

Coconino County

Annual Expenditure Limitation Report

Year Ended June 30, 2020

A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General





The Arizona Auditor General's mission is to provide independent and impartial information and specific recommendations to improve the operations of State and local government entities. To this end, the Office provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits and special reviews of school districts, State agencies, and the programs they administer.

The Joint Legislative Audit Committee

Representative **Matt Gress**, Chair

Representative **Tim Dunn**

Representative **Alma Hernandez**

Representative **Beverly Pingerelli**

Representative **Marcelino Quiñonez**

Representative **Ben Toma** (ex officio)

Senator **Sonny Borrelli**, Vice Chair

Senator **David C. Farnsworth**

Senator **Anthony Kern**

Senator **Juan Mendez**

Senator **Catherine Miranda**

Senator **Warren Petersen** (ex officio)

Audit Staff

Melanie M. Chesney, Deputy Auditor General and Acting Director, Financial Audit Division

Taryn Stangle, Manager

Contact Information

Arizona Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018-7271

(602) 553-0333

contact@azauditor.gov

www.azauditor.gov



TABLE OF CONTENTS

Independent accountants' report	1
Annual Expenditure Limitation Report—Part I	2
Annual Expenditure Limitation Report—Part II	3
Annual Expenditure Limitation Report—Reconciliation	4
Notes to Annual Expenditure Limitation Report	5
Attachment	10



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

Independent accountants' report

Members of the Arizona State Legislature

The Board of Supervisors of
Coconino County, Arizona

We have examined the accompanying Annual Expenditure Limitation Report (report) of Coconino County for the year ended June 30, 2020, and the related notes to the report. The County'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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

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.

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

February 20, 2024

Coconino County
Annual Expenditure Limitation Report—Part I
Year ended June 30, 2020

1. Economic Estimates Commission expenditure limitation		\$65,813,277
2. Amount subject to the expenditure limitation (total amount from part II, line C)	\$67,729,196	
3. Board-authorized expenditures necessitated by a disaster the Governor declared (Note 2 and Attachment)	<u>1,915,919</u>	
4. Subtotal	<u>65,813,277</u>	
5. Total adjusted amount subject to the expenditure limitation		<u>65,813,277</u>
6. Amount under the expenditure limitation		<u>\$ 0</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: Siri Mullaney

Name and title: Siri Mullaney, CFO

Telephone number: (928) 679-7180 Date: February 20, 2024

Coconino County

Annual Expenditure Limitation Report—Part II

Year ended June 30, 2020

Description	Governmental funds	Internal service fund	Fiduciary funds	Total
A. Amounts reported on the reconciliation, line D	\$ 107,221,383	\$ 3,386,663	\$ 268,776,935	\$ 379,384,981
B. Less exclusions claimed:				
Dividends, interest, and gains on the sale or redemption of investment securities (Note 3)	1,010,910	6,283		1,017,193
Trustee or custodian (Note 4)	403,664		268,776,935	269,180,599
Grants and aid from the federal government (Note 5)	7,193,658			7,193,658
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes (Note 6)	163,872			163,872
Amounts received from the State of Arizona (Note 5)	10,566,774			10,566,774
Quasi-external interfund transactions (Note 7)		3,312,023		3,312,023
Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements (Note 8)	2,529,621			2,529,621
Highway user revenues in excess of those received in fiscal year 1979-80 (Note 5)	9,148,802			9,148,802
Contracts with other political subdivisions (Note 5)	48,335			48,335
Refunds, reimbursements, and other recoveries (Note 9)	148,302			148,302
Amounts received for distribution to school districts (Note 10)	2,684,218			2,684,218
Prior years carryforward (Note 11)	<u>5,662,388</u>			<u>5,662,388</u>
Total exclusions claimed	<u>39,560,544</u>	<u>3,318,306</u>	<u>268,776,935</u>	<u>311,565,785</u>
C. Amounts subject to the expenditure limitation	<u>\$ 67,660,839</u>	<u>\$ 68,357</u>	<u>\$ -</u>	<u>\$ 67,729,196</u>

See accompanying notes to report.

