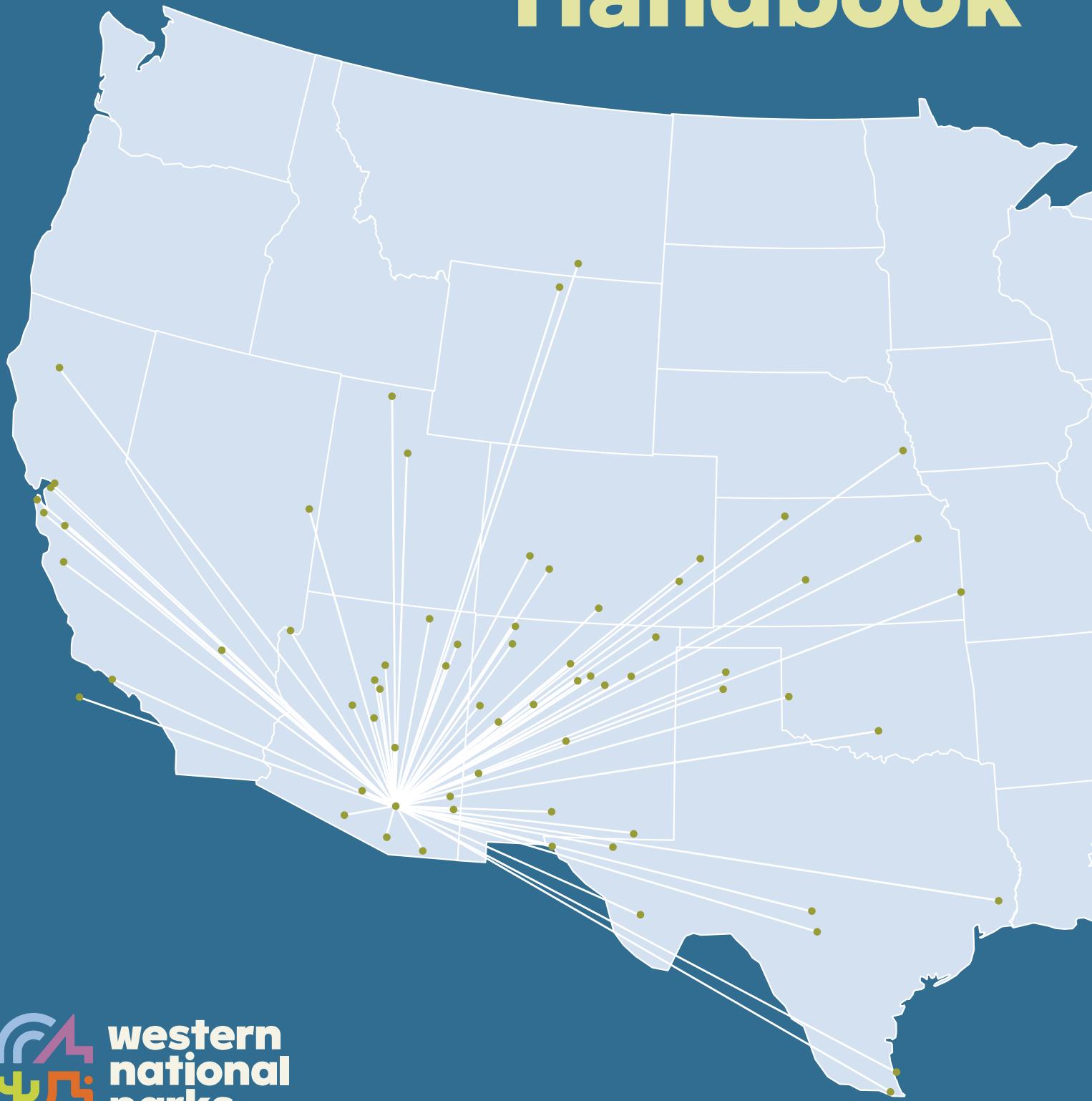


Western National Parks FY26 Aid to Parks Handbook



WNP FY26

Aid to Parks Handbook

As you read the Western National Parks (WNP) Aid to Parks Handbook, you will find links to related documents. A complete list of documents and links is on [Zendesk](#) for your convenience.

Table of Contents

Aid to parks

- [3... Overview](#)
- [4... Guiding Principles](#)
- [5... Forms of Aid](#)
 - [A. Indirect aid](#)
 - [B. Direct aid](#)

Appendices

- [11... Appendix A: Indirect Aid](#)
- [14... Appendix B: Direct Annual Aid Calculation](#)
- [15... Appendix C: FY26 Schedule of Direct Annual Aid](#)
- [16... Appendix D: Direct Annual Aid Quick Reference Guide & Payment Request Form](#)
- [20... Appendix E: Direct Annual Aid Carryover Aid Policy](#)
- [21... Appendix F: Direct Annual Aid Prepaid Expenses Policy](#)

Aid to parks

Overview

WNP was founded at Casa Grande Ruins National Monument on July 22, 1938. Its purpose was to support 18 national monuments in the Southwest by enhancing the visitor experience, understanding, and appreciation of national parks. WNP has grown to support more than 70 National Park Service (NPS) sites in 12 Western states. Visit wnp.org/history to learn more.

WNP helps make the national park experience possible for everyone. As a nonprofit education and philanthropic partner of the NPS, WNP supports parks across the West, developing products, services, and programs that enhance the visitor experience, understanding, and appreciation of national parks. Since 1938, WNP has worked to connect new generations to parks in meaningful ways, all with one simple goal: create advocates who want to preserve and protect these special places for everyone, for all time.

