye County Comptroller

Accounting – Contracts – Finance
Grants – Purchasing



Pahrump Office:
1981 E. Calvada Blvd., #100
Pahrump, NV 89048

Tonopah Office:
PO Box 3999 | 101 Radar Road
Tonopah, NV 89049

STAFF REPORT

Date: March 18, 2025
To: Nye County Board of County Commissioners
From: Stephani Elliott, Contracts & Grants Manager
Re: Local Assistance and Tribal Consistency Fund Status Update

Background

On September 29, 2022, the United States Treasury launched the Local Assistance and Tribal Consistency Fund (LATCF) for eligible revenue sharing Counties. Statutory requirements for determining eligibility include the County must be independent of any other unit of local government, the County is the principle provider of government services for the area within its jurisdiction, and there was a negative revenue impact to the County due to a Federal program or changes to such a program. Counties participating in the Payments in Lieu of Taxes (PILT) program or the Refuge Revenue Sharing program were identified as having a negative revenue impact due to the inconsistency of funding and prorated reductions of these programs. Nye County was awarded the maximum LATCF amount of \$12,000,000.

On October 24, 2023, the Nye County Board of Commissioners (BoCC) conducted a workshop to invite the public to provide project ideas and comment on the potential uses of LATCF submitted to date. Direction to staff resulted in additional time for Nye County Departments and public organizations to submit additional project ideas and also finalized the evaluation criteria for the BoCC to rank and prioritize the proposals.

On April 2, 2024, the BoCC allocated \$12,000,000 to a total of 10 projects:

\$5,780,000	Temporary Interfund Loan to 10101 General Fund
\$1,500,000	Facilities Management Deferred Maintenance Projects
\$3,262,320	Information Technology Public Safety Communications Microwave
\$714,835	Sheriff's Office Pursuit Vehicles
\$250,000	Town of Amargosa Valley Fire Department Quick Response Vehicle
\$200,000	Facilities Management Key System
\$177,500	Emergency Management Vehicles
\$63,250	District Attorney's Office Investigations Unit Vehicle
\$38,325	Juvenile Probation Office Relocation
\$13,770	Beatty Revert Park Electricity

On December 17, 2024, the BoCC authorized an update to the American Rescue Plan Act Recovery Plan and Policy (ARPA) which resulted in a reallocation of funding from two previously approved ARPA projects to the Information Technology Public Safety Communications Microwave Upgrade project. Of the original LATCF funding allocation of \$3,262,320, a total of \$2,730,000 in contractual obligations was transferred from LATCF to ARPA grant funds, reducing the LATCF amount needed to support the Microwave Upgrade project down to \$532,320.

PROJECT	ORIGINAL ARPA BUDGET	FINAL ARPA BUDGET	ORIGINAL LATCF BUDGET	FINAL LATCF BUDGET
Community/Civic Center (Pandemic Refuge)	\$2,430,000	\$0	\$0	\$2,430,000
Tonopah Childcare Development Center	\$300,000	\$0	\$0	\$300,000
Public Safety Communications Microwave Upgrade	\$0	\$2,730,000	\$3,262,320	\$532,320

On February 28, 2025, the Nye County Finance Department processed a repayment of the temporary interfund loan in the amount of \$5,780,000. The \$5,780,000 of LATCF is now available to fund future projects at the direction of the BoCC.

Recommendation

Provide direction to staff on the administration of available \$5,780,000 LATCF.

Fiscal Impact

The temporary interfund loan in the amount of \$5,780,000 helped to stabilize a cash deficit issue within the General Fund (10101) during Fiscal Year 2024. The General Fund was also able to maintain an unrestricted reserve balance above \$5.8M during Fiscal Year 2025, which is required pursuant to the Nye County Comprehensive Financial Management Policy.

Approved projects funded through LATCF alleviated the General Fund (10101) \$1,713,939, Juvenile Probation Fund (10230) \$15,815, Town of Amargosa Valley \$250,000, and Town of Beatty \$13,770 of expenditures and obligations. As of March 5, 2025, there is \$1,496,476 of unobligated LATCF funding allocated to the aforementioned projects, which may continue to provide relief to the General and Juvenile Probation funds.

ATTACHMENT 2
LATCF Allocations to eligible Revenue Sharing Counties

Local Assistance and Tribal Consistency Fund

Allocations to Eligible Revenue Sharing Counties

September 2022

Section 605 of the Social Security Act (the Act), added by Section 9901 of the American Rescue Plan (ARPA), established the Local Assistance and Tribal Consistency Fund (LATCF), which provides for Treasury to pay \$2 billion to eligible revenue sharing counties and eligible Tribal governments across fiscal years 2022 and 2023 for use on any governmental purpose except for a lobbying activity. This document summarizes Treasury’s methodology for determining eligibility and allocating funds to eligible revenue sharing counties.

The Act appropriates \$1.5 billion to Treasury for payment to eligible revenue sharing counties, reserving \$750 million for each of fiscal years 2022 and 2023, and directs the Secretary of the Treasury (the Secretary) to allocate the funds “taking into account economic conditions of each eligible revenue sharing county using measurements of poverty rates, household income, land values, and unemployment rates as well as other economic indicators, over the 20 year period ending September 30, 2021.”¹

Eligibility Criteria

Statutory requirements for determining eligibility

The statute defines eligible revenue sharing counties to include any county, parish, or borough

- (i) that is independent of any other unit of local government;
- (ii) that, as determined by the Secretary, is the principal provider of government services for the area within its jurisdiction; and
- (iii) for which, as determined by the Secretary, there is a negative revenue impact due to implementation of a Federal program or changes to such program.²

The statute also specifically enumerates the District of Columbia, the Commonwealth of Puerto Rico, Guam, and the United States Virgin Islands as eligible revenue sharing counties.³

¹ 42 U.S.C. § 805(b)(1). Treasury previously announced the allocation of the \$500 million reserved for Tribal governments, available here: <https://home.treasury.gov/system/files/136/605-LATCF-Allocation-Methodology-Summary.pdf>.

² See 42 U.S.C. § 805(f)(1)(A).

³ See *id.* § 805(f)(1)(B).

