



Spokane Park Board Finance Committee

3 p.m. Tuesday, July 8, 2025

In-person: Riverfront Park Pavillion

Conference Room

574 N Howard St

Spokane, WA 99201

Webex virtual meeting:

Call-in: 408-418-9388; Access code: 2481 316 6153

Rich Lentz – Parks Finance/Budget Director

Committee members

Bob Anderson – Chair

Greta Gilman

Gerry Sperling

The Finance Committee meeting will be held in-person in the Riverfront Park Pavillion – Conference Room, 574 N Howard St., Spokane, WA 99201 and virtually via WebEx at 3 p.m. Tuesday, July 8, 2025. Committee members, staff, and presenters still have the option to participate virtually via WebEx during all meetings.

The public may listen to the meeting by calling 408-418-9388 and entering access code **2481 316 6153**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. July 8, by email to: spokaneparks@spokanecity.org or mail to: Spokane Park Board, 5th floor City Hall, 808 West Spokane Falls Blvd., Spokane, Washington 99201. Submitted public comments will be presented to committee members prior to the meeting.

Agenda

Action items

1. [TCP Holdings five year contract / Recreation Quarterly Activity Guide \(not to exceed \\$39,000 annually tax excluded\)](#) – Jennifer Papich

Discussion items

1. None

Standing Report items

1. [June Financials](#) – Rich Lentz

Agenda Subject to Change

AMERICANS WITH DISABILITIES ACT (ADA) INFORMATION: The City of Spokane is committed to providing equal access to its facilities, programs and services for persons with disabilities. Individuals requesting reasonable accommodations or further information may call, write, or email Human Resources at 509.625.6373, 808 W. Spokane Falls Blvd, Spokane, WA, 99201; or ddecorde@spokanecity.org. Persons who are deaf or hard of hearing may contact Human Resources through the Washington Relay Service at 7-1-1. Please contact us forty-eight (48) hours before the meeting date.

Spokane Park Board

Briefing Paper



Committee	Finance Committee			Committee meeting date:
Requester	Jennifer Papich		Phone number: 509-363-5420	
Type of agenda item	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" type="radio"/> Action			
Type of contract/agreement	<input checked="" type="radio"/> New <input type="radio"/> Renewal/ext. <input type="radio"/> Lease <input type="radio"/> Amendment/change order <input type="radio"/> Other			
City Clerks file (OPR or policy #)				
Master Plan Goal, Objective, Strategy (Click HERE for link to the adopted plan)			Master Plan Priority Tier: (pg. 171-175)	
Item title: (Use exact language noted on the agenda)	TPC Holdings five-years contract/Recreation Quarterly Activity Guide (not to exceed \$39,000 annually) tax excluded.			
Begin/end dates	Begins: 09/01/2025		Ends: 08/31/2030	<input type="checkbox"/> 06/01/2525
Background/history: Three times a year the Recreation Department publishes a 40- to 75-page activity guide which showcases the various recreation programs, classes, camps and events Parks and Recreation has to offer. These guides are disseminated to the public via printed hard copy with full-color and glossy covers mailed out to up to 50,000 recipients and digitally and easily accessible through the SpokaneParks.org website, social media and email links. The contract price includes the cost of typesetting (layout and design), printing costs and the cost to arrange the mailing; postage costs are not included.				
Motion wording: Motion to approve five-year contract with TPC Holdings, not to exceed the amount of \$39,000 per year to publish, print and arrange mailing of the Parks and Recreation Quarterly Activity Guide.				
Approvals/signatures outside Parks: <input checked="" type="radio"/> Yes <input type="radio"/> No If so, who/what department, agency or company: Name: Nathan Alford Email address: nalford@lmtribune.com Phone: 208-310-6400				
Distribution: Parks – Accounting Parks – Sarah Deatrich Requester: Jennifer Papich Grant Management Department/Name:				
Fiscal impact: <input checked="" type="radio"/> Expenditure <input type="radio"/> Revenue Amount: \$39,0000 annually Budget code: 1400-30210-76101-54909				
Vendor: <input type="radio"/> Existing vendor <input type="radio"/> New vendor Supporting documents: <input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB) <input type="checkbox"/> Business license Expiration date: <input type="checkbox"/> Insurance Certificate				



CITY OF SPOKANE
PARKS AND RECREATION

PERSONAL SERVICE CONTRACT

Title: DESIGN, PRINTING AND MAILING SERVICES

This Agreement is made and entered into by and between the **CITY OF SPOKANE PARKS AND RECREATION** as ("City"), a Washington municipal corporation, and **NEWS REVIEW PUBLISHING dba TPC HOLDINGS, INC.**, whose address is 2210 North Dollar Road, Spokane Valley, Washington 99212, as ("Company"), individually hereafter referenced as a "party", and together as the "parties".

The parties agree as follows:

1. PERFORMANCE.

The Company shall provide Parks and Recreation Seasonal Activity Guides, Design, Printing and Mailing Services, in accordance with IRFP 6360-25, and Company's Response to IRFP attached as Exhibit B and made part of this Agreement. In the event of a conflict between the Company and this City Contract, the terms of this contract will control.

2. TERM OF AGREEMENT.

The term of this Agreement begins on September 1, 2025, and shall run through August 31, 2030, unless amended by written agreement or terminated earlier under the provisions.

3. COMPENSATION / PAYMENT.

Total compensation for Company's services under this Agreement shall be a maximum annual amount not to exceed **THIRTY-NINE THOUSAND AND NO/100 DOLLARS (\$39,000.00)**, plus applicable taxes, unless modified by a written amendment to this Agreement. This is the maximum amount to be paid under this Agreement for the work described in Section 1 above, and shall not be exceeded without the prior written authorization of the City in the form of an executed amendment to this Agreement.

