



**Spokane Park Board
Finance Committee Minutes**

3 p.m. Tuesday, March 10, 2026

WebEx meeting

Rich Lentz – Parks Finance/Budget Director

Committee members

X Bob Anderson – Chair
X Greta Gilman
X Gerry Sperling

**Additional Park Board
members**

Guests

Chris Avert

Parks staff

Garrett Jones
Jason Conley
Rich Lentz
Jon Moog
Nick Hamad
Jennifer Papich
Fianna Dickson
Amber Ramirez
Al Vorderbrueggen
Jerry Stacy

Summary

- The Urban Forestry Education Services with Downtown Spokane Partnership Funding by IRA USDA USFS Grant was presented by Amber Ramirez
 - This was passed with unanimous consent and will be presented as a consent agenda item
- The Public Works – Green Area Maintenance MOU was presented by Al Vorderbrueggen
 - This item was passed with unanimous consent and will be presented as a consent agenda item
- The Year-End 2025 Finance Committee Financials were presented by Rich Lentz
- The February Financials were presented by Rich Lentz

MINUTES

The meeting was called to order at 3 p.m. by committee chair Bob Anderson.

Action items:

1. [Urban Forestry Education Services with Downtown Spokane Partnership Funding by IRA USDA USFS Grant](#) – Amber Ramirez presented and highlighted the following:

Grant Program with DSP to 2029

- Monitoring trees throughout the summer months by DSP Clean Team. This will result in fewer trees that die each season simply due to watering issues, which then require costly removal/replacement.
 - Provide supplemental watering as needed by DSP to trees that are water stressed.
 - Location provided with tree care info if manager/owner may be onsite – to inform them of a possible issue. For absentee/vacant properties, DSP to mail or email watering reminder with information on troubleshooting common issues.
 - Offer free temp watering bags.
- General Education Outreach – Trees are Great for Business + tree care tips, encourage ownership.
- Continued offer of trees to abutting property owners.
- Pilot Program – City arborist oversight and Tree Permit coordination provided for downtown tree plantings by others (for landscapers, property owners, managers, etc.
- Cost share program. DSP coordinates pruning at a discounted rate for multiple properties at once (this will drastically save costs on traffic obstruction/traffic control/mobilization for maintenance operations.
- Investment to DSP employee for ISA Arborist Certification.
- Additional support Proposed through Pilot Program and USFS Grant
 - Assist with species selection (free trees available with limited species choices).
 - Ensure proper planting.
 - Provide guidance to the property owner, manager, or landscape professional to connect with Developmental Services and the Water Dept.
 - Tracking of stats and updating inventory information since a tree permit will be waived.
- Personnel and Fringe Benefits
 - This includes executive staff, operational/technical staff, communications/promotions, totaling \$65,200.
- Supplies
 - Printing of educational materials, flyers, posters, and tree wet bags, totaling \$10,000.
- Other
 - Cost Share Program for tree work, ISA Arborist study materials, and testing/recertification credits, with total direct charges of \$130,400.

Motion #1: [Urban Forestry Education Services with Downtown Spokane Partnership Funding by IRA USDA USFS Grant](#).

Gerry Sperling seconded.

Motion passed with unanimous consent (3-0). This will be presented to Park Board as a consent agenda item.

2. [Public Works – Green Area Maintenance MOU](#) – Al Vorderbrueggen presented. This Agreement shall remain in effect beginning April 1st, 2026, and shall remain in effect for a period of five (5) years. The Agreement may be extended upon written agreement by all Parties for an additional five (5) years. Either Party may provide the other Parties 30 days' notice to terminate the agreement. Upon cancellation of this agreement, the program, in its entirety, including staff, will return to the Public

