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Annual audit shows Levan Town to be in good shape

By Rebecca Dopp

Times-News Correspondent

Levan Town received a pretty good grade on its annual audit report this year. However, they did receive two findings, or problems, that the town will need to address and fix for next year.

"I thought you were going to get by without a management letter this year," said Greg Ogden, CPA, "but right down at the end of the audit, the very last two things ended up being findings."

The first finding was in the water fund. It exceeded the budgeted amount by just over \$19,000.

"That's your legal spending limit for any individual fund, so you really aren't supposed to spend more than has been budgeted," Ogden said. "It's just a matter of watching it closely, trying to outguess what the ending expenses are going to be and budget higher than that."

Ogden said it wasn't a very big deal, and not too far over the budgeted amount, but just something for the town to be aware of and keep a watch on.

The second finding showed that the town had too much money in the unrestricted general fund balance.

"You had approximately \$36,000 too much in the general fund," he said. "They allow you to keep up to 75% of your budgeted revenues for a given year in the general fund, otherwise you need to spend that down or move it over to the capital projects fund."

The reason the state wants it lower than that is they don't want the town exceeding what the citizens ought to be paying in property taxes or other taxes. The town will either need to lower the taxes or move the surplus into the capital projects fund.

He said that was the best finding the town could have because it showed that the town is in really good financial shape.

Ogden said that the town had moved about \$35,000 out, but recommended that they double that in order to stay under 75% of the budgeted revenues. If something were to come up, the town could always move the money back into the general fund.

Moving on into the financial statement portion of the audit, Ogden said that the town is doing really well. He said the net position, or what the town is worth, is around \$3,117,000.

"This is what the town is worth if you paid off all of your debt and just took the value of your buildings and equipment and everything," said Ogden.

The net position is broken into four categories, two of which are restricted, one is for perpetual care (cemetery), and one is for capital projects, money set aside for Class C road money that hasn't yet been spent.

The net investment and capital assets is the total the town



ALMOST TO THE END • UDOT crews were out working in the rain on Monday morning trying to keep the Main Street project on schedule. In the past week they installed the new light poles along Main Street. The consensus says they are beautiful. UDOT update on page 2

Recreation programs in the county continue to improve and benefit many

By Myrna Trauntvein

Times-News Correspondent

The name may be "Nephi Recreation Department" but the programs offered through the department are open to all youth in the county.

John Bradley, Recreation Director, said that when he came to Nephi in 2012 to serve as the director, there had been nine programs and 1,524 participants.

Bradley attended Mona City Council meeting to report on the growth of the program, the number of participants from Mona and to report on plans for the future.

"In 2016, we have 54 programs and 3,957 participants," he said.

In 2013, he said, Nephi had 700 participants, Mona had 190, Levan had 52, Rocky Ridge had three, Eureka had zero, Sanpete County had 13, Utah County had 12, Fillmore had three. There were another 551 in the "Do Not Know (Events)" category.

In 2016, Nephi had 1,373, Mona 423, Levan 162, Rocky Ridge 34, Eureka zero, Sanpete County 14, Utah County seven, Fillmore two and "Do Not Know (Events)" 1,942.

The growth was also evident in adult participation. In 2012, there were two sports for adults with 100 participants and, in 2016, there were nine sports and 696 participants.

In 2016, 358 were from Nephi and 91 from Mona.

In 2012, there were two special events held and, in 2016, there were 26 special events/community programs.

"Nephi Recreation Department Staff assisted with pool operations for the first time

in 2016," said Bradley. "We implemented online registration for swim lessons. Online registrations were very successful and \$7,800 in revenue/registration was accomplished before the swimming pool opened in May."

He said the department had also kicked off the credit card payment online and 44 percent of all revenue was credit or debit card which was convenient to customers.

"We unveiled a new slide, added Monday Family Night and Wednesday Teen Swim Night during the month of June to promote use at the pool," said Bradley.

New pool banners were added and a sign on the bear was added to improve visibility of the pool.

Free one-day passes were given out to youth in the recreation sports programs.

"Pool revenue increased about \$2,500, 138 swim classes were offered and attendance increased," he said.

However, he said, there are still people who go to Payson and to Provo for swimming. Space is a problem at the pool and some continue to travel because the other pools have indoor areas.

Since 2012, revenues had increased by 200 percent, expenses had increased by 50 percent and Robert Stroud, had been added as the Recreation Coordinator.

In 2012, the staff consisted of 1 full time and 39 part time paid and 92 volunteers. In 2016, there were two full time and 87 part time paid and 230 coaches/event volunteers.

Subsidy of the department is a split by Nephi City and Juab County. Sponsorship revenues were over \$8,000 this year

and the department received four grants: Canyon View Lights, \$100,000; Imagination Playground, \$13,200; tennis, \$1,000; and fishing, \$500.

"The Old Gym proved not to be a good fit," said Bradley. "We moved to the west campus of the junior high."

When he started in 2012, he said, he had made the information age shift to a website, newsletter, social media site and information had been made available online. He had also answered the need for convenience in office hours, registration and central game locations.

"Beginning in 2013, we offered online registration," he said.

Bradley said that they had also established a "Coach Code of Conduct," a Spectator/Participant Code of Conduct" and had kicked off "Good Sport Initiative."

The Good Sports logo is utilized on shirts, signs and schedules and teams chosen for good sportsmanship are rewarded with a party.

"What are the next steps?" he asked.

Priorities are to secure funding to continue the existing programs, secure long-term facilities, develop soccer fields, build a skate park, develop trails and consider a regional sports park.

"Both Nephi City and Juab County have tight budgets related to the subsidy of the recreations programs," Bradley said.

There is a need for more soccer fields because soccer is the fastest growing and most well attended sport in Juab County.

"Juab County and Nephi City have reviewed the potential of a regional sports park

that could provide recreation programming for now and in the future," he said. "Nephi City has contracted with Nexus Architecture to develop 'conceptual drawings' and 'costs associated' with those drawings."

Several options are being considered including four acres, which would have a center with a gym, artificial turf area, multi purpose rooms, indoor track, fitness space, racquetball courts, playground and skate park.

Fourteen acres would allow the addition of several soccer fields and 27 acres would allow an indoor swimming pool, a pavilion, outdoor trails and all of the other items in the four acre proposal.

"If the four acre choice is selected, it would be located in the Pink School Park," he said. "The city owns 40 acres across from Red Cliffs Elementary but it was bought more for economic development."

A special service district would be more county-wide, he said.

Greg Newton, mayor, said that a special service district was dedicated funding stream VS a recreation district.

Special districts are independent, special-purpose governmental units that exist separately from, and with substantial administrative and fiscal independence from, general purpose local governments and that are formed to perform a single function.

Bradley said none of the pending decisions could be made until the study was complete and estimated costs were

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