Coconino County
Annual Expenditure Limitation Report—Reconciliation
Year ended June 30, 2020

Description	Governmental funds	Internal service fund	Fiduciary funds	Total
A. Total expenditures/expenses/deductions and applicable other financing uses, special items, and extraordinary items reported within the fund financial statements	\$ 144,325,229	\$ 3,318,306	\$ 268,776,935	\$416,420,470
B. Subtractions:				
Items not requiring use of current financial resources:				
Depreciation		489,046		489,046
Pension and other postemployment benefits (OPEB) expense (Note 12)		99,810		99,810
Expenditures of separate legal entities established under Arizona Revised Statutes (A.R.S.) (Note 13)	44,086,730			44,086,730
Required fees/reimbursements made to Arizona State agencies (Note 14)	649,120			649,120
Total subtractions	<u>44,735,850</u>	<u>588,856</u>		<u>45,324,706</u>
C. Additions:				
Capital asset acquisitions		599,445		599,445
Pension and OPEB contributions paid in the current year (Note 12)		57,768		57,768
County transfers to separate legal entities (Note 13)	7,632,004			7,632,004
Total additions	<u>7,632,004</u>	<u>657,213</u>		<u>8,289,217</u>
D. Amounts reported on part II, line A	<u>\$ 107,221,383</u>	<u>\$ 3,386,663</u>	<u>\$ 268,776,935</u>	<u>\$ 379,384,981</u>

See accompanying notes to report.

Coconino County

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 authorized expenditures in excess of its expenditure limitation and 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; statement of cash flows for the proprietary funds; and the statement of changes in fiduciary net position for the fiduciary funds.

Note 2

The reduction to the amount subject to the expenditure limitation is due to expenditures related to several State of Emergencies declared by the Governor. On February 28, 2019, the Governor declared a State of Emergency in Coconino County due to a series of winter storms producing unusually high amounts of heavy snow and rainfall throughout Arizona that led to road closures, power outages, and school closures as well as post-winter storm concerns such as flooding, structural damage, hazardous road conditions, and a propane shortage (2019 February Winter Storms emergency). Under a resolution subsequently approved and adopted by the County Board of Supervisors to approve expenditures directly necessitated by the 2019 February Winter Storms emergency, the County Board of Supervisors approved expenditures in the amount of \$88.00 for fiscal year 2020 in direct response to the emergency. On July 23, 2019, the Governor declared a State of Emergency in Coconino County for a wildfire designated as the Museum Fire (Museum Fire Declaration) and amended the Museum Fire Declaration for post-fire flooding on September 11, 2019. Under a resolution subsequently approved and adopted by the County Board of Supervisors to approve expenditures directly necessitated by the Museum Fire emergency, the County Board of Supervisors approved expenditures by the County in the amounts of \$463,605 and \$84,716, respectively, for the fire and flooding emergency events. In addition, on March 11, 2020, the Governor declared a State of Emergency due to the COVID-19 pandemic (COVID-19 emergency), which remained in effect until the declaration was terminated by the Governor on March 30, 2022. Under a resolution subsequently approved and adopted by the County Board of Supervisors to approve expenditures directly necessitated by the COVID-19 emergency, the County Board of Supervisors approved expenditures by the County in the amount of \$1,367,510 in direct response to this emergency that was not reimbursed or funded by State or federal awards. See attachments starting on page 10.

Note 3

The \$1,010,910 exclusion claimed for dividends, interest, and gains on the sale or redemption of investment securities in the governmental funds includes investment earnings expended of \$413,358 and interest on delinquent taxes expended of \$597,552, which was recorded as tax revenue. Remaining unspent revenues of \$831,391, have been carried forward to future years.

Coconino County

Notes to Annual Expenditure Limitation Report

Year ended June 30, 2020

Note 4

The exclusion claimed for trustee or custodian in the Governmental Funds consists of \$403,664 expended from the County Anti-Racketeering Fund, benefiting other jurisdictions, that were recorded as general government expenditures. In the Fiduciary Funds, the exclusion consists of \$268,776,935 in distributions to investment pool participants.

Note 5

The following schedule presents revenues from which exclusions have been claimed for federal grants and aid, amounts received from the State of Arizona, highway user revenues, and contracts with other political subdivisions in the governmental funds:

Description	
Grants and aid from the federal government	\$ 7,193,658
Amounts received from the State of Arizona	10,566,774
Highway user revenues in excess of those received in fiscal year 1979-80	9,148,802
Contracts with other political subdivisions	48,335
Other revenues—(nonexcludable)	39,855,849
Amount carried forward	<u>4,143,920</u>
Total intergovernmental revenues as reported in the fund financial statements	<u>\$70,957,338</u>

Note 6

The exclusions claimed for grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes in the Governmental Funds, consists of \$163,872 of contributions revenue expended. Remaining excludable revenues of \$26,855 have been carried forward to future years. The remaining contributions revenue of \$816,480 was nonexcludable.

