



Spokane Park Board Finance Committee
3 p.m. Tuesday, May 12, 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: 2490 978 6017
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, May 12, 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 **2490 978 6017**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. May 12, 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. [Spokane parks Foundation MOU Renewal](#) – Fianna Dickson

Discussion items

1. None

Standing Report items

1. [April 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 meeting date: May 12, 2026
Requester	Fianna Dickson		Phone number: X6297
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 type="radio"/> New <input checked="" type="radio"/> Renewal/ext. <input type="radio"/> Lease <input type="radio"/> Amendment/change order <input type="radio"/> Other		
City Clerks file (OPR or policy #)	2021-0280		
Master Plan Goal, Objective, Strategy (Click HERE for link to adopted plan)	Opportunities for additional funding (chapter 7)	Master Plan Priority Tier: (pg. 171-175)	First
Item title: (Use exact language noted on the agenda)	Spokane Parks Foundation MOU Renewal		
Begin/end dates	Begins: 04/20/2026	Ends: 12/31/2029	<input type="checkbox"/> 06/01/2525
Background/history: Parks & Recreation has a strong historical relationship with the Spokane Parks Foundation. This MOU serves as a renewal. Changes include: inclusion of current standard legal MOU template language, change of reporting from monthly to semi-annually and upon request, removal of language referencing the Riverfront Park Campaign (campaign substantially complete and Riverfront fundraising covered under current MOU), and market rate for a Memorial Park Bench.			
Motion wording: Motion to approve the renewal of a Memorandum of Understanding with the Spokane Parks Foundation			
Approvals/signatures outside Parks: <input checked="" type="radio"/> Yes <input type="radio"/> No If so, who/what department, agency or company: Spokane Parks Foundation Name: Yvonne Trudeau Email address: yvonne@spokaneparksfoundation.org Phone: (509) 280-1664			
Distribution: Parks – Accounting Parks – Sarah Deatrich Requester: Fianna Dickson Grant Management Department/Name:			
Fiscal impact: <input type="radio"/> Expenditure <input type="radio"/> Revenue Amount: Budget code: Budget neutral			
Vendor: <input checked="" type="radio"/> Existing vendor <input type="radio"/> New vendor Supporting documents: <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)			



**MEMORANDUM OF UNDERSTANDING
BETWEEN
CITY OF SPOKANE PARKS AND RECREATION
and
SPOKANE PARKS FOUNDATION**

THIS **MEMORANDUM OF UNDERSTANDING** (“MOU”) is made by and between the City of Spokane Parks and Recreation Division (“**PARKS**”), a Washington State municipal corporation, located at City Hall, 808 West Spokane Falls Boulevard, Spokane, Washington 99201, and the Spokane Parks Foundation, (“**FOUNDATION**”), a non-profit corporation established in accordance with RCW 24.03A, with a mailing address of Post Office Box 8127, Spokane, Washington 99203, hereinafter known as the “Parties”.

WHEREAS, Parks owns, operates, and/or maintains, through its Parks and Recreation Division, parks and other recreational and entertainment facilities, and operates a variety of related programs and services (“Parks & Programs”); and

WHEREAS, Foundation’s purpose is to foster, encourage, and receive gifts, legacies, and devises (outright or in trust) to be used to make grants to acquire, provide, improve and equip park and recreational facilities for the public in Spokane and its adjacent areas within Spokane County; as well as to sponsor, assist or cooperate in and provide recreational, athletic, educational and scientific programs for the public in said areas; and

WHEREAS, Parks and Foundation desire to set forth their agreement regarding the use of funds raised by the Foundation specifically restricted for use by Parks to operate the Parks & Programs in the City of Spokane.

NOW, THEREFORE, in consideration of these terms, the parties mutually agree as follows:

Section 1. Role of PARKS. Parks owns, operates and maintains Parks & Programs for the benefit of the public and the City of Spokane. Parks will work independently, and also with Foundation, to solicit donations, recruit, manage and coordinate volunteer services for the Parks & Programs in compliance with this MOU and Parks’ policies and project requirements. The parties acknowledge Parks may solicit donations, and recruit, manage and coordinate volunteer

services to benefit Parks & Programs independent of the oversight and fundraising activities of Foundation. For both General and Specific Donations (as defined below) Parks will comply with donor intent, as conveyed to Parks by Foundation.

