

# Survey of Local Government Finances

## Utah Municipalities Fiscal Year Ended June 30, 2003

Entity Name: Town of Ballard, Utah			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
			Amount	Amount
<b>PART I</b>	<b>TAX REVENUES</b>			
	<b>Property Taxes</b>			
	1.1	Property taxes - (All property taxes not separately listed below.)	29,991	
	1.2	Property Taxes - Debt Service		
	1.3	Property Taxes - RDA Increment		
	1.4	Property Taxes - Library		
	1.5	Property Taxes - Delinquent		
	2	Fee in lieu		
	<b>Local Sales Taxes</b>			
	3.1	General sales tax - Local option	112,628	
	3.2	Highway improvement sales tax		
	3.3	Resort community sales tax		
	3.4	Resort plus sales tax		
	3.5	Energy sales and use tax		
	3.6	Transient room tax		
	3.7	Public transit sales tax (UC 59-12-501)		
	3.8	Other - specify		
	<b>Franchise Tax</b>			
	4.1	Telephone franchise tax		
	4.15	Mobile telephone tax		
	4.2	Cable TV franchise tax		
	4.3	Water franchise tax		
	4.4	Sewer franchise tax		
	4.5	Other - Specify		
	<b>Licenses, Fees and Permits</b>			
	5.1	Business license fees	4,150	
	5.2	Building permit fees	4,997	
	5.3	Other licenses, permits & taxes - Specify		
<b>PART II</b>	<b>REVENUES - Other than tax and intergovernmental revenues</b>			
	<b>Utility Sales Revenue / User Fees</b>			
	1.1	Water supply system		
	1.2	Electric power system		
	1.3	Gas supply system		
	1.4	Transit or bus system		
	<b>Other Sales and Service Revenue</b>			
	2.1	Sewer charges		
	2.2	Storm drainage		
			<b>GOVERNMENTAL FUNDS</b>	<b>ENTERPRISE FUNDS</b>
<b>PART II</b>	<b>REVENUES - Other than tax and intergovernmental revenues (cont.)</b>		Amount	Amount

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	2.3	Garbage collection / street cleaning	A81	50,767	A81									
	3.1	Parks and recreation charges	A61											
	3.2	Airports - Include rentals and gross sales of gas and oil.	A01											
	3.3	Parking facilities, lots & meters	A60											
	3.4	Hospital charges received	A36											
	3.5	Cemeteries	A03											
	3.6	Municipal housing rental projects (gross)	A50											
	3.7	Special police services	A89											
	4.1	Impact fees	A89											
	4.2	Connection fees	A89											
	4.3	Plan check fees	A89											
	4.4	Zoning & subdivision fees	A89											
	4.5	Sale of maps & publications	A89											
	5	Other miscellaneous fees	A89											
	<b>Special Assessments</b>													
	6.1	Street cuts and public improvements	U01											
	6.2	Sidewalk & curb repairs	U01											
	6.3	Street lighting charges - Lighting districts	U01											
	6.4	Other special improvement & service	U01											
	<b>Fines and Forfeitures (Circuit Court)</b>													
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99											
	7.2	Parking ticket revenue	U99											
	<b>Fines (Justice Court)</b>													
	8.1	Court fines, bail forfeitures, and moving violations surcharges	U99											
	8.2	Parking ticket revenue	U99											
	<b>Interest, Rents and Royalties</b>													
	9	Interest earnings	U20	7,644	U20									
	10	Rents and royalties	U40	628	U40									
	<b>Miscellaneous</b>													
	11	Other miscellaneous revenue - Specify	U99	1,438	U99									
	12	Proceeds from bond issues	NR		NR									
	13	Receipts from sale of real property	U11		U11									
			<b>GOVERNMENTAL FUNDS</b>				<b>ENTERPRISE FUNDS</b>							
			(a)		(b)		(c)		(d)		(e)		(f)	
<b>PART III</b>	<b>INTERGOVERNMENTAL REVENUE</b>			From the State		From other local governments		From federal government directly		From the State		From other local governments		From federal government directly
	1	General support	C30		D30		B30		C30		D30		B30	
	2	Public safety grants	C89		D89		B89		C89		D89		B89	

