

# Urban and Community Forestry Funding in the United States

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## **EXECUTIVE SUMMARY**

This project describes a nationwide survey to identify and explore potential stable funding sources for urban and community forestry in California. Through the use of an online survey and selected follow-up phone interviews, information was collected about current funding sources in other states as well as possible future stable funding sources. This information will be used to guide future urban forest advocacy efforts in California.

Fifty State Urban and Community Foresters were surveyed. Seven states, Massachusetts, Georgia, Pennsylvania, Wisconsin, North Dakota, Oregon, and Missouri were researched more thoroughly through phone interviews and email correspondence with the foresters. These states were identified as having funding mechanisms potentially applicable in California.

States where the interviewed urban forester felt their funding was sustainable had a few similarities. For example, all expressed the value of partnerships, and the importance of a diverse funding base. Partners included nonprofits, public and private utilities, corporations and other government agencies. Funding sources explored include a trust fund to accept private donations, sales and property taxes, carbon sequestration credits, income tax donations and utility partnerships. This research was conducted with an eye towards identifying innovative funding sources, so the emphasis was not necessarily on focusing on those which generate the largest amounts of revenue, rather those with a creative approach.

This report reflects the state of funding perceived by Urban and Community Forestry Coordinators from 2007 through 2008.

## **CURRENT FUNDING ENVIRONMENT**

### *FEDERAL FUNDING*

Federal support for urban and community forestry was enabled by the Cooperative Forestry Assistance Act of 1978 (PL 95-313). The CFAA increased federal funding for urban forestry by authorizing the Secretary of Agriculture to provide financial and technical assistance to state forestry programs. In 1978, \$3.5 million was allocated nationally to provide urban and community forestry assistance. Over the next twelve years funding rose slightly to \$3.6 million but eventually dropped between \$1.5 and \$2 million annually during the Regan Administration. (Hauer, 2005)

In 1991, federal funding jumped from less than 5 million to over 20 million dollars annually. This was a result of the Federal Farm Bill of 1990 (P.L. 101 – 513) (Biles & Deneke, 1982; Deneke, 1983; Deneke, 1992). With this approximate ten-fold increase in federal funding, each state began to receive an annual base allocation of \$150,000 or more, depending on factors such as state population. This funding is conditional upon the state meeting the following four requirements: the state must have an urban and community forestry program; the state must have a system for volunteer and partnership coordination; the state must have an Urban and Community Forestry Council; and the state must have a five-year strategic plan.

### *CALIFORNIA STATE FUNDING*

California's 2006 federal allocation was \$960,500, and \$1,310,000 was granted in 2007 (United States Forest Service, 2007). Although funding has been increasing, leaders in California's urban forestry community have expressed a desire to see a stable source of funding that won't be dramatically affected by federal funding allocations. California's State Urban Forest Manager,

Glenn Flamik, estimates that it would require an annual budget of at least one million dollars to administer a state program that would meet the needs of California's growing urban forests. That level of funding, Flamik maintains, would enable urban and community forestry staff to coordinate grants and technical assistance through the offices of five regional urban foresters (G. Flamik, personal communication, November 11, 2007).

In recent years, voter-approved initiatives Propositions 12, 40 and 84 have earmarked funding for urban and community forestry, among other environmental improvement efforts. Propositions 12 and 40 (passed in 2000 and 2002, respectively) provided \$10 million each for urban forestry activities. Additionally, Proposition 84 was approved by voters in 2006 and provides \$90 million for urban greening programs, of which "not less than \$20 million" will be used for urban forestry projects. These bond funds will effectively double the state urban forestry budget in the upcoming years, enabling the state urban forest manager to hire two additional staff positions to better support urban forestry at the local level.

