



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

4:15 p.m. Tuesday, December 2, 2025  
Hybrid in-person and WebEx virtual meeting  
Katie Kosanke - Urban Forester

### Committee Members:

- Kevin Brownlee – Chair (Absent – Excused)
- X Kevin Cash – (Joined at 4:20p.m.)
  - X Lindsey Shaw
  - X Kris Neely
  - X Lee Williams, Alternate (Arrived at 4:19 p.m.)

### Parks Staff:

Katie Kosanke

## SUMMARY

- Katie Kosanke presented Tree City USA Stats.
- A 2026 Work Plan was shared by Katie Kosanke.
- Katie Kosanke provided an Urban Forestry update.
- The October Financials were presented by Katie Kosanke.

The next regularly scheduled meeting is 4:15 p.m. Tuesday February 3, 2025.

## MINUTES

The meeting was called to order at 4:17 p.m. by committee member Lindsey Shaw.

**Public Comment:** None

**Action Items:** None

**Discussion Items:**

1. **Tree City USA Stats** – Katie Kosanke

Katie presented a Tree City USA Summary noting this is our annual report for our accreditation through the Arbor Day Foundation to be an official Tree City USA. An application must be submitted every year. Some of the requirements to be a Tree City USA through the Arbor Day Foundation include spending at least \$2 per capita on Urban Forestry activities and must have a tree board, a tree ordinance and an Arbor Day Celebration. The annual report also documents all the work UF is accomplishing throughout the year.

- a. **Community Trees Planted** – A total of 3,023 trees were planted in 2025. Many trees were planted on city property by Spokane Ponderosa. Seedlings were planted on golf courses in areas where trees were lost. A seedling distribution event was held for Arbor Day and seedlings were also provided for the Shadle Plant Swap. Trees were planted throughout the park system and some bigger trees at the golf courses. Trees were planted through the SpoCanopy program, the grant project, engineering projects, the downtown tree program and at the school yard forest.
- b. **Tree Symposium and Seedling Giveaway** – Urban Forestry partnered with On-Track Academy for their 5<sup>th</sup> Tree Hero Tree Symposium. There was a tree planting demonstration, lots of seedlings distributed to the community with students bagging and tagging 1,000 seedlings with the tree species, lots of events, activities and refreshments.
- c. **On-Track Academy Outdoor Forest Classroom** – OTA acquired a grant for the project and UF through their IRA grant was able to provide trees through the Conservation District. It is a whole outdoor classroom where students can meet at the trees with their teachers and have a different learning environment. Students made benches with the Conservation District for the Outdoor Forest Classroom and are also going to plant native plants. A ribbon cutting was held with the mayor in the fall.
- d. **Arbor Day Celebration** – Annual Spring Celebration that is a Tree City USA requirement to keep our accreditation. It is a great event with music, free refreshments, a ceremonial tree planting, and the Spokane County Regional Waste Ambassadors hold a compost fair.
- e. **SpoCanopy Street Tree Plantings** – In Partnership with The Lands Council with plantings done in the Spring and the Fall. The Lands Council helps find planting spots for trees and communicates with people that sign up for trees. Funding is now through the IRA USDA USFS grant. Lots of contractor plantings being done and volunteer plantings will take place in the spring and fall. Amber Ramirez with Urban Forestry is coordinating, and the city is handling utility locates.
- f. **Susie Forest Plantings** – Nancy McKerrow donated multiple trees which were funded by her through Susie Forest and other programs. UF nominated Nancy for a Washington Recreation and Parks Association citation of merit award for the Susie Trail and tree plantings. She was chosen to receive the award, and it was presented to her at the annual conference which was held in Tri-Cities area in the spring.
- g. **Fall Leaf Festival** – Annual Fall Festival with typical festivities. No compost fair was held. The compost fair will only be held now in the spring at the Arbor Day Celebration.
- h. **Fundraiser 5k** – Tree Trot fundraiser to raise funds for the Willow nature-based project. The event had great participation and many sponsors. UF has completed a survey, done

outreach and has a concept plan for the project. The project is not on the list yet for funding. The Tree Trot will be held again next year to raise funds and UF is also looking into grants.

