



## **AGENDA**

### **NORTH SUMMIT RECREATION SPECIAL SERVICE DISTRICT MEETING NOTICE AND AGENDA**

**PUBLIC NOTICE** is hereby given pursuant to Utah Code §52-4-202, that the Administrative Control Board (the “Board”) of the North Summit Recreation Special Service District (the “District”) will hold its regularly scheduled session and action meeting on **Monday, October 13 , 2025** beginning at **6:00 PM** at the The Summit County Courthouse, Conference Room 001 (1<sup>st</sup> Floor), 60 North Main Street, Coalville, UT 84017

Join Meeting via Zoom:

<https://us06web.zoom.us/j/88096257734?pwd=WXhnN2sybldKVEFUNDI4REhBRnhnUT09> Meeting

ID: 880 9625 7734

Passcode: 052119

Members of the Board, presenters, and members of public, may attend by electronic means, using Zoom (phone or video). Such members may fully participate in the proceedings as if physically present. The anchor location for purposes of the electronic meeting is the same as listed above.

## **AGENDA**

### **1. Call meeting to order.**

### **2. Roll Call**

### **3. Work Session:**

- a. Open Meetings Training- Ryan Stack
- b. Update/review the status of NSRSSD Programs
  - I. Programming update- Jaycie Diston
- c. Discussion of 2026 Budget.

### **4. Consideration for Approval:**

- a. Review and possible approval of September 8, 2025, meeting minutes.
- b. Review & possible approval of September financials.
- c. Review and possible approval of 2026 budget.

**5. Board Comments & Review of Action Items**

**6. Adjourn**

NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS Individuals with questions, comments, or needing special accommodations pursuant to the Americans with Disabilities Act regarding this meeting may contact North Summit Rec. Director 435-336-7322