WNP is a private nonprofit 501(c)(3) corporation governed by a volunteer Board of Directors (the Board). WNP is required to operate within the policies and guidelines of a Master Cooperating Association Agreement with the NPS. These requirements are defined in [Director's Order #32 \(DO-32\)](#) and detailed in [Reference Manual #32 \(RM-32\)](#).

A nonprofit organization may perform other functions to support the NPS, such as fundraising or operating an environmental education center when authorized by a separate appropriate legal instrument. —RM-32, section 1, “Purpose and Objectives”

WNP's collective shared resources model, Aid to Parks, enables all our partner parks, regardless of size, net income, or deficit, to benefit from the income contributed by all of our parks. This model helps ensure all partner parks receive support to enhance education, interpretation, outreach, research, and the visitor experience.

Aid to parks

Guiding Principles

All Partner Parks Deserve Aid

We believe all WNP partner parks deserve support, and that is at the heart of WNP's collective shared resources model. Many factors determine financial health, both at the individual-park-store level and at the total-enterprise level. With fewer than half of all WNP park stores earning the majority of net income from retail sales in any given year, the shared resources model is particularly important. WNP strives to balance the needs of all parks regardless of size or income, and the shared resources model provides all partner parks the opportunity to participate in direct annual aid and accomplish interpretive goals.

Provide Maximum Support to Parks While Managing Operational Needs

WNP offers maximum support to its partner parks while ensuring sustainable business practices. These practices include but are not limited to funding WNP operational needs, maintaining a reserve fund to manage business disruptions, and conducting annual and multiyear budgeting and financial plans. Disciplined budgeting and fiscal management is required to ensure WNP responsibly manages company assets, such as inventory and facilities, and generates sufficient revenue to support operations and programs for many years to come.

Adhere to NPS Policies

WNP is required to operate within the policies and guidelines of our Master Cooperating Association Agreement with the NPS. These obligations are defined in [DO-32](#) and are detailed in [RM-32](#).

WNP reserves the right to update our policy to meet changes in NPS guidelines and/or ensure sustainable business practices. Additionally, WNP reserves the right to update policies and procedures to best address findings and recommendations from audits and other official reports.

Aid to parks

Forms of Aid

WNP provides **17 forms of aid** that fall under two categories: indirect aid and direct aid.

Indirect aid

- WNP field staff
- New product development
- Publications
- Marketing and promotions
- Assisting in operating visitor centers
- Fiduciary funds (fiscal receiver/manager services)
- “Adopt-A” programs and art show sales
- Programs, presentations, and special events
- Education and outreach
- Interpretation
- Task agreements
- Limited concessions
- Limited sales/issuance of park passes

Direct aid

- Direct annual aid
- Park research grants
- Donations of WNP inventory
- Purchases of WNP inventory that support interpretive, research, and educational initiatives at 50% discount from retail price

This handbook provides information and guidance for the two categories of aid and explains how to utilize the different forms of aid.

Indirect Aid

Indirect aid consists of services funded by WNP. All indirect aid to parks is funded by WNP’s annual operations budget and shared across all park operations. Personnel expenses represent WNP’s most substantial support of partner parks.

WNP staff members located at partner parks provide support with interpretation and sales at park stores and assist NPS staff in operating visitor centers when needed.

WNP staff members at the Home Office in Tucson, Arizona, provide support for partner parks by handling these functions

- Retail
- E-commerce
- Purchasing and distribution
- Marketing and communications
- Publishing
- Administration
- Park operations
- Human resources
- Information technology
- Philanthropy and membership
- Finance and accounting
- Assistance with special event planning and execution

See [Appendix A](#) for more details about indirect aid. Additional questions about indirect aid should be directed to the WNP Operations Manager assigned to your region.

Direct Aid

Direct aid encompasses financial aid to WNP's partner parks. There are four main forms of direct aid

- Direct annual aid
- Inventory donations
- Purchases of inventory
- Park research grants

Direct annual aid

Direct annual aid is funding allocated to WNP partner parks to be assigned by the park superintendent for educational and interpretive programs, activities, and materials in compliance with NPS and WNP policies. The following information defines how direct annual aid is calculated and distributed, identifies how direct annual aid may be used, gives examples of appropriate and inappropriate uses of direct annual aid, and provides information on how to request direct annual aid.

Direct annual aid funds MUST be spent in the fiscal year they are allocated.

- Funds cannot be carried over into the next fiscal year (funds allocated in FY26 may not be used to support events or needs in any year other than FY26). See [Appendix E](#) for further explanation of this policy.
- Funds cannot be used to prepay expenses for events or needs in future years. See [Appendix F](#) for further explanation of this policy.

How direct annual aid is calculated and distributed

- During the annual budget approval process, the Board sets the total allocation for direct annual aid as well as the direct annual aid minimum for each partner park.
- Each partner park is awarded the minimum direct annual aid amount regardless of net income.

- The remaining direct annual aid balance is allocated to partner parks based on their earned percentage of overall net income from park store operations. To provide the most accurate reflection of each park's financial contributions today, WNP will utilize FY25 financials to determine the total annual aid allocation per park for FY26.
- Total direct annual aid announcement will happen mid-November when the FY25 financials are completed.
- To ensure our NPS partners have direct annual aid to use starting October 1, 2025, WNP will provide our partner parks access to their FY26 minimum guaranteed direct annual aid amount of \$3,500. For requests that exceed \$3,500, please contact the Operations Manager for your region for further discussion and support.

WNP Direct Annual Aid Planning Document

In 2019 WNP created and launched a [**Direct Annual Aid Planning Document**](#) to help WNP and the NPS plan, track, monitor cash flow, and report activities related to Aid to Parks. **Filling out this planning document is NOT an approval of requested funds. It is a working document to help plan, track, monitor cash flow, report activities, and ensure the direct annual aid process maintains compliance with [DO-32](#) and avoids any Office of Inspector General audit-related issues in the future.**

The WNP Direct Annual Aid Planning Document for FY26 MUST be submitted by January 15th, 2026. The submission of yearly plans helps ensure WNP can effectively support direct annual aid requests and provides a snapshot of the potential aggregate impact of direct annual aid for FY26.