Works Department. An annual review shall be conducted and program updates made accordingly. This annual review will include level of service, changes to the program, budget, staffing, addition/deletion of properties, public and street trees, and address any other necessary changes. Parks will be responsible for maintenance of green areas and natural areas located within or next to the right of way within the City's boundaries for the duration of this Agreement as identified in the following map: Green Area Maintenance Map. Maintenance of the designated areas abutting and located within the right-of-way shall include the following: program plan development; project management, mowing, clean up, weed control, tree care, edging maintenance, fertilizing, landscaping, etc. for identified City-owned properties located within the City's boundaries. The Water Department agrees that the 4 positions previously part of the pilot project should be transferred to the Parks Department (Irrigation specialist, Laborer II, Laborer I, and Gardener) upon execution of this Agreement and in accordance with the City process for budgeting. The Water Department agrees that the two (2) additional new position established in the 2026 budget should be transferred to the Parks Department (Irrigation Specialist and Facilities Maintenance Foreperson) in accordance with the City processes for budgeting. Water agrees to pay for water used for irrigation at the green area locations within the defined areas. Parks, Public Works, and Streets staff shall work together with Integrated Capital Management and Engineering Services to develop irrigation and landscape standards for public rights of way to ensure ease of maintenance. The standards are to be considered when designing new projects. New green areas that are constructed will be added annually to the list of locations to be maintained. Public Works will identify those locations at project design and provide Parks with written information. A request for the addition of the new sites shall be in writing to the Director of Parks and approved prior to work initiated on those sites. Once new projects are identified, Public Works will work with Parks on short-term and long-term irrigation needs. Any public complaints or issues regarding vegetation area maintenance received by 311 will be referred directly to the Parks Department to be addressed. As consideration, the Parties agree that Public Works and Streets together shall pay annually the sum of ONE MILLION, ONE HUNDRED THOUSAND DOLLARS (\$1,100,000) to Parks to maintain the areas traditionally maintained by Public Works and Streets. The funding of this program shall be one third (1/3) provided by Streets and two thirds (2/3) provided by Public Works. This fund will be maintained separate from the Park Fund. Of this amount, \$650,000 will be applied to cover the salary and benefits of the listed positions for 2026. This contribution for labor will be increased at the start of subsequent years by the annual Cost of Living Allowance provided in the 270L collective bargaining agreement which will also increase the overall contribution to Parks (\$1,100,000) by the same amount. The remaining amount not designated for salary and benefits will be applied to cover maintenance, fuel, contracted services, and other operational costs along with the creation of a capital replacement fund, managed by Parks. This sum shall be reviewed and evaluated by all Parties on an annual basis and adjusted as necessary. Any modification of this amount shall be in writing, signed by all Parties. In addition, upon execution of this agreement, the Water Department agrees to transfer the list of attached assets in Appendix "A" to the Parks Department to assist with completion of vegetation area maintenance activities. The Parks Department will be responsible for all costs associated with the maintenance of this equipment and future replacement costs.

Motion #2: Bob Anderson moved to approve the Public Works – Green Area Maintenance MOU. Gerry Sperlring seconded. Motion passed with unanimous consent (3-0). This will be presented to Park Board as a consent agenda item.

Discussion items:

1. [Year-End 2025 Finance Committee Financials](#) – Rich Lentz presented.
 - a) Natural Resources – Revenues are at \$47,138 less than last year, with expenditures at \$65,986 greater than last year.
 - b) Riverfront – Revenues are at \$836,959 greater than last year, with expenditures at \$240,820 greater than last year.
 - c) Recreation – Revenues are at \$311,593 greater than last year, with expenditures at \$113,857 greater than last year.
 - d) Parks Fund 1400 – Revenues are at \$67,530, with expenditures at \$165,865 greater than last year.
 - e) Golf – Revenues are at \$124,806 greater than last year, with expenditures at \$375,059 greater than last year.
 - f) Facility Improvement Fee – YTD revenues are \$904,436, with an Ending Fund Balance of about \$2.8 million.

Standing report items:

1. [Year-End 2025 Finance Committee Financials](#) – Rich Lentz presented.
 - a) Natural Resources – Revenues are at \$3,354 less than last year, with expenditures at \$20,556 less than last year.
 - b) Riverfront – Revenues are at \$296,470 greater than last year, with expenditures at \$11,563 less than last year.
 - c) Recreation – Revenues are at \$33,384 less than last year, with expenditures at \$4,318 greater than last year.
 - d) Park Ops – Revenues are at \$8,619 less than last year (February 2025 saw revenues with a negative balance of \$4,866), with expenditures at \$485 less than last year.
 - e) Parks Fund 1400 – Revenues are at \$519,273 greater than last year, with expenditures at \$354,814 greater than last year.
 - f) Golf – Revenues are at \$16,006 greater than last year, with expenditures at \$65,994 less than last year.
 - g) Facility Improvement Fee – YTD revenues are at \$1.1 million, with an Ending Fund Balance of \$1.1 million.

Adjournment: The meeting adjourned at 3:57 p.m.

The next regularly scheduled meeting is 3 p.m. April 7, 2026, at the Finch Woodland Center - Ponderosa Room and via WebEx.

SPOKANE URBAN FORESTRY



Downtown Spokane Partnership
IRA USDA USFS Grant Partnership



Outline of Proposed Downtown USFS Grant Project Contributions with DSP

Grant Program with DSP to 2029

- Monitoring trees throughout the summer months by DSP Clean Team. This will result in fewer trees that die each season simply due to watering issues, which then require costly removal/replacement.
 - Provide supplemental watering as needed by DSP to trees that are water stressed
 - Location provided with tree care info if manager/owner may be onsite – to inform them of a possible issue. For absentee/vacant properties, DSP to mail or email watering reminder with information on troubleshooting common issues.
 - Offer free temp watering bags
- General Educational Outreach – Trees are Great for Business + tree care tips, encourage ownership
- Continued offer of free trees to abutting property owners
- Pilot Program - City arborist oversight and Tree Permit coordination provided for downtown tree plantings by others (for landscapers, property owners, managers, etc.
- Cost-share program. DSP coordinates pruning at a discounted rate for multiple properties at once (this will drastically save costs on traffic obstruction/traffic control/mobilization) for maintenance operations.
- Investment to DSP Employee for ISA Arborist Certification



DOWNTOWN SPOKANE
PARTNERSHIP

Additional Support Proposed Through Pilot Program & USFS Grant

City provided Arborist support for replacement trees
similar to the current homeowner planting guidelines

