

**2017 SURVEY OF LOCAL
GOVERNMENT FINANCES
ARIZONA MUNICIPALITIES
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 (800) 590-2748.

DUE DATE  **March 30, 2018**

(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 municipality 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 F-28 and F-32 from the U.S. Census Bureau.

Part I TAX REVENUES – All funds

Amount — Omit cents

A. PROPERTY TAXES

1. Current and delinquent amounts, penalties, and interest – *Include tax sales proceeds and costs. Report collections during this fiscal year from all levies for all government funds. Exclude taxes collected for other governments.*

T01

\$

B. LOCAL SALES TAXES

2. Municipal sales and use (transaction privilege) tax

T09

\$

3. Public utility franchise fees

T15

4. Other selective sales and gross receipts taxes – Includes hotel taxes, hospital taxes, stadium taxes, tourism taxes

T19

5. Gasoline tax – Includes jet fuel tax

T13

6. Amusement sales tax

T11

7. TOTAL — Sum of lines 2 through 6 

\$

C. LICENSES, PERMITS, AND OTHER TAXES

8. Business licenses and permits

T28

\$

9. Occupational registrations

T28

10. Building permits

T29

11. Other municipal licenses and permits

T29

12. Local corporation net income tax/fees

T41

13. Amusement licenses

T21

14. Local personal income, payroll, or earnings tax

T40

15. Public utilities licensing and permit taxes/fees

T27

16. Marriage licenses

T29

17. Inspection fees required to issue a license or permit

T99

18. Automobile licenses

T24

19. Alcoholic beverages licensing and permit taxes

T20

20. TOTAL — Sum of lines 8 through 19 

\$

21. TOTAL OF PART I — Sum of lines 1, 7 and 20 

\$

22. STATE USE ONLY

\$

Part II INTERGOVERNMENTAL REVENUE — All funds

B50

A. REVENUE RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT

1. Housing and urban renewal grants

\$

2. Community development block grants

B50

3. Local transportation assistance fund

C89

4. Sewer revenue from Federal

B80

5. Airport revenue from Federal

B01

6. Natural resources revenue from Federal

B59

7. All other Federal grants

B89

8. Federal Payments in Lieu of Taxes (P.I.L.T.)

B30

9. Health and hospital aid and reimbursements

B42

10. Other – *Specify* 

11. TOTAL — Sum of lines 1 through 10 

\$

PLEASE CONTINUE WITH PART II, ITEM B ON NEXT PAGE

Part II INTERGOVERNMENTAL REVENUE — All funds — Continued		Amount — Omit cents
B. REVENUE FROM STATE GOVERNMENT AND FEDERAL AID PASSED THROUGH STATE		C30
12. Auto lieu tax		\$
13. State shared sales tax		C30
14. State shared income tax		C30
15. Highway user revenues		C46
16. Local transportation assistance fund		C46
17. Health aid and reimbursements		C42
18. Housing and community development grants		C50
19. Water conservation grants		C89
20. Sewer revenue from State		C80
21. Law enforcement and public safety grants		C89
22. Airport license tax		C89
23. Fire insurance premiums tax		C89
24. Disaster aid		C89
25. Job partnership training act		C89
26. Library grants		C89
27. Park and recreation grants		C89
28. All other State grants and reimbursements		C89
29. Water supply system		C91
30. TOTAL — Sum of lines 12 through 29 →		\$
C. REVENUE FROM OTHER LOCAL GOVERNMENTS		D30
31. Payments in lieu of taxes from other local governments		\$
32. Highway reimbursements		D46
33. Sewer from other local governments		D80
34. Other payments from other local governments		D89
35. TOTAL — Sum of lines 31 through 34 →		\$
36. TOTAL OF PART II — Sum of lines 11, 30, and 35 →		\$
STATE USE ONLY		\$
Part III OTHER REVENUES — All funds		A91
1. Water utility charges		\$
2. Electric utility charges		A92
3. Gas utility system charges		A93
4. Transit or bus system charges		A94
5. Toll highways charges		A45
6. Sewer system charges		A80
7. Garbage collection charges		A81
8. Natural resource charges		A59
9. Parking charges		A60
10. Airport charges		A01
11. Park and recreation charges		A61
12. Ambulance charges		A89
13. Housing and urban renewal charges		A50
14. School lunch charges		A10
15. Receipts from sale of materials and equipment		A89
16. Miscellaneous commercial activities charges		A03
17. Water supply system		A91
18. Special assessments		U01
19. Receipts from sale of property		U11
20. Rents		U40
21. Subtotal of lines 1 through 20 →		\$

Part III OTHER REVENUES All funds — Continued		Amount — Omit cents
22. Enter subtotal from page 2, line 21 →		\$
23. Royalties		U41
24. Interest earnings		U20
25. Fines and forfeits		U30
26. Private donations		U50
27. Other revenues — Specify ↗		
28.		
29.		
30. TOTAL OF PART III — Sum of lines 22 through 29 →		\$
31. TOTAL ALL REVENUES — Sum of parts I, II, and III →		\$

Part IV DIRECT EXPENDITURES FROM ALL FUNDS AND PROGRAMS OF YOUR CITY OR TOWN
NOTE — Exclude payments to other governments. Report in Part VI.