Note 7

The \$3,312,023 exclusion claimed in the Internal Service Fund for quasi-interfund transactions consists of charges for services revenues expended. Excludable Internal Service Fund charges for services revenues of \$146,161 were unexpended and carried forward to future years.

Note 8

The exclusion claimed for amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements of \$2,529,621 consists of county sales taxes that were related to special sales tax monies voters approved November 5, 2002, and November 4, 2014, to be spent for parks and open space projects and improvement projects that were expended during the fiscal year. Remaining excludable amounts of \$121,083 have been carried forward to future years.

Coconino County

Notes to Annual Expenditure Limitation Report

Year ended June 30, 2020

Note 9

The revenues from which the exclusion has been claimed for refunds, reimbursements, and other recoveries consist of charges for services of \$209,775. Of this amount, \$148,302 was claimed as an exclusion and \$61,473 has been carried forward to future years.

Note 10

The \$2,684,218 exclusion claimed for amounts received for distribution to school districts consists of federal, state, and county revenues recorded as education expenditures for operating an accommodation school. Remaining county revenues of \$187,259 have been carried forward to future years.

Note 11

Prior years carryforward consists of constitutionally excludable revenues unexpended in the year of receipt that have been accumulated and were expended in the current year as follows:

Description	Governmental funds
Dividends, interest, and gains on the sale or redemption of investment securities	\$ 6,974
Grants and aid from the federal government	159,765
Grants, aid, contributions, or gifts from a private agency, organization, or individual except amounts received in lieu of taxes	6,657
Amounts received from the State of Arizona	243,708
Highway user revenues in excess of those received in fiscal year 1979-80	5,031,911
Contracts with other political subdivisions	
Refunds, reimbursements, and other recoveries	<u>213,373</u>
Total prior years carryforward expended	<u>\$5,662,388</u>

Note 12

The \$99,810 subtraction for pension and other post employment benefit (OPEB) expense consists of changes in the net pension and OPEB liabilities, changes in deferred outflows related to pensions and OPEB, and changes in deferred inflows related to pensions and OPEB, recognized in the current year in the internal service fund. The \$57,768 addition for pension and OPEB contributions paid in the current year consists of the required pension and OPEB contributions made to the Arizona State Retirement System from the internal service fund.

Note 13

The \$44,086,730 subtraction for separate legal entities established under Arizona Revised Statutes consists of expenditures of special assessment districts included within the County's reporting entity, but not included in the Economic Estimates Commission base limit calculations, and are reported in the governmental funds category in the fund financial statements:

Coconino County

Notes to Annual Expenditure Limitation Report

Year ended June 30, 2020

Special assessment districts	
Public safety	\$25,283,990
Health	13,784,159
Culture and recreation	5,010,112
Sanitation	<u>8,469</u>
Total	<u>\$44,086,730</u>

The \$7,632,004 addition for county monies transferred to separate legal entities consists of the County's required maintenance of effort payments for the Jail District of \$2,633,218, the Public Health Services District of \$4,859,947, and \$86,945 transferred to the public health department in excess of the required maintenance of effort requirements that are reported as transfers in to these separate legal entities. In addition, the County transferred \$51,894 to the Flood Control District.

Note 14

The subtraction of \$649,120 for required fees/reimbursements paid to Arizona state agencies consists of payments to the Arizona Department of Health Services pursuant to Laws 2019, Chapter 270, Section 19, for the cost of inpatient competency restoration treatment and part of the costs to commit an individual the court determines to be sexually violent by the court, which were recorded as general government expenditures.

Note 15

Revenues that are constitutionally excludable that were not spent in the year of receipt may be accumulated and excluded in future years when spent. A summary of the revenue sources and the changes in their balances is shown in the table below:

Description	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020
Dividends, interest, and gains on the sale or redemption of investment securities	\$20,462,580	\$ 831,391	\$ 6,974	\$21,286,997
Trustee or Custodian	503,372			503,372
Grants and aid from the federal government	1,866,493	2,876,369	775,080	3,967,782
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	454,800	26,855	6,673	474,982
Amounts received from the State of Arizona	799,038	1,053,394	267,768	1,584,664
Quasi-external interfund transactions	694,150	146,161		840,311
Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements	4,853,056	121,083		4,974,139
Highway user revenues in excess of those received in fiscal year 1979-80	11,044,310		5,031,911	6,012,399
Contracts with other political subdivisions	237,096	214,157		451,253
Refunds, reimbursements, and other recoveries	1,103,540	61,473	213,373	951,640
Amounts received for distribution to school districts	<u>2,428,281</u>	<u>187,259</u>		<u>2,615,540</u>
Total carryforward	<u>\$44,446,716</u>	<u>\$5,518,142</u>	<u>\$6,301,779</u>	<u>\$43,663,079</u>

Coconino County

Notes to Annual Expenditure Limitation Report

Year ended June 30, 2020

Note 16

Reductions in carryforward include the following adjustments to correct ending carryforward balances for several line items that were no longer available for exclusion by the County.

