

# Coconino County

Annual Expenditure  
Limitation Report

Year Ended June 30, 2022



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.

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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, 2022, 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, 2022**

1. Economic Estimates Commission expenditure limitation		\$67,665,920
2. Amount subject to the expenditure limitation (total amount from Part II, line C)	\$64,403,163	
3. Board-authorized expenditures necessitated by a disaster the Governor declared (Note 2 and Attachment)	<u>823,207</u>	
4. Subtotal	<u>63,579,956</u>	
5. Total adjusted amount subject to the expenditure limitation		<u>63,579,956</u>
6. Amount under the expenditure limitation		<u>\$ 4,085,964</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, 2022**

Description	<u>Governmental funds</u>	<u>Internal service fund</u>	<u>Fiduciary funds</u>	<u>Total</u>
A. Amounts reported on the reconciliation, line D	\$ 109,479,287	\$ 2,558,352	\$ 326,980,434	\$ 439,018,073
B. Less exclusions claimed:				
Debt service requirements	1,017,615			1,017,615
Dividends, interest, and gains on the sale or redemption of investment securities (Note 3)	270,312	5,900		276,212
Trustee or custodian (Note 4)	1,033,116		326,980,434	328,013,550
Grants and aid from the federal government (Note 5)	19,968,915			19,968,915
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes (Note 6)	87,415			87,415
Amounts received from the State of Arizona (Note 5)	9,931,377			9,931,377
Quasi-external interfund transactions (Note 7)		2,497,893		2,497,893
Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements (Note 8)	2,300,400			2,300,400
Highway user revenues in excess of those received in fiscal year 1979-80 (Note 5)	6,973,984			6,973,984
Contracts with other political subdivisions (Note 5)	74,482			74,482
Refunds, reimbursements, and other recoveries (Note 9)	2,785			2,785
Amounts received for distribution to school districts (Note 10)	1,688,613			1,688,613
Prior years carryforward (Note 11)	<u>1,781,669</u>			<u>1,781,669</u>
Total exclusions claimed	<u>45,130,683</u>	<u>2,503,793</u>	<u>326,980,434</u>	<u>374,614,910</u>
C. Amounts subject to the expenditure limitation	<u>\$ 64,348,604</u>	<u>\$ 54,559</u>	<u>\$ -</u>	<u>\$ 64,403,163</u>

See accompanying notes to report.

**Coconino County**  
**Annual Expenditure Limitation Report—Reconciliation**  
**Year ended June 30, 2022**

Description	<u>Governmental funds</u>	<u>Internal service fund</u>	<u>Fiduciary funds</u>	<u>Total</u>
A. Total expenditures/expenses/deductions and applicable other financing uses, special items, and extraordinary items reported within the fund financial statements	\$ 157,298,718	\$ 2,700,643	\$ 326,980,434	\$486,979,795
B. Subtractions:				
Items not requiring use of current financial resources:				
Depreciation		473,826		473,826
Pension and other postemployment benefits (OPEB) expense (Note 12)		47,087		47,087
Total expenditures of separate legal entities established under Arizona Revised Statutes (A.R.S.) (Note 13)	52,694,003			52,694,003
Fees/reimbursements State law required the County to pay (Note 14)	1,360,974			1,360,974
Present value of net minimum lease, financed purchase, and subscription-based information technology arrangement (SBITA) contract payments recorded as expenditures at the agreements' inception	<u>229,233</u>			<u>229,233</u>
Total subtractions	<u>54,284,210</u>	<u>520,913</u>		<u>54,805,123</u>
C. Additions:				
Capital asset acquisitions		317,613		317,613
Pension and OPEB contributions paid in the current year (Note 12)		61,009		61,009
County transfers to separate legal entities (Note 13)	<u>6,464,779</u>			<u>6,464,779</u>
Total additions	<u>6,464,779</u>	<u>378,622</u>		<u>6,843,401</u>
D. Amounts reported on part II, line A	<u>\$ 109,479,287</u>	<u>\$ 2,558,352</u>	<u>\$ 326,980,434</u>	<u>\$ 439,018,073</u>

See accompanying notes to report.