# NORTH SUMMIT

— RECREATION —

# September '25 Year-to-Date Financials

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# YTD Budget Review

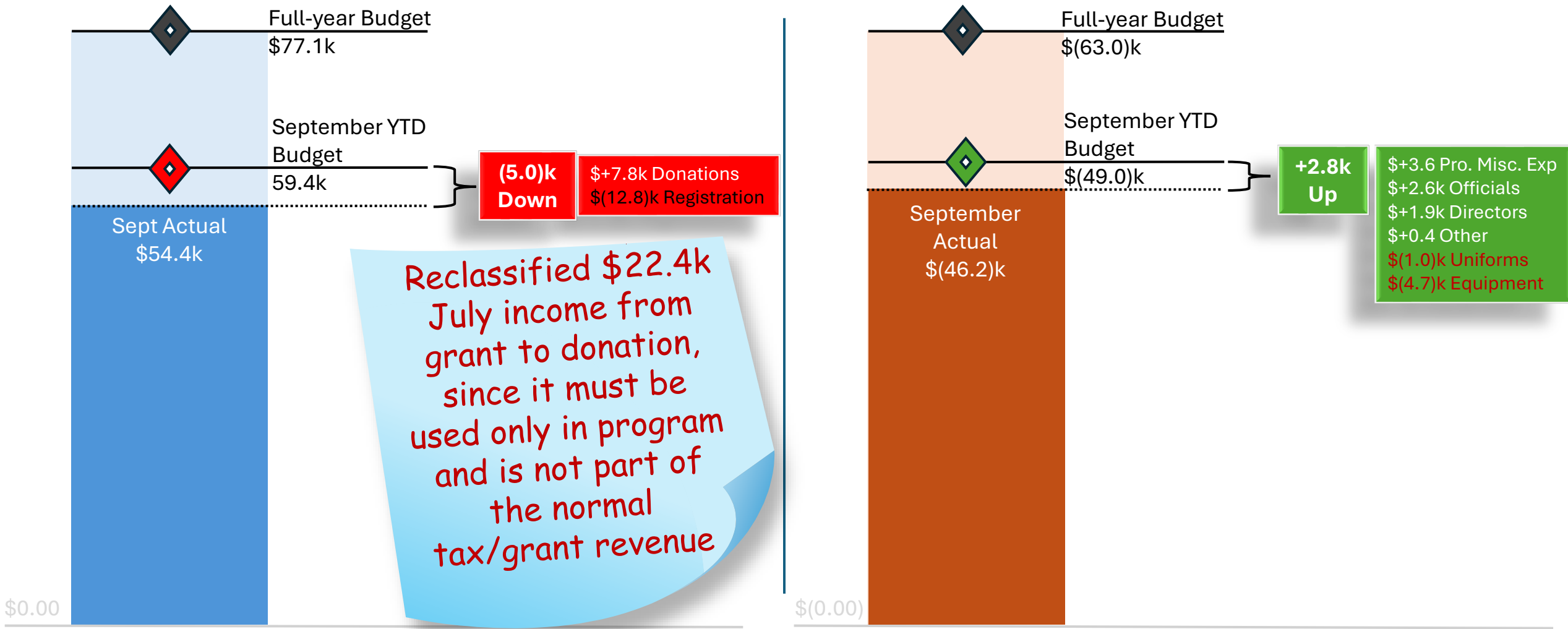


