



## Spokane Park Board Finance Committee

3 p.m. Tuesday, March 10, 2026

**In-person:** Ponderosa Room – Woodland Center  
Finch Arboretum  
3404 W Woodland Blvd.  
Spokane, WA 99224

**Webex virtual meeting:**

Call-in: 408-418-9388; Access code: 2482 202 3519  
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 Ponderosa Room – Woodland Center, 3404 W Woodland Blvd., Spokane, WA 99224 and virtually via WebEx at 3 p.m. Tuesday, March 10, 2026. 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 **2482 202 3519**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. March 10, by email to: [spokaneparks@spokanecity.org](mailto: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. [Urban Forestry Education Services with Downtown Spokane Partnership Funding by IRA USDA USFS Grant](#) – Katie Sorenson
2. Public Works – Green Area Maintenance MOU – Al Vorderbrueggen

### Discussion items

1. [Year-End 2025 Finance Committee Financials](#) – Rich Lentz

### Standing Report items

1. [February 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](mailto: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



<b>Committee</b>	Finance Committee	<b>Committee meeting date:</b> March 10, 2026	
<b>Requester</b>	Katie Kosanke	<b>Phone number:</b> 509-363-5496	
<b>Type of agenda item</b>	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" type="radio"/> Action		
<b>Type of contract/agreement</b>	<input checked="" type="radio"/> New <input type="radio"/> Renewal/ext. <input type="radio"/> Lease <input type="radio"/> Amendment/change order <input type="radio"/> Other		
<b>City Clerks file</b> (OPR or policy #)			
<b>Master Plan Goal, Objective, Strategy</b> (Click <a href="#">HERE</a> for link to the adopted plan)	Goal K, Obj 3	<b>Master Plan Priority Tier:</b>	First (pg. 171-175)
<b>Item title:</b> (Use exact language noted on the agenda)	Urban Forestry Education Services with Downtown Spokane Partnership Funding by IRA USDA USFS Grant		
<b>Begin/end dates</b>	Begins: 03/01/2026	Ends: 02/18/2029	<input type="checkbox"/>
<b>Background/history:</b>			
<p>On September 2023, the U.S. Department of Agriculture announced a \$6 million grant award to Spokane Urban Forestry. These funds will be used to plant and care for trees in areas of Spokane that have the most need, to replace dead trees that have been removed, to create more equitable canopy coverage, and provide community forestry education. \$130,400 over three years was approved by the USDA Forest Service to be sub awarded to the Downtown Spokane Partnership for education and outreach services and tree watering services within the Downtown Boundaries. Tree Equity Spokane tasks to be performed by DSP focuses on monitoring trees within the 80 block DSP Boundary and provide supplemental temporary watering as needed to prevent tree mortality. Educational and outreach services to alert abutting property owners to resolve watering issues, provide temp watering bags as needed, distribute helpful information on problem-solving on common tree issues and more. Additional investment for a cost-share tree maintenance program administered by DSP and investment in a DSP employee to gain ISA Arborist Certification.</p>			
<b>Motion wording:</b>			
Motion to approve sub-award contract request for The Downtown Spokane Partnership for the downtown specific Tree Equity Spokane project.			
<b>Approvals/signatures outside Parks:</b> <input checked="" type="radio"/> Yes <input type="radio"/> No			
If so, who/what department, agency or company: Downtown Spokane Partnership			
Name: Emilie Cameron    Email address: <a href="mailto:ecameron@downtownspokane.org">ecameron@downtownspokane.org</a> Phone: 509-456-0580			
<b>Distribution:</b>			
Parks – Accounting			
Parks – Sarah Deatrich			
Requester: Katie Kosanke			
Grant Management Department/Name:			
<b>Fiscal impact:</b> <input checked="" type="radio"/> Expenditure <input type="radio"/> Revenue			
Amount:		Budget code:	
130,400		Expense: 1390-95855-76903-54201	
		Revenue: 1390-95855-76903-33310	
<b>Vendor:</b> <input type="radio"/> Existing vendor <input checked="" type="radio"/> New vendor			
<b>Supporting documents:</b>			
<input type="checkbox"/>	Quotes/solicitation (RFP, RFQ, RFB)	<input type="checkbox"/>	W-9 (for new contractors/consultants/vendors)
<input type="checkbox"/>	Contractor is on the City's A&E Roster - City of Spokane	<input type="checkbox"/>	ACH Forms (for new contractors/consultants/vendors)
<input type="checkbox"/>	UBI:    Business license expiration date:	<input type="checkbox"/>	Insurance Certificate (min. \$1 million in General Liability)



**CITY OF SPOKANE**  
**PARKS AND RECREATION**

**PERSONAL SERVICES AGREEMENT**

Title: SEASONAL WATERING AND  
EDUCATIONAL SERVICES

THIS AGREEMENT is between the **CITY OF SPOKANE PARKS AND RECREATION DEPARTMENT**, a Washington State municipal corporation, as "City", **DOWNTOWN SPOKANE DEVELOPMENT ASSOCIATION DBA DOWNTOWN SPOKANE PARTNERSHIP (DSP)**, whose address is 818 West Riverside Avenue, Suite 120, Spokane, Washington 99201, as ("DSP"), and together as the "Parties".

**WHEREAS**, the purpose of this Agreement is to engage the services of the DSP to administer the Tree Equity Spokane Program which is more specifically defined in the "Tree Equity Spokane- Grant Subaward to The Downtown Spokane Partnership" attached hereto as Exhibit B;

**NOW, THEREFORE**, based on the foregoing, the parties enter into the following Agreement:

The parties agree as follows:

- 1. DESCRIPTION OF WORK.** The Scope of Work responsibilities of the DSP and the City are set forth in Exhibit B attached hereto, and with Federal Award Identification Number (FAIN): 24-DG-11062765-157, CFDA/Assistance Listing: 10.727 IRA Urban & Community Forestry 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. AGREEMENT TERM.** This Agreement is effective on March 1, 2026 and shall end on February 18, 2029.
- 3. COMPENSATION / PAYMENT.** Total compensation for DSP'S services under this Agreement shall be a maximum amount not to exceed **ONE HUNDRED THIRTY THOUSAND FOUR HUNDRED AND NO/100 DOLLARS (\$130,400.00)**, plus applicable taxes, payable in accordance with the Scope of Work attached as Exhibit B, 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 DSP 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 Consultant's application except as provided by state law. If the City objects to all or any portion

of the invoice, it shall notify the Consultant and 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. **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 DSP for all work previously authorized and performed prior to the termination date.

5. **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 DSP shall be safeguarded by the DSP. The DSP shall make such data, documents and files available to the City upon the City's request. If the City's use of the DSP's records or data is not related to this project, it shall be without liability or legal exposure to the DSP.

6. **COMPLIANCE WITH LAWS.** Each party shall comply with all applicable federal, state, and local laws and regulations.

7. **INDEMNIFICATION.** The DSP 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 DSP's negligence or willful misconduct under this Agreement, including attorneys' fees and litigation costs; provided that nothing herein shall require a DSP 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 DSP'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 DSP, its agents or employees. The DSP specifically assumes liability and agrees to defend, indemnify, and hold the City harmless for actions brought by the DSP's own employees against the City and, solely for the purpose of this indemnification and defense, the DSP specifically waives any immunity under the Washington State industrial insurance law, or Title 51 RCW. The DSP 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 term of the Agreement, the DSP shall maintain in force at its own expense, the following insurance coverages:

- 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 Licensee's services to be provided under this Agreement;

- i. Acceptable supplementary Umbrella coverage combined with Licensee'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; and

There shall be no cancellation, material change, reduction of limits or intent not to renew the insurance coverage(s) without sixty (60) days written notice from the DSP or its insurer(s) to the City. As evidence of the insurance coverage(s) required by this Agreement, the DSP shall furnish acceptable Certificates of Insurance (COI) to the City at the time it returns this signed Agreement. **The certificate shall specify the City of Spokane as "Additional Insured"** specifically for DSP's services under this Agreement, as well as all of the parties who are additional insureds, and include applicable policy endorsements, the sixty (60) day cancellation clause, and the deduction or retention level. The DSP shall be financially responsible for all pertinent deductibles, self-insured retentions, and/or self-insurance.

**9. NONDISCRIMINATION.** 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 Contract 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 DSP agrees to comply with, and to require that all subcontractors comply with, Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act, as applicable to the DSP.

**10. BUSINESS REGISTRATION REQUIREMENT.** 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 DSP shall be responsible for contacting the State of Washington Business License Services at <http://bls.dor.wa.gov> or 1-800-451-7985 to obtain a business registration. If the DSP 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.

**11. ANTI-KICKBACK.** 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.

**12. AUDIT / RECORDS.** The DSP and its sub-companies shall maintain for a minimum of three (3) years following final payment all records related to its performance of the Agreement. The DSP and its sub-companies 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.

**13. DEBARMENT AND SUSPENSION.** The DSP 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.

**14. MISCELLANEOUS PROVISIONS.**

- A. ASSIGNMENTS.** Neither party may assign, transfer or subcontract its interest, in whole or in part, without the other party's prior written consent. In the event of an assignment or transfer, the terms of this Agreement shall continue to be in full force and effect.
- B. DISPUTES.** This Agreement shall be performed under the laws of the State of Washington. Any litigation to enforce this Agreement or any of its provisions shall be brought in Spokane County, Washington.
- C. SEVERABILITY.** In the event any provision of this Agreement should become invalid, the rest of the Agreement shall remain in full force and effect.
- D. AMENDMENTS.** This Agreement may be amended at any time by mutual written agreement.

**DOWNTOWN SPOKANE DEVELOPMENT  
ASSOCIATION DBA DOWNTOWN  
SPOKANE PARTNERSHIP**

**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

Attachment that is part of this Agreement:  
Exhibit A – Certification Regarding Debarment  
Exhibit B – Scope of Work

**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 certifies, 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**

## Tree Equity Spokane- Grant Subaward to The Downtown Spokane Partnership

Federal Award Identification Number (FAIN): 24-DG-11062765-157

CFDA/Assistance Listing: 10.727 IRA Urban & Community Forestry

**Period of Performance:** March 1, 2026 – February 18, 2029

**Contract Amount:** \$130,400 over three years

**Indirect Cost Rate:** \$0

**Requirements Imposed by the City of Spokane:** Tree Equity Spokane tasks to be performed by the Downtown Spokane Partnership.

