



## City of Spokane Park Board Urban Forestry Tree Committee Meeting

4:15 p.m. Tuesday, April 2, 2024  
Hybrid in-person and WebEx virtual meeting  
Katie Kosanke - Urban Forester

### **Committee Members:**

- X Kevin Brownlee – Chair
- Nick Sumner (Absent – Excused)
- X Kevin Cash
- Kris Neely (Absent – Excused)
- Hannah Kitz – alternate – (Absent)

### **Parks Staff:**

Katie Kosanke  
Karin Cook

### **Guests:**

Michael Terrell  
Logan Callen

## **SUMMARY**

- Michael Terrell shared Design Standards and Planting Details update.
- Katie Kosanke presented Urban Forestry spring updates.
- A recap of the Urban Forestry Citizens Advisory Committee meeting was provided.
- A brief monthly Urban Forestry update was shared.
- The financial report was shared.

The next regularly scheduled meeting is 4:15 p.m. Tuesday, April 30, 2024.

# MINUTES

The meeting was called to order at 4:17 p.m. by committee chair Kevin Brownlee.

**Public Comment:** None

**Action Items:** None

**Discussion Items:**

## 1. Design Standards and Planting Details Update – Michael Terrell

Katie indicated a request from stakeholders prompted some changes to the Design Standards and Planting details to allow more trees to be planted and to be less restrictive with planting distances. Through research done by Mike Terrell it was discovered that the City of Spokane is one of the most overly restrictive cities in the nation regarding planting off sets. The overly restrictive standards were in place so trees would be far enough from utilities that if the utilities needed serviced trees wouldn't be damaged. Tree roots have been found to get into outdated leaking sewer lines, but not water lines or other utilities. They generally can bore underground, well under roots to do the work and not effect trees.

- a. Mike advised the work on the project has been challenging and is a communication between Urban Forestry (which includes the City Urban Forestry and Urban Forestry as an industry), arborists, and Landscape Architects who are tasked to design streetscapes, commercial projects, and public works projects. He indicated the goal of Urban Forestry and Landscape Architects is to get more trees planted and have more trees be successful. The process started in 2021 with a tree summit staff discussion to look at communication issues and the process for street trees and landscape permits.
- b. Some items being reviewed are street tree plantings and conflicts with signs and clearance between street trees and other improvements and work is being done to identify issues, however not all items have been resolved. Some challenges have been with signs and the correct placement and distance between signs and trees, and the requirement that street trees be a minimum of fifteen feet from underground utilities. A memorandum of understanding has recently been put in place that will allow for a minimum of 5 feet from underground utilities.
- c. Standardization of street tree details and notes.
- d. Mike reviewed input received from Stakeholders and Urban Forestry notes to help determine a set of details that can be used.
- e. On the street tree planting details, the notes have been put on the right-hand side of the page to be easily seen.
- f. It was noted that the Arborist is responsible for the tree permit and planting process.
- g. Planting detail diagrams include street tree planting, street tree planting with curb and sidewalk, street tree planting with tree grate, street tree planting on a slope, street tree planting in rain garden and street tree planting of conifer trees. There previously wasn't a street tree planting with tree grate detail and there has been some discussion whether root barriers are needed or not. There was no tree detail previously for street tree planting in rain gardens, and feedback was received from landscape architects that they hadn't been allowed to plant in rain gardens. The new rain garden detail will show there is opportunity to plant in these areas. There also wasn't an Evergreen tree planting detail and that has been included

now under street tree planting for conifers to make sure Evergreen trees are planted correctly.

- h. Some outstanding issues and comments received were regarding types of mulch that can be used, designation between public row areas and private property, wanting more species of Maple trees on the approved street tree listing, standardized notes and changes in requirements post permit drawing approval.
- i. It was noted that the Arborist is responsible for the tree permit and planting process and the Landscape Architect is responsible for certifying the project was installed per plan.

Additional discussion took place regarding the offsets for underground utilities and city oversight regarding tree planting and landscape requirements on private property. Katie advised it will take time to make the changes regarding offsets and that an internal MOU has been put in place to allow a 5ft offset. She also indicated updates with this information still need to be put on the website. Mike indicated the city has oversight of trees in the right-of-way even though the abutting property owner is responsible for trees and sidewalks in ROW. He indicated trees on private property are wholly the responsibility of the property owner and Landscape Architects believe the City should have less say in the landscape requirements on private property. Katie advised Development Services wanted some standard for planting internal required landscaping with intention of it growing, succeeding, and doing well. The requirements are for consistency and to ensure proper planting.

## 1. **Urban Forestry Spring Updates – Katie Kosanke**

- a. **Earth Day/Arbor Day Symposium** – An Earth Day/Arbor Day Symposium will take place at On-Track Academy on April 13. They will be giving away free tree seedlings, and will have vegetable and house plant starts, educational booths, crafts and more. They will also be renewing their Tree Campus USA accreditation.
- b. **Downriver Tree Planting** - Restoration Planting at Downriver Golf Course will take place in April. Many trees have been lost on the course and UF will be planting replacement trees and adding species diversity.
- c. **Qualchan Golf Course Tree Planting** – The first round of planting will be done toward the end of April to add a row of Pine trees that will be a buffer between the highway and the course. Some trees will also be planted between holes for improved playability. Community volunteers will be assisting with the plantings.
- d. **Arbor Day at Finch** – The Arbor Day Celebration at Finch Arboretum will be April 27. There will be music and free refreshments, educational booths, and a tree planting. There will be a Tree City USA award ceremony and we will be celebrating 21 years as a Tree City USA.
- e. **SpoCanopy Street Tree Plantings** – Through SpoCanopy, our partnership with the Lands Council, 80 street trees will be planted through a Washington DNR grant and UF will be assisting with plantings on May 7 and May 8. The Lands Council will also be planting additional trees throughout the week with other agencies. Sign up to volunteer is open now. TLC received an Avista sponsorship and will have food trucks at the planting events and provide free lunch to volunteers.

- f. **Other Misc. Plantings** – Miscellaneous tree planting will be taking place throughout the park system including new and replacement tree plantings, donation tree plantings and more. A program is being worked on with the Downtown Spokane Partnership to help incentivize tree replacements prior to Expo and free trees will be offered to abutting property owner. Abutting property owners are responsible for the street trees. Free trees will be offered, and the abutting property owner will be responsible to hire an arborist to plant the replacement trees.
- g. **Scale-up SpoCanopy for IRA Grant** – SpoCanopy is scaling up and outreach is being done for free tree planting opportunities in the shaded areas on the map where the federal IRA Grant funds will be used to plant trees. UF wants to have planting projects ready to go so once contracts are in place with contractors, they will be able to move forward with the plantings.
- h. **Spring Tree Care Education** – Promoting planting video and handing out stewardship guides. The guides have great tree care information and will also be available at the Arbor Day Celebration.

### **Standing Report Items:**

1. Citizen Advisory Report – Katie Kosanke

Katie gave a brief recap of the Urban Forestry Citizen Advisory Committee (UFCAC) meeting.

2. Urban Forestry Monthly Update – Katie Kosanke

- a. The UF Crew continues to work on dead tree removals, however most of the removals were done over the winter with the assistance of the Park Operations crew.

3. Urban Forestry Financial Report – Katie Kosanke

Katie presented the February financial report. She reported UF is doing well and hasn't had any big purchases yet this year. She did advise that UF will be placing a tree order soon and will also be moving forward with some contract work.

**Other Discussion Items:** None

**Adjournment:** The meeting adjourned at 5:14 p.m.

The next regularly scheduled meeting is 4:15 p.m. Tuesday, April 30, 2024.





