

**TOWN OF MAMMOTH, ARIZONA**

Annual Expenditure Limitation Report  
and Independent Accountants' Report  
June 30, 2020

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## INDEPENDENT ACCOUNTANTS' REPORT

The Auditor General of the State of Arizona and  
The Honorable Mayor and Town Council  
of the Town of Mammoth, Arizona

We have examined the accompanying Annual Expenditure Limitation Report of the Town of Mammoth, Arizona for the year ended June 30, 2020, and the related notes to the report. The Town's management is responsible for presenting this report in accordance with the uniform expenditure reporting system as described in Note 1. Our responsibility is to express an opinion on this report based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether this report is presented in accordance with the uniform expenditure reporting system in all material respects. An examination involves performing procedures to obtain evidence about the amounts and disclosures in the report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the report, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the annual expenditure limitation report referred to above is presented in accordance with the uniform expenditure reporting system as described in Note 1 in all material respects.

March 18, 2021

**TOWN OF MAMMOTH, ARIZONA**  
**Annual Expenditure Limitation Report – Part I**  
**Year Ended June 30, 2020**

1. Economic Estimates Commission expenditure limitation	\$ 2,953,286
2. Amount subject to the expenditure limitation (total amount from Part II, Line C)	<u>1,686,299</u>
3. Amount under the expenditure limitation	<u><u>\$ 1,266,987</u></u>

I hereby certify, to the best of my knowledge and belief, that the information contained in this report is accurate and in accordance with the requirements of the uniform expenditure reporting system.

Signature of Chief Fiscal Officer: 

Name and Title: John Schempf, Town Manager

Telephone Number: (520) 487-2331 Date: March 18, 2021

*See accompanying notes to report.*

**TOWN OF MAMMOTH, ARIZONA**  
**Annual Expenditure Limitation Report – Part II**  
**Year Ended June 30, 2020**

Description	Governmental funds	Enterprise funds	Total
A. Amounts reported on the reconciliation, line D	\$ 1,720,701	\$ 917,988	\$ 2,638,689
B. Less exclusions claimed:			
1. Debt service requirements	19,112	-	19,112
2. Grants and aid from the federal government	194,585	358,230	552,815
3. Highway user revenues in excess of those received in fiscal year 1979-80	284,242	-	284,242
4. Prior years carryforward	96,221	-	96,221
Total exclusions claimed	<u>594,160</u>	<u>358,230</u>	<u>952,390</u>
C. Amounts subject to the expenditure limitation	<u>\$ 1,126,541</u>	<u>\$ 559,758</u>	<u>\$ 1,686,299</u>

*See accompanying notes to report.*

**TOWN OF MAMMOTH, ARIZONA**  
**Annual Expenditure Limitation Report – Reconciliation**  
**Year Ended June 30, 2020**

Description	Governmental funds	Enterprise funds	Total
A. Total expenditures/expenses/deductions and applicable other financing uses, special items, and extraordinary items reported within the fund financial statements	\$ 1,725,016	\$ 653,894	\$ 2,378,910
B. Subtractions:			
1. Items not requiring use of current financial resources:			
a. Depreciation	-	70,549	70,549
2. Required fees paid to the Arizona Department of Revenue	4,315	-	4,315
Total subtractions	<u>4,315</u>	<u>70,549</u>	<u>74,864</u>
C. Additions:			
1. Capital asset acquisitions	-	334,643	334,643
Total additions	<u>-</u>	<u>334,643</u>	<u>334,643</u>
D. Amounts reported on part II. line A	<u>\$ 1,720,701</u>	<u>\$ 917,988</u>	<u>\$ 2,638,689</u>

*See accompanying notes to report.*

**TOWN OF MAMMOTH, ARIZONA**  
**Notes to Annual Expenditure Limitation Report**  
**Year Ended June 30, 2020**

***NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

The annual expenditure limitation report (AELR) is presented as prescribed by the uniform expenditure reporting system (UERS), as required by Arizona Revised Statutes §41-1279.07. The AELR excludes expenditures, expenses, or deductions of certain revenues specified in the Arizona Constitution, Article IX, §20, from the total expenditures, expenses, or deductions reported in the fund financial statements.

In accordance with the UERS, a note to the AELR is presented below for any exclusion claimed on part II and each subtraction or addition in the reconciliation that cannot be traced directly to an amount reported in the fund financial statements. All references to financial statement amounts in the following notes refer to the statement of revenues, expenditures, and changes in fund balances for the governmental funds; statement of revenues, expenses, and changes in fund net position for the proprietary funds; and the statement of cash flows for the proprietary funds.

***NOTE 2 – EXCLUSION FOR DEBT SERVICE REQUIREMENTS***

The exclusion claimed for debt service requirements on other long-term obligations of \$19,112 is for the following:

	Governmental Funds	Enterprise Funds	Total
Note payable principal	\$ 11,041	\$ -	\$ 11,041
Note payable interest	1,709	-	1,709
Capital lease principal	6,311	-	6,311
Capital lease interest	51	-	51
	\$ 19,112	\$ -	\$ 19,112

**TOWN OF MAMMOTH, ARIZONA**  
**Notes to Annual Expenditure Limitation Report**  
**Year Ended June 30, 2020**

***NOTE 3 – INTERGOVERNMENTAL REVENUES***

The following schedule presents revenues from which exclusions have been claimed for federal grants and aid and highway user revenues in the governmental funds:

Grants and aid from the federal government	\$ 154,686
Highway user revenues in excess of those received in fiscal year 1979-80	284,242
Other revenues (nonexcludable)	<u>614,391</u>
 Total intergovernmental revenues as reported in the fund financial statements	 <u><u>\$ 1,053,319</u></u>

***NOTE 4 – PRIOR YEARS' CARRYFORWARD***

Prior years' carryforward consists of constitutionally excludable revenues unexpended in the year of receipt that have been accumulated and were expended the current year. The current year carryforward exclusion of \$96,221 consists of highway user revenues in excess of those received in fiscal year 1979-80.



**SUBRECIPIENT AGREEMENT  
BETWEEN  
PINAL COUNTY  
AND  
TOWN OF MAMMOTH  
FOR  
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM**

THIS SUBRECIPIENT AGREEMENT (“**Agreement**”) is dated June 23, 2021, and made by and between PINAL COUNTY, a political subdivision of the State of Arizona (“**County**”) and the TOWN OF MAMMOTH, a municipal corporation of the State of Arizona (“**Subrecipient**”). County and Subrecipient are sometimes referred to herein individually as a “**Party**” and collectively as the “**Parties**”.

**RECITALS**

A. Pursuant to Title I of the Housing and Community Development Act of 1974, as amended (“**Act**”) and applicable regulations of the United States Department of Housing and Urban Development (“**HUD**”), as amended (“**Regulations**”), County is a qualified urban county entitled to receive Community Development Block Grant (“**CDBG**”) funding through HUD.

B. Subrecipient is a unit of general local government under the Act and Regulations, and elected to participate with the County in the CDBG Entitlement funding program administered by the County (the “**Program**”).

C. County and Subrecipient are parties to that certain Community Development Block Grant Cooperation and Coordination Agreement dated August 7, 2019 pursuant to which the Parties defined their rights and responsibilities under the Program pursuant to the requirements of the Act and Regulations (the “**CDBG Agreement**”).

D. Subrecipient owns, operates and maintains the facilities in which the projects are to be completed and located within the Subrecipient’s municipal boundaries.

E. The Program includes projects involving improvements to community and park facilities necessary to serve Town of Mammoth residents within an area designated low to moderate income based on HUD data and documented by the Subrecipient.

F. The Parties desire to work cooperatively to complete the projects pursuant to the terms and conditions set forth in this Agreement and the CDBG Agreement.

G. The Parties are authorized to enter into this Agreement pursuant to Arizona Revised Statutes (“**A.R.S.**”) §§ 11-952, *et seq.* and the Act and Regulations.

## AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants contained in this Agreement and consistent with the requirements of the Act and Regulations, the Parties agree as follows:

1. Incorporation of CDBG Agreement. The terms and conditions of the CDBG Agreement are incorporated into this Agreement as if set forth in their entirety below.
2. Project Scope. The scope of the project (s) is set forth in the attached Exhibit A. County and Subrecipient agree to cooperate in performing work necessary in connection with the completion of the project (the "Project") as provided in Section 3 below.
3. Parties' Obligations.
  - a. County. County shall be primarily responsible, after consultation with Subrecipient, for ensuring compliance with all Federal, State and local laws, ordinances, rules, regulations and requirements applicable to the procurement and completion of the construction of the Project as indicated under 24 CFR Part 570.
  - b. Subrecipient. Subrecipient shall be primarily responsible, after consultation with County, for all work in connection with the Project. Subrecipient shall be responsible for compliance with all Federal, State and local laws, ordinances, rules, regulations and requirements applicable to the Project as indicated under 24 CFR Part 570. Duties include but are not limited to: environmental compliance, procurement of applicable services, permitting, reporting, financial reporting, and construction management including inspections and Davis Bacon compliance. Upon completion of the Project, Subrecipient shall be solely responsible for the operation and maintenance of the Project.
4. Funding and Project Budget. Funds provided for this project are in part through Title I of the Housing and Community Development Act of 1974, as amended Community Development Block Grant funds CFDA#14.218. A detailed project budget and funding are included under Exhibit A.
  - a. Pre-award Costs may be applicable and allowable under this project. Consultation with the County will be required.
  - b. Program Income shall be returned to the County in accordance with 24 CFR §570.504 Program income (c). The County shall retain the program income transfers of grant funds by the Subrecipient which shall be adjusted according to the principles described in paragraphs (b)(2) (i) and (ii) of 24 CFR 570.504. Any program income on hand when the agreement expires, or received after the agreement's expiration, shall be paid to the County as required by §570.503 Agreements with subrecipients (b)(8).
  - c. Uniform requirements. The agreement shall require the Subrecipient to comply with applicable uniform requirements, as described in §570.502 Applicability of uniform administrative requirements.