### Scope of Work for Partner:

- Watering and Monitoring Program of Downtown Trees
  - Within 80 block DSP Boundary
  - Minimum once a week visual inspection for street trees to catch potential watering issues (trees appearing drought-stressed) May 1<sup>st</sup> through end of October
  - Provide supplemental watering to trees with the DSP boundary once a week (10+ gallons of water per tree for only trees in need).
  - Report locations watered weekly to the City for awareness.
  
- Education and Outreach Services
  - Alert property owners and/or tenants and property managers within one week of observed tree stress related to sites with drought stress. Provide City-provided educational information and direction to troubleshoot (recommend they call their landscaper (or appropriate person for this service) for private property irrigation systems. Connect with Personnel from the City's Water Dept related to possible issues with the public City irrigation system. Provide tracking and follow-up to ensure the issue is resolved. They have in-house design team. Add additional funding for DSP to print materials. Coordinate design and pruning through DSP. Content provided by the City.
  - Distribution of city-provided educational materials related to tree care specific to Downtown Spokane. Through printed materials, email distributions, newsletters, flyers, posters & DSP website. City to collaborate on development of educational materials.
  - Distribute city-provided information about the Tree Equity Spokane free street tree program (for replacement trees with limits) and take sign-ups for the trees. Share sign-up list and coordinate with City Staff for pick-up of those trees (by their landscaper, tree service, property manager, etc).
  - Link to Communication products and requirements for all publications: [Insignia Approval for Communication Products](#)

- Subgrant recipient must use specific wording for acknowledgement of funding source: “Funding for this project provided by the Inflation Reduction Act and the USDA Forest Service, Urban and Community Forestry Program in partnership with Spokane Urban Forestry.” Note: materials in collaboration DSP & COS.
  - All printed materials must be approved by the City of Spokane whose staff will acquire USDA approval in addition.
- Investment in DSP employee to gain ISA Certified Arborist Certification

This person will serve as the tree expert downtown, periodically providing educational support and guidance to abutting property owners for locations that may be encountering issues with tree care. Minor pruning may be considered after arborist certification including addressing broken branches and clearance over sidewalks. Possibility to provide oversight of right of way tree planting in the future if needed.

- Arborist Study Materials
  - ISA Certification testing
  - Continuing education to obtain required arborist CEU’s
- Cost-share tree work program
    - Coordinate a cost-share program to assist abutting property owners downtown with tree care needs with a hired commercial tree service.
    - Individual locations and/or obtaining a volume of sign-ups to combine locations into one project for reduced contractor mobilization costs, obstruction/traffic control costs, permitting, etc.
    - Collect Sign-ups and coordinate all related communication related to the program
    - Review proposed street tree work with City of Spokane Urban Forestry (removals or non-routine pruning must be pre-approved by City ordinance).
    - Coordinate payment to Commercial licensed Tree Service
    - Coordinate and issue cost-share refunds to participating abutting property owners
    - City provided information on the rebate program
    - For removals, pruning and planting
    - Coordinated pruning projects
- Other
    - The Downtown Spokane Partnership agrees to make records and financial statements related to the subaward available to the City of Spokane for audit and/or reporting purposes by each December 15th that includes language regarding donations, sponsors, and expenditures with the use of Tree Equity Spokane and SpoCanopy name.
    - Produce and provide multimedia materials to include content such as stories, videos, photographs and testimonials that document project accomplishments (metrics and activities) of the project work supported under this agreement.

- DSP is not responsible for the replacement of a tree that dies. However DSP will be providing supplemental watering as needed and will report possible issues to the abutting property owners to resolve. The purpose of the partnership is for education and outreach with minor assistance of tree watering.

**City of Spokane Responsibilities. General:**

- Provide tree species options per planting, each spring and fall.
- Provide a training for DSP teams related to monitoring street trees
- Provide support for employee seeking ISA Certification
- Provide moisture meters for checking soil moisture
- Assist (if needed) with Coordination of estimate solicitation with a Commercial Licensed Tree Service arborists (for the cost share program).
- Provide planting support for landscapers, property owners, managers, etc. who may sign up for the free tree program.
- Procurement of street trees (Spokane Conservation Dist through Tree Equity Spokane grant project)
- Submit reports to Department of Agriculture, United States Forest Service on all activities, high level goals, and metrics associated with this Agreement.
- City to collaborate on development of educational materials.
- Help facilitate partnership development and stakeholder outreach.
- Develop and coordinate training with the Subawardee and other project partners.
- Provide fiscal oversight for all payments to the Subawardee.
- Provide budget guidelines and required financial reporting forms.
- Conduct a timely review of Subawardee reimbursement requests and execute payments according to the agreed upon schedule.
- Conduct monitoring activities designed to prevent, detect, and enforce applicable regulations.
- Provide the Subawardee timely notification of and reasonable opportunity to address any areas of non-compliance.
- Help coordinate media and press events. All press releases and any other public documents must be approved by The City of Spokane
- Manage the use of names and logos for project publications and media releases.

**Reporting and Acknowledgment:**

Semi-annual progress reports for periods ending June 31st and December 31st will be submitted to the City of Spokane no later than July 15th and January 15th each year. Project updates outside of these timeframes and any additional future reporting requirements will be provided upon request.

The U.S. Forest Service and Inflation Reduction Act will be acknowledged as a funding source for work performed under this grant, including any future signage requirements. The USDA non-

discrimination statement will be present on products resulting from this grant (including online content). Use of the USFS logo will be pre-approved through the USFS grant monitor.

The Forest Service grant monitor will be included when sharing communication products, making announcements, and conducting other significant outreach efforts regarding this grant.

**Additional Terms and Conditions.** Subawardee will comply with the applicable regulations and cost principles, including any subsequent amendments, contained in:

- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

### **Non-Federal Funds Match Waiver:**

A match waiver has been authorized for this grant, requiring that 100% of work takes place in or benefits disadvantaged communities. Match waiver will be passed on to any sub-awardees.

### **Grant Closeout:**

Grant closeout is the process by which FS determines that all applicable administrative actions and all required work of the grant have been completed. The close out amount will be based on the costs recorded at that time. In the event a final audit has not been performed prior to the closeout of the grant, FS reserves the right to recover appropriate amounts after fully considering the recommendations on disallowed costs resulting from the final audit.

Grantee shall, no later than 90 calendar days after the end date of the period of performance (Grant Expiration), submit all financial, performance, and other reports as required by the terms and conditions of the Federal award. A subrecipient must submit to the pass-through entity, no later than 90 calendar days (or an earlier date as agreed upon by the pass-through entity and subrecipient) after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award. The Federal awarding agency or pass-through entity may approve extensions when requested and justified by the non-Federal entity, as applicable.

### **Financial Procedures:**

The Downtown Spokane Partnership will submit an invoice for payment at a frequency of no greater than 2 months on the 10<sup>th</sup> of the month beginning on March 10<sup>th</sup>, 2026. Invoices should contain a date and number with services rendered and a thorough description of those services.

Any amendments to the budget must be requested in writing by the GRANTEE and shall be submitted to the CITY's Contract Representative. If approved, the CITY will notify the GRANTEE in writing. **Budgeted amounts shall not be shifted between categories or programs without written approval by the CITY** and any costs for completing the project over and above the amount awarded by the CITY shall be the responsibility of the GRANTEE. Requests for amendments to the budget must be submitted in writing.

**All amendments to this agreement must be requested in writing by the GRANTEE and shall be submitted to the CITY’s Contract Representative at least ten (10) days prior to the end date of this Agreement.** The CITY may, in its discretion, amend this Agreement to conform with Federal, state or local governmental guidelines, policies and available funding amounts, or for other reasons. If such amendments result in a change in the overall funding, the scope of services, period of performance or schedule of the activities to be undertaken as part of this Agreement, such modifications will be incorporated only by written amendment signed by both PARTIES.

Requests for amendments to the budget must be submitted in writing. GRANTEE understands that when submitting a budget amendment, ALL pending invoice reimbursements will be paused. Additionally, no more than two budget amendments will be allowed during a fiscal year except due to extenuating circumstances. The GRANTEE must outline, in writing, the reasoning for needing an additional budget shift beyond the two allowed. The CITY may, at its discretion, deny the request due to administrative burden. Additionally, GRANTEE understands that requesting more than two budget amendments may lead to an increased Risk Level.

**Budget:**

*Instructions: Outline the federal grant amount based on the scope of work and methodology. A suggested table format is provided below for inserting budget information by each Object Class Category that is summarized in the SF 424A. Delete or add lines as needed to reflect work in this narrative. If any of these grant funds will be passed to a third party to complete the work, via sub-grants, provide that amount in the “Other” category.*

<b>Budget Items by</b>	<b>Federal</b>
<b>SF 424A Object Class Categories</b>	<b>\$</b>
<b>a. Personnel and Fringe Benefits</b>	
Executive Staff	\$6,400
Operational and Technical Staff	\$56,000
Communications and Promotions	2,800
Subtotal of personnel and benefits cost	\$65,200
<b><i>b. Travel</i></b>	0
<b>c. Equipment* (should not apply per USDA)</b>	
<b><i>d. Supplies</i></b>	
printing of educational materials, flyers, posters, tree water bags	\$10,000
<b><i>e. Construction (Not allowable expense)</i></b>	

Budget Items by SF 424A Object Class Categories	Federal \$
<b>f. Other</b>	
Cost Share Program for tree work <i>(over four years)</i>	\$53,200
ISA Arborist study materials, testing and recertification credits (over 4 years)	\$2,000
<b>g. Total Direct Charges (sum of a-f)</b>	\$130,400
<b>h. Indirect Charges</b>	\$0
<b>i. Totals (g+ h)</b>	\$130,400
<b>j. Program Income** (should not apply per USDA)</b>	

\* Equipment is defined as an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. Equipment purchase is not approved for this grant funding. Equipment rental or lease may be included in the Contractual category, if approved by the USFS program monitor. Items that are less than \$5000 per unit may be included in the Supplies category.