How direct annual aid funds may be used

[DO-32](#) and [RM-32](#) provide guidelines for how all parks may use direct annual aid. Examples of items and activities direct annual aid may be used to support are

- Author events
- Cultural demonstrations
- Naturalization ceremonies
- Honorariums
- Dues and subscriptions (magazine subscriptions, chamber of commerce dues, etc.)
- Printing NPS park unigrids or site bulletins
- Interpretive, educational, and outreach events and programs
- Purchasing A/V equipment
- Interpretive displays
- Junior Ranger Activity Booklet reprint, revision, or development
- Purchasing Junior Ranger supplies
- Purchasing products and supplies to support interpretive, educational, and outreach events and programs
- Speaking fees for cultural interpreters, lecturers, and interpretive experts
- NPS and intern training focused on education and/or interpretation
- Salaries for temporary and/or project-based NPS employees

Generally, use of direct annual aid funds is at the discretion of the park superintendent, subject to guidelines in [DO-32](#) and [RM-32](#). **WNP reserves the right to decline requests not associated with its mission.**

Additional direct annual aid guidelines

Direct annual aid is meant to add value to education, interpretation, and research at national parks.

- Direct annual aid funds MUST be used to support educational, research, interpretive, and community engagement efforts.
 - › Direct annual aid funds may be used to purchase saleable items from the park store to support interpretive or educational programs. These items are charged at cost to the park's direct annual aid budget and may be subject to limitations based on current inventory. **Parks MUST have an approved payment request form prior to taking inventory.**
 - › Direct annual aid funds may be used for refreshments at Volunteers in Parks (VIP) recognition events (see [DO-7](#)), Tribal consultations, and other community engagement activities as long as NPS staff represent no more than 25 percent of total attendees. Requests for food and beverage funds MUST include a detailed proposal outlining how the event supports the mission of the NPS, a list of all costs, and an estimated number of attendees broken down by VIPs, NPS staff, and others. NPS employees may attend, but NPS guidelines, policies, and procedures MUST be followed, including the submission of the Widely Attended Gathering (WAG) form. WNP does not need a copy of the WAG nor its approval. NPS should consult with regional ethics officials for complete guidance.
- Direct annual aid funds are NOT meant to be used for operational needs of parks, such as infrastructure, maintenance, and other operational needs.
- Reporting outcomes is required.
 - › Reporting outcomes of direct annual aid usage is important to determine the overall effect the WNP and NPS partnership has on interpretive efforts and the visitor experience.
- Direct annual aid may be redistributed by a WNP-affiliated group superintendent.
 - › A superintendent who is in charge of two or more park units may redistribute direct annual aid funds among the parks in the group if needed.

Examples of appropriate and inappropriate uses of direct annual aid funds

- Meetings that include significant public participation of local officials, affiliated Tribes and Nations, local cultural groups, etc. are **appropriate** to use WNP direct annual aid funds as NPS policy allows.
- Meetings celebrating the retirement or special recognition of NPS staff are an **inappropriate** use of WNP direct aid because these events are for and about NPS employees.
- Meetings honoring volunteers, interns, etc. are **appropriate** uses of WNP direct annual aid funds as NPS policy allows.
- Conferences and trainings, such as regional meetings of park chiefs of interpretation or superintendents, that include speakers and instructors are **inappropriate** uses of WNP direct aid because such events are for and about NPS employees.

Park superintendents and other NPS staff are expressly prohibited from personally accepting checks, cash, credit cards, or gift cards from partner parks for the routine purchase of food, gifts, supplies, and other materials at the local level.

NPS staff will never accept gift cards, credit cards, or checks made out to them personally or cash donations that are not deposited into a federal account.

Gifts of products to NPS staff are prohibited, with the exception of books for research and education. These items are for use in research for programs or for basic understanding of the park and its environs or purposes. Books MUST become the property of the park for use by multiple individuals and included in the library of reference materials maintained by the park for that purpose.

How to request direct annual aid funds

Parks may request payment for appropriate purposes (per [DO-32](#) and [RM-32](#)) by submitting a [Payment Request Form](#) to their Operations Manager for review, management, approval, and processing. Email submission is preferred but accommodations may be made for faxing or sending via US mail as required; please contact your Operations Manager for directions.

APPROVED PAYMENT REQUESTS MUST BE RECEIVED BY THE PARK PRIOR TO ANY SPENDING OF FUNDS OR REMOVAL OR TRANSFER OF INVENTORY.

Payment request requirements and guidelines are as follows

- Payment requests MUST be signed and dated (either digitally or by hand) by the current or acting park superintendent. Signatures may not be copied and reused for multiple requests and must be currently dated.
- Payment requests MUST be submitted two weeks in advance of when funds are needed (some exceptions apply). Junior Ranger activity booklet reprint requests MUST be submitted by March 1 of the fiscal year to ensure delivery prior to the end of the fiscal year (for revised and new Junior Ranger activity booklets, please contact your Operations Manager). **WNP reserves the right to decline requests that are submitted with inadequate lead time or after an order has already been placed.**
- Payment requests MUST have attached documentation supporting the request, such as a vendor quote or an itemized list of products (including pricing, sales tax, and shipping charges).
- Payment requests MUST include a detailed description of how the funds will be used and how this usage supports or enhances park themes, interpretation, and visitor experience.
- Payment requests for third-party services MUST include an IRS Form W-9. To help support the processing of requests, it is recommended that a W-9 is submitted with each payment request form. Please note that payments for third-party services are for individuals who provide a service (as opposed to a product), such as a trainer, lecturer, musician, cultural demonstrator, etc. If a payment is being made to an individual rather than a business, we are required to report that payment to the IRS annually on Form 1099 as income earned by that individual and therefore subject to income taxes.

