



July 18, 2020

RESOURCE MANUAL

FOR

GOVERNING BOARD MEMBERS

OF

SPECIAL TAXING DISTRICTS

# INTRODUCTION

As a Board Member of a special taxing district you are responsible for assuring compliance with State and Federal laws applicable to your specific district type. The Maricopa County Clerk of the Board is your resource for formation and is a resource for completion of certain statutory requirements such as annual reports, posting notices, election related issues and open meeting law. The Maricopa County Board of Supervisors (BOS) only has authority to intervene in certain districts if a special taxing district board no longer has enough members for a quorum or if the health and safety of the citizens are in question.

The Clerk's office provides guidance to relevant Arizona Revised Statutes and other resources. Enforcement action relative to a district's non-compliance with State and Federal laws is the responsibility of the Attorney General, the County Attorney or another enforcement agency. Moreover, the Clerk's office employees are not attorneys and do NOT provide any legal advice. For some fire districts legal advice is provided by the Maricopa County Attorney's Office. It is recommended that other districts retain their own legal counsel.

This Manual provides guidance on annual reporting, open meeting law (OML), elections, budgets, and other resources that are available. Multiple references to Arizona Revised Statutes (A.R.S.) are included throughout this manual. It is **strongly recommended** that you review these statutes online to assure you are reviewing the most up-to-date information. You can access the relevant statutes online at <http://www.azleg.gov/arsDetail/?title=48>. The Arizona Agency Handbook is another resource that will provide valuable information about the Open Meeting Law for managing special taxing districts. You can access this handbook online at <https://www.azag.gov/agency-handbook> (OML information is in Chapter 7).

References and/or information found in this manual are excerpts from the A.R.S. and the Arizona Agency Handbook. The excerpts are not the complete documentation of the entire A.R.S. or Arizona Agency Handbook. If you have any questions, please call the Clerk of the Board's Office at 602-506-3417.

Maricopa County Clerk of the Board of Supervisors  
301 W. Jefferson St., 10<sup>th</sup> Floor  
Phoenix, AZ 85003

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# **SECTION 1**

## **ANNUAL REPORTS**

### **A.R.S. §48-251**

#### **ANNUAL REPORT**

Special taxing districts (unless exempted – see “Exemptions” below) must file an annual report providing certain information as defined in Arizona Revised Statute (A.R.S.) §48-251.

The Annual Report must be submitted to the Clerk of the Board’s Office 240 days following the close of the district’s fiscal year. This is usually February 25 of each year if the fiscal year ends June 30 of the prior year, and August 28 if the fiscal year ends December 31 of the prior year. If a special taxing district has a different declared fiscal year other than those mentioned above, the due date will be 240 days following the end of that district’s fiscal year. The forms for this report are attached in Appendix A. Districts may download a copy of the forms from the Auditor General’s website at <https://www.azauditor.gov/reports-publications/special-districts/forms>.

#### **ANNUAL REPORT CRITERIA**

All other special taxing districts organized under A.R.S. Title 48 shall submit an annual report that will include the following information:

1. A schedule of the beginning and ending fund balances and all revenues and expenditures for the preceding fiscal year. The schedule or statement shall include all monies, gifts, or donations received from all sources which have a value exceeding \$100.
2. Legal descriptions of any boundary changes that occurred during the preceding fiscal year.
3. The names, occupations and business telephone numbers of all members of the governing board and officers of the district on the last day of the preceding fiscal year.
4. The schedule and location of regular meetings of the district governing board.
5. The location(s) where public notices of meetings are posted pursuant to A.R.S. 38-431.02(A)(3).
6. The name and title of the person(s) who complete the annual reporting requirements above.
7. Except for Noncontiguous County Island Fire Districts, a copy of any audit or financial review required to be prepared pursuant to section 48-253, subsection G.

The secretary or an officer of the district's governing board MUST submit the annual report within the time frame stated above.

## **EXEMPTIONS**

Special taxing districts organized under A.R.S. Title 48 that are exempted from filing an annual report are as follows:

- Districts that do not operate or provide any service during the entire fiscal year. Those districts asserting an exemption must notify the Clerk of the Board in writing within 240 days following the end of the fiscal year.
- Municipal Improvement Districts Chapter 4
- County Improvement Districts Chapter 6
- Agricultural Improvement Districts Chapter 17
- Multi-County Water Conservation Districts Chapter 22
- Groundwater Replenishment Districts Chapter 27
- Active Management Area Water Districts Chapter 28

If a district fails to submit a report as required, any taxpayer residing in the district may petition the Superior Court in Maricopa County to order the district to show cause why the report has not been submitted. The court may order the district to file the report as required. Failure to obey the court order is punishable as contempt of court. If the Court finds that a district has violated the requirements of annual reporting, it shall award the taxpayer attorney fees and costs associated with bringing this action.

### **By statute a \$100 a day fine will be assessed by the County for every day the report is late.**

A.R.S. § 18-251(G) The board of supervisors shall notify each district not in compliance with the reporting requirements of this section to comply within thirty days after receipt by certified mail of the noncompliance and that the district is subject to a civil penalty if it fails to comply. The board of supervisors shall assess, and the county treasurer shall collect from the monies of a district remaining in noncompliance thirty days after receipt of certified mail a penalty assessment of **one hundred dollars per day for each day that the district is not in compliance** with the reporting requirements of this section from thirty days after receipt by certified mail of the noncompliance notice until such time as the board of supervisors receives a copy of the district's annual report, to the extent that district monies are available and unencumbered. Penalty monies collected shall be deposited in the county general fund.

The Maricopa County Board of Supervisors submits a report annually to the Governor of Arizona, the President of the Senate, and the Speaker of the House of Representatives. This report is due on March 31 of each year and reflects the compliance or non-compliance with A.R.S. §48-251 for each special taxing district.

**SECTION 2**  
**FINANCIAL STATEMENTS**  
**A.R.S. §48-253**

**1. FINANCIAL AUDIT REQUIREMENTS**

**DISTRICT AUDITS AND FINANCIAL REVIEWS**

Generally, districts are required to perform a financial review every year; however, the reviews are based on the type of district and the district’s annual budgets as follows:

**For irrigation and water conservation districts (IWCDs):**

<b>ANNUAL BUDGET</b>	<b>REQUIREMENT</b>
At least \$5 million	Annual audit
At least \$1 million but less than \$5 million	Audit every 5 years and a financial review each year an audit is not performed
At least \$100,000 but less than \$1 million	Audit every 10 years and a financial review each year an audit is not performed

**For fire districts (except noncontiguous county island fire districts)**

<b>ANNUAL BUDGET</b>	<b>REQUIREMENT</b>
\$500,000 or more in revenues	Annual audit
\$500,000 or less budgeted, but receives more than \$500,000 in revenues	Audit of previous year
\$100,000 or more but less than \$500,000 in revenues	Annual financial review
\$50,000 or more but less than \$100,000 in revenues	Biennial financial review (Only auditor general’s form needed in off years (See Appendix A)

**All other districts (see exemptions below)**

<b>ANNUAL BUDGET</b>	<b>REQUIREMENT</b>
Greater than \$1 million	Annual audit
\$100,000 or more but less than \$1 million	Annual financial review
\$50,000 or more but less than \$100,000	Biennial financial review
Less than \$50,000	Upon request of the BOS or 10 residents (Use the auditor general’s form. See Appendix A)

As with the Annual report, certain special taxing districts are exempt from the auditing or financial review requirement. Those districts are:

- | <u>District Type</u>                        | <u>Title 48</u> |
|---|-----------------|
| ➤ Municipal Improvement Districts           | Chapter 4       |
| ➤ County Improvement Districts              | Chapter 6       |
| ➤ Agricultural Improvement Districts        | Chapter 17      |
| ➤ Multi-County Water Conservation Districts | Chapter 22      |

- Groundwater Replenishment Districts Chapter 27
- Active Management Area Water Districts Chapter 28

**2. SELECTING AN AUDITOR**

A district may select an outside auditor who is a certified public accountant or an agent of a certified public accountant who is trained as an auditor may be selected by the Board of Supervisors. An auditor may also be selected by a district through the use of competitive bidding practices to select an agent to perform the audit or financial review. (A.R.S. § 48-253(A)(2-3))

When a district that submits a financial statement for the preceding fiscal year that has been attested to by a certified public accountant pursuant to A.R.S. §48-251(A)(1), the statute is deemed to have complied with the financial statement requirements of A.R.S. §48-253 when a copy of the financial statement is submitted to the County Treasurer and the Clerk of the Board.