- i. **UF Crew Work** – Lots of work was done throughout the year including pruning, tree removals, mulching, limited fuels reduction work, and storm damage response. Projects are fit in when they can. The grant is helping to catch up on deferred maintenance that hasn't been able to be done previously and UF has been able to invest in pruning park trees through contractors.
- j. **Field Operations – Arborist Crew** – The crew pruned over 663 trees and removed approximately 482 dead or dying trees. These numbers don't include fuels reduction, these are trees that were removed throughout the park system. There has been another outbreak of beetles at Manito. UF will provide communication regarding the infected trees before the work is started. UF continues to work closely with the entomologist at the DNR to make sure doing everything they can to limit future impacts and try to prevent significant impacts.
- k. **IRA USDA USFS Grant** – Through the grant over a million dollars was invested in 2025. Contractors planted over 300 trees and removed over 400 dead or poor condition trees. Some pruning work has been done on school property, in parks, in some business districts and some neighborhoods. Pruning in neighborhoods will ramp up in the summer. A list is on the Tree Equity Spokane website that shows the order pruning will be done for each neighborhood through 2029. The order is based off canopy tools that show items like canopy cover, income and need. The pruning work will be focused on high-risk pruning, clearance pruning and formative pruning of young trees. Trees are provided by and cared for by the Spokane Conservation District.
- l. **Fuels Reduction / Forest Health** – Nearly 900 acres of fuels reduction work was completed in 2025. Over \$520,000 was invested in fuels reduction through Nick Jeffries work at the Fire Department as a Wildland Resource Planner. For all fuels reduction projects on city property Urban Forestry is involved in writing and reviewing the prescription for the work to be done, monitoring the work onsite and providing quality control. Only smaller trees 8 inches in diameter or less are being removed and they are being chipped and added back to the forest floor.
- m. **Engineering Construction Projects** – There were 38 Engineering construction projects in 2025. Urban Forestry is involved in all street projects to outline any trees that need to be pruned, removed, or protected. The Engineering Department often design projects around trees and the scope of work Urban Forestry provides generally includes protective fencing around trees and pruning lower branches on trees, so neither the trees nor equipment are damaged when they are doing the street work.
- n. **Engineering Dept Collaboration** – The Engineering Department spent over \$400,000 on tree work associated with city projects. They often design around trees to limit impact, and 260 trees were planted by contractors for city engineering projects.
- o. **Volunteer Hours** – There were 898 volunteer hours for the year with many groups helping with planting and other various projects. There were also lots of volunteer hours from the Urban Forestry committees for meetings attended.

- p. **Tree City USA Totals** – The total UF Investment was \$2,991,519.37, which equals \$13.16 per capita.

Discussion took place regarding the Tree Equity Website and if there is a map to track what work is being done in the community. There is a list on the website with a schedule. More information may be added to the website like a counter showing how many trees were planted, pruned, and removed. Currently information about work that is underway is being communicated at the neighborhood level, but more information will be added to the website. Information has been shared at neighborhood council meetings. Notices are also provided to abutting property owners where tree work is taking place. More tree signups are still needed. It was suggested for staff to attend the DVCAC to assist in getting outreach materials distributed for SpoCanopy free street trees.

2. **Golf Tree Work Updates** – Steve Nittolo

The Golf Tree Work Update was not presented at this meeting, it will be presented at the next regularly scheduled meeting.

**Standing Report Items:**

1. Citizen Advisory Report – Kris Neely

Minutes for the UFCAC were approved. Guy Gifford gave a presentation on the Wildland Urban Interface codes that are being evaluated at the state level. Katie presented the Tree City USA stats and provided information on the 2026 Annual Work Plan.

2. Urban Forestry Monthly Update – Katie Kosanke

The Urban Forestry Monthly Update was included in the Tree City USA stat report.

3. 2026 Annual Work Plan – Katie Kosanke

A draft work plan for 2026 was distributed to the committee members and is attached to the minutes. It is a roadmap for the year of items Urban Forestry is planning to do for the year.

4. Urban Forestry Financial Report – Katie Kosanke

Katie presented the October financial report. Urban Forestry had a 10% reduction to the budget this year. Some areas are over budget, and some are under budget, but overall, UF is under budget.

**Other Discussion Items:** None

**Adjournment:** The meeting adjourned at 5:10 p.m.

The next regularly scheduled meeting is 4:15 p.m. February 3, 2025.