- Assist with species selection (Free trees available with limited species choices)
- Ensure proper planting
- Provide Guidance to the property owner, manager, or landscape professional to connect with Development Services and the Water Dept
- Tracking of stats and updating inventory information since a Tree Permit will be waived



a. Personnel and Fringe Benefits	
Executive Staff	\$6,400
Operational and Technical Staff	\$56,000
Communications and Promotions	2,800
Subtotal of personnel and benefits cost	\$65,200

d. Supplies	
printing of educational materials, flyers, posters, tree water bags	\$10,000

f. Other	
Cost Share Program for tree work (over four years)	\$53,200
ISA Arborist study materials, testing and recertification credits (over 4 years)	\$2,000
g. Total Direct Charges	\$130,400

Budget Breakdown

▶ \$130,400
to February 2029



Katie Sorensen
Urban Forester
ksorensen@spokanecity.org
509-363-5496

Thank you!

Spokaneurbanforestry.org





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 1st 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 10th of the month beginning on March 10th, 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.

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

Budget Items by SF 424A Object Class Categories	Federal \$
f. Other	
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
g. Total Direct Charges (sum of a-f)	\$130,400
h. Indirect Charges	\$0
i. Totals (g+ h)	\$130,400
j. Program Income** (should not apply per USDA)	

* 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.

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.

Spokane Park Board

Briefing Paper



Committee	Finance Committee	Committee meeting date: March 10, 2026	
Requester	Al Vorderbrueggen	Phone number: 363-5464	
Type of agenda item	<input type="radio"/> Consent	<input type="radio"/> Discussion	<input type="radio"/> Information <input checked="" type="radio"/> Action
Type of contract/agreement	<input checked="" type="radio"/> New	<input type="radio"/> Renewal/ext.	<input type="radio"/> Lease <input type="radio"/> Amendment/change order <input type="radio"/> Other
City Clerks file (OPR or policy #)			
Master Plan Goal, Objective, Strategy (Click HERE for link to the adopted plan)		Master Plan Priority Tier: (pg. 171-175)	
Item title: (Use exact language noted on the agenda)	Interdepartmental Agreement Between Public Works, Streets, and Parks & Recreation Departments Regarding Green Area Maintenance Program		
Begin/end dates	Begins: 04/01/2026	Ends: 04/01/2031	<input type="checkbox"/> 06/01/2525
Background/history: The Parks Department is the City's green area maintenance specialists. They are well-suited to take on responsibilities for the green areas located near and within right of ways, gaining efficiencies of scale by consolidating this work with its regular park's maintenance activities. Currently there are hundreds of locations City wide that are being maintained by Public Works and Streets departments, which do not support Public Works or Streets activities. The Parks Department is just successfully completing a two-year pilot project managing this program. This agreement will formalize the program in a 5-year MOU.			
Motion wording: Approval of the 5-year Interdepartmental Agreement Between Public Works, Streets, and Parks & Recreation Departments Regarding Green Area Maintenance Program			
Approvals/signatures outside Parks: <input checked="" type="radio"/> Yes <input type="radio"/> No If so, who/what department, agency or company: City Public Works Director Name: Marlene Feist Email address: mfeist@spokanecity.org Phone: 625-6505			
Distribution: Parks – Accounting gjones@spokanecity.org Parks – Sarah Deatrich aspell@spokanecity.org Requester: avorderbrueggen@spokanecity.org Grant Management Department/Name:			
Fiscal impact: <input type="radio"/> Expenditure <input checked="" type="radio"/> Revenue Amount: \$0 Budget code: 1400-42455-76810-XXXXX-9999 \$0 1400-42455-76820-XXXXX-99999			
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"/> Business license Expiration date: <input type="checkbox"/> Insurance Certificate			

INTERDEPARTMENTAL AGREEMENT BETWEEN PUBLIC WORKS,
STREETS, AND PARKS & RECREATION DEPARTMENTS REGARDING
GREEN AREA MAINTENANCE PROGRAM

THIS AGREEMENT is between the City of Spokane, Public Works Division, on behalf of the Water and Wastewater Management departments, located at Second Floor City Hall, 808 W. Spokane Falls Blvd, Spokane, Washington 99201, hereafter referred to as "Public Works", the City of Spokane Streets Department, located at 901 N. Nelson Street, Spokane Washington, 99202, herein referred to as "Streets", and the City of Spokane, Parks and Recreation Department, whose address is Fifth Floor City Hall, 808 W. Spokane Falls Boulevard, Spokane, Washington 99201, herein after referred to as "Parks"; collectively referred to as "Parties".