- i. Requirements for governmental agencies include but may not be limited to: OMB Circular A-87 Cost principles for state and local governments, 24 CFR Part 85 Administrative requirements for grants and cooperative agreements, and OMB Circular A-133 Audits of state and local governments and non-profit agencies.
  - ii. Requirements for non-profit organizations include OMB Circular A-122 Cost principles for non-profit organizations, 24 CFR Part 84 Grants and agreements with non-profit organizations, and OMB Circular A-133 Audits of state and local governments and non-profit agencies.
5. Schedule of Completion. The effective dates of this agreement are upon execution by the Chair of the Board of Supervisors and ends June 30, 2022.
6. Mutual Indemnification. To the extent permitted by law, each Party (as "Indemnitor") agrees to indemnify, defend and hold harmless the other Party, its officers, officials, agents and employees (as "Indemnitees") for any claims, losses, liabilities, costs or expenses (including reasonable attorney's fees) arising out of omissions, negligence, misconduct or other fault of the Indemnitor, its officers, officials, agents or employees in connection with the Indemnitor's performance under this Agreement.
7. Independent Contractor. Nothing contained in this Agreement is intended to, or shall be construed in any manner, as creating or establishing the relationship of employer/employee between the parties. The Subrecipient shall at all times remain an "independent contractor" with respect to the services to be performed under this Agreement. The County shall be exempt from payment of all Unemployment Compensation, FICA, retirement, life and/or medical insurance and Workers' Compensation Insurance, as the Subrecipient is an independent contractor.
8. Entire Understanding. This Agreement contains the entire agreement between the Parties, and no statements, promises or inducements made by either Party, their agents, or employees that are not contained herein shall be valid or binding. This Agreement may not be altered except in writing and signed by each Party hereto.
9. Conflict of Interest. The parties acknowledge that this Agreement is subject to cancellation pursuant to A.R.S. § 38-511.
10. Insurance.
  - a. Subrecipient, shall and shall cause any of its Subcontractors to purchase and maintain the herein stipulated minimum insurance from a company or companies duly licensed by the State of Arizona and possessing a current A.M. Best, Inc. rating of not less than A-6. In lieu of State of Arizona licensing, the stipulated insurance may be purchased from a company or companies who are authorized to do business in the State of Arizona, provided that said insurance companies meet the approval of County. The form of any insurance policies and forms must be acceptable to County.
  - b. All insurance required herein shall be maintained in full force and effect until all work or service required to be performed under the terms of the Agreement is satisfactorily completed

and formally accepted. Failure to do so may, at the sole discretion of County, constitute a material breach of this Agreement.

- c. Subrecipient's insurance shall be primary insurance as respects County, and any insurance or self-insurance maintained by County shall not contribute to it.
- d. Any failure to comply with the claim reporting provisions of the insurance policies or any breach of an insurance policy warranty shall not affect coverage afforded under the insurance policies to protect County.
- e. The insurance policies may provide coverage that contains deductibles or self-insured retentions. Such deductible and/or self-insured retentions shall not be applicable with respect to the coverage provided to County under such policies. Subrecipient shall be solely responsible for the deductible and/or self-insured retention and County, at its option, may require Subrecipient to secure payment of such deductibles or self-insured retentions by a surety bond or an irrevocable and unconditional letter of credit.
- f. County reserves the right to request and to receive, within 10 working days, certified copies of any or all the herein required insurance certificates. County shall not be obligated to review policies and/or endorsements or to advise Subrecipient of any deficiencies in such policies and endorsements, and such receipt shall not relieve Subrecipient from, or be deemed a waiver of County's right to insist on strict fulfillment of Subrecipient's obligations under this Agreement.
- g. The insurance policies required by this Agreement shall name County, its agents, representatives, officers, directors, officials and employees as Additional Insured's.
- h. The policies required hereunder, shall contain a waiver of transfer of rights of recovery (subrogation) against County, its agents, representatives, officers, directors, officials and employees for any claims arising out of Subrecipient's work or service.
- i. The Subrecipient's policies shall stipulate that the insurance afforded the Subrecipient shall be primary insurance and that any insurance carried by the County, its agents, officials, employees or the State of Arizona shall be excess and not contributory insurance, as provided by A.R.S. § 41-621 (E).
- j. Coverage provided by the Subrecipient shall not be limited to the liability assumed under the indemnification provisions of this Agreement.
- k. Commercial General Liability:
  - i. Commercial General Liability insurance and, if necessary, Commercial Umbrella insurance with a limit of not less than \$2,000,000 for each occurrence, \$2,000,000 Products/Completed Operations Aggregate, and \$4,000,000 General Aggregate Limit. The policy shall include coverage for premises liability, bodily injury, broad form property damage, personal injury, products and completed operations and blanket contractual coverage, and shall not contain any provisions which would serve

to limit third party action over claims. There shall be no endorsement or modifications of the CGL limiting the scope of coverage for liability arising from explosion, collapse, or underground property damage.

l. Workers' Compensation:

- i. Workers' Compensation insurance to cover obligations imposed by federal and state statutes having jurisdiction of Subrecipient's employees engaged in the performance of the work or services under this Agreement; and Employer's Liability insurance of not less than \$1,000,000 for each accident, \$1,000,000 disease for each employee, and \$1,000,000 disease policy limit.
- ii. Subrecipient waives all rights against County and its agents, officers, directors and employees for recovery of damages to the extent these damages are covered by the Workers' Compensation and Employer's Liability or commercial umbrella liability insurance obtained by Subrecipient pursuant to this Agreement.

m. Automobile Liability: Commercial/Business Automobile Liability insurance with a combined single limit for bodily injury and property damage of not less than \$1,000,000 each occurrence with respect to any of the Subrecipient owned, hired, and non-owned vehicles assigned to or used in performance of the Subrecipient's work or services under this contract.

The policy shall be endorsed to include County, its agents, representatives, officers, directors, officials and employees as Additional Insureds with respect to liability arising out of the activities performed by or on behalf of the Subrecipient, involving automobiles owned, leased, hired and/or non-owned by the Subrecipient, and shall insure the County to the full limits of liability purchased by the Subrecipient even if those limits of liability are in excess of the minimum limits required by this contract.

The policy shall contain a waiver of transfer of rights of recover (subrogation) against the County, its agents, representatives, officers, directors, officials and employees for any claim arising out of Subrecipient's work or service."

n. Builder's Risk (Property) Insurance.

- i. Subrecipients shall and shall cause any of its Subcontractors to purchase and maintain, on a replacement cost basis, Builders' Risk insurance and, if necessary, Commercial Umbrella insurance in the amount of the initial Agreement amount as well as subsequent modifications thereto for the entire work at the site. Such Builders' Risk insurance shall be maintained until final payment has been made or until no person or entity other than County has an insurable interest in the property required to be covered, whichever is earlier. This insurance shall include interests of County, Subrecipient and all of Subrecipient's subcontractors and sub-subcontractors in the work during the life of the Agreement and course of construction and shall continue until the work is completed and accepted by County. For new construction projects, Subrecipient agrees to assume full responsibility for

loss or damage to the work being performed and to the structures under construction. For renovation construction projects, Subrecipient agrees to assume responsibility for loss or damage to the work being performed at least up to the full Agreement amount, unless otherwise required by the Agreement documents or amendments thereto.

- ii. Builders' Risk insurance shall be on a special form and shall also cover false work and temporary buildings and shall insure against risk of direct physical loss or damage from external causes including debris removal, demolition occasioned by enforcement of any applicable legal requirements, and shall cover reasonable compensation for architect's service and expenses required as a result of such insured loss and other "soft costs" as required by the Agreement.
- iii. Builders' Risk insurance must provide coverage from the time any covered property comes under the Subrecipient's control and/or responsibility, and continue without interruption during construction, renovation, or installation, including any time during which the covered property is being transported to the construction installation site, and while on the construction or installation site awaiting installation. The policy will provide coverage while the covered premises or any part thereof are occupied. Builders' Risk insurance shall be primary, and any insurance or self-insurance maintained by the County is not contributory.
- iv. If the Agreement requires testing of equipment or other similar operations, at the option of County, Subrecipient will be responsible for providing property insurance for these exposures under a Boiler Machinery insurance policy or the Builders' Risk Insurance policy.

o. Certificates of Insurance:

- i. Upon execution of the Agreement, Subrecipient shall and shall cause any of its Subcontractors to furnish the County with valid and complete certificates of insurance, or formal endorsements as required by the Agreement, issued by Subrecipient's insurer(s), as evidence that policies providing the required coverage, conditions and limits required by this Agreement are in full force and effect. Such certificates shall identify this Agreement number and title.
- ii. Prior to commencing work or services under this Agreement, Subrecipient shall have insurance in effect as required by the Agreement in the form provided by the County, issued by Subrecipient's insurer(s), as evidence that policies providing the required coverage, conditions and limits required by this Agreement are in full force and effect. Such certificates shall be made available to the County upon ten (10) business days.
- iii. In the event any insurance policy(ies) required by this Agreement is (are) written on a "claims made" basis, coverage shall extend for two years past completion and acceptance of Subrecipient's work or services and as evidenced by annual Certificates of Insurance.