### **PROJECT LIMITATIONS**

This research is not intended to add to empirical research in this field. The information gathered only reflects the views of current urban forestry coordinators based on recent experiences. This research is specific to the urban forestry community in the United States. No participants were compelled to participate in the survey; participation was voluntary. Participants were able to skip survey questions or respond that information was unknown. This research project includes no independent verification of information provided to the researcher; for the purposes of this research, it will be assumed that information reported by state coordinators is accurate.

### **FINDINGS**

Results were received from State Urban Foresters in all 50 states. These findings represent a census of Urban Foresters' perspectives at the time of the survey. Results were collected from October 25, 2007 through June 19, 2009.

#### ONLINE SURVEY RESULTS

##### *BUDGET SIZE*

Coordinators were asked the current size of their urban and community forestry program budget. Over 75% of states reported annual budgets under \$500,000. Almost half (23) of state coordinators reported urban forestry budgets ranging from \$250,001 to \$500,000 while another fifteen reported budgets of \$250,000 or below. Four states (8.6%) reported budgets of \$500,001 to \$750,000, and three states responded their budget ranged from \$750,001 to \$1,000,000. Five states: New Jersey, Wisconsin, Georgia, Texas and California reported urban forestry budgets over one million dollars annually.

When asked if their budget had changed in the past five years, 62% responded that it had decreased, 16% responded it had increased, and 26% saw no significant change.

For those states reporting an increase in funding, the reasons were varied. The state coordinator in Georgia cited the establishment of the Sustainable Community Forestry Program (SCFP) which broadened the U&CF program from one state-funded position (U&CF Coordinator) to ten full-time state-funded positions, including seven Regional Community Foresters. New Jersey reported an increase of over \$4 million over the last four years and New York noted an addition of \$500,000 in

state environmental protection funds. Missouri reported an increase of \$250,000 from the Conservation Commission to address major tree damage and loss as a result of an ice storm which was declared a national disaster. Lastly, California reported the budget almost doubled as a result of voter-approved bond funding.

#### *FUNDING SOURCES*

All state coordinators responded they received federal funding, and 31 (66%) responded their program could not survive without Federal Forest Service funds. Other federal assistance included earmarks to fight or study rapidly spreading pests such as Emerald Ash Borer or Oak wilt. Georgia, Minnesota and New Hampshire also reported working with the Environmental Protection Agency to secure additional funding.

Of those states reporting the program could be sustained without federal funding, the sources of non-federal support varied. These included private funding such as corporate partnerships, foundation grants and private trusts, investor-owned utility partnerships, fines associated with improper arboricultural practices, revenue from bio-energy production, and nonprofit partnerships.

State funding was reported in forty states. However, a match to federal funding is required and since all states reported federal funding, there must be some level of state matching funds in all fifty states. Six coordinators reported funding from the State Department of Transportation and five coordinators cited funding from a general fund line item in the state budget. U&CF programs in Tennessee receive funding from the State Department of Agriculture. Alabama and New Hampshire's U&CF programs are funded in part by the University Cooperative Extension. Missouri is uniquely funded by the State Department of Conservation which receives one-eighth of a cent from sales tax, made possible by a constitutional amendment in 1976. The state of New Hampshire's urban forestry program was endowed in 1979 with a \$1.7 million trust fund. Two states, North Dakota and New Jersey, allow tax payers the option to donate a portion of their state income tax refund to U&CF.

Forty-four respondents (88%) stated that they did not feel their state's funding for U&CF was stable. Six state coordinators, from New Jersey, New Hampshire, Wisconsin, Maryland, Wyoming and Missouri, stated they felt their program funding was sustainable and permanent.

When asked if they had considered non-traditional funding sources, including carbon-offsets, utility taxes, state income taxes, and air quality management district assessments, only eighteen participants responded. Carbon off-set revenue was the most prevalent response; fifteen of the eighteen who answered the question stated they had considered exploring this option.