After the payment request form is processed, checks are mailed to the park contact and/or payment requester for distribution, unless otherwise indicated on the request form. Some payments made directly to vendors may be held, pending confirmation of services rendered or product delivery.

WNP distributes a monthly report to Operations Managers listing direct annual aid balances and aid payments made to date for the current fiscal year. Park leaders and Operations Managers should utilize the [Direct Annual Aid Calculation](#) to plan how funds will be spent for the year.

For more detailed information, please reference the [Direct Annual Aid Calculation section](#) of this document.

Questions regarding the direct annual aid program should be directed to the Operations Manager assigned to your park(s).

Donations of inventory

Surplus inventory that is not saleable, such as dated or discontinued items, may be donated to the park by WNP. The park may use these items for educational or interpretive programs or as giveaways. These donations are not counted against the direct annual aid budget of the park.

Please contact your Operations Manager with any requests for donations of inventory.

Park research grants

WNP is dedicated to advancing research and interpretation that deepens the understanding of national parks. Our research grant program supports projects aimed at enhancing conservation, stewardship, and accessibility, ensuring the stories of these cherished resources resonate with all visitors. By promoting inclusive and authentic interpretation, WNP strives to forge meaningful connections between diverse communities and national parks. Research plays a crucial role in enhancing our knowledge and appreciation of these landscapes, deepening our understanding of their ecosystems and stories, and inspiring future generations to support and protect them.

The fiscal year 2026 research grant funding cycle runs from September 1, 2025, through December 31, 2025. Grants of up to \$20,000 per year per project are available, with multiyear projects eligible for a maximum of \$40,000 over two years and \$60,000 over three years. Proposals must be submitted electronically via the WNP web portal. For more information, to download the RFP, or to submit your proposal, visit <https://wnpa.org/research-grants/>. For questions regarding research grants, please contact Julie Tainter, WNP's Senior Business Services Manager, at julie.tainter@wnp.org or 520-789-7400.

Purchases made at park stores with a government credit card

When the NPS purchases product at our park stores for use in support of interpretive, research, and educational initiatives using federal funds (not direct annual aid), WNP provides the benefit of selling the product at 50 percent off retail price and sales tax free. Products must be interpretive and educational and adhere to obligations that are defined in [DO-32](#) and are detailed in [RM-32](#). Purchases and gifts of products to NPS staff are prohibited. This benefit helps parks gain the items they need to support their mission.

Appendix A:

Indirect Aid

Publications

WNP's Publishing department develops and produces publications for partner parks, including trail guides, General Interpretive Publications (GIPs), and Junior Ranger activity booklets.

WNP offers two types of publications to partner parks

- **Saleable publications** include park-specific and non-park-specific books and other media produced by WNP and sold in WNP partner park stores. Saleable publications are paid for by the WNP park store operating budget, and the WNP Publishing team oversees the entire project, from content creation to production and delivery.
- **Nonsaleable publications** are provided free of charge to visitors at partner parks. WNP's level of involvement is determined by the terms of the funding agreement. Direct annual aid and task agreements can be used for the development and production of nonsaleable publications. Currently Junior Ranger activity booklets are the only nonsaleable WNP publication. Do NOT order a printing of WNP produced Junior Ranger activity booklets on your own; all WNP publications must be printed through the WNP Publishing department. For more information on how direct annual aid can be used for Junior Ranger activity booklets, please see the [Direct annual aid frequently asked questions](#); for more information on how task agreements can be used, see [Task agreements](#).

Publishing reserves the right to approve or reject requests. The approval process is largely based on departmental capacity.

If you are interested in submitting a publication request, please reach out to your Operations Manager for further discussion and support. All publication requests will be evaluated based on interpretive value, financial viability, and current capacity.

There are two categories of publication requests

- **Direct reprints**
 - › Once approved by the WNP publishing department, direct reprint requests will arrive at the park by the requested delivery date as long as the request is submitted at least six months in advance of this date. A direct reprint request may not be approved if the project's source media is obsolete or is unavailable. In this case, the request may be resubmitted as a revision or new title request.
- **Revisions and new titles**
 - › Revisions and new title requests are approved on a case-by-case basis.

Fiduciary funds (fiscal receiver/manager services)

WNP acts as a fiscal receiver and manager. When a park comes into funding—be it from grants, private donations, or otherwise—WNP can act as a steward of these funds.

These special funds are for specific purposes, including

- “Adopt-A” programs
- Grants
- Art consignment agreements

An agreement between the park and WNP is required for these services. Currently WNP does not charge for managing these funds, but it reserves the right to charge a fee in the future. If this should change, WNP will inform its partner parks in advance.

If there are any questions about fiduciary funds, please contact your Operations Manager.

Sales/issuance of passes

WNP evaluates the request for WNP staff to sell park passes on a case-by-case basis after a full analysis has been completed and an agreement between the park and WNP is finalized. WNP purchases park passes at a discount from the NPS and sells them to visitors at their full retail value. If there are any questions about sales/issuance of passes, please contact your Recreation Fee Program Manager.

Task agreements

WNP is able to work with parks through a cooperative agreement. Under the scope of the cooperative agreement, individual jobs can be performed through a task agreement. For example, nonsaleable publications may be funded through a task agreement. Such projects would be funded by the NPS, not through direct annual aid from WNP. Cooperative agreements and task orders can be arranged with individual park units, regional offices, or through our membership with Desert Southwest Cooperative Ecosystem Studies Unit (DSCESU). The DSCESU, headquartered at the University of Arizona, comprises 10 federal agencies, 13 universities, and 14 state and local agencies and nongovernment organizations. DSCESU partners collaborate to conduct studies and manage natural and cultural resources.