- iv. If a policy does expire during the life of the Agreement, a renewed Certificate of Insurance must be sent to the County forty-five (45) days prior to the expiration date.
  - p. Cancellation and Expiration Notice:
    - i. Insurance required herein shall not be permitted to expire, be canceled, or materially changed without thirty (30) days prior written notice to the County.
    - ii. If the Subrecipient provides professional or semi-professional personal services under this Agreement for which malpractice or professional liability coverage is available, such as medical, psychiatric, or legal services. Subrecipient shall carry minimum liability coverage of \$2,000,000 each occurrence and provide the County with proof of coverage.
  - q. Subcontractors: Subrecipient's certificate(s) shall include all Subcontractors as insureds under its policies or Subrecipient shall furnish to the County separate certificates for each Subcontractor. All coverages for Subcontractors shall be subject to the minimum requirements identified above.
  - r. Approval: Any modification or variation from the insurance requirements in any Agreement must have prior approval from the County whose decision shall be final. Such action will not require a formal Agreement amendment but may be made by administrative action.
  - s. Exceptions: In the event the Subrecipient is a public entity, then the Insurance Requirements shall not apply. Such public entity shall provide a Certificate of Self-Insurance or a Certificate of Proof of Pool Insurance. Nongovernmental Subcontractors of the Subrecipient shall comply with all insurance terms.
11. Severability. If any term or provision of this Agreement shall, to any extent be invalid or unenforceable under applicable law, then the remaining terms and provisions of this Agreement shall not be affected thereby, and each of such remaining terms and provisions shall be valid and enforced to the extent permitted by law.
12. Termination. This Agreement shall remain in force and effect until completion of the Project and shall comply with the applicable suspension and termination requirements, in accordance with 24 CFR part 200, subpart D, 338-342.
13. General Compliance. The Subrecipient agrees to comply with the requirements of Title 24 of the Code of Federal Regulations, Part 570 (the U.S. Housing and Urban Development regulations concerning Community Development Block Grants (CDBG)) including subpart K of these regulations, except that
- a. the Subrecipient does not assume the County's environmental responsibilities described in 24 CFR 570.604; and
  - b. the Subrecipient does not assume the County's responsibility for initiating the review process under the provisions of 24 CFR Part 52. The Subrecipient also agrees to comply

with all other applicable Federal, state and local laws, regulations, and policies governing the funds provided under this contract. The Subrecipient further agrees to utilize funds available under this Agreement to supplement rather than supplant funds otherwise available.

14. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Arizona.
15. Environmental Review. In accordance with 24 CFR 50 and 24 CFR 58, an environmental review of each project carried out with federal funds must be completed. Completion of the review and receipt of a release of funds is required prior to expending funds.
16. Davis Bacon and Related Acts. This project shall comply with the federal prevailing wage requirements as applicable under 24 CFR 570.603 and the U.S. Department of Housing and Urban Development Davis Bacon and Labor Standards Office.
17. Procurement. This project shall comply with the Federal, State and County Procurement Policy to ensure a fair and open procurement process which encourages participation from small and disadvantages businesses including minority and women owned businesses in accordance with 2 CFR 200.
  - a. Compliance: The Subrecipient shall comply with current County policy concerning the purchase of equipment and shall maintain inventory records of all non-expendable personal property as defined by such policy as may be procured with funds provided herein. All program assets (unexpended program income, property, equipment, etc.) shall revert to the County upon termination of this Agreement.
  - b. OMB Standards: Unless specified otherwise within this agreement, the Subrecipient shall procure all materials, property, or services in accordance with the requirements of 24 CFR 84.40 - 48.
  - c. Travel: The Subrecipient shall obtain written approval from the County for any travel outside the County and Phoenix metropolitan area with funds provided under this Agreement.
  - d. The Subrecipient shall comply with the requirements of the Federal Funding Accountability and Transparency Act (FFATA) Act. Subrecipients with federal grant awards greater than or equal to \$25,000 as of October 1, 2010 are subject to FFATA sub-award reporting requirements as outlined in the Office of Management and Budgets guidance issued August 27, 2010. The County is required to file a FFATA report by the end of the month following the month in which the Subrecipient awards any contract greater than or equal to \$25,000.

Information to be collected and provided to Pinal County for each contract includes:



- i. Federal Award Identifier Number (FAIN)
- ii. Federal Agency Name
- iii. Pinal County DUNS number
- iv. Location of performance
- v. CFDA number
- vi. Project description
- vii. Funding amount
- viii. Obligation date
- ix. Sub-award date (Date of executed agreement)
- x. Subrecipient DUNS number
- xi. Subrecipient name and address
- xii. Sub-award amount
- xiii. Project description
- xiv. Location of performance
- xv. Funding amount

18. Other program requirements.

- a. The Subrecipient agrees the project is prohibited from use for inherently religious activities under 24 CFR 570.200j.
- b. The Subrecipient acknowledges by signing the Certifications included under Exhibit C, they are certifying compliance with all applicable requirements of the CDBG program.

19. Anti-Lobbying. To the best of the Subrecipient's knowledge and belief:

- a. No federal appropriated funds have been paid or will be paid, by or on behalf of it, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into any cooperative agreement and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement; and
- b. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of congress, an officer or employee of Congress, or an employee of a member of congress in connection with Pinal County's Federal contract, grant, loan, or cooperative agreement, the Subrecipient will report this to Pinal County so they may complete and submit Standard Form-L11, "Disclosure Form to Report Lobbying," in accordance with its instructions.

20. Use and Reversion of Assets. The use and disposition of real property and equipment under this Agreement shall be in compliance with the requirements of 24 CFR Part 84 and 24 CFR 570.502, 570.503, and 570.504, as applicable, which include but are not limited to the following:

- a. The Subrecipient shall transfer to the County any CDBG funds on hand and any accounts receivable attributable to the use of funds under this Agreement at the time of expiration, cancellation, or termination.
- b. Real property under the Subrecipient's control that was acquired or improved, in whole or in part, with funds under this Agreement in excess of \$25,000 shall be used to meet one of the CDBG National Objectives pursuant to 24 CFR 570.208 until five (5) years after expiration of this Agreement [or such longer period of time as the County deems appropriate]. If the Subrecipient fails to use CDBG-assisted real property in a manner that meets a CDBG National Objective for the prescribed period of time, the Subrecipient shall pay the County an amount equal to the current fair market value of the property less any portion of the value attributable to expenditures of non-CDBG funds for acquisition of, or improvement to, the property. Such payment shall constitute program income to the County. The Subrecipient may retain real property acquired or improved under this Agreement after the expiration of the five-year period [or such longer period of time as the County deems appropriate].
- c. In all cases in which equipment acquired, in whole or in part, with funds under this Agreement is sold, the proceeds shall be program income (prorated to reflect the extent to that funds received under this Agreement were used to acquire the equipment). Equipment not needed by the Subrecipient for activities under this Agreement shall be (a) transferred to the County for the CDBG program or (b) retained after compensating the County [an amount equal to the current fair market value of the equipment less the percentage of non-CDBG funds used to acquire the equipment].

21. Notices. All written notices shall be addressed the following:

Pinal County  
 Heather Patel  
 31 North Pinal Street  
 Florence, Arizona 85132  
[heather.patel@pinal.gov](mailto:heather.patel@pinal.gov)

Town of Mammoth  
 John Schempf  
 P.O. Box 130  
 Mammoth, Arizona 85132  
[j.schempf@townofmammoth.us](mailto:j.schempf@townofmammoth.us)

22. Financial Management: Accounting Standards: The Subrecipient agrees to comply with 24 CFR 200 and agrees to adhere to the accounting principles and procedures required therein, utilize adequate internal controls, and maintain necessary source documentation for all costs incurred.

23. Documentation and Record Keeping.

- a. Records to be maintained: The Subrecipient shall maintain all records required by the Federal regulations specified in 24 CFR 570.506, that are pertinent to the activities to be funded under this Agreement. Such records shall include but not be limited to:
  - i. Records providing a full description of each activity undertaken;
  - ii. Records demonstrating that each activity undertaken meets one of the National

Objectives of the CDBG program:

- iii. Records required to determine the eligibility of activities:
  - iv. Records required to document the acquisition, improvement, use or disposition of real property acquired or improved with CDBG assistance:
  - v. Records documenting compliance with the fair housing and equal opportunity components of the CDBG program:
  - vi. Financial records as required by 24 CFR 570.502, and 24 CFR 84.21-28; and
  - vii. Other records necessary to document compliance with Subpart K of 24 CFR Part 570.
  - viii. Records outlined in the Subrecipient Forms, Documents, and Instructions package available at <https://www.pinalcountyaz.gov/Grants/Pages/NoticesDocuments.aspx>
- b. Retention: The Subrecipient shall retain all financial records, supporting documents, statistical records, and all other records pertinent to the Agreement for a period of five (5) years. The retention period begins on the date of the submission of the County's annual performance and evaluation report to HUD in which the activities assisted under the Agreement are reported on for the final time. Notwithstanding the above, if there is litigation, claims, audits, negotiations or other actions that involve any of the records cited and that have started before the expiration of the five-year period, then such records must be retained until completion of the actions and resolution of all issues, or the expiration of the five-year period, whichever occurs later.
- c. Client Data: The Subrecipient shall maintain client data demonstrating client eligibility for services provided. Such data shall include, but not be limited to, client name, address, income level or other basis for determining eligibility, and description of service provided. Such information shall be made available to County monitors or their designees for review upon request.
- d. Disclosure: The Subrecipient understands client information collected under this contract is private and the use or disclosure of such information, when not directly connected with the administration of the County's or Subrecipient's responsibilities with respect to services provided under this contract unless written consent is obtained from such person receiving service and, in the case of a minor, that of a responsible parent/guardian.
- e. Close-outs: The Subrecipient's obligation to the County shall not end until all close-out requirements are completed. Activities during this close-out period shall include, but are

not limited to: making final payments, disposing of program assets (including the return of all unused materials, equipment, unspent cash advances, program income balances, and accounts receivable to the County), and determining the custodianship of records. Notwithstanding the foregoing, the terms of this Agreement shall remain in effect during any period the Subrecipient has control over CDBG funds, including program income.