The Company shall submit its applications for payment to City of Spokane Parks and Recreation Department, 808 West Spokane Falls Boulevard, 5th Floor, Spokane, Washington 99201. **Payment will be made via direct deposit/ACH** within thirty (30) days after receipt of the Company's application except as provided by state law. If the City objects to all or any portion of the invoice, it shall notify the Company and reserves the right to only pay that portion of the invoice not in dispute. In that event, the parties shall immediately make every effort to settle the disputed amount.

4. TAXES, FEES AND LICENSES.

- A. Company shall pay and maintain in current status, all necessary licenses, fees, assessments, permit charges, etc. necessary to conduct the work included under this Agreement. It is the Company's sole responsibility to monitor and determine changes or the enactment of any subsequent requirements for said fees, assessments, or changes and to immediately comply.

- B. The cost of any permits, licenses, fees, etc. arising as a result of the projects included in this Agreement shall be included in the project budgets.

5. CITY OF SPOKANE BUSINESS LICENSE.

Section 8.01.070 of the Spokane Municipal Code states that no person may engage in business with the City without first having obtained a valid annual business registration. The Company shall be responsible for contacting the State of Washington Business License Services at www.dor.wa.gov or 360-705-6741 to obtain a business registration. If the Company does not believe it is required to obtain a business registration, it may contact the City's Taxes and Licenses Division at (509) 625-6070 to request an exemption status determination.

6. SOCIAL EQUITY REQUIREMENTS / NON-DISCRIMINATION.

No individual shall be excluded from participation in, denied the benefit of, subjected to discrimination under, or denied employment in the administration of or in connection with this Agreement because of age, sex, race, color, religion, creed, marital status, familial status, sexual orientation including gender expression or gender identity, national origin, honorably discharged veteran or military status, the presence of any sensory, mental or physical disability, or use of a service animal by a person with disabilities. The Company agrees to comply with, and to require that all subcontractors comply with, federal, state and local nondiscrimination laws, including but not limited to: the Civil Rights Act of 1964, the Rehabilitation Act of 1973, the Age Discrimination in Employment Act, and the American's With Disabilities Act, to the extent those laws are applicable.

7. INDEMNIFICATION.

The Company shall defend, indemnify, and hold the City and its officers and employees harmless from all claims, demands, or suits at law or equity asserted by third parties for bodily injury (including death) and/or property damage which arise from the Company's negligence or willful misconduct under this Agreement, including attorneys' fees and litigation costs; provided that nothing herein shall require a Company to indemnify the City against and hold harmless the City from claims, demands or suits based solely upon the negligence of the City, its agents, officers, and employees. If a claim or suit is caused by or results from the concurrent negligence of the Company's agents or employees and the City, its agents, officers and employees, this indemnity provision shall be valid and enforceable to the extent of the negligence of the Company, its agents or employees. The Company specifically assumes liability and agrees to defend, indemnify, and hold the City harmless for actions brought by the Company's own employees against the City and, solely for the purpose of this indemnification and defense, the Company specifically waives any immunity under the Washington State industrial insurance law, or Title 51 RCW. The Company recognizes that this waiver was specifically entered into pursuant to the provisions of RCW 4.24.115 and was the subject of mutual negotiation. The indemnity and agreement to defend and hold the City harmless provided for in this section shall survive any termination or expiration of this agreement.

8. INSURANCE. During the period of the Agreement, the Company shall maintain in force at its own expense, each insurance noted below with companies or through sources approved by the State Insurance Commissioner pursuant to Title 48 RCW:

- A. **Worker's Compensation Insurance** in compliance with RCW 51, which requires subject employers to provide workers' compensation coverage for all their subject workers and Employer's Liability Insurance in the amount of \$1,000,000.
- B. **General Liability Insurance** on an occurrence basis, with a combined single limit of not less than \$1,000,000 each occurrence for bodily injury and property damage.

It shall include contractual liability coverage for the indemnity provided under this Agreement. It shall provide that the City, its officers and employees are additional insureds but only with respect to the Company's services to be provided under this Agreement.

- i. Acceptable **supplementary Umbrella insurance** coverage combined with Company's General Liability insurance policy must be a minimum of \$2,000,000, in order to meet the insurance coverage limits required in this Agreement; and
- C. **Automobile Liability Insurance** with a combined single limit, or the equivalent of not less than \$1,000,000 each accident for bodily injury and property damage, including coverage for owned, hired and non-owned vehicles.

There shall be no cancellation, material change, reduction of limits or intent not to renew the insurance coverage(s) without thirty (30) days written notice from the Company or its insurer(s) to the City. As evidence of the insurance coverage(s) required by this Agreement, the Company shall furnish acceptable Certificates of Insurance (COI) upon request by the City. The certificate shall specify the City of Spokane as "Additional Insured" specifically for Company's services under this Agreement, as well as all of the parties who are additional insureds, and include applicable policy endorsements, the thirty (30) day cancellation clause, and the deduction or retention level. The Company shall be financially responsible for all pertinent deductibles, self-insured retentions, and/or self-insurance.

9. DEBARMENT AND SUSPENSION.

The Company has provided its certification that it is in compliance with and shall not contract with individuals or organizations which are debarred, suspended, or otherwise excluded from or ineligible from participation in Federal Assistance Programs under Executive Order 12549 and "Debarment and Suspension", codified at 29 CFR part 98.