# Spokane Tree Standards and Details

Mike Terrell, PLA | 4/2/2024





# Agenda

1. Process
2. Street Trees, Signs and Clearances
  - a) Street tree plantings and signs
  - b) Clearances between street trees and other improvements
3. Street Tree Details and Notes
  - a) Tree Standard details and notes
  - b) Street with curb and sidewalk
  - c) Street tree with grates
    - Irrigation
    - Standard Grate Size
    - Tree Elevations within the grate
    - Root barrier



# Process

11/12/2021 Tree Summit: Staff Discussion

3/21/22 Stakeholder Meeting

-Stakeholder Comments and Recommendations

-Review and internal discussion

3/15/23 Staff Presentation

3/8/2024 Meeting with Katie Kosanke – Details

4/2/2024 Presentation

# Street Trees, Signs and Clearances

- **Street tree plantings and signs**  
Improved descriptions and requirements, still some work to do with adoption
- **Clearances between street trees and other improvements**  
Improved understanding of utility separations and street tree plantings
  - Still some work to do for consistency: 1/2023 Arboricultural Manual  
<https://static.spokanecity.org/documents/urbanforestry/treefacts/arboricultural-specifications-2023-08-10.pdf>  
3.2.4 Tree Planting Specifications and Standards 3.2.4.A Location Requirement Trees must meet the location requirements of Design Standards 3.5–2. Trees should be planted at sites that meet the following criteria: a. A minimum distance of fifteen (15') feet from driveways b. A minimum distance of ten (10') feet from drainage inlets c. A minimum of twenty (20') feet from drywells d. Without obstructing traffic signs or sight triangles e. A minimum of fifteen (15') feet from underground utilities

# Design Standards

- City of Spokane Design Standards, November 1, 2020  
<https://static.spokanecity.org/documents/projects/street-design-standards-update/spokane-design-standards-v13-2020-11-03.pdf>
- c) Minimum separation distances from the centerline of a tree to other structures or improvements in the planting strip shall be as follows:
  - 1) 10 feet to edge of single-family residential driveway, 15 feet to edge of commercial or multi-family driveway (10 feet may be allowed in some cases);
  - 2) 20 feet to street light luminaire (15 feet may be allowed where lighting pattern is not affected);
  - 3) 10 feet to hydrants and utility poles. Lower limbs must be pruned for full visibility of the hydrant. No new utility pole location shall be established closer than 10 feet to an existing tree;
  - 4) As required to provide an adequate clear sight triangle as defined below and shown in the Appendix;
  - 5) 15 feet to underground duct or pipe;
  - 6) 5 feet from curb cut for drainage;
  - 7) 20 feet from drywell, unless the species permits a closer placement due to crown diameter;

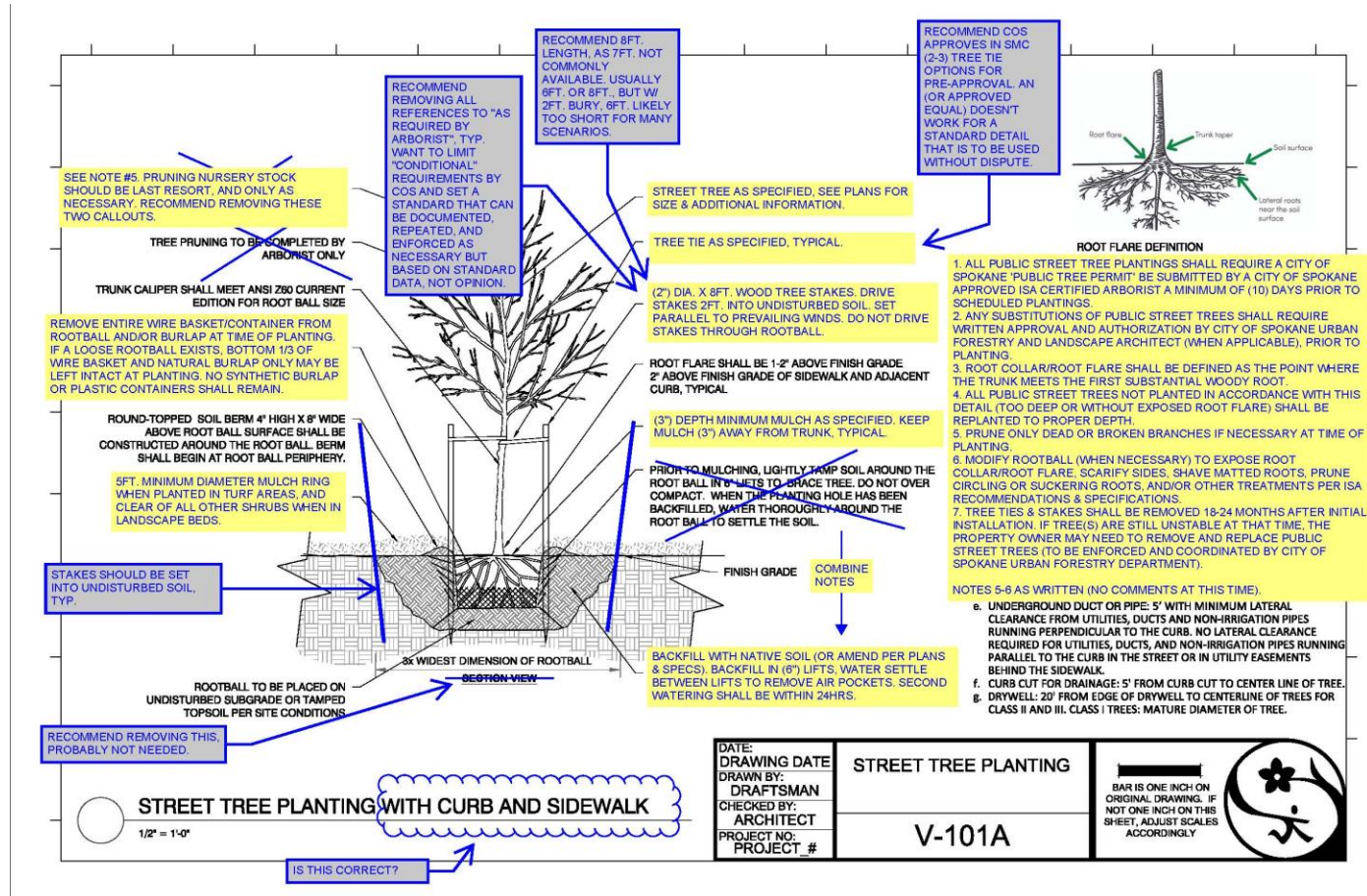


# Street Tree Details and Notes

- Tree Standard details and notes
- Street with curb and sidewalk
- Street tree with grates
- Irrigation
- Standard Grate Size
- Tree Elevations within the grate
- Root barrier



# Input from Stakeholders



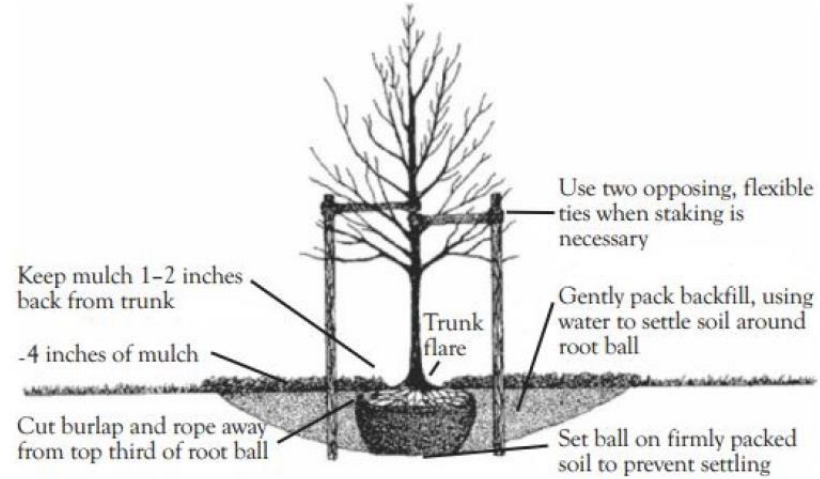


# Research

12/21/21, 12:39 PM

Planting - Pacific Northwest ISA

**American Standard  
for Nursery Stock**  
published by  
**AmericanHort**



*This graphic depicts the recommended tree planting method. Adapted with permission by the International Society of Arboriculture.*