WHEREAS, the City of Spokane ("City") owns and operates a Water and Hydroelectric Utility pursuant to chapter 35.92 RCW and other applicable laws. The City also owns and operates a-Wastewater Utility pursuant to chapter 35.67 RCW and other applicable laws. Public Works operates the Water Department and-Wastewater Department as separate systems and enterprises; and

WHEREAS, the Street Department, generally is responsible for managing the City's street system, which encompasses much of the public right of way within the City boundaries; and,

WHEREAS, Public Works has traditionally maintained green spaces in the public right of way, including traffic medians, stormwater management facilities, and related facilities, which are directly appurtenant to and support utility infrastructure; and

WHEREAS, the City, through its Parks Board, operates a Park and Recreation Department ("Parks") pursuant to the Spokane City Charter and manages thousands of acres of open/green space; and

WHEREAS, the Parks Department is the City's green area maintenance specialists and is well-suited to take on responsibilities for the green areas located near and within right of ways, gaining efficiencies of scale by consolidating this work with its regular park's maintenance activities; and

WHEREAS, currently there are hundreds of locations city wide that are being maintained by Public Works and Streets departments, which do not support Public Works or Streets activities and

WHEREAS, in 2024, Public Works and Parks established a pilot project which transferred maintenance responsibilities for green areas which abut traditional right-of-way and supported water, wastewater and/or stormwater utility infrastructure to the Parks Department in exchange for funding (Pilot Project); and

WHEREAS, as part of the Pilot Project, the Water Department established 4 employee positions (Irrigation specialist, Laborer II, Laborer I, and Gardener) to support the maintenance of the green areas, and the Parties agree should be transferred to the Parks Department under this Agreement; and

WHEREAS, the City's budget for 2026 includes funding for two (2) new positions (Irrigation Specialist and Facilities Maintenance Foreperson) in the Water Department for this work; these positions should transfer to the Parks Department; and

WHEREAS, coordination and consolidation of the individual green areas and right-of-way activities benefits Public Works, Streets, and Parks Departments, along with the citizens of the City of Spokane; and

WHEREAS, the Parties now wish to memorialize the Pilot Project and have negotiated terms and conditions to transfer the responsibility of caring for some of these facilities to Parks, outlined herein:

NOW THEREFORE, the Parties mutually agree as follows:

1. **PARTIES**: The Parties understand they are all part of the same municipal corporation, and, though they operate as independent departments and divisions of the City and are subject to separate budgetary and legal requirements and procedures, they desire to reflect their relationship most efficiently through this Interdepartmental Agreement. The Public Works on behalf of Water and Wastewater is represented by the Director of Public Works. The Streets Department is represented by the Streets Director. Parks is represented by the Parks Board acting through the Parks Director.
2. **PURPOSE**: The purpose of this MOU is to establish the terms and conditions for:
 - 2.1 Establishing a green area maintenance program to maintain the City's green areas within the public right of way to include without

limitation program plan development, project management, mowing, clean up, weed control, tree care, edging maintenance, etc.

- 2.2 Memorialize the Pilot Project established by the Parties on April 1st, 2024, which transferred maintenance responsibilities for areas abutting traditional right-of-way activities and supported water, wastewater and/or stormwater utility infrastructure to the Parks Department in exchange for funding.
3. DURATION: This Agreement shall remain in effect beginning April 1st, 2026 and shall remain in effect for a period of five (5) years. The Agreement may be extended upon written agreement by all Parties for an additional five (5) years. Either Party may provide the other Parties 30 days' notice to terminate the agreement. Upon cancellation of this agreement, the program, in its entirety, including staff, will return to the Public Works Department. An annual review shall be conducted and program updates made accordingly. This annual review will include level of service, changes to the program, budget, staffing, addition/deletion of properties, public and street trees, and address any other necessary changes.
4. TERMS:
 - 4.1 Parks will be responsible for maintenance of green areas and natural areas located within or next to the right of way within the City's boundaries for the duration of this Agreement as identified in the following map:
[Green Area Maintenance Map](#)
 - 4.2 Maintenance of the designated areas abutting and located within the right-of-way shall include the following: program plan development; project management, mowing, clean up, weed control, tree care, edging maintenance, fertilizing, landscaping, etc. for identified City-owned properties located within the City's boundaries.
 - 4.3 The Water Department agrees that the 4 positions previously part of the pilot project should be transferred to the Parks Department (Irrigation specialist, Laborer II, Laborer I, and Gardener) upon execution of this Agreement and in accordance with the City process for budgeting.
 - 4.4 The Water Department agrees that the two (2) additional new position established in the 2026 budget should be transferred to the Parks Department (Irrigation Specialist and Facilities Maintenance Foreperson) in accordance with the City processes for budgeting.

4.5 Water agrees to pay for water used for irrigation at the green area locations within the defined areas.

4.6 Parks, Public Works, and Streets staff shall work together with Integrated Capital Management and Engineering Services to develop irrigation and landscape standards for public rights of way to ensure ease of maintenance. The standards are to be considered when designing new projects.

4.7 New green areas that are constructed will be added annually to the list of locations to be maintained. Public Works will identify those locations at project design and provide Parks with written information. A request for the addition of the new sites shall be in writing to the Director of Parks and approved prior to work initiated on those sites.

4.8 Once new projects are identified, Public Works will work with Parks on short-term and long-term irrigation needs.

4.9 Any public complaints or issues regarding vegetation area maintenance received by 311 will be referred directly to the Parks Department to be addressed.

5. PAYMENT: As consideration, the Parties agree that Public Works and Streets together shall pay annually the sum of ONE MILLION, ONE HUNDRED THOUSAND DOLLARS (\$1,100,000) to Parks to maintain the areas traditionally maintained by Public Works and Streets. The funding of this program shall be one third (1/3) provided by Streets and two thirds (2/3) provided by Public Works. This fund will be maintained completely separate from the Park Fund.

