FORM **F-65(ASU-2)**
(1-16-2013)

STATE OF ARIZONA

# 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

# ARIZONA MUNICIPALITIES

## FOR FISCAL YEAR THAT ENDED June 30, 2012

In completing this report, please provide data for your government's fiscal year that ended June 30, 2012. For assistance in completing this report, contact the School of Public Affairs at (602) 496–0450.

**DUE DATE** ▶ **May 17, 2013**

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

**WHEN COMPLETED, PLEASE RETURN TO**

**Arizona State University**
**School of Public Affairs**
**Mail Code 3720**
**411 N. Central Ave., Ste. 450**
**Phoenix, AZ 85004-0687**
**Or asucensusofgov@asu.edu**

**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.* | TØ1 $ |
| **B. LOCAL SALES TAXES** | TØ9 |
| **2.** Municipal sales and use (transaction privilege) tax | $ |
| **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 1 through 6* ▶ | $ **0** |
| **C. LICENSES, PERMITS, AND OTHER TAXES** | T28 |
| **8.** Business licenses and permits | $ |
| **9.** Occupational registrations | T28 |
| **10.** Building permits | T28 |
| **11.** Other municipal licenses and permits | T29 |
| **12.** Local corporation net income tax/fees | T44 |
| **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* ▶ | $ **0** |
| **21. TOTAL OF PART I** — *Sum of lines 1, 7 and 20* ▶ | TØØ $ **0** |
| **22. STATE USE ONLY** | $ |

## Part II INTERGOVERNMENTAL REVENUE — *All funds*

| | |
|---|---|
| **A. REVENUE RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT** | B5Ø |
| **1.** Housing and urban renewal grants | $ |
| **2.** Community development block grants | B5Ø |
| **3.** Local transportation assistance fund | C89 |
| **4.** Sewer revenue from Federal | B8Ø |
| **5.** Airport revenue from Federal | BØ1 |
| **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* ▶ | $ **0** |

***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** | C3Ø |
| **12.** Auto lieu tax | $ |
| **13.** State shared sales tax | C3Ø |
| **14.** State shared income tax | C3Ø |
| **15.** Highway user revenues | C46 |
| **16.** Local transportation assistance fund | C46 |
| **17.** Health aid and reimbursements | C42 |
| **18.** Housing and community development grants | C5Ø |
| **19.** Water conservation grants | C89 |
| **20.** Sewer revenue from State | C8Ø |
| **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*** → | $ **0** |
| **C. REVENUE FROM OTHER LOCAL GOVERNMENTS** | D3Ø |
| **31.** Payments in lieu of taxes from other local governments | $ |
| **32.** Highway reimbursements | D46 |
| **33.** Sewer from other local governments | D8Ø |
| **34.** Other payments from other local governments | D89 |
| **35. TOTAL — *Sum of lines 31 through 34*** → | $ **0** |
| **36. TOTAL OF PART II — *Sum of lines 11, 30, and 35*** → | $ **0** |
| **STATE USE ONLY** | $ |

| Part III **OTHER REVENUES – *All funds*** | |
|---|---|
| **1.** Water utility charges | A91 $ |
| **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 | A8Ø |
| **7.** Garbage collection charges | A81 |
| **8.** Natural resource charges | A59 |
| **9.** Parking charges | A6Ø |
| **10.** Airport charges | AØ1 |
| **11.** Park and recreation charges | A61 |
| **12.** Ambulance charges | A89 |
| **13.** Housing and urban renewal charges | A5Ø |
| **14.** School lunch charges | A1Ø |
| **15.** Receipts from sale of materials and equipment | A89 |
| **16.** Miscellaneous commercial activities charges | AØ3 |
| **17.** Other street and highway charges | A44 |
| **18.** Other charges | A89 |
| **19.** Water supply system | A91 |
| **20.** Special assessments | UØ1 |
| **21. Subtotal of lines 1 through 20** → | $ **0** |

| Part III | OTHER REVENUES *All funds* — Continued | Amount — *Omit cents* |
|---|---|---|
| **22.** | ***Enter subtotal from page 2, line 21*** → | $ 0 |
| **23.** | Receipts from sale of property | U11 |
| **24.** | Rents | U4Ø |
| **25.** | Royalties | U41 |
| **26.** | Interest earnings | U2Ø |
| **27.** | Fines and forfeits | U3Ø |
| **28.** | Private donations | U5Ø |
| **29.** | Other miscellaneous revenue | U99 |
| **30.** | **TOTAL OF PART III — *Sum of lines 22 through 29*** → | $ **0** |
| **31.** | **TOTAL ALL REVENUES — *Sum of parts I, II, and III*** → | $ **0** |

**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 | EØ1 | GØ1 | FØ1 |
| **4.** City jail and corrections | EØ5 | GØ5 | FØ5 |
| **5.** Correctional institutions | EØ4 | GØ4 | FØ4 |
| **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 | E5Ø | G5Ø | F5Ø |
| **13.** Parking meters and parking facilities | E6Ø | G6Ø | F6Ø |
| **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 | E8Ø | G8Ø | F8Ø |
| **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 | EØ3 | GØ3 | FØ3 |
| **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*** → | $ **0** | $ **0** | $ **0** |
| **33.** **STATE USE ONLY** | $ | $ | V98 $ |

## Part V PERSONNEL EXPENDITURES

| | Amount — *Omit cents* |
|---|---|
| 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 . . . . . | ZØØ $ |

## 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 — *Omit cents* | |
|---|---|---|
| | State (a) | Other local governments (b) |
| **1.** Correction institutions | LØ4 $ | MØ4 $ |
| **2.** Correction, other | LØ5 | MØ5 |
| **3.** Local schools | L12 | M12 |
| **4.** Hospitals | L36 | M36 |
| **5.** Libraries | L52 | M52 |
| **6.** Sewerage | L8Ø | M8Ø |
| **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 — *Omit cents* |
|---|---|
| **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 – *Omit cents* | | | | |
|---|---|---|---|---|---|
| | Outstanding July 1, 2010 (a) | Debt during fiscal year | | Outstanding June 30, 2011 (d) | Interest paid in fiscal year (e) |
| | | Issued (b) | Retired (c) | | |
| **1.** Mortgage/Industrial Revenue bonds | 19T | 24T | 34T | 44T | I89 |
| **2.** All other purpose | 19U | 29U | 39U | 49U | I89 |
| **3.** Interest on water supply system debt | | | | | I91 |
| **4.** Interest on electric power system debt | | | | | I92 |
| **5.** Interest on gas supply system debt | | | | | I93 |

| | |
|---|---|
| **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 Omit cents |
|---|---|
| **1. Sinking funds** — Reserves held for redemption of long-term debt | WØ1 |
| **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

## 2012 SURVEY OF MUNICIPAL GOVERNMENT FINANCES
## FISCAL YEAR ENDING JUNE 30, 2012

### 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."

**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 activites** – 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.