# Coconino County

## Notes to Annual Expenditure Limitation Report

### Year ended June 30, 2022

#### 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 (A.R.S.) §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 6 States of Emergency declared by the Governor. 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 in fiscal year 2022, the County Board of Supervisors approved expenditures by the County in the amount of \$39,861 in direct response to this emergency that was not funded or reimbursed by State or federal awards. On July 16, 2021; August 6, 2021; and August 24, 2021, the Governor declared 3 separate States of Emergency in Coconino County due to flooding related to the Museum Fire. Under a resolution subsequently approved and adopted by the County Board of Supervisors to approve expenditures directly necessitated by these emergencies, the County Board of Supervisors approved expenditures by the County in the amount of \$184,738, and the County spent less, \$128,160 for the emergency response. Additionally, on April 21, 2022, the Governor declared a State of Emergency in Coconino County for a wildfire designated as the Tunnel Fire. Under a resolution subsequently approved and adopted by the County Board of Supervisors to approve expenditures directly necessitated by the Tunnel Fire emergency, the County Board of Supervisors approved expenditures by the County in the amount of \$464,649 related to this incident. Finally, on June 16, 2022, the governor declared a State of Emergency in Coconino County for a wildfire designated as the Pipeline Fire. Under a resolution subsequently approved and adopted by the County Board of Supervisors to approve expenditures directly necessitated by the Pipeline Fire, the County Board of Supervisors approved expenditures by the County in the amount of \$190,537 related to this incident. See Attachment on page 10.

#### Note 3

Of the combined (\$3,638,897) reported as negative investment earnings on the statement of revenues, expenditures, and changes in fund balance in the governmental funds, \$270,312 was revenue received and expended and claimed as an exclusion for dividends, interest, and gains on the sale or redemption of investment securities in the governmental funds, and \$366,253 was included in the subtraction in the reconciliation for expenditures of separate legal entities established under Arizona Revised Statutes



# Coconino County

## Notes to Annual Expenditure Limitation Report

### Year ended June 30, 2022

(A.R.S.). Remaining unspent, excludable revenues of \$379,233 and interest on delinquent taxes of \$1,212,053, that was recorded as tax revenue, have been carried forward to future years. The remaining (\$4,288,411) of reported investment earnings was not excludable. Of the (\$23,387) reported as negative interest income on the statement of revenues, expenses, and changes in net position in the internal service funds, \$5,900 was revenue received and expended and claimed as an exclusion for dividends, interest, and gains on the sale or redemption of investment securities. The remaining (\$29,287) was not excludable.

#### Note 4

The \$1,033,116 exclusion claimed for trustee or custodian in the Governmental Funds consists of \$40,705 expended from the County Anti-Racketeering Fund, benefiting other jurisdictions, that were recorded as general government expenditures and \$990,000 of contributions and \$2,411 in administrative costs made to the Arizona Health Care Cost Containment System (AHCCS). In the Fiduciary Funds, the exclusion consists of \$1,964,896 in distributions for private-purpose trust funds, \$292,753,767 in distributions to investment pool participants, and \$32,261,771 in distributions for other governments, individuals, or other custodial activity.

#### 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	\$19,968,915
Amounts received from the State of Arizona	9,931,377
Highway user revenues in excess of those received in fiscal year 1979-80	6,973,984
Contracts with other political subdivisions	74,482
Other revenues—(nonexcludable)	48,006,626
Unspent revenues carried forward	<u>9,871,801</u>
Total intergovernmental revenues as reported in the fund financial statements	<u>\$94,827,185</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 \$87,415 for contributions revenue expended. Remaining excludable revenues of \$3,934 have been carried forward to future years. The remaining contributions revenue of \$73,796 was nonexcludable.

#### Note 7

The exclusion claimed for quasi-external interfund transactions in the amount of \$2,497,893 in the Internal Service Fund consists of charges for services revenues expended. Excludable Internal Service Fund charges for services revenues of \$886,656 were unexpended and carried forward to future years.

**Coconino County**  
**Notes to Annual Expenditure Limitation Report**  
**Year ended June 30, 2022**

**Note 8**

The exclusion claimed for amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements of \$2,300,400 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 unspent, excludable revenues of \$1,793,545 have been carried forward to future years.