Section 2. Role of FOUNDATION. Foundation will work with Parks to solicit donations, recruit, manage and coordinate volunteer services for Parks & Programs in compliance with this MOU and Parks' policies and project requirements. Foundation will at all times maintain its status as a Washington nonprofit corporation exempt from federal income tax pursuant to §501(c)(3) of the Internal Revenue code to which contributions are deductible under §§170, 2055, and 2522 of the Internal Revenue Code. Foundation solicits and receives restricted and unrestricted charitable donations from donors. A restricted donation is one the donor designates for a specific purpose or project. Unrestricted donations are made without restriction and may be used as Foundation sees fit consistent with Foundation's tax-exempt purpose. This MOU only deals with gifts solicited and received by Foundation that are restricted by the donor to be used for Parks & Programs, i.e., restricted donations. Such donations are "General Donations" as defined below. A donor may further restrict their donation to a particular purpose or project within Parks & Programs, which are referred to below as "Specific Donations". Foundation will retain its usual and customary administrative fee from donations it receives for Parks & Programs, unless another administrative fee is specified in a separate agreement (such as a campaign agreement) between Parks and Foundation applicable to the donation.

Section 3. Donations. Pursuant to the terms of this MOU, Parks may request, and Foundation may agree, to solicit and collect donations to support, enhance and promote Parks & Programs. Donations collected by Foundation are either "Specific Donations" or "General Donations" as these terms are defined herein. The collection, stewardship and allocation of donations will be carried out in a manner specific to the assigned category of each donation.

Section 4. Specific Donations. Specific Donations are donations Parks requests Foundation to solicit and receive for specific programs or projects. If Foundation agrees to collect donations for a specific project or program, Parks and Foundation shall enter into a named agreement (such as a campaign agreement or community sponsored project within a City park), which details the project(s) or program(s) that benefit from such donations, the method and term of soliciting and collecting the donations, the stewardship and allocation of the donations, and Foundation's fee for providing its services. As of the Effective Date, Parks and Foundation are parties to an on-going agreement for Specific Donations for:

- The City of Spokane Memorial Bench Project Agreement as set forth in Attachment B, attached to this MOU.

Section 5. General Donations. General Donations are donations to Foundation the donor designates for Parks & Programs that are not Specific Donations, i.e., are not solicited and received pursuant to a separate agreement as provided in section 4 above. A donor of a General Donation may, but need not, designate their donation to be used for a specific program or project within Parks & Programs. Without prior approval by Parks, Foundation may recruit, manage and coordinate volunteer services in connection with the solicitation and collection of General Donations, so long as such activities are at no cost to Parks. Upon request of Parks, Foundation will release General Donations to Parks, less the administrative fee retained by Foundation. Parks shall determine, subject to complying with donor intent, how to spend General Donations on Parks & Programs consistent with Parks' master plan.

Section 6. Collaboration and Information Sharing. To carry-out the terms of this MOU, the parties agree to the following terms regarding collaboration and information sharing:

A. Pursuant to the bylaws of Foundation, a current member of the Park Board of the City of Spokane is appointed to Foundation's governing board. Furthermore, a representative of Foundation is invited to attend all meetings of the Park Board. This process enables the sharing of information relating to solicitation, receipt and expenditure of General and Specific Donations.

B. Semi-annually Foundation will (i) share its financial statements and minutes of its board meetings with Parks, except for minutes taken during executive sessions, and (ii) provide Parks with an accounting of General Donations. Foundation will provide this information to the member of the Park Board serving on the Foundation's governing board.

C. Upon request of Foundation, Parks shall timely provide Foundation with Parks' (i) strategic and/or master plan(s) for Parks & Programs, and all amendments and revisions to such plans, and (ii) Parks policies and project requirements applicable to Foundation's role under this MOU.

D. If Parks requests Foundation to raise Specific Donations for a capital project, Parks shall provide Foundation with all material information pertaining to construction, maintenance and operation of the capital project, including requirements, restrictions, projected costs and timelines, additional funding sources, and a funding plan. If Foundation elects to engage in fundraising for the proposed capital project, the parties will negotiate a separate agreement setting forth the terms under which Foundation will participate in raising money for the project.

E. Parks may, but is not required to, notify Foundation of other organizations that plan to undertake events or activities intended to assist and improve Parks & Programs. Parks may, but is not required to, require such other organizations to collaborate with Foundation on any events or activities that are primarily intended to benefit Parks & Programs.

F. Parks may, but is not required to, provide, at no cost to Foundation, Foundation access, to Parks' parks and recreation facilities for Foundation fund raising purposes intended to benefit Parks & Programs.

G. At the discretion of the Director of the Parks and Recreation Division, and consistent with state and federal law, Parks may, but is not required to, assist Foundation with Foundation activities intended to benefit Parks & Programs. Such activities include, but are not limited to, tours of City parks, coordination of volunteers to clean up City parks, and events intended to create awareness of Foundation and its role in supporting Parks & Programs (pop-up events).

H. Parks may, but is not required to, notify Foundation and provide Foundation with information necessary to determine the best methods for securing the donations when Parks becomes aware of donations, actual or potential, intended to benefit Parks & Programs. Parks and Foundation may collaborate in pursuing such donations to maximize the benefit to Parks & Programs.

I. When promoting Parks & Programs, Foundation shall comply with Parks' communications/social media policy, and Park's naming policy, as both may be amended from time to time.