# Urban Forestry



## 2025 Annual Report / Tree City USA

# Community Trees Planted

## Seedlings:

890 by Spokane Ponderosa at Campion, Qualchan, Ezzy

800 Arbor Day at On-Track Academy + Libraries, Community Centers, Senior Centers

200 Shadle Plant Swap

242 Additional by others on Golf Courses

## 1.5-2" Landscape Sized Trees:

169 UF Crew

31 SpoCanopy

323 IRA Grant

47 Golf Courses

260 City Projects

40 Downtown

21 OTA Schoolyard Forest



**Total Planted = 3,023**



# Tree Symposium + Seedling Giveaway

- On-Track Academy
- Tree Planting demo
- 500 seedlings distributed
- Symposium – project displays
- Arts, Craft and activity tables





# OTA Outdoor Forest Classroom





# Arbor Day Celebration

- Spring Annual Celebration, A Tree City USA Requirement
- Lively Event with Music and free refreshments
- Ceremonial tree planting
- Spokane County Master Composters and Recyclers – compost fair





# SpoCanopy Street Tree Plantings

- Funding through IRA USDA USFS Grant
- Partnership with The Lands Council
- Spring and Fall Plantings – 31 trees planted by community volunteers
- 323 Trees planted by Contractors Through Tree Equity Spokane





# Susie Forest Plantings

- Multiple trees donated by/through Susie Forest (8+)
- **WRPA Community Citation of Merit Award** For the Susie Trail & Tree Plantings



# Fall Leaf Festival

- Typical festivities
- Lively music
- Free coffee, cocoa and kettlecorn
- Various new educational booths, interactive displays, etc.
- Climbing Demo by Spokane UF
- Minus Typical Compost Fair





# Fundraiser 5k





# UF Crew Work

- Routine pruning
- Removals of dead trees
- Fuels reduction (limited)
- Mulching
- Storm Damage response



# Field Operations – Arborist Crew

## UF Crew Work Summary

### **Pruning: 663+ trees**

- Young Tree Formative / Structural
- Clearance
- Structural / deadwood removal

### **Removals: Approx 482**

- Increased mortality in some areas due to drought/beetle impacts





# IRA USDA USFS Grant

- \$1,078,442.00 Invested in 2025!
  - 323 Trees planted
  - 400+ dead and poor condition trees removed
  - 98 Pruned
- Contracted Work Mostly, investing in local tree services, assisting abutting property owners
- Education & Outreach Services
- Trees provided and cared for by SCD



# Fuels Reduction / Forest Health

Wildland Resource Planner / Fire Dept, Nick Jeffries

## 897 acres in 2025!

- Upper Palisades – 220 acres
- Palisades above tracks – 46 acres
- Camp Sekani – 142 acres
- Upper Beacon – 93 acres
- Beacon Adjacent – 5 acres
- Upriver Park at Beacon – 32 acres
- Central Beacon burn area – 37 acres
- Fire Dept Parcel – 12 acres
- Sunset Hill – 12 acres
- The Bluff/Qualchan – 211 acres
- Wastewater Misc properties – 32 acres
- Corbin Arts Center – 5 acres
- Rockwood Retirement – 50 acres
- \$522,819! Invested through Fire Dept Grant work



# Engineering Construction Projects

- 38+ Projects in 2025
  - *Interdepartmental billing to Engineering Services*
  - *Overlay / Chip Seals / Full Reconstructions / Business Districts*
  - *CSO's / Trails / Projects / School Safety Route projects / Sidewalks / Utilities, etc.*

## Master Task List for City Construction Projects:

1. Project Consultation with Engineering Services
2. Public Meetings/Open House
3. Field Assessment
4. Scope of Work
5. Notice to property owners and occupants
6. General Pre-Construction Meeting
7. Issue Permit
8. On-site tree protection Pre-Con meeting
9. Notice to Proceed
10. Inspection