Of this amount, \$650,000 will be applied to cover the salary and benefits of the listed positions for 2026. This contribution for labor will be increased at the start of subsequent years by the annual Cost of Living Allowance provided in the 270L collective bargaining agreement which will also increase the overall contribution to Parks (\$1,100,000) by the same amount. The remaining amount not designated for salary and benefits will be applied to cover maintenance, fuel, contracted services, and other operational costs along with the creation of a capital replacement fund, managed by Parks. This sum shall be reviewed and evaluated by all Parties on an annual basis and adjusted as necessary. Any modification of this amount shall be in writing, signed by all Parties.

In addition, upon execution of this agreement, the Water Department agrees to transfer the list of attached assets in Appendix "A" to the Parks Department to assist with completion of vegetation area maintenance activities. The Parks Department will be responsible for all costs

associated with the maintenance of this equipment and future replacement costs.

6. INDEMNIFICATION:

6.1 Public Works shall indemnify and hold harmless Parks, its employees and agents for any loss, claim or action to which they may be put by reason of this Agreement, except to the extent Parks, its employees and agents are determined to have acted negligently.

6.2 Parks shall indemnify and hold harmless Public Works and Streets, its employees and agents for any loss, claim or action to which they may be put by reason of this Agreement except to the extent Public Works and Streets, its employees and agents are determined to have acted negligently.

6.3 Streets shall indemnify and hold harmless Public Works and Parks, its employees and agents for any loss, claim or action to which they may be put by reason of this Agreement except to the extent Streets, its employees and agents are determined to have acted negligently.

7. ENTIRE MOU: This MOU contains the entire understanding of the Parties, and there are no other promises or conditions in any other Agreement whether oral or written concerning the subject matter of this MOU. This MOU supersedes any prior written or oral MOU or arrangement between the Parties.

8. AMENDMENT: This MOU may only be modified or amended in writing, if the writing is signed by all Parties.

9. SEVERABILITY: If any portions of this MOU will be held to be invalid or unenforceable for any reason, the remaining provisions will continue to be valid and enforceable. If a court finds that any provision of this MOU is invalid or unenforceable but that by limiting such provision it would become valid and enforceable, then such provision will be deemed to be written, construed, and enforced as so limited.

DATED: _____

CITY OF SPOKANE
PUBLIC WORKS DIVISION

Director

CITY OF SPOKANE
STREETS DEPARTMENT

Director

CITY OF SPOKANE
PARKS & RECREATION
DEPARTMENT

Director

PARK BOARD APPROVED: _____
Date

Attest: _____
City Clerk

Approved as to form:

Assistant City Attorney

Appendix A Transferred Equipment List

- Small equipment trailers
 - 429387 Landscaping Trailer
 - 429388 Landscaping Trailer
 - 429413 PJ Trailer For Ventrac
 - 429412 PJ Trailer for Spray Rig

- 2024 Ford Lightning
 - 429340
 - 429341
 - 429342
 - 429343 – Traded for Merkel F250
- Ford F550 Irrigation Truck w/Compressor
 - 427505 (replacing 426980)
 - 426980 (truck stolen and totaled, recovered and sent to auction)
- Ford F250 Pickup
 - 426236
- Chevy Colorado
 - 426988
- Chevy 1500
 - 424626
- Weed Trimmers
 - W1163
 - W1227
 - W1602
 - W1603
 - W1604

- W1607
- W1608
- W2401
- W2402
- W2505
- Push Mowers
 - W1168
 - W1223
 - W2404
 - W2405
 - W2406
 - W2407
 - W2408
 - W2409
- Riding Mowers
 - WG199919
 - SCAG VRide II 36”
 - W2420
 - TORO Z Master 4000
 - W6281
 - TORO Z Master 5000
- Backpack Blowers
 - W1230
 - W1231
 - W2415
 - W2416
- Handheld Blowers
 - W1296
 - W2403
 - W2501
 - W2502
- Hedge Trimmer
 - W386
- Chainsaw
 - W2412
- Brush Hog
 - W2410
- Spray Buggie
 - W2414
- Leaf Vac
 - W2413
- Ventrac

- W2418
- Ventrac Deck (Rough Cut)
 - W2417
- Ventrac Deck (Fine Cut)
 - W2419

DRAFT



*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
Revenue											
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%	
Total Revenue	\$ 148,000	\$ 42,897	\$ 657	\$ 683	\$ 26	\$ 152,241	\$ 105,103	\$ (47,138)	96.97%	71.02%	-25.95%
Expenditures											
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%
Subtotal Op. Expense	\$ 1,320,337	\$ 83,888	\$ 27,649	\$ 43,132	\$ (15,483)	\$ 1,170,463	\$ 1,236,449	\$ (65,986)	92.86%	93.65%	0.79%
Transfers Out	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,320,337	\$ 83,888	\$ 27,649	\$ 43,132	\$ (15,483)	\$ 1,170,463	\$ 1,236,449	\$ (65,986)	92.86%	93.65%	0.79%
Net Gain/(Loss)	\$ (1,172,337)		\$ (26,992)	\$ (42,449)	\$ (15,457)	\$ (1,018,222)	\$ (1,131,347)	\$ (113,125)			

