Pennsylvania Urban and Community Forestry

Annual Budgets for Community Tree Programs

Budgeting is an essential activity in every community tree program. A budget estimates costs for the year, including costs of anticipated program growth. The budget worksheet on the back of this fact sheet lists many categories of possible expenditures. Some items may not apply to your tree program, but all budgets should provide for tree removals, pruning, and planting. The amount of money allocated to each operation will depend on the condition of your community trees and the amount of work needed to improve their health and safety. Consider the following suggestions when developing your annual community tree budget.

Estimating costs
Use an annual planning session and work plan to identify needed labor, equipment, and materials. (See Fact sheet 6 for information on developing annual work plans.) Always keep accurate annual records of expenditures and work accomplished. Estimate future needs by considering the cost of past activities and the potential for growth. Remember to include special programs and money to cover unexpected costs.

Gaining support
During the year, keep decision makers well informed about your program's accomplishments and needs. Most municipal officials are not familiar with the technical details of community forestry, so the budget process should be an educational process as well. Provide the public and the media with information on program accomplish-ments and needs. Grassroots support can help your program compete for and secure funding.

Dividing funds
The amount of money your tree program allocates to each budget item depends partly on its age, since new programs have slightly different priorities than well-established ones. In general, allocate about 20 percent of the budget to the removal of hazardous, dead, and declining trees. Make the removal of hazardous trees your first priority. Then allocate about 40 percent of the budget to tree maintenance activities. Four-fifths of this maintenance budget could be designated for pruning.

Although tree planting is very popular and provides quick results, too many communities make the mistake of doing little but planting trees while neglecting to care for older, more valuable trees. An established program that is maintaining existing trees should spend only about 20 percent of its annual budget on tree planting.

Administrative activities are an integral part of every tree program and should receive about 20 percent of the budget. If your program is new, administrative activities and efforts aimed at building legislative and public support through education should be a high priority and receive as much as 50 percent of the budget, leaving less money for other activities.

Reducing costs
When completing your budget, consider the cost effectiveness of contracting for services or sharing some costs with other municipalities rather than having your own employees provide all services.

The worksheet on the back was developed to assist communities in identifying tree-related expenditures while planning for the future. It can be used to plan a budget for the coming year and to summarize what was spent in the past year.

The worksheet also can be used to submit a National Arbor Day Tree City USA application. The Tree City USA award consists of a walnut plaque, a large green and white flag, and highway signs featuring your community's name and the Tree City logo. To be recognized as a Tree City USA, your community must have a tree committee and a tree ordinance, celebrate Arbor Day, and spend at least $2 per capita on your tree program.

To determine your per capita expenditures, first add all funds spent for tree care, including time and money spent by public utilities. Then calculate the monetary value of volunteer labor, using minimum wage or some other reasonable rate. Calculate the value of pro-bono services by attorneys or other professionals using a reasonable professional rate and add these values to your total. Finally, determine your annual per capita expenditures by dividing your total expenditures by the number of people who live in your community. Many communities spend far more than the $2 per capita minimum required for the Tree City USA award.

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Annual Community Tree Budget Worksheet

_____
MUNICIPALITY AND YEAR

Materials

Trees *(Multiply number of trees _____ by the average cost per tree $_____.)*	$ _____
Stakes, soil, mulch, fertilizer	$ _____
Pesticides/herbicides	$ _____
Computer inventory software	$ _____
Administrative and public education materials	$ _____
(paper, copies, brochures, educational books)	
Other	$ _____
Materials subtotal	$ _____

Equipment and buildings use

(Divide total cost by years of service life and add maintenance, utilities, and fuel costs.)

Office space	$ _____
Equipment storage/building	$ _____
Climbing gear	$ _____
Pruning tools, chain saws, handsaws	$ _____
Trucks/aerial lifts, backhoe/front-end loader,	
leaf collection equipment, chipper, stump grinder	$ _____
Spray equipment	$ _____
Equipment rental (types _____)	$ _____
Other	$ _____
Equipment and building subtotal	$ _____

Services (municipal, volunteer, and contracted)

Salaries and fringe benefits *(based on % of employees' time spent working with trees)*	$ _____
Tree board volunteer time	$ _____
Labor (paid or volunteer) or total cost of services	
(When using volunteer labor, estimate the wage based on task.)	
Planting *(Multiply hours_____ by average wage $_____.)*	$ _____
Pruning *(Multiply hours_____ by average wage $_____.)*	$ _____
Removal of trees and stumps *(Multiply hours_____ by average wage $_____.)*	$ _____
Tree inventory *(Multiply hours_____ by average wage $_____.)*	$ _____
Emergency storm damage cleanup *(Multiply hours_____ by average wage $_____.)*	$ _____
Mulching, watering, fertilizing *(Multiply hours_____ by average wage $_____.)*	$ _____
Leaf and branch cleanup *(Multiply hours_____ by average wage $_____.)*	$ _____
Leaf composting *(Multiply hours_____ by average wage $_____.)*	$ _____
Insect control *(Multiply hours_____ by average wage $_____.)*	$ _____
Utility pruning and other services *(Obtain estimate from company and pro-rate per year.)*	$ _____
Consultant services	$ _____
Educational programs	$ _____
Delivery/transportation charges	$ _____
Administration: (permit review, grant writing, Arbor Day planning, site inspection, etc.)	$ _____
Memberships in tree organizations (state council, ISA, etc.)	$ _____
Other	$ _____
Services subtotal	$ _____

Other

Unpaid insurance claims for damaged trees	$ _____
Grant funds expended, if not included above	$ _____
Total expenditures (Use this amount in Tree City USA formula.):	$ _____

Pennsylvania Urban and Community Forestry Council

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