

FORM **F-65(ASU-2)** STATE OF ARIZONA
(8-29-2001)

**2001 SURVEY OF LOCAL
GOVERNMENT FINANCES
ARIZONA MUNICIPALITIES
FOR FISCAL YEAR THAT ENDED
June 30, 2001**

In completing this report, please provide data for your government's fiscal year that ended June 30, 2001. For assistance in completing this report, contact the School of Public Affairs at (480) 727-5261.

DUE DATE  **January 7, 2002**

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

**WHEN
COMPLETED,
PLEASE
RETURN TO**

**Arizona State University
School of Public Affairs
502 E. Monroe Street
Phoenix, AZ 85004-4442**

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-21 and F-22 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.*

\$

2. Auto in lieu tax

T01

3. **TOTAL — Sum of lines 1 and 2** 

\$

B. LOCAL SALES TAXES

T09

4. Municipal sales and use (transaction privilege) tax

\$

5. Public utility franchise taxes

T15

6. Hotel/motel transient taxes

T19

7. **TOTAL — Sum of lines 4 through 6** 

\$

C. LICENSES, PERMITS, AND OTHER TAXES

8. Business licenses and permits

\$

9. Occupational registrations

10. Building permits

11. Cable TV licenses

12. Amusement licenses

13. Other municipal licenses and permits

14. Inspection fees required to issue a license or permit

15. **TOTAL — Sum of lines 8 through 14** 

T99

\$

16. **TOTAL OF PART I — Sum of lines 3, 7, and 15** 

T00

\$

17. **STATE USE ONLY**

T00

\$

Part II INTERGOVERNMENTAL REVENUE — All funds

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. All other Federal grants

B89

5. Other - *Specify* 

6. **TOTAL — Sum of lines 1 through 5** 

\$

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
7. State shared sales tax	\$	C30
8. State shared income tax		C46
9. Highway user revenues		C46
10. Local transportation assistance fund		C42
11. Health aid and reimbursements		C50
12. Housing and community development grants		C89
13. Water and sewer grants		C89
14. Water conservation grants		C89
15. Law enforcement and public safety grants		C89
16. Airport license tax		C89
17. Fire insurance premiums tax		C89
18. Disaster aid		C89
19. Job partnership training act		C89
20. Library grants		C89
21. Park and recreation grants		C89
22. All other State grants and reimbursements		C89
23. TOTAL — Sum of lines 7 through 21 →	\$	
C. REVENUE FROM OTHER LOCAL GOVERNMENTS		D30
24. Payments in lieu of taxes from other local governments	\$	D46
25. Highway reimbursements		D89
26. Other payments from other local governments		
27. TOTAL — Sum of lines 24 through 26 →	\$	
28. TOTAL OF PART II — Sum of lines 6, 23, and 27 →	\$	
STATE USE ONLY		B00
Part III		
OTHER REVENUES — All funds		A91
1. Water utility charges	\$	A92
2. Electric utility charges		A93
3. Gas utility system charges		A94
4. Transit or bus system charges		A80
5. Sewer system charges		A81
6. Garbage collection charges		A60
7. Parking charges		A01
8. Airport charges		A61
9. Park and recreation charges		A89
10. Ambulance charges		A50
11. Housing and urban renewal charges		A89
12. Receipts from sale of materials and equipment		A89
13. Other charges		U01
14. Special assessments		
15. Subtotal of lines 1 through 14 →	\$	

Part III OTHER REVENUES All funds — Continued		Amount — Omit cents
16. Enter subtotal from page 2, line 15 →		\$
17. Receipts from sale of property		U11
18. Rents and royalties		U40
19. Interest earnings		U20
20. Fines and forfeits		U99
21. Other miscellaneous revenue		U99
22. TOTAL OF PART III — Sum of lines 16 through 21 →		\$
23. 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. City jail and corrections	E05	G05	F05
5. Municipal court and city attorney	E25	G25	F25
6. City buildings not reported by purpose	E31	G31	F31
7. Payments to hospitals	E38	G38	F38
8. Health, including alcohol/drug programs	E32	G32	F32
9. Highways, roads, and bridges	E44	G44	F44
10. Housing and urban renewal	E50	G50	F50
11. Parking meters and parking facilities	E60	G60	F60
12. Parks and recreation	E61	G61	F61
13. Police protection	E62	G62	F62
14. Protective inspection/regulation	E66	G66	F66
15. Fire protection	E24	G24	F24
16. Welfare	E79	G79	F79
17. Libraries	E52	G52	F52
18. Sewers and sewage disposal	E80	G80	F80
19. Garbage and trash removal	E81	G81	F81
20. Water supply system	E91	G91	F91
21. Electric supply system	E92	G92	F92
22. Gas supply system	E93	G93	F93
23. Transit or bus system	E94	G94	F94
Other expenditures – Specify ↘	E89	G89	F89
24.	E89	G89	F89
25.	E89	G89	F89
26. TOTAL OF PART IV — Sum of lines 1 through 25 →	\$	\$	\$
27. 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.		
	Amount — <i>Omit cents</i>	
Purpose	State (a)	Other local governments (b)
1. Correction	L05 \$	M05 \$
2. Local schools	L12	M12
3. Hospitals	L38	M38
4. Libraries	L52	M52
5. Sewerage	L80	M80
6. Police protection	L62	M62
7. 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.		
	Amount paid to private companies or individuals — <i>Omit cents</i>	
Purpose		
1. Highways	S44 \$	
2. Health	S32	
3. Airports	S01	
4. Hospitals	S38	
5. Libraries	S52	
6. Parks	S61	
7. Trash-garbage removal	S81	
Other — <i>Specify</i> ↘	S90	
8.	S91	
9.		

Part VIII	DEBT OUTSTANDING, ISSUED, AND RETIRED					
	Amount — <i>Omit cents</i>					
Item	Mortgage revenue bonds (a)	Water supply system (b)	Gas supply system (c)	Electric supply system (d)	Industrial revenue bonds (e)	All other purposes (f)
1. Outstanding July 1, 2000	19T \$	19A \$	19C \$	19B \$	19T \$	19X \$
2. Issued during fiscal year	24T	29A	29C	29B	24T	29X
3. Retired during fiscal year	34T	39A	39C	39B	34T	39X
4. Outstanding revenue bonds June 30, 2001	44T	44A	44C	44B	44T	44X
5. Outstanding G.O.B.'s June 30, 2001		41A	41C	41B		41X
6. Interest paid in fiscal year	I89	I91	I93	I92	I89	I89
7. Short-term debt outstanding at beginning of fiscal year				61V \$		
8. 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 par 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.		
	Amount at end of fiscal year <i>Omit cents</i>	
Type of fund		
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

2001 SURVEY OF MUNICIPAL GOVERNMENT FINANCES FISCAL YEAR ENDING JUNE 30, 2001

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.

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."

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

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."

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.

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 par 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.