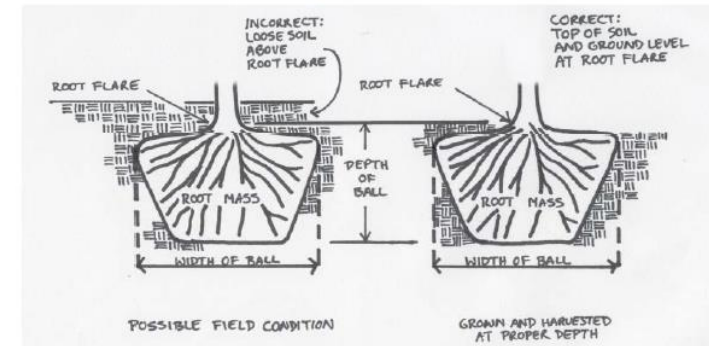
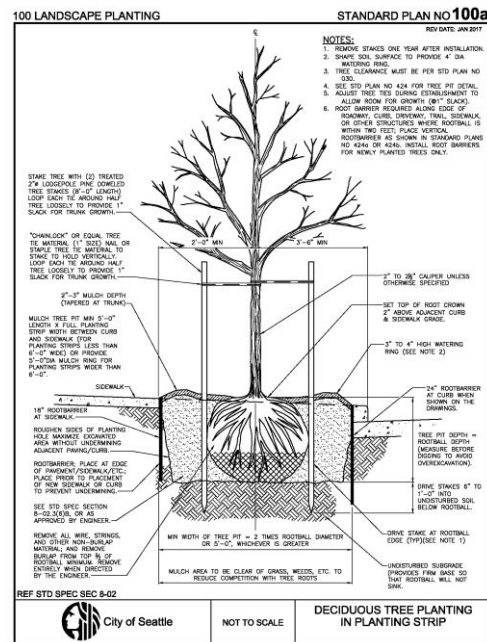
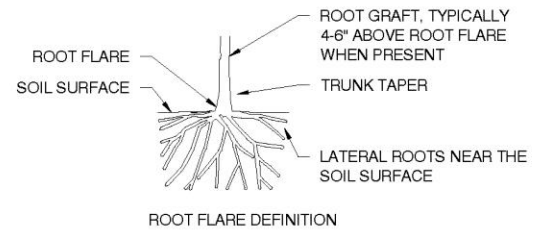
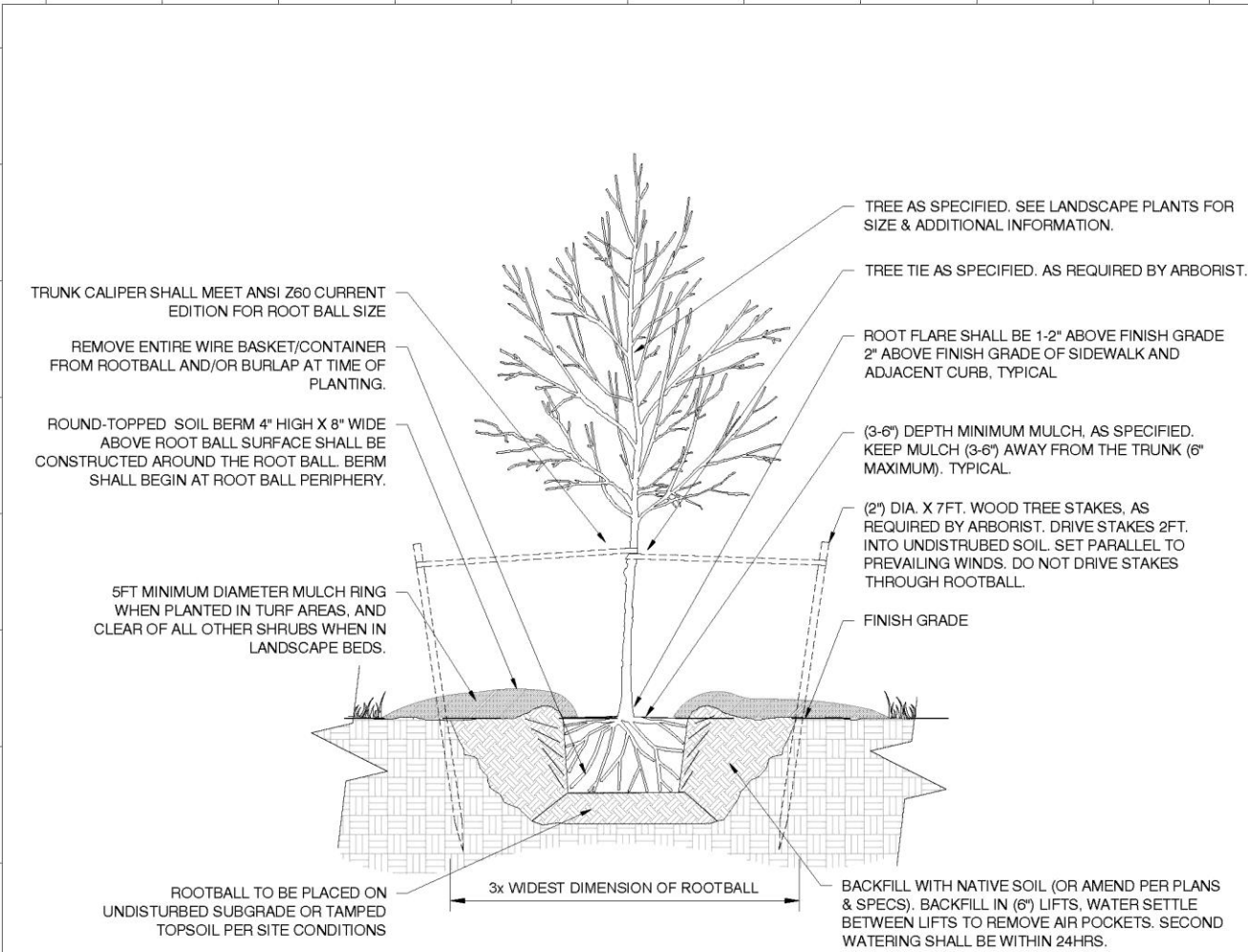