# YTD Program Revenue & Expense Review

Total Program  
Down \$2.2k  
to Plan

## Program Revenue

## Program Expense

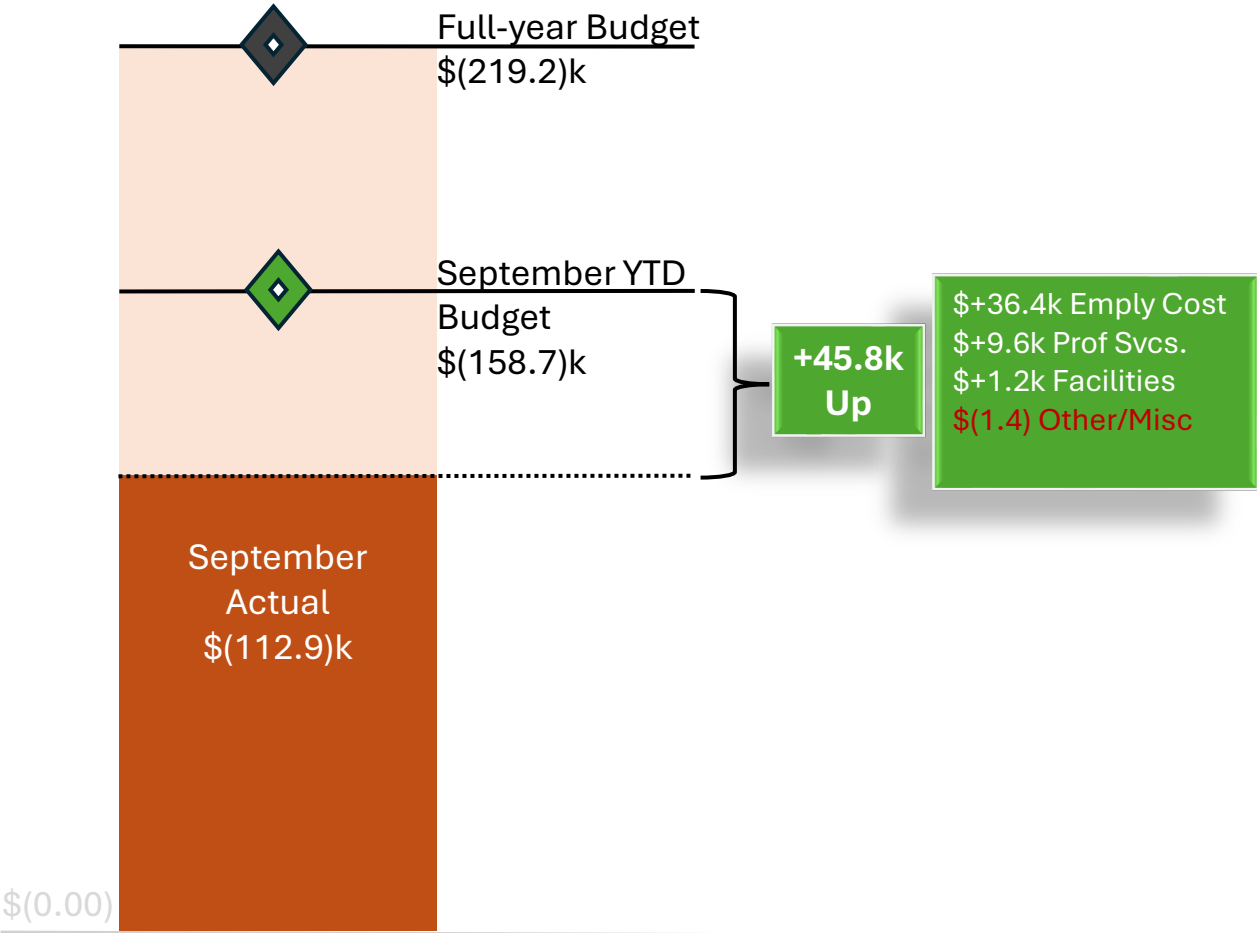
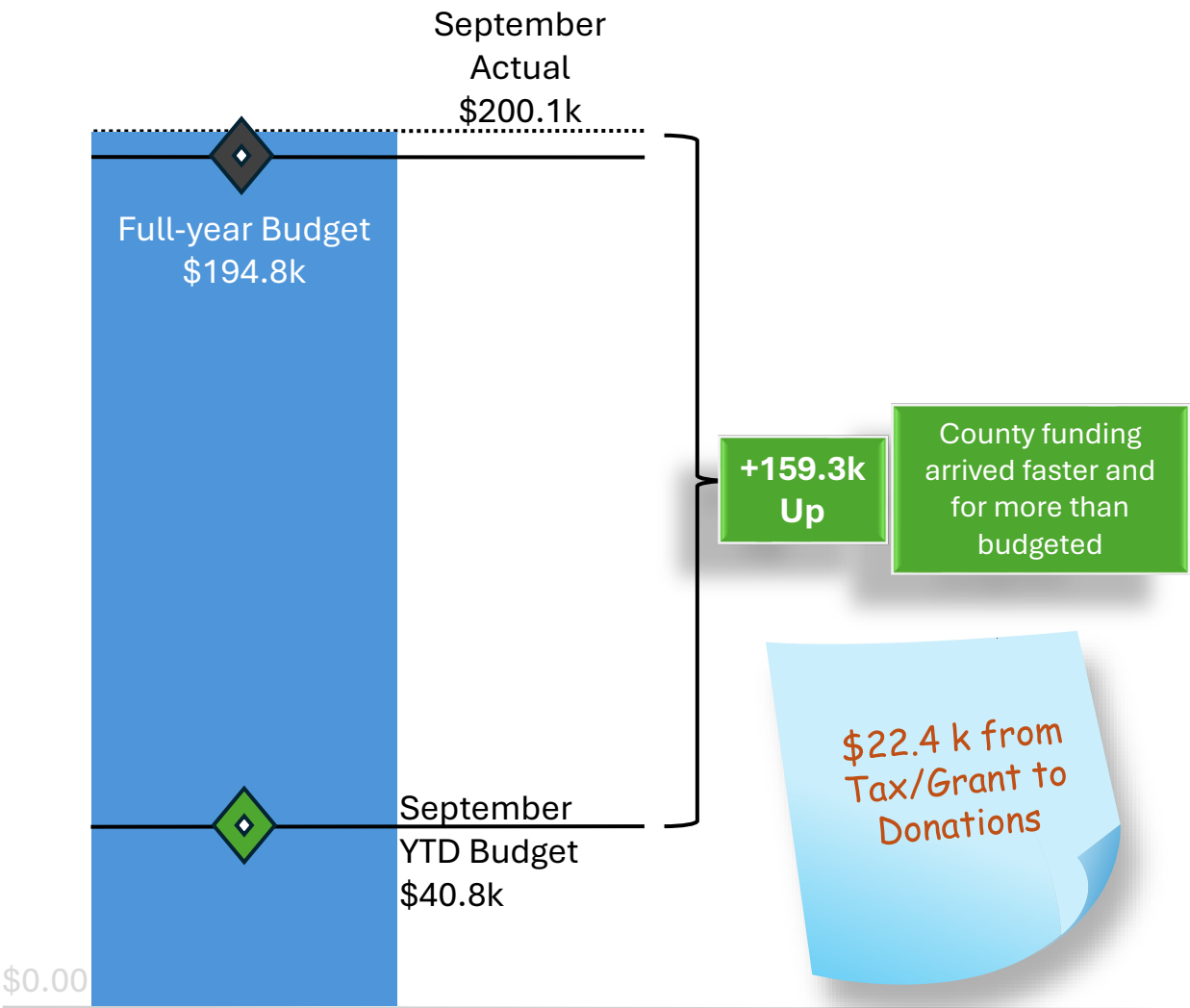