\*\* Program Income means gross income earned by the grantee that is directly generated by a supported activity or earned as a result of the grant during the period of performance. Program income includes, but is not limited to, income from fees for services performed, the use of rental or real or personal property acquired under the grant, the sale of commodities or items fabricated under the grant, license fees and royalties on patents and copyrights, and principal and interest on loans made with grant funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the grant, program income does not include rebates, credits, discounts, and interest earned on any of them. Consult with USFS grant specialist regarding how program income needs to be handled, if applicable.

## **ATTACHMENT A: FOREST SERVICE AWARD AND PROVISIONS.**

**USE OF FOREST SERVICE INSIGNIA.** In order for The City to use the Forest Service insignia on any published media, such as a Web page, printed publication, or audiovisual production, permission must be granted by the Forest Service’s Office of Communications (Washington Office). A written request will be submitted by Forest Service, Program Manager, to the Office of Communications Assistant Director, Visual Information and Publishing Services prior to use of the insignia. The Forest Service Program Manager will notify The City when permission is granted.

### **NONDISCRIMINATION STATEMENT – PRINTED, ELECTRONIC, OR AUDIOVISUAL MATERIAL.**

The City shall include the following statement, in full, in any printed, audiovisual material, or electronic media for public distribution developed or printed with any Federal funding. In accordance with Federal law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national

origin, sex, age, disability, and reprisal or retaliation for prior civil rights activity. (Not all prohibited bases apply to all programs.) Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, and American Sign Language) should contact the responsible State or local Agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. To file a program discrimination complaint, a complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form, which can be obtained online at <https://www.ocio.usda.gov/document/ad-3027>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

- (1) Mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue SW, Washington, D.C. 20250-9410; or
- (2) Fax: (833) 256-1665 or (202) 690-7442; or
- (3) Email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

*If the material is too small to permit the full Non-Discrimination Statement to be included, the material will, at a minimum, include the alternative statement: "This institution is an equal opportunity provider."*

**TRAFFICKING IN PERSONS.** 1. Provisions applicable to a Recipient that is a private entity. a. You as the Recipient, your employees, Subrecipients under this award, and Subrecipients' employees may not: (1) Engage in severe forms of trafficking in persons during the period of time that the award is in effect; (2) Procure a commercial sex act during the period of time that the award is in effect; or Award Number: 24-DG-11062765-157 Page 16 of 24 (3) Use forced labor in the performance of the award or subawards under the award. b. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if you or a Subrecipient that is a private entity: (1) Is determined to have violated a prohibition in paragraph a.1 of this award term; or (2) Has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph a.1 of this award term through conduct that is either: i. Associated with performance under this award; or ii. Imputed to you or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Government wide Debarment and Suspension (Nonprocurement),"

**ELIGIBLE WORKERS.** The City shall ensure that all employees complete the I-9 form to certify that they are eligible for lawful employment under the Immigration and Award Number: 24-DG-11062765-157 Page 19 of 24 Nationality Act (8 U.S.C. 1324(a)). The City shall comply with

regulations regarding certification and retention of the completed forms. These requirements also apply to any contract or supplemental instruments awarded under this award.

**PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR**

**EQUIPMENT.** The cooperator (including subrecipients) is responsible for compliance with the prohibition on certain telecommunications and video surveillance services or equipment identified in 2 CFR 200.216. See Public Law 115-232, Section 889 for additional information. In accordance with 2 CFR 200.216, the grantee (including subrecipients) is prohibited from obligating or expending loan or grant funds for covered telecommunications equipment or services to: (1) procure or obtain, extend or renew a contract to procure or obtain; (2) enter into a contract (or extend or renew a contract) to procure; or (3) obtain the equipment, services or systems.

**ATTACHMENT C: WHISTLEBLOWER NOTICE**

Whistleblowers perform an important service to USDA and the public when they come forward with what they reasonably believe to be evidence of wrongdoing. They should never be subject to reprisal for doing so. Federal law protects federal employees as well as personal services contractors and employees of Federal contractors, subcontractors, grantees, and subgrantees against reprisal for whistleblowing. USDA bears the responsibility to ensure that nothing in a non-disclosure agreement which a contractor, subcontractor, grantee, or subgrantee requires their employees to sign should be interpreted as limiting their ability to provide information to the Office of Inspector General (OIG). 41 U.S.C. § 4712 requires the head of each executive agency to ensure that its contractors inform their workers in writing of the rights and remedies under the statute. Accordingly, it is illegal for a personal services contractor or an employee of a Federal contractor, subcontractor, grantee, or subgrantee to be discharged, demoted, or otherwise discriminated against for making a protected whistleblower disclosure. In this context, these categories of individuals are whistleblowers who disclose information that the individual reasonably believes is evidence of one of the following: • Gross mismanagement of a Federal contract or grant; • A gross waste of Federal funds; • An abuse of authority relating to a Federal contract or grant; • A substantial and specific danger to public health or safety; or • A violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant. To be protected under 41 U.S.C. § 4712, the disclosure must be made to one of the following: • A Member of Congress, or a representative of a committee of Congress; • The OIG; • The Government Accountability Office (GAO); • A Federal employee responsible for contract or grant oversight or management at USDA; • An otherwise authorized official at USDA or other law enforcement agency; • A court or grand jury; or • A management official or other employee of the contractor, subcontractor, or grantee who has the responsibility to investigate, discover, or address misconduct. Under 41 U.S.C. § 4712, personal services contractors as well as employees of contractors, subcontractors, grantees, or subgrantees may file a complaint with OIG, who will investigate the matter unless they determine that the complaint is frivolous, fails to allege a violation of the prohibition against whistleblower reprisal, or has been addressed in another proceeding. OIG's investigation is then presented to the head of the executive agency who evaluates the facts of the investigation and can order the contractor, subcontractor, grantee, or subgrantee

Award Number: 24-DG-11062765-157 Page 24 of 24 to take remedial action, such as reinstatement or back pay. Federal Acquisition Regulation (FAR) Subpart 3.903, Whistleblower Protections for Contractor Employees, Policy, prohibits government contractors from retaliating against a contract worker for making a protected disclosure related to the contract. FAR Subpart 3.909-1 prohibits the Government from using funds for a contract with an entity that requires its employees or subcontractors to sign internal confidentiality statements prohibiting or restricting disclosures of fraud, waste, or abuse to designated persons. This prohibition does not contravene agreements pertaining to classified information. The regulation also requires contracting officers to insert FAR clause 52.203-17, Contractor Employee Whistleblower Rights and Requirement to Inform Employees of Whistleblower Rights, in all solicitations and contracts that exceed the Simplified Acquisition Threshold as defined in FAR Subpart 3.908. This clause requires notification to contractor employees that they are subject to the whistleblower rights and remedies referenced in 41 U.S.C. § 4712. In order to make a complaint alleging any of the violations mentioned above, one should complete the OIG Hotline form located at: <https://www.usda.gov/oig/hotline>. For additional information, they may also visit the WPC's webpage at: <https://www.usda.gov/oig/wpc> or they may directly contact the WPC at [OIGWPC@oig.usda.gov](mailto:OIGWPC@oig.usda.gov).



*Year-End '25  
Financials*

## Natural Resources - Year-End 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 13th Month Actual	2025 13th Month Actual	2024-2025 Monthly Difference	2024 Year-End Actual	2025 Year-End Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 82,000	\$ 42,897	\$ 657	\$ 683	\$ 26	\$ 86,241	\$ 39,103	\$ (47,138)	94.77%	47.69%	-47.08%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
<b>Total Revenue</b>	<b>\$ 148,000</b>	<b>\$ 42,897</b>	<b>\$ 657</b>	<b>\$ 683</b>	<b>\$ 26</b>	<b>\$ 152,241</b>	<b>\$ 105,103</b>	<b>\$ (47,138)</b>	<b>96.97%</b>	<b>71.02%</b>	<b>-25.95%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 729,322	\$ 94,594	\$ 16,980	\$ 18,902	\$ (1,922)	\$ 607,521	\$ 634,728	\$ (27,207)	93.88%	87.03%	-6.85%
Temp/Seasonal	\$ 88,582	\$ (8,595)	\$ 1,078	\$ -	\$ 1,078	\$ 71,995	\$ 97,177	\$ (25,182)	83.87%	109.70%	25.83%
Personnel Benefits	\$ 292,943	\$ 63,265	\$ 3,230	\$ 3,460	\$ (230)	\$ 222,692	\$ 229,678	\$ (6,986)	90.26%	78.40%	-11.86%
Supplies	\$ 35,600	\$ (2,294)	\$ 490	\$ 17	\$ 473	\$ 40,130	\$ 37,894	\$ 2,236	112.72%	106.44%	-6.28%
Services and Charges	\$ 139,800	\$ (50,090)	\$ 3,667	\$ 16,023	\$ (12,356)	\$ 189,720	\$ 189,890	\$ (170)	85.38%	135.83%	50.45%
Interfund Payments	\$ 34,090	\$ (12,993)	\$ 2,204	\$ 4,730	\$ (2,526)	\$ 38,405	\$ 47,083	\$ (8,678)	166.98%	138.11%	-28.87%
<b>Subtotal Op. Expense</b>	<b>\$ 1,320,337</b>	<b>\$ 83,888</b>	<b>\$ 27,649</b>	<b>\$ 43,132</b>	<b>\$ (15,483)</b>	<b>\$ 1,170,463</b>	<b>\$ 1,236,449</b>	<b>\$ (65,986)</b>	<b>92.86%</b>	<b>93.65%</b>	<b>0.79%</b>
Transfers Out	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,320,337</b>	<b>\$ 83,888</b>	<b>\$ 27,649</b>	<b>\$ 43,132</b>	<b>\$ (15,483)</b>	<b>\$ 1,170,463</b>	<b>\$ 1,236,449</b>	<b>\$ (65,986)</b>	<b>92.86%</b>	<b>93.65%</b>	<b>0.79%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,172,337)</b>		<b>\$ (26,992)</b>	<b>\$ (42,449)</b>	<b>\$ (15,457)</b>	<b>\$ (1,018,222)</b>	<b>\$ (1,131,347)</b>	<b>\$ (113,125)</b>			

