

FORM F-65(ASU-1) (11-15-2017)		STATE OF ARIZONA	
2017 SURVEY OF LOCAL GOVERNMENT FINANCES ARIZONA COUNTIES FOR FISCAL YEAR THAT ENDED June 30, 2017			
In completing this report, please provide data for your government's fiscal year that ended June 30, 2017. For assistance in completing this report, contact the Local Government Finance Statistics Branch at (888) 590-2748.			
DUE DATE  March 30, 2018		<i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO	ATTN: Randy Moore U.S. Census Bureau International Trade Management Division Local Government Finance Statistics Branch Washington, DC 20233 or ewd.local.finance@census.gov	NOTE – Data supplied by your county in this report will be used by State and Federal agencies, by Arizona State University, and by public interest groups in Arizona. By filing this report, you will not receive local government Finance Reporting Form F-28 from the U.S. Census Bureau.	
Part I	TAX REVENUES – All funds		Amount — <i>Omit cents</i>
A. PROPERTY TAXES		T01	
1. Current, delinquent, and penalties and interest, including tax sales proceeds and costs – <i>Report collections during the fiscal year from all levies for all government funds. Exclude taxes collected for other governments. Apache, Coconino, Greenlee, Gila, Santa Cruz should include community collect tuition tax.</i>			\$
2. Portion of above taxes for community college tuition (<i>Apache, Coconino, Gila, Greenlee, and Santa Cruz counties only</i>)			
3. Portion of above taxes imposed for special school reserve fund and any other education purposes			
B. LOCAL SALES TAXES		T09	
4. General Sales Tax – Includes transportation excise taxes, county jail excise taxes, and county capital project tax.			
5. Gasoline Tax – Includes jet fuel tax.		T13	
6. Franchise Fees – Includes public utilities tax.		T15	
7. Other Selective Sales and Gross Receipts Taxes – Includes hotel taxes, hospital taxes, stadium taxes, tourism taxes, and local theme park excise taxes.		T19	
8. TOTAL — Sum of lines 4 through 7			0
C. LICENSES, PERMITS, AND OTHER TAXES		T24	
9. Automobile licenses			
10. Business licenses and permits		T28	
11. Marriage licenses		T29	
12. Building permits		T29	
13. Rabies control licenses		T29	
14. Other county licenses and permits		T29	
15. Inspection fees required for issuance of a license or permit		T99	
16. Local personal income, payroll, or earnings tax		T40	
17. Documentary and stock transfers		T51	
18. Local corporation net income tax/fees		T41	
19. TOTAL — Sum of lines 9 through 18 		\$	0
20. TOTAL OF PART I — Sum of lines 1, 8 and 19 		\$	0
21. STATE USE ONLY			
Part II	INTERGOVERNMENTAL REVENUE — All funds		B30
A. REVENUE RECEIVED FROM FEDERAL GOVERNMENT			
1. Federal Payments in Lieu of Taxes (P.I.L.T.)			\$
2. Housing and community development grants		B50	
3. Health and hospital aid and reimbursements		B42	
4. Flood control aid		B89	
5. All other Federal grants		B89	
6. Sewer revenue from Federal		B80	
7. Airport revenue from Federal		B01	
8. Natural resources revenue from Federal		B59	
9. Other – <i>Specify</i> 			
10. TOTAL — Sum of lines 1 through 9 		\$	0
B. REVENUE FROM STATE GOVERNMENT		C30	
11. State shared sales tax			\$
12. State liquor tax		C30	
13. Water supply system		C91	
14. Auto lieu tax		C30	
15. Property tax relief		C30	

