# QUALIFIED EXPENSES

**TREE CITY USA®**
An Arbor Day Foundation Program

Arbor Day Foundation®

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 DID YOURSELVES

Tree worker salaries & benefits (use a % if tree care is only one part of their job) (●)

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

Time spent pruning (●) or removing trees (●)

Leaf and brush pick-up (●)

Biomass recycling (●)

Equipment maintenance (●)

Administrative time (●)

## THINGS YOU BOUGHT

Trees (●)

Supplies: staking, mulch, watering bags, tools, gloves (●)

Prizes for Arbor Day contests (●)

Computer inventory software (●)

Durable equipment chainsaws, bucket truck, etc. (● or ●)

Other – tell us!

## EDUCATIONAL EXPENSES

Tree care conferences and workshops attended by city workers (●)

Memberships in and donations to tree organizations (●)

Public education materials — brochures, newsletters, flyers, etc. (●)

## THINGS YOU CONTRACTED OUT

Tree planting (●) or removal (●)

Tree inventory work (●)

Equipment rental (●, ●, ●)

Consultants to write a plan or give advice (●)

Insurance (●)

Utility line clearance (●)

## THINGS OTHER PEOPLE DID

Volunteer time (use National Volunteer rate) for:

- Tree board meetings (●)
- Tree planters (●)
- Arbor Day preparations (●)

Items donated by others:

- Trees, or tree planting services (●)
- Discounts by local vendors (●)

## LEGEND

● Tree Planting and Initial Care | ● Tree Maintenance | ● Tree Removal | ● Management | ● Utility Line Clearance | ● Volunteer Time