

project, as determined by the department and incurred during the project period are eligible for grants. Eligible costs may include, but are not limited to:

- (a) Salaries and fringe benefit costs of personnel engaged in the project;
- (b) The cost of necessary supplies and equipment;
- (c) The costs of leased equipment and facilities for the length of the demonstration project;
- (d) The reasonable value of in-kind contributions by the applicant of labor, equipment or facilities.

(2) **CAPITAL PURCHASES.** To be fully eligible under the grant, a capital purchase shall be used exclusively for project-related purposes over its useful life. Nonexclusive capital purchases may be charged to the grant only for that portion of depreciation equitably related to use in project activities.

(3) **EQUIPMENT USE.** Rates charged for use of the applicants' own equipment shall be limited to the county machinery agreement rates established annually by the Wisconsin department of transportation.

(4) **INELIGIBLE COSTS.** (a) Costs not directly associated with or necessary for the implementation of the project as determined by the department are ineligible for grants. Ineligible costs include, but are not limited to:

1. Fines and penalties due to violations of, or failure to comply with, federal, state or local laws or regulations;

2. Ordinary operating expenses of local government applicants, such as salaries and expenses of public officials, that are not directly related to the project;

3. Costs for which payment has been or will be received under another federal or state financial assistance program;

4. Costs incurred in a contract which creates a real or apparent conflict of interest. An apparent conflict of interest arises when an official or employe of a grantee participates in the selection, awarding or administration of a contract supported by this project and:

a. The official or employe, or his or her spouse or partner, has an ownership interest in the firm selected for the contract; or

b. A person identified in subpar. a. receives a contract, gratuity or favor from the award of the contract.

(b) Program costs incurred before or after the project period for the grant.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.08 Grant awards; payment. (1) Grants shall be awarded subject to execution of the project agreement, as specified in s. NR 47.03(5).

(2) Grant payments may not be paid until a claim supported by evidence of cost has been received by the department, unless otherwise agreed upon by the department, in writing.

(3) Payments may not be paid for project modification unless approved by the department.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

Subchapter III — Stewardship Incentives Program

NR 47.10 Purpose and scope. (1) The purpose of this subchapter is to establish procedures and standards for the administration of the stewardship incentive program (SIP) as authorized under the act, for the purpose of encouraging private forest landowners to manage their lands in a manner that benefits all the resources in their forest.

(2) Funding granted under this subchapter is intended to complement rather than replace or duplicate other federal cost-share programs, such as ACP and FIP.

Note: SIP funds are intended to be used in addition to, and not in place of those funds that have been traditionally provided for forestry under ACP, FIP or any other federal cost share programs.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.11 Applicability. This subchapter is applicable to landowners applying for or receiving grants under this subchapter.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.12 Definitions. In addition to definitions in s. NR 47.002, the following definitions apply to this subchapter:

(1) "ACP" means agricultural conservation program, as referenced in 7 CFR, part 701 and part 1413.

(2) "Afforestation" means establishing a forest on land not previously forested.

(3) "ASCS" means the U.S. department of agriculture, agricultural stabilization and conservation service.

(4) "FIP" means forestry incentives program.

(5) "Landowner forest stewardship plan" means the plan prescribing forest stewardship measures to be used on a particular site to achieve multiple natural resource goals.

(6) "Practice" means a stewardship activity or conservation measure consistent with the landowner forest stewardship plan to accomplish the landowner's desired management objectives.

(7) "Program" means the stewardship incentive program established by the act.

(8) "Reforestation" means establishing a forest on lands that were previously forested.

(9) "Regional forester" means the area director for state and private forestry, northeastern area of the forest service.

(10) "Riparian zone" means the zone adjacent to a navigable stream or other body of water.

(11) "SIP" means the stewardship incentives program established by the act.

(12) "USDA" means the U.S. department of agriculture.