**3. DUE DATES**

The financial statement is due as seen below:

<u>Fiscal Year Ending</u>	<u>Due Date</u>
June 30	February 25
December 31	August 28

**4. DUTY TO SUBMIT/FAILURE TO SUBMIT**

If a district fails to submit a financial statement as required, any taxpayer residing in the district, the Board of Supervisors, or the County Treasurer may petition the Superior Court in Maricopa County to order the district to show cause why the audit or financial review has not been submitted. Failure to show cause may result in the court ordering the district to submit an audit or financial review within ten (10) days following the judgment. If the Court enters a judgment against a district, the court may award the taxpayer, the Board of Supervisors, and/or the County Treasurer reasonable attorney fees and costs associated with bringing this action.

**5. SUBMISSION ADDRESSES**

Annual Reports, Financial Reviews, and Audits shall be sent to:

Clerk of the Board  
 301 W. Jefferson St. 10<sup>th</sup> Floor  
 Phoenix, AZ 85003

With a copy to:

County Treasurer’s Office  
 Attention: Special Taxing District Accounting  
 301 W. Jefferson St. Suite 100  
 Phoenix, AZ 85003

## SECTION 3

# ARIZONA AGENCY HANDBOOK

The Arizona Agency Handbook is published by the Arizona Attorney General's office and is available on line at <https://www.azag.gov/agency-handbook>. This handbook is very helpful with instruction on the Open Meeting Law and in managing your district. Below are topics that are covered in the handbook. Those topics that are most important as a resource for special taxing districts are in **bold** print.

01. The Attorney General and the Department of Law
- 02. Public Officers and Employees**
03. Personnel
04. Public Monies
- 05. Procurement**
- 06. Public Records**
- 07. Open Meetings**
08. Conflict of Interest
09. Licensing
10. Administrative Adjudications
11. Rulemaking
12. Enforcement
13. Litigation Against State Entities
14. Detection of Criminal Violations
15. Discrimination Law
16. Lobbying

If you need further information, please contact:

**Arizona Attorney General**  
1275 West Washington Street  
Phoenix, AZ 85007  
(602) 542-5025  
<https://www.azag.gov/>



**SECTION 4**  
**ARIZONA DEPARTMENT OF REVENUE**  
**INTERNAL REVENUE SERVICES**  
**SOCIAL SECURITY ADMINISTRATION**

The Arizona Department of Revenue (ADOR) can assist you with obtaining an Employer Identification Number (EIN) and withholding tax for employees. The management of your organization's payroll is critical. The following website can serve as a resource for your district:

<https://www.azdor.gov/Business/WithholdingTax.aspx>

The Internal Revenue Service is another resource for guidance on Social Security, Medicare coverage, and withholding tax requirements for state, local, and Indian tribal government employees and public employers (Publication 963). Social Security and Medicare coverage of State and Local government employees are also covered in the above referenced manual. The website address is:

<http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Starting-Operating-or-Closing-a-Business>

The Social Security Administration can also assist with information regarding employee withholding tax (Publication 15 Employer's Tax Guide). The website addresses are:

<http://www.socialsecurity.gov/pgm/business.htm>

<https://www.ssa.gov/employer/pub.htm>

For those special taxing districts that do not employ a large number of employees, an alternative to figuring the withholding requirements would be to seek the services of a professional payroll vendor. Those districts that employ no one would be able to disregard the information provided as resources for withholding requirements.

## SECTION 5

# ARIZONA REVISED STATUTES

It is **strongly recommended** that you routinely reference the Arizona Revised Statutes online to assure that the most current and accurate statute is being referenced. The website to access this information is <https://www.azleg.gov/arstitle/>. You will find references to specific statutes throughout this manual.

Key Titles with pertinent information for special taxing districts include:

Title 16 – Elections

Title 38 – Public Officers and Employees

Title 39 – Public Records

Title 42 – Taxation

Title 48 – Special Taxing Districts – Includes chapters with information on all types of special districts

When the statutes reference reporting to the Board of Supervisors, please contact:

Clerk of the Board  
Attention: Special Taxing Districts  
310 W. Jefferson St., 10<sup>th</sup> Floor  
Phoenix, AZ 85003

Phone: 602-506-3417

## SECTION 6

### BUDGETS/FINANCIAL MATTERS

#### DISTRICT BUDGET

During the first week of May of each year your district will receive notification by letter informing you of the due date for submission of an annual budget. The budget is used to calculate the tax rate of your special taxing district. Due dates for annual budgets are as follows:

<u>District Type</u>	<u>Due Date</u>	<u>Statute</u>
Fire Districts	August 1	A.R.S. §48-805.02
Community Park Maintenance Districts	July 1	A.R.S. §48-1210
Power Districts	June 1	A.R.S. §48-1592
Electrical Districts	June 1	A.R.S. §48-1773
Hospital Districts	July 15	A.R.S. §48-1914
Sanitary Districts	July 10	A.R.S. §48-252
Agricultural Improvement Districts	July 1	A.R.S. §48-2411
Drainage and Flood Protection Districts	June 30	A.R.S. §48-2702
Irrigation & Water Conservation Districts	July 1	A.R.S. §48-3112
Irrigation Water Delivery Districts	July 1	A.R.S. §48-3473
Flood Control Districts	July 15	A.R.S. §48-3620
Multi-County Water Conservation Districts	3 <sup>rd</sup> Monday in August	A.R.S. §48-3715
County Free Library Districts	July 1	A.R.S. §48-3903
Stadium Districts	June 30	A.R.S. §48-4232
Groundwater Replenishment Districts	3 <sup>rd</sup> Monday in August	A.R.S. §48-4503
Active Management Area Water Districts	July 1	A.R.S. §48-4881
Special Health Care Districts	July 15	A.R.S. §48-5563

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The district is responsible for filing an annual budget whether notice is received or not. If a district fails to submit a budget, a taxpayer residing in the district, the Board of Supervisors, or the County Treasurer may petition the Superior Court to show cause why a budget was not submitted. If a district fails to show cause why a budget was not submitted, the court shall order the district to submit a budget within 10 days after the judgment is entered (ARS §48-252(B))

The annual budget must be published according to statute for the following district types:

Sanitary Districts pursuant to ARS §48-2026

Fire Districts pursuant to ARS §48-805.02

## **WARRANTS**

The County Treasurer often serves as the treasurer of the district pursuant to specified statutes (see chart below). The following special taxing districts specify persons who are authorized to sign warrants.

