

FORM **F-65(UT-2)**  
(2-24-2003)

City

**SURVEY OF LOCAL  
GOVERNMENT FINANCES  
UTAH MUNICIPALITIES**

HELPER CITY  
MAYOR  
73 SOUTH MAIN  
HELPER, UTAH 84526

**FISCAL YEAR ENDED  
JUNE 30, 2003**

**INSTRUCTIONS – Please read separate instructions BEFORE completing this report.**

**Part I TAX REVENUES**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
<b>1.1</b>	<b>Property Taxes</b> Property taxes – (All property taxes not separately listed below.)	T01	63,724	T01	
<b>1.2</b>	Property taxes – Debt service	T01		T01	
<b>1.3</b>	Property taxes – RDA increment	T01		T01	
<b>1.4</b>	Property taxes – Library	T01		T01	
<b>1.5</b>	Property taxes – Delinquent	T01	1,933	T01	
<b>2</b>	Fee in lieu	T01	19,791	T01	
<b>Local Sales Taxes</b>					
<b>3.1</b>	General sales tax – Local option	T09	255,443	T09	
<b>3.2</b>	Highway improvement sales tax	T19		T19	
<b>3.3</b>	Resort community sales tax	T19		T19	
<b>3.4</b>	Resort plus sales tax	T19		T19	
<b>3.5</b>	Energy sales and use tax	T19		T19	
<b>3.6</b>	Transient room tax	T19		T19	
<b>3.7</b>	Public transit sales tax (UC 59-12-501)	T19		T19	
<b>3.8</b>	Other – <i>Specify</i> <input checked="" type="checkbox"/>	T19		T19	

CONTINUE ON PAGE 2 WITH PART I

Part I		TAX REVENUES - Continued			
		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	<b>Franchise Taxes</b>				
4.1	Telephone franchise tax	T15	38,503	T15	
4.15	Mobile telephone tax	T15		T15	
4.2	Cable TV franchise tax	T15		T15	
4.3	Water franchise tax	T15		T15	
4.4	Sewer franchise tax	T15		T15	
4.5	Other - <i>Specify</i> $\checkmark$	T15		T15	
	<b>Licenses, Fees and Permits</b>				
5.1	Business license fees	T99	13,045	T99	
5.2	Building permit fees	T99		T99	
5.3	Other licenses, permits & taxes - <i>Specify</i> $\checkmark$	T99		T99	
	ANIMAL		2,317		
Remarks					
<b>CONTINUE ON PAGE 3 WITH PART II</b>					

Part II		REVENUES - Other than tax and intergovernmental revenues			
		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	<b>Utility Sales Revenue/User Fees</b>				
1.1	Water supply system	A91		A91	245,758
1.2	Electric power system	A92		A92	738,838
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
	<b>Other Sales and Service Revenue</b>				
2.1	Sewer charges	A80		A80	227,588
2.2	Storm drainage	A80		A80	
2.3	Garbage collection/street cleaning	A81		A81	97,401
3.1	Parks and recreation charges	A61	40,568	A61	
3.2	Airport - Include rentals and gross sales of gas and oil	A01		A01	
3.3	Parking facilities, lots & meters	A60		A60	
3.4	Hospital charges received	A36		A36	
3.5	Cemeteries	A03	12,000	A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A89	65,663	A89	
4.1	Impact fees	A89		A89	
4.2	Connection fees	A89		A89	5,771
4.3	Plan check fees	A89		A89	
4.4	Zoning & subdivision fees	A89		A89	
4.5	Sale of maps & publications	A89		A89	
5	Other miscellaneous fees	A89	47,400	A89	
	FIRE DEPT.		11,660		
	LIBRARY				163
	<b>Special Assessments</b>		1,631		
	MISC.				
6.1	Street cuts and public improvement	U01		U01	
6.2	Sidewalk & curb repairs	U01		U01	
6.3	Street lighting charges - Lighting districts	U01		U01	
6.4	Other special improvement & service	U01		U01	

CONTINUE ON PAGE 4 WITH PART II

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Part II		REVENUES - Other than tax and intergovernmental revenues - Continued			
		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	<b>Fines and Forfeitures (Circuit Court)</b>				
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
7.2	Parking ticket revenue	U99		U99	
	<b>Fines (Justice Court)</b>				
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	101,141	U99	
8.2	Parking ticket revenue	U99		U99	
	<b>Interest, Rents and Royalties</b>				
9	Interest earnings	U20	1,876	U20	4,028
10	Rents and royalties	U40	19,303	U40	
	<b>Miscellaneous</b>				
11	Other miscellaneous revenue - <i>Specify</i> <b>INSURANCE</b>	U99	21,160	U99	
	<b>MISCELLANEOUS</b>		80,026		
12	Proceeds from bond issues	NR		NR	
13	Receipts from sale of real property	U11		U11	
Remarks					