- f. Audits & Inspections: All Subrecipient records with respect to any matters covered by this Agreement shall be made available to the County, grantor agency, and the Comptroller General of the United States or any of their authorized representatives, at any time during normal business hours, as often as deemed necessary, to audit, examine, and make excerpts or transcripts of all relevant data. Any deficiencies noted in audit reports must be fully cleared by the Subrecipient within 30 days after receipt by the Subrecipient. Failure of the Subrecipient to comply with the above audit requirements will constitute a violation of this contract and may result in the withholding of future payments. The Subrecipient hereby agrees to have an annual agency audit conducted in accordance with current County policy concerning subrecipient audits and OMB Circular A-133.

#### 24. Reporting and Payment Procedures

- a. Program Income: The Subrecipient shall report quarterly all program income (as defined at 24 CFR 570.500(a)) generated by activities carried out with CDBG funds made available under this contract. The use of program income by the Subrecipient shall comply with the requirements set forth at 24 CFR 570.504. By way of further limitations, the Subrecipient may use such income during the contract period for activities permitted under this contract and shall reduce requests for additional funds by the amount of any such program income balances on hand. All unexpended program income shall be returned to the County at the end of the contract period. Any interest earned on cash advances from the U.S. Treasury and from funds held in a revolving fund account is not program income and shall be remitted promptly to the County.
- b. Indirect Costs: If indirect costs are charged, the Subrecipient shall provide documentation of their indirect cost rate, as approved by their cognizant agency. If an approved indirect cost rate is not available, the Subrecipient will develop an indirect cost allocation plan for determining the appropriate Subrecipient's share of administrative costs and shall submit such plan to the County for approval, in a form specified by the County.
- c. Payment Procedures: The County will pay to the Subrecipient funds available under this Agreement based upon information submitted by the Subrecipient and consistent with any approved budget and County policy concerning payments. With the exception of certain advances, payments will be made for eligible expenses actually incurred by the Subrecipient, and not to exceed actual cash requirements. Payments will be adjusted by the County in accordance with advance fund and program income balances available in Subrecipient accounts. In addition, the County reserves the right to liquidate funds available under this contract for costs incurred by the County on behalf of the Subrecipient.

- d. **Progress Reports:** The Subrecipient shall submit quarterly progress reports to the County in the form, content, and frequency as required by the County to ensure compliance and timeliness. Specific reporting data points are included under **Exhibit B**.

25. County Recognition. The Subrecipient shall insure recognition of the role of the County in providing services through this Agreement. All activities, facilities and items utilized pursuant to this Agreement shall be prominently labeled as to funding source. In addition, the Subrecipient will include a reference to the support provided herein in all publications made possible with funds made available under this Agreement.

26. Amendments. The County or Subrecipient may amend this Agreement at any time provided that such amendments make specific reference to this Agreement, and are executed in writing, signed by a duly authorized representative of each organization, and approved by the County's governing body. Such amendments shall not invalidate this Agreement, nor relieve or release the County or Subrecipient from its obligations under this Agreement.

The County may, in its discretion, amend this Agreement to conform with Federal, state or local governmental guidelines, policies and available funding amounts, or for other reasons. If such amendments result in a change in the funding, the scope of services, or schedule of the activities to be undertaken as part of this Agreement, such modifications will be incorporated only by written amendment signed by both County and Subrecipient.

27. Representations and Warranties.

- a. The Parties warrant that they are in compliance with the Federal Immigration and Nationality Act (FINA) and all other Federal immigration laws and regulations related to the immigration status of their employees and warrant they are in compliance with A.R.S. § 23-214A which requires e-verification of each employee's legal employability after they are employed.
- b. The Parties agree that all contracts awarded to contractors in connection with the Project shall include a provision stating that the contractor understands and acknowledges that contractor must comply with the Americans and Disabilities Act, The Immigration Reform and Control Act of 1986, the Drug Free Workplace Act of 1989, A.R.S. §34-301; A.R.S. §34-302; A.R.S. §41-4401 and A.R.S. §23-214(A), listed on the SAM.gov website, not listed on the excluded parties list, and that the contractor shall include this provision in any contract the contractor enters into with any and all of its subcontractors who provide services under any contract awarded to contractor by County or Subrecipient for the Project.
- c. The Parties agree that all contracts awarded to contractors and/or subcontractors in connection with the work to be performed under this Agreement shall include the following provisions:
  - i. The contractor, or subcontractor, whichever is applicable, warrants its compliance with all federal immigration laws and regulations relating to its employees and its compliance with A.R.S. § 23-214A.

- ii. A breach of warranty under paragraph i. above shall constitute a material breach of the contract and is subject to penalties up to and including termination of the contract.
- iii. Pursuant to the provisions of A.R.S. § 41-4401, the contractor or subcontractor, whichever is applicable, warrants compliance with the Federal Immigration and Nationality Act (FINA) and all other Federal immigration laws and regulations related to the immigration status of its employees and A.R.S. § 23-214 which requires verification of each employee's legal employability, after they are employed, using the e-verify program. Contractor and/or subcontractor shall obtain statements from their employees and subcontractors certifying compliance and shall furnish the statements to County or Subrecipient, as applicable. County and Subrecipient, at their sole discretion, may conduct random verifications of employment records of the contractor and any subcontractors to ensure compliance. The contractor agrees to assist in performing any such random verifications. These certifications shall remain in effect through the term of the contract. The contractor and subcontractors shall also maintain Employment Eligibility Verification forms (I-9) as required by the U.S. Department of Labor's Immigration and Control Act, for all employees performing work under the contract.
- iv. Any and all Federal, State and local contractual requirements including, without limitation, those relating to remedies, termination, employment, labor, records, environment and energy.

d. Civil Rights

- i. Compliance: The Subrecipient agrees to comply with the State of Arizona Civil Rights laws and with Title VI of the Civil Rights Act of 1964 as amended, Title VIII of the Civil Rights Act of 1968 as amended, Section 104(b) and Section 109 of Title I of the Housing and Community Development Act of 1974 as amended, Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990, the Age Discrimination Act of 1975, Executive Order 11063, and Executive Order 11246 as amended by Executive Orders 11375, 11478, 12107 and 12086.
  - ii. Nondiscrimination: The Subrecipient agrees to comply with the non-discrimination in employment and contracting opportunities laws, regulations, and executive orders referenced in 24 CFR 570.607, as revised by Executive Order 13279. The applicable non-discrimination provisions in Section 109 of the HCDA are still applicable.
- e. Land Covenants: This contract is subject to the requirements of Title VI of the Civil Rights Act of 1964 (P. L. 88-352) and 24 CFR 570.601 and 570.602. In regard to the sale, lease, or other transfer of land acquired, cleared or improved with assistance provided under this contract, the Subrecipient shall cause or require a covenant running with the land to be inserted in the deed or lease for such transfer, prohibiting discrimination as herein defined, in the sale, lease or rental, or in the use or occupancy of such land, or in any improvements erected or to be erected thereon, providing that the County and the United States are beneficiaries of and entitled to enforce such covenants. The

Subrecipient, in undertaking its obligation to carry out the program assisted hereunder, agrees to take such measures as are necessary to enforce such covenant, and will not itself so discriminate.

- f. Section 504: The Subrecipient agrees to comply with all Federal regulations issued pursuant to compliance with Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), which prohibits discrimination against the individuals with disabilities or handicaps in any Federally assisted program. The County shall provide the Subrecipient with any guidelines necessary for compliance with that portion of the regulations in force during the term of this Agreement.
- g. Affirmative Action
  - i. Approved Plan: The Subrecipient agrees that it shall be committed to carry out pursuant to the County's specifications an Affirmative Action Program in keeping with the principles as provided in President's Executive Order 11246 of September 24, 1966. The County shall provide Affirmative Action guidelines to the Subrecipient to assist in the formulation of such program. The Subrecipient shall submit a plan for an Affirmative Action Program for approval prior to the award of funds.
  - ii. Women- and Minority-Owned Businesses (W/MBE): The Subrecipient will use its best efforts to afford small businesses, minority business enterprises, and women's business enterprises the maximum practicable opportunity to participate in the performance of this contract. As used in this contract, the terms "small business" means a business that meets the criteria set forth in section 3(a) of the Small Business Act, as amended (15 U.S.C. 632), and "minority and women's business enterprise" means a business at least fifty-one (51) percent owned and controlled by minority group members or women. For the purpose of this definition, "minority group members" are Afro- Americans, Spanish-speaking, Spanish surnamed or Spanish-heritage Americans, Asian- Americans, and American Indians. The Subrecipient may rely on written representations by businesses regarding their status as minority and female business enterprises in lieu of an independent investigation.
- h. Access to Records: The Subrecipient shall furnish and cause each of its own subrecipients or subcontractors to furnish all information and reports required hereunder and will permit access to its books, records and accounts by the County, HUD or its agent, or other authorized Federal officials for purposes of investigation to ascertain compliance with the rules, regulations and provisions stated herein.
- i. Equal Employment Opportunity and Affirmative Action (EEO/AA) Statement: The Subrecipient will, in all solicitations or advertisements for employees placed by or on behalf of the Subrecipient, state that it is an Equal Opportunity or Affirmative Action employer.