J. Parks will recognize gifts received from or through Foundation in Parks' annual report.

Section 7. Notice of Non-Compliance. In the event of non-compliance with any provision of this MOU, the non-breaching party shall notify the other party in writing of the event or practice the non-breaching party believes does not comply with this MOU. The other party shall, within 15 days from receipt of the notice of non-compliance, either correct the non-compliance or show cause to the non-breaching party that the other party is in compliance. In the event the allegedly breaching party fails to comply within this time period, the non-breaching party may, at its option, terminate this MOU by providing written notice of such termination to the breaching party.

- In the event of termination under this Section 7, Foundation shall provide Parks with an accounting of all funds held by Foundation, including any Specific or General Donations held by Foundation. Any agreement for

Specific Donations shall survive the termination of this MOU as consistent with the terms of such agreement. General Donations will be disbursed pursuant to Section 5 of this MOU.

Section 8. Term and Termination. This MOU shall become effective upon execution by both parties and shall terminate on December 31, 2029, unless it is earlier terminated. This MOU may be terminated by either party, without cause, on at least thirty (30) days prior written notice. In the event of termination, the parties shall have the same obligations as set forth above in Section 7.

Section 9. Modification. Should either party wish to modify this MOU, either during the current year or any subsequent extensions, the party desiring the modification shall submit the proposed changes for review by the other party. Only written approval of such proposed changes shall alter or modify this MOU. The party reviewing the requested changes shall either approve or reject the changes within ten (10) days. Either party may, at any time, call the other party to discuss alteration and/or review this MOU.

Section 10. Ownership/Use after Project Completion. All Parks & Programs projects funded with donations raised by Foundation will be owned and maintained by Parks and used according to Parks' policies.

Section 11. Assignment. Neither party may assign, transfer, or subcontract, in whole or in part, its interest in this MOU without the prior written consent of the other party.

Section 12. Anti-Kickback. No officer or employee of Parks or Foundation, having the power or duty to perform an official act or action related to this MOU shall have or acquire any interest in this MOU.

Section 13. Indemnification. Each party shall be responsible for all acts and omissions of its staff, employees, officers, agents and independent contractors. Each party shall defend and hold harmless the other party from all claims, damages, and liability of any kind arising from third party claims resulting from any breach of a parties' staff, employees, officers, agents and independent contractor's obligations of confidentiality under this MOU.

Section 14. 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 MOU because of age, sex, race, color, religion, creed, marital status, familial status, sexual orientation, 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.

Section 15. Entire Agreement. This MOU and its appendices represent the entire agreement of the Parties with respect to the matters specified herein.

Section 16. Governing Law and Venue. This MOU shall be governed by and construed under and in accordance with the laws of the State of Washington. Venue for any actions arising under this MOU shall be in the County of Spokane, Washington.

Section 17. Severability. Any provision of the MOU which is prohibited or unenforceable shall be ineffective only to the extent of the prohibition or unenforceability without invalidating the remaining provisions thereof.

Section 18. Attorney's Fees. In the event of litigation or arbitration over the terms or performance of this MOU, the prevailing party shall be entitled to reasonable attorney's fees and costs.

Section 19. Mediation. Should any dispute arise out of or related to this MOU or its performance by the parties, the parties shall meet in mediation and attempt to reach a resolution with the assistance of a mutually acceptable mediator. The parties shall select a mediator within ten (10) days of the notice by a party to mediate a claim. Mediation shall be concluded within sixty (60) days of the notice to mediate being made unless extended by the parties by mutual agreement. Neither party shall be permitted to file legal action without first meeting in mediation and making a good faith attempt to reach a mediated resolution of the claim(s). The costs of mediation shall be paid equally by the parties. If a mediated settlement is reached neither party shall be deemed the prevailing party for purposes of obtaining attorney's fees and legal costs.

Section 20. Contact Information. Representatives and their contact information, for each party, are as follows:

For the City's Parks and Recreation Division contact:
Garrett Jones, Director
808 W. Spokane Falls Boulevard
Spokane, WA 99201
gjones@spokanecity.org

With a copy to:

City of Spokane, Legal Department
Attn: Megan Kapaun, Assistant City Attorney
808 W. Spokane Falls Boulevard
Spokane, WA 99201
mkapaun@spokanecity.org

For the Spokane Parks Foundation contact:
Spokane Parks Foundation
Attention: Executive Director
P.O. Box 8127
Spokane, Washington 99203
yvonne@spokaneparksfoundation.org

Section 21. Assignment and Delegation. No party may assign its rights or delegate its duties created under this MOU without the party's prior written consent, which may not be unreasonably withheld.