CONTINUE ON PAGE 5 WITH PART III



**Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - Continued**

		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)						
	<b>Public Safety</b>												
2.1	Police	E62 340,475	F62	G62 20,681	E62	F62	G62						
2.2	Fire	E24 54,244	F24	G24 139,990	E24	F24	G24						
2.3a	Ambulance/paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24						
2.3b	Ambulance/paramedic - Use this line if the services are not part 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	E66	F66	G66	E66	F66	G66						
	<b>Environment and Housing</b>												
3.1	Sewer	E80	F80	G80 203,101	E80	F80	G80						
3.2	Storm drainage	E80	F80	G80	E80	F80	G80						
3.3	Solid waste management	E81	F81	G81 91,344	E81	F81	G81						
3.4	Recycling programs	E81	F81	G81	E81	F81	G81						
3.5	Housing & community development	E50	F50 92,327	G50	E50	F50	G50						
3.6	Redevelopment agencies	E50 1,798	F50	G50	E50	F50	G50						
3.7	Parks and recreation programs (not addressed below.)	E61 107,399	F61	G61 32,160	E61	F61	G61						
3.8	Cultural & community events	E61	F61 61,469	G61	E61	F61	G61						
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 12,320	F03	G03	E03	F03	G03						
3.12	Libraries	E52 22,133	F52	G52 10,104	E52	F52	G52						

CONTINUE ON PAGE 7 WITH PART IV

**Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED**

	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)		
<b>Transportation</b>								
4.1 Roads & streets - maintenance and construction - See Instructions	E44	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		19,908		
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				
						18,026		

CONTINUE ON PAGE 8 WITH PART IV

**Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED**

	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)		Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)	
<b>Utilities</b>								
7.1 Water supply system	E91	F91	G91		E91	F91	G91	16,165
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 $\checkmark$ RAPE CRISIS CENTER MISCELLANEOUS	E89	F89	G89	11,125 1,663	E89	F89	G89	
8.2 All other expenditures - See instructions - Specify $\checkmark$	E89	F89	G89		E89	F89	G89	
8.3 All other expenditures - See instructions - Specify $\checkmark$	E89	F89	G89		E89	F89	G89	

Remarks

CONTINUE ON PAGE 9 WITH PART V

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

Part VI PERSONNEL EXPENDITURES		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
1	Report the total expenditure for salaries, wages, and benefits included in column (a + c) of Part IV, as well as any salaries, wages, and benefits paid to your own government's employees on force account construction projects.	Z00	656,904	Z00	158,340

Remarks

**Part VII INDEBTEDNESS**

		GOVERNMENTAL AND ENTERPRISE FUNDS							Detail of long-term debt outstanding	
		Outstanding at beginning of year (a)	Issued during fiscal year (include all refunding debt) (b)	Retired during fiscal year (include all refunded debt) (c)	Total Outstanding (column (a) plus (b) minus (c)) (d)	Revenue and nonguaranteed bonds (e)	Guaranteed bonds (column (e) plus (f) should equal column (d)) (f)			
<b>Long-term Outstanding Debt</b>										
1.1	Water supply system	19A 356,000	29A	39A 32,000	324,000	44A 324,000	41A			
1.2	Electric supply system	19B	29B	39B		44B	41B			
1.3	Sewer system	19X	29X	39X		44X	41X			
1.4	Gas supply system	19C	29C	39C		44C	41C			
1.5	Transit system	19D	29D	39D		44D	41D			
1.6	Public debt for privately owned housing, industrial or business purposes	19T	24T	34T		44T				
1.7	All other purposes	19X 839,000	29X	39X 30,000	809,000	44X 809,000	41X			
		Outstanding balance at beginning of fiscal year (a)	Issued during fiscal year (b)	Retired during fiscal year (c)	Balance at end of fiscal year (d)					
<b>Other Long-term Obligations</b>										
2.1	Capital lease purchase agreements	124,100								
2.2	Accrued leave liability (sick leave and vacation)			689 42,531						
		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							

Remarks

**2003**

<b>Part VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>			
	Reserves held for redemption of long-term debt	Unexpended proceeds from sales of bond issues held pending disbursement	All other funds except employee retirement funds
	W01	W31	W61
Cash and investments held at end of fiscal year	77,373		824,037

<b>Part IX RATES</b>			
		GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
1	Energy Sales and Use Tax Rate		
2	Cable TV Franchise Tax Rate		
3	Telephone Franchise Tax Rate		

Remarks

<b>Part X DATA SUPPLIED BY</b>				Include with audit report submitted to: Utah State Auditor 211 State Capital Salt Lake City, UT 84114
Name (Please print)  SMUIN, RICH & MARSING				
Telephone	Area code	Number	Extension	If you have any questions about the form, call or write:  <b>Richard Moon</b> Office of the State Auditor 211 State Capitol Salt Lake City, UT 84114 Phone: (801) 538-1334 or 1-800-622-1243 FAX: (801) 538-1383 Email: richardmoon@utah.gov
	435	637-1203		
Title  AUDITORS			Date  12/11/03	