

**2016 SURVEY OF LOCAL  
GOVERNMENT FINANCES  
ARIZONA COUNTIES  
FOR FISCAL YEAR THAT ENDED  
June 30, 2016**

In completing this report, please provide data for your government's fiscal year that ended June 30, 2016. For assistance in completing this report, contact the Local Government Finance Statistics Branch at (888) 590-2748.

**DUE DATE**  **July 31, 2017**

*(Please correct any error in name, address, and ZIP Code)*

**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 — Omit cents

		Amount — Omit cents
<b>A. PROPERTY TAXES</b>		T01
1.	Current, delinquent, and penalties and interest, including tax sales proceeds and costs – Report collections during the fiscal year from all levies for all government funds. <b>Exclude</b> taxes collected for other governments. Apache, Coconino, Greenlee, Gila, Santa Cruz should <b>include</b> community collect tuition tax.	\$
2.	Portion of above taxes for community college tuition (Apache, Coconino, Gila, Greenlee, and Santa Cruz counties <b>only</b> )	
3.	Portion of above taxes imposed for special school reserve fund and any other education purposes	
<b>B. LOCAL SALES TAXES</b>		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.	<b>TOTAL — Sum of lines 4 through 7</b>	
<b>C. LICENSES, PERMITS, AND OTHER TAXES</b>		T24
9.	Automobile licenses	
10.	Business licenses and permits	T28
11.	Marriage licenses	T29
12.	Building permits	T28
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.	<b>TOTAL — Sum of lines 9 through 18</b> 	\$
20.	<b>TOTAL OF PART I — Sum of lines 1, 8 and 19</b> 	\$
21.	<b>STATE USE ONLY</b>	

**Part II INTERGOVERNMENTAL REVENUE — All funds**

<b>A. REVENUE RECEIVED FROM FEDERAL GOVERNMENT</b>		B30
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 – Specify 	
10.	<b>TOTAL — Sum of lines 1 through 9</b> 	\$
<b>B. REVENUE FROM STATE GOVERNMENT</b>		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

<b>Part II INTERGOVERNMENTAL REVENUE — All funds — Continued</b>		Amount — Omit cents
<b>B. REVENUE FROM STATE GOVERNMENT — Continued</b>		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.	<b>TOTAL — Sum of lines 11 through 29</b> →	\$
<b>C. REVENUE FROM OTHER LOCAL GOVERNMENTS</b>		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.	<b>TOTAL — Sum of lines 31 through 35</b> →	\$
37.	<b>TOTAL OF PART II — Sum of lines 10, 30, and 36</b> →	\$
<b>STATE USE ONLY</b>		B00
		\$
<b>Part III OTHER REVENUES — All funds</b>		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.	<b>TOTAL OF PART III — Sum of lines 1 through 22</b> →	\$
24.	<b>TOTAL ALL REVENUE COLLECTIONS — Sum of Parts I, II, and III</b> →	\$

**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)
<b>GENERAL GOVERNMENT</b>	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
<b>Subtotal</b>	\$	\$	\$
<b>PUBLIC SAFETY</b>	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
<b>Subtotal</b>	\$	\$	\$
<b>HEALTH</b>	E36	G36	F36
12. County hospital	\$		
13. Payment to other hospitals	E36	G36	F36
14. Health, including alcohol/drug programs	E32	G32	F32
<b>Subtotal</b>	\$	\$	\$
<b>HIGHWAYS AND STREETS</b>	E44	G44	F44
15. Highways, roads, and bridges	\$	\$	\$
16. Toll highways	E45	G45	F45
<b>Subtotal</b>	\$	\$	\$
<b>EDUCATION AND ECONOMIC OPPORTUNITY</b>	E50	G50	F50
17. Housing and community development	\$		
18. Education — School superintendent	E12	G12	F12
19. Education — Special school reserve fund	E12	G12	F12
<b>Subtotal</b>	\$	\$	\$
<b>CULTURE AND RECREATION</b>	E59	G59	F59
20. Natural resources	\$	\$	\$
21. Parks and recreation	E61	G61	F61
22. Libraries	E52	G52	F52
<b>Subtotal</b>	\$	\$	\$
<b>WELFARE</b>	E74		
23. Payments to medical vendors	\$	\$	\$
24. Welfare institutions	E77	G77	F77
25. Welfare — all other	E79	G79	F79
<b>Subtotal</b>	\$	\$	\$
<b>SANITATION</b>	E80	G80	F80
26. Sanitation other than sewerage	\$	\$	\$
27. Garbage and trash removal	E81	G81	F81
<b>Subtotal</b>	\$	\$	\$
<b>CAPITAL PROJECTS NOT SHOWN ABOVE —</b> <i>Specify</i> ↙			
28. _____	\$	\$	\$
<b>Subtotal</b>	\$	\$	\$

**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)
<b>DEBT SERVICE</b>			
<b>29. Subtotal</b>	\$	\$	\$
<b>OTHER EXPENDITURES</b> Expenditures not shown above — Specify ↘			
<b>30.</b>	\$	\$	\$
<b>Subtotal</b>	\$	\$	\$
<b>31. TOTAL OF PART IV — Sum of lines 1 through 30</b> →	\$	\$	\$

**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
<b>1.</b> Correctional institutions	\$	L04 M04
<b>2.</b> Corrections, other	\$	L05 M05
<b>3.</b> Fire protection	\$	L24 M24
<b>4.</b> Community college tuition payments (Apache, Coconino, Gila, Greenlee, and Santa Cruz <b>only</b> )	\$	L12 M12
<b>5.</b> Health	\$	L32 M32
<b>6.</b> Hospitals	\$	L36 M36
<b>7.</b> Libraries	\$	L52 M52
<b>8.</b> Public welfare	\$	L79 M79
<b>9.</b> Sanitation	\$	L81 M81
<b>10.</b> 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
<b>1.</b> Highways	\$
<b>2.</b> Health	
<b>3.</b> Airports	
<b>4.</b> Hospitals	
<b>5.</b> Libraries	
<b>6.</b> Parks	
<b>7.</b> Trash-garbage removal Other — Specify ↘	
<b>8.</b>	
<b>9.</b>	

**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 — Omit cents				
	Outstanding July 1, 2015 (a)	Debt during fiscal year		Outstanding June 30, 2016 (d)	Interest paid in fiscal year (e)
		Issued (b)	Retired (c)		
<b>1. General obligation</b>	19U \$	29U \$	39U \$	49U \$	189 \$
<b>2. Industrial revenue</b> — <i>If you are unable to furnish this information, please mark (X) the box in the appropriate columns.</i>	19T	24T	34T	44T	189
			Amount — Omit cents		
<b>3. Short-term debt outstanding at beginning of fiscal year</b>			61V \$		
<b>4. Short-term debt outstanding at end of fiscal year</b>			64V \$		

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

Remarks

**Part X DATA SUPPLIED BY**

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

# INSTRUCTIONS

## 2016 SURVEY OF COUNTY GOVERNMENT FINANCES FISCAL YEAR ENDING JUNE 30, 2016

### 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.