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

SPOKANE PARKS FOUNDATION

**CITY OF SPOKANE
PARKS AND RECREATION (PARKS)**

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:

- Attachment A – Certificate Regarding Debarment
- Attachment B – City of Spokane Memorial Bench Project Agreement

ATTACHMENT 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)

ATTACHMENT B



City of Spokane Memorial Bench Program

The City of Spokane Parks and Recreation Division has transitioned their memorial bench program to the Spokane Parks Foundation for management and stewardship. As such, the Spokane Parks Foundation will take on the following responsibilities:

1. Accept a minimum donation of \$10,000 per memorial bench. This donation amount includes the cost of a standard bench, site prep, installation and future repairs, as well as Foundation's administrative fee and the cost of the recognition plaque.
2. Work with the donor to receive the donation and complete the Memorial Bench Donation Form.
3. Determine donor wishes for bench location and text for recognition plaque.
4. Request approval from the City on site location and plaque text.
5. Work with an engraver and the donor to finalize the recognition plaque.
6. Provide the recognition plaque to the City for installation.
7. From each donation Foundation will retain 10% as its administrative fee, and will purchase the recognition plaque. Remaining funds will be placed in a designated account; the Memorial Bench Program fund. Upon receipt of appropriate invoices, Foundation will reimburse the City of Spokane Parks and Recreation Division from the Memorial Bench Program fund the cost of the bench, site preparation and installation. Funds remaining after paying these expenses, if any, will be retained in the Memorial Bench Program account to be used for bench repairs. Foundation will have no liability to pay for bench repairs beyond funds in the Memorial Bench Program account.
8. SPF will report to the City the account balance in the Memorial Bench Program fund once per quarter. This account reporting will be done at the same time that SPF reports its other financial reports to the City and Park Board.

The City of Spokane agrees to:

1. Provide a master list of available bench sites throughout the park system
2. Install approved memorial benches and recognition plaques
3. Invoice the Foundation for any expenses associated with bench purchase, site prep, installation, and future repairs.



April '26 Financials



Natural Resources - April 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 April Actual	2026 April 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
Revenue											
Program Revenue	\$ 59,000	\$ 51,492	\$ 1,499	\$ 4,735	\$ 3,236	\$ 6,918	\$ 7,508	\$ 590	8.44%	12.73%	4.29%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
Total Revenue	\$ 125,000	\$ 51,492	\$ 1,499	\$ 4,735	\$ 3,236	\$ 72,918	\$ 73,508	\$ 590	49.27%	58.81%	9.54%
Expenditures											
Salaries and Wages	\$ 650,368	\$ 472,591	\$ 47,541	\$ 49,425	\$ (1,884)	\$ 173,001	\$ 177,777	\$ (4,776)	23.72%	27.33%	3.61%
Temp/Seasonal	\$ 88,582	\$ 80,970	\$ 5,366	\$ 6,748	\$ (1,382)	\$ 15,868	\$ 7,612	\$ 8,256	17.91%	8.59%	-9.32%
Personnel Benefits	\$ 243,016	\$ 175,627	\$ 17,189	\$ 18,249	\$ (1,060)	\$ 67,056	\$ 67,389	\$ (333)	22.89%	27.73%	4.84%
Supplies	\$ 35,600	\$ 29,210	\$ 2,420	\$ 2,124	\$ 296	\$ 11,934	\$ 6,390	\$ 5,544	33.52%	17.95%	-15.57%
Services and Charges	\$ 192,800	\$ 173,994	\$ 42,094	\$ 5,238	\$ 36,856	\$ 68,470	\$ 18,806	\$ 49,664	48.98%	9.75%	-39.22%
Interfund Payments	\$ 49,840	\$ 41,860	\$ 2,988	\$ 1,917	\$ 1,071	\$ 13,993	\$ 7,980	\$ 6,013	41.05%	16.01%	-25.04%
Subtotal Op. Expense	\$ 1,260,206	\$ 974,253	\$ 117,598	\$ 83,700	\$ 33,898	\$ 350,322	\$ 285,953	\$ 64,369	26.53%	22.69%	-3.84%
Transfers Out	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,260,206	\$ 974,253	\$ 117,598	\$ 83,700	\$ 33,898	\$ 350,322	\$ 285,953	\$ 64,369	26.53%	22.69%	-3.84%
Net Gain/(Loss)	\$ (1,135,206)		\$ (116,099)	\$ (78,965)	\$ 37,134	\$ (277,404)	\$ (212,445)	\$ 64,959			