Defining “a county, parish, or borough” that is “independent of any other unit of local government” and “the principal provider of government services”

Treasury referred to Census Bureau classifications to determine which units of government constitute “a county, parish, or borough” that is “independent of any other unit of local government” and “the principal provider of government services.” Treasury referred to the Census Bureau’s census of governments⁴ and its classification of the functional status of counties and equivalents.⁵

First, Treasury referred to those geographic areas classified by the Census as counties including those that the Census Bureau categorizes as parishes or boroughs.⁶

Second, Treasury determined that counties that are consolidated with other units of government are not “independent of any other unit of local government.”⁷

Third, Treasury determined that counties that do not have government functions or have only very limited government functions do not qualify as “principal provider[s] of government services.” Such counties include those classified by the Census Bureau as “non-functioning legal entities.”⁸

Defining “negative revenue impact due to implementation of a federal program implementation or changes to such program”

Treasury is defining counties with a “negative revenue impact due to the implementation of a Federal program or changes to such a program” to be counties that participate in the Payments in Lieu of Taxes (PILT) program administered by the Department of the Interior and the Refuge Revenue Sharing program administered by the Fish and Wildlife Service (FWS).⁹ Both of these revenue sharing programs provide funds to counties that are available for expenditure for general

⁴ See 13 U.S.C. § 161; Individual State Descriptions: 2017, 2017 Census of Governments, U.S. Census Bureau, G17-CG-ISD (April 2019) (2017 Census of Governments Report).

⁵ See Functional Status Codes and Definitions, U.S. Census Bureau, <https://www.census.gov/library/reference/code-lists/functional-status-codes.html>.

⁶ Entities in the Census of Governments Report with functional status codes of “F” and “S” are either fictitious county entities created by the Census Bureau to fill its geographic hierarchy or statistical entities that the Census Bureau uses to subdivide the unorganized borough of Alaska and are, therefore, not counties, parishes, or boroughs. See 2017 Census of Governments Report at 17.

⁷ Such counties are listed in the Census of Governments Report with functional status codes “B” and “C.”

⁸ The Census Bureau lists those counties classified as non-functioning counties with functional status code “N.” See 2017 Census of Governments Report at 280. In addition, the 14 counties in Vermont that perform very limited functions do not qualify as principal providers of government services. As summarized by the Census of Governments, Vermont’s counties “perform very limited functions, which consist chiefly of maintaining the courthouse and county jail.” See 2017 Census of Governments Report at 280.

⁹ More specifically, Treasury will include counties that otherwise qualify as eligible revenue sharing counties and are listed by Interior as having land that is entitlement land for purposes of PILT or donated or acquired refuge land for purposes of the Refuge Revenue Sharing program.

purposes. Congress has not always provided consistent funding for these programs.¹⁰ Counties receiving payments from these programs suffer a negative revenue impact when these programs are not fully funded, and the inconsistent funding of these programs means these counties are not able to confidently project their future revenues and thus are not able to plan their expenditures efficiently.

Under PILT, the Department of the Interior provides annual payments to counties and other local governments with certain categories of federal lands within their borders. These lands, referred to as “entitlement lands,” include national parks, national forests, land managed by the Bureau of Land Management (BLM), land managed by FWS that has never left federal ownership, and others as set forth in PILT statute. Although Congress has appropriated full funding for the PILT program since fiscal year 2018, the PILT program has experienced other periods of constrained funding since 2005, requiring prorated reductions to the amounts paid to recipients under the allocation formula.

Under the Refuge Revenue Sharing program, the FWS provides annual payments to counties and other local governments that have land administered solely or primarily by the FWS. This includes payments for refuge lands that were acquired by or donated to the federal government and that are thus not included as entitlement lands for purposes of PILT. The Refuge Revenue Sharing program has also been inconsistently funded by Congress. Since 1981, Congress’ appropriations for the program have varied, and the program has not been fully funded to pay the full amount to each county provided for in the allocation formula.

Thus, Treasury is defining counties “for which, as determined by the Secretary, there is a negative revenue impact due to implementation of a Federal program or changes to such program” as those counties that participate in the PILT and Refuge Revenue Sharing programs.

District of Columbia, Commonwealth of Puerto Rico, Guam, and the U.S. Virgin Islands

The District of Columbia, the Commonwealth of Puerto Rico, Guam, and the U.S. Virgin Islands are statutorily included as eligible revenue sharing counties for the LATCF program.

Total Eligible Revenue Sharing Counties

Overall, 2,086 total local governments meet the definition of a “county, parish, or borough” that is “independent of any other unit of local government” that is “the principal provider of services” and for which there is “a negative revenue impact as the result of the implementation of a federal program or changes to such program.” This includes the District of Columbia and the 3 territories, Puerto Rico, Guam, and U.S. Virgin Islands, specifically enumerated as eligible by the statute.

¹⁰ See FWS, Historical Summary of Refuge Revenue Sharing Payments, <https://www.fws.gov/sites/default/files/documents/RefugeRevShare%20Historical%20Summary2022.pdf> (indicating less than full funding for the Refuge Revenue Sharing program since 1981). A discussion of annual funding levels for PILT is provided in Interior’s PILT annual reports, available at <https://www.doi.gov/pilt/resources/annual-reports>.

Allocation Methodology

The Act provides that the Secretary shall determine the allocations for eligible revenue sharing counties “taking into account economic conditions of each eligible revenue sharing county, using measurements of poverty rates, household income, land values, and unemployment rates as well as other economic indicators, over the 20-year period ending with September 30, 2021.”¹¹

Data Sources for Statutory Economic Indicators (“poverty rates, household income, land values, and unemployment rates”)

Poverty Rates and Median Household Income

Treasury used data on poverty rates and median household income as published by the Census Bureau at the county level in its Small Area Income and Poverty Estimates (SAIPE) program, last published in December 2021, reflecting data for calendar year 2020.¹² This Census Bureau data source is meant to “provide estimates of income and poverty for the administration of federal programs and the allocation of federal funds to local jurisdictions.”¹³

Unemployment Rates

Treasury used data on unemployment rates by county, through 2021, published by the Bureau of Labor Statistics (BLS) Local Area Unemployment Statistics (LAUS) dataset. BLS LAUS program data is derived from the Current Population Survey, which is the household survey that is the source of the national unemployment rate.¹⁴

Land Values

Given the program’s legislative purpose of providing additional funding to counties with federal lands¹⁵ and the lack of comprehensive availability of property value data at a county or territorial level, Treasury’s allocation uses the amount of acres of federal land constituting entitlement land for the purposes of PILT and acquired or donated federal lands for purposes of the Refuge Revenue Sharing program for fiscal year 2021 in an eligible revenue sharing county.