Grants and aid from the federal government	\$615,315
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	16
Amounts received from the State of Arizona	<u>24,060</u>
Total adjustments	<u>\$639,391</u>

**DECLARATION OF EMERGENCY
2019 February Winter Storms**

WHEREAS, beginning on February 16, 2019, and continuing, a series of winter storms are producing unusually high amounts of heavy snow and rainfall throughout Arizona; and

WHEREAS, the following counties, municipalities, and tribal nations have declared emergencies in preparation for, and in response to, the storms: Apache, Coconino, Gila, Navajo, and Yavapai Counties, Cities of Flagstaff and Prescott, Towns of Payson and Williams, Hopi Tribe, Navajo Nation, and White Mountain Apache Tribe; and

WHEREAS, state agencies, counties, municipalities, and tribal nations have responded, staffed their emergency operations centers and have taken emergency measures to protect communities and residents; and

WHEREAS, several counties, municipalities, and tribal nations opened and staffed shelters and/or warming stations for impacted residents; and

WHEREAS, residents have been affected by road closures, power outages, and school closures; and

WHEREAS, full impacts from these storms have not been assessed and are anticipated to increase during the remainder of the continued precipitation and following as the temperatures rise and the snow melts; and

WHEREAS, post-winter storm concerns include, but are not limited to, flooding from rapid melting snow, continued damage to power lines due to wet snow, ice, strong winds and falling trees, structural damages due to weight of excess snow and ice, hazardous road conditions (i.e. black ice, slick or unstable roads), and reduced visibility due to dense fog after heavy rainfall and snow; and

WHEREAS, in addition to the other effects of winter weather, freezing temperatures and winter conditions throughout Arizona and the Southwest during the month of February have led to a spike in demand of propane supplies throughout the Southwest; and

WHEREAS, private sector efforts to respond to the immediate demand for propane have been stymied by the closure of roads due to winter weather conditions and are further hampered by hours of service regulations that limit the number of hours that truckers who supply the propane can work; and

WHEREAS, pursuant to 49 CFR § 390.23 and the Arizona Administrative Code (AAC) R17-5-203C, such hours of service regulations may be suspended in response to a local or regional emergency; and

WHEREAS, the severity of the propane shortage continues and can be alleviated by a further temporary suspension of the relevant hours of service regulations in Arizona; and

WHEREAS, the Governor is authorized to declare an emergency pursuant to A.R.S. §26-303(D);

WHEREAS, the Legislature has authorized the expenditure of funds in an event of an emergency pursuant to A.R.S. §35-192; and

NOW, THEREFORE I, Douglas A. Ducey, Governor of the State of Arizona, by virtue of the authority vested in me by the Constitution and Laws of the State, do hereby determine that the 2019 February Winter Storms justifies a declaration of a State of Emergency, pursuant to A.R.S. § 26-303(D), and I do hereby:

- a. Declare that a State of Emergency exists effective February 16, and continuing, in the following county areas affected by this winter storm: Apache, Cochise, Coconino, Gila, Greenlee, Mohave, Navajo, Pinal, Pima, Santa Cruz, and Yavapai; and
- b. Direct that the sum of \$200,000 from the general fund be made available to the Director of the Arizona Division of Emergency Management to be expended in accordance with A.R.S. §35-192, A.A.C. R8-2-301 to 321, and Executive Order 79-4; and
- c. Direct that the State of Arizona Emergency Response and Recovery Plan be used to direct and control state and other assets and authorize the Director of the Arizona Division of Emergency Management to coordinate state assets; and
- d. Suspend the requirements contained in A.A.C. R17-5-202 and A.A.C. R17-5-203 that incorporate Motor Carrier Safety Regulations, 49 CFR §§ 385, 390-399 until March 15, 2019 insofar as they would otherwise apply to any vehicle supplying propane or liquefied propane gas in Arizona; and
- e. Declare that all other regulations under the A.A.C. and 49 CFR shall remain in effect.
- f. Authorize the Adjutant General to mobilize and call to activate all or such part of the Arizona National Guard as is determined necessary to assist in the protection of life and property throughout the state.



IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Arizona.

A handwritten signature in black ink, reading "Douglas A. Ducey".