Riverfront Park - April 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 April Actual	2026 April 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
Revenue											
Program Revenue	\$ 4,900,000	\$ 3,716,532	\$ 552,911	\$ 332,148	\$ (220,763)	\$ 1,073,840	\$ 1,183,468	\$ 109,628	23.00%	24.15%	1.15%
Total Revenue	\$ 4,900,000	\$ 3,716,532	\$ 552,911	\$ 332,148	\$ (220,763)	1,073,840	\$ 1,183,468	\$ 109,628	23.00%	24.15%	1.15%
Expenditures											
Salaries and Wages	\$ 1,881,056	\$ 1,409,768	\$ 114,627	\$ 137,818	\$ (23,191)	\$ 396,125	\$ 471,288	\$ (75,163)	22.22%	25.05%	2.83%
Temp/Seasonal	\$ 914,562	\$ 692,210	\$ 61,828	\$ 59,757	\$ 2,071	\$ 256,061	\$ 222,352	\$ 33,709	29.69%	24.31%	-5.37%
Personnel Benefits	\$ 836,413	\$ 630,106	\$ 49,896	\$ 55,645	\$ (5,749)	\$ 184,221	\$ 206,307	\$ (22,086)	25.39%	24.67%	-0.73%
Supplies	\$ 552,000	\$ 457,542	\$ 28,143	\$ 39,294	\$ (11,151)	\$ 72,370	\$ 94,458	\$ (22,088)	13.11%	17.11%	4.00%
Services and Charges	\$ 1,824,725	\$ 1,527,981	\$ 125,766	\$ 92,280	\$ 33,486	\$ 406,507	\$ 296,744	\$ 109,763	25.62%	16.26%	-9.36%
Interfund Payments	\$ -	\$ -	\$ 1,020		\$ 1,020	\$ 2,040		\$ 2,040			
Subtotal Op. Expense	\$ 6,008,756	\$ 4,717,607	\$ 381,280	\$ 384,795	\$ (3,515)	\$ 1,317,324	\$ 1,291,149	\$ 26,175	23.88%	21.49%	-2.40%
Transfers Out	\$ 163,687	\$ 163,687			\$ -			\$ -			
Total Expenditures	\$ 6,172,443	\$ 4,881,294	\$ 381,280	\$ 384,795	\$ (3,515)	\$ 1,317,324	\$ 1,291,149	\$ 26,175	22.73%	20.92%	-1.81%
Net Gain/(Loss)	\$ (1,272,443)		\$ 171,631	\$ (52,647)	\$ (224,278)	\$ (243,484)	\$ (107,682)	\$ 135,802			

Recreation - April 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 April Actual	2026 April 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
Revenue											
Program Revenue	\$ 1,940,400	\$ 1,519,130	\$ 163,667	\$ 213,653	\$ 49,986	\$ 410,562	\$ 421,270	\$ 10,708	21.90%	21.71%	-0.19%
Total Revenue	\$ 1,940,400	\$ 1,519,130	\$ 163,667	\$ 213,653	\$ 49,986	410,562	\$ 421,270	\$ 10,708	21.90%	21.71%	-0.19%
Expenditures											
Salaries and Wages	\$ 848,202	\$ 618,370	\$ 58,678	\$ 64,125	\$ (5,447)	\$ 220,151	\$ 229,832	\$ (9,681)	26.49%	27.10%	0.61%
Temp/Seasonal	\$ 1,335,640	\$ 1,225,967	\$ 56,430	\$ 50,572	\$ 5,858	\$ 136,546	\$ 109,673	\$ 26,873	11.29%	8.21%	-3.08%
Personnel Benefits	\$ 438,253	\$ 320,989	\$ 33,312	\$ 36,212	\$ (2,900)	\$ 107,954	\$ 117,264	\$ (9,310)	27.91%	26.76%	-1.16%
Supplies	\$ 371,820	\$ 295,511	\$ 27,035	\$ 15,334	\$ 11,701	\$ 91,043	\$ 76,309	\$ 14,734	28.22%	20.52%	-7.70%
Services and Charges	\$ 1,720,923	\$ 1,387,922	\$ 96,845	\$ 103,881	\$ (7,036)	\$ 302,099	\$ 333,001	\$ (30,902)	20.10%	19.35%	-0.74%
Interfund Payments	\$ 16,950	\$ 11,226	\$ 5,724		\$ 5,724	\$ 11,577	\$ 5,724	\$ 5,853	68.3%	33.8%	-34.53%
Subtotal Op. Expense	\$ 4,731,788	\$ 3,859,985	\$ 278,024	\$ 270,124	\$ 7,900	869,370	\$ 871,803	\$ (2,433)	20.36%	18.42%	-1.94%
Transfers Out	127,568	127,568			\$ -			\$ -			
Total Expenditures	\$ 4,859,356	\$ 3,987,553	\$ 278,024	\$ 270,124	\$ 7,900	869,370	\$ 871,803	\$ (2,433)	19.77%	17.94%	-1.83%
Net Gain/(Loss)	\$ (2,918,956)		\$ (114,357)	\$ (56,472)	\$ 57,885	\$ (458,808)	\$ (450,533)	\$ 8,275			

Facility Usage Fees Collected YTD:	\$14,154
------------------------------------	----------