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
Revenue											
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%
Total 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%
Expenditures											
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%
Subtotal Op. Expense	\$ 5,515,568	\$ 306,338	\$ 243,946	\$ 206,431	\$ 37,515	\$ 4,968,410	\$ 5,209,230	\$ (240,820)	94.75%	94.45%	-0.31%
Transfers Out	\$ 280,073	\$ (271)			\$ -	\$ 280,344	\$ 280,344	\$ 0	98.3%	100.1%	1.75%
Total Expenditures	\$ 5,795,641	\$ 306,067	\$ 243,946	\$ 206,431	\$ 37,515	\$ 5,248,754	\$ 5,489,574	\$ (240,820)	94.94%	94.72%	-0.22%
Net Gain/(Loss)	\$ (1,126,641)		\$ (56,058)	\$ 13,376	\$ 69,434	\$ (1,553,148)	\$ (957,010)	\$ 596,138			

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
Revenue											
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%
Total 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%
Expenditures											
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%
Subtotal Op. Expense	\$ 4,269,943	\$ (339,854)	\$ 107,518	\$ 105,214	\$ 2,304	4,495,940	\$ 4,609,797	\$ (113,857)	108.55%	107.96%	-0.59%
Transfers Out	127,568	-			\$ -	127,568	127,568	\$ -	100.0%	100.0%	
Total Expenditures	\$ 4,397,511	\$ (339,854)	\$ 107,518	\$ 105,214	\$ 2,304	4,623,508	\$ 4,737,365	\$ (113,857)	108.30%	107.73%	-0.57%
Net Gain/(Loss)	\$ (2,523,080)		\$ (100,817)	\$ (79,273)	\$ 21,544	\$ (2,880,186)	\$ (2,682,450)	\$ 197,736			

Facility Usage Fees Collected YTD:	\$55,818
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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
Revenue											
Program Revenue	\$ 220,430	\$ (15,505)	\$ 17,165	\$ 15,051	\$ (2,114)	\$ 303,465	\$ 235,935	\$ (67,530)	151.41%	107.03%	-44.37%
Total Revenue	\$ 220,430	\$ (15,505)	\$ 17,165	\$ 15,051	\$ (2,114)	303,465	\$ 235,935	\$ (67,530)	151.41%	107.03%	-44.37%
Expenditures											
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	\$ -	\$ -			\$ -			\$ -			
Subtotal Op. Expense	\$ 5,729,672	\$ (106,797)	\$ 141,343	\$ 153,092	\$ (11,749)	\$ 5,655,513	\$ 5,836,469	\$ (180,956)	102.50%	101.86%	-0.63%
Transfers Out	\$ -	\$ -	\$ 6,523	\$ -	\$ 6,523	\$ 15,091		\$ 15,091			
Total Expenditures	\$ 5,729,672	\$ (106,797)	\$ 147,866	\$ 153,092	\$ (5,226)	\$ 5,670,604	\$ 5,836,469	\$ (165,865)	102.77%	101.86%	-0.91%
Net Gain/(Loss)	\$ (5,509,242)		\$ (130,701)	\$ (138,040)	\$ (7,339)	\$ (5,367,139)	\$ (5,600,534)	\$ (233,395)			

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
Revenue											
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%
Total Revenue	\$ 19,866,252	\$ 1,004,506	\$ 5,621	\$ 148,147	\$ 142,526	\$ 19,441,387	\$ 18,861,746	\$ (579,641)	100.27%	94.94%	-5.33%
Expenditures											
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%
Subtotal Op. Expense	\$ 8,028,428	\$ 324,474	\$ 107,298	\$ 84,521	\$ 22,777	\$ 7,234,439	\$ 7,703,954	\$ (469,515)	96.62%	95.96%	-0.66%
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%
Total Expenditures	\$ 9,502,233	\$ 1,054,257	\$ 638,597	\$ 193,621	\$ 444,976	\$ 8,642,870	\$ 8,447,976	\$ 194,894	95.05%	88.91%	-6.14%
Net Gain/(Loss)	\$ 10,364,019		\$ (632,976)	\$ (45,474)	\$ 587,502	\$ 10,798,517	\$ 10,413,770	\$ (384,747)			