GOVERNOR

DONE at the Capitol in Phoenix on this twenty-eighth day of February in the Year Two Thousand Nineteen and of the independence of the United States of America the Two Hundred and Forty-Third.

ATTEST:

A handwritten signature in blue ink, consisting of stylized initials followed by a long horizontal line.

Secretary of State

DECLARATION OF EMERGENCY
2019 February Winter Storms
(Amends Declaration issued February 28, 2019)

WHEREAS, between February 14, 2019, and February 23, 2019, a series of winter storms produced unusually high amounts of heavy snow and rainfall throughout areas of Arizona; and

WHEREAS, subsequent snowmelt over the following weeks revealed damages associated with this event; and

WHEREAS, the following counties, municipalities, and tribal nations had declared emergencies in preparation for, and in response to, the storms: Apache, Coconino, Gila, Navajo, and Yavapai Counties, Cities of Flagstaff and Prescott, Towns of Payson and Williams, Hopi Tribe, Navajo Nation, and White Mountain Apache Tribe; and

WHEREAS, a State Declaration of Emergency was authorized on February 28, 2019, pursuant to A.R.S. §26- 303(D); and

WHEREAS, the Legislature has authorized the expenditure of funds in an event of an emergency pursuant to A.R.S. §35-192; and

NOW, THEREFORE I, Douglas A. Ducey, Governor of the State of Arizona, by virtue of the authority vested in me by the Constitution and Laws of the State, do hereby amend the State Declaration of Emergency, declared on February 28, 2019, for the 2019 February Winter Storms pursuant to A.R.S. § 26-303(D), and I do hereby:


- a. Declare that a State of Emergency existed in the following counties due to the effects of a winter storm system that occurred between February 14, 2019 and February 23, 2019: Apache, Coconino, Gila, Mohave, Navajo, Pima, and Yavapai.

IN WITNESS WHEREOF, I have
hereunto set my hand and caused to be
affixed the Great Seal of the State of
Arizona.


GOVERNOR

DONE at the Capitol in Phoenix on this
eighteenth day of July in the Year Two
Thousand Nineteen and of the
independence of the United States of
America the Two Hundred and Forty-
Forth.

ATTEST:


Secretary of State



STATE OF ARIZONA



DECLARATION OF EMERGENCY

* Museum Fire Emergency *

WHEREAS, a wildfire, designated as the Museum Fire, originated in the Coconino National Forest located in the Dry Lake Hills area northwest of Mount Elden, in Coconino County, on July 21, 2019; and

WHEREAS, the Museum Fire continues burning uncontrolled with more than 1,800 acres burned to date threatening numerous homes and local residents, as well as critical communications infrastructure located on top of Mount Elden; and

WHEREAS, at this time evacuation orders have been issued for recreational areas of FR 420 to Hwy 89, Mount Elden Lookout, residential areas along Mount Elden Lookout Road, and Schultz Pass Road to private land. Pre-evacuation notices have been issued for Mt. Elden Lookout Estates, north and west of Hwy 89 and Silver Saddle, Hutcheson Acres, McCann Estates, and all of Timberline communities including, Black Bill Park, Wupatki Trails, and Pine Mountain Estates; and

WHEREAS, a Red Cross shelter has been established at Sinagua Middle School in Flagstaff to support evacuees; and

WHEREAS, the City of Flagstaff has ordered Buffalo Park and all adjacent trails into and out of Coconino National Forest closed for emergency access; and

WHEREAS, significant smoke is expected to impact the Flagstaff area and communities east of Flagstaff, which may affect residents with respiratory issues; and

WHEREAS, federal and state fire suppression resources, including a Type I Incident Management Team, have responded and are actively working to suppress the fire; and

WHEREAS, both the City of Flagstaff and Coconino County have issued an emergency declaration on July 22, 2019, and are requesting assistance from the state; and

WHEREAS, the Federal Emergency Management Agency approved a fire management grant for Coconino County on July 22, 2019, that will support the reimbursement of costs associated with suppression of the fire being directed by the Incident Management Team, and emergency protective measures and response efforts associated with suppression efforts conducted by county and state agencies as directed by the county; and

WHEREAS, post-fire flooding impacts for multiple communities downstream of the burn area are of significant concern given that Arizona is actively in monsoon season; and

WHEREAS, state agencies will provide resources to support this event upon request of the Arizona Department of Forestry and Fire Management for fire suppression efforts and/or the Arizona Department of Emergency & Military Affairs, Division of Emergency Management for response and/or recovery actions; and

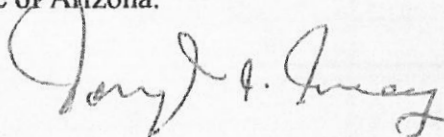
WHEREAS, the Governor is authorized to declare an emergency pursuant to A.R.S. § 26-303(D); and

WHEREAS, the Legislature has authorized the expenditure of funds in the event of an emergency pursuant to A.R.S. § 35-192.

