

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

03 2 013 502 0.4733 11281  
Cottonwood City  
Mayor  
827 N. Main St.  
Cottonwood, AZ 86326

**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.*

T01  
\$ 0

**B. LOCAL SALES TAXES**

2. Municipal sales and use (transaction privilege) tax

T09  
\$ 10,475,841

3. Public utility franchise fees

T15  
359,871

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

T19  
104,143

5. Gasoline tax - Includes jet fuel tax

T13  
0

6. Amusement sales tax

T11  
0

7. **TOTAL — Sum of lines 1 through 6** →

\$ 10,939,855

**C. LICENSES, PERMITS, AND OTHER TAXES**

8. Business licenses and permits

T28  
\$ 30,577

9. Occupational registrations

T28  
0

10. Building permits

T28  
78,964

11. Other municipal licenses and permits

T29  
0

12. Local corporation net income tax/fees

T44  
0

13. Amusement licenses

T21  
0

14. Local personal income, payroll, or earnings tax

T40  
0

15. Public utilities licensing and permit taxes/fees

T27  
0

16. Marriage licenses

T29  
0

17. Inspection fees required to issue a license or permit

T99  
17,713

18. Automobile licenses

T24  
0

19. Alcoholic beverages licensing and permit taxes

T20  
0

20. **TOTAL — Sum of lines 8 through 19** →

\$ 127,254

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

T00  
\$ 11,067,109

22. **STATE USE ONLY**

\$

**Part II INTERGOVERNMENTAL REVENUE — All funds**

**A. REVENUE RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT**

1. Housing and urban renewal grants

B50  
\$ 0

2. Community development block grants

B50  
0

3. Local transportation assistance fund

C89  
0

4. Sewer revenue from Federal

B80  
0

5. Airport revenue from Federal

B01  
0

6. Natural resources revenue from Federal

B59  
0

7. All other Federal grants

B89  
0

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

B30  
0

9. Health and hospital aid and reimbursements

B42  
0

10. Other - *Specify*  Street Construction Grants

12,500

Airport Grant Revenue

91,954

11. **TOTAL — Sum of lines 1 through 10** →

\$ 104,454

**PLEASE CONTINUE WITH PART II, ITEM B ON NEXT PAGE**

<b>Part II INTERGOVERNMENTAL REVENUE — All funds — Continued</b>		Amount — Omit cents
<b>B. REVENUE FROM STATE GOVERNMENT AND FEDERAL AID PASSED THROUGH STATE</b>		C30
12. Auto lieu tax		\$ 602,832
13. State shared sales tax		C30 880,250
14. State shared income tax		C30 950,774
15. Highway user revenues		C46 713,231
16. Local transportation assistance fund		C46 0
17. Health aid and reimbursements		C42 0
18. Housing and community development grants		C50 0
19. Water conservation grants		C89 0
20. Sewer revenue from State		C80 0
21. Law enforcement and public safety grants		C89 391,608
22. Airport license tax		C89 0
23. Fire insurance premiums tax		C89 22,493
24. Disaster aid		C89 0
25. Job partnership training act		C89 0
26. Library grants		C89 20,601
27. Park and recreation grants		C89 0
28. All other State grants and reimbursements		C89 0
29. Water supply system		C91 0
30. <b>TOTAL — Sum of lines 12 through 29</b> →		\$ 3,581,789
<b>C. REVENUE FROM OTHER LOCAL GOVERNMENTS</b>		D30
31. Payments in lieu of taxes from other local governments		\$ 0
32. Highway reimbursements		D46 0
33. Sewer from other local governments		D80 0
34. <del>Other payments from other local governments</del> dispatch fees, Yavapai Apache Nation, Clarkdale, County		D89 726,204
35. <b>TOTAL — Sum of lines 31 through 34</b> →		\$ 726,204
36. <b>TOTAL OF PART II — Sum of lines 11, 30, and 35</b> →		\$ 4,412,447
<b>STATE USE ONLY</b>		\$
<b>Part III OTHER REVENUES — All funds</b>		A91
1. Water utility charges		\$ 5,086,310
2. Electric utility charges		A92 0
3. Gas utility system charges		A93 0
4. Transit or bus system charges		A94 0
5. Toll highways charges		A45 0
6. Sewer system charges		A80 1,448,861
7. Garbage collection charges		A81 0
8. Natural resource charges		A59 569,645
9. Parking charges		A60 0
10. Airport charges fuel sales		A01 191,493
11. Park and recreation charges		A61 913,028
12. Ambulance charges		A89 0
13. Housing and urban renewal charges		A50 0
14. School lunch charges		A10 0
15. Receipts from sale of materials and equipment		A89 28,773
16. Miscellaneous commercial activities charges		A03 0
17. Other street and highway charges		A44 0
18. Other charges		A89 0
19. Water supply system		A91 0
20. Special assessments		U01 0
21. <b>Subtotal of lines 1 through 20</b> →		\$ 8,238,110

<b>Part III OTHER REVENUES All funds — Continued</b>		Amount — Omit cents	
<b>22.</b>	<b>Enter subtotal from page 2, line 21</b> →	\$	8,238,110
<b>23.</b>	Receipts from sale of property	U11	0
<b>24.</b>	Rents	U40	103,111
<b>25.</b>	Royalties	U41	0
<b>26.</b>	Interest earnings	U20	310,699
<b>27.</b>	Fines and forfeits	U30	1,153,625
<b>28.</b>	Private donations	U50	6,265
<b>29.</b>	Other miscellaneous revenue	U99	208,321
<b>30.</b>	<b>TOTAL OF PART III — Sum of lines 22 through 29</b> →	\$	<b>10,020,131</b>
<b>31.</b>	<b>TOTAL ALL REVENUES — Sum of parts I, II, and III</b> →	\$	<b>25,499,687</b>

