

STANDARD 3 - BUDGET REPORTING (\$2 per capita expenditure)

Cities have various styles of reporting Standard 3 requirements. There are actually two parts to Standard 3 reporting; the budget and the annual activity report (referred to as a “work plan”).

Budget reports list allowable expenditures that add up to the \$2 per capita expenditure requirement. Check the **Standard 3 allowable expenses fact sheet** to make sure you are tracking the right expenditures; (note: turf maintenance is not an allowable expense). If you set it up with your finance department ahead of time, the bulk of this information can be pulled as a report from a city’s financial system by either project code (employee field work for example) or commodity code (direct purchases for tree-related work). Major street or park projects generally have separate financial codes.

Remember, projects and expenditures related to tree work are usually found in more than one city department. For example, Public Works may be pruning street trees for road and sign clearance, while Parks and Recreation are planting or pruning in developed park lands. Planning departments regularly review landscape plans and approve tree planting associated with development.

Here are a few examples of annual reports:

The **City of Waterville** uses a spreadsheet to list date, event/activity, rental rate per hour for equipment use, equipment hours, man hours and rate per hour to total the cost per event/activity. The result is a very accurate record of total annual hours and costs for tree management and maintenance.

The **City of Redmond** lumps expenditures into in six categories: equipment, materials/supplies, Arbor Day, contracted services, conferences/training and labor, then totals annual expenditures in a simple list.

The **City of North Bend** creates an expenditure report on a tabbed spreadsheet based on categories found on the standard 3 worksheet.

The **City of Longview** creates an expenditure report with their tree inventory software which they use to track maintenance activities.

The **City of Spokane** created expenditure codes in various departments that work with trees. The finance department provides an end-of-the-year expenditure report.

The **City of Lacey** expenditure report is based on categories found on the standard 3 worksheet, and is also generated using project and commodity codes set up through to the city finance department.

STANDARD 3 - WORK PLANS (ANNUAL PLAN OF WORK)

The second part of Standard 3 is reporting your annual activities. The Standard 3 worksheet is a is what is found on the online system. In addition to the worksheet, we require what Arbor Day Foundation calls a “work plan.” Many managers are already required to write an annual report to document program accomplishments for the past year. A Tree City annual report not only lets *us* know all the great things you do in your community, it provides *you* an opportunity to educate your decision-makers, (Mayor, City Administrator, City Council, Department Heads, and Citizens), about the great things you are doing to make the community forest safe, healthy and sustainable.

Each year the **City of Vancouver’s** comprehensive work plan is distributed to the City Council and all City department heads; on line since 2010 in order to “go green”. The report is viewed by the City Forester, Charles Ray, as a great planning exercise for the UF Commission. Through the updating process they get “buy in” and greater understanding of what the program is all about. The report is also used as an education tool for the public.

The **City of Sumner** combines their past year’s accomplishments in a work plan that also details expenditures.

The **City of Spokane** uses a matrix to outline urban forestry tasks by month and week.

Like Spokane, the **City of Seattle** uses a matrix, adding in a goals and accomplishments narrative.

The **City of Renton** reports management and maintenance tasks by quarters in a narrative outline format.

The **City of Oroville** uses the Tree City USA Standard 3 worksheet to outline both activities and expenses.

The **City of Marysville** narrates tasks accomplished on a monthly basis.

The **City of Longview** quantifies tasks by category and accomplishments (plant/remove and maintenance/monitor) created by using their tree management software.