All warrants (checks) require two (2) authorized signatures from the members of the Board of Directors or Board of Trustees. A signature card must be on file with the County Treasurer signed by the persons authorized to sign the warrants. If there is a change of authorized signatories, a new signature card **MUST** be submitted to the County Treasurer before that person may sign any warrant.

For further information concerning warrants and deposits, please contact the Treasurer's Office at 602-506-6169 or 602-506-3991.

<b>District</b>	<b>Statute</b>	<b>Authorized Signatories</b>	<b>County or District Treasurer</b>
Fire District	ARS §48-805(D)	Chairman & Clerk	County
Power District	ARS §48-1599	President & Secretary	District
Electrical District	ARS §48-1744	Chairman & Treasurer	District
Hospital District	ARS §48-1915	Two Directors	County
Sanitary District	ARS §48-2026	Two Directors	County
Special Health Care District	ARS §48-5561	Two Directors	District
Irrigation & Water Conservation District	ARS §48-3111	Two Directors	County
Irrigation Water Delivery District	ARS §48-3471	Two Trustees	County

## **REIMBURSEMENT FOR COUNTY SERVICES**

Pursuant to statute, the Board of Supervisors is allowed to charge for services provided to special taxing districts that include but are not limited to the following:

- Assistance with the preparation of an impact statement and maps
- The mailing or publication of notices of hearings
- Other expenses reasonably incurred

## **COUNTY FIRE DISTRICT ASSISTANCE TAX**

Each fire districts' share of the fire district assistance tax provided in ARS §48-807 is calculated and apportioned pursuant to this statute.

# SECTION 7

## CALENDAR

Unless otherwise noted, deadline dates for required reports are in **bold** print.

### January 1

Newly elected directors and trustees take office on January 1 with the exception of:

- Fire districts – directors take office on the 1<sup>st</sup> day of the month following the election;
- Electrical districts – directors take office on the 1<sup>st</sup> day following the election;
- Agricultural improvement districts – directors take office on the 3<sup>rd</sup> Tuesday in October;
- Flood protection districts – directors take office on the 3<sup>rd</sup> Tuesday in October

### February 25

**\*Annual reports** for Special Taxing Districts with a fiscal year ending June 30 (alternate fiscal year-end dates are noted in August and November) are due (along with district audits or reviews) for special taxing districts. The annual report is submitted to the following:

Clerk of the Board of Supervisors  
301 W. Jefferson St. 10<sup>th</sup> Floor  
Phoenix, AZ 85003

### March 31

The Board of Supervisors is required to notify the Governor, the Speaker of the House, and the President of the Senate which special taxing districts are in compliance and which are not in compliance with the annual reports pursuant with A.R.S. § 48-251.

### June 1

Power District **\*\*annual budgets** are due.  
Electrical District **\*\*annual budgets** are due.

### June 30

Stadium District **\*\*annual budgets** are due.  
Library District **\*\*annual budgets** are due.

### July 1

**\*\*Annual budgets** are due for the following special taxing districts:

- Community Parks Maintenance Districts (CPMDs)
- Agricultural Improvement Districts (AIDs)
- Drainage and Flood Protection Districts
- Irrigation and Water Conservation Districts (IWCDs)
- Irrigation Water Delivery Districts (IWDDs)
- Library Districts

## **July 10**

Sanitary District **\*\*annual budgets** are due.

## **July 15**

**\*\*Annual budgets** are due for the following special taxing districts:

- Flood Control Districts
- Hospital Districts
- Special Health Care Districts

## **August Due Dates**

Annual reports are due (along with district audits or reviews) by August 28 for Special Taxing Districts having a fiscal year ending December 31

Annual budgets are due for the following special districts:

- Fire Districts – August 1
- Multi-County Water Conservation Districts – 3<sup>rd</sup> Monday in August
- Groundwater Replenishment Districts – 3<sup>rd</sup> Monday in August

Tax rates are set the 3<sup>rd</sup> Monday in August by the Board of Supervisors based upon information submitted in each special taxing district's budget.

## **October Due Dates on the 3<sup>rd</sup> Tuesday**

Newly elected directors take office:

- Agricultural improvement districts
- Flood protection districts

## **November 26**

Annual reports are due (along with district audits or reviews) for special taxing districts having a fiscal year ending March 31

## **December 1**

Newly elected directors of Fire Districts take office

\*Annual Reports A.R.S. §48-251 – Forms located in Appendix A

\*\*Annual Budgets A.R.S. §48-252 – Forms located in Appendix B

## **SECTION 8**

### **CONFLICT OF INTEREST** **Arizona Agency Handbook – Chapter 8**

Public officers and employees are required to assess any possible conflict of interest based on statutorily established standards and exceptions listed below. Special taxing district board members should consult with legal counsel concerning possible conflicts of interest:

- A.R.S. § 38-501. Application of Article
- A.R.S. § 38-502. Definitions
- A.R.S. § 38-503. Conflict of interest; exemptions; employment prohibition
- A.R.S. § 38-504. Prohibited acts
- A.R.S. § 38-505. Additional income prohibited for services
- A.R.S. § 38-506. Remedies
- A.R.S. § 38-507. Opinions of the attorney general, county attorneys, city or town attorneys and senate ethics committee
- A.R.S. § 38-508. Authority of public officers and employees to act
- A.R.S. § 38-509. Filing of disclosures
- A.R.S. § 38-510. Penalties
- A.R.S. § 38-511. Cancellation of political subdivision and state contracts; definition

## SECTION 9

### COUNTY CONTACTS

**Board of Supervisors**      **602-506-3415**

District 1 Jack Sellers  
District 2 Steve Chucri  
District 3 Bill Gates  
District 4 Clint Hickman  
District 5 Steve Gallardo

**Clerk of the Board**

Fran McCarroll                      602-506-3766

**County Attorney Liaison**

Andrea Cummings                602-506-1923  
Deputy County Attorney

**County Treasurer Liaison**

Blair Bradshaw                    602-506-6169  
Doug Hill                            602-506-3991

**County Assessor Liaison**

Ryan Smith                         602-372-0601

**County Elections Liaison**

Kristi Passarelli                 602-506-8344

#### **OTHER KEY CONTACTS**

Katie Hobbs, Secretary of State  
Elections Division  
1700 W. Washington St. 7<sup>th</sup> Floor  
Phoenix, AZ 85007  
602-542-4285  
[www.azsos.gov](http://www.azsos.gov)

Mark Brnovich  
Arizona Attorney General  
1275 W. Washington St.  
Phoenix, AZ 85007  
602-542-5025  
[www.azag.gov](http://www.azag.gov)

Arizona Department of Revenue (ADOR)  
Flo Villaverde  
1600 W. Monroe  
Phoenix, AZ 85007  
602-716-6832  
[www.azdor.gov](http://www.azdor.gov)



## SECTION 10

### EDUCATION/TRAINING MATERIALS

There are resources on the Internet that you will find useful when performing your duties as a governing board member of a special taxing district. Some of these include:

Information on **record retention** through the Arizona Library and archives office  
<https://azlibrary.gov/arm/retention-schedules>

Information on **open meeting laws** through the Attorney General's office  
<http://www.azag.gov>

On line training of open meeting laws  
<http://www.youtube.com/user/AZLeague>

Information on **elections, campaigns or campaign finance** through the Maricopa County Elections Department <https://recorder.maricopa.gov/elections/>

Information on **special taxing district formation, reporting, boundary changes** through the Clerk of the Board's office <https://www.maricopa.gov/320/Clerk-of-the-Board-of-Supervisors>

Information on **fire districts** through the Arizona Fire Chiefs Association [www.azfirechiefs.org/](http://www.azfirechiefs.org/) and the Arizona Fire District Association <http://azfiredistricts.org>

Information for **banking, accounts and funding** through the Treasurer's Office  
<http://treasurer.maricopa.gov>

Information on **American with Disabilities Act** at <http://www.ada.gov/pubs/adastatute08.htm>

# SECTION 11

## ELECTIONS

**ALL BOARD MEMBERS OF SPECIAL TAXING DISTRICTS ARE ELECTED TO OFFICE.** If the number of candidates equals the number of vacancies, the special taxing district board may petition the Board of Supervisors to have the election cancelled. In that case, the Board of Supervisors cancels the election and appoints those candidates to the deemed offices.