# YTD Other/Admin Revenue & Expense

Total Other/Admin  
Up \$+194k  
to Plan

## Other/Admin Revenue

## Other/Admin Expense



# Year-end Estimate (9 months actual + 3 months estimate)





# Q3

## (12)K

**Program Expense**  
Control Program  
Expense to \$(12)k  
or less over Q4  
Uniforms,  
Directors, Officials,  
NPD, etc.

## (13)K

**Prof. Svcs.**  
Consider Prof.  
Services spend of  
up to \$(13)k to  
improve systems,  
website,  
processes

## (3)K

**Control facilities**  
and other admin  
expense to under  
(3)k

## (40)K

**Employee  
Comp**  
Employee  
costs will  
expense ~(40k)  
over Q4

# Year End

## \$95K

## \$46K

**Registration**  
Collect \$15k in  
registrations:  
+\$2k Pre-season  
basketball  
+\$13k Jr Jazz

## +15K

**Interest**  
Passively gain  
3.6k in interest  
income

## +4K

# P&L and Cashflows

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# YTD P&L

Year	2025
Month	9

### Year-to-Date Account Cashflow

	Country Health Dept Grant PTIF 8639	Grants for Park Build PTIF 8654	Op Savings PTIF 8079	Zion's Op Checking Business Growth Checking	Total Accounts	Rec P&L
Beginning Balance	9,773.82	65,476.32	235,871.10	153,675.62	464,796.86	282,694.57
Xfer: Zions into PTIF	-	140,000.00	-	(140,000.00)	-	-
Xfer: PTIF into Zions	(7,707.00)	(94,500.00)	(85,000.00)	187,207.00	-	-
Xfer: Zions Out (Pay for Build)	-	-	-	(182,102.29)	(182,102.29)	-
Registration Income	-	-	-	29,655.95	29,655.95	29,655.95
Donations	-	-	-	24,728.00	24,728.00	24,728.00
Scholarships	-	-	-	-	-	-
County Grant	-	-	-	-	-	-
Property Taxes	-	-	87,612.66	100,000.00	187,612.66	187,612.66
Interest Income	236.00	2,757.32	9,458.49	-	12,451.81	12,451.81
Employee Compensation	-	-	(1,808.00)	(92,432.93)	(94,240.93)	(94,240.93)
Bank Charges	-	-	-	(12.00)	(12.00)	(12.00)
Depreciation Expenses	-	-	-	-	-	-
Office Supplies	-	-	-	(515.07)	(515.07)	(515.07)
Professional Services	-	-	-	(5,350.73)	(5,350.73)	(5,350.73)
Utilities	-	-	-	(1,437.68)	(1,437.68)	(1,437.68)
Misc.	-	-	-	(1,240.83)	(1,240.83)	(1,240.83)
Insurance	-	-	(9,040.00)	-	(9,040.00)	(9,040.00)
Sportsman Registration Software	-	-	-	-	-	-
Officials and Referees	-	-	-	(7,952.15)	(7,952.15)	(7,952.15)
Director	-	-	-	(7,800.00)	(7,800.00)	(7,800.00)
Assistant Director	-	-	-	(990.00)	(990.00)	(990.00)
Uniforms	-	-	-	(18,580.00)	(18,580.00)	(18,580.00)
Registration Transaction Fees	-	-	-	(1,576.25)	(1,576.25)	(1,576.25)
Sportsman Registration Software	-	-	-	-	-	-
New Program Development	-	-	-	(2,856.60)	(2,856.60)	(2,856.60)
Program Misc. Expense	-	-	-	(1,790.97)	(1,790.97)	(1,790.97)
Program Equipment	-	-	-	(4,659.20)	(4,659.20)	(4,659.20)
Facilities Maintenance	-	-	-	(1,079.20)	(1,079.20)	(1,079.20)
<b>Total</b>	<b>2,302.82</b>	<b>113,733.64</b>	<b>237,094.25</b>	<b>24,890.67</b>	<b>378,021.38</b>	<b>378,021.38</b>
Change	(7,471.00)	48,257.32	1,223.15	(128,784.95)	(86,775.48)	95,326.81