FIGURE 8 – Measurement of root ball depths

AmericanHort.org







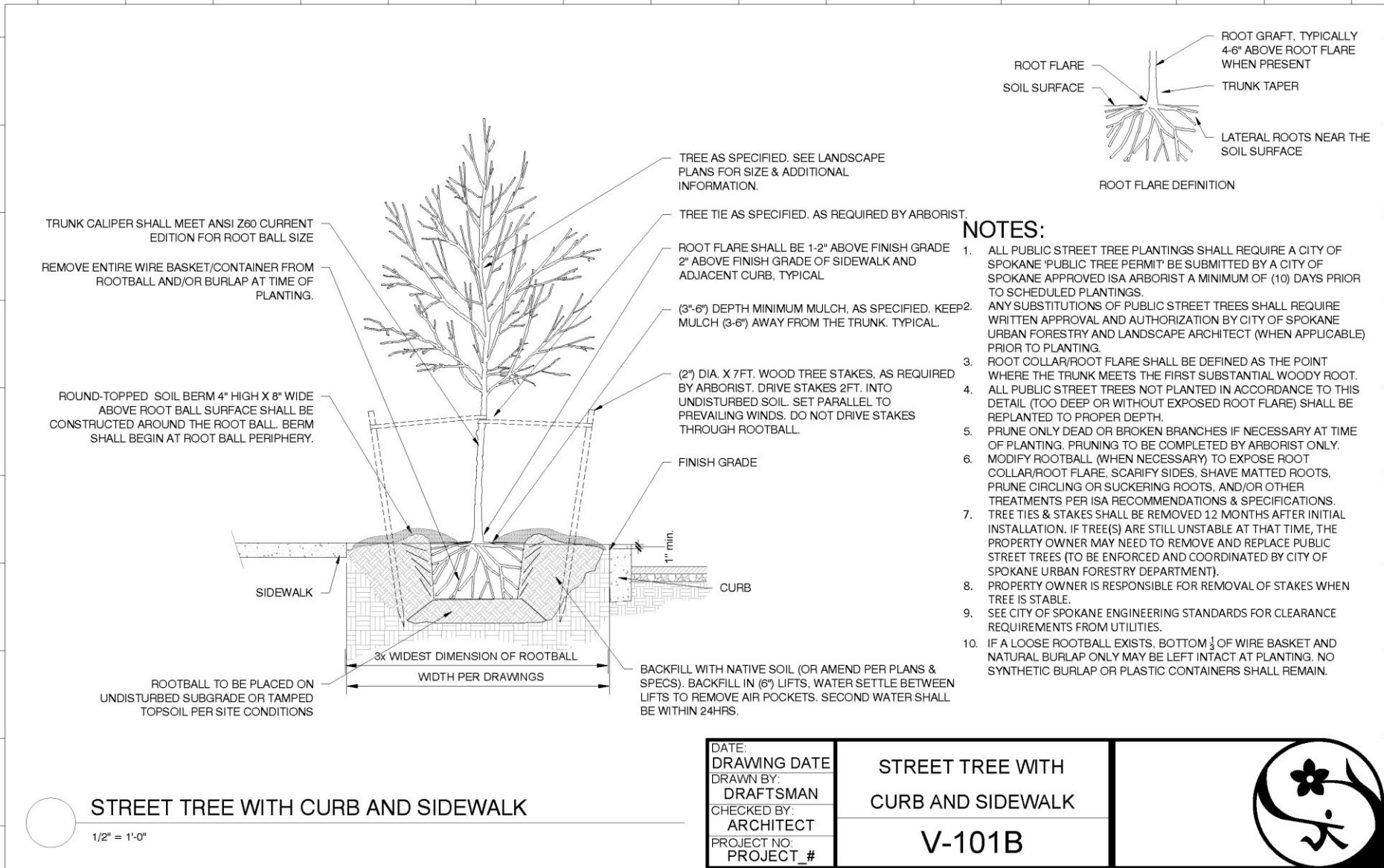
**NOTES:**

1. ALL PUBLIC STREET TREE PLANTINGS SHALL REQUIRE A CITY OF SPOKANE 'PUBLIC TREE PERMIT' BE SUBMITTED BY A CITY OF SPOKANE APPROVED ISA CERTIFIED ARBORIST A MINIMUM OF (10) DAYS PRIOR TO SCHEDULED PLANTINGS.
2. ANY SUBSTITUTIONS OF PUBLIC STREET TREES SHALL REQUIRE WRITTEN APPROVAL AND AUTHORIZATION BY CITY OF SPOKANE URBAN FORESTRY AND LANDSCAPE ARCHITECT (WHEN APPLICABLE) PRIOR TO PLANTING.
3. ROOT COLLAR/ROOT FLARE SHALL BE DEFINED AS THE POINT WHERE THE TRUNK MEETS THE FIRST SUBSTANTIAL WOODY ROOT.
4. ALL PUBLIC STREET TREES NOT PLANTED IN ACCORDANCE TO THIS DETAIL (TOO DEEP OR WITHOUT EXPOSED ROOT FLARE) SHALL BE REPLANTED TO PROPER DEPTH.
5. PRUNE ONLY DEAD OR BROKEN BRANCHES IF NECESSARY AT TIME OF PLANTING. PRUNING TO BE COMPLETED BY ARBORIST ONLY.
6. MODIFY ROOTBALL (WHEN NECESSARY) TO EXPOSE ROOT COLLAR/ROOT FLARE, SCARIFY SIDES, SHAVE MATTED ROOTS, PRUNE CIRCLING OR SUCKERING ROOTS, AND/OR OTHER TREATMENTS PER ISA RECOMMENDATIONS & SPECIFICATIONS.
7. TREE TIES & STAKES SHALL BE REMOVED 12 MONTHS AFTER INITIAL INSTALLATION. IF TREE(S) ARE STILL UNSTABLE AT THAT TIME, THE PROPERTY OWNER MAY NEED TO REMOVE AND REPLACE PUBLIC STREET TREES (TO BE ENFORCED AND COORDINATED BY CITY OF SPOKANE URBAN FORESTRY DEPARTMENT).
8. PROPERTY OWNER IS RESPONSIBLE FOR REMOVAL OF STAKES WHEN TREE IS STABLE.
9. SEE CITY OF SPOKANE ENGINEERING STANDARDS FOR CLEARANCE REQUIREMENTS FROM UTILITIES.
10. IF A LOOSE ROOTBALL EXISTS, BOTTOM 1/3 OF WIRE BASKET AND NATURAL BURLAP ONLY MAY BE LEFT INTACT AT PLANTING. NO SYNTHETIC BURLAP OR PLASTIC CONTAINERS SHALL REMAIN.

1/2" = 1'-0"

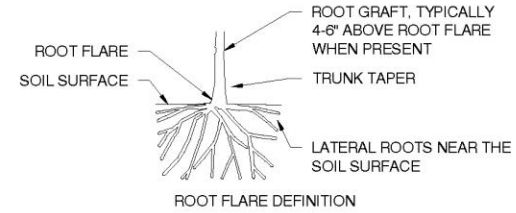
**STREET TREE PLANTING**

DATE:	<b>STREET TREE PLANTING</b>
DRAWING DATE	
DRAWN BY:	<b>V-101A</b>
DRAFTSMAN	
CHECKED BY:	
ARCHITECT	
PROJECT NO:	
PROJECT_#	



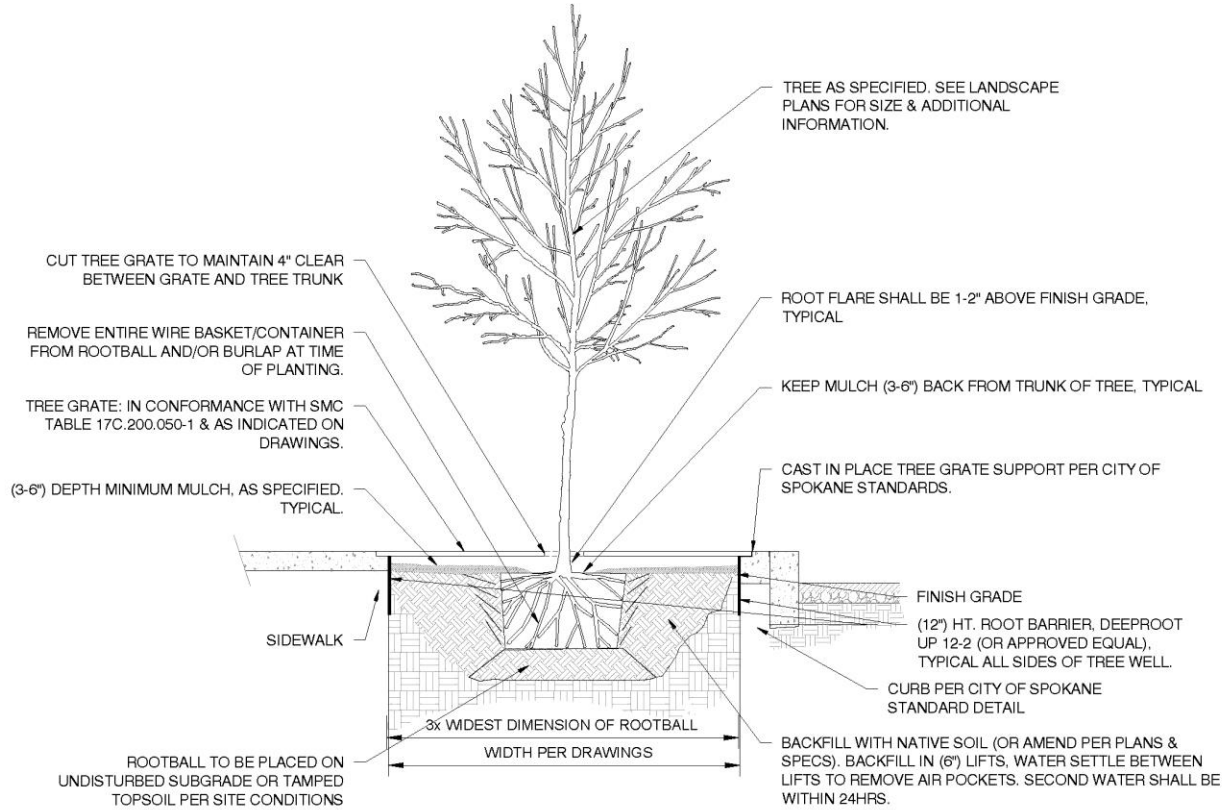
**TREE GRATE NOTES:**

1. TREE WELL BLOCKOUT: CITY OF SPOKANE STANDARD PLAN DETAIL F-107.
2. SEE DRAWINGS FOR TREE GRATE SPECIFICATION
3. TREE GRATE MAINTENANCE: PROPERTY OWNER IS RESPONSIBLE FOR CUTTING PORTIONS OF TREE GRATE TO ACCOMMODATE GROWTH.