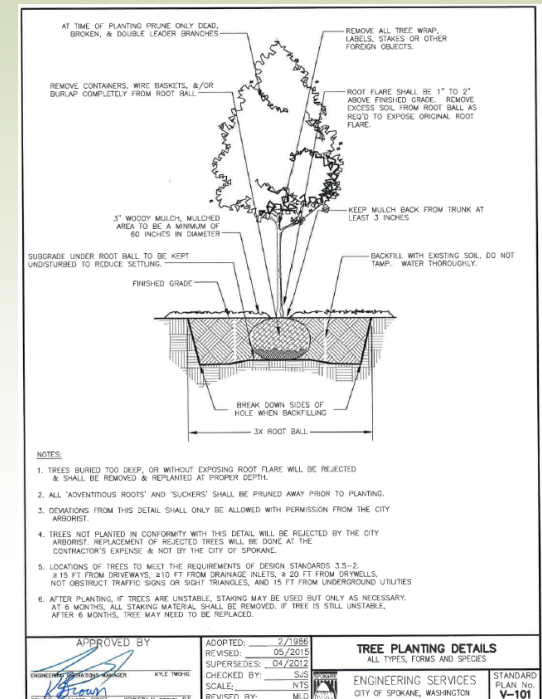
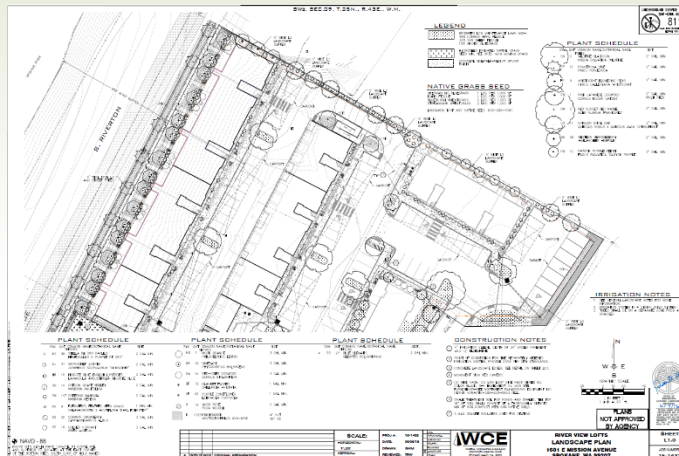
# Engineering Dept Collaboration

- \$438,428 in tree work associated with City Projects
- Often design around trees
- Limit impacts
- Takes input from UF staff, often redesigns occur
- We appreciate our “tree hugging” city engineers!
- 260 trees planted



# Permits + Development Services Items

- 387 Tree Permits (*through Nov 16<sup>th</sup>*)
  - *Representing 3,642 tree tasks*
    - *Some trees have 2 tasks such as prune & protect*
- Plan Review & Comment: 123
- CO Inspections & Comment: 291
- Demo Permit Review: 107





# Volunteer Hours

- 898 hours for the year
  - Volunteer Plantings (SpoCanopy, Spokane Ponderosa, Volunteer tasks, etc
  - SCD Apprentices – assisting tree crew
  - WSU Intern – Downtown Inventory partial update
  - Native Plant Society Restoration Projects
- + UF Committee – 500 hours / year average

THANK YOU!

# Tree City USA Totals !!

\$ 2,991,519.37 Total UF Investment

Reg Budgets, Dept Contributions, Engineering Projects, Parks Projects, Grants, Volunteer values, Fuels Reduction.

= **\$13.16 per capita** (min \$2 per capita) for Tree City USA Accreditation



Questions?

## Budget and Capital Projects

January 2026

- ☐ 2026 Budget Process
- ☐ IRA USDA USFS Grant (6 Million dollars over 5 years). Planting, Maintenance and Education and Outreach.
- ☐ Riverfront 2:1 Replacement Trees – throughout parks and golf courses (Parks Planning)
- ☐ Various Levy Projects

## Staff Development and Training

January 2026

- ☐ Positions to be considered in the budget process (below is *continued forward from the 2019-2025 plans*)
  - +1.0-2.0 FTE Tree Worker (2026 new classification)
- ☐ Staff Training and Conferences
  - Inland Tree & Landscape Conference (all staff, January 2026)
  - WRPA Conference (Katie and Amber presenting re: Tree Equity Spokane)
  - Arborist Continuing Education Units (CEUs) (*staff as needed*)
- ☐ Certifications
  - Pesticide Re-Certification (Lars, Michael, Steve)
- ☐ Training and Workshops offered to other Programs/Departments
  - Minor Pruning Training for select Operations Staff
  - Chainsaw Saw Safety Annual Training – Basic and Advanced Operations
    - Video available, completed by staff in 2022