10. AUDIT.

The Company and its sub-contractor shall maintain for a minimum of three (3) years following final payment all records related to its performance of the Agreement. The Company and its sub-contractors shall provide access to authorized City representatives, at reasonable times and in a reasonable manner to inspect and copy any such record. In the event of conflict between this provision and related auditing provisions required under federal law applicable to the Agreement, the federal law shall prevail.

11. ASSIGNMENT AND SUBCONTRACTING.

The Company shall not assign or subcontract its obligations under this Agreement without the City's written consent, which may be granted or withheld in the City's sole discretion. Any subcontract made by the Company shall incorporate by reference this Agreement, except as otherwise provided. The Company shall ensure that all subcontractors comply with the obligations and requirements of the subcontract. The City's consent to any assignment or subcontract does not release the Company from liability or any obligation within this Agreement, whether before or after City consent, assignment or subcontract.

12. TERMINATION.

Either party may terminate this Agreement, with or without cause, by ten (10) days written notice to the other party. In the event of such termination, the City shall pay the Company for all work previously authorized and performed prior to the termination date.

13. STANDARD OF PERFORMANCE.

The standard of performance applicable to Company's services will be the degree of skill and diligence normally employed by professional Company performing the same or similar services at the time the services under this Agreement are performed.

14. OWNERSHIP AND USE OF RECORDS AND DOCUMENTS.

Original documents, drawings, designs, reports, or any other records developed or created under this Agreement shall belong to and become the property of the City. All records submitted by the City to the Company shall be safeguarded by the Company. The Company shall make such data, documents and files available to the City upon the City's request. If the City's use of the Company's records or data is not related to this project, it shall be without liability or legal exposure to the Company.

Under Washington State Law (reference RCW Chapter 42.56, the *Public Records Act* [PRA]) all materials received or created by the City of Spokane are **public records** and are available to the public for viewing via the City Clerk's Records (online) or a valid Public Records Request (PRR).

15. ANTI KICK-BACK.

No officer or employee of the City of Spokane, having the power or duty to perform an official act or action related to this Agreement shall have or acquire any interest in the Agreement, or have solicited, accepted or granted a present or future gift, favor, service or other thing of value from or to any person involved in this Agreement.

16. MISCELLANEOUS PROVISIONS.

- A. **Amendments/Modifications:** This Agreement may be modified by the City in writing when necessary, and no modification or Amendment of this Agreement shall be effective unless signed by an authorized representative of each of the parties hereto.
- B. The Company, at no expense to the City, shall comply with all laws of the United States and Washington, the Charter and ordinances of the City of Spokane; and rules, regulations, orders and directives of their administrative agencies and officers. Without limiting the generality of this paragraph, the Company shall comply with the requirements of this Section.
- C. This Agreement shall be construed and interpreted under the laws of Washington. The venue of any action brought shall be in a court of competent jurisdiction, located in Spokane County, Washington.
- D. **Captions:** The titles of sections or subsections are for convenience only and do not define or limit the contents.
- E. **Severability:** If any term or provision is determined by a court of competent jurisdiction to be invalid or unenforceable, the remainder of this Agreement shall not be affected, and each term and provision shall be valid and enforceable to the fullest extent permitted by law.
- F. **Waiver:** No covenant, term or condition or the breach shall be deemed waived, except by written consent of the party against whom the waiver is claimed, and any waiver of the breach of any covenant, term or condition shall not be deemed a waiver of any preceding or succeeding breach of the same or any other covenant, term or condition. Neither the acceptance by the City of any performance by the Company after the time the same shall have become due nor payment to the Company for any portion of the Work shall constitute a waiver by the City of the breach or default of any covenant, term or condition unless otherwise expressly agreed to by the City in writing.

- G. **Entire Agreement:** This document along with any exhibits and all attachments, and subsequently issued addenda, comprises the entire agreement between the City and the Company. If conflict occurs between Agreement documents and applicable laws, codes, ordinances or regulations, the most stringent or legally binding requirement shall govern and be considered a part of this Agreement to afford the City the maximum benefits.
- H. **No personal liability:** No officer, agent or authorized employee of the City shall be personally responsible for any liability arising under this Agreement, whether expressed or implied, nor for any statement or representation made or in any connection with this Agreement.

IN WITNESS WHEREOF, in consideration of the terms, conditions and covenants contained, or attached and incorporated and made a part, the parties have executed this Agreement by having legally-binding representatives affix their signatures below.

**NEWS REVIEW PUBLISHING
dba TPC HOLDINGS, INC.**

**CITY OF SPOKANE
PARKS AND RECREATION**

By _____
Signature Date

By _____
Signature Date

Type or Print Name

Type or Print Name

Title

Title

Attest:

Approved as to form:

City Clerk

Assistant City Attorney

Attachments that are part of this Agreement:

Exhibit A – Certification Regarding Debarment
Exhibit B – Company’s Response to IRFP

Exhibit A

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION

1. The undersigned (i.e., signatory for the Subrecipient / Contractor / Consultant) certifies, to the best of its knowledge and belief, that it and its principals:
 - a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
 - b. Have not within a three-year period preceding this contract been convicted or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, receiving stolen property, making false claims, or obstruction of justice;
 - c. Are not presently indicted or otherwise criminally or civilly charged by a government entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and,
 - d. Have not within a three-year period preceding this contract had one or more public transactions (federal, state, or local) terminated for cause or default.
2. The undersigned agrees by signing this contract that it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction.
3. The undersigned further agrees by signing this contract that it will include the following clause, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions:

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion – Lower Tier Covered Transactions

1. The lower tier contractor certified, by signing this contract that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 2. Where the lower tier contractor is unable to certify to any of the statements in this contract, such contractor shall attach an explanation to this contract.
4. I understand that a false statement of this certification may be grounds for termination of the contract.