If there is a need to appoint a board member to fill a vacancy, the person appointed serves until the expiration of the term of the person being replaced and may seek reelection at that time.

**Example:**

- John Doe is elected to serve a three year term from 01/01/2015 to 12/31/2017 on an irrigation water conservation district (IWCD) board of directors.
- John Doe resigns 02/03/2016 and Jane Smith is appointed to replace John Doe on 02/05/2016.
- Jane Smith will serve from 02/05/2016 to 12/31/2017.
- Jane Smith may run for election to the board in November of 2017 to begin serving a full term on 01/01/2018 if she is elected

Special taxing districts follow most election statutes found in Title 16-Elections with the exception of district-specific statutes in Title 48 that govern methods of voting, posting notices, election days and times. The following is a list of district types and the Election Day for each as determined by Title 48.

**Election Day:**

DISTRICT TYPE	ELECTION DAY	STATUTE
FIRE & CIFD	1 <sup>st</sup> Tuesday after the 1 <sup>st</sup> Monday in November	ARS §48-802
CPMD	Specified in petition for establishment	ARS §48-1208
POWER	1 <sup>st</sup> Tuesday after the 1 <sup>st</sup> Monday in December	ARS §48-1571
ELEC	2 <sup>nd</sup> Saturday in January	ARS §48-1742
SANI	Specified in petition for establishment	ARS §48-2010
AIP	1 <sup>ST</sup> Wednesday in October	ARS §48-2381
FPD	1 <sup>ST</sup> Wednesday in October	ARS §48-2681
IWCD	2 <sup>nd</sup> Tuesday after the 1 <sup>st</sup> Monday in November	ARS §48-3011
IWDD	3 <sup>rd</sup> Wednesday in November	ARS §48-3444
MWCD	1 <sup>st</sup> Tuesday after the 1 <sup>st</sup> Monday in November	ARS §48-3709
SHCD	1 <sup>st</sup> Tuesday after the 1 <sup>st</sup> Monday in November	ARS §48-5503 and §16-204

Terms of Office and Election Schedule: Frequency of elections is dependent upon the length of terms of office and/or whether terms of office are staggered, which varies by district types. Below is a list of special taxing district types and the length of term for the board members and whether the terms should be staggered. There **MUST** be an election held in every special taxing district when terms end.

DISTRICT TYPE	LENGTH OF TERM	STAGGERED TERMS	STATUTE
FIRE & CIFD	4 year terms	Yes	ARS §48-803
CPMD	Specified in petition for establishment	No	ARS §48-1208
POWER	2 year terms	No	ARS §48-1571
ELEC	3 year terms	Yes	ARS §48-1717 & §48-1741
SANI	4 years	Yes	ARS §48-2010
AIP	4 years	Yes	ARS §48-2315 & §48-2331
FPD	4 years	Yes	ARS §48-2615 & 48-2661
IWCD	3 years	Yes	ARS §48-2914
IWDD	2 years	No	ARS §48-3444
MWCD	6 years	No	ARS §48-3708
SHCD	4 years	Yes <sup>1</sup>	ARS §48-5503

**Election Process Requirements:**

There are a number of steps required in the election process every special taxing district board should know and fully understand. These steps protect the voting rights of every voter. It is necessary that each district board maintain close adherence to the statutes concerning the election process.

**Call of the Election:** Pursuant to A.R.S. § 16-225 and 16-226 all special taxing districts must call an election 120 days prior to the election and either publish the Call of Election with the appropriate information in an area newspaper or mail a copy to each qualified elector within the district. The Board of Supervisors is to be notified of the Call of Election.

**Notice of Election:** A Notice of Election, similar to the Call of Election but with slightly different information, is to be published or mailed and posted with the appropriate information pursuant to the Arizona Revised Statutes, Title 48. The statutes for the district types vary on the number of days prior to an election the Notice of Election is published, mailed or posted. (See the Election Calendar provided by the Clerk of the Board or found at <http://www.maricopa.gov/745/Special-Taxing-Districts>.)

**Affidavit of Compliance:** Pursuant to A.R.S. § 16-228 an Affidavit of Compliance is to be submitted to the Board of Supervisors 5 days prior to an election certifying that the special taxing district is in compliance with all federal and state election laws. By state definition, an affidavit is a document signed before a notary public.

**Canvass – after the election:** The canvass of election is defined as the public and careful examination of the election returns made by the election judges and by counting the votes for each person. Pursuant to A.R.S. § 16-642(B) and Title 48 each type of special taxing district must canvass

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<sup>1</sup> Per A.R.S. §48-5503 in a county with a population of two million or more persons, directors shall serve staggered four year terms of office beginning on the first Monday immediately following the declaration of election to office. However, for all other special health care districts, directors shall serve non-staggered four year terms of office beginning on the first Monday immediately following the declaration of election to office.

any election held for any reason (formation, bond, directors, trustees, etc.). Please refer to the appropriate statute in Title 48 to determine when the canvass should be held and reported to the Board of Supervisors. For your convenience, below is a matrix to guide you to the appropriate statute for the election of directors or trustees of special taxing districts:

DISTRICT TYPE	STATUTE
FIRE & CIFD	ARS 16-642(B)
CPMD	ARS 16-642(B)
POWER	ARS §48-1575(B)
ELEC	ARS 16-642(B)
SANI	ARS §48-2010(C)
AIP	ARS 16-642(B)
FPD	ARS §48-2687
IWCD	ARS §48-3020
IWDD	ARS 16-642(B)
MWCD	ARS 16-642(B)
SHCD	ARS 16-642(B)

**Mail Ballot Elections** – Pursuant to A.R.S. §16-558, a special taxing district may conduct a mail ballot election if the governing board of the district obtains approval from the Board of Supervisors. The permission from the Board of Supervisors must be obtained before the Call of Election is published as provided in A.R.S. §16-227.

**Cancellation of an Election** – A special taxing district can be cancelled pursuant to A.R.S. §16-410 if the total number of persons who file a nomination petition for a candidate and the number of persons who file a nomination paper for a write-in candidate is less than or equal to the number of positions to be filled at the election. The Board of Supervisors may cancel an election no more than 75 days prior to the election and appoint the persons who filed the nomination petitions or nomination papers to fill the position. If this person is appointed, they will be fully vested with the powers and duties of the office as if elected.

## **SECTION 12**

### **OATH OF OFFICE AND PUBLIC OFFICIAL BOND**

**A.R.S. § 38-231**

#### **Arizona Agency Handbook Chapter 2**

A loyalty oath is required of officers and employees of all governmental agencies. Officer or employee is defined for this purpose as “any person elected, appointed or employed, either on a part-time or full-time basis, by this state, or any of its political subdivisions or any county, city or town, municipal corporation, school district, public educational institution or any board, commission or agency of any county, city, town, municipal corporation, school district or public educational institution.” Special taxing districts are considered to be political subdivisions of the state.