Park Operations - April 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 April Actual	2026 April 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
Revenue											
Program Revenue	\$ 220,430	\$ 207,208	\$ 5,714	\$ 8,087	\$ 2,373	\$ 15,102	\$ 13,222	\$ (1,880)	6.85%	6.00%	-0.85%
Total Revenue	\$ 220,430	\$ 207,208	\$ 5,714	\$ 8,087	\$ 2,373	\$ 15,102	\$ 13,222	\$ (1,880)	6.85%	6.00%	-0.85%
Expenditures											
Salaries and Wages	\$ 2,596,516	\$ 1,893,452	\$ 174,237	\$ 189,538	\$ (15,301)	\$ 642,837	\$ 703,064	\$ (60,227)	25.49%	27.08%	1.58%
Temp/Seasonal	\$ 845,210	\$ 781,143	\$ 51,186	\$ 53,737	\$ (2,551)	\$ 64,085	\$ 64,067	\$ 18	7.91%	7.58%	-0.33%
Personnel Benefits	\$ 1,055,757	\$ 751,616	\$ 72,851	\$ 87,491	\$ (14,640)	\$ 266,169	\$ 304,141	\$ (37,972)	27.32%	28.81%	1.49%
Supplies	\$ 225,830	\$ 130,393	\$ 22,492	\$ 31,034	\$ (8,542)	\$ 62,163	\$ 95,437	\$ (33,274)	37.49%	42.26%	4.77%
Services and Charges	\$ 1,706,734	\$ 1,441,679	\$ 83,388	\$ 89,822	\$ (6,434)	\$ 274,074	\$ 265,055	\$ 9,019	21.79%	15.53%	-6.26%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
Subtotal Op. Expense	\$ 6,430,047	\$ 4,998,284	\$ 404,154	\$ 451,622	\$ (47,468)	\$ 1,309,328	\$ 1,431,763	\$ (122,435)	22.85%	22.27%	-0.58%
Transfers Out	\$ -	\$ -		\$ -	\$ -			\$ -			
Total Expenditures	\$ 6,430,047	\$ 4,998,284	\$ 404,154	\$ 451,622	\$ (47,468)	\$ 1,309,328	\$ 1,431,763	\$ (122,435)	22.85%	22.27%	-0.58%
Net Gain/(Loss)	\$ (6,209,617)		\$ (398,440)	\$ (443,534)	\$ (45,094)	\$ (1,294,226)	\$ (1,418,542)	\$ (124,316)			

Capital/Park Planning/Fleet/Interfund/Admin - April 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 April Actual	2026 April 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
Revenue											
Program Revenue	\$ 790,370	\$ 703,310	\$ 131	\$ 102	\$ (29)	\$ 90,783	\$ 87,060	\$ (3,723)	11.71%	11.02%	-0.69%
Operating Transfers	\$ 19,919,496	\$ 13,251,014	\$ 1,474,362	\$ 1,539,308	\$ 64,946	\$ 6,382,085	\$ 6,668,482	\$ 286,397	33.43%	33.48%	0.05%
Total Revenue	\$ 20,709,866	\$ 13,954,324	\$ 1,474,493	\$ 1,539,410	\$ 64,917	\$ 6,472,868	\$ 6,755,542	\$ 282,674	32.58%	32.62%	0.04%
Expenditures											
Salaries and Wages	\$ 3,015,560	\$ 2,221,886	\$ 212,198	\$ 223,175	\$ (10,977)	\$ 770,684	\$ 793,674	\$ (22,990)	26.82%	26.32%	-0.50%
Temp/Seasonal	\$ 94,558	\$ 79,760	\$ 7,163	\$ 4,919	\$ 2,244	\$ 23,212	\$ 14,798	\$ 8,414	24.55%	15.65%	-8.90%
Personnel Benefits	\$ 1,002,525	\$ 730,880	\$ 71,321	\$ 74,097	\$ (2,776)	\$ 267,720	\$ 271,645	\$ (3,925)	28.50%	27.10%	-1.41%
Supplies	\$ 226,000	\$ 176,989	\$ 15,354	\$ 21,325	\$ (5,971)	\$ 18,355	\$ 49,011	\$ (30,656)	8.44%	21.69%	13.25%
Services and Charges	\$ 1,189,370	\$ 754,987	\$ 110,862	\$ 107,176	\$ 3,686	\$ 403,012	\$ 434,383	\$ (31,371)	34.19%	36.52%	2.34%
Interfund Services	\$ 3,130,336	\$ 1,885,184	\$ 587,015	\$ 716,176	\$ (129,161)	\$ 994,748	\$ 1,245,152	\$ (250,404)	36.50%	39.78%	3.27%
Subtotal Op. Expense	\$ 8,658,349	\$ 5,849,687	\$ 1,003,913	\$ 1,146,868	\$ (142,955)	\$ 2,477,731	\$ 2,808,662	\$ (330,931)	30.86%	32.44%	1.58%
Transfers Out/Capital Outlay	\$ 577,300	\$ 262,000		\$ 15,300	\$ (15,300)	\$ 500,000	\$ 315,300	\$ 184,700	33.93%	54.62%	20.69%
Total Expenditures	\$ 9,235,649	\$ 6,111,687	\$ 1,003,913	\$ 1,162,168	\$ (158,255)	\$ 2,977,731	\$ 3,123,962	\$ (146,231)	31.34%	33.83%	2.49%
Net Gain/(Loss)	\$ 11,474,217		\$ 470,580	\$ 377,242	\$ (93,338)	\$ 3,495,137	\$ 3,631,580	\$ 136,443			