## Riverfront Park - Year-End 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 13th Month Actual	2025 13th Month Actual	2024-2025 Monthly Difference	2024 Year-End Actual	2025 Year-End Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 4,669,000	\$ 136,435	\$ 187,888	\$ 219,808	\$ 31,920	\$ 3,695,606	\$ 4,532,565	\$ 836,959	88.45%	97.08%	8.62%
<b>Total Revenue</b>	<b>\$ 4,669,000</b>	<b>\$ 136,435</b>	<b>\$ 187,888</b>	<b>\$ 219,808</b>	<b>\$ 31,920</b>	<b>3,695,606</b>	<b>\$ 4,532,565</b>	<b>\$ 836,959</b>	88.45%	97.08%	8.62%
<b>Expenditures</b>											
Salaries and Wages	\$ 1,782,678	\$ 226,987	\$ 38,071	\$ 51,140	\$ (13,069)	\$ 1,469,675	\$ 1,555,691	\$ (86,016)	88.37%	87.27%	-1.10%
Temp/Seasonal	\$ 862,562	\$ (120,126)	\$ 31,846	\$ 33,912	\$ (2,066)	\$ 1,030,457	\$ 982,688	\$ 47,769	108.88%	113.93%	5.05%
Personnel Benefits	\$ 725,483	\$ 74,035	\$ 9,589	\$ 12,465	\$ (2,876)	\$ 620,288	\$ 651,448	\$ (31,160)	85.90%	89.80%	3.90%
Supplies	\$ 552,000	\$ 99,969	\$ 18,009	\$ 10,617	\$ 7,392	\$ 503,333	\$ 452,031	\$ 51,302	82.45%	81.89%	-0.56%
Services and Charges	\$ 1,586,725	\$ 25,473	\$ 146,431	\$ 98,298	\$ 48,133	\$ 1,341,224	\$ 1,561,252	\$ (220,028)	103.07%	98.39%	-4.68%
Interfund Payments	\$ 6,120	\$ -			\$ -	\$ 3,433	\$ 6,120	\$ (2,687)		100.0%	100.00%
<b>Subtotal Op. Expense</b>	<b>\$ 5,515,568</b>	<b>\$ 306,338</b>	<b>\$ 243,946</b>	<b>\$ 206,431</b>	<b>\$ 37,515</b>	<b>\$ 4,968,410</b>	<b>\$ 5,209,230</b>	<b>\$ (240,820)</b>	94.75%	94.45%	-0.31%
Transfers Out	\$ 280,073	\$ (271)			\$ -	\$ 280,344	\$ 280,344	\$ 0	98.3%	100.1%	1.75%
<b>Total Expenditures</b>	<b>\$ 5,795,641</b>	<b>\$ 306,067</b>	<b>\$ 243,946</b>	<b>\$ 206,431</b>	<b>\$ 37,515</b>	<b>\$ 5,248,754</b>	<b>\$ 5,489,574</b>	<b>\$ (240,820)</b>	94.94%	94.72%	-0.22%
<b>Net Gain/(Loss)</b>	<b>\$ (1,126,641)</b>		<b>\$ (56,058)</b>	<b>\$ 13,376</b>	<b>\$ 69,434</b>	<b>\$ (1,553,148)</b>	<b>\$ (957,010)</b>	<b>\$ 596,138</b>			

## Recreation - Year-End 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 13th Month Actual	2025 13th Month Actual	2024-2025 Monthly Difference	2024 Year-End Actual	2025 Year-End Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 1,874,431	\$ (180,484)	\$ 6,701	\$ 25,941	\$ 19,240	\$ 1,743,322	\$ 2,054,915	\$ 311,593	103.08%	109.63%	6.55%
<b>Total Revenue</b>	<b>\$ 1,874,431</b>	<b>\$ (180,484)</b>	<b>\$ 6,701</b>	<b>\$ 25,941</b>	<b>\$ 19,240</b>	<b>1,743,322</b>	<b>\$ 2,054,915</b>	<b>\$ 311,593</b>	<b>103.08%</b>	<b>109.63%</b>	<b>6.55%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 831,171	\$ 4,723	\$ 21,972	\$ 14,953	\$ 7,019	\$ 787,098	\$ 826,448	\$ (39,350)	97.29%	99.43%	2.15%
Temp/Seasonal	\$ 1,209,095	\$ (99,127)	\$ 2,558		\$ 2,558	\$ 1,300,598	\$ 1,308,222	\$ (7,624)	101.02%	108.20%	7.18%
Personnel Benefits	\$ 386,754	\$ (56,883)	\$ 4,249	\$ 4,342	\$ (93)	\$ 418,683	\$ 443,637	\$ (24,954)	107.20%	114.71%	7.51%
Supplies	\$ 322,620	\$ (76,597)	\$ 2,268	\$ (211)	\$ 2,479	\$ 373,945	\$ 399,217	\$ (25,272)	120.74%	123.74%	3.01%
Services and Charges	\$ 1,503,353	\$ (105,896)	\$ 76,471	\$ 86,130	\$ (9,659)	\$ 1,592,721	\$ 1,609,249	\$ (16,528)	119.93%	107.04%	-12.89%
Interfund Payments	\$ 16,950	\$ (6,074)			\$ -	\$ 22,895	\$ 23,024	\$ (129)	135.1%	135.8%	0.76%
<b>Subtotal Op. Expense</b>	<b>\$ 4,269,943</b>	<b>\$ (339,854)</b>	<b>\$ 107,518</b>	<b>\$ 105,214</b>	<b>\$ 2,304</b>	<b>4,495,940</b>	<b>\$ 4,609,797</b>	<b>\$ (113,857)</b>	<b>108.55%</b>	<b>107.96%</b>	<b>-0.59%</b>
Transfers Out	127,568	-			\$ -	127,568	127,568	\$ -	100.0%	100.0%	
<b>Total Expenditures</b>	<b>\$ 4,397,511</b>	<b>\$ (339,854)</b>	<b>\$ 107,518</b>	<b>\$ 105,214</b>	<b>\$ 2,304</b>	<b>4,623,508</b>	<b>\$ 4,737,365</b>	<b>\$ (113,857)</b>	<b>108.30%</b>	<b>107.73%</b>	<b>-0.57%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,523,080)</b>		<b>\$ (100,817)</b>	<b>\$ (79,273)</b>	<b>\$ 21,544</b>	<b>\$ (2,880,186)</b>	<b>\$ (2,682,450)</b>	<b>\$ 197,736</b>			

Facility Usage Fees Collected YTD:	<b>\$55,818</b>
------------------------------------	-----------------

## Park Operations - Year-End 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 13th Month Actual	2025 13th Month Actual	2024-2025 Monthly Difference	2024 Year-End Actual	2025 Year-End Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 220,430	\$ (15,505)	\$ 17,165	\$ 15,051	\$ (2,114)	\$ 303,465	\$ 235,935	\$ (67,530)	151.41%	107.03%	-44.37%
<b>Total Revenue</b>	<b>\$ 220,430</b>	<b>\$ (15,505)</b>	<b>\$ 17,165</b>	<b>\$ 15,051</b>	<b>\$ (2,114)</b>	<b>303,465</b>	<b>\$ 235,935</b>	<b>\$ (67,530)</b>	<b>151.41%</b>	<b>107.03%</b>	<b>-44.37%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,521,488	\$ 186,498	\$ 57,282	\$ 64,711	\$ (7,429)	\$ 2,244,907	\$ 2,334,990	\$ (90,083)	98.83%	92.60%	-6.23%
Temp/Seasonal	\$ 810,210	\$ 91,131	\$ (12,711)	\$ 3,458	\$ (16,169)	\$ 720,878	\$ 719,080	\$ 1,799	76.67%	88.75%	12.08%
Personnel Benefits	\$ 974,410	\$ 11,648	\$ 11,520	\$ 13,671	\$ (2,151)	\$ 894,933	\$ 962,762	\$ (67,829)	95.18%	98.80%	3.63%
Supplies	\$ 165,830	\$ (5,074)	\$ 2,019	\$ 3,814	\$ (1,795)	\$ 203,816	\$ 170,904	\$ 32,912	106.82%	103.06%	-3.76%
Services and Charges	\$ 1,257,734	\$ (390,999)	\$ 83,233	\$ 67,437	\$ 15,796	\$ 1,590,979	\$ 1,648,733	\$ (57,754)	135.42%	131.09%	-4.33%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 5,729,672</b>	<b>\$ (106,797)</b>	<b>\$ 141,343</b>	<b>\$ 153,092</b>	<b>\$ (11,749)</b>	<b>\$ 5,655,513</b>	<b>\$ 5,836,469</b>	<b>\$ (180,956)</b>	<b>102.50%</b>	<b>101.86%</b>	<b>-0.63%</b>
Transfers Out	\$ -	\$ -	\$ 6,523	\$ -	\$ 6,523	\$ 15,091		\$ 15,091			
<b>Total Expenditures</b>	<b>\$ 5,729,672</b>	<b>\$ (106,797)</b>	<b>\$ 147,866</b>	<b>\$ 153,092</b>	<b>\$ (5,226)</b>	<b>\$ 5,670,604</b>	<b>\$ 5,836,469</b>	<b>\$ (165,865)</b>	<b>102.77%</b>	<b>101.86%</b>	<b>-0.91%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (5,509,242)</b>		<b>\$ (130,701)</b>	<b>\$ (138,040)</b>	<b>\$ (7,339)</b>	<b>\$ (5,367,139)</b>	<b>\$ (5,600,534)</b>	<b>\$ (233,395)</b>			