If there are any questions about task agreements, please contact your Operations Manager.

New product development

New interpretive products are necessary to keep WNP’s offerings current and desirable. In addition to new publications, WNP also develops and sources new products. The Purchasing department coordinates with external vendors to produce these new products for park stores.

If there are any questions about new product development, please contact your Operations Manager.

Presentations, special events, and tours

WNP is always eager to explore ideas about collaborating with partner parks on presentations, special events, tours, book signings, cultural demonstrations, and so on. These can be free events for the public or fee-based. An agreement between WNP and the park may be required for some of these types of services.

If there are any questions about presentations, special events, and tours, please contact your Operations Manager.

Marketing and promotion

WNP's Marketing & Communications team assists parks by creating many forms of marketing and promotional materials, including

- Large-scale signage
- Interpretive signage
- Flyers
- Posters
- Social media

The Marketing & Communications team also handles advertising and marketing campaigns, including placing media buys, conducting research through surveys, designing logos, and more.

WNP's Marketing & Communications team reserves the right to approve or reject requests. The approval process is largely based on departmental capacity, and the department continually strives to balance WNP organizational needs and those of all partner parks.

Some projects may incur printing and shipping charges, which may be paid for with direct annual aid. All requests must be submitted to the park's assigned Operations Manager who will review and forward to WNP management for final review and approval.

Parks may submit requests for these services by filling out the [Creative Request Form](#). Completed forms should be sent to your Operations Manager for review. If there are any questions about the services offered by the Marketing & Communications team, please contact marketing@wnp.org.

Limited concessions

WNP can provide concessions for parks when necessary. WNP sells ice at some venues and various necessities such as sunscreen, energy bars, and first aid supplies at remote parks without concessionaires. These limited concessions are to ensure visitor convenience, health, and safety at parks. This requires an agreement between the park and WNP.

If there are any questions about limited concessions, please contact your Operations Manager.

Appendix B:

Direct Annual Aid Calculation

Throughout the fiscal year the WNP Finance department monitors WNP's overall financial performance and the financial performance of individual park stores. Based on this information, historical performance, and business plans, the Finance department creates a financial forecast for the next fiscal year, including projected net income. The budget for the next fiscal year is created based on this financial forecast and presented to the Board for approval. Once the budget is approved, funding for direct annual aid is determined by the WNP Management team based on Aid to Parks principles and the process described below. For FY26, total direct annual aid announcement will occur mid-November.

Summary

During the annual budget approval process, the Board sets total allocation for direct annual aid as well as the direct annual aid minimum for each partner park. There is no set mathematical formula; this is a direct result of budget capacity with the organizational goal of year-over-year growth in direct annual aid given to parks. Each partner park is awarded the minimum direct annual aid amount regardless of net income. The remaining direct annual aid balance is allocated to partner parks based on the park's percentage of overall net income from the previous year's park store operations.

Factors determining direct annual aid

Aid amounts can be affected by several factors. An increase or decrease of full-time employees and significant changes in park visitation due to a variety of events that may or may not be within the park's control can be significant factors in aid levels. In addition, any new WNP parks generating revenue will affect aid amounts. Operations Managers can assist you with park-specific questions, including how and whether you may be able to manage these factors to optimize aid to your park(s).

Appendix C:

FY26 Schedule of Direct Annual Aid

Park Name	Park	Location	FY25 Net Income				FY26 Direct Annual Aid	
			From Operations	Base Amount	Positive Income	Additional	Additional	
Alibates Flint Quarries National Monument	ALFL	010	1,396.00	3,500.00	1,396.00	0.02%	172.96	3,672.96
Amistad National Recreation Area	AMIS	850	0.00	3,500.00				3,500.00
Aztec Ruins National Monument	AZRU	020	52,806.00	3,500.00	52,806.00	0.77%	6,542.32	10,042.32
Bandelier National Monument	BAND	040	430,689.00	3,500.00	430,689.00	6.27%	53,359.54	56,859.54
Bent's Old Fort National Historic Site	BEOL	110	(68,136.00)	3,500.00	-	0.00%	-	3,500.00
Big Thicket National Preserve	BITH	060	4,720.00	3,500.00	4,720.00	0.07%	584.78	4,084.78
Bighorn Canyon National Recreation Area South	BICA	030	(5,977.00)	3,500.00	-	0.00%	-	3,500.00
Black Canyon Of The Gunnison National Park	BLCA	080	509,987.00	3,500.00	509,987.00	7.42%	63,184.04	66,684.04
Brown v Board of Education National Historical Park	BRVB	090	(8,255.00)	3,500.00	-	0.00%	-	3,500.00
Canyon de Chelly National Monument	CACH	100	25,376.00	3,500.00	25,376.00	0.37%	3,143.92	6,643.92
Capulin Volcano National Monument	CAVO	120	103,215.00	3,500.00	103,215.00	1.50%	12,787.66	16,287.66
Carlsbad Caverns National Park	CAVE	130	835,885.00	3,500.00	835,885.00	12.16%	103,560.66	107,060.66
Casa Grande Ruins National Monument	CAGR	140	39,143.00	3,500.00	39,143.00	0.57%	4,849.56	8,349.56
Chaco Culture National Historical Park	CHCU	160	70,384.00	3,500.00	70,384.00	1.02%	8,720.12	12,220.12
Chamizal National Memorial	CHAM	180	5,365.00	3,500.00	5,365.00	0.08%	664.69	4,164.69
Channel Islands National Park	CHIS	200	26,588.00	3,500.00	26,588.00	0.39%	3,294.08	6,794.08
Chickasaw National Recreation Area	CHIC	220	11,096.00	3,500.00	11,096.00	0.16%	1,374.72	4,874.72
Chiricahua National Monument	CHIR	240	156,693.00	3,500.00	156,693.00	2.28%	19,413.23	22,913.23
Coronado National Memorial	CORO	260	10,984.00	3,500.00	10,984.00	0.16%	1,360.85	4,860.85
Curecanti National Recreation Area	CURE	280	(4,115.00)	3,500.00	-	0.00%	-	3,500.00
El Malpais National Monument - Visitors Center	ELMA	590	21,430.00	3,500.00	21,430.00	0.31%	2,655.04	6,155.04
El Morro National Monument	ELMO	300	(1,404.00)	3,500.00	-	0.00%	-	3,500.00
Eugene O'Neill National Historic Site	EUON	510	(579.00)	3,500.00	-	0.00%	-	3,500.00
Ft. Bowie National Historic Site	FOBO	320	1,295.00	3,500.00	1,295.00	0.02%	160.44	3,660.44
Ft. Davis National Historic Site	FODA	340	36,350.00	3,500.00	36,350.00	0.53%	4,503.53	8,003.53
Ft. Larned National Historic Site	FOLS	360	(8,271.00)	3,500.00	-	0.00%	-	3,500.00
Ft. Scott National Historic Site	FOSC	380	(4,903.00)	3,500.00	-	0.00%	-	3,500.00
Ft. Union National Monument	FOUN	400	4,884.00	3,500.00	4,884.00	0.07%	605.10	4,105.10
Gila Cliff Dwellings National Monument	GICL	420	22,979.00	3,500.00	22,979.00	0.33%	2,846.95	6,346.95
Golden Spike National Historical Park	GOSP	440	68,569.00	3,500.00	68,569.00	1.00%	8,495.25	11,995.25
Great Basin National Park	GRBA	450	200,821.00	3,500.00	200,821.00	2.92%	24,880.40	28,380.40
Great Sand Dunes National Park & Preserve	GRSA	460	916,342.00	3,500.00	916,342.00	13.33%	113,528.76	117,028.76
Guadalupe Mountains National Park	GUMO	430	255,496.00	3,500.00	255,496.00	3.72%	31,654.28	35,154.28
Hubbell Trading Post National Historic Site	HUTR	480	(83,405.00)	3,500.00	-	0.00%	-	3,500.00
John Muir National Historic Site	JOMU	500	(21,431.00)	3,500.00	-	0.00%	-	3,500.00
Juan Bautista de Anza National Historic Trail	JUBA	490	N/A	3,500.00	N/A	0.00%	-	3,500.00
Lake Mead National Recreation Area	LAKE	540	54,943.00	3,500.00	54,943.00	0.80%	6,807.08	10,307.08
Lake Meredith National Recreation Area	LAMR	560	(1,825.00)	3,500.00	-	0.00%	-	3,500.00
Lewis & Clark National Historic Trail	LECL	530	(583.00)	3,500.00	-	0.00%	-	3,500.00
Little Bighorn Battlefield National Monument	LIBI	570	12,422.00	3,500.00	12,422.00	0.18%	1,539.00	5,039.00
Lyndon B Johnson National Historical Park - JCVC	LYJO	520	(61,501.00)	3,500.00	-	0.00%	-	3,500.00
Mojave National Preserve - HQ	MOJA	550	19,634.00	3,500.00	19,634.00	0.29%	2,432.52	5,932.52
Montezuma Castle National Monument	MOCA	580	333,929.00	3,500.00	333,929.00	4.86%	41,371.61	44,871.61
Navajo National Monument	NAVA	600	6,167.00	3,500.00	6,167.00	0.09%	764.05	4,264.05
Nicodemus National Historic Site	NICO	610	4,456.00	3,500.00	4,456.00	0.06%	552.07	4,052.07
Organ Pipe Cactus National Monument	ORPI	620	1,243.00	3,500.00	1,243.00	0.02%	154.00	3,654.00
Padre Island National Seashore	PAIS	640	100,298.00	3,500.00	100,298.00	1.46%	12,426.26	15,926.26
Palo Alto Battlefield National Historical Park	PAAL	650	4,018.00	3,500.00	4,018.00	0.06%	497.80	3,997.80
Pecos National Historical Park	PECO	660	94,448.00	3,500.00	94,448.00	1.37%	11,701.49	15,201.49
Petroglyph National Monument	PETR	670	123,447.00	3,500.00	123,447.00	1.80%	15,294.27	18,794.27
Pinnacles National Park	PINN	680	120,911.00	3,500.00	120,911.00	1.76%	14,980.08	18,480.08
Port Chicago Naval Magazine National Memorial	POCH	685	N/A	3,500.00	N/A	0.00%	-	3,500.00
Saguaro National Park	SAGU	700/800	1,138,851.00	3,500.00	1,138,851.00	16.57%	141,096.16	144,596.16
Salinas Pueblo Missions National Monument	SAPU	720	(50,421.00)	3,500.00	-	0.00%	-	3,500.00
San Antonio Missions National Historical Park	SAAN	730	77,417.00	3,500.00	77,417.00	1.13%	9,591.46	13,091.46
San Francisco Maritime National Historical Park	SAFR	750	N/A	3,500.00	N/A	0.00%	-	3,500.00
Sand Creek Massacre National Historic Site - HQ	SAND	770	1,569.00	3,500.00	1,569.00	0.02%	194.39	3,694.39
Santa Fe National Historic Trail	SAFE	690	N/A	3,500.00	N/A	0.00%	-	3,500.00
Santa Monica Mountains National Recreation Area	SAMO	740	(17,729.00)	3,500.00	-	0.00%	-	3,500.00
Sunset Crater Volcano National Monument	SUCR	930	41,389.00	3,500.00	41,389.00	0.60%	5,127.83	8,627.83
Timpanogos Cave National Monument	TICA	760	56,824.00	3,500.00	56,824.00	0.83%	7,040.12	10,540.12
Tonto National Monument	TONT	780	19,536.00	3,500.00	19,536.00	0.28%	2,420.38	5,920.38
Trail of Tears National Historic Trail	TRTE	790	N/A	3,500.00	N/A	0.00%	-	3,500.00
Tule Springs Fossil Beds National Monument	TUSK	830	N/A	3,500.00	N/A	0.00%	-	3,500.00
Tumacácori National Historical Park	TUMA	820	(125.00)	3,500.00	-	0.00%	-	3,500.00
Tuzigoot National Monument	TUZI	840	7,835.00	3,500.00	7,835.00	0.11%	970.71	4,470.71
Walnut Canyon National Monument	WACA	860	150,606.00	3,500.00	150,606.00	2.19%	18,659.09	22,159.09
Washita Battlefield National Historic Site	WABA	870	(4,039.00)	3,500.00	-	0.00%	-	3,500.00
Whiskeytown National Recreation Area	WHIS	880	(2,958.00)	3,500.00	-	0.00%	-	3,500.00
White Sands National Park	WHSB	900	630,961.00	3,500.00	630,961.00	9.18%	78,171.93	81,671.93
Wupatki National Monument	WUPA	920	59,445.00	3,500.00	59,445.00	0.86%	7,364.85	10,864.85
			6,527,185.00	248,500.00	6,872,842.00		851,500.00	1,100,000.00

