

The following expenses for public tree care (street, park, cemetery) may be counted in meeting the \$2 per capita requirement for Standard 3:

- city workers' salaries (or percentage thereof if tree care is only a portion of their job)
- contract work
- tree board salary (most are volunteer, some are paid)
- tree purchases
- watering
- fertilizing
- insect control
- staking
- mulching
- dead tree removal
- stump removal
- pruning by city employees
- leaf and brush pick-up
- biomass recycling
- survey or inventory expenses
- computer inventory software
- equipment purchases
- equipment rental
- equipment maintenance
- Arbor Day program
- prizes for Arbor Day contests
- tree care conferences and workshops attended by city workers
- memberships in and donations to tree organizations
- public education materials—brochures, newsletters, etc.
- administrative time
- insurance

(grant monies expended for any of these items may be counted)