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
Operating Revenue											
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%
Total Operating Revenue	\$ 26,735,113	\$ 359,713	\$ 315,594	\$ 591,205	\$ 275,611	\$ 25,569,254	\$ 26,375,400	\$ 806,146	99.8%	98.7%	-1.13%
Operating Expenses											
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%
Total Operating Expenses	\$ 24,853,667	\$ 125,928	\$ 628,055	\$ 592,263	\$ 35,792	\$ 23,667,017	\$ 24,727,739	\$ (1,060,722)	99.88%	99.49%	-0.38%
Net Operating Income (Loss)	\$ 1,881,446	\$ 233,786	\$ (312,461)	\$ (1,058)	\$ 311,403	\$ 1,902,237	\$ 1,647,660	\$ (254,577)	98.62%	87.57%	-11.05%
Other Financial Activity											
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									
Total Other Activity	\$ 1,881,446	\$ 426,845	\$ 537,823	\$ 109,100	\$ 6,527	\$ 1,831,433	\$ 1,454,601	\$ 376,832	94.95%	77.31%	-17.64%
Total Expenditures	\$ 26,735,113	\$ 552,773	\$ 1,165,878	\$ 701,363	\$ 464,515	\$ 25,498,450	\$ 26,182,340	\$ (683,890)	99.51%	97.93%	-1.57%
Net Gain/(Loss)	\$ -		\$ (850,284)	\$ (110,158)	\$ 740,126	\$ 70,804	\$ 193,060	\$ 122,256			

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

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
Revenue											
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						
Total Revenue	\$ 5,930,281	\$ 189,427	\$ 749	\$ 25,459	\$ 24,710	\$ 5,994,903	\$ 6,119,708	\$ 124,806	111.55%	103.19%	-8.36%
Expenditures											
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%
Subtotal Op. Expense	\$ 4,879,003	\$ (615,136)	\$ 673,437	\$ 710,954	\$ (37,517)	\$ 4,961,088	\$ 5,494,139	\$ (533,050)	111.45%	112.61%	1.16%
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		\$ -									
Total Expenditures	\$ 5,879,003	\$ (549,568)	\$ 715,806	\$ 724,267	\$ (8,461)	\$ 6,053,511	\$ 6,428,571	\$ 375,059	117.18%	109.35%	-7.83%
Net Gain/(Loss)	\$ 51,278		\$ (715,057)	\$ (698,808)	\$ 16,249	\$ (58,609)	\$ (308,862)	\$ (250,254)			

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

* 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
Revenue	\$ -	\$ -	\$ -	\$ 870,942	\$ 904,436	\$ 33,493
Debt Service Payments	\$ -	\$ -	\$ -	\$ (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
Undesignated	General Operating	\$ 48,502	\$ 86,269	\$ -	\$ 134,771		\$ 134,771
Designated	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)
Restricted	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
Total		\$ 4,008,436	\$ 2,313,979	\$ 1,374,136	\$ 4,718,764	\$ -	\$ 4,718,764



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
Revenue											
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%	
Total Revenue	\$ 125,000	\$ 57,693	\$ 4,616	\$ 967	\$ (3,649)	\$ 70,661	\$ 67,307	\$ (3,354)	47.74%	53.85%	6.10%
Expenditures											
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%
Subtotal Op. Expense	\$ 1,260,206	\$ 1,134,875	\$ 92,837	\$ 88,133	\$ 4,704	\$ 145,887	\$ 125,331	\$ 20,556	11.05%	9.95%	-1.10%
Transfers Out	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,260,206	\$ 1,134,875	\$ 92,837	\$ 88,133	\$ 4,704	\$ 145,887	\$ 125,331	\$ 20,556	11.05%	9.95%	-1.10%
Net Gain/(Loss)	\$ (1,135,206)		\$ (88,221)	\$ (87,166)	\$ 1,055	\$ (75,226)	\$ (58,024)	\$ 17,202			

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
Revenue											
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%
Total 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%
Expenditures											
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%
Subtotal Op. Expense	\$ 6,008,756	\$ 5,418,528	\$ 403,157	\$ 348,071	\$ 55,086	\$ 601,791	\$ 590,228	\$ 11,563	10.91%	9.82%	-1.09%
Transfers Out	\$ 163,687	\$ 163,687			\$ -			\$ -			
Total Expenditures	\$ 6,172,443	\$ 5,582,215	\$ 403,157	\$ 348,071	\$ 55,086	\$ 601,791	\$ 590,228	\$ 11,563	10.38%	9.56%	-0.82%
Net Gain/(Loss)	\$ (1,272,443)		\$ (279,902)	\$ 57,838	\$ 337,740	\$ (288,473)	\$ 19,560	\$ 308,033			

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
Revenue											
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%
Total 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%
Expenditures											
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%
Subtotal Op. Expense	\$ 4,731,788	\$ 4,402,143	\$ 208,092	\$ 231,101	\$ (23,009)	325,327	\$ 329,645	\$ (4,318)	7.62%	6.97%	-0.65%
Transfers Out	127,568	127,568			\$ -			\$ -			
Total Expenditures	\$ 4,859,356	\$ 4,529,711	\$ 208,092	\$ 231,101	\$ (23,009)	325,327	\$ 329,645	\$ (4,318)	7.40%	6.78%	-0.61%
Net Gain/(Loss)	\$ (2,918,956)		\$ (99,493)	\$ (163,898)	\$ (64,405)	\$ (144,977)	\$ (182,679)	\$ (37,702)			

