



ARIZONA HOUSE OF REPRESENTATIVES

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SB 1659: fire district annual budget; summary

Sponsor: Senator Leach, LD 11

Caucus & COW

Overview

Requires a fire district budget to include an itemized annual estimate of revenues and expenses for the preceding and current fiscal years. Additionally, if the fire district does not maintain its own website, it requires that this information be posted on the county website in which the fire district is located.

History

Fire districts are governed by three-member or five-member boards, depending on the population of the fire district. A fire district board may: 1) employ personnel; 2) finance the acquisition of property; 3) enforce fire code; and 4) enter into intergovernmental agreements. A fire district board must hold monthly meetings, unless the fire district's population is fewer than 500,000 persons. A fire district board must prepare an annual budget that contains: 1) a certification that the fire district has not incurred any debt or liability in excess of taxes levied; 2) an estimate of the revenue or expenses for the following two fiscal years; and 3) a study of merger, consolidation or joint operation, if the fire district's estimate of expenses exceeds the revenue estimate. The annual budget summary must be posted in three public places and on the fire district's official website at least 20 days before a public hearing. Any fire district without an official website may comply by posting the annual budget on the website of an association of fire districts in Arizona. (A.R.S. §§ [48-805](#) and [48-805.02](#)).

Provisions

1. Requires a fire district board's annual adopted budget to include the:
 - a) Estimated number of full-time employees;
 - b) Total estimated personnel compensation;
 - c) Amounts necessary to pay the interest and principle of outstanding voter approved bonds the fire district proposes to raise by secondary property tax levies;
 - d) Amounts necessary to construct, purchase, lease, or lease-purchase property;
 - e) Amounts necessary for unanticipated contingencies or emergencies;
 - f) Estimated amounts to be received from sources other than direct property taxes;
 - g) Amounts levied for fire district operations on the secondary property tax roll;
 - h) Amounts levied by the fire district assistance tax;
 - i) Separate statement of the secondary property tax rate for operations and repayment of bonds;
 - j) Amounts to procure services, including those of an organized private fire protection provider or a fire department of a neighboring city, town or fire district, or for emergency medical services;
 - k) Any amount of all other authorized services; and

- l) Beginning fund balance which shall reflect the restricted and unrestricted unencumbered balance from the previous fiscal year. (Sec. 1)
- 2. Requires an adopted annual budget to include a fully itemized estimate of revenues and expenses for the proceeding and current fiscal year on forms provided by the Office of the Auditor General. (Sec. 1)
- 3. Requires the total estimated personnel compensation included in the annual budget to separately state the employee salaries and the employee-related expenses for retirement and health care costs. (Sec. 1)
- 4. Requires any audit, report or review of a fire district to be posted in a prominent location on the fire district's official website. (Sec. 1)
- 5. Requires a fire district that does not maintain an official website to post any audit, report or review on a website of an association of fire districts in Arizona or request one or more counties that the fire district occupies to post the audit, report or review on the official county website. (Sec. 1)
- 6. Requires the proposed annual budget, rather than a budget summary, to be posted in a prominent location on the fire district's official website. (Sec. 1)
- 7. Requires a fire district that does not maintain an official website to post the proposed budget on a website of an association of fire districts in Arizona or request one or more counties the fire district occupies to post the proposed budget on the official county website. (Sec. 1)
- 8. Makes technical and conforming changes. (Sec. 1, 2 and 3)

Amendments

Committee on Ways and Means

- 1. Removes the requirement that the budget information be posted on an official county website when the fire district doesn't maintain its own.

<input type="checkbox"/> Prop 105 (45 votes)	<input type="checkbox"/> Prop 108 (40 votes)	<input type="checkbox"/> Emergency (40 votes)	<input type="checkbox"/> Fiscal Note
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