# Monthly P&L

Year	2025
Month	9

### Monthly Account Cashflow

	County Health Dept Grant PTIF 8639	Grants for Park Build PTIF 8654	Op Savings PTIF 8079	Zion's Op Checking Business Growth Checking	Total Accounts	Rec P&L
Beginning Balance	2,500.96	113,325.36	257,988.50	71,969.87	445,784.69	396,884.69
Xfer: Zions into PTIF	-	-	-	-	-	-
Xfer: PTIF into Zions	(207.00)	-	(20,000.00)	20,207.00	-	-
Xfer: Zions Out (Pay for Build)	-	-	-	(48,900.00)	(48,900.00)	-
Registration Income	-	-	-	1,095.00	1,095.00	1,095.00
Donations	-	-	-	325.00	325.00	325.00
Scholarships	-	-	-	-	-	-
County Grant	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-
Interest Income	8.86	408.28	913.75	-	1,330.89	1,330.89
Employee Compensation	-	-	(1,808.00)	(7,942.00)	(9,750.00)	(9,750.00)
Bank Charges	-	-	-	-	-	-
Depreciation Expenses	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Professional Services	-	-	-	(1,135.00)	(1,135.00)	(1,135.00)
Utilities	-	-	-	(70.81)	(70.81)	(70.81)
Misc.	-	-	-	(42.61)	(42.61)	(42.61)
Insurance	-	-	-	-	-	-
Sportsman Registration Software	-	-	-	-	-	-
Officials and Referees	-	-	-	(338.00)	(338.00)	(338.00)
Director	-	-	-	-	-	-
Assistant Director	-	-	-	-	-	-
Uniforms	-	-	-	(9,096.00)	(9,096.00)	(9,096.00)
Registration Transaction Fees	-	-	-	(146.25)	(146.25)	(146.25)
Sportsman Registration Software	-	-	-	-	-	-
New Program Development	-	-	-	-	-	-
Program Misc. Expense	-	-	-	(249.92)	(249.92)	(249.92)
Program Equipment	-	-	-	(135.61)	(135.61)	(135.61)
Facilities Maintenance	-	-	-	(650.00)	(650.00)	(650.00)
<b>Total</b>	<b>2,302.82</b>	<b>113,733.64</b>	<b>237,094.25</b>	<b>24,890.67</b>	<b>378,021.38</b>	<b>378,021.38</b>
Change	(198.14)	408.28	(20,894.25)	(47,079.20)	(67,763.31)	(18,863.31)



# NORTH SUMMIT

— RECREATION —

# 2026 Operating Budget

A thick, hand-drawn style orange line that underlines the title "2026 Operating Budget". It starts under the first '2' and ends under the last 't', following the baseline of the text.