- j. Subcontract Provisions: The Subrecipient will include the provisions of Paragraphs d. Civil Rights, and g. Affirmative Action, in every subcontract or purchase order, specifically or by reference, so that such provisions will be binding upon each of its own subrecipients or subcontractors.
  
- k. Employment Restrictions
  - i. Prohibited Activity: The Subrecipient is prohibited from using funds provided herein or personnel employed in the administration of the program for: political activities; inherently religious activities; lobbying; political patronage; and nepotism activities.
  
  - ii. Labor Standards: The Subrecipient agrees to comply with the requirements of the Secretary of Labor in accordance with the Davis-Bacon Act as amended, the provisions of Contract Work Hours and Safety Standards Act (40 U.S.C. 327 *et seq* ) and all other applicable Federal, state and local laws and regulations pertaining to labor standards insofar as those acts apply to the performance of this Agreement. The Subrecipient agrees to comply with the Copeland Anti- Kick Back Act (18 U.S.C. 874 *et seq* ) and its implementing regulations of the U.S. Department of Labor at 29 CFR Part 5. The Subrecipient shall maintain documentation that demonstrates compliance with hour and wage requirements of this part. Such documentation shall be made available to the County for review upon request.

The Subrecipient agrees that, except with respect to the rehabilitation or construction of residential property containing less than eight (8) units, all contractors engaged under contracts in excess of \$2,000.00 for construction, renovation or repair work financed in whole or in part with assistance provided under this contract, shall comply with Federal requirements adopted by the County pertaining to such contracts and with the applicable requirements of the regulations of the Department of Labor, under 29 CFR Parts 1, 3, 5 and 7 governing the payment of wages and ratio of apprentices and trainees to journey workers; provided that, if wage rates higher than those required under the regulations are imposed by state or local law, nothing hereunder is intended to relieve the Subrecipient of its obligation, if any, to require payment of the higher wage. The Subrecipient shall cause or require to be inserted in full, in all such contracts subject to such regulations, provisions meeting the requirements of this paragraph.

- l. "Section 3" Clause
  - i. Compliance: Compliance with the provisions of Section 3 of the HUD Act of 1968, as amended, and as implemented by the regulations set forth in 24 CFR 135, and all applicable rules and orders issued hereunder prior to the execution of this contract, shall be a condition of the Federal financial assistance provided under



this contract and binding upon the County, the Subrecipient and any of the Subrecipient's subcontractors. Failure to fulfill these requirements shall subject the County, the Subrecipient and any of the Subrecipient's subcontractors, their successors and assigns, to those sanctions specified by the Agreement through which Federal assistance is provided. The Subrecipient certifies and agrees that no contractual or other disability exists that would prevent compliance with these requirements.

The Subrecipient further agrees to comply with these "Section 3" requirements and to include the following language in all subcontracts executed under this Agreement:

"The work to be performed under this Agreement is a project assisted under a program providing direct Federal financial assistance from HUD and is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended (12 U.S.C. 1701). Section 3 requires that to the greatest extent feasible opportunities for training and employment be given to low- and very low-income residents of the project area, and that contracts for work in connection with the project be awarded to business concerns that provide economic opportunities for low- and very low-income persons residing in the metropolitan area in which the project is located."

The Subrecipient further agrees to ensure that opportunities for training and employment arising in connection with a housing rehabilitation (including reduction and abatement of lead-based paint hazards), housing construction, or other public construction project are given to low- and very low-income persons residing within the metropolitan area in which the CDBG-funded project is located; where feasible, priority should be given to low- and very low-income persons within the service area of the project or the neighborhood in which the project is located, and to low- and very low-income participants in other HUD programs; and award contracts for work undertaken in connection with a housing rehabilitation (including reduction and abatement of lead-based paint hazards), housing construction, or other public construction project to business concerns that provide economic opportunities for low- and very low-income persons residing within the metropolitan area in which the CDBG-funded project is located; where feasible, priority should be given to business concerns that provide economic opportunities to low- and very low-income residents within the service area or the neighborhood in which the project is located, and to low- and very low-income participants in other HUD programs.

The Subrecipient certifies and agrees that no contractual or other legal incapacity exists that would prevent compliance with these requirements.

- ii. Notifications: The Subrecipient agrees to send to each labor organization or

representative of workers with which it has a collective bargaining agreement or other contract or understanding, if any, a notice advising said labor organization or worker's representative of its commitments under this Section 3 clause and shall post copies of the notice in conspicuous places available to employees and applicants for employment or training.

- iii. Subcontracts: The Subrecipient will include this Section 3 clause in every subcontract and will take appropriate action pursuant to the subcontract upon a finding that the subcontractor is in violation of regulations issued by the grantor agency. The Subrecipient will not subcontract with any entity where it has notice or knowledge that the latter has been found in violation of regulations under 24 CFR Part 135 and will not let any subcontract unless the entity has first provided it with a preliminary statement of ability to comply with the requirements of these regulations.

28. Environmental Conditions.

- a. Air and Water: The Subrecipient agrees to comply with the following requirements insofar as they apply to the performance of this Agreement:
  - i. Clean Air Act, 42 U.S.C., 7401, *et seq.*
  - ii. Federal Water Pollution Control Act, as amended, 33 U.S.C., 1251, *et seq.*, as amended, 1318 relating to inspection, monitoring, entry, reports, and information, as well as other requirements specified in said Section 114 and Section 308, and all regulations and guidelines issued thereunder;
  - iii. Environmental Protection Agency (EPA) regulations pursuant to 40 CFR Part 50, as amended.
- b. Flood Disaster Protection: In accordance with the requirements of the Flood Disaster Protection Act of 1973 (42 U.S.C. 4001), the Subrecipient shall assure that for activities located in an area identified by the Federal Emergency Management Agency (FEMA) as having special flood hazards, flood insurance under the National Flood Insurance Program is obtained and maintained as a condition of financial assistance for acquisition or construction purposes (including rehabilitation).
- c. Lead-Based Paint: The Subrecipient agrees that any construction or rehabilitation of residential structures with assistance provided under this Agreement shall be subject to HUD Lead-Based Paint Regulations at 24 CFR 570.608, and 24 CFR Part 35, Subpart B. Such regulations pertain to all CDBG-assisted housing and require that all owners, prospective owners, and tenants of properties constructed prior to 1978 be properly notified that such properties may include lead-based paint. Such notification shall point out the hazards of lead-based paint and explain the symptoms, treatment and precautions that should be taken when dealing with lead-based paint poisoning and the advisability and availability of blood lead level screening for children under seven. The

notice should also point out that if lead-based paint is found on the property, abatement measures may be undertaken. The regulations further require that, depending on the amount of Federal funds applied to a property, paint testing, risk assessment, treatment and/or abatement may be conducted.

- d. Historic Preservation: The Subrecipient agrees to comply with the Historic Preservation requirements set forth in the National Historic Preservation Act of 1966, as amended (16 U.S.C. 470) and the procedures set forth in 36 CFR Part 800, Advisory Council on Historic Preservation Procedures for Protection of Historic Properties, insofar as they apply to the performance of this agreement.

In general, this requires concurrence from the State Historic Preservation Officer for all rehabilitation and demolition of historic properties that are fifty years old or older or that are included on a Federal, state, or local historic property list.

IN WITNESS WHEREOF, the Parties hereto, have executed this Agreement as of the day and year set forth below.

Town of Mammoth, a municipal corporation of the State of Arizona

PINAL COUNTY, a political subdivision of the State of Arizona

By: \_\_\_\_\_  
Mayor

By: \_\_\_\_\_  
Chair of the Board of Supervisors

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

ATTEST:

ATTEST:

\_\_\_\_\_  
Town/City Clerk

\_\_\_\_\_  
Clerk/Deputy Clerk of the Board of Supervisors

Approved as to form and within the powers and authority granted the Town of Mammoth under the laws of the State of Arizona:

Approved as to form and within the powers and authority granted Pinal County under the laws of the State of Arizona:

\_\_\_\_\_  
Town/City Attorney

\_\_\_\_\_  
Deputy County Attorney

## EXHIBIT A

### Project Scope #1

Project Name: Mammoth Water System Improvements

Project Number: 2020-5

#### Project Description

Design and engineering of the SCADA system will be completed by Bowman Consulting, who was competitively procured by USDA. Project will also include the purchase and installation of the SCADA system to monitor and control the drinking water system at the Town of Mammoth booster station.

#### Project Beneficiaries

Source: HUD

Total beneficiaries = 1,530

Percentage of low and moderate income beneficiaries = 69.28%

Ethnicity and Race of beneficiaries

White	1347
Black or African American	
Asian	
American Indian and Alaskan Native	24
Native Hawaiian or other Pacific Islander	
Some other race	159
Two or more races	
Hispanic or Latino	1196

#### Project Schedule

Complete – Environmental Review

June – Execute Subrecipient agreement

July – Execute agreement with Bowman Consulting

January – Procurement of construction services

March – May – Project completion

June – Closeout of project and all funds expended

#### Project Budget and Funding

Funding Source – FY2020 Community Development Block Grant CFDA 14.218

Total = \$130,000.00

## Project Scope #2

Project Name: Mammoth Water System Improvements

Project Number: 2021-5

### Project Description

Project will include the competitive procurement of a generator for the Town of Mammoth booster station.