Function or purpose of expenditure	Amount — Omit cents		
	Current operations (a)	Purchase of equipment, land, and structures (b)	Construction (c)
1. Financial administration	E23 \$	G23 \$	F23 \$
2. General control	E29	G29	F29
3. Municipal airport	E01	G01	F01
4. Correctional institutions	E04	G04	F04
5. Corrections, other (probation, Parole, etc.)	E05	G05	F05
6. Municipal court and city attorney	E25	G25	F25
7. City buildings not reported by purpose	E31	G31	F31
8. Payments to hospitals	E36	G36	F36
9. Health, including alcohol/drug programs	E32	G32	F32
10. Highways, roads, and bridges	E44	G44	F44
11. Toll highways	E45	G45	F45
12. Housing and urban renewal	E50	G50	F50
13. Parking meters and parking facilities	E60	G60	F60
14. Parks and recreation	E61	G61	F61
15. Police protection	E62	G62	F62
16. Protective inspection/regulation	E66	G66	F66
17. Fire protection	E24	G24	F24
18. Welfare institutions	E77	G77	F77
19. Welfare	E79	G79	F79
20. Libraries	E52	G52	F52
21. Sewers and sewage disposal	E80	G80	F80
22. Garbage and trash removal	E81	G81	F81
23. Water supply system	E91	G91	F91
24. Electric supply system	E92	G92	F92
25. Gas supply system	E93	G93	F93
26. Transit or bus system	E94	G94	F94
27. Miscellaneous commercial activities	E03	G03	F03
28. Natural resources	E59	G59	F59
Other expenditures — Specify ↗	E89	G89	F89
29.			
30.	E89	G89	F89
31.	E89	G89	F89
32. TOTAL OF PART IV — Sum of lines 1 through 31 →	\$	\$	\$
33. STATE USE ONLY	\$	\$	V98 \$

Part V	PERSONNEL EXPENDITURES		Amount — <i>Omit cents</i>
Report here the total expenditures for salaries and wages already included in column (a) of Part IV plus any municipal salaries and wages charged to construction projects			Z00
			\$

Part VI	INTERGOVERNMENTAL EXPENDITURES — Do NOT include in Part IV.
Report below amounts which were paid to the State or to other local governments, on a reimbursement or cost sharing basis.	

Purpose	Amount — <i>Omit cents</i>	
	State (a)	Other local governments (b)
1. Correction institutions	L04 \$	M04 \$
2. Correction, other	L05	M05
3. Local schools	L12	M12
4. Hospitals	L36	M36
5. Libraries	L52	M52
6. Sewerage	L80	M80
7. Police protection	L62	M62
8. Other purposes	L89	M89

Part VII	CONTRACTED SERVICES — Include these expenditures in Part IV also.
Report here amounts paid to private companies or individuals who are under contract to your city or town. Reimbursements to other governments should be reported in Part VI, Intergovernmental Expenditures.	

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

Part VIII	DEBT OUTSTANDING, ISSUED, AND RETIRED
------------------	--

Item	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)		
1. General Obligation/ Revenue bonds	19U	29U	39U	49U	189
2. Industrial Bonds	19T	24T	34T	44T	189
3. Interest on water supply system debt					191
4. Interest on electric power system debt					192
5. Interest on gas supply system debt					193
6. Short-term debt outstanding at beginning of fiscal year			61V		
			\$		
7. Short-term debt outstanding at end of fiscal year			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 <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 MUNICIPAL GOVERNMENT FINANCES FISCAL YEAR ENDING JUNE 30, 2017

WHY YOU ARE ASKED TO FILL OUT THE FORM

This report form was prepared under the cooperative finance data collection program of the U.S. Bureau of the Census and Arizona State University's School of Public Affairs, with advice from the League of Arizona Cities and Towns. The information that you furnish on the forms will be used to –

- Provide information for use by the cooperating municipalities, the School for Public Affairs, the League of Arizona Cities and Towns, and other Arizona organizations concerned with municipal finances.
- Develop Bureau of the Census reports on the financial transactions of local governments throughout our country.

GENERAL

Report revenues and expenditures by categories listed, not by city or town 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 municipal funds, plus the fiscal activities of airport authorities, improvement districts, industrial development authorities, housing authorities, and slum clearance and redevelopment commissions associated with your city or town.

Exclude

- **Agent transactions** – Money collected by your city or town as an agent for the State or other governments (e.g., Social Security, Income tax withholding).
- **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.
- **Private trust funds.**

Part I – TAX REVENUES – ALL FUNDS

Reporting tax revenues

Report collections 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 VI, INTERGOVERNMENTAL EXPENDITURES. Contributions to local pension funds should be excluded. However, your employer contributions to the State Retirement or Public Safety Personnel Retirement System should be reported, by function if possible. Otherwise, include at "Other 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.

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

Highways – Construction and maintenance of municipal streets, sidewalks, and bridges. Also includes street lighting, snow removal, and highway engineering, control, and safety. Street cleaning expenditures should be reported at "garbage and trash removal."

Toll highways – Maintenance, operation, repair, and construction of highways, roads, bridges, ferries, and tunnels operated on a fee or toll basis.

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

Welfare institutions – Provision, construction, and maintenance of nursing homes and welfare institutions owned and operated by a government for the benefit of veterans or needy persons (contingent upon their financial or medical need).

Parking meters and parking facilities – Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters).

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

Police protection – Includes municipal police agencies preventing, controlling, and reducing crime. Also includes 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."

Correctional institutions – Residential institutions or facilities for the confinement, correction, and rehabilitation of convicted adults or juveniles adjudicated delinquent or in need of supervision, and for the detention of adults and juveniles charged and with a crime awaiting trial.

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. Municipal contributions to local volunteer firemen's pension funds should be excluded.

Libraries – Includes payments to private libraries as well as libraries operated by your city or town.

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

Garbage and trash removal – Street cleaning and the collection and disposal of refuse and garbage.

Water, electric, and gas utilities – Gross expenditure for utility systems operated by your government. Interest payments and contributions to the parent government should be excluded, and the cost of providing services to the parent government should be deducted.

Miscellaneous commercial activities – Provision and operation of publicly-owned commercial facilities not classified under particular functions or utilities.

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;
- Municipal 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: debt retirement; 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 municipal 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.