Data Sources for “Other Economic Indicators”

Treasury considered various other economic indicators to factor into the allocation methodology. In evaluating whether to add a specific metric, staff considered whether there is available data at

¹¹ 42 U.S.C. § 805(b)(1).

¹² “The U.S. Census Bureau’s Small Area Income and Poverty Estimates program produces single-year estimates of income and poverty for all U.S. states and counties.” Census, Small Area Income and Poverty Estimate Program, <https://www.census.gov/programs-surveys/saipe/about.html>.

¹³ *Id.*

¹⁴ BLS, Local Area Unemployment Statistics, <https://www.bls.gov/lau/lauov.htm>.

¹⁵ 167 CONG. REC. S1271 (daily ed. Mar. 5, 2021) (statement of Sen. Wyden).

the county level and the extent to which the additional metric captures something distinct from what is already required by the statute.

Treasury incorporated childhood poverty and population into the allocation as “other economic indicators.” Childhood poverty, while correlated with overall poverty, provides a distinct measure of economic conditions, given the long-term impact of poverty on children.¹⁶ Childhood poverty data is available as published by the Census Bureau at the county level in the SAIPE program, last published in December 2021, reflecting data for calendar year 2020, and is incorporated into the Economic Distress Index described further below.

Population is a useful proxy for the size of an economy and the extent of the burden placed on the county government to provide essential services. Population data at the county level is available as published by the Census Bureau via its Subcounty Resident Population Estimates data set.¹⁷ To account for population as an additional economic indicator, as described further below, Treasury imposed a per capita maximum payment using population data as of July 1, 2021, scaled to the effective fiscal year 2021 per capita maximum under PILT.

Allocation Formula

Overall, Treasury’s allocation formula is based on the calculation of a county’s relative economic condition compared to other eligible revenue sharing counties and its acres of federal land. Allocations are subject to a total maximum of \$6,000,000, a total minimum of \$50,000, as well as a per capita maximum of \$300. This methodology and the above data sources were used to determine allocations for both fiscal years 2022 and 2023. Specifically, Treasury used the following methodology to allocate funds:

- Treasury calculated an Economic Distress Index (EDI) by multiplying economic indicators (poverty rate, childhood poverty rate, median household income, and unemployment rate), averaged over the 20-year period for which data are available, in proportion to their national figures (except for the data for Puerto Rico, which were averaged over the available 10-year period, and Guam and U.S. Virgin Islands, which do not have a calculated EDI, as further described below). A higher EDI value reflects relatively higher economic distress.
- Treasury sorted eligible revenue sharing counties into five groups based on the quintile of their EDI values, such that group 1 has the least distressed economic conditions and group 5 has the most distressed economic conditions. Counties in the same group receive the same “EDI group number,” reflecting which EDI group they fall in. The relationship is such that counties in group 2 receive twice the EDI weighting as counties in group 1, counties in group 3 receive three times the EDI weighting as counties in group 1, counties

¹⁶ See, e.g., Chapter 3: Consequences of Child Poverty, A Roadmap to Reducing Child Poverty. National Academies of Sciences, Engineering, and Medicine. National Library of Medicine Bookshelf.

<https://www.ncbi.nlm.nih.gov/books/NBK547371/>. February 28, 2019.

¹⁷ See Incorporated Places and Minor Civil Divisions Datasets: Subcounty Resident Population Estimates: April 1, 2020 to July 1, 2021 (SUB-EST2021); <https://www.census.gov/newsroom/press-kits/2022/subcounty-estimates.html>.

in group 4 receive four times the EDI weighting as counties in group 1, counties in group 5 receive five times the EDI weighting as counties in group 1.

- Treasury then calculated a county’s “Scaled EDI” by multiplying its EDI group by its acres of federal land (sum of a county’s PILT-eligible acres as listed by Interior as having land that is entitlement land for purposes of PILT or donated or acquired refuge land for purposes of the Refuge Revenue Sharing program).
- Treasury calculated the annual allocation for an eligible revenue sharing county by comparing the county’s Scaled EDI as a proportion of the available annual funds (\$750,000,000) relative to the sum total of all Scaled EDIs, subject to a minimum, an absolute maximum, and a per capita maximum.
- Treasury calculated the total allocation of FY22 and FY23 payments by multiplying each eligible revenue sharing county’s annual allocation by 2.

Treatment of the District of Columbia, Commonwealth of Puerto Rico, Guam, and the U.S. Virgin Islands

While all data described above is available for the District of Columbia, data availability varies for Puerto Rico, Guam, and the U.S. Virgin Islands. The District of Columbia is treated the same as other eligible revenue sharing counties in the allocation formula.

For Puerto Rico, while data is available for unemployment rate and land values, the data for poverty rate, childhood poverty rate, and median household income data is only available for a ten-year period, from 2010-2019. Accordingly, Treasury’s evaluation of Puerto Rico’s economic conditions is based on available data for 2010-2019.

For Guam and the U.S. Virgin Islands, BLS does not publish unemployment data, and poverty rate, childhood poverty rate, and median household income data is only available for 2009, 1999, and 1989 via the decennial Census. The available data suggests these territories should be placed in the most economically distressed group, group five, for purposes of the allocations.

Payment schedule

Treasury expects to make two payments to eligible counties. The first payment will be available immediately and will be made to eligible revenue sharing counties on a rolling basis. Treasury expects to make the second payment after the start of calendar year 2023.

To receive payments, eligible revenue sharing county governments must submit their information online through the Treasury Submission Portal, which is available at treasury.gov/LATCF. County governments will be required to complete payment information and sign an award agreement. The award agreement will cover both tranches of payments. After an eligible revenue sharing county government’s submission is received, Treasury expects that it

will take approximately 4-5 business days for Treasury to review and process the payment. Once the information and documentation submitted is determined to be complete and accurate, the point of contact that an eligible revenue sharing county government designates in its online submission will receive information regarding the timing and amount of the first payment.