## John A. Finch Arboretum

January 2026

- ☐ Staffing
  - Hire Gardener II to fill vacancy. 2026
- ☐ Capital Projects
  - Susie Stephens Trail construction (*continued*)
  - Complete Touch and See Nature Trail
    - Ribbon Cutting at Arbor Day Celebration
  - Willow Nature Based Playground
    - Community Outreach / Survey
    - Feedback from Students / Elementary Students
    - Design in place
    - Identify funding / continue fundraising
- ☐ Operational Projects and Priorities related to Finch Arboretum Master Plan
  - Continue improvements to Corey Glen
  - Focused maintenance of upper trails and native forested area
  - Removal of aquatic weeds and other invasives
  - Continue restoration of native riparian buffer along Garden Springs Creek
  - Plants Map inventory and signage of collections including photography
  - Add honey bee hive to community gardens
  - Add free food pantry near community gardens
  - Improve water conservation
  - Susie Forest Seedling Plantings in burn area
  - Cross Country Ski Trails (for Winter 25/26)
- ☐ Events
  - Arbor Day Celebration – April 26<sup>th</sup>
  - Fall Leaf Festival – October 16<sup>th</sup>
  - Tree Trot – Willow Playground Fundraiser October 8<sup>th</sup> (2<sup>nd</sup> Annual)
  - Live music and free refreshments at both events
  - Ribbon Cutting for Touch and See Nature Trail (postponed to Arbor Day 2026)

## Field Operations

January 2026

- ☐ Forest Health & Fuels Reduction in Natural Areas
  - Wildland Program Manager Nick Jeffries w/ WDNR assistance projects
  - South Hill Bluff
    - Camp Sekani – continued mitigation of fire damaged areas for safety
    - Conservation Futures Areas
    - Spokane Ponderosa – tree planting projects
      - Hamblen, Manito Park
  - Other Properties TBD in 2026
- ☐ Park Stewardship – Planting/Pruning/Removals
  - Planting
  - Pruning (focus on formative pruning young trees with seasonal arborists)
  - Removals
  - Other
- ☐ Priority Parks for 2026
  - Golf Courses – tree plantings
  - Beetle killed trees in various parks (Hamblen, Manito)
- ☐ Park Master Plans – Planting
  - Riverfront Park 2:1 replacement trees (other park and golf locations, Parks Planning)
  - Misc replacement park trees throughout the parks system
  - Susie Forest Donations
- ☐ Nursery
  - Spring order of new stock / Fall order of new stock
  - Summer maintenance
  - Re-configure nursery for expansion of parks shop
  - Growing larch seedlings for golf courses (& Parks)

## Permits and Plan Review

January 2026

- ☐ Annual Obstruction Permit Permitting (renewals)
  - Reminder letters / licensing through Permit Center Team
- ☐ Outward Facing Tree Inventory
- ☐ Implement Tree Inventory Programs / Canopy Tools
- ☐ Tree Service Questionnaire Chart (finalize)
- ☐ Reminders to non-licensed Tree Services
- ☐ Street and Public Tree Permits (2025 numbers)
  - Q1 – 50 permits issued related to 727 trees inspected
  - Q2 – 154 permits issued related to 855 trees inspected
  - Q3 – 130 permits issued related to 1,480 trees inspected
  - Q4 – 53 permits issued related to 580 trees inspected
- ☐ 8 Notices to Property Owner re: required replacement trees
- ☐ 21 Notices to Property Owners/Occupants re: street tree removals related to City construction
- ☐ 37 Notices to Property Owners/Occupants re: street tree work on Tree Equity Spokane projects  
(note: most removal letters were mailed in 2024)
- ☐ Plan Review
  - Q1 – 49 development plans reviewed and comments submitted
  - Q2 – 30 development plans reviewed and comments submitted
  - Q3 – 35 development plans reviewed and comments submitted
  - Q4 – 9 development plans reviewed and comments submitted
- ☐ 107 Demolition Permits Review / House Moves Review
- ☐ 291 Certificate of Occupancy Review Inspections
- ☐ Courtesy Notices
  - 165 courtesy notices issued, 55 incidents resolved

## Utilities Storm Water Funds (formerly SpoCanopy)

January 2026

- ☐ Funding Reduced due to budget cuts (from 150k to 50k)
- ☐ Nursery Tree Stock
- ☐ SpoCanopy – Street Tree Planting now part of Tree Equity Spokane grant program (see project page)
- ☐ Parkways & Boulevards
- ☐ Neighborhood Pruning & Plantings (limited due to budget cuts, focusing on IRA Grant work)
- ☐ Other: Central Business District Tree work (*ARPA Funds through Neighborhood Services*)