### Project Beneficiaries

Source: HUD

Total beneficiaries = 1,530

Percentage of low and moderate income beneficiaries = 69.28%

Ethnicity and Race of beneficiaries

White	1347
Black or African American	
Asian	
American Indian and Alaskan Native	24
Native Hawaiian or other Pacific Islander	
Some other race	159
Two or more races	
Hispanic or Latino	1196

### Project Schedule

Complete – Environmental Review

June – Execute Subrecipient agreement

July – Procurement of generator

September – Project completion

September – Closeout of project and all funds expended

### Project Budget and Funding

Funding Source – FY2021 Community Development Block Grant CFDA 14.218

Total = \$57,800.00

### Project Scope #3

Project Name: Mammoth Park Improvements

Project Number: 2021-6

#### Project Description

Project will include the competitive procurement and installation of lighting at four community parks. Project will also include the competitive purchase of two aluminum bleachers.

#### Project Beneficiaries

Source: HUD

Total beneficiaries = 1,530

Percentage of low and moderate income beneficiaries = 69.28%

Ethnicity and Race of beneficiaries

White	1347
Black or African American	
Asian	
American Indian and Alaskan Native	24
Native Hawaiian or other Pacific Islander	
Some other race	159
Two or more races	
Hispanic or Latino	1196

#### Project Schedule

May - June – Environmental Review

June – Execute Subrecipient agreement

July – Procurement of lighting and bleachers

September – Project completion

September – Closeout of project and all funds expended

#### Project Budget and Funding

Funding Source – FY2021 Community Development Block Grant CFDA 14.218

Total = \$72,200.00

## Project Scope #4

**Project Name: Mammoth Economic Development**

**Project Number: 2019-6-CV3**

### Project Description

Project will provide up to eight local small businesses with a one-time reimbursement of up to \$10,000 in financial assistance to retain employees due to loss of income as a result of coronavirus.

### Project Beneficiaries

Source: HUD

Total beneficiaries = 20

Percentage of low and moderate income beneficiaries = 100%

Ethnicity and Race of beneficiaries

White	18
Black or African American	
Asian	
American Indian and Alaskan Native	
Native Hawaiian or other Pacific Islander	
Some other race	2
Two or more races	
Hispanic or Latino	16

### Project Schedule

Complete – Environmental Review

June – Execute Subrecipient agreement

July – Project completion

September – Closeout of project and all funds expended

### Project Budget and Funding

Funding Source – FY2019 Community Development Block Grant CV funding CFDA 14.218

Total = \$65,000.00

## Project Scope #5

Project Name: Mammoth Facility Improvements

Project Number: 2019-7-CV3

### Project Description

Project competitively procure the purchase and installation of three new 3-ton packaged heat pumps including filtration systems and three water heaters for city hall, police department, and library.

### Project Beneficiaries

Source: HUD

Total beneficiaries = 1,530

Percentage of low and moderate income beneficiaries = 69.28%

Ethnicity and Race of beneficiaries

White	1347
Black or African American	
Asian	
American Indian and Alaskan Native	24
Native Hawaiian or other Pacific Islander	
Some other race	159
Two or more races	
Hispanic or Latino	1196

### Project Schedule

Complete – Environmental Review

June – Execute Subrecipient agreement

July – Procurement of equipment

September – Project completion

September – Closeout of project and all funds expended

### Project Budget and Funding

Funding Source – FY2019 Community Development Block Grant CV funding CFDA 14.218

Total = \$32,500.00



## Project Scope #6

Project Name: Mammoth Transportation

Project Number: 2019-8-CV3

### Project Description

Project will provide a senior food assistance program by modifying the town-owned van with a power wheelchair lift and retractable running boards. Project will include operating costs to provide transportation to seniors and persons with disabilities to gain access to food and other essential shopping needs. This activity will help prepare for and respond to the effects of coronavirus.

### Project Beneficiaries

Source: HUD

Total beneficiaries = 1,530

Percentage of low and moderate income beneficiaries = 69.28%

Ethnicity and Race of beneficiaries

White	255
Black or African American	
Asian	
American Indian and Alaskan Native	6
Native Hawaiian or other Pacific Islander	
Some other race	29
Two or more races	
Hispanic or Latino	226

### Project Schedule

Complete – Environmental Review

June – Execute Subrecipient agreement

July – Procurement of equipment

September – Project completion

September – Closeout of project and all funds expended

### Project Budget and Funding

Funding Source – FY2019 Community Development Block Grant CV funding CFDA 14.218

Total = \$7,000.00

## Project Scope #7

**Project Name: Mammoth Pool Improvements**

**Project Number: 2019-9-CV3**

### Project Description

**Project will include the competitive procurement and installation of pumps and filters at the community swimming pool.**

The purchase and installation of a new pump and filters for the community swimming pool. This activity will help prevent the spread of coronavirus.

### Project Beneficiaries

**Source: HUD**

**Total beneficiaries = 1,530**

**Percentage of low and moderate income beneficiaries = 69.28%**

**Ethnicity and Race of beneficiaries**

White	1347
Black or African American	
Asian	
American Indian and Alaskan Native	24
Native Hawaiian or other Pacific Islander	
Some other race	159
Two or more races	
Hispanic or Latino	1196

### Project Schedule

**Complete – Environmental Review**

**June – Execute Subrecipient agreement**

**July – Procurement of equipment**

**September – Project completion**

**September – Closeout of project and all funds expended**

### Project Budget and Funding

**Funding Source – FY2019 Community Development Block Grant CV funding CFDA 14.218**

**Total = \$20,500.00**

## EXHIBIT B

Quarterly reports are to be submitted to the CDBG Specialist on the following schedule:

July 1 – September 30 submitted by October 10

October 1 – December 31 by January 10

January 1 – March 30 by April 10

April 1 – June 30 by July 10

The following data points shall be included in each quarterly progress report when applicable:

1. Description and rationale of change orders including documentation.
2. Wage decision received through <https://beta.sam.gov/>
3. Labor standard and payroll reports as provided at [https://www.hud.gov/program\\_offices/davis\\_bacon\\_and\\_labor\\_standards/olrform](https://www.hud.gov/program_offices/davis_bacon_and_labor_standards/olrform) with corresponding Section 3 documentation
4. Documentation of Affirmatively Furthering Fair Housing
5. Amount of funds paid to contractor for services including documentation.
6. Amount of funds invoiced to Pinal County for reimbursement.
7. Amount of funds received from Pinal County.
8. Status of project by percent complete compared to the funds expended and the schedule submitted with the application
9. Any additional funds allocated and spent on the project including the source
10. FFATA required data for all contracts.
  - a. Name of contractor
  - a. Total contract amount
  - b. verification of [www.sam.gov](http://www.sam.gov) eligibility
  - c. DUNS #
  - d. MBE/WBE eligibility
  - e. List of subcontractors including the above information

A final report shall be submitted within 30 days of close of project. The following items shall be included in the report:

1. Total number of beneficiaries
2. Total number of low income beneficiaries
3. Breakdown of beneficiaries by race and ethnicity including: White, Black or African American, American Indian and Alaskan Native, Asian, Native Hawaiian or other Pacific Islander, Some other Race, or Two or more Races. Also, each beneficiary should be identified if they are Hispanic or Latino.
4. Total amount of funds expended, reimbursed by county, any balance remaining
5. Total amount of additional funds spent on the project including source
6. Final outcome of project e.g.
  - a. how did the project benefit low income people?
  - b. what were the results of the project?

Sample chart to illustrate financial report

	Funding	Expended	Invoiced	Received
Project start	\$00.00			
Invoice 1				
Invoice 2				
Invoice 3				
Invoice 4				
Invoice 5				
Final balance	\$00.00			

In addition to the above related activities, the Subrecipient shall identify the following:

1. Actions taken on behalf of the Subrecipient to remove negative effects of public policy that serve as a barrier to affordable housing.
2. What actions, if any were taken to reduce lead-based paint hazards in affordable housing.
3. What actions, if any were taken to reduce the number of poverty-level families within your community.
4. What actions, if any were taken to improve coordination with social service agencies serving your community.
5. What actions, if any were taken to remove impediments to fair housing outside those actions listed above?

## EXHIBIT C

See attached signed certifications as submitted with the Subrecipient's project proposal.

## CERTIFICATIONS

In accordance with the applicable statutes and the regulations governing the consolidated plan regulations, the unit of local of government (ULG) certifies that:

**Affirmatively Further Fair Housing** – It will affirmatively further fair housing.

**Uniform Relocation Act and Anti-displacement and Relocation Plan** – It will comply with the acquisition and relocation requirements of the Uniform Relocation Assistance and Real Property Acquisitions Policies Act of 1970, as amended ( 42 U.S.C. 4601-4655) and implementing regulations at 49 CFR Part 24. It has in effect and is following a residential anti-displacement and relocation assistance plan required under 24 CFR part 42 in connection with any activity assisted with funding under the Community Development Block Grant (CDBG) or HOME programs.

**Anti-Lobbying** – To the best of the ULG's knowledge and belief:

1. No federal appropriated funds have been paid or will be paid, by or on behalf of it, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into any cooperative agreement and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement;
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of congress, an officer or employee of Congress, or an employee of a member of congress in connection with Pinal County's Federal contract, grant, loan, or cooperative agreement, the ULG shall certify and disclose this to Pinal County so they may complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions; and

**Authority of Jurisdiction** – The consolidated plan is authorized under State and local law and the ULG possesses the legal authority to carry out the programs for which it is seeking funding, in accordance with applicable HUD regulations.

**Consistency with Plan** – The activities to be undertaken with Community Development Block Grant (CDBG), HOME, Emergency Solutions Grant, and housing opportunities for persons with AIDS funds are consistent with the strategic plan in Pinal County's consolidated plan.