The deadline to complete the submission is January 31, 2023, at 11:59 PM AKST. If an eligible revenue sharing county government does not complete its submission by that deadline, the eligible revenue sharing county government will not be eligible to receive any payments under the LATCF.

Treasury may reallocate funds unclaimed by eligible revenue sharing county governments by the deadline noted. Treasury expects that the reallocated funds will be included in the second payment to counties that submitted the requisite information by the deadline.

In fiscal year 2023, Treasury expects to communicate to eligible revenue sharing county governments the amount of such reallocation, if any, and the date for the second payment.

ATTACHMENT 3
Guidance for LATCF

GUIDANCE FOR THE LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND

U.S. Department of the Treasury
July 2022

INTRODUCTION

The U.S. Department of the Treasury (Treasury) is issuing this guidance regarding the Local Assistance and Tribal Consistency Fund (LATCF), established by Section 605 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021 (American Rescue Plan). This guidance provides a summary of the structure and terms of the program, including information about eligible uses of funds, program administration, and other requirements under the LATCF program. This guidance may be updated, revised, or modified, and Treasury may waive these standards to the extent permitted by law.

The American Rescue Plan appropriated \$2 billion to Treasury across fiscal years 2022 and 2023 to provide payments to eligible revenue sharing counties and eligible Tribal governments for use on any governmental purpose except for a lobbying activity. Eligible recipients must submit a request for funding in the Treasury Submission Portal to receive their payments, and further instructions can be found on the Treasury website. There is no pre-approval process for projects funded by the program. Recipients must submit periodic reports to Treasury on their expenditures.

The purpose of the LATCF program is to serve as a general revenue enhancement program. Many eligible revenue sharing counties and eligible Tribal governments have historically experienced fluctuations in their revenues, and this program is designed, in part, to supplement existing federal programs that augment and stabilize revenues for these communities. In providing support to these communities, allocations under this program consider the economic conditions of recipients.

Under this program, recipients have broad discretion on uses of funds, similar to the ways in which they may use funds generated from their own local revenue sources. Specifically, recipients may use these funds on any governmental purpose other than a lobbying activity. Recipients may maintain or expand public services – such as health, educational, housing, and public safety services – to their communities with these funds. Recipients may also invest in infrastructure – from roads and bridges to water infrastructure – to facilitate economic development, improve health outcomes, or transition their communities to clean energy. Recipients may also invest in restoring and bolstering government capacity, such as increasing the size of their government workforce or investing in improvements in service delivery, like technology infrastructure and data analysis resources, that will improve delivery of services to their communities for years to come.

I. PROGRAMMATIC TERMS OF THE ASSISTANCE

This section describes the programmatic terms of the program, including key information on eligible applicants, allocations, eligible and ineligible uses of funds, eligible and ineligible costs, and the availability of funds. Recipients are subject to the terms of the award agreement that they must enter into in order to receive funding.

A. ELIGIBLE APPLICANTS

The American Rescue Plan identifies eligible revenue sharing counties and eligible Tribal governments as the governments eligible to request payment of their allocation of the program and defines eligibility as follows:

- An *eligible revenue sharing county* is a county, parish, or borough that is independent of any other unit of local government; and that, as determined by the Secretary of the Treasury, is the principal provider of government services for the area within its jurisdiction; and for which, as determined by the Secretary, there is a negative revenue impact due to implementation of a Federal program or changes to such program. In addition, the District of Columbia, the Commonwealth of Puerto Rico, Guam, and the United States Virgin Islands are eligible revenue sharing counties.
- An *eligible Tribal government* is the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of the American Rescue Plan pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 1531).

B. ALLOCATIONS

Section 605(b) provides for a total of \$2 billion for Treasury to make payments to eligible revenue sharing counties and eligible Tribal governments over fiscal years 2022 and 2023. The provision directs the Secretary to reserve \$750 million to allocate and pay to eligible revenue sharing counties for each of fiscal years 2022 and 2023, taking into account economic conditions of each eligible revenue sharing county, using measurements of poverty rates, household income, land values, and unemployment rates, as well as other economic indicators, over the 20-year period ending with September 30, 2021. Separately, the provision directs the Secretary to reserve \$250 million to allocate and pay to eligible Tribal governments for each of fiscal years 2022 and 2023, taking into account economic conditions of each eligible Tribe.

Eligible Tribal governments may log in to the Treasury Submission Portal to review their specific allocations under the program. Eligible revenue sharing counties may review their allocations on the Treasury website once the \$1.5 billion Local Assistance Fund for eligible revenue sharing counties has been launched.

C. ELIGIBLE AND INELIGIBLE USES OF FUNDS

a) Eligible Uses

Section 605(c) provides flexible support for eligible revenue sharing counties and eligible Tribal governments to meet their jurisdictions' needs. Specifically, the statute directs that recipients may use funds for any governmental purpose other than a lobbying activity.

As a general matter, recipients may treat these funds in a similar manner to how they treat funds generated from their own local revenue. Programs, services, and capital expenditures that are traditionally undertaken by a government are considered to fulfill a "governmental purpose." For Tribal governments, investing in activities undertaken by Tribal enterprises, such as operating or capital expenditures for businesses that are owned or controlled by a Tribal government, are considered a governmental purpose. However, the LATCF funds may not be used for lobbying activities.

A non-exhaustive list of example activities that fulfill a governmental purpose include, but are not limited to:

- Provision of health services, educational services, court services, police, fire, emergency medical, and other public safety services, utilities or sanitation services, and direct assistance to households (including cash assistance);
- Capital expenditures on core facilities and equipment, including in housing and community development (e.g., schools, hospitals, childcare facilities, and parks and recreation facilities), public safety facilities and equipment (e.g., police vehicles), and government administration buildings;
- Infrastructure investments, including roads, bridges, water and sewer systems, utility systems, airports, public transit, and technology infrastructure;
- Long-term economic development activities, including affordable housing development, workforce development and other programs to strengthen local communities undergoing economic transitions;
- General government operations, such as general government administration, personnel costs, administrative facilities, record keeping, tax assessments, or election administration; and
- Meeting another federal program's non-federal match or cost-sharing requirements, unless barred by statute or other applicable law (as detailed further in this guidance).