NOW, THEREFORE, I, Douglas A. Ducey, Governor of the State of Arizona, by virtue of the authority vested in me by the Constitution and Laws of the State, do hereby determine that the Museum Fire justifies a declaration of a State of Emergency, pursuant to A.R.S. § 26-303(D), and I do hereby:

- a. Declare that a State of Emergency exists in Coconino County, effective July 21, 2019, and continuing; and
- b. Direct that the sum of \$200,000 from the general fund be made available to the Director of the Arizona Division of Emergency Management to be expended in accordance with A.R.S. § 35-192, A.A.C. R8-2-301 to 321, and Executive Order 79-4; and
- c. Direct that the State of Arizona Emergency Response and Recovery Plan be used to direct and control state and other assets and authorize the Director of the Arizona Division of Emergency Management to coordinate state assets; and
- d. Authorize the Adjutant General to mobilize and call to activate all or such part of the Arizona National Guard as is determined necessary to assist in the protection of life and property throughout the state.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Arizona.



GOVERNOR

DONE at Fort Tuthill Park in Flagstaff on this twenty-third day of July in the Year Two Thousand Nineteen and of the Independence of the United States of America the Two Hundred and Forty-fourth.

ATTEST:



Secretary of State



DECLARATION OF EMERGENCY
*** Museum Fire Emergency (SD2001) ***
(Amendment of Declaration issued July 23, 2019)

WHEREAS, a wildfire, designated as the Museum Fire, originated in the Coconino National Forest located in the Dry Lake Hills area northwest of Mount Elden, in Coconino County, on July 21, 2019; and

WHEREAS, both the City of Flagstaff and Coconino County issued emergency declarations on July 22, 2019, and requested assistance from the state; and

WHEREAS, the Federal Emergency Management Agency approved a Fire Management Assistance Grant for Coconino County on July 22, 2019, through July 28, 2019, that supports the reimbursement of costs associated with suppression of the fire being directed by the Incident Management Team, and emergency protective measures and response associated with suppression efforts conducted by county and state agencies as directed by the county; and

WHEREAS, post-fire flooding from monsoonal storms as a result of the burn scar area, its proximity to the Flagstaff community, and high potential of direct impact is a significant concern; and

WHEREAS, a State Declaration of Emergency was authorized on July 23, 2019, pursuant to A.R.S. § 26-303(D); and

WHEREAS, the Legislature has authorized the expenditure of funds in the event of an emergency pursuant to A.R.S. § 35-192.

NOW, THEREFORE, I, Douglas A. Ducey, Governor of the State of Arizona, by virtue of the authority vested in me by the Constitution and Laws of the State, do hereby amend the State Declaration of Emergency, declared July 23, 2019, for the Museum Fire Emergency, pursuant to A.R.S. § 26-303(D), and I do hereby:

- a. Declare that a State of Emergency existed in Coconino County, between July 21, 2019, and July 28, 2019.
- b. Declare that all other terms set forth in the State Declaration of Emergency dated July 23, 2019, shall remain unchanged.



IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Arizona.


GOVERNOR

DONE at the Capitol in Phoenix on this eleventh day of September in the Year Two Thousand Nineteen and of the Independence of the United States of America the Two Hundred and Forty-Fourth.

ATTEST:



Secretary of State

DECLARATION OF EMERGENCY

COVID-19

WHEREAS, the World Health Organization declared a Public Health Emergency of International Concern on January 30, 2020, the United States Department of Health and Human Services declared a Public Health Emergency related to the COVID-19 outbreak on January 31, 2020, and the World Health Organization officially declared a pandemic due to COVID-19 on March 11, 2020; and

WHEREAS, globally there are 124,908 total confirmed cases and 4,591 total deaths to-date related to COVID-19, and the situation is rapidly evolving with person-to-person transmission and continued community transmission; and

WHEREAS, COVID-19 was first discovered in Wuhan, China, and is known to cause respiratory illness, which can result in severe disease complications and death; and

WHEREAS, Arizona is proactively leading on the COVID-19 response in the United States, as the third of 39 states that have confirmed cases of COVID-19; and

WHEREAS, the Arizona Department of Health Services and local public health departments have identified 9 cases of COVID-19, including cases spreading in the community, and have additional patients under investigation linked to the global outbreak; and