### Master Task List for SpoCanopy Projects:

- 1- Field Assessment
- 2- Scope of Work
- 3- Neighborhood notification
- 4- Notice to property owners/occupants
- 5- Solicitation & Selection of Contractor
- 6- Award Contract
- 7- Issue Permit
- 8- On-site project walk-through
- 9- Notice to Proceed
- 10- Inspections



## Tree Equity Spokane (IRA USDA USFS Grant)

January 2026

- ☐ Nursery Tree Stock – generously provided and cared for by Spokane Conservation Dist through their similar grant
- ☐ Contracts completed with tree services
  - Planting, Pruning and removal contracts with unit pricing
- ☐ SpoCanopy Plantings - Spring and Fall Street Tree Planting - 323 of trees
  - Spring & Fall Volunteer Planting of 31 trees
  - Contractor Plantings
- ☐ Removal Projects
  - Completed in 2025
- ☐ Pruning Projects
  - Priority Parks
  - Neighborhoods
    - Notifications
- ☐ Partnership with The Lands Council for Education and Outreach
- ☐ Partnership with PEI for Education and Outreach within the School Dist
- ☐ Partnership with DSP for Education and Outreach and replacement trees in downtown
- ☐ Communications / Marketing

## City Construction Projects

January 2026

1. 2022093 Chestnut Br Scour Mitigation(6)
2. 2023123 Greene/Freya/Havana Deck Resurfacing(6)
3. 2020079 Desmet Sewer (S. of Mission Park, E of Superior St.)
4. 2020070 - NSC Interceptor Crossings (I-90 at Altamont & Rebecca)
5. 2024057 - Perry St. Sewer - 18th to 19th
6. 2024042 - 2025 Street Maintenance Curb Ramps (various locations citywide)
7. 2022090 - Arterial Ped Hybrid Beacons
8. 2024046 - Cycle 12 Traffic Calming
9. 2023106 - Fish Lake Trail Ph 1 (near Gov't Way & Sunset)
10. 2023112 - Lincoln St - Summit to Sinto Bike, Ped & Safety Upgrades
11. 2023111 - Maxwell Ave. Pettet to Maple Bike, Ped & Safety Upgrades
12. 2022069 - Pacific Greenway (Pacific Ave. E of Division St.)
13. 2023120 - Scott Elementary Area Sidewalk, SRTS (Hartson & Rebecca)
14. 2023110 - Stevens Elementary Area Sidewalk, SRTS (Mission & Magnolia)
15. 2024073 - Sunset Hwy Trail - Spotted Rd. to Royal
16. 2024053 - Five Mile Infiltration (near Five Mile Rd. & Maple St.)
17. 2025043 - 2025 Local Access St. Chip Seal
18. 2025044 - 2025 Local Access St. Grind & Overlay
19. 2024062 - 3rd Ave. - Walnut to Stevens & Stevens St
20. 2024067 - 3rd Ave. - Stevens to Division G&O(6)
21. 2023122 - 16th/17th/Grandview Street Reroute
22. 2018096 - Aubrey L White Pkwy G&O(6)
23. 2023105 - Hwy 195/Meadowlane Intersection Upgrades
24. 2022096 - Maple-Walnut Grind & Overlay (4th to Maple St Br)
25. 2024069 - Riverside Ave. - Grant to Sherman
26. 2024056 - Rockwood - Grand to Cowley G&O
27. 2024063 - Sprague/Broadway - Freya to Havana G&O
28. 2023118 - Washington St. - 8th to 3rd G&O(6)
29. 2019187 - Washington-Stevens Grind & Overlay (3rd to Spokane Falls)
30. 2018076 - Wellesley Ave. - Freya to Havana(6)
31. 2023119 - Wellesley Ave. - Maple to Division Chipseal
32. 2022077 - 9th & Pine Booster Station
33. 2021079 - Francis & Assembly Water
34. 2017081 - Freya Transmission Main - Garland to Wellesley
35. 2024070 - Freya St - 21st to 13th Water Main Replacement
36. 2022091 - NSC I-90 Water Crossings,
37. 2020071 - NSC Trent Ave. Utility Relocations (Trent & Greene)(5)
38. 2018102 - Plains System New Booster

### Master Task List for City Construction Projects:

- 1- Project Consultation with Engineering Services
- 2- Public Meetings/Open House
- 3- Field Assessment
- 4- Scope of Work
- 5- Notice to property owners and occupants
- 6- General Pre-Construction Meeting
- 7- Issue Permit
- 8- On-site tree protection Pre-Con meeting
- 9- Notice to Proceed
- 10- Inspections