Appendix D: Western National Parks FY26

Direct Annual Aid Quick Reference Guide & Payment Request Form

Plan Ahead

- All requests must be submitted between October 1, 2025 and August 31, 2026 to allow sufficient time for processing. Requests submitted outside of these dates may not be approved. Submit requests a minimum of two weeks in advance of need (exceptions may apply) to the appropriate Operations Manager.
- Approvals of events that occurred in the past is not guaranteed.
- Inventory requests must be approved by Western National Parks (WNP) prior to removing items from the park store.
- Junior Ranger activity booklet reprint requests must be submitted by March 1 of the fiscal year to ensure delivery prior to the end of the fiscal year. Requests submitted after March 1 will be considered on a case-by-case basis. Reprints should be requested by filling out the [Creative Request Form](#) and submitting it to your Operations Manager.

Appropriate Usage

Direct annual aid is meant to directly support and add value to interpretation, research, education, and outreach in National Park Service (NPS) sites. Below are examples of appropriate and inappropriate uses of direct annual aid (See [Aid to Parks Handbook](#) page 6). This is NOT a complete list. Contact your Operations Manager for guidance as needed.

Appropriate Uses	Inappropriate Uses
Presenter fees	Gifts (funds or inventory for NPS staff)
Interpretive displays	Retirement celebrations for NPS staff
Purchase of park store inventory	NPS operational/planning/regional meetings
Dues and subscriptions (e.g. magazine subscriptions, chamber of commerce dues)	Food/beverages for events where attendance of NPS staff is greater than 25% of total participation
Supplies for interpretive, educational, and outreach events and programs	NPS uniforms (e.g. park shirts, hats)
Printing park unigrids or site bulletins	General park infrastructure and maintenance
Junior Ranger activity booklet reprint, revision, or development	
Junior Ranger supplies	
NPS staff and intern training and development focused on education and/or interpretation	

Spending Request Component Requirements

Don't forget to fill in and/or supply the following

- Amount requested
 - › Enter the exact amount if known, including sales tax and/or shipping charges.
 - › Enter an estimate if exact amount is unknown, including estimated sales tax and/or shipping charges.
 - › If requesting inventory, enter total value based on cost of goods, not retail price.
- Date required
 - › Provide the date the funds and/or items are needed. A minimum notice of two weeks is required to allow time for approval and processing.
- Method of payment
 - › Include whether the request will be paid for by check or credit card.
 - › If paying with a check, include mailing address.
- Name(s) of recipient(s)
 - › Enter name(s) of individual(s) or business(es).
 - › If entering names of individual(s) or business(es), supply IRS Form W-9 for each individual and/or business.
- Interpretive and/or educational purpose
 - › Include name of event.
 - › Specify event date.
 - › Provide list of attendees (highlighting NPS participants).
 - › Describe how funds will be used to enhance park themes, interpretation, education, research, and/or the visitor experience.
- Signature of current or acting superintendent
- Supporting documents (as applicable)
 - › Include vendor quote and/or documentation supporting pricing.
 - › Include vendor-completed order forms.
 - › Include IRS Form W-9.

Important Facts

- Direct annual aid must be used on or before September 30 in the fiscal year allocated. See Appendix F in [Aid to Parks Handbook](#) for policy.
- Direct annual aid cannot be carried over to the next fiscal year. See Appendix E in [Aid to Parks Handbook](#) for policy.
- Past approval does not guarantee current or future approval.

Please refer to the [Aid to Parks Handbook](#) for additional information.

WNP Direct Annual Aid FY26

Request Form

Park _____ Phone _____

Park Contact _____ Email _____

Type of request (select one) Direct annual aid____ Research Fiduciary fund Grant

Complete sections A, B, & C

Complete sections A & B only

Section A

Amount Requested \$ _____ Date Required (submit request minimum two weeks prior) _____

Western National Parks Association (WNP) may contact you seeking more information to help promote and support your program as well as share successes with members and supporters. **WNP requires documentation of all expenditures (receipts, invoices, W-9s) for auditing and accountability as noted in RM-32: 11.4. Approvals of events that occurred in the past is not guaranteed.**

Request Type (check one)

- Purchase inventory with direct annual aid. This item is from stock (itemized list attached).
- Fiduciary fund or research grant name.
- Purchase of third-party goods and/or services (WNP approval required prior to ordering from or committing to vendor).

