

QUALIFIED EXPENSES

The following expenses for public tree care (street, park, cemetery, public buildings) may be counted in meeting the \$2 per capita requirement for Standard 3. When reporting budget information on the Tree City USA application, you will be asked to provide annual spending for the following categories: Tree Planting and Initial Care, Tree Maintenance, Tree Removal, Management, Utility Line Clearance, and Volunteer Time.



Things you do yourself

Tree worker salaries & benefits – use a % if tree care is only part of their job **(D)**

Time spent on tree care: watering, removing stakes, insect control, mulching **(B)** or **(A)** for new trees

Time spent pruning **(B)** and removing trees **(C)**

Leaf & brush pick-up **(B)**

Biomass recycling **(B)**

Equipment maintenance **(B)**

Administrative time **(B)**



Things you bought

Trees **(A)**

Supplies: staking, mulch, watering bags, tools, gloves **(A)**

Prizes for Arbor Day contests **(F)**

Computer inventory software **(B)**

Durable equipment: chainsaws, bucket trucks, etc. **(B)** or **(C)**

Other – tell us!



Educational expenses

Tree care conferences and workshops attended by city workers **(D)**

Memberships in and donations to tree organizations **(D)**

Public education materials: brochures, newsletters, flyer, etc. **(D)**



Things you contracted out

Tree planting **(B)** or removal **(C)**

Tree inventory work **(D)**

Equipment rental **(A, B, C)**

Consultants to write a plan or give advice **(D)**

Insurance **(D)**

Utility line clearance **(E)**



Things other people did

Volunteer time – at the national volunteer rate – for: Tree board meetings, tree planters, Arbor Day preparations **(F)**

Item donated by others: Trees or tree planting services **(A)** or discounts by local vendors **(D)**