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		C46	D46	B46	C46	D46	B46
3	Streets and highways / C Roads	84,419					
4	Community development		49,711				
5	Liquor funds	8					
6	Intergovernmental service contracts						
7	Other - Specify						
<b>GOVERNMENTAL FUNDS</b>							
<b>ENTERPRISE FUNDS</b>							
<b>PART IV</b>	<b>DIRECT EXPENDITURES BY PURPOSE AND TYPE</b>	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
		(a)	(b)	(c)	(d)	(e)	(f)
<b>Governmental Administration</b>							
1.1	Financial administration	E23	F23	G23	E23	F23	G23
1.2	Judicial / courts	E25	F25	G25	E25	F25	G25
1.3	Legal / attorney	E25	F25	G25	E25	F25	G25
1.4	General municipal buildings	E31	F31	G31	E31	F31	G31
1.5	Central administration	74,251	F29	298	E29	F29	G29
1.6	Planning and zoning	E29	F29	G29	E29	F29	G29
1.7	Economic development	E89	F89	G89	E89	F89	G89
<b>Public Safety</b>							
2.1	Police	E62	F62	G62	E62	F62	G62
2.2	Fire	E24	F24	G24	E24	F24	G24
2.3a	Ambulance / paramedic - Use this line if the services <b>are</b> part of the fire department.	E24	F24	G24	E24	F24	G24
2.3b	Ambulance / paramedic - Use this line if the services <b>are not part</b> of the fire department.	E32	F32	G32	E32	F32	G32
2.4	Corrections / Jail	E05	F05	G05	E05	F05	G05
2.5	Protective inspection and regulation	6,536	F66	G66	E66	F66	G66
<b>Environment and Housing</b>							
3.1	Sewer	E80	F80	G80	E80	F80	G80
3.2	Storm drainage	E80	F80	G80	E80	F80	G80
3.3	Solid waste management	49,602	F81	G81	E81	F81	G81
3.4	Recycling programs	E81	F81	G81	E81	F81	G81
3.5	Housing & community development	E50	F50	G50	E50	F50	G50
3.6	Redevelopment agencies	E50	F50	G50	E50	F50	G50
<b>GOVERNMENTAL FUNDS</b>							
<b>ENTERPRISE FUNDS</b>							
<b>PART IV</b>	<b>DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)</b>	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
		(a)	(b)	(c)	(d)	(e)	(f)
3.7	Parks and recreation programs (not addressed below.)	44,915	88,308				
3.8	Cultural & community events						

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3.9	Golf courses	E61		F61		G61		E61		F61		G61		
3.10	Rodeo grounds & equestrian parks	E61		F61		G61		E61		F61		G61		
3.11	Cemeteries	E03		F03		G03		E03		F03		G03		
3.12	Libraries	E52		F52		G52		E52		F52		G52		
<b>Transportation</b>														
4.1	Roads & streets - maintenance and construction - See instructions	E44	19,404	F44		G44		E44		F44		G44		
4.2	Other road and street maintenance - including snow removal	E44		F44		G44		E44		F44		G44		
4.3	Sidewalk, curb, & gutter	E44		F44		G44		E44		F44		G44		
4.4	Street lighting	E44		F44		G44		E44		F44		G44		
4.5	Engineering	E44		F44		G44		E44		F44		G44		
4.6	Municipal airports	E01		F01		G01		E01		F01		G01		
4.7	Parking facilities	E61		F61		G61		E61		F61		G61		
<b>Health</b>														
5.1	Own hospitals	E36		F36		G36		E36		F36		G36		
5.2	Other hospitals	E38		F38		G38		E38		F38		G38		
5.3	Health (other than hospitals)	E32		F32		G32		E32		F32		G32		
<b>Interest on Debt</b>														
6.1	Interest on debt - Water supply system	I91						I91						
6.2	Interest on debt - Electric power system	I92						I92						
6.3	Interest on debt - Gas supply system	I93						I93						
6.4	Interest on debt - Transit or bus system	I94						I94						
6.5	Interest on debt - All other interest	I89						I89						
<b>Utilities</b>														
7.1	Water supply system	E91		F91		G91		E91		F91		G91		
7.2	Electric power system	E92		F92		G92		E92		F92		G92		
7.3	Gas supply system	E93		F93		G93		E93		F93		G93		
7.4	Transit or bus system	E94		F94		G94		E94		F94		G94		
<b>All Other Expenditures</b>														
8.1	All other expenditures - See instructions Specify	E89		F89		G89		E89		F89		G89		
<b>GOVERNMENTAL FUNDS</b>														
<b>ENTERPRISE FUNDS</b>														
<b>PART IV</b>	<b>DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)</b>			Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
				(a)		(b)		(c)		(d)		(e)		(f)
	8.2 All other expenditures - See instructions Specify	E89		F89		G89		E89		F89		G89		
	8.3 All other expenditures - See instructions Specify	E89		F89		G89		E89		F89		G89		