The final question in the survey was an open-ended exploration inviting coordinators to share any other ideas or experiences with more permanent, sustainable funding sources. Twenty-five state coordinators shared their thoughts. One common theme was an emphasis on increased partnerships. Potential partners mentioned included the State Parks Department, the Environmental Protection Agency and utility conservation programs. This may be an indication of a trend towards a holistic view of U&CF programs and the recognition that community trees can be part of the solution to broad community issues such as non-point-source pollution, poor air quality and increased carbon dioxide in the atmosphere. While no state had yet implemented a carbon credit program relating to urban tree planting, Georgia, California and Minnesota are all independently developing protocol.

## FOLLOW-UP INTERVIEWS

Seven states were contacted for additional information including Massachusetts, Pennsylvania, Georgia, Wisconsin, Missouri, Oregon, and North Dakota. The goal of these interviews was to gather information about specific urban forestry funding streams. Public documents such as state statutes and constitutions were used to augment the information gathered in these interviews and are provided in Appendix C.

*MISSOURI* - Missouri was one of six states reporting their U&CF funding was stable and that their program could continue without Federal Forest Service funds. In Missouri, U&CF is funded by various private and federal grants as well as a portion of state sales and use taxes. The Conservation Commission funds the Department of Forestry and about 59% of the department's revenue comes from state sales and use tax revenues. In 2008, this amounted to \$430,559. (J. Fleming, personal communication, April 15, 2009).

The Missouri state constitution was amended in 1976 to include Article IV, Section 43(a-b) which states that an additional sales tax of one-eighth of one percent shall be levied to provide for "the administration of the laws and regulations pertaining to the bird, fish, game, forestry and wildlife resources of the state". The Conservation Federation of Missouri, spearheaded successful passage of the conservation sales tax to create stable funding for Missouri's forests, fauna and fish. Today, CFM is the largest conservation group in Missouri, with 70 clubs and 30,000 members (Conservation Federation of Missouri, 2008). CFM members continue to support the preservation of the constitutional amendment by testifying at legislative hearings as necessary (J. Fleming, personal communication, April 15, 2009).

John Fleming, Missouri State Urban Forester, reported that while there were no restrictions on the funding provided by sales and use taxes, the Department of Forestry has some internal departmental restrictions on funds that are passed-through to groups to implement U&CF projects. Grants are matched by local communities at 25 % to 40%. It is anticipated that this funding source will continue for the foreseeable future. (J. Fleming, personal communication, April 15, 2009).

*MASSACHUSETTS* - Although Massachusetts' State Urban Forester Eric Seaborn reported that funding was not sustainable and that the program would not survive without federal funding, a follow-up telephone interview was conducted to learn more about the state's trust fund which enables tax-deductible private donations to be made directly to U&CF. (E. Seaborn, personal communication, April 15, 2009)

The Department of Conservation and Recreation's Conservation Trust and Urban Parks Trust Fund provide mechanisms through which park users, businesses, foundations and other interested parties can protect and improve Massachusetts state parks. Established in 1931 by Mass. Gen. Law ch. 132A, § 1 (2009), this trust allows private donors to make tax-deductible contributions which can be earmarked for a favorite park, or for a favorite program (Massachusetts Department of Conservation and Recreation, 2009). Donors are encouraged to contribute to the trust because, "a contribution to DCR's trust funds is a contribution to the health of our forests and diverse wildlife habitats, our recreational opportunities and cultural and historic resources." (Massachusetts Department of Conservation and Recreation, 2009)

Massachusetts State Urban Forester, Eric Seaborn reports that the trust provides from \$10,000 to over \$250,000 annually in funding for U&CF. Private donors include the Massachusetts Funeral

Home Director's Association, corporations and utility companies. As these funds come from private donations, restrictions or programmatic focus may be imposed by the donor.