<hr/> Name of Subrecipient / Contractor / Consultant (Type or Print)	<hr/> Program Title (Type or Print)
<hr/> Name of Certifying Official (Type or Print)	<hr/> Signature
<hr/> Title of Certifying Official (Type or Print)	<hr/> Date (Type or Print)

Exhibit B



City of Spokane
PARKS
& RECREATION

*June '25
Financials*

Natural Resources - June 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 June Actual	2025 June Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 82,000	\$ 63,197	\$ 5,405	\$ 2,208	\$ (3,197)	\$ 43,322	\$ 18,803	\$ (24,519)	47.61%	22.93%	-24.68%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
Total Revenue	\$ 148,000	\$ 63,197	\$ 5,405	\$ 2,208	\$ (3,197)	\$ 109,322	\$ 84,803	\$ (24,519)	69.63%	57.30%	-12.33%
Expenditures											
Salaries and Wages	\$ 729,322	\$ 437,298	\$ 45,767	\$ 47,524	\$ (1,757)	\$ 283,684	\$ 292,024	\$ (8,340)	43.84%	40.04%	-3.80%
Temp/Seasonal	\$ 88,582	\$ 46,017	\$ 9,060	\$ 10,605	\$ (1,545)	\$ 19,331	\$ 42,565	\$ (23,234)	22.52%	48.05%	25.53%
Personnel Benefits	\$ 292,943	\$ 183,286	\$ 10,535	\$ 18,808	\$ (8,273)	\$ 101,790	\$ 109,657	\$ (7,867)	41.26%	37.43%	-3.82%
Supplies	\$ 35,600	\$ 14,464	\$ 539	\$ 5,445	\$ (4,906)	\$ 15,399	\$ 21,136	\$ (5,737)	43.26%	59.37%	16.11%
Services and Charges	\$ 139,800	\$ 53,259	\$ 10,326	\$ 7,422	\$ 2,904	\$ 75,833	\$ 86,541	\$ (10,708)	34.13%	61.90%	27.78%
Interfund Payments	\$ 34,090	\$ 12,909	\$ 2,550	\$ 1,598	\$ 952	\$ 12,798	\$ 21,181	\$ (8,383)	55.64%	62.13%	6.49%
Subtotal Op. Expense	\$ 1,320,337	\$ 747,232	\$ 78,777	\$ 91,401	\$ (12,624)	\$ 508,835	\$ 573,105	\$ (64,270)	40.37%	43.41%	3.04%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,320,337	\$ 747,232	\$ 78,777	\$ 91,401	\$ (12,624)	\$ 508,835	\$ 573,105	\$ (64,270)	40.37%	43.41%	3.04%
Net Gain/(Loss)	\$ (1,172,337)		\$ (73,372)	\$ (89,193)	\$ (15,821)	\$ (399,513)	\$ (488,302)	\$ (88,789)			

Riverfront Park - June 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 June Actual	2025 June Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 4,669,000	\$ 2,855,586	\$ 367,405	\$ 419,138	\$ 51,733	\$ 1,328,228	\$ 1,813,414	\$ 485,186	31.79%	38.84%	7.05%
Total Revenue	\$ 4,669,000	\$ 2,855,586	\$ 367,405	\$ 419,138	\$ 51,733	1,328,228	\$ 1,813,414	\$ 485,186	31.79%	38.84%	7.05%
Expenditures											
Salaries and Wages	\$ 1,782,678	\$ 1,087,581	\$ 107,710	\$ 120,696	\$ (12,986)	\$ 698,785	\$ 695,097	\$ 3,688	42.01%	38.99%	-3.02%
Temp/Seasonal	\$ 862,562	\$ 431,972	\$ 91,762	\$ 76,587	\$ 15,175	\$ 472,568	\$ 430,590	\$ 41,978	49.93%	49.92%	-0.01%
Personnel Benefits	\$ 725,483	\$ 422,187	\$ 31,953	\$ 53,136	\$ (21,183)	\$ 296,798	\$ 303,296	\$ (6,498)	41.10%	41.81%	0.70%
Supplies	\$ 552,000	\$ 349,630	\$ 79,130	\$ 102,870	\$ (23,740)	\$ 256,947	\$ 202,370	\$ 54,577	42.09%	36.66%	-5.43%
Services and Charges	\$ 1,586,725	\$ 906,263	\$ 80,433	\$ 181,492	\$ (101,059)	\$ 489,993	\$ 680,462	\$ (190,469)	37.65%	42.88%	5.23%
Interfund Payments	\$ 6,120	\$ 3,060		\$ 510	\$ (510)		\$ 3,060	\$ (3,060)		50.0%	50.00%
Subtotal Op. Expense	\$ 5,515,568	\$ 3,200,693	\$ 390,988	\$ 535,291	\$ (144,303)	\$ 2,215,091	\$ 2,314,875	\$ (99,784)	42.24%	41.97%	-0.27%
Transfers Out	\$ 280,073	\$ 139,663	\$ 140,408	\$ 140,410	\$ (2)	\$ 140,408	\$ 140,410	\$ (2)	49.3%	50.1%	0.88%
Total Expenditures	\$ 5,795,641	\$ 3,340,356	\$ 531,396	\$ 675,701	\$ (144,305)	\$ 2,355,499	\$ 2,455,285	\$ (99,786)	42.61%	42.36%	-0.24%
Net Gain/(Loss)	\$ (1,126,641)		\$ (163,991)	\$ (256,563)	\$ (92,572)	\$ (1,027,271)	\$ (641,871)	\$ 385,400			