## Capital/Park Planning/Fleet/Interfund/Admin - Year-End 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 13th Month Actual	2025 13th Month Actual	2024-2025 Monthly Difference	2024 Year-End Actual	2025 Year-End Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 775,367	\$ 35,412	\$ 5,621	\$ 148,147	\$ 142,526	\$ 656,516	\$ 739,955	\$ 83,439	106.30%	95.43%	-10.87%
Operating Transfers	\$ 19,090,885	\$ 969,094			\$ -	\$ 18,784,871	\$ 18,121,791	\$ (663,080)	100.08%	94.92%	-5.15%
<b>Total Revenue</b>	<b>\$ 19,866,252</b>	<b>\$ 1,004,506</b>	<b>\$ 5,621</b>	<b>\$ 148,147</b>	<b>\$ 142,526</b>	<b>\$ 19,441,387</b>	<b>\$ 18,861,746</b>	<b>\$ (579,641)</b>	<b>100.27%</b>	<b>94.94%</b>	<b>-5.33%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,873,190	\$ 82,293	\$ 45,800	\$ 83,494	\$ (37,694)	\$ 2,577,645	\$ 2,790,897	\$ (213,252)	96.37%	97.14%	0.76%
Temp/Seasonal	\$ 94,558	\$ 12,423	\$ 2,534	\$ 968	\$ 1,566	\$ 114,945	\$ 82,135	\$ 32,810	162.79%	86.86%	-75.93%
Personnel Benefits	\$ 939,329	\$ 48,720	\$ 13,518	\$ 15,749	\$ (2,231)	\$ 820,288	\$ 890,609	\$ (70,321)	97.67%	94.81%	-2.85%
Supplies	\$ 217,500	\$ 105,290	\$ 2,915	\$ 1,040	\$ 1,875	\$ 114,284	\$ 112,210	\$ 2,074	27.31%	51.59%	24.28%
Services and Charges	\$ 1,178,870	\$ 61,375	\$ 38,383	\$ 45,222	\$ (6,839)	\$ 1,098,753	\$ 1,117,495	\$ (18,742)	110.46%	94.79%	-15.67%
Interfund Services	\$ 2,724,981	\$ 14,373	\$ 4,148	\$ (61,951)	\$ 66,099	\$ 2,508,524	\$ 2,710,608	\$ (202,084)	100.78%	99.47%	-1.30%
<b>Subtotal Op. Expense</b>	<b>\$ 8,028,428</b>	<b>\$ 324,474</b>	<b>\$ 107,298</b>	<b>\$ 84,521</b>	<b>\$ 22,777</b>	<b>\$ 7,234,439</b>	<b>\$ 7,703,954</b>	<b>\$ (469,515)</b>	<b>96.62%</b>	<b>95.96%</b>	<b>-0.66%</b>
Transfers Out/Capital Outlay	\$ 1,473,805	\$ 729,782	\$ 531,299	\$ 109,100	\$ 422,199	\$ 1,408,431	\$ 744,023	\$ 664,408	87.70%	50.48%	-37.22%
<b>Total Expenditures</b>	<b>\$ 9,502,233</b>	<b>\$ 1,054,257</b>	<b>\$ 638,597</b>	<b>\$ 193,621</b>	<b>\$ 444,976</b>	<b>\$ 8,642,870</b>	<b>\$ 8,447,976</b>	<b>\$ 194,894</b>	<b>95.05%</b>	<b>88.91%</b>	<b>-6.14%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 10,364,019</b>		<b>\$ (632,976)</b>	<b>\$ (45,474)</b>	<b>\$ 587,502</b>	<b>\$ 10,798,517</b>	<b>\$ 10,413,770</b>	<b>\$ (384,747)</b>			

## Parks Fund - Year-End 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 13th Month Actual	2025 13th Month Actual	2024-2025 Monthly Difference	2024 Year-End Actual	2025 Year-End Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
<b>Operating Revenue</b>											
Program Revenue	\$ 7,644,228	\$ (526,630)	\$ 315,594	\$ 591,205	\$ 275,611	\$ 6,639,818	\$ 8,170,858	\$ 1,531,040	97.81%	106.89%	9.08%
Operating Transfers	\$ 19,090,885	\$ 886,344			\$ -	\$ 18,929,436	\$ 18,204,541	\$ (724,895)	100.49%	95.36%	-5.14%
<b>Total Operating Revenue</b>	<b>\$ 26,735,113</b>	<b>\$ 359,713</b>	<b>\$ 315,594</b>	<b>\$ 591,205</b>	<b>\$ 275,611</b>	<b>\$ 25,569,254</b>	<b>\$ 26,375,400</b>	<b>\$ 806,146</b>	<b>99.8%</b>	<b>98.7%</b>	<b>-1.13%</b>
<b>Operating Expenses</b>											
Salaries and Wages	\$ 8,737,851	\$ 595,097	\$ 180,104	\$ 237,858	\$ (57,754)	\$ 7,686,845	\$ 8,142,754	\$ (455,909)	93.76%	93.19%	-0.57%
Temp/Seasonal	\$ 3,065,007	\$ (124,295)	\$ 25,305	\$ 33,679	\$ (8,374)	\$ 3,238,902	\$ 3,189,302	\$ 49,600	100.20%	104.06%	3.86%
Personnel Benefits	\$ 3,318,916	\$ 140,782	\$ 42,106	\$ 49,249	\$ (7,143)	\$ 2,976,885	\$ 3,178,134	\$ (201,249)	94.82%	95.76%	0.94%
Supplies	\$ 1,293,550	\$ 101,191	\$ 25,701	\$ 15,278	\$ 10,423	\$ 1,239,304	\$ 1,192,359	\$ 46,945	79.19%	92.18%	12.99%
Services and Charges	\$ 5,656,482	\$ (581,873)	\$ 348,487	\$ 313,420	\$ 35,067	\$ 5,951,824	\$ 6,238,355	\$ (286,531)	118.30%	110.29%	-8.01%
Interfund Payments	\$ 2,781,861	\$ (4,974)	\$ 6,352	\$ (57,221)	\$ 63,573	\$ 2,573,257	\$ 2,786,835	\$ (213,578)	101.74%	100.18%	-1.56%
<b>Total Operating Expenses</b>	<b>\$ 24,853,667</b>	<b>\$ 125,928</b>	<b>\$ 628,055</b>	<b>\$ 592,263</b>	<b>\$ 35,792</b>	<b>\$ 23,667,017</b>	<b>\$ 24,727,739</b>	<b>\$ (1,060,722)</b>	<b>99.88%</b>	<b>99.49%</b>	<b>-0.38%</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 1,881,446</b>	<b>\$ 233,786</b>	<b>\$ (312,461)</b>	<b>\$ (1,058)</b>	<b>\$ 311,403</b>	<b>\$ 1,902,237</b>	<b>\$ 1,647,660</b>	<b>\$ (254,577)</b>	<b>98.62%</b>	<b>87.57%</b>	<b>-11.05%</b>
<b>Other Financial Activity</b>											
Capital Outlay	\$ 1,170,011	\$ 258,245	\$ 531,296	\$ 109,100		\$ 1,338,095	\$ 911,766	\$ 426,329	100.05%	77.93%	-22.12%
Transfers Out	\$ 461,435	\$ (81,399)	\$ 6,527		\$ 6,527	\$ 493,338	\$ 542,834	\$ (49,496)	105.77%	117.64%	11.87%
Budget Reserve	\$ 250,000	\$ 250,000									
<b>Total Other Activity</b>	<b>\$ 1,881,446</b>	<b>\$ 426,845</b>	<b>\$ 537,823</b>	<b>\$ 109,100</b>	<b>\$ 6,527</b>	<b>\$ 1,831,433</b>	<b>\$ 1,454,601</b>	<b>\$ 376,832</b>	<b>94.95%</b>	<b>77.31%</b>	<b>-17.64%</b>
<b>Total Expenditures</b>	<b>\$ 26,735,113</b>	<b>\$ 552,773</b>	<b>\$ 1,165,878</b>	<b>\$ 701,363</b>	<b>\$ 464,515</b>	<b>\$ 25,498,450</b>	<b>\$ 26,182,340</b>	<b>\$ (683,890)</b>	<b>99.51%</b>	<b>97.93%</b>	<b>-1.57%</b>
<b>Net Gain/(Loss)</b>	<b>\$ -</b>		<b>\$ (850,284)</b>	<b>\$ (110,158)</b>	<b>\$ 740,126</b>	<b>\$ 70,804</b>	<b>\$ 193,060</b>	<b>\$ 122,256</b>			

<b>Beginning Fund Balance</b>	<b>\$ 4,183,413</b>	*Updated 8/15/25
5% Reserve Requirement	\$ (1,386,756)	
Revenue Stabilization Reserve	\$ (400,000)	
Reserve for Special Projects	\$ (583,048)	
<b>Beginning Reserves</b>	<b>\$ 1,813,609</b>	
YTD Net Revenue (Expense)	\$ 193,060	
<b>Ending Fund Balance</b>	<b>\$ 2,006,669</b>	