(13) "Wetlands" means an area where water is at, near or above the land surface long enough to be capable of supporting aquatic or hydrophytic vegetation and which has soils indicative of wet conditions.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92; am. (3), Register, May, 1994, No. 461, eff. 6-1-94.

NR 47.13 State program administration. The state forester shall administer the SIP program, with the advice of the committee, as required by section 19 (b) of the act.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.14 Eligible applicants. (1) All nonindustrial private forest lands that are not in management under federal, state, or private financial and technical assistance programs are eligible for assistance under the program.

(2) Nonindustrial private forest lands that are managed under such existing programs are eligible for assistance under the program if forest management activities are expanded and enhanced and the landowner agrees to meet the requirements of the act.

(3) The owner of any nonindustrial private forest land which is at least 10 contiguous acres and not more than 1,000 contiguous acres may apply for a grant under this subchapter.

(4) An owner of more than 1,000 acres of nonindustrial private forest land is not eligible to receive cost-share funds under the program, except where the state forester, with the concurrence of the regional forester, determines that significant public benefits would accrue from approval of a landowner owning not more than 5,000 acres. In making a determination of significant public benefits, the state forester and the regional forester shall consider, at a minimum, whether the installation of practices by landowners who own more than 1,000 acres but less than 5,000 acres are necessary to achieve cost-effective resource management objectives without unduly affecting program participation of other eligible landowners.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.15 Eligible practices. The following practices are eligible for grants under this subsection:

(1) SIP 1. Landowner forest stewardship plan development which identifies landowner objectives and multiple resource management decisions.

(2) SIP 2. Reforestation and afforestation which includes establishment or reestablishment of diverse stands of forest trees through natural regeneration, planting or direct seeding for conservation purposes and sustainable timber production.

(3) SIP 3. Forest improvement which includes the improvement of forest and agroforest stand productivity, vigor and health and the value and quality of wood products.

(4) SIP 4. Windbreak and hedgerow establishment, maintenance and renovation which includes the establishment, maintenance and renovation

tion of windbreaks and hedgerows to conserve energy, protect farmsteads, livestock and crops, and reduce soil erosion.

(5) SIP 5. Soil and water protection and improvement which includes the maintenance or improvement of water quality and soil productivity on forest land.

(6) SIP 6. Riparian zone and wetland protection and improvement which includes the protection, restoration and improvement of wetlands and riparian areas to maintain water quality and enhance fish or wildlife habitat.

(7) SIP 7. Fisheries habitat enhancement which includes the protection and enhancement of habitat for native fisheries, including resident and anadromous species, and threatened and endangered species habitat maintenance and enhancement, and management of significant natural communities or native vegetation.

(8) SIP 8. Wildlife habitat enhancement which includes the establishment and enhancement of permanent habitat for game and nongame wildlife species, and threatened and endangered species habitat maintenance and enhancement, and management of significant natural communities or native vegetation.

(9) SIP 9. Forest recreation enhancement which includes the enhancement of outdoor recreation activities and aesthetics.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92; am. (7) and (8), Register, May, 1994, No. 461, eff. 6-1-94.

NR 47.16 Eligible costs. (1) Grants under the program shall be used to manage the following lands under a prepared landowner forest stewardship plan:

(a) All of the nonindustrial private forest land with existing tree cover within a contiguous tract; and

(b) Other nonindustrial private forest land within the same contiguous tract which is identified by the landowner and approved by the department as suitable for growing trees and/or scheduled for conversion to a program practice.

(2) To be eligible for a grant under this program, one or more eligible practices shall be identified in the forest stewardship plan, except that a grant may be awarded for the development of a forest stewardship plan.

Note: See s. NR 47.15 Eligible practices.

(3) Eligible costs are all those associated with the installation of a specific practice as approved by the state forester.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.17 Ineligible costs. (1) No person may use grant funds under this subchapter for any of the following:

(a) Costs incurred before an application for grant assistance is approved;

(b) The implementation of any practice already required by law, regulation or other authority; or

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(c) Repairs or normal upkeep or maintenance of any practice.