Recreation - June 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 June Actual	2025 June Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 1,874,431	\$ 847,239	\$ 332,040	\$ 407,309	\$ 75,269	\$ 905,387	\$ 1,027,192	\$ 121,805	53.53%	54.80%	1.27%
Total Revenue	\$ 1,874,431	\$ 847,239	\$ 332,040	\$ 407,309	\$ 75,269	905,387	\$ 1,027,192	\$ 121,805	53.53%	54.80%	1.27%
Expenditures											
Salaries and Wages	\$ 831,171	\$ 457,998	\$ 59,704	\$ 63,452	\$ (3,748)	\$ 355,584	\$ 373,173	\$ (17,589)	43.95%	44.90%	0.95%
Temp/Seasonal	\$ 1,209,095	\$ 772,935	\$ 185,773	\$ 186,552	\$ (779)	\$ 408,249	\$ 436,160	\$ (27,911)	31.71%	36.07%	4.36%
Personnel Benefits	\$ 386,754	\$ 188,965	\$ 28,156	\$ 45,975	\$ (17,819)	\$ 173,091	\$ 197,789	\$ (24,698)	44.32%	51.14%	6.82%
Supplies	\$ 322,620	\$ 128,508	\$ 44,298	\$ 56,570	\$ (12,272)	\$ 172,854	\$ 194,112	\$ (21,258)	55.81%	60.17%	4.36%
Services and Charges	\$ 1,503,353	\$ 980,295	\$ 103,518	\$ 125,600	\$ (22,082)	\$ 527,240	\$ 523,058	\$ 4,182	39.70%	34.79%	-4.91%
Interfund Payments	\$ 16,950	\$ 5,373			\$ -	\$ 11,447	\$ 11,577	\$ (130)	67.5%	68.3%	0.76%
Subtotal Op. Expense	\$ 4,269,943	\$ 2,534,074	\$ 421,449	\$ 478,148	\$ (56,699)	1,648,465	\$ 1,735,869	\$ (87,404)	39.80%	40.65%	0.85%
Transfers Out	127,568	127,568	-	-	\$ -	-		\$ -			
Total Expenditures	\$ 4,397,511	\$ 2,661,642	\$ 421,449	\$ 478,148	\$ (56,699)	1,648,465	\$ 1,735,869	\$ (87,404)	38.61%	39.47%	0.86%
Net Gain/(Loss)	\$ (2,523,080)		\$ (89,409)	\$ (70,840)	\$ 18,569	\$ (743,078)	\$ (708,677)	\$ 34,401			

Facility Usage Fees Collected YTD:	\$33,968
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Park Operations - June 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 June Actual	2025 June Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 220,430	\$ 128,795	\$ 41,415	\$ 44,906	\$ 3,491	\$ 128,641	\$ 91,635	\$ (37,006)	64.18%	41.57%	-22.61%
Total Revenue	\$ 220,430	\$ 128,795	\$ 41,415	\$ 44,906	\$ 3,491	\$ 128,641	\$ 91,635	\$ (37,006)	64.18%	41.57%	-22.61%
Expenditures											
Salaries and Wages	\$ 2,521,488	\$ 1,441,790	\$ 168,677	\$ 175,179	\$ (6,502)	\$ 1,068,480	\$ 1,079,698	\$ (11,218)	47.04%	42.82%	-4.22%
Temp/Seasonal	\$ 810,210	\$ 509,877	\$ 111,834	\$ 97,253	\$ 14,581	\$ 285,316	\$ 300,333	\$ (15,017)	30.34%	37.07%	6.72%
Personnel Benefits	\$ 974,410	\$ 520,686	\$ 47,133	\$ 81,888	\$ (34,755)	\$ 395,914	\$ 453,724	\$ (57,810)	42.11%	46.56%	4.46%
Supplies	\$ 165,830	\$ 66,762	\$ 17,440	\$ 15,124	\$ 2,316	\$ 126,757	\$ 99,068	\$ 27,689	66.43%	59.74%	-6.69%
Services and Charges	\$ 1,257,734	\$ 787,457	\$ 116,415	\$ 110,668	\$ 5,747	\$ 482,895	\$ 470,277	\$ 12,618	41.10%	37.39%	-3.71%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
Subtotal Op. Expense	\$ 5,729,672	\$ 3,326,571	\$ 461,499	\$ 480,113	\$ (18,614)	\$ 2,359,362	\$ 2,403,101	\$ (43,739)	42.76%	41.94%	-0.82%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -			
Total Expenditures	\$ 5,729,672	\$ 3,326,571	\$ 461,499	\$ 480,113	\$ (18,614)	\$ 2,359,362	\$ 2,403,101	\$ (43,739)	42.76%	41.94%	-0.82%
Net Gain/(Loss)	\$ (5,509,242)		\$ (420,084)	\$ (435,206)	\$ (15,122)	\$ (2,230,721)	\$ (2,311,466)	\$ (80,745)			