Pursuant to A.R.S. § 38-231, the appropriate loyalty oath shall contain the entirety of this statute. (See Appendix C)

An officer or member of a board or commission must take, subscribe before a notary, and file the loyalty oath “if appointed, at or before commencement of the term of office,” or “if elected, at any time after receiving the officer’s certificate of election, and at or before commencement of the term of office.”

Any person who fails to take and execute the loyalty oath may not receive compensation and is deemed to have vacated the office (A.R.S. §38-291(9)). A person who exercises the duties of public office without first taking the oath is guilty of a class 2 misdemeanor.

Public official bonds are required of board members for specific special taxing districts as seen below.

<b>District Type</b>	<b>Official Bond Amount</b>	<b>Statute</b>
Fire	Not required	-----
CPMD	Not required	-----
POWER	\$3,000	ARS §48-1578(B)
ELEC	\$1,000	ARS §48-1745
SANI	Not required	-----
AIP	\$1,000	ARS §48-2390
FPD	\$1,000	ARS §48-2681
IWCD	\$3,000	ARS §48-3023
IWDD	\$1,000	ARS §48-3442
MWCD	Not required	-----
SHCD	Not required	-----
GWRD	\$10,000	ARS §48-4434

## SECTION 13

### OPEN MEETING LAW

A.R.S. § 38-431

#### Arizona Agency Handbook Chapter 7 (Excerpts)

Although your district may be small and comprised of neighbors, it is still important to know, understand and comply with the Open Meeting Law (OML).

The purpose of the OML is to prompt transparency in government. In order to build the confidence of the residents within a special taxing district, it is important to comply with **ALL** open meeting laws.

No special taxing district is exempt from complying with the provisions of the OML because it is considered a political subdivision, which is included in the definition of a public body (governing board), pursuant to A.R.S. § 38-431(5).

**ALL** meetings of a special taxing district shall be public (except executive sessions) and any person shall be permitted to attend and listen to the proceedings. **All legal actions taken by a special taxing district shall occur during a public meeting.** A meeting is defined as “the gathering, in person or through technological devices, of a quorum of members of a special taxing district, at which they discuss, propose or take legal action, including any deliberations by a quorum with respect to such action.” This definition was modified in 2000 to **prohibit** a quorum from secretly communicating through technological devices such as fax machines, telephones, texting, and email.

**It does not matter what label is placed on a gathering.** It may be called a “work” or “study” session, or simply a “meeting” of the board. Discussion of the special taxing district business may **ONLY** take place in a public meeting or executive session. Discussions in executive session are limited to only topics specifically outlined in statute (see Executive Session section on page 26). Action regarding any special taxing district business must be voted on in a public meeting.

#### **PUBLIC NOTICES**

The OML requires that the members of a special taxing district and the public be given **at least 24 hours advance notice of ALL meetings including executive sessions.** This notice informs the public of when the meeting is to be held, where the meeting will be held, and how to obtain information regarding the matters being considered.

Giving public notice is a three-step process:

##### 1. Disclosure Statement

The governing board must file a disclosure statement which **must** be posted on the special taxing district’s website or filed with the Clerk of the Board of Supervisors (A.R.S. §38-431.02(A)(3)).

## 2. Notice of Public Meetings

Once the disclosure statement has been filed or posted, the governing board **MUST** give notice of each meeting by posting a copy of the notice on its website as well as at the location identified in the disclosure statement (Appendix D).

Contents of the notice of a public meeting must identify the district name and the date, time, and place of the meeting. The notice should include the street address of the building and room number or information identifying the specific room where the meeting will be held if applicable (see Appendix F). The notification location identified in the disclosure statement must be a place with reasonable public access and should not be difficult to find. The notice should also include information on how the public may obtain a copy of the agenda (matters to discuss or be decided).

In addition to complying with the requirements of the OML, the notice should conform to the provisions of the Americans with Disabilities Act (ADA), 42 U.S.C. §§ 12101 – 12213 (Supp. 1992) <http://www.ada.gov/pubs/adastatute08.htm> . Requests should be made as early as possible to allow time to arrange for accommodations.

As a general rule, a meeting cannot be held without giving the **minimum 24-hour notice**. For purposes of the statute, the 24-hour period excludes Sundays and holidays (this is stated in the agency handbook ch. 7 (7.6.5))<sup>2</sup>; however, in the case of an “actual emergency,” the meeting may be held upon shorter notice as is “appropriate to the circumstances.” It is considered an emergency when, due to unforeseen circumstances, immediate action is necessary to avoid a serious consequence that would result from waiting the required amount of time. The existence of an actual emergency does not negate the need to give 24-hours written notice to an employee who is the subject of discussion in an executive session.

For executive session guidelines, please see the Executive Session section on page 26.

## 3. Agendas

In addition to notice of time, date, and place of the meeting, the governing board must provide an agenda of the matters to be discussed, considered, or decided at the meeting. The agenda for a public meeting must contain enough information that the public is sufficiently informed of the matters being discussed. This requirement does not permit the use of generic agenda items such as “personnel,” “new business,” “old business,” or “other matters” (see Appendix E).

The agenda for an executive session must contain the statutory provision(s) authorizing the executive session and a general description of the subject matter or lawsuit. Care should be taken that the information given on the agenda does not defeat the purpose of the executive session by compromising privacy interests or the attorney-client privilege.

The agenda may be made available to the public by including it as part of the public notice or by stating in the public notice how to obtain a copy of the agenda.

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<sup>2</sup> Saturdays may be included in the 24-hour notice period if the public has access to the electronic and physical posted locations.

A governing board may discuss, consider, or decide only on those matters listed on the agenda. If a matter not specifically listed on the agenda is brought up during a meeting, discussion and decisions should be deferred until the matter can be specifically listed on the agenda if needed.

**Action taken on an item not properly noticed is a violation of the OML and is considered null and void.** The governing board may subsequently ratify an action taken that was not properly noticed, but the original violation may still subject the governing board to the penalties set forth in A.R.S. § 38-431.07(A). The ratification process should be discussed with your legal counsel.

### **CALL TO THE PUBLIC**

A governing board may make an open call to the public to allow individuals to address the governing board on any issue within the jurisdiction of the governing board. However, the members of the governing board **MAY NOT** discuss or take action on matters raised during the call to the public that are not specifically identified on the agenda.

A best practice is to include language similar to the following example:

“Call to the Public: This is the time for the public to comment. Members of the Board may not discuss items that are not specifically identified on the agenda. Therefore, pursuant to A.R.S. § 38-431.01(H), action taken as a result of public comment will be limited to directing staff to study the matter, responding to specific criticism or scheduling the matter for further consideration and decision at a later date.”

### **EMERGENCIES**

In the case of an actual emergency that requires the governing board to dispense with the advance notice and agenda requirements, the governing board may discuss, consider, and decide a matter not on the agenda. There are several tasks that must take place in this circumstance:

1. Give “such notice as is appropriate to the circumstances” and must “post a notice within 24 hours declaring that an emergency session has been held” and setting forth the same information as is required in an agenda for a regular meeting (A.R.S. §38-431.02).
2. Prior to the emergency discussion, consideration, or decision, the governing board must announce in a public meeting the reasons necessitating the emergency action.
3. The governing body must include in the meeting minutes the reasons supporting the need for the emergency meeting. In the case of an executive session, this statement will appear twice; once in the minutes of the public meeting where the reasons were publicly announced, and again in the minutes of the executive session where the emergency discussion or consideration took place.



