



TREE CITY USA®
An Arbor Day Foundation Program

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:



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)
- Time spent pruning or removing trees
- Leaf and brush pick-up
- Biomass recycling
- Equipment maintenance
- Administrative time
- Insurance



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.)
- 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, etc.



THINGS YOU CONTRACTED OUT

- Tree pruning or removal
- Tree inventory work
- Equipment rental
- Consultants to write a plan or give advice
- Insurance



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