Administration - June 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 June Actual	2025 June Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 775,367	\$ 149,663	\$ 1,264	\$ 482	\$ (782)	\$ 603,959	\$ 625,704	\$ 21,745	97.79%	80.70%	-17.09%
Operating Transfers	\$19,090,885	\$ 9,530,296	\$1,443,900	\$ 1,500,692	\$ 56,792	\$ 9,399,518	\$ 9,560,589	\$ 161,071	50.08%	50.08%	0.00%
Total Revenue	\$19,866,252	\$ 9,679,959	\$1,445,164	\$ 1,501,174	\$ 56,010	\$10,003,477	\$10,186,293	\$ 182,816	51.60%	51.27%	-0.32%
Expenditures											
Salaries and Wages	\$ 2,873,190	\$ 1,574,194	\$ 194,087	\$ 211,512	\$ (17,425)	\$ 1,252,189	\$ 1,298,996	\$ (46,807)	46.82%	45.21%	-1.61%
Temp/Seasonal	\$ 94,558	\$ 53,706	\$ 19,832	\$ 6,859	\$ 12,973	\$ 51,072	\$ 40,852	\$ 10,220	72.33%	43.20%	-29.13%
Personnel Benefits	\$ 939,329	\$ 510,740	\$ 42,466	\$ 70,038	\$ (27,572)	\$ 390,046	\$ 428,589	\$ (38,543)	46.44%	45.63%	-0.81%
Supplies	\$ 217,500	\$ 178,223	\$ 5,636	\$ 2,731	\$ 2,905	\$ 86,539	\$ 39,277	\$ 47,262	20.68%	18.06%	-2.63%
Services and Charges	\$ 1,178,870	\$ 579,392	\$ 97,092	\$ 93,455	\$ 3,637	\$ 597,678	\$ 599,478	\$ (1,800)	60.09%	50.85%	-9.23%
Interfund Services	\$ 2,724,981	\$ 1,541,582	\$ 215,747	\$ 94,898	\$ 120,849	\$ 1,157,831	\$ 1,183,399	\$ (25,568)	46.51%	43.43%	-3.09%
Subtotal Op. Expense	\$ 8,028,428	\$ 4,437,837	\$ 574,860	\$ 479,493	\$ 95,367	\$ 3,535,355	\$ 3,590,591	\$ (55,236)	47.22%	44.72%	-2.49%
Transfers Out/Capital Outlay	\$ 1,473,805	\$ 927,902	\$ 26,902	\$ 45,903	\$ (19,001)	\$ 446,336	\$ 545,903	\$ (99,567)	27.79%	37.04%	9.25%
Total Expenditures	\$ 9,502,233	\$ 5,365,740	\$ 601,762	\$ 525,396	\$ 76,366	\$ 3,981,691	\$ 4,136,493	\$ (154,802)	43.79%	43.53%	-0.25%
Net Gain/(Loss)	\$10,364,019		\$ 843,402	\$ 975,778	\$ 132,376	\$ 6,021,786	\$ 6,049,800	\$ 28,014			

Parks Fund - June 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 June Actual	2025 June Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
Operating Revenue											
Program Revenue	\$ 7,644,228	\$ 3,964,109	\$ 778,030	\$ 887,010	\$ 108,980	\$ 3,014,623	\$ 3,680,119	\$ 665,496	44.41%	48.14%	3.73%
Operating Transfers	\$ 19,090,885	\$ 9,458,608	\$ 1,443,900	\$ 1,500,692	\$ 56,792	\$ 9,539,849	\$ 9,632,277	\$ 92,428	50.65%	50.45%	-0.19%
Total Operating Revenue	\$ 26,735,113	\$ 13,422,717	\$ 2,221,930	\$ 2,387,702	\$ 165,772	\$ 12,554,472	\$ 13,312,396	\$ 757,924	49.0%	49.8%	0.80%
Operating Expenses											
Salaries and Wages	\$ 8,737,851	\$ 4,998,863	\$ 575,945	\$ 618,364	\$ (42,419)	\$ 3,658,716	\$ 3,738,988	\$ (80,272)	44.63%	42.79%	-1.83%
Temp/Seasonal	\$ 3,065,007	\$ 1,814,506	\$ 418,261	\$ 377,857	\$ 40,404	\$ 1,236,566	\$ 1,250,501	\$ (13,935)	38.25%	40.80%	2.55%
Personnel Benefits	\$ 3,318,916	\$ 1,825,422	\$ 160,244	\$ 269,844	\$ (109,600)	\$ 1,357,649	\$ 1,493,494	\$ (135,845)	43.24%	45.00%	1.76%
Supplies	\$ 1,293,550	\$ 720,041	\$ 147,387	\$ 184,104	\$ (36,717)	\$ 659,481	\$ 573,509	\$ 85,972	42.14%	44.34%	2.20%
Services and Charges	\$ 5,656,482	\$ 3,229,435	\$ 424,711	\$ 524,539	\$ (99,828)	\$ 2,237,845	\$ 2,427,047	\$ (189,202)	44.48%	42.91%	-1.57%
Interfund Payments	\$ 2,781,861	\$ 1,562,644	\$ 218,297	\$ 97,006	\$ 121,291	\$ 1,182,076	\$ 1,219,217	\$ (37,141)	46.74%	43.83%	-2.91%
Total Operating Expenses	\$ 24,853,667	\$ 14,150,912	\$ 1,944,845	\$ 2,071,714	\$ (126,869)	\$ 10,332,333	\$ 10,702,755	\$ (370,422)	43.60%	43.06%	-0.54%
Net Operating Income (Loss)	\$ 1,881,446	\$ (728,195)	\$ 277,085	\$ 315,987	\$ 38,902	\$ 2,222,139	\$ 2,609,641	\$ 387,502	115.21%	138.70%	23.50%
Other Financial Activity											
Capital Outlay	\$ 1,170,011	\$ 670,011			\$ -	\$ 419,434	\$ 500,000	\$ (80,566)	31.36%	42.73%	11.37%
Transfers Out	\$ 461,435	\$ 275,123	\$ 167,310	\$ 186,312	\$ (19,002)	\$ 167,310	\$ 186,312	\$ (19,002)	35.87%	40.38%	4.51%
Budget Reserve	\$ 250,000	\$ 250,000									
Total Other Activity	\$ 1,881,446	\$ 1,195,134	\$ 167,310	\$ 186,312	\$ (19,002)	\$ 586,744	\$ 686,312	\$ (99,568)	30.42%	36.48%	6.06%
Total Expenditures	\$ 26,735,113	\$ 15,346,045	\$ 2,112,155	\$ 2,258,027	\$ (145,872)	\$ 10,919,077	\$ 11,389,068	\$ (469,991)	42.61%	42.60%	-0.01%
Net Gain/(Loss)	\$ -		\$ 109,775	\$ 129,675	\$ 19,900	\$ 1,635,395	\$ 1,923,329	\$ 287,934			