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8. SEE CITY OF SPOKANE ENGINEERING STANDARDS FOR CLEARANCE REQUIREMENTS FROM UTILITIES.
9. TREE IRRIGATION: TREES TO BE IRRIGATED WITH TWO (2) MINIMUM 25 GPM BUBBLERS IN DIAGONAL CORNERS OR APPROVED EQUAL.
10. IF A LOOSE ROOTBALL EXISTS, BOTTOM 1/3 OF WIRE BASKET AND NATURAL BURLAP ONLY MAY BE LEFT INTACT AT PLANTING. NO SYNTHETIC BURLAP OR PLASTIC CONTAINERS SHALL REMAIN.



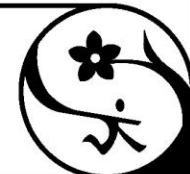
 **TREE WITH TREE GRATE**  
1/2" = 1'-0"

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DRAFTSMAN  
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ARCHITECT  
PROJECT NO:  
PROJECT #

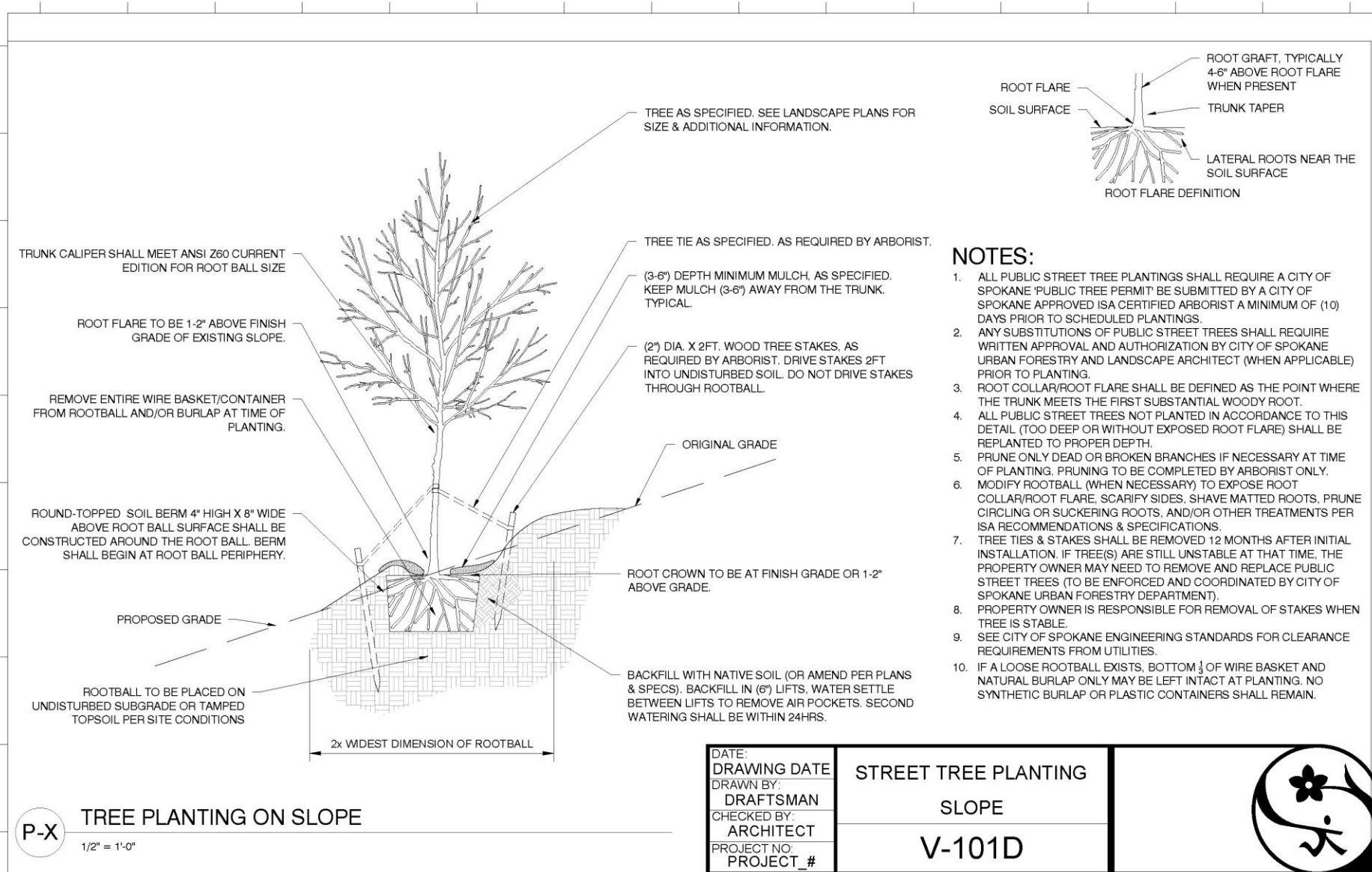
**STREET TREE PLANTING**

**TREE GRATE**

**V-101C**





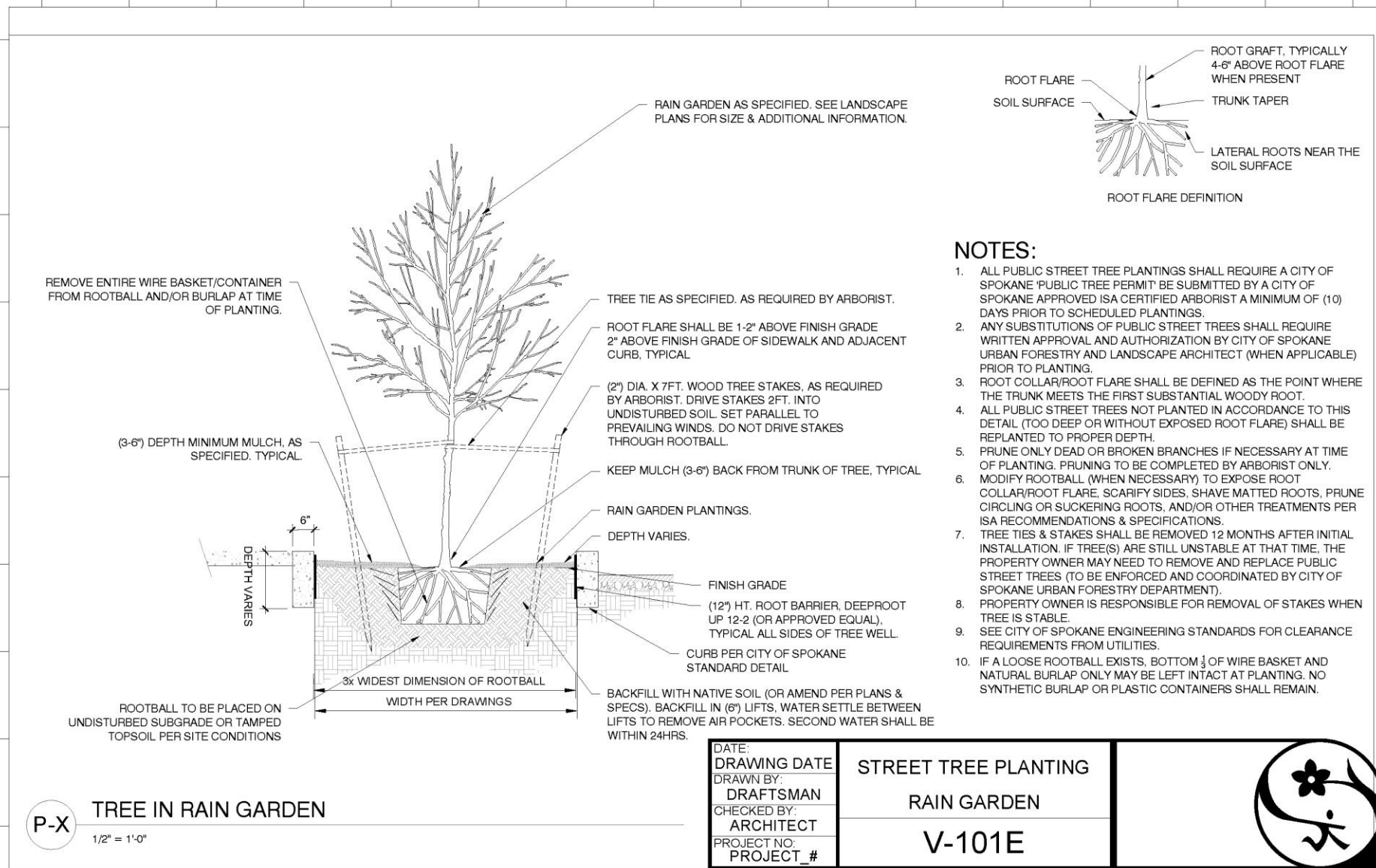


**P-X TREE PLANTING ON SLOPE**  
1/2" = 1'-0"

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DRAWING DATE  
DRAWN BY:  
DRAFTSMAN  
CHECKED BY:  
ARCHITECT  
PROJECT NO:  
PROJECT #

**STREET TREE PLANTING**  
**SLOPE**  
**V-101D**





P-X

TREE IN RAIN GARDEN

1/2" = 1'-0"

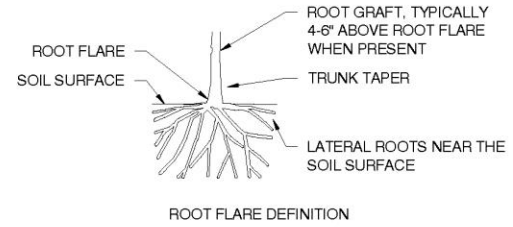
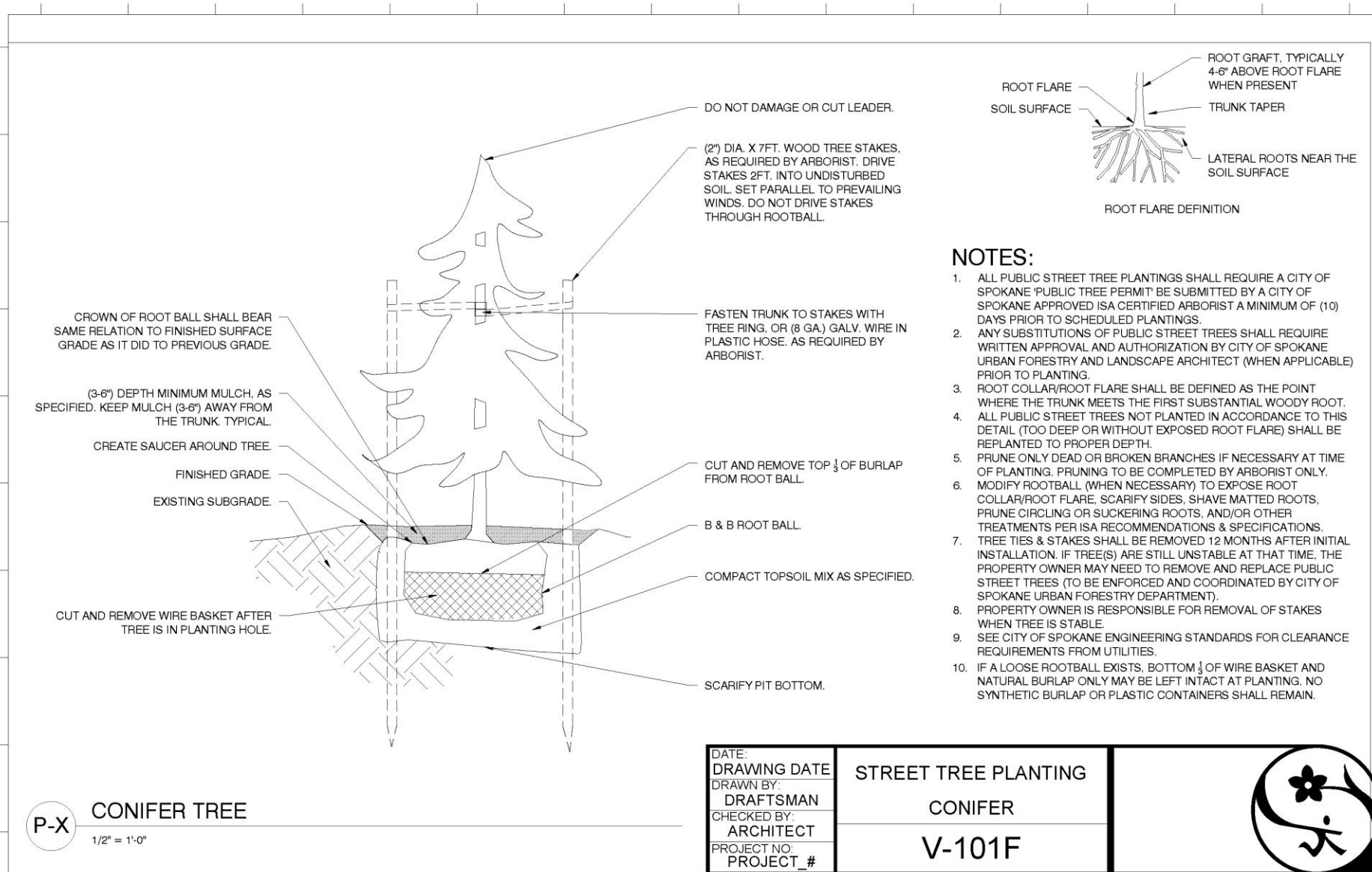
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PROJECT #

STREET TREE PLANTING

RAIN GARDEN

V-101E





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**P-X CONIFER TREE**  
1/2" = 1'-0"

DATE: DRAWING DATE	<b>STREET TREE PLANTING</b>	
DRAWN BY: DRAFTSMAN		
CHECKED BY: ARCHITECT	<b>CONIFER</b>	
PROJECT NO: PROJECT_#	<b>V-101F</b>	



# Outstanding Issues/Comments

- Mulch: It would be great to have a pre-approved list combined from all cos departments for landscape mulches to be used (or not used, either way) in public row areas. There have been significant inconsistencies between urban forestry, planning, engineering, etc. On what is allowed Per the code (not just preference). (I.E. Per smc section 17c.200.110, only organic mulch is specified, but is often contested by Engineering/planning departments because of vicinity to streets and drain structures). **Not sure if this has been resolved.**