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PART V		INTERGOVERNMENTAL EXPENDITURES		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS					
				Paid to State		Paid to Other Governments		Paid to State		Paid to Other Governments			
1	Fire	L24	M24			L24	M24						
2	Highways	L44	M44			L44	M44						
3	Police	L62	M62			L62	M62						
4	Sanitation	L81	M81			L81	M81						
5	Recreation	L61	M61			L61	M61						
6	Judicial and legal	L25	M25			L25	M25						
7	All other	L89	M89			L89	M89						
				GOVERNMENTAL FUNDS				ENTERPRISE FUNDS					
PART VI		PERSONNEL EXPENDITURES		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS					
		Amount				Amount							
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00	38,315			Z00							
		GOVERNMENTAL and ENTERPRISE FUNDS											
PART VII		INDEBTEDNESS		GOVERNMENTAL and ENTERPRISE FUNDS				Detail of long-term debt outstanding					
		Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c=d) Also, (d=e+f)		Revenue and nonguaranteed bonds		Guaranteed bonds	
<b>Long-term Outstanding Debt</b>		(a)		(b)		(c)		(d)		(e)		(f)	
1.1	Water supply system	19A		29A		39A			44A		41A		
1.2	Electric supply system	19B		29B		29B			44B		41B		
1.3	Sewer system	19X		29X		29X			44X		41X		
1.4	Gas supply system	19C		29C		29C			44C		41C		
1.5	Transit system	19D		29D		29D			44D		41D		
1.6	Public debt for privately owned housing, industrial or business purposes	19T		24T		34T			44T				
		GOVERNMENTAL and ENTERPRISE FUNDS											
PART VII		INDEBTEDNESS (cont.)		GOVERNMENTAL and ENTERPRISE FUNDS				Detail of long-term debt outstanding					
		Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c=d) Also, (d=e+f)		Revenue and nonguaranteed bonds		Guaranteed bonds	
<b>Long-term Outstanding Debt</b>		(a)		(b)		(c)		(d)		(e)		(f)	
1.7	All other purposes	19X	103,500	29X	0	29X	3,833	99,667	44X	99,667	41X		
		Outstanding balance at beginning of fiscal year		Issued during fiscal year		Retired during fiscal year		Balance at end of fiscal year					
<b>Other Long-term Obligations</b>		(a)		(b)		(c)		(d)					
2.1	Capital lease purchase agreements					G89							
2.2	Accrued leave liability (sick leave and vacation)												

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			Outstanding balance at beginning of fiscal year		Balance at end of fiscal year	
	<b>Short-term (interest bearing) Debt</b>					
	3 Total short-term debt	61V		64V		
			(a)		(b)	(c)
<b>PART VIII</b>	<b>CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>		Reserves held for redemption of long-term debt		Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds
	Cash and investments held at end of fiscal year	W01		W31	W61	519,165
<b>PART IX</b>	<b>RATES</b>		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>
	1. Energy Sales & Use Tax Rate					
	2. Cable TV Franchise Tax Rate					
	3. Telephone Franchise Tax Rate					

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Remarks:

<b>PART X</b>		<b>Data supplied by:</b>													
Name (Please print)		Mike Miles		Include with audit report submitted to:  Utah State Auditor 211 State Capitol Salt Lake City, UT 84114											
Title		CPA (Independent Auditor)													
Date	Telephone	10/21/2004 (435) 722-5153		If you have any questions about the form, call or write:  Richard Moon Office of the State Auditor 211 State Capitol Salt Lake City, UT 84114											
5/14/03 version															