Part IIINTERGOVERNMENTAL REVENUE — All funds — Continued		Amount — Omit cents
B. REVENUE FROM STATE GOVERNMENT – Continued		C46
16. Highway aid and reimbursement – national fees		\$
17. Other highway aid and reimbursements		C46
18. Local transportation assistance fund		C89
19. Manpower training grants		C89
20. State highway department distributions (e.g., H.U.R.F.)		C46
21. Health and hospitals aid and reimbursements		C42
22. Water conservation grants		C89
23. Sewer revenue from State		C80
24. Law enforcement and justice planning grants and reimbursements		C89
25. Airport license tax		C89
26. Flood control aid		C89
27. Library grants		C89
28. Park and recreation grants		C89
29. All other State grants and reimbursements		C89
30. TOTAL — Sum of lines 11 through 29 —————>		\$0
C. REVENUE FROM OTHER LOCAL GOVERNMENTS		D30
31. Payments in lieu of taxes from other local governments		\$
32. Highway reimbursements		D46
33. Health reimbursements		D42
34. Sewer from other local governments		D80
35. Other payments from other local governments		D89
36. TOTAL — Sum of lines 31 through 35 —————>		\$0
37. TOTAL OF PART II — Sum of lines 10, 30, and 36 —————>		\$0
STATE USE ONLY		B00
		\$
Part IIIOther REVENUES — All funds		A80
1. Sewer system charges		\$
2. Sanitation charges other than sewerage		A81
3. Natural resource charges		A59
4. Airport charges		A01
5. Toll highway charges		A45
6. Park and recreation charges		A61
7. Ambulance charges		A89
8. Hospital charges		A36
9. Housing and community development charges		A50
10. School lunch charges		A10
11. Receipts from sale of materials and equipment		A89
12. Miscellaneous commercial activities (including cemeteries)		A03
13. Special assessments		U01
14. Fines and forfeits		U30
15. Receipts from sale of property		U11
16. Rents		U40
17. Royalties		U41
18. Private donations		U50
19. Interest earnings		U20
20. Other revenues — specify—>		
21.		
22.		
23. TOTAL OF PART III — Sum of lines 1 through 22 —————>		\$0
24. TOTAL ALL REVENUE COLLECTIONS — Sum of Parts I, II, and III —————>		\$0

Part IV EXPENDITURES FROM ALL FUNDS AND PROGRAMS OF YOUR COUNTY			
NOTE — Exclude payments to other governments. Report in Part V.			
Function or purpose of expenditure	Amount — Omit cents		
	Current operations (a)	Purchase of equipment, land, and structures (b)	Construction (c)
GENERAL GOVERNMENT	E23	G23	F23
1. Financial administration	\$	\$	\$
2. General control	E29	G29	F29
3. County airport	E01	G01	F01
4. Judicial and legal activities	E25	G25	F25
5. General public buildings — courthouse	E31	G31	F31
6. Other general government	E89	G89	F89
7. Misc. commercial activities (cemeteries, cable television, telephone utilities, etc.)	E03	G03	F03
Subtotal	\$ 0	\$ 0	\$ 0
PUBLIC SAFETY	E04	G04	F04
8. Correctional institutions	\$	\$	\$
9. Corrections, other (probation, parole, etc.)	E05	G05	F05
10. Police protection	E62	G62	F62
11. Protective inspection and regulation	E66	G66	F66
Subtotal	\$ 0	\$ 0	\$ 0
HEALTH	E36	G36	F36
12. County hospital	\$		
13. Payment to other hospitals	E36	G36	F36
14. Health, including alcohol/drug programs	E32	G32	F32
Subtotal	\$ 0	\$ 0	\$ 0
HIGHWAYS AND STREETS	E44	G44	F44
15. Highways, roads, and bridges	\$	\$	\$
16. Toll highways	E45	G45	F45
Subtotal	\$ 0	\$ 0	\$ 0
EDUCATION AND ECONOMIC OPPORTUNITY	E50	G50	F50
17. Housing and community development	\$		
18. Education — School superintendent	E12	G12	F12
19. Education — Special school reserve fund	E12	G12	F12
Subtotal	\$ 0	\$ 0	\$ 0
CULTURE AND RECREATION	E59	G59	F59
20. Natural resources	\$	\$	\$
21. Parks and recreation	E61	G61	F61
22. Libraries	E52	G52	F52
Subtotal	\$ 0	\$ 0	\$ 0
WELFARE	E74		
23. Payments to medical vendors	\$	\$	\$
24. Welfare institutions	E77	G77	F77
25. Welfare — all other	E79	G79	F79
Subtotal	\$ 0	\$ 0	\$ 0
SANITATION	E80	G80	F80
26. Sanitation other than sewerage	\$	\$	\$
27. Garbage and trash removal	E81	G81	F81
Subtotal	\$ 0	\$ 0	\$ 0
CAPITAL PROJECTS NOT SHOWN ABOVE — Specify ↗			
28. _____			
_____	\$	\$	\$
Subtotal	\$ 0	\$ 0	\$ 0
Continued on next page			

Part IV

EXPENDITURES FROM ALL FUNDS AND PROGRAMS OF YOUR COUNTY

NOTE — Exclude payments to other governments. Report in Part V.