**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)
<b>1.</b> Financial administration	E23 \$ 559,494	G23 \$ 119,950	F23 \$ 0
<b>2.</b> General control	E29 1,888,142	G29 10,488	F29 242,536
<b>3.</b> Municipal airport	E01 253,298	G01 0	F01 87,182
<b>4.</b> City jail and corrections	E05 0	G05 0	F05 0
<b>5.</b> Correctional institutions	E04 0	G04 0	F04 0
<b>6.</b> Municipal court and city attorney	E25 650,836	G25 4,726	F25 0
<b>7.</b> City buildings not reported by purpose	E31 561,714	G31 7,781	F31 0
<b>8.</b> Payments to hospitals	E36 0	G36 0	F36 0
<b>9.</b> Health, including alcohol/drug programs	E32 0	G32 0	F32 0
<b>10.</b> Highways, roads, and bridges	E44 465,765	G44 121,101	F44 910,400
<b>11.</b> Toll highways	E45 0	G45 0	F45 0
<b>12.</b> Housing and urban renewal	E50 0	G50 0	F50 0
<b>13.</b> Parking meters and parking facilities	E60 0	G60 0	F60 0
<b>14.</b> Parks and recreation	E61 1,797,721	G61 17,726	F61 7,727
<b>15.</b> Police protection	E62 4,130,723	G62 227,419	F62 24,000
<b>16.</b> Protective inspection/regulation	E66 181,404	G66 0	F66 0
<b>17.</b> Fire protection	E24 2,336,524	G24 596,886	F24 0
<b>18.</b> Welfare institutions	E77 0	G77 0	F77 0
<b>19.</b> Welfare	E79 0	G79 0	F79 0
<b>20.</b> Libraries	E52 676,358	G52 40,704	F52 0
<b>21.</b> Sewers and sewage disposal	E80 1,538,965	G80 32,480	F80 426,313
<b>22.</b> Garbage and trash removal	E81 26,668	G81 0	F81 0
<b>23.</b> Water supply system	E91 2,985,155	G91 11,119	F91 914,159
<b>24.</b> Electric supply system	E92 0	G92 0	F92 0
<b>25.</b> Gas supply system	E93 0	G93 0	F93 0
<b>26.</b> Transit or bus system	E94 42,760	G94 0	F94 0
<b>27.</b> Miscellaneous commercial activities	E03 0	G03 0	F03 0
<b>28.</b> Natural resources	E59 95,663	G59 691	F59 0
Other expenditures — Specify ↘	E89	G89	F89
<b>29.</b> Cemetery	25,436	0	0
<b>30.</b> Engineering, Public Works	E89 806,828	G89 212	F89 0
<b>31.</b> Non-Departmental	E89 892,270	G89 0	F89 0
<b>32.</b>	<b>TOTAL OF PART IV — Sum of lines 1 through 31</b> →	\$	<b>19,915,724</b>
<b>33.</b>	<b>STATE USE ONLY</b>	\$	<b>1,191,283</b>
		\$	<b>2,612,317</b>
		\$	V98 \$

<b>Part V PERSONNEL EXPENDITURES</b>	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 . . . . .	Z00 \$ 9,323,796

**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	L04 \$ 0	M04 \$ 0
2. Correction, other	L05 0	M05 0
3. Local schools	L12 0	M12 0
4. Hospitals	L36 0	M36 0
5. Libraries	L52 0	M52 0
6. Sewerage	L80 0	M80 0
7. Police protection Transit	L62 0	M62 132,067
8. Other purposes Fire Dispatch	L89 0	M89 122,239

**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	\$ 0
2. Health	0
3. Airports	0
4. Hospitals Legal Counsel	130,668
5. Libraries Transit	24,939
6. Parks	133,663
7. Trash-garbage removal	16,738
8. Other — Specify <input checked="" type="checkbox"/> Building Maintenance	200,874
9. Wastewater	143,326

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

Item	Amount — Omit cents				
	Outstanding July 1, 2011 (a)	Debt during fiscal year		Outstanding June 30, 2012 (d)	Interest paid in fiscal year (e)
		Issued (b)	Retired (c)		
1. Mortgage/Industrial Revenue bonds	19T 52,840,310	24T 0	34T 2,125,000	44T 50,715,310	189 2,441,909
2. All other purpose	19U 0	29U 0	39U 0	49U 0	189 0
3. Interest on water supply system debt					191 1,578,710
4. Interest on electric power system debt					192 0
5. Interest on gas supply system debt					193 0
6. Short-term debt outstanding at beginning of fiscal year 07/01/2011			61V \$ 910,812		
7. Short-term debt outstanding at end of fiscal year 06/30/2012			64V \$ 770,870		

**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	W01 4,245,938
2. Bond funds — Unexpended proceeds from sale of bond issues held pending disbursement	W31 635,584
3. All other funds except employee retirement funds	W61 25,378,836
<b>CENSUS USE ONLY</b>	
V98	

Remarks

**Part X DATA SUPPLIED BY**

Signature of official	Date	Title		
	11/12/2013	Administrative Services General Manager		
Printed or typed name of official	Telephone	Area code	Number	Extension
Jesus R. Rodriguez, CGFM		928	340-2710	

# 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 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.