## Golf Fund - Year-End 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 13th Month Actual	2025 13th Month Actual	2024-2025 Monthly Difference	2024 Year-End Actual	2025 Year-End Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 5,930,281	\$ (968,659)	\$ 749	\$ (863)	\$ (1,612)	\$ 6,649,483	\$ 6,898,940	\$ 249,457			
Pre-Sale Revenue					\$ -	216,362	125,204	\$ (91,158)			
Facility Improvement Fee	\$ -				\$ -	\$ (870,942)	\$ (904,436)	\$ (33,493)			
Other Transfers-In	\$ -	\$ -		\$ 26,322	\$ 26,322						
<b>Total Revenue</b>	<b>\$ 5,930,281</b>	<b>\$ 189,427</b>	<b>\$ 749</b>	<b>\$ 25,459</b>	<b>\$ 24,710</b>	<b>\$ 5,994,903</b>	<b>\$ 6,119,708</b>	<b>\$ 124,806</b>	<b>111.55%</b>	<b>103.19%</b>	<b>-8.36%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 1,263,109	\$ 135,427	\$ 107,152	\$ (54,873)	\$ 162,025	\$ 1,253,101	\$ 1,127,682	\$ 125,420	111.11%	89.28%	-21.83%
Temp/Seasonal	\$ 722,232	\$ 113,615	\$ -	\$ -		\$ 566,317	\$ 608,617	\$ (42,300)	86.89%	84.27%	-2.62%
Personnel Benefits	\$ 503,997	\$ (36,678)	\$ 5,734	\$ 7,258	\$ (1,524)	\$ 499,905	\$ 540,675	\$ (40,770)	107.02%	107.28%	0.26%
Supplies	\$ 561,900	\$ 41,218	\$ (2,692)	\$ 3,790	\$ (6,482)	\$ 436,907	\$ 520,682	\$ (83,775)	82.14%	92.66%	10.52%
Services and Charges	\$ 1,471,356	\$ (864,223)	\$ 559,212	\$ 769,283	\$ (210,071)	\$ 1,968,095	\$ 2,335,579	\$ (367,484)	137.08%	158.74%	21.66%
Interfund Payments	\$ 356,409	\$ (4,495)	\$ 4,032	\$ (14,504)	\$ 18,536	\$ 236,762	\$ 360,904	\$ (124,142)	99.90%	101.26%	1.36%
<b>Subtotal Op. Expense</b>	<b>\$ 4,879,003</b>	<b>\$ (615,136)</b>	<b>\$ 673,437</b>	<b>\$ 710,954</b>	<b>\$ (37,517)</b>	<b>\$ 4,961,088</b>	<b>\$ 5,494,139</b>	<b>\$ (533,050)</b>	<b>111.45%</b>	<b>112.61%</b>	<b>1.16%</b>
Capital Outlay	\$ 1,000,000	\$ 65,568	\$ 42,369	\$ 13,313	\$ 29,056	\$ 1,092,423	\$ 934,432	\$ 157,991	152.86%	93.44%	-59.42%
Transfers Out		\$ -									
<b>Total Expenditures</b>	<b>\$ 5,879,003</b>	<b>\$ (549,568)</b>	<b>\$ 715,806</b>	<b>\$ 724,267</b>	<b>\$ (8,461)</b>	<b>\$ 6,053,511</b>	<b>\$ 6,428,571</b>	<b>\$ 375,059</b>	<b>117.18%</b>	<b>109.35%</b>	<b>-7.83%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 51,278</b>		<b>\$ (715,057)</b>	<b>\$ (698,808)</b>	<b>\$ 16,249</b>	<b>\$ (58,609)</b>	<b>\$ (308,862)</b>	<b>\$ (250,254)</b>			

<b>* Beginning Fund Balance</b>	<b>\$ 80,905</b>	Updated 3/4/25
Less 7% Reserve	\$ (454,810)	
Less Current Lease Payments	\$ (164,729)	
<b>Beginning Year Reserves</b>	<b>\$ (538,634)</b>	
YTD Change in Cash	\$ (308,862)	
<b>YTD Available Cash</b>	<b>\$ (847,496)</b>	

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

## Facility Improvement Fee - Year-End 2025



	2024 13th Month Actual	2025 13th Month Actual	2024-2025 Monthly Difference	2024 Year-End Actual	2025 Year-End Actual	2024-2025 Monthly Difference
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ 870,942	\$ 904,436	\$ 33,493
<b>Debt Service Payments</b>	\$ -	\$ -	\$ -	\$ (618,025)	\$ (606,895)	\$ (11,130)

Facility Improvement Fee - Fund Balance	
Beginning Fund Balance	\$ 2,471,131
YTD Revenues	\$ 904,436
YTD Loan Payments	\$ (606,895)
Ending Fund Balance	\$ 2,768,671

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 - December 31, 2025

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
<b>Undesignated</b>	General Operating	\$ 48,502	\$ 86,269	\$ -	\$ 134,771		\$ 134,771
<b>Designated</b>	Capital and Other Designated Reserves	\$ 755,585	\$ 168,493	\$ 81,072	\$ 843,006	\$ -	\$ 843,006
	CIP Projects	\$ 2,853,118	\$ 1,852,110	\$ 1,101,712	\$ 3,603,516	\$ -	\$ 3,603,516
	Non-cash PPA	\$ -	\$ -	\$ -	\$ (229,515)		\$ (229,515)
<b>Restricted</b>	Reserved for Property Donations	\$ 20,122			\$ 20,122		\$ 20,122
	Merkel Field Turf Loan	\$ -	\$ 191,352	\$ 191,352	\$ -		\$ -
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	Cowley Park	\$ 160,979	\$ 15,755		\$ 176,734		\$ 176,734
<b>Total</b>		<b>\$ 4,008,436</b>	<b>\$ 2,313,979</b>	<b>\$ 1,374,136</b>	<b>\$ 4,718,764</b>	<b>\$ -</b>	<b>\$ 4,718,764</b>



*February '26 Financials*

## Natural Resources - February 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 February Actual	2026 February Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 YTD Difference	2025 YTD % Of Budget	2026 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 59,000	\$ 57,693	\$ 4,616	\$ 967	\$ (3,649)	\$ 4,661	\$ 1,307	\$ (3,354)	5.68%	2.22%	-3.47%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
<b>Total Revenue</b>	<b>\$ 125,000</b>	<b>\$ 57,693</b>	<b>\$ 4,616</b>	<b>\$ 967</b>	<b>\$ (3,649)</b>	<b>\$ 70,661</b>	<b>\$ 67,307</b>	<b>\$ (3,354)</b>	<b>47.74%</b>	<b>53.85%</b>	<b>6.10%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 650,368	\$ 571,225	\$ 47,562	\$ 49,042	\$ (1,480)	\$ 77,930	\$ 79,144	\$ (1,214)	10.69%	12.17%	1.48%
Temp/Seasonal	\$ 88,582	\$ 88,582	\$ 4,477	\$ -	\$ 4,477	\$ 7,605	\$ -	\$ 7,605	8.59%		-8.59%
Personnel Benefits	\$ 243,016	\$ 211,477	\$ 17,767	\$ 17,518	\$ 249	\$ 32,249	\$ 31,539	\$ 710	11.01%	12.98%	1.97%
Supplies	\$ 35,600	\$ 32,916	\$ 5,149	\$ 1,628	\$ 3,521	\$ 5,174	\$ 2,684	\$ 2,490	14.53%	7.54%	-6.99%
Services and Charges	\$ 192,800	\$ 184,967	\$ 14,311	\$ 15,814	\$ (1,503)	\$ 19,358	\$ 7,833	\$ 11,525	13.85%	4.06%	-9.78%
Interfund Payments	\$ 49,840	\$ 45,709	\$ 3,571	\$ 4,131	\$ (560)	\$ 3,571	\$ 4,131	\$ (560)	10.48%	8.29%	-2.19%
<b>Subtotal Op. Expense</b>	<b>\$ 1,260,206</b>	<b>\$ 1,134,875</b>	<b>\$ 92,837</b>	<b>\$ 88,133</b>	<b>\$ 4,704</b>	<b>\$ 145,887</b>	<b>\$ 125,331</b>	<b>\$ 20,556</b>	<b>11.05%</b>	<b>9.95%</b>	<b>-1.10%</b>
Transfers Out	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,260,206</b>	<b>\$ 1,134,875</b>	<b>\$ 92,837</b>	<b>\$ 88,133</b>	<b>\$ 4,704</b>	<b>\$ 145,887</b>	<b>\$ 125,331</b>	<b>\$ 20,556</b>	<b>11.05%</b>	<b>9.95%</b>	<b>-1.10%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,135,206)</b>		<b>\$ (88,221)</b>	<b>\$ (87,166)</b>	<b>\$ 1,055</b>	<b>\$ (75,226)</b>	<b>\$ (58,024)</b>	<b>\$ 17,202</b>			

## Riverfront Park - February 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 February Actual	2026 February Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 YTD Difference	2025 YTD % Of Budget	2026 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 4,900,000	\$ 4,290,212	\$ 123,255	\$ 405,909	\$ 282,654	\$ 313,318	\$ 609,788	\$ 296,470	6.71%	12.44%	5.73%
<b>Total Revenue</b>	<b>\$ 4,900,000</b>	<b>\$ 4,290,212</b>	<b>\$ 123,255</b>	<b>\$ 405,909</b>	<b>\$ 282,654</b>	<b>313,318</b>	<b>\$ 609,788</b>	<b>\$ 296,470</b>	6.71%	12.44%	5.73%
<b>Expenditures</b>											
Salaries and Wages	\$ 1,881,056	\$ 1,674,858	\$ 106,533	\$ 127,888	\$ (21,355)	\$ 174,016	\$ 206,198	\$ (32,182)	9.76%	10.96%	1.20%
Temp/Seasonal	\$ 914,562	\$ 806,684	\$ 71,321	\$ 63,651	\$ 7,670	\$ 127,585	\$ 107,878	\$ 19,707	14.79%	11.80%	-3.00%
Personnel Benefits	\$ 836,413	\$ 739,017	\$ 45,467	\$ 54,041	\$ (8,574)	\$ 84,781	\$ 97,396	\$ (12,615)	11.69%	11.64%	-0.04%
Supplies	\$ 552,000	\$ 518,723	\$ 11,562	\$ 21,582	\$ (10,020)	\$ 20,348	\$ 33,277	\$ (12,929)	3.69%	6.03%	2.34%
Services and Charges	\$ 1,824,725	\$ 1,679,247	\$ 167,764	\$ 80,908	\$ 86,856	\$ 194,551	\$ 145,478	\$ 49,073	12.26%	7.97%	-4.29%
Interfund Payments	\$ -	\$ -	\$ 510		\$ 510	\$ 510		\$ 510	8.3%		-8.33%
<b>Subtotal Op. Expense</b>	<b>\$ 6,008,756</b>	<b>\$ 5,418,528</b>	<b>\$ 403,157</b>	<b>\$ 348,071</b>	<b>\$ 55,086</b>	<b>\$ 601,791</b>	<b>\$ 590,228</b>	<b>\$ 11,563</b>	10.91%	9.82%	-1.09%
Transfers Out	\$ 163,687	\$ 163,687			\$ -			\$ -			
<b>Total Expenditures</b>	<b>\$ 6,172,443</b>	<b>\$ 5,582,215</b>	<b>\$ 403,157</b>	<b>\$ 348,071</b>	<b>\$ 55,086</b>	<b>\$ 601,791</b>	<b>\$ 590,228</b>	<b>\$ 11,563</b>	10.38%	9.56%	-0.82%
<b>Net Gain/(Loss)</b>	<b>\$ (1,272,443)</b>		<b>\$ (279,902)</b>	<b>\$ 57,838</b>	<b>\$ 337,740</b>	<b>\$ (288,473)</b>	<b>\$ 19,560</b>	<b>\$ 308,033</b>			