Method of Payment (check one)

- Credit card payment by WNP to _____
- Check payable to _____

Mail check to _____

City/State/Zip _____

Unless otherwise specified, the check will be returned to the park contact listed above for transmittal. A W-9 is required for all personal services including cultural demonstrators, honorariums, and so on. No checks will be disbursed until a W-9/social security number is provided. For privacy, do not write social security numbers on this form.

This is a request by the National Park Service (NPS) for a donation from WNP to award a monetary grant to a specific individual who will be providing a needed public service as determined and authorized by the NPS. It is understood and agreed that by making such a donation, WNP does so solely as a public service. It is fully understood that WNP assumes no right to select the individual recipient of the grant, nor does WNP assume any supervision or control over nor any right to control or supervise the individual chosen by the NPS to receive the grant. Under no circumstances will the individual receiving the grant be considered an employee or agent of WNP. Payment is made by WNP solely as a donation to benefit the general public. Any donation by WNP made payable to a specific individual will be delivered to the NPS so the NPS can deliver payment to the individual. WNP will thereafter issue a 1099-MISC to the recipient at year end according to IRS regulations.

Section B

General description of fund usage including goal(s) and purpose (What is being purchased? How will the funds support the NPS mission?) _____

Section C

Select the category and usage for desired funds from the boxes below and answer questions 1–5.

Category (check one)	Usage (check one)
<input type="checkbox"/> Author event <input type="checkbox"/> Community outreach <input type="checkbox"/> Cultural demonstration(s) <input type="checkbox"/> Interpretive program and/or event(s) <input type="checkbox"/> Junior Ranger program <input type="checkbox"/> Naturalization ceremony <input type="checkbox"/> Open house <input type="checkbox"/> Professional development <input type="checkbox"/> Publication development and/or printing <input type="checkbox"/> Tribal consultation(s) <input type="checkbox"/> Volunteer/VIP recognition <input type="checkbox"/> Other (specify) _____	<input type="checkbox"/> Inventory <input type="checkbox"/> Dues and subscriptions (e.g. magazine, chamber of commerce) <input type="checkbox"/> Event and program supplies <input type="checkbox"/> Fees and rentals (e.g. author/demonstrator fees, exhibit booth fee) <input type="checkbox"/> Food and refreshments <input type="checkbox"/> Honorarium <input type="checkbox"/> Interpretive displays <input type="checkbox"/> Junior Ranger book reprint, revision, or new development <input type="checkbox"/> Junior Ranger supplies <input type="checkbox"/> Park unigrid or site bulletin <input type="checkbox"/> Product purchases or development <input type="checkbox"/> Travel expenses <input type="checkbox"/> Other (specify) _____

1) What primary interpretive theme does this support for your park? _____

2) Who is the primary/target audience? (check one) General visitor General youth Junior Ranger
 Local community VIP Affiliated Tribe Other _____

3) Estimated number of visitors served _____

4) Have you attached supporting documentation? W-9 Estimate/invoice/detailed list of items requested

5) If food/beverage will be served, what estimated percentage of attendees will be NPS staff? _____



Current or Acting Superintendent's signature for request approval

Date

For WNP Use Only Approved Not Approved

Authorization Signature _____ Date _____

GL Acct. # _____

Request # _____

Request # _____



western national parks

Appendix E:

Direct Annual Aid Carryover Policy

Prior to fiscal year 2016 (FY16), WNP partner parks had the ability to carry over any unused direct annual aid funds. That process was halted at the beginning of FY16 due to

- Excess amount of carryover balances, some tied to no specific planned usage.
- Operational challenges and additional capacity needed to effectively manage this policy.
- Tracking and reporting challenges due to the use of aid dollars when expenditure is made in one fiscal year for a future fiscal year.
- Challenges in reporting the impact of annual aid on a yearly basis.

Appendix F:

Direct Annual Aid Prepaid Expense Policy

Direct annual aid funds cannot be used to prepay expenses to support events or needs in a future fiscal year, meaning direct annual aid funds allocated in FY26 CANNOT be used to pay for expenses that will occur in fiscal year 2027 (FY27). This policy exists for several reasons.

As a nonprofit organization that is accountable to the public it serves, WNP must be able to report how funds are used to support its mission. WNP typically reports on the use of aid annually, and the reports are tied to the financial statement. Providing the public with accurate reporting on fund usage and its effect becomes a challenge if funds are not used in the same year they are allocated. See [Appendix E](#) for policies and information regarding carryover aid and prepaid expenses.

WNP had a practice for many years of honoring carryover but stopped due to enormous challenges caused by the way the carryover was managed prior to fiscal year 2011. While a prepaid request is not a carryover request in a technical sense, allowing such requests could complicate and delay correcting this long-standing phenomenon.

Prepayment affects the net income at both the park and organization level. Direct annual aid is an expense item to the net income of a park in the year used. Prepaid expenses are initially recorded as assets on the balance sheet (not affecting net income) and are expensed in the future income statement. Using FY26 as an example: if a park chooses to use FY26 direct annual aid to pay for an event in FY27, the park's FY26 net income will be greater than if the direct annual aid was expensed in FY26. This effect is important because direct annual aid for a park is calculated based on the park's net income pro-rata share of the organization's net income for all parks. If a park were to spend allocated funds from FY26 in FY27, the change in timing of expenses would result in the park receiving a greater portion of the total direct annual aid budgeted in fiscal year 2027 than appropriate. This effect ultimately influences the amount of direct annual aid available for all parks.