Function or purpose of expenditure	Amount — Omit cents		
	Current operations (a)	Purchase of equipment, land, and structures (b)	Construction (c)
DEBT SERVICE			
29. Subtotal	\$	\$	\$
OTHER EXPENDITURES			
Expenditures not shown above — Specify ↴			
30.			
	\$	\$	\$
Subtotal	\$ 0	\$ 0	\$ 0
31. TOTAL OF PART IV — Sum of lines 1 through 30 →	\$ 0	\$ 0	\$ 0

32.

STATE USE ONLY

V98

Part V

INTERGOVERNMENTAL EXPENDITURES — Do not include in Part IV.

Report below amounts that were paid to the State or to other local governments, on a reimbursement or cost sharing basis.

Purpose of expenditures	Paid to State	Paid to Local
1. Correctional institutions	L04 \$	M04
2. Corrections, other	L05 \$	M05
3. Fire protection	L24 \$	M24
4. Community college tuition payments (Apache, Coconino, Gila, Greenlee, and Santa Cruz only)	L12 \$	M12
5. Health	L32 \$	M32
6. Hospitals	L36 \$	M36
7. Libraries	L52 \$	M52
8. Public welfare	L79 \$	M79
9. Sanitation	L81 \$	M81
10. Other purposes — Specify ↴		
	\$	

Part VI

CONTRACTED SERVICES – Include these expenditures in Part IV also.

Report below amounts paid to private companies or individuals who are under contract to your county.
(Reimbursements to other governments should be reported in Part V, Intergovernmental Expenditures.)

Purpose	Amount paid to private companies or individuals — Omit cents
1. Highways	\$
2. Health	
3. Airports	
4. Hospitals	
5. Libraries	
6. Parks	
7. Trash-garbage removal	
Other — Specify ↴	
8.	
9.	

Part VII

PERSONNEL EXPENDITURES

Report here the total expenditures for salaries and wages already included in column (1) of Part IV plus any county salaries and wages charged to construction projects

Amount — Omit cents

Z00

\$

Part VIII

DEBT OUTSTANDING, ISSUED, AND RETIRED

Type of bond	Amount — <i>Omit cents</i>				
	Outstanding July 1, 2016 (a)	Debt during fiscal year		Outstanding June 30, 2017 (d)	Interest paid in fiscal year (e)
		Issued (b)	Retired (c)		
	19U	29U	39U	49U	I89
1. General obligation	\$	\$	\$	\$ 0	\$
2. Industrial revenue — <i>If you are unable to furnish this information, please mark (X) the box in the appropriate columns.</i>	19T	24T	34T	44T	I89
				0	
			Amount — <i>Omit cents</i>		
			61V		
3. Short-term debt outstanding at beginning of fiscal year			\$		
			64V		
4. Short-term debt outstanding at end of fiscal year			\$		

Part IX

CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund	Amount at end of fiscal year <i>Omit cents</i>
1. Sinking funds — Reserves held for redemption of long-term debt	W01
2. Bond funds — Unexpended proceeds from sale of bond issues held pending disbursement	W31
3. All other funds except employee retirement funds	W61
CENSUS USE ONLY	V98

Remarks

Part X

DATA SUPPLIED BY

Signature of official	Date	Title		
Printed or typed name of official	Telephone	Area code	Number	Extension

INSTRUCTIONS

2017 SURVEY OF COUNTY GOVERNMENT FINANCES
FISCAL YEAR ENDING JUNE 30, 2017

WHY YOU ARE ASKED TO FILL OUT THE FORM

Data supplied by your county in this report will be used by State and Federal agencies, by Arizona State University, and by public interest groups in Arizona. By filing this report, you will not receive local government finance reporting forms from the U.S. Bureau of the Census (F-28).

GENERAL

Report revenue and expenditures by categories listed, not by fund. If a revenue or expenditure does not fit in one of the categories, put under "other" and describe the item in a few words. Please avoid crossing out item names as much as possible.

Include

- All governmental and enterprise funds under the control of the Board of Supervisors or that same body sitting as the Board of Directors.