## Recreation - February 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 February Actual	2026 February Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 YTD Difference	2025 YTD % Of Budget	2026 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 1,940,400	\$ 1,793,434	\$ 108,599	\$ 67,203	\$ (41,396)	\$ 180,350	\$ 146,966	\$ (33,384)	9.62%	7.57%	-2.05%
<b>Total Revenue</b>	<b>\$ 1,940,400</b>	<b>\$ 1,793,434</b>	<b>\$ 108,599</b>	<b>\$ 67,203</b>	<b>\$ (41,396)</b>	<b>180,350</b>	<b>\$ 146,966</b>	<b>\$ (33,384)</b>	<b>9.62%</b>	<b>7.57%</b>	<b>-2.05%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 848,202	\$ 746,305	\$ 61,631	\$ 63,945	\$ (2,314)	\$ 101,384	\$ 101,897	\$ (513)	12.20%	12.01%	-0.18%
Temp/Seasonal	\$ 1,335,640	\$ 1,308,582	\$ 22,608	\$ 17,819	\$ 4,789	\$ 34,780	\$ 27,058	\$ 7,722	2.88%	2.03%	-0.85%
Personnel Benefits	\$ 438,253	\$ 387,314	\$ 25,891	\$ 30,113	\$ (4,222)	\$ 46,852	\$ 50,939	\$ (4,087)	12.11%	11.62%	-0.49%
Supplies	\$ 371,820	\$ 332,460	\$ 15,019	\$ 15,802	\$ (783)	\$ 42,276	\$ 39,360	\$ 2,916	13.10%	10.59%	-2.52%
Services and Charges	\$ 1,720,923	\$ 1,616,256	\$ 82,814	\$ 97,698	\$ (14,884)	\$ 99,906	\$ 104,667	\$ (4,761)	6.65%	6.08%	-0.56%
Interfund Payments	\$ 16,950	\$ 11,226	\$ 129	\$ 5,724	\$ (5,595)	\$ 129	\$ 5,724	\$ (5,595)	0.8%	33.8%	33.01%
<b>Subtotal Op. Expense</b>	<b>\$ 4,731,788</b>	<b>\$ 4,402,143</b>	<b>\$ 208,092</b>	<b>\$ 231,101</b>	<b>\$ (23,009)</b>	<b>325,327</b>	<b>\$ 329,645</b>	<b>\$ (4,318)</b>	<b>7.62%</b>	<b>6.97%</b>	<b>-0.65%</b>
Transfers Out	127,568	127,568			\$ -			\$ -			
<b>Total Expenditures</b>	<b>\$ 4,859,356</b>	<b>\$ 4,529,711</b>	<b>\$ 208,092</b>	<b>\$ 231,101</b>	<b>\$ (23,009)</b>	<b>325,327</b>	<b>\$ 329,645</b>	<b>\$ (4,318)</b>	<b>7.40%</b>	<b>6.78%</b>	<b>-0.61%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,918,956)</b>		<b>\$ (99,493)</b>	<b>\$ (163,898)</b>	<b>\$ (64,405)</b>	<b>\$ (144,977)</b>	<b>\$ (182,679)</b>	<b>\$ (37,702)</b>			

Facility Usage Fees Collected YTD:	\$270
------------------------------------	-------

## Park Operations - February 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 February Actual	2026 February Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 YTD Difference	2025 YTD % Of Budget	2026 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 220,430	\$ 216,677	\$ 320	\$ 1,329	\$ 1,009	\$ (4,866)	\$ 3,753	\$ 8,619	-2.21%	1.70%	3.91%
<b>Total Revenue</b>	<b>\$ 220,430</b>	<b>\$ 216,677</b>	<b>\$ 320</b>	<b>\$ 1,329</b>	<b>\$ 1,009</b>	<b>(4,866)</b>	<b>\$ 3,753</b>	<b>\$ 8,619</b>	<b>-2.21%</b>	<b>1.70%</b>	<b>3.91%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,596,516	\$ 2,292,967	\$ 178,520	\$ 188,552	\$ (10,032)	\$ 293,121	\$ 303,549	\$ (10,428)	11.62%	11.69%	0.07%
Temp/Seasonal	\$ 845,210	\$ 842,082	\$ 6,324	\$ 1,989	\$ 4,335	\$ 8,714	\$ 3,128	\$ 5,586	1.08%	0.37%	-0.71%
Personnel Benefits	\$ 1,055,757	\$ 916,850	\$ 68,965	\$ 76,241	\$ (7,276)	\$ 125,904	\$ 138,907	\$ (13,003)	12.92%	13.16%	0.24%
Supplies	\$ 225,830	\$ 192,351	\$ 7,057	\$ 30,131	\$ (23,074)	\$ 18,008	\$ 33,479	\$ (15,471)	10.86%	14.82%	3.97%
Services and Charges	\$ 1,706,734	\$ 1,613,413	\$ 85,303	\$ 75,611	\$ 9,692	\$ 127,123	\$ 93,321	\$ 33,802	10.11%	5.47%	-4.64%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 6,430,047</b>	<b>\$ 5,857,662</b>	<b>\$ 346,169</b>	<b>\$ 372,524</b>	<b>\$ (26,355)</b>	<b>\$ 572,870</b>	<b>\$ 572,385</b>	<b>\$ 485</b>	<b>10.00%</b>	<b>8.90%</b>	<b>-1.10%</b>
Transfers Out	\$ -	\$ -		\$ -	\$ -			\$ -			
<b>Total Expenditures</b>	<b>\$ 6,430,047</b>	<b>\$ 5,857,662</b>	<b>\$ 346,169</b>	<b>\$ 372,524</b>	<b>\$ (26,355)</b>	<b>\$ 572,870</b>	<b>\$ 572,385</b>	<b>\$ 485</b>	<b>10.00%</b>	<b>8.90%</b>	<b>-1.10%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (6,209,617)</b>		<b>\$ (345,849)</b>	<b>\$ (371,195)</b>	<b>\$ (25,346)</b>	<b>\$ (577,736)</b>	<b>\$ (568,631)</b>	<b>\$ 9,105</b>			

## Capital/Park Planning/Fleet/Interfund/Admin - February 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 February Actual	2026 February Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 YTD Difference	2025 YTD % Of Budget	2026 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 790,370	\$ 703,434	\$ 160	\$ (3,112)	\$ (3,272)	\$ 90,447	\$ 86,936	\$ (3,511)	11.67%	11.00%	-0.67%
Operating Transfers	\$ 19,919,496	\$ 16,854,960	\$ 1,390,280	\$ 1,532,268	\$ 141,988	\$ 2,780,560	\$ 3,064,536	\$ 283,976	14.56%	15.38%	0.82%
<b>Total Revenue</b>	<b>\$ 20,709,866</b>	<b>\$ 17,558,394</b>	<b>\$ 1,390,440</b>	<b>\$ 1,529,156</b>	<b>\$ 138,716</b>	<b>\$ 2,871,007</b>	<b>\$ 3,151,472</b>	<b>\$ 280,465</b>	<b>14.45%</b>	<b>15.22%</b>	<b>0.77%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 3,015,560	\$ 2,667,238	\$ 211,983	\$ 216,437	\$ (4,454)	\$ 344,733	\$ 348,322	\$ (3,589)	12.00%	11.55%	-0.45%
Temp/Seasonal	\$ 94,558	\$ 90,423	\$ 6,164	\$ 2,719	\$ 3,445	\$ 10,720	\$ 4,135	\$ 6,585	11.34%	4.37%	-6.96%
Personnel Benefits	\$ 1,002,525	\$ 877,374	\$ 70,404	\$ 70,747	\$ (343)	\$ 125,246	\$ 125,151	\$ 95	13.33%	12.48%	-0.85%
Supplies	\$ 226,000	\$ 205,215	\$ 1,995	\$ 13,600	\$ (11,605)	\$ 2,043	\$ 20,785	\$ (18,742)	0.94%	9.20%	8.26%
Services and Charges	\$ 1,189,370	\$ 939,113	\$ 162,787	\$ 153,486	\$ 9,301	\$ 218,793	\$ 250,257	\$ (31,464)	18.56%	21.04%	2.48%
Interfund Services	\$ 3,130,336	\$ 2,748,571	\$ 323,313	\$ 381,765	\$ (58,452)	\$ 323,313	\$ 381,765	\$ (58,452)	11.86%	12.20%	0.33%
<b>Subtotal Op. Expense</b>	<b>\$ 8,658,349</b>	<b>\$ 7,527,934</b>	<b>\$ 776,646</b>	<b>\$ 838,755</b>	<b>\$ (62,109)</b>	<b>\$ 1,024,848</b>	<b>\$ 1,130,415</b>	<b>\$ (105,567)</b>	<b>12.77%</b>	<b>13.06%</b>	<b>0.29%</b>
Transfers Out/Capital Outlay	\$ 577,300	\$ 277,300		\$ 300,000	\$ (300,000)		\$ 300,000	\$ (300,000)		51.97%	51.97%
<b>Total Expenditures</b>	<b>\$ 9,235,649</b>	<b>\$ 7,805,234</b>	<b>\$ 776,646</b>	<b>\$ 1,138,755</b>	<b>\$ (362,109)</b>	<b>\$ 1,024,848</b>	<b>\$ 1,430,415</b>	<b>\$ (405,567)</b>	<b>10.79%</b>	<b>15.49%</b>	<b>4.70%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 11,474,217</b>		<b>\$ 613,794</b>	<b>\$ 390,401</b>	<b>\$ (223,393)</b>	<b>\$ 1,846,159</b>	<b>\$ 1,721,057</b>	<b>\$ (125,102)</b>			