*OREGON* - Like Massachusetts, Oregon has a state trust fund that enables the receipt of private donations to the forestry program. The trust was established in 1993 by state statute. Paul Ries, State Urban Forester reports that in a given year, Oregon takes in between \$10,000 and \$100,000 through this account, although Ries mentions most years are closer to \$10,000. (P. Ries, personal communication, March 6, 2009)

*NORTH DAKOTA* - Although smaller in quantity than the aforementioned trusts, North Dakota's Centennial Trees Trust Fund takes a unique approach to revenue generation. Urban Forester Tom Claeys reports that the trust is funded between \$15,000 and \$22,000 annually through a voluntary income tax check-off option associated with annual income tax filing. Individuals are invited to donate a portion of their tax refund or add to their tax liability to fund community tree planting in the state. Claeys adds that the state also occasionally receives direct donations from individuals or other entities. This funding mechanism was established in 1989 in association with the state's centennial celebration. The Centennial Trees Program encouraged North Dakotans to plant one million trees for each year of statehood. The program challenged every resident, community, organization and school to "create a living legacy that will serve as a lasting reminder for future generations to enjoy". (T Claeys, personal communication, March 4, 2009) The enabling legislation sunset in 2001, but was reinstated by the Centennial Trees Advisory Committee.

Claeys notes that the population of North Dakota is just over 660,000 and the trust fund generates \$0.033 per person in a good year. If such a program performed comparably in California, it would generate over \$1.23 million dollars annually. (T Claeys, personal communication, March 4, 2009)

*GEORGIA* - State Urban Forester Susan Reisch attributes Georgia's robust U&CF program to the unique department structure and the launch of the Sustainable Community Forestry Program in 2005. Reisch explains that the program was developed by analyzing growth patterns and projected population increases, particularly in North Georgia. As a result of the analysis, Department of Forestry Director Ken Stewart combined U&CF with urban-rural interface management. This department structure and the state-level recognition that U&CF are important to the majority of Georgians are unique among states surveyed. Prior to the merge, the two programs had less than 3 full-time staff. The resulting department has ten to eleven full-time staff and an annual budget over \$1,000,000. (S. Reisch, 2006)

Reisch reports that satellite imagery revealed substantial tree loss in metro-Atlanta at 54 acres per day between 1992 and 2001, mostly due to development. Trees and their associated environmental, economic, social and health benefits were being lost at a significant rate. More than half of the amount of trees lost (28 acres per day), were replaced by impervious surface, creating tremendous air and water quality issues. (S. Reisch, 2006)

The Georgia Forestry Commission (GFC) has also increased partnerships with other agencies. For example, they are completing a statewide tree canopy and impervious surface analysis in partnership with the University of Georgia and Upper Chattahoochee RiverKeeper. GFC is also partnering with the Georgia Environmental Protection Division to investigate the incorporation of trees into the State Air Quality Implementation Plan as an innovative strategy. (S. Reisch, 2006)

Sustainable Community Forestry Program staff are investigating additional partnerships related to energy efficiency, nature services, carbon sequestration, and economic incentives. This holistic approach, and the cross-discipline integration makes the program an innovative model for U&CF. Reich feels Georgia has redefined a state's role in addressing the rapidly changing urban forest landscape, as well as the needs and values of its citizens. (S. Reisch, 2006)

The Georgia Forestry Commission also administers a carbon sequestration registry (Georgia Forestry Commission, 2009). Currently, documenting protocol has only been developed for wildland forestry, but expansion to include U&CF projects is in the works (Georgia Forestry Commission, 2009). The registry's strategy is flexible in that it allows the parties to set a contract period. This program is still in the establishment phase, but will be one to monitor as it evolves.