**Note 9**

The revenues from which the exclusion has been claimed for refunds, reimbursements, and other recoveries consist of charges for services of \$75,499, and fees, fine, and forfeits of \$169,359. Of this amount, \$2,785 was claimed as an exclusion and \$242,073 has been carried forward to future years.

**Note 10**

The \$1,688,613 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.

**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:

<b>Description</b>	<b>Governmental funds</b>
Dividends, interest, and gains on the sale or redemption of investment securities	\$ 27,617
Trustee or custodian	360,677
Grants and aid from the federal government	10,072
Grants, aid, contributions, or gifts from a private agency, organization, or individual except amounts received in lieu of taxes	9,000
Amounts received from the State of Arizona	33,688
Highway user revenues in excess of those received in fiscal year 1979-80	79,907
Refunds, reimbursements, and other recoveries	290,917
Amounts received for distribution to school districts	<u>969,791</u>
Total prior years carryforward expended	<u>\$1,781,669</u>

**Coconino County**  
**Notes to Annual Expenditure Limitation Report**  
**Year ended June 30, 2022**

**Note 12**

The \$47,087 subtraction for pension and other post employment benefit (OPEB) expense consists of changes in the net pension and OPEB liabilities and changes in deferred inflows and outflows related to pensions and OPEB recognized in the current year in the internal service fund. The \$61,009 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. The schedule below reconciles the net effect the subtraction and addition have on the expenditures subject to the limitation to the amounts reported on the statement of cash flows' net effect on cash.

<b>Statement of cash flows</b>	<b>Internal service fund</b>
Change in deferred inflows related to pensions and OPEB	\$ 508,293
Change in deferred outflows related to pensions and OPEB	(174,942)
Change in net pension and OPEB liability	<u>(347,273)</u>
Total	<u>\$ (13,922)</u>
 <b>AELR-Reconciliation</b>	
Pension/OPEB contributions – addition	\$ (61,009)
Pension/OPEB expense (income) - subtraction	<u>47,087</u>
Total	<u>\$ (13,922)</u>

**Note 13**

The \$52,694,003 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 that are reported in the governmental funds:

<b>Special assessment districts</b>	
Public safety	\$31,591,915
Health	16,055,183
Culture and recreation	4,994,419
Sanitation	9,764
Interest and other charges	<u>42,722</u>
Total	<u>\$52,694,003</u>

The \$6,464,779 addition for county monies transferred to separate legal entities consists of the County's required maintenance of effort payment of \$2,725,546 to the jail district and \$3,739,233 to the public health district.

# Coconino County

## Notes to Annual Expenditure Limitation Report

### Year ended June 30, 2022

#### Note 14

The subtraction of \$1,360,974 for required fees/reimbursements State law required the County to pay that are excluded from the county expenditure limitation and consists of payments to reimburse the State for the cost of inpatient competency restoration treatment, as required by A.R.S. §13-4512, 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, 2021	Additions	Reductions	Balance June 30, 2022
Dividends, interest, and gains on the sale or redemption of investment securities	\$20,275,133	\$ 1,591,286	\$ 28,336	\$21,838,083
Trustee or Custodian	768,669		360,677	407,992
Grants and aid from the federal government	6,364,490	3,309,179	10,088	9,663,581
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	560,743	3,934	9,154	555,523
Amounts received from the State of Arizona	2,668,791	1,260,688	130,081	3,799,398
Quasi-external interfund transactions	1,081,140	886,656		1,967,796
Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements	4,981,698	1,793,545		6,775,243
Highway user revenues in excess of those received in fiscal year 1979-80	8,378,352	3,581,844	79,907	11,880,289
Contracts with other political subdivisions	1,025,128	1,720,090	16,418	2,728,800
Refunds, reimbursements, and other recoveries	1,165,887	242,073	290,917	1,117,043
Amounts received for distribution to school districts	<u>2,803,351</u>		<u>969,791</u>	<u>1,833,560</u>
Total carryforward	<u>\$50,073,382</u>	<u>\$14,389,295</u>	<u>\$1,895,369</u>	<u>\$62,567,308</u>

#### 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.

Dividends, interest, and gains on the sale or redemption of investment securities	\$ 719
Grants and aid from the federal government	16
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	154
Amounts received from the State of Arizona	96,393
Contracts with other political subdivisions	<u>16,418</u>
Total adjustments	<u>\$113,700</u>