WHEREAS, COVID-19 poses a serious public health threat for infectious disease spread to Arizona residents and visitors if proper precautions recommended by public health are not followed; and

WHEREAS, the Arizona Department of Health Services in partnership with the Centers for Disease Control and Prevention (CDC) and local public health departments have implemented disease surveillance and testing for confirmed COVID-19 case(s) and patients under investigation; and

WHEREAS, in Arizona, public health and health care systems have identified precautions and interventions that can mitigate the spread of COVID-19; and

WHEREAS, the Arizona Department of Health Services requires a more robust and integrated response to successfully combat the COVID-19 outbreak; and

WHEREAS, the Governor and the Director of the Arizona Department of Health Services have reasonable cause to believe the spread of COVID-19 can lead to severe respiratory illness, disease complications, and death for Arizona residents, particularly those with underlying medical conditions or the elderly; and

WHEREAS, it is necessary and appropriate to take action to ensure the spread of COVID-19 is controlled and that the residents of Arizona remain safe and healthy; and

WHEREAS, the Governor is authorized to declare an emergency pursuant to A.R.S. § 26-303(D) and in accordance with A.R.S. § 26-301(15).

WHEREAS, pursuant to A.R.S. § 26-307(A), a state agency, when designated by the Governor, may make, amend and rescind orders, rules and regulations necessary for emergency functions;

WHEREAS, pursuant to A.R.S. § 36-787(A), during a state of emergency declared by the Governor as a result of an occurrence or imminent threat of illness or health condition caused by an epidemic that poses a substantial risk of a significant number of human fatalities or incidents of permanent or long-term disability, the Arizona Department of Health Services shall coordinate all matters pertaining to the public health emergency response of the State; and

WHEREAS, pursuant to A.R.S. § 36-787(B) and (C), during a state of emergency declared by the Governor, the Governor, in consultation with the Director of the Arizona Department of Health Services, may issue orders pertaining to the public health emergency response of the State; and

WHEREAS, pursuant A.R.S. §§ 36-788 and 36-789, during a state of emergency declared by the Governor, the Arizona Department of Health Services, to protect the public health, may establish and maintain places of isolation and quarantine and require the isolation or quarantine of any person who has contracted or been exposed to a highly contagious and fatal disease;

WHEREAS, the Legislature has authorized the expenditure of funds in an event of an emergency pursuant to A.R.S. § 35-192; and

WHEREAS, Executive Order 2017-06 establishes the Arizona Emergency Response and Recovery Plan to assist in responding to emergencies including public health emergencies; and

NOW, THEREFORE I, Douglas A. Ducey, Governor of the State of Arizona, by virtue of the authority vested in me by the Constitution and Laws of the State, do hereby determine that the *COVID-19* outbreak presents conditions in Arizona, which are or are likely to be beyond the control of the services, personnel, equipment, and facilities of any single county, city or town, and which require the combined efforts of the State and the political subdivision, and thus justifies a declaration of a State of Emergency; accordingly, pursuant to A.R.S. §§ 26-303(D) and 36-787, I do hereby:

- a. Declare that a State of Emergency exists in Arizona due to the *COVID-19* outbreak, effective March 11, 2020; and
- b. Direct that the State of Arizona Emergency Response and Recovery Plan be used, and the Division of Emergency Management to be engaged, as necessary or requested, to assist the Arizona Department of Health Services' coordination of the public health emergency response and authorize the use of state assets as necessary; and

- c. Authorize the Director of the Arizona Department of Health Services to coordinate all matters pertaining to the public health emergency response of the State in accordance with A.R.S. Title 36, Chapter 6, Article 9;

This Emergency Declaration will be eligible for termination upon the resolution of the outbreak as determined by the Arizona Department of Health Services.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Arizona.

ATTEST:



GOVERNOR

DONE at the Capitol in Phoenix on this 11th day of March in the Year Two Thousand Twenty and of the Independence of the United States of America the Year Two Hundred and Forty-Fourth.