**Section 3** – It will comply with section 3 of the Housing and Urban Development Act of 1968 (12 U.S.C. 1701u) and implementing at 24 CFR part 135.

**Citizen Participation** – It is in full compliance and adhering to Pinal County's detailed citizen participation plan that satisfies the requirements of 24 CFR 91.105.

**Community Development Plan** – Pinal County's consolidated plan identifies community development and housing needs and specific both short-term and long-term community development objectives that have been developed in accordance with primary objective of the CDBG program (i.e., the development of viable urban communities, by providing decent housing expanding economic opportunities, primarily, for persons of low and moderate income) and requirements of 24 CFR parts 91 and 570. The ULG further certifies it is following a current consolidated plan that has been approved by HUD.

**Use of funds** – It has complied with the following criteria:

1. **Maximum Feasible Priority.** With respect to activities expected to be assisted with CDBG funds, it has developed a proposal to be included in the Pinal County Action Plan so as to give maximum feasible priority to activities which benefit low-moderate income families or aid in the prevention or elimination of slums or blight. The Action Plan may also include CDBG-assisted activities which the grantee certifies are designed to meet other community development needs having particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community, and other financial resources are not available.
2. **Overall Benefit.** The aggregate use of CDBG funds, including section 108 guaranteed loans, during program year(s) 2020, 2021, 2022, shall principally benefit persons of low and moderate income in a manner that ensures at least 70 percent of the amount is expended for activities that benefit such persons during the designated period.
3. **Special Assessments.** It will not attempt to recover any capital costs of public improvements assisted with CDBG funds, including section 108 loan guaranteed funds, by assessing any amount against properties owned and occupied by persons of low and moderate income, including any fee charged or assessment made as a condition of obtaining access to such public improvements

However, if CDBG funds are used to pay the portion of a fee or assessment that related to the capital costs of public improvements (assisted in part with CDBG funds) financed from other revenue sources, an assessment of charge may be made against the property with respect to the public improvements financed by a source other than CDBG funds. In addition, in the case of properties owned and occupied by moderate-income (not low-income) families, an assessment or charge may be made against the property for public improvements financed by a source other than CDBG funds if the jurisdiction certifies that it lacks CDBG funds to cover the assessment

**Excessive Force** – It has adopted and is enforcing

1. A policy prohibiting the use of excessive force by law enforcement agencies within its jurisdiction against any individuals engaged in non-violent civil rights demonstrations, and
2. A policy of enforcing applicable state and local laws against physically barring entrance to or exit from a facility or location which is the subject of such non-violent civil rights demonstrations within its jurisdiction.

**Compliance with Anti-discrimination laws** – The program will be conducted and administered in conformity with title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d) and the Fair Housing Act (42 U.S.C. 3601-3619) and implementing regulations.

**Lead-Based Paint** – Its activities concerning lead-based paint will comply with the requirements of 24 CFR Part 35, subparts A, B, J, K and R.

**Compliance with Laws** – It will comply with applicable laws.

**Specific HOME Certifications** - The HOME participating jurisdiction certifies that:

**Tenant Based Rental Assistance** – If it plans to provide tenant-based rental assistance, the tenant-based rental assistance is an essential element of its consolidated plan.

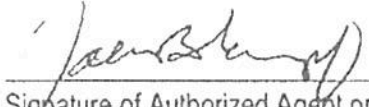
**Eligible Activities and Costs** – It is using and will use HOME funds for eligible activities and costs, as described in 24 CFR §§92.205 through 92.209 and that is not using and will not use HOME funds for prohibited activities, as described in §92.214.

**Subsidy Layering** – Before committing any funds to a project, it will evaluate the project in accordance with the guidelines that it adopts for this purpose and will not invest any additional HOME funds in combination with other federal assistance than is necessary to provide affordable housing;

**Lobbying Certifications**

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 for each such failure.

The authorized official's signature below certifies that this CDBG Application Package has been reviewed and all information provided in this application and any attachment(s) thereto are true and correct.

  
\_\_\_\_\_  
Signature of Authorized Agent or Representative  
John Schempf

May 3, 2021  
Date

Printed Name  
Town Manager

Title  
Town of Mammoth, AZ  
Organization



# Budget Discussion

## Budget Process

- FY 22 Budget
  - Salaries and Positions
    - Staffing
    - Schedules
    - Time off policy
  - Major Budget Issues
- Review Updated Budget Calendar
  - Highlight Key Dates
  - Highlight Key Budget Requirements

## Current Budget Status

- Meeting with Attorney General's Office, RE: Excise Tax Debt
  - Results of Meeting
  - Excise Tax Balance
- Current Liability Status
  - HURF Balance
  - Overcharge Water Balance
- Current Financial Statements
  - Review Current Status

## Council Priorities for FY22

- Capital Improvement Projects
- 5-Year Plan
  - Transportation
  - Water/Sewer/Cemetery
- Update the Master Plan

SECTION 31 – LEAVE

A. Holidays

The following holidays are observed by the Town of Mammoth:

New Year's Day	Thanksgiving Day
Memorial Day	Day After Thanksgiving
Independence Day	Christmas Eve
Labor Day	Christmas Day
Veteran's Day (Nov. 11)	Birthday
President's Day	Martin Luther King Jr.

All permanent full time employees will earn 8 hours, or the equivalent thereof, for each holiday which will be added to the employee's vacation leave balance during the month in which the holiday falls. Those employees taking the holiday off will charge 8 hours to their vacation leave time. Employees are not entitled to earn vacation leave for holidays during their initial six months probationary period.

When any of the holidays fall on a Sunday the following Monday shall be observed as a holiday. When any holiday falls on a Saturday, the prior Friday shall be observed as a holiday. If the Christmas/Christmas Eve holidays fall on Friday and Saturday, Thursday, and Friday will be observed as the holidays. If the Christmas/Christmas Eve holidays fall on Sunday and Monday, Monday and Tuesday will be observed. The Department Head shall do all in his power to maintain essential services during the holiday.

If the holiday falls on an employee's regular scheduled work day and he does work, he shall receive his regular wage for actual hours worked plus 8 hours, or the equivalent thereof, vacation time.

B. Vacation Leave

Vacation leave is provided to regular employees of the Town to enable each eligible employee to return to work mentally refreshed. All regular full time employees in the Town service with an average regular work week of 40 hours shall receive annual vacation with a pay as followed:

<u>Years of Service</u>	<u>Annual Vacation Leave</u>	<u>Accrued per Month</u>
1 year Anniversary	5 working days	3.3 hours
2 to 4	10 working days	6.7 hours
5 to 9	15 working days	10.0 hours
10 to 14	20 working days	13.3 hours
15 or more	25 working days	16.7 hours

Following six (6) months of service, including probationary service, vacation leave may be taken subject to the accrual schedule as established in this policy.

Employees who work less than 1040 hours per year shall not accrue vacation time. Employees who work less than full time but 1040 hours per year or more, shall accrue vacation time on a prorated basis, as determined by the Town Clerk. Provisional employees shall accrue regular vacation leave and shall be entitled to take such leave upon successful completion of the initial probationary period if permanently assigned to the position or be paid if terminated.

If the requirements of the service are such that an employee cannot take part or all vacation leave in a particular year (the calendar year beginning as of January 1<sup>st</sup>) that vacation leave may be carried over and taken during the following year. Under no circumstances may an employee accrue and carry over more vacation leave than 120 hours.

The Town Manager may grant certain exceptions to the provisions of this policy upon written request from any employee eligible to take vacation leave.

#### C. Leave Payoff at Termination

Employees who have satisfactorily completed the initial six months of service and who terminate employment shall be paid in a lump sum for all compensatory time and vacation leave accrued prior to the effective date of termination. Employees who terminate prior to the end of the initial six months of service or who do not successfully complete probation shall forfeit paid vacation leave.

#### D. Leave Scheduling

The times during a calendar year at which an employee may take vacation time shall be determined by the Department Head with due regard for the wishes for the employee and particular regard for the needs of the service. Except under unusual circumstances, request for vacation leave shall be made by the employee to the supervisor far enough in advance to allow the supervisor to plan for the absence.

#### E. Sick Leave

The purpose of sick leave is to ensure the employee will receive a full paycheck in case of actual personal sickness or disability. It is not intended to be used to gain compensation in excess of what would normally be earned. Sick leave shall not be considered a right which an employee may use at his/her discretion, but is a privilege and shall be allowed only in case of actual personal sickness or disability, or as otherwise provided in this section.

Sick leave with pay will be granted to all permanent full time employees in the Town service. In order to receive compensation while absent on sick leave, the employee shall notify the Department Head and/or the Town Clerk prior to or within one hour of normal starting time for the employee. Failure to do so will result in the employee being considered absent without approved leave. When absence is for more than two working days, the employee may be required to file a physician's certification stating the cause of absence.

In the event that an employee becomes sick or has an accident during paid time off for vacation, with proper medical documentation, the time may be charged to accrued sick time.

Sick leave shall be accrued at the rate of eight hours per month for all permanent full time employees working a scheduled forty hours. Part time employees receive sick leave on a reduced prorated basis. There is no limit established as the number of hours of sick leave that may be accrued by employees.

F. Family Sick Leave

Normal sick leave may be used for family sick leave for family members as defined in this policy, and may be taken by an employee in cases where the employee's presence is required elsewhere because of sickness or disability of a relative. Family sick leave shall consist of five days per calendar year.

G. Personal Leave

Two (2) days per year of accumulated sick leave may be used as personal leave with approval of the Department Head. All requests should be submitted to the Department Head in writing.