# 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 11<sup>th</sup> 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,

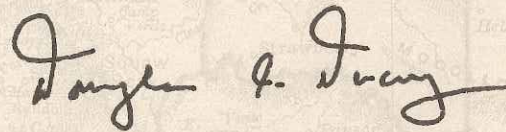


and most importantly its citizens, the COVID-19 outbreak is no longer beyond Arizona's control;  
and

**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**



**DECLARATION OF EMERGENCY**  
***July 2021 Coconino Flooding***

**WHEREAS**, in July of 2019, a wildfire designated as the Museum Fire burned acreage near Elden Mountain in the eastern portion of the City of Flagstaff, resulting in significant burn scars in the area; and

**WHEREAS**, starting on July 13, 2021, rainfall fell onto the Museum Fire burn; and

**WHEREAS**, on July 14, 2021, the National Weather Service reported that approximately 1 inch of rain fell, on already-saturated ground, in approximately one hour in the burn scar area; and

**WHEREAS**, on July 14, 2021, the National Weather Service reported that between 2.17 inches and 2.72 inches of rain fell, on already-saturated ground, in approximately one hour in the area south of Elden Mountain; and

**WHEREAS**, flood water and debris flows have impacted roads resulting in closures; and

**WHEREAS**, additional flash flooding is expected in Mt. Elden Estates, Paradise, Grandview, and Sunnyside neighborhoods; and

**WHEREAS**, severe post-fire flood impacts to local communities have occurred due to this rainfall event, including, but not limited to, damages to private property, and roadway and drainage system damages; and

**WHEREAS**, additional precipitation is being forecast by the National Weather Service to continue for several days over the Museum Fire burn scar area; and

**WHEREAS**, the City of Flagstaff and Coconino County have activated their Joint Emergency Operations Center and have an Incident Management Team actively planning, responding, and coordinating resources and support for this ongoing event; and

**WHEREAS**, the Governor is authorized to declare an emergency pursuant to A.R.S. §26.303(D).

**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 this situation 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, due to flood damage, effective July 14, 2021, and continuing; and
- b. Direct that the sum of \$200,000.00 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.

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



*Douglas R. Ducey*

**GOVERNOR**

**DONE** at the Capitol in Phoenix on this sixteenth day of July in the Year Two Thousand Twenty-one and of the independence of the United States of America the Two Hundred and Forty-Sixth.

**ATTEST:**

*[Signature]*

**Secretary of State**

**DECLARATION OF EMERGENCY**  
***July 2021 Northern Monsoonal Flooding***

**WHEREAS**, on July 22, 2021 through July 23, 2021, a series of monsoonal storms produced unusual amounts of heavy rainfall, in Apache, Coconino and Navajo Counties; and

**WHEREAS**, during the period of July 22, 2021 through July 23, 2021, the National Weather Service reported amounts in excess of two inches in some areas of the watersheds; and

**WHEREAS**, during the period of July 22, 2021 through July 24, 2021, flood water and debris flows have impacted roads resulting in road closures; and

**WHEREAS**, severe flood impacts to local communities have occurred due to this multi-day rainfall event, including, but not limited to, damages to: private property, public facilities and infrastructure, water treatment facilities, and roadway and drainage system damages; and

**WHEREAS**, Apache, Coconino and Navajo Counties have activated their Emergency Operations Centers and are actively planning, responding, and coordinating resources and support for this event; and

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

**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 this situation 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 Apache, Coconino, and Navajo Counties, due to flood damage, effective July 22, 2021 through July 24, 2021; and
- b. Direct that the sum of \$200,000.00 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.



**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 sixth day of August in the Year Two Thousand Twenty-one and of the independence of the United States of America the Two Hundred and Forty-Sixth.