Facility Usage Fees Collected YTD:	\$270
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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
Revenue											
Program Revenue	\$ 220,430	\$ 216,677	\$ 320	\$ 1,329	\$ 1,009	\$ (4,866)	\$ 3,753	\$ 8,619	-2.21%	1.70%	3.91%
Total Revenue	\$ 220,430	\$ 216,677	\$ 320	\$ 1,329	\$ 1,009	(4,866)	\$ 3,753	\$ 8,619	-2.21%	1.70%	3.91%
Expenditures											
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	\$ -	\$ -			\$ -			\$ -			
Subtotal Op. Expense	\$ 6,430,047	\$ 5,857,662	\$ 346,169	\$ 372,524	\$ (26,355)	\$ 572,870	\$ 572,385	\$ 485	10.00%	8.90%	-1.10%
Transfers Out	\$ -	\$ -		\$ -	\$ -			\$ -			
Total Expenditures	\$ 6,430,047	\$ 5,857,662	\$ 346,169	\$ 372,524	\$ (26,355)	\$ 572,870	\$ 572,385	\$ 485	10.00%	8.90%	-1.10%
Net Gain/(Loss)	\$ (6,209,617)		\$ (345,849)	\$ (371,195)	\$ (25,346)	\$ (577,736)	\$ (568,631)	\$ 9,105			

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
Revenue											
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%
Total Revenue	\$ 20,709,866	\$ 17,558,394	\$ 1,390,440	\$ 1,529,156	\$ 138,716	\$ 2,871,007	\$ 3,151,472	\$ 280,465	14.45%	15.22%	0.77%
Expenditures											
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%
Subtotal Op. Expense	\$ 8,658,349	\$ 7,527,934	\$ 776,646	\$ 838,755	\$ (62,109)	\$ 1,024,848	\$ 1,130,415	\$ (105,567)	12.77%	13.06%	0.29%
Transfers Out/Capital Outlay	\$ 577,300	\$ 277,300		\$ 300,000	\$ (300,000)		\$ 300,000	\$ (300,000)		51.97%	51.97%
Total Expenditures	\$ 9,235,649	\$ 7,805,234	\$ 776,646	\$ 1,138,755	\$ (362,109)	\$ 1,024,848	\$ 1,430,415	\$ (405,567)	10.79%	15.49%	4.70%
Net Gain/(Loss)	\$ 11,474,217		\$ 613,794	\$ 390,401	\$ (223,393)	\$ 1,846,159	\$ 1,721,057	\$ (125,102)			

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
Operating Revenue											
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%
Total Operating Revenue	\$ 27,921,696	\$ 23,933,663	\$ 1,685,722	\$ 2,014,628	\$ 328,906	\$ 3,468,760	\$ 3,988,033	\$ 519,273	13.0%	14.3%	1.31%
Operating Expenses											
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%
Total Operating Expenses	\$ 27,076,054	\$ 24,327,937	\$ 1,849,087	\$ 1,878,697	\$ (29,610)	\$ 2,693,303	\$ 2,748,117	\$ (54,814)	10.84%	10.15%	-0.69%
Net Operating Income (Loss)	\$ 845,642	\$ (394,274)	\$ (163,365)	\$ 135,931	\$ 299,296	\$ 775,457	\$ 1,239,916	\$ 464,459	41.22%	146.62%	105.41%
Other Financial Activity											
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									
Total Other Activity	\$ 868,555	\$ 568,555	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ (300,000)	0.00%	34.54%	34.54%
Total Expenditures	\$ 27,944,609	\$ 24,896,492	\$ 1,849,087	\$ 2,178,697	\$ (329,610)	\$ 2,693,303	\$ 3,048,117	\$ (354,814)	10.07%	10.91%	0.83%
Net Gain/(Loss)	\$ (22,913)		\$ (163,365)	\$ (164,069)	\$ (704)	\$ 775,457	\$ 939,916	\$ 164,459			

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)	\$ 939,916	
Ending Fund Balance	\$ 2,847,687	

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
Revenue											
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	\$ -	\$ -			\$ -						
Total Revenue	\$ 6,837,435	\$ (6,653,387)	\$ 31,532	\$ 96,118	\$ 64,586	\$ 168,042	\$ 184,048	\$ 16,006	2.83%	2.69%	-0.14%
Expenditures											
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%
Subtotal Op. Expense	\$ 5,873,448	\$ 5,525,083	\$ 266,356	\$ 242,182	\$ 24,173	\$ 364,832	\$ 348,365	\$ 16,467	7.48%	5.93%	-1.55%
Capital Outlay	\$ 1,000,000	\$ 1,000,000	\$ 49,526	\$ 1,575	\$ 47,951	\$ 49,526	\$ -	\$ 49,526	4.95%		-4.95%
Transfers Out		\$ -									
Total Expenditures	\$ 6,873,448	\$ 6,525,083	\$ 315,882	\$ 243,757	\$ 72,124	\$ 414,358	\$ 348,365	\$ (65,994)	7.05%	5.07%	-1.98%
Net Gain/(Loss)	\$ (36,013)		\$ (284,350)	\$ (147,640)	\$ 136,710	\$ (246,316)	\$ (164,317)	\$ 81,999			

* 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	\$ (164,317)
YTD Available Cash	\$ (1,170,500)

* 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
Revenue	\$ 561	\$ 5,463	\$ 4,902	\$ 10,346	\$ 12,978	\$ 2,632
Debt Service Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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