# Funding Sources Total \$286.3k

## Program's Revenue

\$76.8k

\$51.8k Registrations

Program	\$ks
Flag Football	8.0
V-ball Camp	2.5
Base/Soft ball	12.0
Sftbll Tourny	1.0
Summer BsktBll Camp	2.0
Jr. Jazz Skills Camp	0.4
Fall Soccer	5.0
Fall Sftbll Tourny	0.5
Pre-Season BsktBll	2.0
Jr Jazz Bsktbll	13.0
Bsktbll Tourny	1.5
New Program	4.0

\$25.0k Donations

Source	\$ks
Health Dept Donation	22.4
Community Donations	0.6

## County / Other Funding

\$209.5k

\$193.8k County Funding

Jan	Feb	Mar	Apr	May	Jun
59.6	22.4	3.2	2.4	3.0	103.3

\$15.6k Interest InCome

Avg per Month
1.3k

# Expenses Total \$(286.3)k

## Program Expenses

\$(78.4)k

Expense	\$ks
Uniforms	(21.8)
Directors/Assistants	(14.3)
New Program Development	(11.7)
Equipment & Supplies	(10.0)
Scholarships	(10.0)
Referees and Officials	(8.2)
Registration Transaction Fees	(2.5)

Program Funding Less Expenses:  
\$(1.6k)

## Administrative & Other Expenses

\$(207.8)k

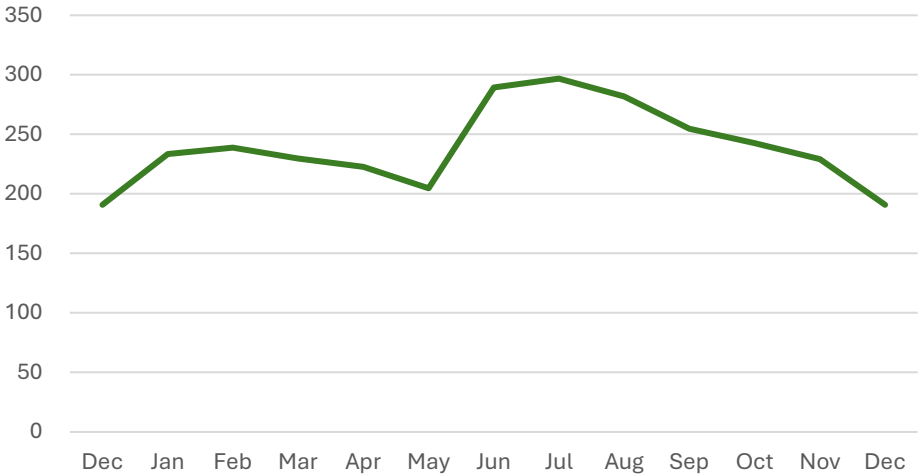
Expense	\$ks
Full-time Employee Costs	(159.2)
Part-time Employee Costs	(10.0)
Professional Services	(20.0)
Workers Comp/Liability	(8.9)
Facilities Maintenance	(4.5)
Office Supplies & Misc. Admin	(3.2)
Utilities	(2.0)

County/Other Funding less Admin:  
\$+1.6k

# Operating Cashflow (dollar thousands)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Full-Year
Beginning Total Cash Balance	304.6												
Cash Held for Park Build	(113.7)												
Total Operational Cash	190.8	233.4	238.9	229.6	222.6	204.6	289.4	296.8	281.8	254.7	242.6	229.1	190.8
County Funding	59.6	22.4	3.2	2.4	3.0	103.3	0.0	0.0	0.0	0.0	0.0	0.0	193.8
Program Funding	0.3	0.3	5.6	11.6	9.3	1.7	26.2	2.8	1.4	9.3	7.8	0.3	76.8
Interest Income	1.2	1.2	1.2	1.3	1.2	1.2	1.3	1.5	1.5	1.4	1.3	1.3	15.6
Employee Expense	(13.1)	(13.1)	(13.1)	(13.1)	(13.1)	(13.1)	(13.1)	(13.1)	(13.1)	(13.1)	(13.1)	(25.6)	(169.2)
Program Expenses	(3.1)	(3.1)	(3.1)	(6.8)	(16.1)	(6.0)	(4.7)	(4.0)	(13.6)	(7.4)	(7.3)	(3.1)	(78.4)
Other Admin Expense	(2.3)	(2.3)	(3.1)	(2.4)	(2.4)	(2.4)	(2.4)	(2.4)	(3.3)	(2.4)	(2.3)	(11.2)	(38.7)
Ending Operational Cash	233.4	238.9	229.6	222.6	204.6	289.4	296.8	281.8	254.7	242.6	229.1	190.8	190.8
Change in Operational Cash	42.6	5.5	(9.2)	(7.0)	(18.0)	84.8	7.4	(15.1)	(27.1)	(12.1)	(13.5)	(38.3)	(0.0)