## MINUTES

Minutes **MUST** be taken of all public meetings and executive sessions. Minutes can be written; tape recorded or videotaped and must be made available to the public within three (3) working days following the meeting (A.R.S. § 38-431.01D)).

If a governing board is concerned about distributing minutes before they are approved, the minutes should be marked as “draft” or “unapproved.” **Under no circumstance should minutes be withheld from the public pending approval.**

The minutes of an executive session are confidential and may not be disclosed to anyone except authorized persons. To ensure confidentiality, executive session minutes should be securely stored separately from regular meeting minutes.

Any recordings and minutes are public records and are subject to record retention requirements (see Public Records/Records Retention section on page 27).

The minutes of a **public meeting** must contain the following information:

1. The date, time and place of the meeting.
2. The members of the governing board recorded as either present or absent.
3. A general description of the matters discussed or considered, even if no action was taken.
4. An accurate description of all legal actions proposed, discussed or taken, the name of the member who proposed the motion. The governing body may also include the name of the member who seconded the motion if applicable, and the name of each Member who voted on the motion. At a minimum, the minutes should reflect the number of votes for and against the motion and the number of abstentions.
5. The name of each person making statements or presenting material to the governing board.
6. If matters not on the agenda are discussed or decided at a meeting because of an actual emergency, the minutes must contain a full description of the nature of the emergency.
7. If a prior act was ratified, a copy of the disclosure statement required for ratification must also be included.

The minutes of an **executive session** must contain the following information:

1. The date, time and place of the meeting.
2. The members of the governing board recorded as either present or absent.
3. A general description of the matters considered.

4. The description of all instructions given to attorneys or designated representatives pursuant to A.R.S. § 38-431.03(A)(4), (5) and (7).
5. A statement of the reasons for emergency consideration of any matters not on the agenda if applicable.
6. Such other information as the governing board deems appropriate.

### **EXECUTIVE SESSIONS**

Before a governing board may go into an executive session, a majority of the board members constituting a quorum **must** vote in a public meeting to hold the executive session.

An executive session is defined as “a gathering of a quorum of members of a governing board from which the public is excluded” (A.R.S. §38-431(2)). There are seven (7) instances that can be discussed or considered in an executive session and they are as follows:

1. Personnel matters.
2. Confidential records.
3. Legal advice.
4. Litigation, contract negotiations, and settlement discussions.
5. Discussions with designated representatives regarding salary negotiations.
6. International, interstate, and tribal negotiations.
7. Purchase, sale or lease of real property.

An executive session can be convened solely for the purpose of discussing matters and, in limited instances, giving instructions to attorneys and designated representatives. **No legal action can be taken in the executive session.**

### **CONSEQUENCES OF OML VIOLATIONS**

**ALL** legal actions transacted by **any** governing board during a meeting held in violation of any OML provision are **null and void unless subsequently ratified.** Additional sanctions may be imposed by the Attorney General’s office.

The Attorney General and County Attorneys are authorized to investigate alleged OML violations and enforce OML. The OML provides that the Attorney General and County Attorneys shall have access to executive session minutes when they are investigating alleged OML violations.

The court may impose a civil penalty not exceeding \$500 against any person for each OML violation. This penalty can be assessed against any person who knowingly aids, agrees to aid, or attempts to aid another person in violating the OML. **This penalty is assessed against the individual and not the governing board, and the governing board may not pay the penalty on behalf of the person assessed.** The court may also order payment of reasonable attorney's fees to a successful plaintiff in an enforcement action brought under the OML.

If a court determines that a board member violated the OML with intent to deprive the public of information, the Court may remove the public officer from office (A.R.S. §38-431.07(A)).

A party who asserts that a governing board violated the OML has the burden of proving the assertion. However, Arizona courts have held that once a complainant alleges facts from which a reasonable inference may be drawn supporting an OML violation, the burden of proof immediately shifts to the **governing board to prove an affirmative defense.**<sup>3</sup>

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<sup>3</sup> Fisher v. Maricopa County Stadium Dist., 185 Ariz. 116, 122-23, 912 P.2d 1345, 1351-52 (App. 1995)

## SECTION 14

### PUBLIC RECORDS/RECORDS RETENTION

#### A.R.S. § 39-101 TO 39-601 Arizona Agency Handbook Chapter 6

The Public Records Law applies to any person elected or appointed to hold any elective or appointive office of the governing body and any chief administrative officer, director, or chairman of the governing board.

Public records and other matters in the custody of the governing board (with the exception of executive materials and other statutorily-designated “confidential” documents) shall be open to **any** person at **all** times during office hours.

Records required to be kept by the governing board include those reasonably necessary to maintain an account of the board’s official activities and activities which are supported by monies collected through taxes. (A.R.S. § 39.121.01(B))

Further definition of “records” includes:

- Books, papers, maps, photographs
- Other documentary materials, regardless of physical form or characteristics
- Prints or copies of such items produced or reproduced on film or electronic media pursuant to A.R.S. § 41-151.16

Please review all statutes referring to public records in Title 39 of the Arizona Revised Statutes found at <https://www.azleg.gov/arsDetail/?title=39>.

A comprehensive list of statutes regarding records that are confidential by law can be found on the Attorney General’s website. These statutes may require that all or a portion of governmental records be protected from the public. For example, disclosure of employee personnel files is limited to providing the following information:

- Name of employee;
- Date of employment;
- Current and previous class title;
- Current and previous salaries and dates of each change;
- Name of employee’s current or last known supervisor.

**Any** person may request to examine or be furnished copies, printouts or photographs of any public record during regular office hours. Records **must** be provided if they are in the custody of the governing board even if they are available elsewhere. The custodian of the public records **must** promptly respond to a record request or access will be deemed denied and the governing board deemed in violation of the Public Records Law. The governing board will have the responsibility of proving that its response to a public records request was prompt in light of the circumstances surrounding each request.

The governing board may require a person requesting the public record to pay in advance for any copying and postage charges. If the records are available on the web site, the governing board may direct the requestor to obtain copies there.

## CONSEQUENCES OF VIOLATING THE PUBLIC RECORDS LAW

A court may reward legal costs, including attorney's fees, to the requestor if he or she substantially prevails. This does not limit the rights of any party to recover attorney's fees, expenses, and double damages that are authorized by other statutes.

A governing board may also be liable for damages that result from wrongfully denying a person to access public records.

## PRESERVATION AND MAINTENANCE OF PUBLIC RECORDS

All records received or made by a governing board in the course of their duties are the property of the state. Each governing board is responsible for preserving, maintaining, and caring for the public records in their possession. Each governing board is required by statute to carefully secure, protect, and preserve public records from deterioration, mutilation, loss, or destruction.

## DISPOSITION OF PUBLIC RECORDS

The length of time that records must be kept and when records may be destroyed is governed by Retention Schedules published by the Arizona State Library, Archives and Public Records (ASLAPR). Generally, special taxing districts are covered in the *Retention Schedules for Counties; Municipalities; Special Districts; and State Agencies, Boards and Commissions* and for *All Public Bodies* that include:

- Administrative Records
- Copy Center and Mail Room Records
- Electronic Communications, Social Networking and Website Records
- Financial Records
- Historic Preservation Records
- Human Resources/Personnel Records
- Management Records

For assistance please contact the Clerk of the Board of Supervisors or ASLAPR directly for more detailed information.