## Parks Fund - February 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 February Actual	2026 February Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 YTD Difference	2025 YTD % Of Budget	2026 YTD % Of Budget	YOY % Change
<b>Operating Revenue</b>											
Program Revenue	\$ 7,936,200	\$ 7,078,703	\$ 295,442	\$ 482,360	\$ 186,918	\$ 622,200	\$ 857,497	\$ 235,297	8.14%	10.80%	2.67%
Operating Transfers	\$ 19,985,496	\$ 16,854,960	\$ 1,390,280	\$ 1,532,268	\$ 141,988	\$ 2,846,560	\$ 3,130,536	\$ 283,976	14.91%	15.66%	0.75%
<b>Total Operating Revenue</b>	<b>\$ 27,921,696</b>	<b>\$ 23,933,663</b>	<b>\$ 1,685,722</b>	<b>\$ 2,014,628</b>	<b>\$ 328,906</b>	<b>\$ 3,468,760</b>	<b>\$ 3,988,033</b>	<b>\$ 519,273</b>	<b>13.0%</b>	<b>14.3%</b>	<b>1.31%</b>
<b>Operating Expenses</b>											
Salaries and Wages	\$ 8,991,703	\$ 7,952,593	\$ 606,228	\$ 645,864	\$ (39,636)	\$ 991,183	\$ 1,039,110	\$ (47,927)	11.34%	11.56%	0.21%
Temp/Seasonal	\$ 3,278,552	\$ 3,136,353	\$ 110,893	\$ 86,177	\$ 24,716	\$ 189,403	\$ 142,199	\$ 47,204	6.18%	4.34%	-1.84%
Personnel Benefits	\$ 3,575,961	\$ 3,132,029	\$ 228,494	\$ 248,659	\$ (20,165)	\$ 415,031	\$ 443,932	\$ (28,901)	12.51%	12.41%	-0.09%
Supplies	\$ 1,411,250	\$ 1,281,664	\$ 35,782	\$ 82,745	\$ (46,963)	\$ 83,242	\$ 129,586	\$ (46,344)	6.44%	9.18%	2.75%
Services and Charges	\$ 6,624,552	\$ 6,022,882	\$ 540,167	\$ 423,631	\$ 116,536	\$ 686,921	\$ 601,670	\$ 85,251	12.14%	9.08%	-3.06%
Interfund Payments	\$ 3,194,036	\$ 2,802,416	\$ 327,523	\$ 391,620	\$ (64,097)	\$ 327,523	\$ 391,620	\$ (64,097)	11.77%	12.26%	0.49%
<b>Total Operating Expenses</b>	<b>\$ 27,076,054</b>	<b>\$ 24,327,937</b>	<b>\$ 1,849,087</b>	<b>\$ 1,878,697</b>	<b>\$ (29,610)</b>	<b>\$ 2,693,303</b>	<b>\$ 2,748,117</b>	<b>\$ (54,814)</b>	<b>10.84%</b>	<b>10.15%</b>	<b>-0.69%</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 845,642</b>	<b>\$ (394,274)</b>	<b>\$ (163,365)</b>	<b>\$ 135,931</b>	<b>\$ 299,296</b>	<b>\$ 775,457</b>	<b>\$ 1,239,916</b>	<b>\$ 464,459</b>	<b>41.22%</b>	<b>146.62%</b>	<b>105.41%</b>
<b>Other Financial Activity</b>											
Capital Outlay	\$ 300,000	\$ -		\$ 300,000			\$ 300,000	\$ (300,000)		100.00%	100.00%
Transfers Out	\$ 318,555	\$ 318,555			\$ -			\$ -			
Budget Reserve	\$ 250,000	\$ 250,000									
<b>Total Other Activity</b>	<b>\$ 868,555</b>	<b>\$ 568,555</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ (300,000)</b>	<b>0.00%</b>	<b>34.54%</b>	<b>34.54%</b>
<b>Total Expenditures</b>	<b>\$ 27,944,609</b>	<b>\$ 24,896,492</b>	<b>\$ 1,849,087</b>	<b>\$ 2,178,697</b>	<b>\$ (329,610)</b>	<b>\$ 2,693,303</b>	<b>\$ 3,048,117</b>	<b>\$ (354,814)</b>	<b>10.07%</b>	<b>10.91%</b>	<b>0.83%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (22,913)</b>		<b>\$ (163,365)</b>	<b>\$ (164,069)</b>	<b>\$ (704)</b>	<b>\$ 775,457</b>	<b>\$ 939,916</b>	<b>\$ 164,459</b>			

<b>Beginning Fund Balance</b>	<b>\$ 4,288,049</b>	*Updated 3/3/26
5% Reserve Requirement	\$ (1,397,230)	
Revenue Stabilization Reserve	\$ (400,000)	
Reserve for Special Projects	\$ (583,048)	
<b>Beginning Reserves</b>	<b>\$ 1,907,771</b>	
YTD Net Revenue (Expense)	\$ 939,916	
<b>Ending Fund Balance</b>	<b>\$ 2,847,687</b>	

## Golf Fund - February 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 February Actual	2026 February Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 YTD Difference	2025 YTD % Of Budget	2026 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 6,837,435	\$ 6,640,409	\$ 32,093	\$ 101,581	\$ 69,488	\$ 178,389	\$ 197,026	\$ 18,638			
Facility Improvement Fee	\$ -		\$ (561)	\$ (5,463)	\$ (4,902)	\$ (10,346)	\$ (12,978)	\$ (2,632)			
Other Transfers-In	\$ -	\$ -			\$ -						
<b>Total Revenue</b>	<b>\$ 6,837,435</b>	<b>\$ (6,653,387)</b>	<b>\$ 31,532</b>	<b>\$ 96,118</b>	<b>\$ 64,586</b>	<b>\$ 168,042</b>	<b>\$ 184,048</b>	<b>\$ 16,006</b>	<b>2.83%</b>	<b>2.69%</b>	<b>-0.14%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 1,321,259	\$ 1,167,202	\$ 88,549	\$ 95,774	\$ (7,225)	\$ 145,509	\$ 154,057	\$ (8,548)	11.52%	11.66%	0.14%
Temp/Seasonal	\$ 742,629	\$ 742,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Personnel Benefits	\$ 546,376	\$ 482,407	\$ 33,157	\$ 35,804	\$ (2,648)	\$ 60,802	\$ 63,969	\$ (3,167)	12.06%	11.71%	-0.36%
Supplies	\$ 626,693	\$ 616,133	\$ 7,501	\$ 8,690	\$ (1,189)	\$ 9,074	\$ 10,560	\$ (1,486)	1.61%	1.69%	0.07%
Services and Charges	\$ 2,275,850	\$ 2,211,705	\$ 92,038	\$ 46,281	\$ 45,758	\$ 104,337	\$ 64,145	\$ 40,192	7.09%	2.82%	-4.27%
Interfund Payments	\$ 360,641	\$ 305,007	\$ 45,111	\$ 55,634	\$ (10,523)	\$ 45,111	\$ 55,634	\$ (10,523)	12.66%	15.43%	2.77%
<b>Subtotal Op. Expense</b>	<b>\$ 5,873,448</b>	<b>\$ 5,525,083</b>	<b>\$ 266,356</b>	<b>\$ 242,182</b>	<b>\$ 24,173</b>	<b>\$ 364,832</b>	<b>\$ 348,365</b>	<b>\$ 16,467</b>	<b>7.48%</b>	<b>5.93%</b>	<b>-1.55%</b>
Capital Outlay	\$ 1,000,000	\$ 1,000,000	\$ 49,526	\$ 1,575	\$ 47,951	\$ 49,526	\$ -	\$ 49,526	4.95%		-4.95%
Transfers Out		\$ -									
<b>Total Expenditures</b>	<b>\$ 6,873,448</b>	<b>\$ 6,525,083</b>	<b>\$ 315,882</b>	<b>\$ 243,757</b>	<b>\$ 72,124</b>	<b>\$ 414,358</b>	<b>\$ 348,365</b>	<b>\$ (65,994)</b>	<b>7.05%</b>	<b>5.07%</b>	<b>-1.98%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (36,013)</b>		<b>\$ (284,350)</b>	<b>\$ (147,640)</b>	<b>\$ 136,710</b>	<b>\$ (246,316)</b>	<b>\$ (164,317)</b>	<b>\$ 81,999</b>			

<b>* Beginning Fund Balance</b>	\$ (383,970)
Less 7% Reserve	\$ (535,879)
Less Current Lease Payments	\$ (86,334)
<b>Beginning Year Reserves</b>	<b>\$ (1,006,183)</b>
YTD Change in Cash	\$ (164,317)
<b>YTD Available Cash</b>	<b>\$ (1,170,500)</b>

\* 2026 Beginning Fund Balance does not include the FIF reserve of \$1,129,009

## Facility Improvement Fee - February 2026



	2025 February Actual	2026 February Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 Monthly Difference
<b>Revenue</b>	\$ 561	\$ 5,463	\$ 4,902	\$ 10,346	\$ 12,978	\$ 2,632
<b>Debt Service Payments</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Facility Improvement Fee - Fund Balance	
Beginning Fund Balance	\$ 1,129,009
YTD Revenues	\$ 12,978
YTD Loan Payments	\$ -
Ending Fund Balance	\$ 1,141,987