- Designation between cos public row areas and private property be respected and enforced appropriately. Many LA's contend that it's wrong that COS dictates/determines what shall be done within the private property boundary when the city has zero liability or responsibility for maintenance, upkeep, establishment, replacement, etc. (I.E. A common comment received, "all trees and shrubs shall be installed per COS standard detail v-101 and v-102".) This is applicable to code required planting and non-code required planting. **This has not been resolved.**
- Maple Trees: It would be great if more species of maple trees were included as part of the approved street tree lists. It is understood the intent of diversifying the urban canopy, but the elimination of entire species is extreme, especially in light of real threats to other species like Emerald Ash Borer, Pine Bark Beetle and Anthracnose in London Plane trees. A possible better solution might be to establish a smc amendment that would define a species percentage per project site requirement. (I.E. On any one project site, no more than 40% of trees may be of one species, no more than 60% of trees may be of one genus, must contain a minimum of 2 genera, etc.)

# Outstanding Issues/Comments

- Standardized notes: Possible SMC amendment that clearly defines and publishes all expected "rubber stamp" universal landscape notes to be included on landscape plans. These notes, like the standard details, should be vetted/reviewed by landscape architects of the professional community for content, suitability, etc. And not just by engineers. New notes seem to show up during every new permit set plan review, with no reference to where those requirements are indicated in the SMC.