Beginning Fund Balance	\$ 4,099,917	*Updated 2/27/25
5% Reserve Requirement	\$ (1,386,756)	
Revenue Stabilization Reserve	\$ (400,000)	
Reserve for Special Projects	\$ (319,037)	
Reserve for USDA Grant Liability	\$ (200,000)	
Beginning Reserves	\$ 1,794,124	
YTD Net Revenue (Expense)	\$ 1,923,329	
Ending Fund Balance	\$ 3,717,453	

Golf Fund - June 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 June Actual	2025 June Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 5,930,281	\$ 2,356,926	\$ 1,093,128	\$ 1,118,696	\$ 25,568	\$ 3,370,044	\$ 3,573,355	\$ 203,310			
Pre-Sale Revenue					\$ -	216,362	125,204	\$ (91,158)			
Facility Improvement Fee	\$ -		\$ (141,887)	\$ (147,184)	\$ (5,297)	\$ (445,382)	\$ (455,464)	\$ (10,082)			
Other Transfers-In	\$ -	\$ -			\$ -						
Total Revenue	\$ 5,930,281	\$ (2,687,187)	\$ 951,241	\$ 971,512	\$ 20,271	\$ 3,141,025	\$ 3,243,094	\$ 102,070	58.45%	54.69%	-3.76%
Expenditures											
Salaries and Wages	\$ 1,263,109	\$ 588,229	\$ 90,072	\$ 91,053	\$ (980)	\$ 553,676	\$ 539,595	\$ 14,081	49.09%	42.72%	-6.37%
Temp/Seasonal	\$ 722,232	\$ 405,520	\$ 75,595	\$ 80,128	\$ (4,533)	\$ 231,098	\$ 246,242	\$ (15,144)	35.46%	34.09%	-1.36%
Personnel Benefits	\$ 503,997	\$ 221,266	\$ 25,111	\$ 48,831	\$ (23,720)	\$ 228,867	\$ 245,857	\$ (16,990)	49.00%	48.78%	-0.21%
Supplies	\$ 561,900	\$ 290,911	\$ 42,924	\$ 99,973	\$ (57,049)	\$ 167,435	\$ 240,989	\$ (73,553)	31.48%	42.89%	11.41%
Services and Charges	\$ 1,471,356	\$ 914,118	\$ 197,232	\$ 163,302	\$ 33,930	\$ 457,943	\$ 521,638	\$ (63,695)	31.90%	35.45%	3.56%
Interfund Payments	\$ 356,409	\$ 74,205	\$ 22,015	\$ 7,916	\$ 14,099	\$ 110,782	\$ 162,803	\$ (52,021)	46.74%	45.68%	-1.06%
Subtotal Op. Expense	\$ 4,879,003	\$ 2,921,880	\$ 452,950	\$ 491,203	\$ (38,253)	\$ 1,749,802	\$ 1,957,123	\$ (207,321)	39.31%	40.11%	0.80%
Capital Outlay	\$ 1,000,000	\$ 609,908	\$ 133,498	\$ 8,037	\$ 125,461	\$ 291,948	\$ 390,092	\$ (98,145)	40.85%	39.01%	-1.84%
Transfers Out		\$ -									
Total Expenditures	\$ 5,879,003	\$ 3,531,787	\$ 586,448	\$ 499,239	\$ 87,209	\$ 2,041,749	\$ 2,347,216	\$ 305,466	39.52%	39.93%	0.40%
Net Gain/(Loss)	\$ 51,278		\$ 364,793	\$ 472,272	\$ 107,480	\$ 1,099,275	\$ 895,879	\$ (203,396)			

* Beginning Fund Balance	\$ 80,905
Less 7% Reserve	\$ (454,810)
Less Current Lease Payments	\$ (164,729)
Beginning Year Reserves	\$ (538,634)
YTD Change in Cash	\$ 895,879
YTD Available Cash	\$ 357,245

Updated 3/4/25

* 2025 Beginning Fund Balance does not include the FIF reserve of \$2,471,131

Facility Improvement Fee - June 2025



	2024 June Actual	2025 June Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 Monthly Difference
Revenue	\$ 141,887	\$ 147,184	\$ 5,297	\$ 445,382	\$ 455,464	\$ 10,082
Debt Service Payments	\$ (309,417)	\$ (309,549)	\$ 132	\$ (309,417)	\$ (309,548)	\$ 131

Facility Improvement Fee - Fund Balance


Beginning Fund Balance	\$ 2,471,131
YTD Revenues	\$ 455,464
YTD Loan Payments	\$ (309,548)
Ending Fund Balance	\$ 2,617,047

GOLF SIP Loan Amortization


Period Ending	Principal	Interest	Total Payment	Principal Balance
6/1/2024	\$ 277,845	\$ 31,571	\$ 309,417	\$ 6,071,552
12/1/2024	\$ 278,369	\$ 30,239	\$ 308,608	\$ 5,793,183
6/1/2025	\$ 280,645	\$ 28,903	\$ 309,548	\$ 5,512,538
12/1/2025	\$ 281,175	\$ 27,557	\$ 308,732	\$ 5,231,363