Federal Davis-Bacon Act prevailing wage rate requirements do not apply to projects funded solely by the LATCF except for LATCF-funded construction projects undertaken by the District of Columbia.¹ Further, generally, receipt of LATCF funding does not trigger the National

¹ Neither the Davis-Bacon Act nor Davis-Bacon Act related provisions requirements apply to projects funded solely with award funds from the LATCF, except for LATCF-funded construction projects undertaken by the District of Columbia. The Davis-Bacon Act specifically applies to the District of Columbia when it uses federal funds to enter into contracts over \$2,000 for the construction, alteration, or repair (including painting and decorating) of public buildings or public works. Recipients may be subject to the requirements of the Davis-Bacon Act, when LATCF funds are used on a construction project in conjunction with funds from another federal program that requires enforcement of

Environmental Policy Act (NEPA),² although recipients must ensure compliance with all applicable federal environmental laws.

b) Ineligible Uses

Recipients may not use federal funds to directly or indirectly pay for any personal service, advertisement, telegram, telephone, letter, printed or written matter, or other device, intended or designed to influence in any manner a Member of Congress, a jurisdiction, or an official of any government, to favor, adopt, or oppose, by vote or otherwise, any legislation, law, ratification, policy, or appropriation, whether before or after the introduction of any bill, measure, or resolution proposing such legislation, law, ratification, policy, or appropriation. Amounts that are used in violation of the lobbying restriction set forth in this guidance may be subject to recoupment.

c) Compliance with financial management, procurement, and conflicts of interest standards

Recipients must expend and account for the LATCF funds in accordance with the financial management, procurement, and conflicts of interest standards, laws, policies, and procedures applicable to their expenditure of and accounting for their own funds. Treasury will monitor violations of this requirement through reporting and other sources. Recipients should also review the Buy America domestic content procurement preference requirements, below.

D. ELIGIBLE AND INELIGIBLE COSTS

As a general matter, recipients may use funds to cover costs incurred on any eligible use, including costs incurred from March 15, 2021. Recipients may use funds to cover costs of administering the LATCF program, including costs of consultants to support effective management and oversight as well as compliance with legal, regulatory, and other requirements.

E. TRANSFERS

Recipients may transfer to and pool LATCF funds with other entities for projects, provided that recipients are able to track use of the funds in line with the reporting and compliance requirements of the LATCF. As an example, neighboring counties may pool funds in order to invest in a regional infrastructure project. Further, recipients may fund a project with both LATCF funds and other sources of funding, provided that the project is an eligible use under each source program and recipients are compliant with all other related statutory and regulatory requirements and policies.

Transfers under this program do not give rise to subrecipient relationships given the purpose of the award. As a result, recipients do not need to comply with subrecipient monitoring or oversight requirements outlined in the Uniform Guidance at 2 C.F.R. § 200.331 through § 200.332. Further, no subrecipient reporting under 2 C.F.R. Part 170 will be required for this program, although

the Davis-Bacon Act. Additionally, corollary state prevailing-wage-in-construction laws (commonly known as “baby Davis-Bacon Acts”) may apply to projects.

² Projects supported with payments from LATCF may still be subject to NEPA review if they are also funded by or otherwise involve actions from other federal programs or agencies.

recipients meeting the applicable thresholds will still be required to report on executive compensation pursuant to 2 C.F.R. Part 170.

F. NON-FEDERAL MATCH OR COST-SHARE REQUIREMENTS

As a general principle, federal funds that constitute revenue sharing to state and local governments may generally be used to meet the non-federal match or cost-share requirements of another program.³

Given the LATCF's purpose as a general revenue enhancement program and the broad eligible uses of LATCF funds, Treasury has determined that funds available under the LATCF program constitute revenue sharing. Therefore, funds under the program may be used to meet the non-federal cost-share or matching requirements of other federal programs. Pursuant to 2 C.F.R. § 200.306(b), if funds are legally available to meet the match or cost-share requirements of an agency's federal program, such awarding agency is required to accept such funds for the purpose of that program's match or cost-share requirements except in the circumstances enumerated in that section. If a recipient seeks to use LATCF funds to satisfy match or cost-share requirements for a federal grant program, it should first confirm with the relevant awarding agency that no waiver has been granted for that program, that no other circumstances enumerated under 2 C.F.R. § 200.306(b) would limit the use of LATCF funds to meet the match or cost-share requirement, and that there is no other statutory or regulatory impediment to using the LATCF funds for the match or cost-share requirement. Additional guidance specific to Medicaid and CHIP is forthcoming.

Recipients using LATCF funds to meet non-federal match or cost-share requirements of another federal program must ensure that the costs are eligible costs under the other federal program and are compliant with the statutory, regulatory, and program requirements of the LATCF and the other federal program.

G. AVAILABILITY OF FUNDS

All funds are available to recipients until expended or returned to Treasury.

³ See U.S. Government Accountability Office, *Principles of Federal Appropriations Law, Third Edition, Volume II*, p. 10-99, GAO-06-382SP (February 2006), <https://www.gao.gov/assets/gao-06-382sp.pdf>

II. OPERATIONAL TERMS OF THE ASSISTANCE

This section provides a summary of operational terms of the program, including payments, reporting, and compliance. Treasury expects to release reporting and compliance guidance for the LATCF program at a later date.

A. PAYMENTS

Recipients may request payment of their allocation through the Treasury Submission Portal by following the instructions on Treasury's website. Eligible applicants will be required to complete payment information and sign an award agreement. Tribal governments will be required to complete a certification regarding economic conditions.

B. REPORTING

All recipients will be responsible for submitting an annual Project and Expenditure report to Treasury, which is expected to require data on obligations and expenditures by category of use and certification that funds have not been used to fund lobbying activities. Treasury will release detailed reporting guidance soon.