Exclude

- **Agency, trust, and internal service funds.**
- **Transfers** – Activity between funds, departments, or agencies of your government.
- **Investment transactions** – Receipts from sale of investments or bonds, and payments for purchase of investments.

Part I — TAX REVENUES – ALL FUNDS

Reporting tax revenues

Report collection from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include service charges, special assessments, interest earned on investments, shares of State taxes, fines, or any other sources that are not taxes or licenses.

Part IV — DIRECT EXPENDITURES FROM ALL FUNDS
AND PROGRAMS OF YOUR CITY OR TOWN

Reporting expenditures

To aid you in filling out the form, selected expenditure categories from Part IV of the form are described below. Amounts paid to other governments should be excluded from Part IV and reported separately at Part V, INTERGOVERNMENTAL EXPENDITURES.

Financial administration – Office of the finance director, auditor, comptroller, or treasurer. Includes expenses for tax assessment and collection, central accounting and purchasing services, budgeting, etc., as well as related data processing.

General control – City council, commissioners, mayor, manager, clerk’s office, recorder, personnel, planning and zoning.

General public buildings – Construction, maintenance, and operation of county courthouse and other buildings if not charged to particular purposes. Expenditures for fire houses, hospitals, etc., should be reported for the purpose directly involved.

County hospital – Construction and operation of hospitals by your government. Nursing homes not directly associated with a hospital are to be reported at "welfare."

Payments to other hospitals – Payments to hospitals operated privately or by other governments. Report at "welfare" any payments to hospitals under public welfare programs.

Health other than hospitals – All public health activities except provision of hospital care. Includes environmental health activities, health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also includes public health nursing, vital statistics collection, and all services performed directly by the health department. Report at "welfare" payments under public welfare programs.

Highways – Construction and maintenance of county highways, sidewalks, bridges, and toll facilities. Also includes street lighting, snow removal, and highway engineering, control, and safety. Street cleaning expenditures should be reported at "sanitation other than sewerage."

Education – Expenditures for school superintendent and special school reserve fund should be report in Part IV. Intergovernmental payments for school purposes should be reported in Part V only.

Housing and community development – Gross expenditures for urban renewal, slum clearance, county housing projects, and related activities.

Parks and recreation – Includes playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, and celebrations.

Police protection – Includes county police agencies preventing, controlling, and reducing crime. Also includes coroners, medical examiners, and special police forces with general arrest powers. Includes vehicular inspection and traffic control and safety activities. Highway engineering and planning should be reported at "highways." County contributions to local police pension funds should be excluded.

Protective inspection and regulation – Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions specified elsewhere, such as health.

Fire protection – All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units and payments to fire districts. Contributions to local fire pension funds should be excluded.

Libraries – Includes payments to private libraries as well as libraries operated by your government.

Sewers and sewage disposal – Construction, maintenance, and operations of sanitary and storm sewer systems and sewage disposal plants.

Sanitation other than sewerage – Street cleaning and the collection and disposal of refuse and garbage.

Other expenditures – Includes any amounts which have not been allocated elsewhere by purpose, such as —

- Your employer contribution to a State-administered retirement system or to the Federal Social Security System;
- Judgments and insurance premiums;
- County service agencies, e.g., a central garage or an engineering department, which serve more than one function category, and whose expenses are not allocated to the various departments.

Not included: purchase of securities; interfund transfers; benefits and payments from distinct employee pension funds.

Part VIII — DEBT OUTSTANDING, ISSUED,
AND RETIRED

Reporting debt transactions

Report special obligations of all agencies of your government as well as general county debt.

Long-term debt – Bonds, mortgages, etc., with an original term of more than one year, including revenue bonds and special assessment obligations, and debt issued in the name of particular agencies, as well as general obligations of your government. Include noninterest bearing long-term debt.

Short-term interest-bearing debt – Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and any noninterest-bearing obligations.

Part IX — CASH AND INVESTMENT ASSETS
AT END OF FISCAL YEAR

Reporting cash and investment assets at end of fiscal year

Report amounts of cash on hand and on deposit, and investments (at market value) held in sinking funds, bond funds, and all other funds except for any employee retirement fund. Sinking funds are reserves held specifically for redemption of long-term debt of your government. Report in column (2) under bond funds all unexpended proceeds of bond issues that were being held at the end of the fiscal year in any funds or accounts, pending their disbursement.