*WISCONSIN* - Dick Rideout, State Urban Forester for Wisconsin, reports that urban forestry is funded through a statewide property tax. The tax is capped at \$17 per \$100,000 of property valuation. The tax is part of the state property tax law which was enacted in 1923. Rideout notes that this has been a stable funding source, providing approximately \$80 million annually, \$1.6 million (2%) of which is allocated to U&CF. The rate of increase has slowed with the changes in the housing market. Rideout also expressed the opinion that this kind of tax might be a difficult sell in today's economy. (D. Rideout, personal communication, May 12, 2009)

Wisconsin's U&CF program has eight full time staff devoted to urban forest management through direct assistance, education, seed money and public awareness. The intent is to initiate and increase the capacity of communities to manage their own environment by involving all aspects of the community. In addition, the program is expanding its role in assessing the state's urban forests and setting resource-based goals to improve the ecological, economic and social benefits that these forests provide. (Wisconsin Department of Natural Resources, 2009)

*PENNSYLVANIA* – Community-based urban tree planting has seen a great increase in Pennsylvania since 2004 reports Ellen Roan, Urban Forest Program Coordinator. The Department of Conservation and Natural Resources has granted funding for U&CF projects to the Pennsylvania Horticulture Society and to the Bureau of Forestry in increasing amounts over the years to cover more municipalities. It started with grants of \$50,000 and \$100,000 to the State Urban Forest Council, and has grown over time. In 2008, the Bureau of Forestry received \$800,000 from the Department of Conservation and Natural Resources to provide community-based tree planting to Philadelphia and a five county area, as well as Pittsburgh and twelve smaller metropolitan areas. (E. Roan, personal communication, June 19, 2009)

The funds are provided through a realty transfer tax that is administered by the Department of Conservation and Natural Resources. These funds first became available through legislation enacted in 1993, but it was not until recently that a portion was directed towards U&CF. Funds are provided to municipalities or a nonprofit to administer local projects and there is a 50/50 local match required. Nonprofit partners include the Pennsylvania Horticulture Society and Pennsylvania Community Forests, formerly the Pennsylvania Urban Forest Council. Roane anticipates funding will continue at the \$800,000 level for the next three years and is optimistic about future state funding because of the demonstrated success of past projects. Roane, like many other coordinators, noted that federal funding was increasing until 2005, but recently it has been

decreasing, so increased state funding is imperative for the survival of the program. (E. Roan, personal communication, June 19, 2009)

Another smaller, yet intriguing program operating in Pennsylvania involves the removal and replacement of trees under power lines. The program was originally the brain child of Pennsylvania State University Professor Henry Gerhold (retired). In the early 1990's, Gerhold developed the program as a strategy for trying out new tree cultivars in urban landscapes. There was an interest in developing a suitable and diverse palate of small trees appropriate for planting under overhead power lines. The utilities were contacted and invited to donate into a trust fund administered by the Bureau of Forestry. (E. Roan, personal communication, June 19, 2009)

Tree conflicts with infrastructure are common in the urban environment, especially in locations with above-ground electrical utilities. Power lines must be cleared annually to avoid hazards and outages associated with falling limbs. Over time this repeated pruning can result in trees becoming unsightly, or declining in health. This unique partnership with utility companies throughout the state addresses this problem. Administered by the utilities and the Urban Forest Council, but monitored by Bureau of Forestry personnel, the program provides several communities with approximately \$20,000 annually which is often granted in small \$5,000 portions for planting 15 – 20 trees. The utility identifies trees for removal, provides funding and makes species recommendations for replacement. (E. Roan, personal communication, June 19, 2009)

## **CONCLUSIONS**

There is a concern that federal funding is, as one coordinator put it, "fickle and unreliable." The majority (76%) of those surveyed were pursuing alternatives to federal funding such as increased or diversified state funding and private and nonprofit partnerships.

The question of sustainable funding is inherently a subjective one. Coordinators in different states have different perceptions about how much funding is sufficient depending on their view of the role of U&CF in the state, the past programs and services implemented, and demonstrated community need. This survey also found a difference in the perception of the State Urban Forester's role in securing additional funds. In some states, urban foresters play a more proactive role in advocating for funding by testifying at legislative hearings, securing private donations and developing programs by leveraging community resources. In other states, there is a perception that pursuit of new or alternative funding sources for the department is not allowed.