Parks Fund - April 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 April Actual	2026 April 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
Operating Revenue											
Program Revenue	\$ 7,936,200	\$ 6,201,545	\$ 733,792	\$ 568,666	\$ (165,126)	\$ 1,660,563	\$ 1,734,655	\$ 74,092	21.72%	21.86%	0.13%
Operating Transfers	\$ 19,985,496	\$ 13,251,014	\$ 1,480,051	\$ 1,539,308	\$ 59,257	\$ 6,453,773	\$ 6,734,482	\$ 280,709	33.81%	33.70%	-0.11%
Total Operating Revenue	\$ 27,921,696	\$ 19,452,558	\$ 2,213,843	\$ 2,107,974	\$ (105,869)	\$ 8,114,336	\$ 8,469,138	\$ 354,802	30.4%	30.3%	-0.02%
Operating Expenses											
Salaries and Wages	\$ 8,991,703	\$ 6,616,067	\$ 607,283	\$ 664,081	\$ (56,798)	\$ 2,202,800	\$ 2,375,636	\$ (172,836)	25.21%	26.42%	1.21%
Temp/Seasonal	\$ 3,278,552	\$ 2,860,050	\$ 181,972	\$ 175,733	\$ 6,239	\$ 495,772	\$ 418,502	\$ 77,270	16.18%	12.76%	-3.41%
Personnel Benefits	\$ 3,575,961	\$ 2,609,215	\$ 245,007	\$ 271,693	\$ (26,686)	\$ 893,557	\$ 966,746	\$ (73,189)	26.92%	27.03%	0.11%
Supplies	\$ 1,411,250	\$ 1,089,072	\$ 95,487	\$ 109,112	\$ (13,625)	\$ 261,990	\$ 322,178	\$ (60,188)	20.25%	22.83%	2.58%
Services and Charges	\$ 6,624,552	\$ 5,272,671	\$ 489,049	\$ 402,174	\$ 86,875	\$ 1,519,961	\$ 1,351,881	\$ 168,080	26.87%	20.41%	-6.46%
Interfund Payments	\$ 3,194,036	\$ 1,935,181	\$ 596,746	\$ 718,093	\$ (121,347)	\$ 1,022,358	\$ 1,258,855	\$ (236,497)	36.75%	39.41%	2.66%
Total Operating Expenses	\$ 27,076,054	\$ 20,382,258	\$ 2,215,544	\$ 2,340,886	\$ (125,342)	\$ 6,396,438	\$ 6,693,796	\$ (297,358)	25.74%	24.72%	-1.01%
Net Operating Income (Loss)	\$ 845,642	\$ (929,699)	\$ (1,701)	\$ (232,913)	\$ (231,212)	\$ 1,717,898	\$ 1,775,341	\$ 57,443	91.31%	209.94%	118.63%
Other Financial Activity											
Capital Outlay	\$ 300,000	\$ -				\$ 500,000	\$ 300,000	\$ 200,000	42.73%	100.00%	57.27%
Transfers Out	\$ 318,555	\$ 303,255		\$ 15,300	\$ (15,300)		\$ 15,300	\$ (15,300)		4.80%	4.80%
Budget Reserve	\$ 250,000	\$ 250,000									
Total Other Activity	\$ 868,555	\$ 553,255	\$ -	\$ 15,300	\$ (15,300)	\$ 500,000	\$ 315,300	\$ 184,700	26.58%	36.30%	9.73%
Total Expenditures	\$ 27,944,609	\$ 20,935,513	\$ 2,215,544	\$ 2,356,186	\$ (140,642)	\$ 6,896,438	\$ 7,009,096	\$ (112,658)	25.80%	25.08%	-0.71%
Net Gain/(Loss)	\$ (22,913)		\$ (1,701)	\$ (248,213)	\$ (246,512)	\$ 1,217,898	\$ 1,460,041	\$ 242,143			

Beginning Fund Balance	\$ 4,288,049	*Updated 3/3/26
5% Reserve Requirement	\$ (1,397,230)	
Revenue Stabilization Reserve	\$ (400,000)	
Reserve for Special Projects	\$ (583,048)	
Beginning Reserves	\$ 1,907,771	
YTD Net Revenue (Expense)	\$ 1,460,041	
Ending Fund Balance	\$ 3,367,812	

