FORM **F-65(ASU-2)**
(11-17-2005)

STATE OF ARIZONA

2005 SURVEY OF LOCAL GOVERNMENT FINANCES

ARIZONA MUNICIPALITIES

FOR FISCAL YEAR THAT ENDED June 30, 2005

In completing this report, please provide data for your government's fiscal year that ended June 30, 2005. For assistance in completing this report, contact the School of Public Affairs at (480) 727–5261.

DUE DATE ▶ **February 7, 2006**

(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	
3. TOTAL — *Sum of lines 1 and 2* →	TØ1 $
B. LOCAL SALES TAXES	TØ9
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	T28
8. Business licenses and permits	$
9. Occupational registrations	T28
10. Building permits	
11. Cable TV licenses	
12. Amusement licenses	
13. Other municipal licenses and permits	T29
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* →	TØØ $
17. 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. Other – *Specify* ↙	
9. TOTAL —*Sum of lines 1 through 8* →	$

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
10. State shared sales tax	$
11. State shared income tax	C3Ø
12. Highway user revenues	C46
13. Local transportation assistance fund	C46
14. Health aid and reimbursements	C42
15. Housing and community development grants	C5Ø
16. Water and sewer grants	C89
17. Water conservation grants	C89
18. Sewer revenue from State	C8Ø
19. Law enforcement and public safety grants	C89
20. Airport license tax	C89
21. Fire insurance premiums tax	C89
22. Disaster aid	C89
23. Job partnership training act	C89
24. Library grants	C89
25. Park and recreation grants	C89
26. All other State grants and reimbursements	C89
27. TOTAL —*Sum of lines 10 through 26* →	$
C. REVENUE FROM OTHER LOCAL GOVERNMENTS	D3Ø
28. Payments in lieu of taxes from other local governments	$
29. Highway reimbursements	D46
30. Sewer from other local governments	D8Ø
31. Other payments from other local governments	D89
32. TOTAL — *Sum of lines 28 through 31* →	$
33. TOTAL OF PART II — *Sum of lines 9, 27, and 33* →	$
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	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 charges	A89
18. Special assessments	UØ1
19. Subtotal of lines 1 through 18 →	$

Part III	OTHER REVENUES *All funds* — Continued	Amount — *Omit cents*
20.	***Enter subtotal from page 2, line 19*** →	$
21.	Receipts from sale of property	U11
22.	Rents	U4Ø
23.	Royalties	U41
24.	Interest earnings	U2Ø
25.	Fines and forfeits	U99
26.	Private donations	U5Ø
27.	Other miscellaneous revenue	U99
28.	**TOTAL OF PART III — *Sum of lines 20 through 27*** →	$
29.	**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	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	E38	G38	F38
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
Other expenditures – *Specify* ↙	E89	G89	F89
28.			
29.	E89	G89	F89
30.	E89	G89	F89
31. **TOTAL OF PART IV — *Sum of lines 1 through 25*** →	$	$	$
32. **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	
Other – *Specify* **8.**	
9.	

Part VIII DEBT OUTSTANDING, ISSUED, AND RETIRED

Item	Amount – *Omit cents*				
	Outstanding July 1, 2004 (a)	Debt during fiscal year		Outstanding June 30, 2005 (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 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.

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

2005 SURVEY OF MUNICIPAL GOVERNMENT FINANCES
FISCAL YEAR ENDING JUNE 30, 2005

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 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.