One common theme was an emphasis on increased partnerships. Potential partners mentioned included the State Parks Department, the Environmental Protection Agency and utilities. This appears to be an indication of a trend towards a holistic view of U&CF programs and the recognition that community trees can be part of the solution to broad community issues such as non-point-source pollution, poor air quality and increased carbon dioxide in the atmosphere.

## APPENDIX A – ONLINE SURVEY

1. What is the current size of your state urban and community forestry program budget?
  - a. Less than \$250,000
  - b. \$250,001 to \$500,000
  - c. \$500,001 to \$750,000
  - d. \$750,001 to \$1,000,000
  - e. Greater than \$1,000,000
2. Has your budget changed in the last five years?
  - a. Increased
  - b. Decreased
  - c. No significant changes
3. How is your urban and community forestry program funded in your state? (check all that apply)
  - a. State Department of Forestry
  - b. State Department of Transportation
  - c. State Parks Department
  - d. Federal Forest Service matching funds
  - e. Federal Forest Service pass-through funds
  - f. Other Federal programs (please list)
  - g. Other \_\_\_\_\_
4. Has this changed in the past five years (yes/no)
  - a. If yes, how was your program previously funded?
5. Do you feel as if your program funding source(s) are stable and long-term (i.e., sustainable and permanent)? (yes/no)
6. Can your program survive without Federal Forest Service funds? (yes/no)
7. In light of the current Federal Forest Service outlook (e.g., perennial funding cuts, with less passed-through to the States), is your state considering new funding sources to maintain your program? (yes/no)
8. If you answered yes, please share your ideas. (open-ended)
9. Regardless of your Program's reliance on Forest Service Funds, have you considered the following funding sources? (check all that apply)
  - a. Carbon off-sets
  - b. Utility taxes

- c. State income tax
  - d. Air Quality Management District assessments
  - e. Other: \_\_\_\_\_
10. Please share with us your ideas and/or experience with more-permanent, sustainable funding sources. (open-ended)
11. When is a good time to contact you to follow up on this survey, if necessary? (open-ended)

#### **APPENDIX B – FOLLOW-UP QUESTIONS, PHONE INTERVIEWS**

1. Annual amount of funding
2. Name of state government department that oversees the funds
3. How funding stream became established
  - a. Any important partners or stakeholders
    - i. Community groups
    - ii. Elected Officials
    - iii. State Government staff
  - b. Length of time funding took to become established from idea to implementation
4. Restrictions on use of funds
5. Administrative costs
6. Likelihood of funding being a stable stream (persisting for more than ten years)
7. Were there any major obstacles to establishing the stream?
8. What are potential future threats?

## **APPENDIX C – SELECTED LAWS AND CONSTITUTION SECTIONS**

### **MISSOURI**

Missouri Constitution, Article IV, Executive Department, Section 43(a)

Source: Const. of 1875, Art. XIV, § 16. (Amended November 2, 1976) (Amended November 4, 1980)

Sales tax, use for conservation purposes.

Section 43(a). For the purpose of providing additional moneys to be expended and used by the conservation commission, department of conservation, for the control, management, restoration, conservation and regulation of the bird, fish, game, forestry and wildlife resources of the state, including the purchase or other acquisition of property for said purposes, and for the administration of the laws pertaining thereto, an additional sales tax of one-eighth of one percent is hereby levied and imposed upon all sellers for the privilege of selling tangible personal property or rendering taxable services at retail in this state upon the sales and services which now are or hereafter are listed and set forth in, and, except as to the amount of tax, subject to the provisions of and to be collected as provided in the "Sales Tax Law" and subject to the rules and regulations promulgated in connection therewith; and an additional use tax of one-eighth of one percent is levied and imposed for the privilege of storing, using or consuming within this state any article of tangible personal property as set forth and provided in the "Compensating Use Tax Law" and, except as to the amount of the tax, subject to the provisions of and to be collected as provided in the "Compensating Use Tax Law" and subject to the rules and regulations promulgated in connection therewith. (Adopted November 2, 1976)

Use of revenue and funds of conservation commission.