Ending Operational Cash Dec25 - Dec26



# Major Variances: 2025 Budget to 2025 Act Estimate

**\$0.0**

2025 Budget approved in 2024

**\$(10)K**

Error in summarized budget – itemized budget results in (10)K loss

**\$+1K**

(15)K registrations, (1)K County funding, +7K Donations, +10K interest income

**\$+49K**

+32K FT employee costs (partial year), +17K PT employee costs (over-budgeted PT costs)

**\$+6K**

+5K Program expense, +1K Other Admin expenses

**\$+46K**

Estimated 2025 ending position with 9 months actuals, 3 months estimated

# Major Variances: 2025 Act Estimate to 2026 Budget

**\$+46K**

Estimated 2025 ending position with 9 months actuals, 3 months estimated

**\$+13K**

+7K registration income, +6K County Funding

**\$(34)K**

(29)K Full-year FT employee costs, (5)K Full-year PT employee costs

**\$(20)K**

(10)K scholarships, (8)K NPD costs, (2)K net of all other program expenses

**\$(5)K**

(3)K facilities, (2)K net of all other admin expenses

**\$0.0**

2026 Full Year Budget

# Long-form Budget

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North Summit Recreation Special Service District  
Meeting Minutes

**Monday, September 8, 2025.**

Summit County Courthouse, Conference Room 001 (1<sup>st</sup> Floor),  
Virtual Meeting via Zoom  
Meeting ID: 880 9625 7734  
60 North Main Street, Coalville, Utah

**Board Members in Attendance:** Jana Johnson, Dana Jones, Cynthia Sipe, Chantal Guadarrama, & Tyler Orgill.

Board members participated electronically via Zoom and at and or location.

**Absent:** Charity Richins

**Staff Present:** Ryan Stack, Summit County Attorney. Jaycie Diston Director. Staff participated electronically via Zoom and at anchor location.

**Attending Guests:** None.

**Oath of Office for New Board members.**

Oath of Office for new board member Chantal Guadarrama

**WORK SESSION**

Update/review the status of NSRSSD Programs by Jaycie Diston.

Youth Soccer league will began last week. Our Numbers are down from last year to this year.

Due to youth tackle football, we congratulate them for succeeding in their program.

Discussion of soccer programs numbers throughout Summit County.

Basin Rec soccer numb

**Public Input- None**

**Consideration for Approval.**

**Discussion & possible approval of July & August Financials.**

**MOTION: To approve July & August financials. [Cindy/Jana].**

33 28 All in favor:  
34 29 D.Jones, T.Orgill, J. Johnson,C. Sipe., C. Guadarrama. Abstain: None. Absent: Charity Richins.  
35 30 Motion Caries

36 31  
37 32 Review and possible approval of July 14, 2025 and August 11, 2025 meeting minutes.  
38 33 **MOTION: To approve July 14, 2025 and August 11, 2025 meeting minutes.** All in favor:  
39 34 D.Jones, T.Orgill, J. Johnson,C. Sipe., C. Guadarrama. Abstain: None. Absent: Charity Richins.  
40 35 Motion Caries

41 36  
42 37  
43 38  
44 39  
45 40 **BOARD MEMBER COMMENTS AND REVIEW OF ACTION ITEMS**  
46 41 **Open meetings act take place in October.**

47  
48 42  
49 43 At 6:52 pm, Dana called for a motion to adjourn the meeting.  
50 44 **MOTION:** To adjourn the meeting of September 8 ,2025. [Cindy/Tyler] All in favor: Jones,  
51 45 J. Johnson, C.Sipe, T. Orgill, C. Guadarrama. None Opposed. Abstain: None. Absent: Charity  
52 Richins.

53 46  
54 47  
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56 49  
57 50 **Meeting Minutes prepared by: Jaycie Diston**

58 51  
59 52  
60 53 **Clerk/Board Chair Approval:** \_\_\_\_\_  
61