Disposition of public records is governed by A.R.S. §§ 41-151.15, 41-151.17, 41-151.19, and 44-7601. A governing board may destroy records when the record has no further administrative, legal, fiscal, research or historical value. A governing board may obtain approval to destroy records from the Records Management Division of the State Library on a continuing basis pursuant to a records retention and disposition schedule, or for records not on a retention schedule, pursuant to a single request form. Retention schedules can be found at <http://www.azlibrary.gov/arm/schedules-standards-forms-and-guidance>. A report of records destruction that includes a list of all records disposed shall be filed annually with the State Library on a form prescribed by the State Library.

A governing board or board member having custody of any record for any purpose, who steals, or knowingly and without lawful authority destroys, mutilates, defaces, alters, falsifies, removes or secretes all or part of a public record, or who permits any other person to do so, is guilty of a class 4 felony.

If a record is historically significant, it is considered a permanent record. Records are deemed historically significant when they:

1. Document a controversial issue.
2. Document a program, project, event or issue that results in a significant change that affects the local community, city, county or state.
3. Document a program, project, event or issue that involves prominent people, places or events.
4. Document a program, project, event or issue that resulted in media attention locally, statewide, or nationally.

### **CHARGING FOR RECORDS**

In accordance with Chapter 6 of the Arizona Agency Handbook, a reasonable charge may be assessed for copying records, including a reasonable amount for the cost of time, equipment, and personnel used in producing the copies for non-commercial requests. A charge **cannot** be incurred for searching the records looking for the requested public record.

If a copy is made in order to redact information from a record being requested for inspection, a charge **cannot** be assessed.

A fee may be prescribed if a document is being produced pursuant to a subpoena in a civil action where the district is not a party.

If copies are being produced for commercial purposes, a special taxing district may assess a charge for the following:

1. A portion of the cost to the district for obtaining the original or copies of the documents, printouts or photographs.
2. A reasonable fee for the cost of time, materials, equipment and personnel used in producing the copies.
3. The value of the reproduction on the commercial market as best determined by the special taxing district.

For more detailed information concerning charges that can be incurred for public records requests, please refer to the Arizona Agency Handbook, Chapter 6 found on the Attorney General's website at <https://www.azag.gov/sites/default/files/sites/all/docs/agency-handbook/ch06-2013B.pdf>.

# APPENDIX A

## NEW DISTRICT TASKS CHECK LIST

### NEW DISTRICT TASKS CHECKLIST

- Receive Resource Letter from the COB Date: \_\_\_\_\_
  
- Have all three trustees sign their oath of office before a notary Date: \_\_\_\_\_
  
- Obtain \$1,000 official bonds for each trustee (district pays for this premium) Date: \_\_\_\_\_
  
- Have all trustees read Arizona Revised Statutes, Title 48, Chapter 20 Date: \_\_\_\_\_
  
- Prepare a Posting Disclosure Statement and send a copy to the COB Date: \_\_\_\_\_
  
- Contact the Treasurer's Office to set up an account to deposit tax funds when received (Blair Bradshaw, 602-506-6169 or Doug Hill. 602-506-3991) Date: \_\_\_\_\_
  
- Schedule a meeting and post a notice of the meeting to elect Board of Trustees Officers (Chairman and Secretary) Date: \_\_\_\_\_
  
- Determine the district's fiscal year. The County's fiscal year is July 1 – June 30  
The district can choose a fiscal year that fits its needs. Date: \_\_\_\_\_







**APPENDIX B con't**  
**MARICOPA COUNTY, ARIZONA**  
 \_\_\_\_\_ **DISTRICT**

**ANNUAL REPORT**  
**YEAR ENDED \_\_\_\_\_**

**Part D-Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**(for governmental fund types)**

Basis of Accounting:	Modified Accrues <input type="checkbox"/>	Cash <input type="checkbox"/>	GENERAL FUND	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	FUNDS
<b>Revenues</b>						
Taxes			_____	_____	_____	_____
Special Assessments			_____	_____	_____	_____
Licenses and permits			_____	_____	_____	_____
<b>Intergovernmental:</b>						
Federal			_____	_____	_____	_____
State			_____	_____	_____	_____
County			_____	_____	_____	_____
Charges for services			_____	_____	_____	_____
Fines and forfeits			_____	_____	_____	_____
Interest on investments			_____	_____	_____	_____
Rents			_____	_____	_____	_____
Contributions			_____	_____	_____	_____
Credit card incentives			_____	_____	_____	_____
Miscellaneous			_____	_____	_____	_____
Other revenues (itemize)			_____	_____	_____	_____
_____			_____	_____	_____	_____
_____			_____	_____	_____	_____
<b>Total Revenues</b>			_____	_____	_____	_____
<b>Expenditures</b>						
Salaries and wages			_____	_____	_____	_____
Employee benefits			_____	_____	_____	_____
Administration			_____	_____	_____	_____
Professional services			_____	_____	_____	_____
Utilities and communications			_____	_____	_____	_____
Insurance			_____	_____	_____	_____
Repairs and maintenance			_____	_____	_____	_____
Interest			_____	_____	_____	_____
<b>Capital outlay:</b>						
Land			_____	_____	_____	_____
Buildings			_____	_____	_____	_____
Improvements other than buildings			_____	_____	_____	_____
Machinery and equipment			_____	_____	_____	_____
Construction in progress			_____	_____	_____	_____
<b>Debt service:</b>						
Principal retirement			_____	_____	_____	_____
Interest and fiscal charges			_____	_____	_____	_____
Miscellaneous			_____	_____	_____	_____

**APPENDIX B con't**  
**MARICOPA COUNTY, ARIZONA**  
 \_\_\_\_\_ **DISTRICT**

**ANNUAL REPORT**  
**YEAR ENDED \_\_\_\_\_**

**Part D-Concl'd**

	<b>GENERAL FUND</b>	<b>CAPITAL PROJECTS FUNDS</b>	<b>DEBT SERVICE FUNDS</b>	<b>FUNDS</b>
<b>Other expenditures (itemize)</b>				
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Expenditures</b>	_____	_____	_____	_____
<b>Excess of Revenues Over</b>				
<b>(Under) Expenditures</b>	_____	_____	_____	_____
<b>Other Financing Sources (Uses)</b>				
<b>Transfers-in</b>	_____	_____	_____	_____
<b>Transfers-out</b>	_____	_____	_____	_____
<b>Proceeds from the sale of bonds</b>	_____	_____	_____	_____
<b>Loan proceeds</b>	_____	_____	_____	_____
<b>Capital lease agreements</b>	_____	_____	_____	_____
<b>Total other financing sources (uses)</b>	_____	_____	_____	_____
<b>Excess of Revenues and Other Sources</b>				
<b>Over (Under) Expenditures and Other Uses</b>	_____	_____	_____	_____
<b>Beginning Fund Balance- ____/____/____</b>	_____	_____	_____	_____
<b>Ending Fund Balance- ____/____/____</b>	_____	_____	_____	_____

**APPENDIX B con't**  
**MARICOPA COUNTY, ARIZONA**  
 \_\_\_\_\_ **DISTRICT**  
**ANNUAL REPORT**  
**YEAR ENDED \_\_\_\_\_**

**Part E-Schedule of Revenues, Expenses, and Changes in Fund Net Position**  
**(for proprietary and similar fund types)**