Adoption of standard details that include the required notes would resolve this.

- Changes in requirements post permit drawing approval:  
Sign review changes, field personnel rejecting tree species in parking lots after plans have been approved.



# Arborist: Tree Permit | LA Stamped Plans and Cert.



## Online Public Tree Permits

The City of Spokane offers certified arborists the convenient option to pull Public Tree permits online. Applicants can submit applications, track permit status and manage projects in the online Permit Manager.

### GETTING STARTED

To apply for an online public tree permit, you will need the following information:

- Project Location – Street Address or Parcel Number
- Licensed Professional Name and Contact Info – must already be a certified arborist with the City of Spokane and carry valid insurance
- Type of Tree Work, Number of Trees and Location – reference Urban Forestry Quadrant Map
- Estimated Completion Date
- General Description of Work – (ex. "Monroe Street Tree Removal)
- Detailed Description of Work – include more specific project information (ex. "Removing maple tree B2 on back of property")

### APPLYING FOR YOUR PERMIT

Navigate your browser to <https://aca.spokanepermits.org/CitizenAccess> and either Log-in to your account, or Register for an account.

**Step One:** In Engineering tab, click Apply for a Permit

**Step Two:** Choose appropriate license from drop-down menu

**Step Three:** Complete Project Location fields


**Step Four:** Complete Type of Tree Work, Number of Trees, Estimated Completion Date and Descriptions of Work

**Step Five:** Upload additional documents if necessary – (ex. Site Plans)

**Step Six:** Submit permit application

Applicant will receive a confirmation email, and Urban Forestry will contact applicant if additional information is required. Permit status tracking is available under the "My Account" tab.





## Landscape Completion Certification

Rev. 20220317

Upon completion of landscaping/irrigation installation, the project Landscape Architect is required, per Spokane Municipal Code Section 17C.200.090, to conduct a site visit to verify that installation has been constructed in substantial conformance with the approved plans.

Date: 2-9-24 Permit Number: B2300140-BLDC  
 Site Location/Street Address: 3002 E. MISSION SPOKANE WA.  
 Project Name (if Applicable): CHAS MEDICAL CLINIC.

Based on conditions visible at the time of the site inspection, I hereby attest that the landscaping and irrigation improvements appear to have been installed in substantial conformance with the approved plans or as modified in accordance with the procedures found within Spokane Municipal Code Section 17C.200.

**LANDSCAPE CONTRACTOR**  
 Name: J&T Lawncare Inc Phone: 509-469-4365 (509)-939-2227  
 Fax: N/A Email address: \_\_\_\_\_  
 Street Address: 7412 W 49th Ave Spokane, WA 99224  
 City: Spokane State: WA Zip: 99224  
 Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 License No: GREEN 7920L Expiration Date: 9/13/2025

**LANDSCAPE ARCHITECT**  
 Name: Staci Heathman Phone: 509-922-7449  
 Fax: \_\_\_\_\_ Email address: sheathman@mt-la.com  
 Street Address: 1421 N Meadowwood Lane, Suite 150  
 City: Liberty Lake State: WA Zip: 99019

The following exceptions are noted or attached with a revised approved plan: \_\_\_\_\_  
 1 missing Elymus arenarius 'Blue Dune', 2 missing Echinacea x 'Embers Fever', 3 missing Bouteloua gracilis 'Blonde Ambition',  
 1 missing Calamagrostis 'Karl Foerster'

Signature: Staci Heathman Date: 2/13/24  
 License No: \_\_\_\_\_ LA# 22036865 Expiration Date: 3/16/24

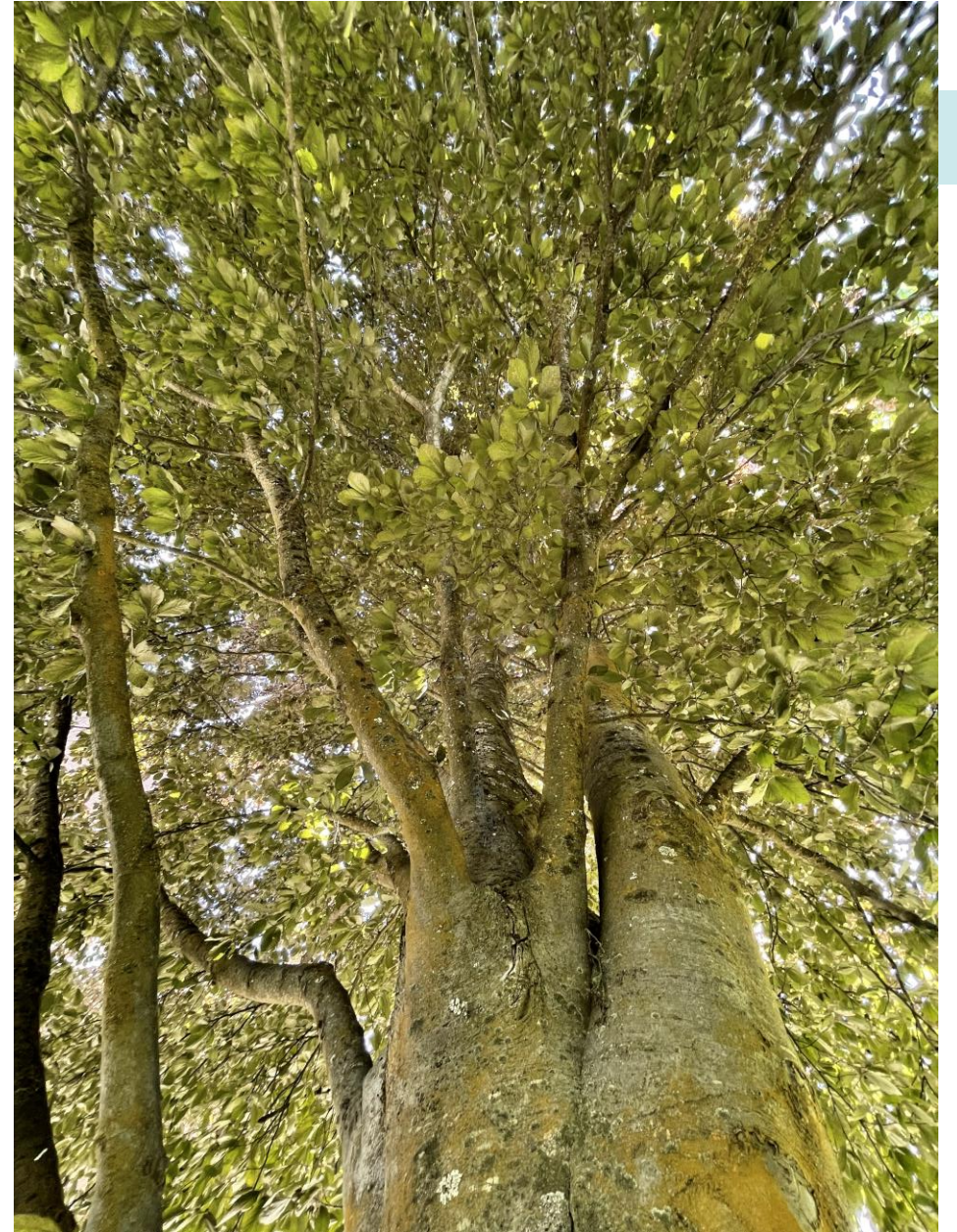
**ADMINISTRATOR APPROVAL**  
 Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Comments: \_\_\_\_\_

Planning & Development 808 West Spokane Falls Boulevard, Spokane, WA 99201  
[www.spokanecity.org](http://www.spokanecity.org) | Phone: 509.625.6300 | Fax: 509.625.6013



# Questions?

Species and Location of this tree?





# Urban Forestry



## Spring Planting & Events Updates

# Earth Day / Arbor Day Symposium



**Saturday, April 13th**



- At On-Track Academy, plus: Hillyard Library, Shaw Middle School, Regal Elementary
- Tree Campus USA Accreditation
- 8000 community tree seedling giveaway! Sponsored by Bartlett.
- Educational Booth, crafts, free swag, free donuts





# Downriver Tree Planting

## Restoration Planting

Ben Nelson, Course Superintendent

First round of re-planting efforts,  
volunteer plantings.