**ATTEST:**

  
**Secretary of State**

**DECLARATION OF EMERGENCY**  
***August 2021 Coconino Flooding***

**WHEREAS**, during the period July 13 through 16, 2021, Coconino County and the City of Flagstaff, suffered significant flooding, resulting in a State Declaration of Emergency (SD2201); and

**WHEREAS**, during the period July 22 through 24, 2021, Coconino County and the City of Flagstaff, again suffered significant flooding, resulting in a second State Declaration of Emergency (SD2202); and

**WHEREAS**, on August 17, 2021, the National Weather Service reported that up to 3.3 inches of rain fell on the Museum Fire burn scar and surrounding areas; and

**WHEREAS**, flood water and debris flows have impacted roads resulting in road closures; and

**WHEREAS**, severe post-fire flood impacts to local communities have occurred due to this rainfall event, including, but not limited to, damages to private property, public buildings and infrastructure, and roadway and drainage system damages; and

**WHEREAS**, the City of Flagstaff and Coconino County have activated their Joint Emergency Operations Center and have an Incident Management Team actively planning, responding, and coordinating resources and support for this ongoing event; and

**WHEREAS**, the Governor is authorized to declare an emergency pursuant to A.R.S. § 26.303(D).

**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 this situation 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, due to flood damage, effective August 17, 2021; and
- b. Direct that the sum of \$200,000.00 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.

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



*Douglas R. Ducey*  
GOVERNOR

DONE at the Capitol in Phoenix on this twenty-fourth day of August in the Year Two Thousand Twenty-one and of the independence of the United States of America the Two Hundred and Forty-Sixth.

ATTEST:

*[Signature]*  
Secretary of State

**DECLARATION OF EMERGENCY**

***Tunnel Fire***

**WHEREAS**, on April 17, 2022, a wildfire, subsequently named the Tunnel Fire, started within Coconino County, approximately 14 miles northeast of Flagstaff; and

**WHEREAS**, the fire has burned more than 19,000 acres and continues to burn; and

**WHEREAS**, strong wind conditions have caused very active fire behavior and continues to limit the use of air resources; and

**WHEREAS**, firefighters are protecting values in Timberline Estates and Wupatki Trail subdivisions; and

**WHEREAS**, the fire has caused the evacuation of more than 750 households in the area and has resulted in the loss of approximately 25 structures; and

**WHEREAS**, the fire has resulted in a Fire Management Assistance Grant (FMAG) declaration on April 19, 2022, and a Southwest Area Type 1 Incident Management Team has been requested and is anticipated to take responsibility for the fire on April 22, 2022; and

**WHEREAS**, the Red Cross has set up a shelter at Sinagua Middle School in Flagstaff; and

**WHEREAS**, Coconino County Emergency Management has activated their Emergency Operations Center; and

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

**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 this situation 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, due to fire, effective April 17, 2022, 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.



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

*Joseph R. Duval*

**G O V E R N O R**

**DONE** at the Capitol in Phoenix on this 21 day of April in the Year Two Thousand Twenty-two and of the independence of the United States of America the Two Hundred and Forty-Sixth.

**ATTEST:**

*[Signature]*

**Secretary of State**



**DECLARATION OF EMERGENCY**  
*Pipeline Fire*

**WHEREAS**, on June 12, 2022, a human-caused wildfire, subsequently named the Pipeline Fire, started within Coconino County, approximately 6 miles north of Flagstaff; and

**WHEREAS**, the fire has burned more than 22,000 acres and continues to burn; and

**WHEREAS**, warm and windy conditions have caused very active fire behavior; and

**WHEREAS**, the fire has resulted in a Fire Management Assistance Grant (FMAG) declaration (FM-5441-AZ) on June 12, 2022; and

**WHEREAS**, a Type 1 Incident Management Team has been requested and is anticipated to take responsibility for the Pipeline Fire on June 16, 2022, as well as for the nearby Haywire Fire; and

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

**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 this situation 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, due to fire, effective June 12, 2022, 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.

**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 sixteenth day of June in the Year Two Thousand 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**

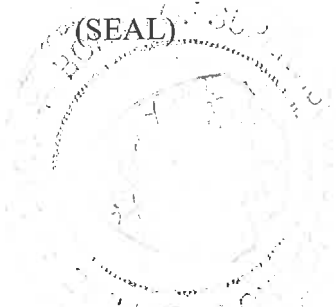
- Museum Post-Fire Flooding: **\$184,738**
- COVID-19 Pandemic: **\$39,861**
- Tunnel Fire: **\$464,649**
- Pipeline Fire: **\$190,537**

**APPROVED AND ADOPTED** this 6<sup>th</sup> 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