Golf Fund - April 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 April Actual	2026 April 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
Revenue											
Program Revenue	\$ 6,837,435	\$ 4,955,713	\$ 813,863	\$ 861,704	\$ 47,841	\$ 1,575,184	\$ 1,881,722	\$ 306,538			
Facility Improvement Fee	\$ -		\$ (106,538)	\$ (100,550)	\$ 5,988	\$ (171,921)	\$ (189,006)	\$ (17,084)			
Other Transfers-In	\$ -	\$ -			\$ -						
Total Revenue	\$ 6,837,435	\$ (5,144,719)	\$ 707,325	\$ 761,154	\$ 53,829	\$ 1,403,263	\$ 1,692,716	\$ 289,454	23.66%	24.76%	1.09%
Expenditures											
Salaries and Wages	\$ 1,321,259	\$ 966,859	\$ 87,203	\$ 96,130	\$ (8,926)	\$ 314,471	\$ 354,400	\$ (39,929)	24.90%	26.82%	1.93%
Temp/Seasonal	\$ 742,629	\$ 696,352	\$ 47,734	\$ 46,278	\$ 1,457	\$ 54,560	\$ 46,278	\$ 8,283	7.55%	6.23%	-1.32%
Personnel Benefits	\$ 546,376	\$ 397,985	\$ 43,944	\$ 47,730	\$ (3,786)	\$ 138,695	\$ 148,391	\$ (9,696)	27.52%	27.16%	-0.36%
Supplies	\$ 626,693	\$ 536,367	\$ 50,915	\$ 54,159	\$ (3,244)	\$ 91,672	\$ 90,326	\$ 1,346	16.31%	14.41%	-1.90%
Services and Charges	\$ 2,275,850	\$ 2,070,151	\$ 87,864	\$ 101,739	\$ (13,876)	\$ 168,609	\$ 205,699	\$ (37,090)	11.46%	9.04%	-2.42%
Interfund Payments	\$ 360,641	\$ 192,023	\$ 94,321	\$ 101,256	\$ (6,936)	\$ 147,159	\$ 168,618	\$ (21,459)	41.29%	46.76%	5.47%
Subtotal Op. Expense	\$ 5,873,448	\$ 4,859,737	\$ 411,981	\$ 447,292	\$ (35,311)	\$ 915,166	\$ 1,013,712	\$ (98,546)	18.76%	17.26%	-1.50%
Capital Outlay	\$ 1,000,000	\$ 984,857	\$ 79,570	\$ 14,183	\$ 65,387	\$ 156,601	\$ 15,143	\$ 141,458	15.66%	1.51%	-14.15%
Transfers Out		\$ -									
Total Expenditures	\$ 6,873,448	\$ 5,844,594	\$ 491,551	\$ 461,475	\$ 30,076	\$ 1,071,767	\$ 1,028,855	\$ (42,912)	18.23%	14.97%	-3.26%
Net Gain/(Loss)	\$ (36,013)		\$ 215,774	\$ 299,678	\$ 83,905	\$ 331,496	\$ 663,862	\$ 332,366			

* Beginning Fund Balance	\$ (383,970)
Less 7% Reserve	\$ (535,879)
Less Current Lease Payments	\$ (86,334)
Beginning Year Reserves	\$ (1,006,183)
YTD Change in Cash	\$ 663,862
YTD Available Cash	\$ (342,321)

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

Facility Improvement Fee - April 2026



	2025 April Actual	2026 April Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 Monthly Difference
Revenue	\$ 106,538	\$ 100,550	\$ (5,988)	\$ 171,921	\$ 189,006	\$ 17,085
Debt Service Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Facility Improvement Fee - Fund Balance	
Beginning Fund Balance	\$ 1,129,009
YTD Revenues	\$ 189,006
YTD Loan Payments	\$ -
Ending Fund Balance	\$ 1,318,015



Tree Equity Spokane

Federal Funds Summary			
Cost Categories	Awarded Amount	Actual to date	Balance
Personnel	\$365,000.00	\$147,774.41	\$217,225.59
Fringe	\$146,000.00	\$59,053.00	\$86,947.00
Travel	\$0.00	\$0.00	\$0.00
Supplies	\$19,500.00	\$13,884.98	\$5,615.02
Contractual	\$5,269,500.00	\$1,219,431.73	\$4,050,068.27
Other	\$200,000.00	\$48,547.76	\$151,452.24
Indirect	\$0.00	\$0.00	\$0.00
TOTAL	\$6,000,000.00	\$1,488,691.88	\$4,511,308.12

- This is a 5 year, \$6 million reimbursable grant through the USDA Forest Service via the Inflation Reduction Act.
- This grant is managed by Amber Ramirez, Parks Urban Forester, with a subaward granted to the Lands Council (\$200K).
- The funding period is from October, 2024 through October 2029.
- Data provided will run one month behind to allow for invoices and reimbursements.
- To date, our team has removed 463 dead trees, planted 586 new trees, given away 2,700 seedlings and pruned 327 trees.