## Public Outreach - Education

January 2026

- ☐ Arbor Day Celebration
- ☐ Fall Leaf Festival
  
- ☐ Willow Playground Project, Tree Trot Fundraiser
  
- ☐ Watering Brochure / Watering Video (continued increased awareness to water trees during summer)
  
- ☐ Messaging with Spokane Scape
  
- ☐ Neighborhood Councils
  - SpoCanopy Presentations and collaboration underway (w/ TLC collaboration)
  - IRA USDA USFS Grant Presentations
  
- ☐ On-Track / CAC Seedling distribution – Spring 2026 (1,000 trees)
  
- ☐ Tree Equity Collaborative (WA DNR)
  
- ☐ Partners, Garden Clubs and other Organizations
  - The Lands Council SpoCanopy Street Tree Plantings
  - On-Track Academy – seedling giveaway, continuing education for teachers
  - Girl Scouts at Finch
  - Spokane Ponderosa
  - Friends of the Bluff
  - Pacific Education Institute
  
- ☐ Master Planting Plan with Ted Hensold, SAS, TLC and other Community Partners
  
- ☐ Tree Retention Incentive Program Promotion
  
- ☐ Downtown Tree Pilot Program
  - Free street trees Spring/Fall (City supplies trees through SCD and IRA USDA USFS Grant)

## Natural Resources - October 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 October Actual	2025 October Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 82,000	\$ 42,297	\$ 3,489	\$ 3,555	\$ 66	\$ 59,998	\$ 39,703	\$ (20,295)	65.93%	48.42%	-17.51%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
<b>Total Revenue</b>	<b>\$ 148,000</b>	<b>\$ 42,297</b>	<b>\$ 3,489</b>	<b>\$ 3,555</b>	<b>\$ 66</b>	<b>\$ 125,998</b>	<b>\$ 105,703</b>	<b>\$ (20,295)</b>	<b>80.25%</b>	<b>71.42%</b>	<b>-8.83%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 729,322	\$ 216,949	\$ 46,503	\$ 75,815	\$ (29,312)	\$ 467,495	\$ 512,373	\$ (44,878)	72.24%	70.25%	-1.99%
Temp/Seasonal	\$ 88,582	\$ (4,247)	\$ 7,838	\$ 12,434	\$ (4,596)	\$ 53,179	\$ 92,829	\$ (39,650)	61.95%	104.79%	42.84%
Personnel Benefits	\$ 292,943	\$ 102,076	\$ 18,960	\$ 23,901	\$ (4,941)	\$ 177,430	\$ 190,867	\$ (13,437)	71.92%	65.15%	-6.76%
Supplies	\$ 35,600	\$ 585	\$ 145	\$ 5,839	\$ (5,694)	\$ 31,282	\$ 35,015	\$ (3,733)	87.87%	98.36%	10.49%
Services and Charges	\$ 139,800	\$ (6,424)	\$ 18,358	\$ 19,241	\$ (883)	\$ 149,527	\$ 146,224	\$ 3,303	67.29%	104.59%	37.30%
Interfund Payments	\$ 34,090	\$ (1,622)	\$ 7,129	\$ 3,785	\$ 3,344	\$ 33,108	\$ 35,712	\$ (2,604)	143.95%	104.76%	-39.19%
<b>Subtotal Op. Expense</b>	<b>\$ 1,320,337</b>	<b>\$ 307,317</b>	<b>\$ 98,933</b>	<b>\$ 141,015</b>	<b>\$ (42,082)</b>	<b>\$ 912,021</b>	<b>\$ 1,013,020</b>	<b>\$ (100,999)</b>	<b>72.35%</b>	<b>76.72%</b>	<b>4.37%</b>
Transfers Out	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,320,337</b>	<b>\$ 307,317</b>	<b>\$ 98,933</b>	<b>\$ 141,015</b>	<b>\$ (42,082)</b>	<b>\$ 912,021</b>	<b>\$ 1,013,020</b>	<b>\$ (100,999)</b>	<b>72.35%</b>	<b>76.72%</b>	<b>4.37%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,172,337)</b>		<b>\$ (95,444)</b>	<b>\$ (137,460)</b>	<b>\$ (42,016)</b>	<b>\$ (786,023)</b>	<b>\$ (907,316)</b>	<b>\$ (121,293)</b>			