Capital Reserves and CIP - Fund 1950

January 1, 2025 - June 30, 2025

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Operating	\$ 48,502	\$ 29,457	\$ -	\$ 77,959		\$ 77,959
Designated	Capital and Other Designated Reserves	\$ 755,585	\$ 44,287	\$ 59,283	\$ 740,588	\$ 26,686	\$ 713,903
	CIP Projects	\$ 2,853,118	\$ 1,705,008	\$ 257,020	\$ 4,301,106	\$ 2,762,249	\$ 1,538,858
Restricted	Reserved for Property Donations	\$ 20,122			\$ 20,122		\$ 20,122
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	Cowley Park	\$ 160,979	\$ 7,878		\$ 168,857		\$ 168,857
Total		\$ 4,008,436	\$ 1,786,629	\$ 316,303	\$ 5,478,762	\$ 2,788,934	\$ 2,689,828

Capital and Other Reserves

		January 1, 2025 - June 30, 2025					
		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Specialized Fleet		\$ 393,278	\$ 19,000	\$ -	\$ 412,278	\$ 18,951	\$ 393,327
Capital Equipment Maintenance		\$ 213,847	\$ 14,377	\$ -	\$ 228,223	\$ 7,735	\$ 220,488
Undefined Parks Capital Reserve		\$ 50,000	\$ -	\$ -	\$ 50,000		\$ 50,000
Sky Prairie/5-Mile		\$ 40,666	\$ -	\$ -	\$ 40,666		\$ 40,666
Recreation Capital Reserve		\$ 4,845	\$ -	\$ -	\$ 4,845		\$ 4,845
Park-wide Fuels Reduction		\$ -	\$ 10,910	\$ 10,910	\$ -		\$ -
"Coca-Cola" Reserve							
	Riverfront Park	\$ 37,240	\$ -	\$ 37,240	\$ (0)		\$ (0)
	Golf	\$ 7,355	\$ -	\$ 5,445	\$ 1,911		\$ 1,911
	Aquatics	\$ 8,354	\$ -	\$ 5,689	\$ 2,665		\$ 2,665
Total		\$ 755,585	\$ 44,287	\$ 59,283	\$ 740,588	\$ 26,686	\$ 713,903



Active CIP Projects - Fund 1950

PROJECT	DETAIL CODE	2025 BEGINNING BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Audubon Park		\$ 5,000		\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000.00
Audubon Park Rock Scramble, Roskelley Foundation		\$ 2,035		\$ 2,035	\$ -	\$ 11,853	\$ 11,853	\$ (9,818.05)
Tennis Courts, USTA Private Grant		\$ 23,412		\$ 23,412	\$ -	\$ -	\$ -	\$ 23,412.30
Dutch Jake's Park		\$ 6,890		\$ 6,890	\$ -	\$ -	\$ -	\$ 6,890.29
Susie's Trail (18-30)		\$ 13,112		\$ 13,112	\$ -	\$ 1,960	\$ 1,960	\$ 11,152.14
Make Beacon Hill Public, Phase 2, County	48082	\$ 473,218	\$ 712,645	\$ 1,185,864	\$ 57,269	\$ 2,328,381	\$ 2,385,650	\$ (1,199,786.05)
Public Works funded Water Conservation projects		\$ 985,367	\$ 250,000	\$ 1,235,367	\$ -	\$ -	\$ -	\$ 1,235,366.66
Don Kardong Bridge	48063	\$ 149,886		\$ 149,886	\$ 14,500	\$ 5,000	\$ 19,500	\$ 130,385.50
City-Wide Dog Park	48062	\$ 11,191	\$ 1,960	\$ 13,151	\$ 8,536	\$ 2,655	\$ 11,191	\$ 1,960.00
Corbin Park Sport Court	48091	\$ 13,212	\$ (287)	\$ 12,925	\$ 12,925	\$ -	\$ 12,925	\$ 0.00
CDA Park Irrigation	48061	\$ 2,373		\$ 2,373	\$ 3,204	\$ -	\$ 3,204	\$ (830.73)
CDA Park Playground		\$ 1,746		\$ 1,746	\$ -	\$ -	\$ -	\$ 1,746.00
Underhill Park Sport Court Renovation	48093	\$ 38,774	\$ 612	\$ 39,385	\$ 425	\$ 46,528	\$ 46,952	\$ (7,567.42)
RFP Post St Parking Lot Renovation	48096	\$ (3,565)	\$ 300,000	\$ 296,435	\$ 2,247	\$ -	\$ 2,247	\$ 294,187.76
Meadowglen Park Development	48025	\$ 59,018	\$ 161,319	\$ 220,337	\$ 90,947	\$ 338,296	\$ 429,243	\$ (208,905.95)
Manito Bridge Railing		\$ 11,570		\$ 11,570	\$ -	\$ 11,570	\$ 11,570	\$ -
Dwight Merkel Field Study	48044	\$ 2,475		\$ 2,475	\$ -	\$ 2,475	\$ 2,475	\$ -
Pool Deck Repairs		\$ -	\$ 55,000	\$ 55,000	\$ 66,966	\$ 6,757	\$ 73,724	\$ (18,723.95)
6-year CIP Capital Projects		\$ 949,823	\$ 324,566	\$ 1,274,389	\$ -	\$ -	\$ -	\$ 1,274,389.22
Net Deficit from PY projects		\$ 6,775		\$ 6,775	\$ -	\$ 6,775	\$ 6,775	\$ -
Total		\$ 2,853,118	\$ 1,705,008	\$ 4,558,126	\$ 257,020	\$ 2,762,249	\$ 3,019,269	\$ 1,538,857.72