Information provided through annual reporting will be used to facilitate Treasury's compliance review for uses of funds that do not comply with program requirements, as well as to reduce the risk of waste, fraud, and abuse. Any eligible revenue sharing county that is determined to have failed to submit a report may be required to repay to Treasury an amount up to 5 percent of its total allocation, as authorized by Sections 605(d) and (e).

C. OVERSIGHT

Recipients will be subject to audit or review by the Treasury Inspector General and Government Accountability Office. Recipients are subject to the Single Audit Act and its implementing regulations at 2 C.F.R. Part 200 Subpart F.

D. COMPLIANCE

a) General

Treasury may recoup funds from any recipient in cases of misuse of LATCF funds. Separately, in case of a failure to report, Section 605(c) provides specifically that Treasury may also recoup funds from an eligible revenue sharing county of an amount that the Secretary determines appropriate but that does not exceed 5 percent of the recipient's total allocation.

Any amounts that Treasury has determined to recoup would be subject to generally applicable federal debt collection laws and procedures, including the provisions set forth in Chapter 37 of title 31 of the United States Code and the Federal Claims Collection Standards at 31 C.F.R. Parts 900 through 904.

Treasury expects to work with recipients to support the use of LATCF funds and the timely filing of annual reports to Treasury. Treasury may, for example, request additional information and work

with recipients to remedy the failure to timely file a report before initiating the recoupment process. Treasury may pursue additional remedies for noncompliance with applicable law or program requirements in conjunction with, or as an alternative to, recoupment, including imposing conditions on the receipt of additional LATCF funds by the recipient and/or terminating further payments from the LATCF.

b) Recoupment Process

Treasury will monitor recipients' compliance with legislative and program requirements through evaluation of information submitted by recipients through annual reporting as well as other sources. If Treasury identifies an instance of potential non-compliance, Treasury expects to provide the recipient with a notice of the proposed non-compliance. Treasury expects the notice of proposed non-compliance to set forth a process consistent with the award terms and conditions and applicable law. Recipients that receive a final determination of non-compliance from Treasury will be required to repay any amounts in accordance with the process set forth in the final determination of non-compliance.

Treasury retains the discretion to provide additional guidance on the process set forth above in accordance with and as permitted by Chapter 37 of title 31 of the United States Code and the Federal Claims Collection Standards at 31 C.F.R. Part 900.

E. APPLICATION OF FEDERAL FINANCIAL ASSISTANCE REQUIREMENTS

The LATCF is considered federal financial assistance and recipients are generally subject to laws and regulations applicable to federal financial assistance.

a) Financial Assistance Award Management Requirements

LATCF recipients are subject to the following provisions of 2 C.F.R. Part 200 (the Uniform Guidance):

- 2 C.F.R. Subpart A (Acronyms);
- 2 C.F.R. 200.100-110 (certain General Provisions);
- 2 C.F.R. 200.203 (public notice of Federal financial assistance programs);
- 2 C.F.R. 200.303 (internal controls); and
- Single Audit Act and its implementing regulations at 2 C.F.R. Part 200 Subpart F.

Per 2 C.F.R. § 200.101(b), the program is not subject to other Uniform Guidance provisions beyond those detailed above, such as the provisions regarding program income, interest advances, equipment and real property management, procurement requirements, or subrecipient monitoring and reporting requirements. Therefore, capital assets acquired using LATCF funds are not subject to the Uniform Guidance's use and disposition instructions, and program income is income to the recipient government and not subject to program restrictions.

No subrecipient reporting under 2 C.F.R. Part 170 (implementing the Federal Funding Accountability and Transparency Act of 2006) will be required for this program, although recipients meeting the applicable thresholds will still be required to report on executive

compensation pursuant to 2 C.F.R. Part 170. Treasury's regulations at 31 C.F.R. Part 19 (implementing OMB's Guidelines to Agencies on Governmentwide Debarment and Suspension at 2 C.F.R. Part 180) are applicable to the program. Recipients are required to comply with the System for Award Management (SAM) requirements in 2 C.F.R. Part 25.⁴

There are no matching, level of effort, or earmarking compliance responsibilities associated with the LATCF program.

b) Buy America Domestic Content Procurement Preference

The Build America, Buy America Act establishes domestic content procurement preference requirements for federal financial assistance programs for infrastructure.⁵ These requirements apply to the LATCF. As such, expenditures for iron, steel, manufactured products, and construction materials used in an infrastructure project funded using a LATCF award generally must be produced in the United States. These requirements do not apply to non-infrastructure projects or to infrastructure projects undertaken in response to the COVID-19 public health emergency.

Recipients should review the details of these domestic content procurement requirements as provided in the terms and conditions of the LATCF award, which follow the guidance provided by the Office of Management and Budget (OMB).⁶ The definition of infrastructure as provided by the Build America, Buy America Act and OMB guidance is broad and includes the structures, facilities, and equipment for roads, highways, and bridges; public transportation; dams, ports, harbors, and other maritime facilities; intercity passenger and freight railroads; freight and intermodal facilities; airports; water systems, including drinking water and wastewater systems; electrical transmission facilities and systems; utilities; broadband infrastructure; and buildings and real property. An infrastructure project includes the construction, alteration, maintenance, or repair of infrastructure.

Treasury plans to propose a waiver from the Build America, Buy America Act requirements for awards made under the LATCF program. Treasury will post the proposed waiver and its terms, including its duration, on the Treasury website, and will also provide an update after the public comment period has closed. Should a waiver be issued, infrastructure projects undertaken under awards issued after the waiver is effective will not be subject to Build America, Buy America Act requirements.

An eligible Tribal government may request funding and receive an award before a waiver is issued and becomes effective. However, typically, only awards issued after the waiver is issued and becomes effective are excluded from the requirements of the Buy America, Build America Act. If

⁴ 2 C.F.R. Part 25, Subpart C, is inapplicable to this program as transfers under this program do not give rise to subrecipient relationships.

⁵ See section 70914(a) of the Infrastructure Investment and Jobs Act, Pub. L. No. 117-58 (IIJA). The Buy America, Build America Act was included as sections 70901-27 of the IIJA.