ATTEST:



Secretary of State



TERMINATION OF EMERGENCY

COVID-19

WHEREAS, on March 11, 2020, a declaration of emergency was issued to address the COVID-19 public health emergency; and

WHEREAS, the Declaration of Emergency and Arizona Revised Statutes (A.R.S.) § 36-787 directs that the Director of the Arizona Department of Health Services was to coordinate all matters pertaining to the public health crisis and the State's response; and

WHEREAS, the Declaration of Emergency directed that the Arizona Department of Health Services was to determine when the emergency would be eligible for termination; and

WHEREAS, the Arizona Department of Health Services established that the key metric to determine current outbreak status was COVID-Like Illness in Arizona emergency department and inpatient wards and a 2% COVID-Like Illness level would indicate a return to baseline levels and the end of the current outbreak period; and

WHEREAS, COVID-Like Illness reached 1.9% as of March 14, 2022, falling below the baseline level established by the Arizona Department of Health Services and indicating the end of the current outbreak period; and

WHEREAS, COVID-19 cases have fallen 99% to 2,054 COVID-19 cases reported the week of March 20, 2022, compared to the outbreak peak of 151,312 cases reported the week of January 9, 2022; and

WHEREAS, hospitalizations associated with COVID-19 have fallen to 5% of inpatient beds and 7% ICU beds during the week of March 20, 2022, compared to a peak of 57% of inpatient beds and 63% of ICU beds in January 2021; and

WHEREAS, over 70% of Arizonans have received at least one dose of COVID-19 vaccine and 60% of all Arizonans are fully vaccinated against COVID-19; and

WHEREAS, COVID-19 tests, vaccines, and therapeutics are available throughout Arizona; and

WHEREAS, Arizona public health and health care systems have identified and implemented precautions and interventions to mitigate the continued spread of COVID-19; and

WHEREAS, due to the combined efforts of the State, its political subdivisions, its healthcare and public health workers, its first responders, its frontline and essential workers, its businesses,

and most importantly its citizens, the COVID-19 outbreak is no longer beyond Arizona's control;
and

WHEREAS, pursuant to A.R.S. § 26-303(F), the Governor is authorized to proclaim the termination of a state of emergency.

NOW, THEREFORE, I, Douglas A. Ducey, Governor of the State of Arizona, by the virtue of the authority vested in me by the Constitution and Laws of the State and after consultation with the Arizona Department of Health Services and the Department of Emergency and Military Affairs, do hereby terminate the COVID-19 emergency response operational period established by me on March 11, 2020.



IN WITNESS THEREOF, I have hereunto set my hand caused to be affixed the Great Seal of the State of Arizona.

GOVERNOR

DONE at the Capitol in Phoenix on this thirtieth day of March in the Year Two Thousand and Twenty Two and of the Independence of the United States of America the Two Hundred and Forty-Sixth.

ATTEST:

Secretary of State



RESOLUTION NO. 2023-30

A RESOLUTION OF THE BOARD OF SUPERVISORS OF COCONINO COUNTY, ARIZONA, TO APPROVE EXPENDITURES DIRECTLY NECESSITATED BY NATURAL AND MANMADE DISASTERS DECLARED AS EMERGENCIES BY THE ARIZONA GOVERNOR FOR FY2019, FY2020, FY2021 AND FY2022

WHEREAS, the County provides emergency response in the event of natural and manmade disasters affecting our community; and,

WHEREAS, the Arizona Governor declared emergencies for which the County provided emergency response and incurred expenses in FY2019, FY2020, FY2021, and FY2022; and

WHEREAS, expenses below were fully funded by the County and the County has not received any external reimbursements for these expenses; and

WHEREAS, the Board of Supervisors must approve the expenses for emergency response to exclude the expenditures from the County's annual spending limit.

NOW, THEREFORE, BE IT RESOLVED that the Coconino County Board of Supervisors approves of the expenditures listed below necessitated by natural and manmade disasters declared as emergencies by the Arizona Governor for FY2019, FY2020, FY2021 and FY2022:

Fiscal Year 2019

- Unusually high snowfall that led to road closures, power outages, and school closures: **\$128,159**

Fiscal Year 2020

- Unusually high snowfall that led to road closures, power outages, and school closures: **\$88**
- COVID-19 Pandemic: **\$1,367,510**
- Museum Fire: **\$463,605**
- Museum Post-Fire Flooding: **\$84,716**

Fiscal Year 2021

- COVID-19 Pandemic: **\$955,459**

Fiscal Year 2022

- Museum Post-Fire Flooding: **\$184,738**
- COVID-19 Pandemic: **\$39,861**
- Tunnel Fire: **\$464,649**
- Pipeline Fire: **\$190,537**

APPROVED AND ADOPTED this 6th day of June, 2023, by the Coconino County Board of Supervisors.

AYES: 5
NOS: 0
ABSENT: 0


COCONINO COUNTY BOARD OF SUPERVISORS


Patrice Horstman, Chair

APPROVED AS TO FORM:


Heather Mosher, Deputy County Attorney

ATTEST:


Lindsay Daley, Clerk of the Board