<b>Basis of Accounting:</b>	<b>Accrual</b> <input type="checkbox"/>	<b>Cash</b> <input type="checkbox"/>		
			<b>ENTERPRISE FUNDS</b>	<b>PENSION TRUST FUNDS</b>
				<b>FUNDS</b>
<u><b>Operating Revenues</b></u>				
Charges for services				
Employer Contributions				
Employee contributions				
Investment Income				
Miscellaneous				
<b>Total Operating Revenues</b>				
<u><b>Operating Expenses</b></u>				
Salaries and wages				
Employee benefits				
Administration				
Professional services				
Utilities and communications				
Insurance				
Repairs and maintenance				
Landfill closure and postclosure care costs				
Depreciation				
Benefits				
Refunds				
Miscellaneous				
<b>Total Operating Expenses</b>				
<b>Operating Income (Loss)</b>				
<u><b>Nonoperating Revenues (Expenses)</b></u>				
Intergovernmental				
Interest revenue				
Interest expense				
Gain (Loss) on disposal of capital assets				
<b>Total (Net) nonoperating revenues (expenses)</b>				
<b>Income (Loss) before contributions and transfers</b>				
Capital contributions				
Transfers-in				
Transfers-out				
<b>Net Income (Loss)</b>				
<b>Beginning Fund Net Position</b> ___/___/___				
<b>Ending Fund Net Position</b> ___/___/___				

# **APPENDIX C**

## **BUDGET FORM MARICOPA COUNTY, ARIZONA**

\_\_\_\_\_

DISTRICT NAME

**Budget for Fiscal Year July 1, \_\_\_ through June 30, 20\_\_**

**Estimated Revenues:**

Estimated July 1, 20\_\_ cash balance carried forward \_\_\_\_\_

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**Tax Assessment Request**

Plus 15% for delinquency

(for applicable districts only – see below)

Total Estimated Revenue \_\_\_\_\_

**Estimated Expenses:**

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total Estimated Expenses \_\_\_\_\_

**Projected surplus in cash balance**

(Revenue minus Expenses)

(Account balance reserve for unexpected expenses)

--

\*applies to power districts, agricultural improvement districts, drainage and flood protection districts, irrigation and water conservation districts, and irrigation water delivery districts

# APPENDIX D

## Oath of Office

I, the undersigned, hereby execute this document in compliance with A.R.S. § 38-231:

Officers and employees required to take loyalty oath; form; classification; definition

A. In order to ensure the statewide application of this section on a uniform basis, each board, commission, agency and independent office of this state, and of any of its political subdivisions, and of any county, city, town, municipal corporation, school district and public educational institution, shall completely reproduce this section so that the form of written oath or affirmation required in this section contains all of the provisions of this section for use by all officers and employees of all boards, commissions, agencies and independent offices.

B. Any officer or employee who fails to take and subscribe to the oath or affirmation provided by this section within the time limits prescribed by this section is not entitled to any compensation until the officer or employee does so take and subscribe to the form of oath or affirmation prescribed by this section.

C. Any officer or employee having taken the form of oath or affirmation prescribed by this section, and knowingly at the time of subscribing to the oath or affirmation, or at any time thereafter during the officer's or employee's term of office or employment, does commit or aid in the commission of any act to overthrow by force, violence or terrorism as defined in section 13-2301 the government of this state or of any of its political subdivisions, or advocates the overthrow by force, violence or terrorism as defined in section 13-2301 of the government of this state or of any of its political subdivisions, is guilty of a class 4 felony and, on conviction under this section, the officer or employee is deemed discharged from the office or employment and is not entitled to any additional compensation or any other emoluments or benefits which may have been incident or appurtenant to the office or employment.

D. Any of the persons referred to in article XVIII, section 10, Constitution of Arizona, as amended, relating to the employment of aliens, are exempted from any compliance with this section.

E. In addition to any other form of oath or affirmation specifically provided by law for an officer or employee, before any officer or employee enters upon the duties of the office or employment, the officer or employee shall take and subscribe the following oath or affirmation:

State of Arizona, County of Maricopa

I, "**Name**", do solemnly swear (or affirm) that I will support the Constitution of the United States and the Constitution and laws of the State of Arizona, that I will bear true faith and allegiance to the same and defend them against all enemies, foreign and domestic, and that I will faithfully and impartially discharge the duties of the office of "**Title**" according to the best of my ability, so help me God (or so I do affirm).

\_\_\_\_\_  
(Signature of officer or employee)

F. For the purposes of this section, "officer or employee" means any person elected, appointed or employed, either on a part-time or full-time basis, by this state or any of its political subdivisions or any county, city, town, municipal corporation, school district, public educational institution or any board, commission or agency of any county, city, town, municipal corporation, school district or public educational institution.

Subscribed and sworn (or affirmed) before me this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

(SEAL)

\_\_\_\_\_  
Notary Public in and for the County of Maricopa,  
State of Arizona

# APPENDIX E

## DISCLOSURE STATEMENT WHERE ALL POSTING NOTICES OF THE MEETINGS OF THE

\_\_\_\_\_  
(NAME OF DISTRICT)

### WILL BE POSTED

Pursuant to A.R.S. §38-431.02 (A)(2), the \_\_\_\_\_  
(Name of District)

hereby states that all meeting notices of the \_\_\_\_\_  
(Name of District)

and any of its committees and subcommittees will be posted at the \_\_\_\_\_  
(Name of Building)

at \_\_\_\_\_, which is open to the public from 8:00  
(Address of Building)

a.m. to 5:00 p.m., Monday through Friday, except legal holidays, and \_\_\_\_\_  
(Name of District)

\_\_\_\_\_ website at: \_\_\_\_\_ . Such notice(s) will  
(Web Address)

indicate the date, time, and place of meeting(s), and will include an agenda or

information on how the public may obtain a copy of such an agenda. Agendas are

available at least 24 hours prior to any meeting.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Name of Chairman

# APPENDIX F

## SAMPLE MEETING AGENDA

### BOARD OF DIRECTORS MEETING

\_\_\_\_\_  
Name of District

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

**SAMPLE**

Agendas are available at least 24 hours prior to each meeting in the office of \_\_\_\_\_, at \_\_\_\_\_, Phoenix, Arizona, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m. and on the internet at \_\_\_\_\_. One or more Board members may attend telephonically. Board members attending telephonically will be announced at the meeting. The Board may vote to recess into an executive session for the purpose of obtaining legal advice from the Board's attorney on any matter listed on the agenda pursuant to A.R.S. §38-431.03(A)(3). Accommodations for individuals with disabilities, including alternative format materials, sign language interpretation, and assistive listening devices are available upon 72 hours' advance notice through the office of \_\_\_\_\_, at \_\_\_\_\_, Phoenix, Arizona 85003, Phone \_\_\_\_\_, Fax \_\_\_\_\_, TDD \_\_\_\_\_. To the extent possible, additional reasonable accommodations will be made available within the time constraints of the request.

## BOARD OF DIRECTORS

1. **INVOCATION - INVOCACIÓN**
2. **PLEDGE OF ALLEGIANCE - JURO FIDELIDAD A LA BANDERA**
3. **ROLL CALL - LISTA**
4. **MAIL BALLOT ELECTION FOR \_\_\_\_\_ DISTRICT**

Pursuant to A.R.S. § 16-225 and 16-558, approve a mail ballot election for the Queen Creek County Island Fire District to be conducted as a special election by the District on May 19, 2015.

51. **14103-S, AVAYA ENTERPRISE COMMUNICATIONS SYSTEM SUSTAINMENT**

Approve the following solicitation items.

Item: AVAYA ENTERPRISE COMMUNICATIONS SYSTEM SUSTAINMENT (\$2,000,000.00 estimate / 3 Years Until December 31, 2017 With 3 One-Year Renewal Option) This is a support and maintenance agreement for the continued operation of the Avaya enterprise communications system for the Sheriff for three years.

Windstream Corporation And Its Affiliates

3. **EXECUTIVE SESSION**