⁶ OMB's guidance is provided in OMB Memorandum M-22-11, "Initial Implementation Guidance on Application of Buy America Preference in Federal Financial Assistance Programs for Infrastructure" (April 18, 2022), available at <https://www.whitehouse.gov/wp-content/uploads/2022/04/M-22-11.pdf>.

a Tribal government receives an award prior to the date any waiver becomes effective, then the award may still be subject to the requirements of the Buy America, Build America Act. Treasury will provide more details on the waiver’s effective date on its website.

The Buy America, Build America Act requirements do not apply to expenditures using LATCF funds for infrastructure projects undertaken in response to the COVID-19 public health emergency or in response to or anticipation of other major disasters or emergencies declared by the President under the Stafford Act.⁷ Treasury recognizes that the public health emergency is impacting recipients in different ways and that recipients are impacted by a broad range of other types of major disasters and emergencies declared under the Stafford Act. Accordingly, recipients should make their own determinations as to what infrastructure projects they need to undertake to respond to the COVID-19 public health emergency or other Stafford Act disaster or emergency.

F. COMPLIANCE WITH OTHER APPLICABLE LAWS

Recipients are responsible for complying with all other applicable laws in the course of using the funds from their award, including all applicable environmental laws and all laws applicable to federal financial assistance (unless stated otherwise in this guidance or the award agreement). Applicable laws include but are not limited to those listed in the award agreement.

Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 8, 1997) re: Increasing Seat Belt Use, Treasury encourages recipients to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles. Recipients should also encourage their contractors to adopt and enforce such policies.

Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 1, 2009), re: Reducing Text Messaging While Driving, Treasury encourages recipients to encourage their employees and contractors to adopt and enforce policies that ban text messaging while driving, and recipient should establish workplace safety policies to decrease accidents caused by distracted drivers.

⁷ More specifically, as provided in OMB’s guidance, the requirements of the Buy America, Build America Act do not apply to expenditures made in anticipation of or in response to an event or events that qualify as an “emergency” or “major disaster” within the meaning of the Stafford Act, 42 U.S.C. § 5122(1), (2). See OMB Memorandum M-22-11 at 3-4.

III. CONTACT INFORMATION

E-mail correspondence is preferred. Correspondence by mail may be subject to significant delays.

LATCF@treasury.gov

U.S. Department of the Treasury
Attn: **Local Assistance and Tribal Consistency Fund**
1500 Pennsylvania Ave NW
Washington, DC 20220

treasury.gov/LATCF

ATTACHMENT 4
Proposed LACTF Projects as of December 1, 2023

Local Assistance and Tribal Consistency Fund

Proposed Projects as of December 1, 2023

<u>Nye County Project Description</u>	<u>LATCF Request</u>
Facilities Management Deferred Maintenance Projects	6,814,549
Public Works Heavy and Light Duty Shops	5,029,500
Information Technology Public Safety Communications Microwave Upgrade	3,262,320
Nye County Community Center	2,420,289
Sheriff's Office Pursuit Vehicles	1,429,675
Public Works Specialty/Heavy Equipment Vehicles	1,391,859
Facilities Management Key System	1,185,502
<i>*Pahrump Regional Master Flood Control Plan Update</i>	960,000
Facilities Management Vehicles	400,000
Emergency Management Vehicles	355,000
Emergency Management Surveillance and Breathing Apparatus Equipment	242,000
Facilities Belmont Courthouse Restoration	150,000
District Attorney's Office Investigations Unit Vehicles	126,500
Clerk Scanner and Temporary Employment	115,895
<i>*District Attorney's Office Renovation</i>	109,000
Classification and Compensation Study & Analysis (RFP 2023-17)	100,000
<i>*Assessor Vehicles</i>	76,522
<i>*Juvenile Probation Office Relocation</i>	38,325
<u>Public Requested Project Description</u>	
<i>*Frontier Medical Multi-Specialty Surgical Suite</i>	3,200,000
Southern Nye County Search and Rescue Funding Priorities	297,149
Town of Amargosa Valley Fire Department Quick Response Vehicle	250,000
<i>*Pahrump Community Compost proposed by Bill Stremmel</i>	250,000
<i>*Never Forgotten Animal Society Inc. Animal Welfare Services</i>	200,000
<i>*Beatty General Improvement Dist. Cottonwood Park Playground Equipment</i>	159,268
<i>*Town of Amargosa Valley Park Restroom Upgrade</i>	125,950
Tails of Nye County Low Cost Spay and Neuter Program	120,000
<i>*Beatty Revert Park Electricity</i>	13,770
Combined Totals	28,823,073
Remaining LATCF Funds	(16,823,073)
<i>(*) Additional Request submitted after the LATCF workshop</i>	

ATTACHMENT 5
LATCF Proposal Evaluation Template

Local Assistance and Tribal Consistency Fund (LATCF) Proposal:

Department/Organization: _____

Project Name and Requested Funding Amount: _____

EVALUATION CRITERIA	RESPONDENT'S SCORE	WEIGHT	WEIGHTED SCORE
<p>This request provides for the Safety of the Public and/or Nye County employees.</p> <p>5: Highly Significant safety improvement 4: Significant safety improvement 3: Moderate safety improvement 2: Low safety improvement 1: Minimal safety improvement 0: No safety improvement</p>		25%	
<p>Delaying the approval of this proposal will increase Compliance Risk to the County and/or result in negative Consequences.</p> <p>5: Non-compliance with major consequences 4: Significant compliance issues and consequences 3: Some compliance issues and moderate consequences 2: Already mostly compliant with minor consequences 1: Already full compliance so no consequences. 0: This project is not applicable to risk</p>		25%	
<p>This request will have a Lasting Impact on the County and will be a Sustainable Investment, warranting additional future funding through the General Fund.</p> <p>5: Extremely high lasting impact 4: High lasting impact 3: Significant lasting impact 2: Moderate lasting impact 1: Low lasting impact 0: No lasting impact</p>		20%	

EVALUATION CRITERIA	RESPONDENT'S SCORE	WEIGHT	WEIGHTED SCORE
<p>Implementation of this proposal will improve and/or expand Services to Nye County communities.</p> <p>5: Extremely Significant community impact 4: Significant community impact 3: Moderate community impact 2: Low community impact 1: Minimal community impact 0: No community impact</p>		15%	
<p>Multiple County Departments and/or County Functions will be positively impacted with the fulfilment of this request.</p> <p>5: Extremely high number of functions impacted 4: High number of functions impacted 3: Significant number of functions impacted 2: Moderate number of functions impacted 1: Low number of functions impacted 0: No functions impacted</p>		15%	
TOTAL		100%	