Section 43(b). The moneys arising from the additional sales and use taxes provided for in section 43(a) hereof and all fees, moneys or funds arising from the operation and transactions of the conservation commission, department of conservation, and from the application and the administration of the laws and regulations pertaining to the bird, fish, game, forestry and wildlife resources of the state and from the sale of property used for said purposes, shall be expended and used by the conservation commission, department of conservation, for the control, management, restoration, conservation and regulation of the bird, fish, game, forestry and wildlife resources of the state, including the purchase or other acquisition of property for said purposes, and for the administration of the laws pertaining thereto, and for no other purpose. The moneys and funds of the conservation commission arising from the additional sales and use taxes provided for in 43(a) hereof shall also be used by the conservation commission, department of conservation, to make payments to counties for the unimproved value of land for distribution to the appropriate political subdivisions as payment in lieu of real property taxes for privately owned land acquired by the commission after July 1, 1977 and for land classified as forest cropland in the forest cropland program administered by the department of conservation in such amounts as may be determined by the conservation commission, but in no event shall the amount determined be less than the property tax being paid at the time of purchase of acquired lands.

### **MASSACHUSETTS**

Part I. Administration of the Government

Title XIX. Agriculture and Conservation

Chapter 132. State Recreation Areas Outside of the Metropolitan Parks District

Chapter 132A: Section 1. Bequests, restitutions or gifts; Conservation Trust

Section 1. The commissioner of the department of environmental management, hereinafter referred to in this chapter as the commissioner, may receive and hold in trust on behalf of the commonwealth, exempt from taxation, bequests, restitutions or gifts to be used for the purpose of advancing the recreational and conservation interests of the commonwealth and shall administer the same in such manner as to carry out the terms of such bequests, restitutions or gifts, and he may accept on behalf of the commonwealth gifts of land outside the urban park district to be held and managed for recreational and conservation purposes.

Said trust properties shall be known as the Conservation Trust and shall be used and expended under the direction of the commissioner and subject to his orders. Subject to the term of such grant, restitution, gift, devise or bequest, the commissioner may expend such funds, whether principal or income, without further appropriation.

(Adopted 1931, amended 1954, 1975, 1990, 1991, and 2003)

**OREGON**

Oregon Revised Statutes

526.515 Gifts, grants and donations; fees for services. (1) The State Forestry Department may receive and disburse such gifts, grants, bequests, federal moneys and endowments and donations of labor, material, seedlings, trees and equipment from public and private sources for the purpose of conducting an urban and community forestry program. In addition, the department is authorized to charge fees for services and for attendance at workshops and conferences and to sell various publications and other materials that the department prepares.

(2) All revenues received under subsection (1) of this section and any interest earned on all cash balances except federal moneys shall be credited to the State Forestry Department Account and may be expended only for urban and community forestry purposes. [1993 c.347 §5]

**NORTH DAKOTA**

Chapter 57-38 – Income Tax

57-38-34.5. ~~(Effective until December 31, 2000)~~ Optional contributions to ~~centennial tree program~~ Trees for North Dakota trust fund.

An individual may designate on the tax return of that individual a contribution to the ~~centennial tree program~~ Trees for North Dakota trust fund of any amount of one dollar or more to be added to tax liability or deducted from any refund that would otherwise be payable by or to the individual. The tax commissioner shall notify taxpayers of this optional contribution on the individual state income tax returns. The tax commissioner shall transfer the amount of optional contributions under this section to the state treasurer for deposit in the ~~centennial tree program~~ Trees for North Dakota trust fund for use as provided in chapter 4-21.2.

Any contributions to the previous centennial tree program may be transferred to the Trees for North Dakota trust fund.