**Date: TBD in April**

- The Lands Council
- Golf Staff
- Community Volunteers
- 60 larch trees



# Qualchan Golf Course Tree Planting



## Course Enhancement Planting

Rob Decker, Superintendent

First round of planting efforts,  
volunteer plantings

- Buffer from HWY
- Plantings between holes for improved playability

**Date: April 23<sup>rd</sup> or 24<sup>th</sup> TBD**

- Spokane Ponderosa
- Golf Staff
- Community Volunteers
- 50 pine trees + 200 seedlings





# Arbor Day at Finch



**Saturday, April 27th**

11am-2pm

- Tree City USA Award Ceremony at noon
  - Celebrating 21 years!
- Ceremonial Tree Planting
- Environmental / educational booths
- Free Kettlecorn / coffee / cocoa,
- Live Music



# SpoCanopy Street Tree Plantings

May 7<sup>th</sup> / 8<sup>th</sup>

- In conjunction with EXPO 50 celebrations
- Partnership with The Lands Council
- 80 street trees by volunteers (40/day)
  - WA DNR Grant
- Open volunteer sign-ups with TLC
- Avista Sponsorship





# Other Misc Plantings



## April/May

New and replacement trees in parks system

- 4 trees at AM Cannon Pool
- Misc Donation trees
- Whitter Park Donation trees
- 2 replacement trees at Underhill Park
- 1 @ Liberty Library, read for trees program
- Approx 10 at Riverfront Park
- Misc Spokane Ponderosa Plantings
- DSP free trees program
- Damage claim replacements
- 200 Seedlings to Shadle Plant Swap
- Another round at Comstock (fall?)

# Scale-up SpoCanopy for IRA Grant

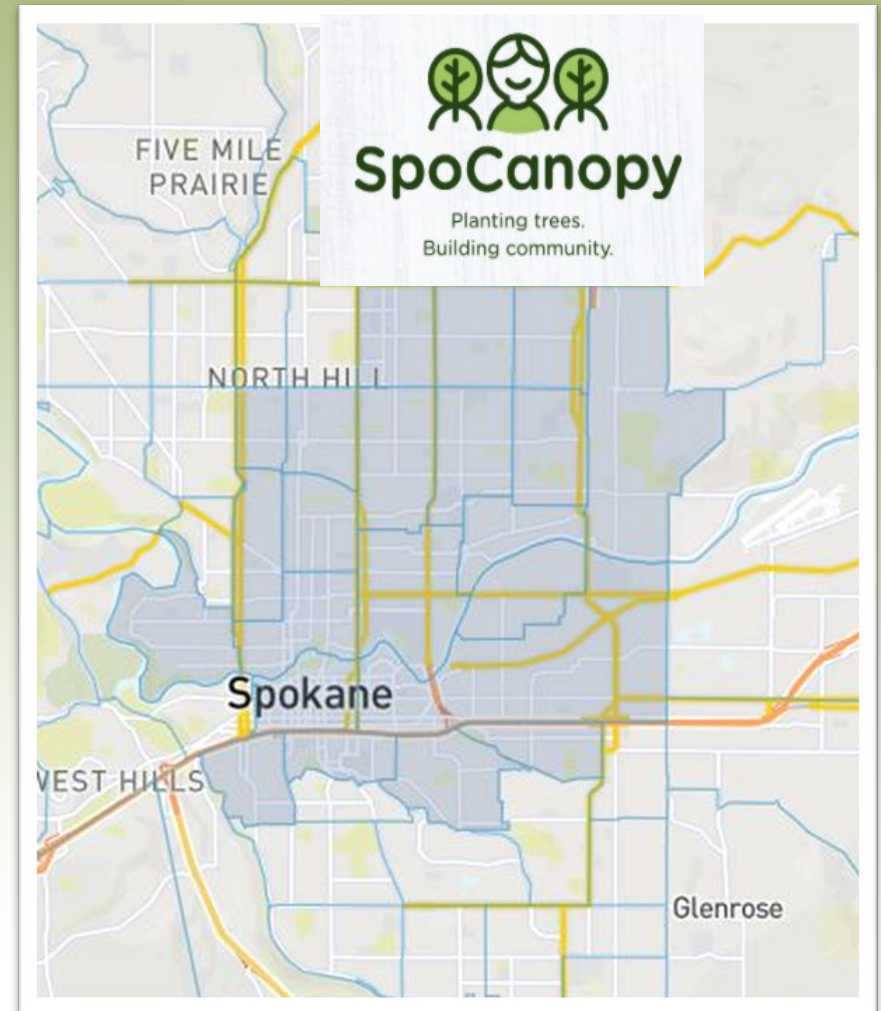
Education/outreach for upcoming planting projects

- Parks
- Street Trees
- Schools

Prepare planting projects ready for implementation.

There will be a significant increase in plantings over the next five years due to the IRA Funding.

Next Steps: Contracts!



# Spring Tree Care Education

Planting Video + Stewardship Guides Distribution



Tree Planting 101

11 months ago | More



Spokane Parks & Recreation

+ Follow

<https://vimeo.com/821815192>





*Questions?*



## Natural Resources - February 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 February Actual	2024 February Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 91,000	\$ 63,835	\$ 3,414	\$ 1,246	\$ (2,168)	\$ 8,899	\$ 27,165	\$ 18,266	9.78%	29.85%	20.07%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
<b>Total Revenue</b>	<b>\$ 157,000</b>	<b>\$ 63,835</b>	<b>\$ 3,414</b>	<b>\$ 1,246</b>	<b>\$ (2,168)</b>	<b>\$ 74,899</b>	<b>\$ 93,165</b>	<b>\$ 18,266</b>	<b>47.71%</b>	<b>59.34%</b>	<b>11.63%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 647,136	\$ 568,939	\$ 43,203	\$ 45,770	\$ (2,567)	\$ 75,316	\$ 78,197	\$ (2,880)	13.47%	12.08%	-1.39%
Temp/Seasonal	\$ 85,839	\$ 85,839	\$ 5,921	\$ -	\$ 5,921	\$ 7,496	\$ -	\$ 7,496	8.33%		-8.33%
Personnel Benefits	\$ 246,719	\$ 214,342	\$ 17,036	\$ 17,421	\$ (385)	\$ 31,749	\$ 32,377	\$ (628)	15.58%	13.12%	-2.46%
Supplies	\$ 35,600	\$ 31,226	\$ 1,796	\$ 2,683	\$ (887)	\$ 2,151	\$ 4,374	\$ (2,223)	6.04%	12.29%	6.24%
Services and Charges	\$ 222,200	\$ 212,885	\$ 14,494	\$ 6,418	\$ 8,076	\$ 14,752	\$ 9,315	\$ 5,437	6.79%	4.19%	-2.59%
Interfund Payments	\$ 23,000	\$ 20,690	\$ 1,192	\$ 2,310	\$ (1,118)	\$ 1,192	\$ 2,310	\$ (1,118)	5.18%	10.05%	4.86%
<b>Subtotal Op. Expense</b>	<b>\$ 1,260,494</b>	<b>\$ 1,133,921</b>	<b>\$ 83,642</b>	<b>\$ 74,601</b>	<b>\$ 9,041</b>	<b>\$ 132,656</b>	<b>\$ 126,573</b>	<b>\$ 6,083</b>	<b>11.75%</b>	<b>10.04%</b>	<b>-1.71%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,260,494</b>	<b>\$ 1,133,921</b>	<b>\$ 83,642</b>	<b>\$ 74,601</b>	<b>\$ 9,041</b>	<b>\$ 132,656</b>	<b>\$ 126,573</b>	<b>\$ 6,083</b>	<b>11.75%</b>	<b>10.04%</b>	<b>-1.71%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,103,494)</b>		<b>\$ (80,228)</b>	<b>\$ (73,355)</b>	<b>\$ 6,873</b>	<b>\$ (57,757)</b>	<b>\$ (33,409)</b>	<b>\$ 24,348</b>			