Comments:

Evaluator: _____ Signature: _____

Date: _____

ATTACHMENT 6
LATCF Allocation Plan as of April 2, 2024

Local Assistance and Tribal Consistency Fund

Allocation Plan as of April 2, 2024

<u>Project Description</u>	<u>Project Rank</u>	<u>LATCF Amount Requested</u>	<u>LATCF Amount Awarded</u>
Interfund Loan to 10101 General (4/2/2024 Agenda Item #11)		\$5,800,000	\$5,780,000
Facilities Management Deferred Maintenance Projects	23.20	\$6,814,549	\$1,500,000
Information Technology Public Safety Communications Microwave Upgrade	22.45	\$3,262,320	\$3,262,320
Sheriff's Office Pursuit Vehicles	17.90	\$1,429,675	\$714,835
Beatty Revert Park Electricity	17.30	\$13,770	\$13,770
Town of Amargosa Valley Park Restroom Upgrade	15.60	\$125,950	\$0
Juvenile Probation Office Relocation	14.80	\$38,325	\$38,325
Facilities Management Key System	14.55	\$1,185,502	\$200,000
District Attorney's Office Renovation	12.30	\$109,000	\$0
Town of Amargosa Valley Fire Department Quick Response Vehicle	12.30	\$250,000	\$250,000
Emergency Management Vehicles	12.25	\$355,000	\$177,500
District Attorney's Office Investigations Unit Vehicles	12.20	\$126,500	\$63,250
Beatty General Improvement District Cottonwood Park Playground Equipment	12.15	\$159,268	\$0
Pahrump Regional Master Flood Control Plan Update	11.95	\$960,000	\$0
Classification and Compensation Study & Analysis (RFP 2023-17)	11.85	\$100,000	\$0
Facilities Belmont Courthouse Restoration	10.85	\$150,000	\$0
Nye County Community Center	10.75	\$2,420,289	\$0
Southern Nye County Search and Rescue Funding Priorities	9.85	\$297,149	\$0
Clerk Scanner and Temporary Employment	9.25	\$115,895	\$0
Emergency Management Surveillance and Breathing Apparatus Equipment	8.70	\$242,000	\$0
Facilities Management Vehicles	6.60	\$400,000	\$0
Tails of Nye County Low Cost Spay and Neuter Program	5.70	\$120,000	\$0
Never Forgotten Animal Society Inc. Animal Welfare Services	5.00	\$200,000	\$0
Public Works Specialty/Heavy Equipment Vehicles	2.70	\$1,391,859	\$0
Pahrump Community Compost proposed by Bill Stremmel	1.60	\$250,000	\$0
Public Works Heavy and Light Duty Shops	1.50	\$5,029,500	\$0
Assessor Vehicles	0.75	\$76,522	\$0
Frontier Medical Multi-Specialty Surgical Suite	0.00	\$3,200,000	\$0
Combined Totals		\$34,623,073	\$12,000,000

ATTACHMENT 7
LATCF Project Summary as of March 5, 2025

Local Assistance and Tribal Consistency Fund

Project Summary as of March 5, 2025

Project Description	Project Funding	Remaining Balance	
Interfund Loan to 10101 General (Repaid 2/28/2025)			
**\$5,780,000 was temporarily used to support Government Services			
Information Technology Public Safety Communications Microwave Upgrade	\$532,320	\$175,371	
\$2,730,000 reallocated to ARPA grant funding on 12/17/2024 (Originally awarded \$3,262,320)			
**Aviat Microwave (\$1,818,156 funded to ARPA)	\$325,264		
**Motorola Routers (\$911,844 funded to ARPA)	\$0		
**Paul J Ford Structural Analysis	\$1,300		
**Valley Communications Broadband	\$27,000		
**IT Labor and Travel for Aviat Training	\$3,385		
Community/Civic Center	\$2,430,000	\$2,430,000	
\$2,430,000 reallocated from ARPA grant funding on 12/17/2024			
**Pending	\$0		
Facilities Management Deferred Maintenance Projects	\$1,500,000	\$956,134	
**Information Technology Roof (80 N. Floyd)	\$98,800		
**Building & Grounds Roof (871 E. Boothill)	\$75,923		
**Tonopah Justice Facility Fire Panel	\$210,382		
**Pahrump Justice Court Fire Panel	\$98,537		
**Beatty Justice Court Fire Panel (Pending)	\$0		
**Pahrump Jail Kitchen	\$25,780		
**Tonopah Senior Center & Museum Asphalt	\$34,444		
Sheriff's Office Pursuit Vehicles	\$714,835	\$54,204	
**Eleven 2023 Dodge Durango Vehicles Purchased	\$635,920		
**Equipment Services Labor for Outfitting	\$24,711		
Tonopah Childcare Development Center	\$300,000	\$300,000	
\$300,000 reallocated from ARPA grant funding on 12/17/2024			
**Pending	\$0		
Town of Amargosa Valley Fire Department Quick Response Vehicle	\$250,000	\$0	
**Sales Contract signed with Weis Fire and Safety Equipment	\$250,000		
Facilities Management Key System	\$200,000	\$195,513	
**IML Security Supply Materials	\$4,487		
Emergency Management Vehicles	\$177,500	\$29,494	
**Two 2024 Dodge Durango Vehicles Purchased	\$148,006		
District Attorney's Office Investigations Unit Vehicles	\$63,250	\$63,250	
**(Pending)	\$0		
Juvenile Probation Office Relocation	\$38,325	\$22,510	
**Office Equipment and Supplies	\$9,725		
**Lease signed with Nye County School District	\$6,090		
Beatty Revert Park Electricity	\$13,770	\$0	
**Kill A Watt Electric Service	\$13,770		
	Unallocated Funds	Allocated Funds	Unspent Allocated Funds
Combined Totals	5,780,000	\$6,220,000	\$4,226,476