

Local Funding: The Essential Foundation

"Trees are something we can't do without. They need to be viewed as essential infrastructure along with streets, utilities and crime prevention. A sustainable tax base is a must."

**— James Nighswonger
Urban and Community Forestry
Program Leader
Kansas**

Taxes and the Budget

Local taxes must be at the heart of support for community forestry. Trees serve important local needs and should be viewed as an essential service. Everyone who cares about trees must work together to assure that this concept is reflected in municipal government and results in an adequate amount budgeted each year as a line item.

Making the Most of Tax Dollars

The City of Milwaukee has set a good example of how trees can be even more than a "line item" in a municipal budget. This is by making trees part of all street and road improvement projects. Using this approach, a project tally may look something like this, with trees being an essential — but relatively inexpensive — part of the project.

PER DOLLAR PROJECT SUMMARY

Water main	\$.245
• Pavement	.223
Storm sewer	.167
Sanitary sewer	.130
Sidewalk	.074
Curb/gutter	.059
Light	.043
Turf	.037
Trees	.022

TOTAL: \$ 1.00

Assessments and Compensations

About a dozen cities in Ohio, both large and small, fund their street tree programs with a special assessment on all properties abutting public rights-of-way. This assessment, similar to that which funds sidewalk repair, is authorized by Ohio Revised Code Section 727.011. Check your state's codes to see if you have something similar. Cincinnati, through a 12 cent per foot assessment, generates about \$1.25 million per year, which is restricted for use on trees along its 1,000 miles of streets.

Assessments are supplemented with compensatory payments made by people who damage or remove street trees, either by accident or design. The amount of compensation is determined using the appraisal formula sanctioned by the International Society of Arboriculture (See *Bulletin No. 28*) and the money is given directly to the city forestry department for planting trees.

State and Local Tree Trusts

Every state and community should have a tree trust. This is essentially a fund that can accept private and commercial donations earmarked for tree programs. At its best, the principal is invested and never spent, with the interest used for projects and when matching money is needed for a cost-share grant. It is a method of raising funds that appeals to people who want to maximize the benefits of their donation over time. Publicity about the trust can suggest cash donations, insurance policies, property for resale, and bequests.

Sometimes trusts are established by individuals and committees for parks or general use, then forgotten as the years pass. Check with your city treasurer and local bank officials for information about existing or potential trusts.

Tax Checkoffs

Wildlife interests had this idea first, with more than 60 percent of all states now letting taxpayers donate from their tax refunds or add to their tax payment. Minnesota raises more than \$1 million a year in this way for its nongame wildlife program. Tree interests are following the example. In predominantly rural Idaho, \$4,500 was raised during the first year of its checkoff system, even with no advance publicity.

Utility Bill Donations

From Austin, Texas, to Shelby, Ohio, another "painless" way is being used to let citizens donate to assure trees for the future. In some cases, a specific amount (15 cents, for example) is added to each utility bill. If a resident wants to pay, he/she voluntarily includes it in the payment.

Another method is to ask bill payers to round the amount due to a higher figure of their choice. Thousands of dollars are raised in this way and used for special tree projects. All it takes is the cooperation of your local utility.

Memorials and Honors

At times of loss and times to celebrate, the question is often: "How best to remember special people?" In Greensboro, North Carolina, Greensboro Beautiful provides the