H. Maternity Leave

1. Definition: Maternity Leave is any combination of vacation leave, sick leave, or special leave without pay taken by an employee due to pregnancy, childbirth or complications due to pregnancy.
2. The Department Head and the Town Manager shall approve a request for maternity leave subject to the following conditions:
  - a. The Department Head and the Town Manager must approve a request for a special leave without pay provided the maternity leave following the childbirth or complications due to pregnancy does not exceed ninety (90) days.
  - b. Maternity leave shall be granted for up to four (4) weeks prior the expected date of delivery, maternity leave may be granted for a period longer than four (4) weeks prior to the expected date of delivery if medically necessary.
  - c. If a special leave without pay is taken as part of a maternity leave, all conditions covered under leave without pay apply to the period of special leave without pay.

4. Maternity leave shall be under the same provisions as sick leave, except as follows:
  - a. The use of paid sick leave shall be only for a period of time which the employee, herself, is physically unable to perform the duties of her position, as certified by a physician, and only to the extent that the employee had sick leave accrued. Paid sick leave for the purpose of providing childcare shall not be allowed, except as provided under Family Sick Leave Time.
  - b. The employee shall be responsible for providing any doctor's statement as may be required by the Town to determine the commencement and termination period of physical disability.
  - c. An employee who had indicated she does not intend to return to duty after the delivery will be granted the use of any sick leave to her credit during the periods before and immediately after the actual delivery, as supported by physician's statement. She will submit her resignation at the time she begins her maternity leave, when she has used the sick leave approved, she will be separated from the Town Service.
  - d. When there is any question about the physical ability of a pregnant employee to perform her job without hazard to her health or that of the unborn child, the supervisor shall request that a Town appointed physician discuss the employee's case with her physician; the Town appointed physician would then establish the period of physical disability.
  - e. All medical statements are subject to review by a Town appointed physician.

#### I. Sick Leave in Relation to Workman's Compensation

Employees are insured by the Town, under the Arizona Workman's Compensation statutes, against injuries and illnesses occurring in the course of the Town employment. The law provides for payment of medical expenses and under certain circumstances, compensation for loss of income. It is mandatory that every job-related injury or illness, regardless of severity, be reported immediately to the supervisor and a written report be prepared and submitted to the Town Clerk.

Payment of medical expenses shall be paid only for the first seven days after the injury or illness when the employee is absent from work. If the disability extends beyond the seven-day period, workman's compensation shall begin on the eighth day the employee is absent from work. If the absence continues beyond the 13<sup>th</sup> day, compensation shall be computed and made retroactive to the date the injury or illness occurred.

During those periods when workman's compensation is not provided, pay, if any, must be charged to the employee's accrued sick leave or vacation leave if all sick leave has been exhausted.

An employee receiving temporary disability payments under the workman's compensation laws may use accumulated sick leave in order to continue to maintain his or her regular income. However, all employees receiving full salary in lieu of temporary disability payments shall remit any funds received under workman's compensation to the Town. An employee receiving workman's compensation and not supplementing their income with sick leave shall not accrue sick or vacation leave or receive pay for holidays for any pay period they do not actually perform their duties. The employee's accumulated sick leave shall be used until it is exhausted. Thereafter, vacation time may be used until it is exhausted.

No employee shall receive sick leave as a result of a job injury or disease incurred while employed by someone other than the Town of Mammoth.

#### J. Catastrophic Sickness

Employees shall be allowed an additional five (5) days sick leave per year for catastrophic sickness. This leave can only be used while confined in a hospital or recuperation at doctor's orders, for major surgery that involves the physical health of the employee. These additional five (5) days shall not accumulate. This will only be effective after all other leave is exhausted.

#### K. Return to Duty

A certification from a licensed physician or practitioner allowing an individual to return to work is required for any absence, due to illness or injury, when it is determined by the Department Head that one is necessary to establish that an employee is fit to perform his/her duties.

#### L. Bereavement Leave

A regular or probationary full-time employee may be granted paid bereavement leave due to a death in the immediate family.

For the purpose of this section the term immediate family means the employee's spouse, child, stepchild, mother, father, sister, brother, mother-in-law, father-in-law, brother-in-law, sister-in-law, step-parent-in-law, grandparent and grandchild.

The amount of bereavement leave is limited to three (3) days.

If the employee wishes to take leave beyond three (3) days, an additional 2 days may be charged to sick leave.

Bereavement leave can be used by employees with more than six (6) months of service.

#### M. Military Leave

Military leave shall be granted in accordance with the provisions of State Law. All employees entitled to military leave shall give their supervisors an opportunity, within the limits of military regulations, to determine when such leave shall be taken.

N. Jury Duty Leave

Every regular employee of the Town who is required to serve as a juror shall be entitled to excuse themselves from their duties with the Town during the period of such service or while necessarily being present in court as a result of such call under such circumstances the employee shall be paid full salary and any payment received from the court shall be remitted to the Town, except travel pay, for such duty. Employees subpoenaed to testify as witnesses in criminal or civil cases shall be entitled to absent themselves in the same manner as for jury leave.

O. Leave Without Pay

A Department Head may grant a probationary or regular employee a leave of absence without pay, not to exceed three days in duration.

The Town Manager may grant a probationary or regular employee a leave of absence without pay for not more than six months. No such leave shall be granted except upon written request of the employee. The request shall set forth the reason for such leave. Approval of the Town Manager shall be set forth in writing. Upon expiration of a regularly approved leave or within ten calendar days after the notice to return to work, the employee shall be reinstated in the position held at the time leave was granted. Failure on the part of the employee on leave to report promptly upon expiration of the leave, or within ten calendar days after notice to return to work, shall be cause for termination.

P. Insurance Participation

Employees on special leaves without pay are responsible for the payment of the entire insurance premium. Each such employee must make the premium payment directly to the Town Clerk in order to continue coverage.

Q. Transfer of Sick Leave

Employees may transfer up to but not more than forty (40) hours of accumulated sick leave within twelve (12) month period to another employee who has experienced a catastrophic sickness and has exhausted all available leave.

An employee experiencing a catastrophic sickness may accept transfers of up to one hundred twenty (120) hours only after exhausting all available leave including the additional five (5) days allowed for catastrophic sickness.

TOWN OF MAMMOTH  
EXPENDITURES/BUDGET COMPARISON  
FY 20/21 ENDING April 30, 2021

RESTRICTED FUNDS

Revenues		Acct.	Department/Category	YTD Actual	Budget	Unexpended	Pcnt
Fund	No						
21 -	33		PC Excise Tax	47,612.01	1,192,929.00	1,145,316.99	4.0%
41	33		Highway Users Fund (HURF)	115,800.74	1,000,000.00	884,199.26	11.6%
45 -	30		Misc. Grant Funds	361,334.68	1,295,000.00	933,665.32	27.9%
21 -	33		Transfer In	216,415.00	0.00	(216,415.00)	
			Total Restricted Funds	741,162.43	3,487,929.00	2,746,766.57	21.2%

Expenditures		Acct.	Department/Category	YTD Actual	Budget	Unexpended	Pcnt
Fund	No						
21	40		PC Excise Tax	305,806.97	1,192,929.00	887,122.03	25.6%
41 -	40		Highway Users Fund (HURF)	0.00	1,000,000.00	1,000,000.00	0.0%
45 -	40		Misc. Grant Funds	231,190.65	1,295,000.00	1,063,809.35	17.9%
45 -	67		Transfer Out	(193,679.00)	0.00	(193,679.00)	
			Total Restricted Funds	343,318.62	1,295,000.00	951,681.38	26.5%

Net Revenues Over Expenditures 397,843.81



TOWN OF MAMMOTH  
EXPENDITURES/BUDGET COMPARISON  
FY 20/21 ENDING April 30, 2021

ENTERPRISE FUNDS

Revenue		Acct.		Department/Category	YTD Actual	Budget	Unexpended	Pcnt
Fund	No	No						
51	-	37		Water Enterprise Fund	\$199,130.86	\$368,400.00	\$184,088.60	54.1%
54	-	37		Sewer Enterprise Fund	\$139,251.47	\$171,750.00	\$60,062.27	81.1%
56	-	37		Sanitation Enterprise Fund	\$106,951.75	\$134,060.00	\$49,618.65	79.8%
58	-	37		Cemetery Enterprise Fund	\$23,598.00	\$30,400.00	\$10,966.00	77.6%
				Total Franchise Funds	\$468,932.08	\$704,610.00	\$304,735.52	66.6%
Expenditures								
Fund	No	No		Department/Category	YTD Actual	Budget	Unexpended	Pcnt
51	-	40		Water Enterprise Fund	\$379,443.13	\$368,400.00	\$71,702.69	103.0%
54	-	40		Sewer Enterprise Fund	\$130,987.36	\$171,750.00	\$57,602.46	76.3%
56	-	40		Sanitation Enterprise Fund	\$90,748.77	\$134,060.00	\$67,648.99	67.7%
58	-	40		Cemetery Enterprise Fund	\$4,254.97	\$30,400.00	\$26,348.66	14.0%
				Total Franchise Funds	\$605,434.23	\$704,610.00	\$223,302.80	85.9%
				Net Revenues Over Expenditures- Water	(\$180,312.27)			
				Net Revenues Over Expenditures- Sewer	\$8,264.11			
				Net Revenues Over Expenditures- Sanitation	\$16,202.98			
				Net Revenues Over Expenditures- Cemetery	\$19,343.03			
				Net Revenues Over Expenditures- Enterprise	(\$136,502.15)			