(2) Except as authorized by the forest service, grant assistance may not be paid for repeating practices on the same site by the same landowner which have been implemented under the forestry incentives program or any other federal, state or local government programs, except where the practices are repeated due to a failure of a prior practice without fault of the landowner.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.18 Grant calculation. (1) The grant shall be that percentage of the actual costs, or rates determined by the department. The maximum cost-share rate for practices described in s. NR 47.15 shall be 75%. The rates for practices shall be established by the state forester.

(2) The amount of payment under the program to any one landowner may not exceed \$10,000 in any fiscal year. In the case where an individual is not a sole proprietor but is a partner, corporate shareholder or has an ownership interest in another private legal entity, the amount of payment to the individual shall be equivalent to the percentage of ownership the individual holds in such partnership, corporation or other private legal entity times the payment made to such partnership, corporation or other legal entity.

(3) Grant payments may not exceed 100% of cost paid by the SIP applicant to carry out a practice.

(4) The grant shall be paid to the applicant by the Kansas City treasury, regional dispersing office, P O Box 3329, Kansas City, KS 66103.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92; r. and recr. (1), am. (4), Register, May, 1994, No. 461, eff. 6-1-94.

NR 47.19 Grant selection system. In selecting practices for grant assistance, the department shall give preference to practices which are directed to accomplish one or more of the following:

(1) Provide protection of soil and water resources.

(2) Include additional land under written forest stewardship management plans.

(3) Provide riparian zone and wetlands protection.

(4) Provide wildlife or fisheries habitat enhancement, or both.

(5) Establish, maintain or renovate windbreaks or hedgerows.

(6) Establish or reestablish forests through various methods of regeneration, including planting, direct seeding or natural regeneration.

(7) Improve forest stand productivity, stand vigor, forest health, and the value and quality of wood products.

(8) Provide forest recreation enhancement.

(9) Provide endangered species habitat enhancement and natural community habitat maintenance and enhancement.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92; cr. (9), Register, May, 1994, No. 461, eff. 6-1-94.

NR 47.20 Application and approval. (1) A landowner wishing to participate in the program shall apply at the ASCS office for the county in which the land is located, on ASCS forms.

(2) The state forester shall make basic eligibility determinations, including whether the applicant meets nonindustrial private forest land ownership criteria and minimum and maximum acreage criteria, and the landowner shall be notified of the determination in writing.

(3) The department shall review applications to determine practice eligibility, based on the following:

(a) Verification that the landowner has an approved landowner forest stewardship plan.

(b) The practice is needed and feasible.

(c) The practice is eligible under this subchapter.

(4) Applications will be approved provided grant funds are available. Department approval of an application shall constitute an agreement by the state, United States and the landowner.

(5) Upon approval of a practice, the department shall prepare a practice outline that identifies the needed technical practices, specifications, and approximate time frames for the implementation of the practice, to achieve the objectives of the practice. The outline shall be attached to and become part of the landowner forest stewardship plan and shall be effective for the duration of the practice. The requirements in the practice outline shall constitute the basis for determining acceptable performance upon practice completion.

(6) Upon approval of a practice, the landowner shall be notified in writing by the ASCS. Such notice shall state that the landowner can begin implementing the approved practice.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.21 Payment to landowners. (1) A landowner shall complete each practice within 18 months of approval. However, if a practice is not completed in 18 months due to conditions beyond the landowner's control, a 6 month extension period may be granted by the department.

(2) Upon certification by the department that a practice has been completed in accordance with specifications, the grant payment shall be calculated by the department and disbursed to the landowner by the Kansas City Treasury, Regional Dispersing Office, P O Box 3329, Kansas City, KS 66103.

(3) A practice may consist of one or more component activities. A landowner may receive partial payment for completed components on the condition that the landowner agrees to complete the remaining components of the practice within the time period specified by the department, not to exceed 18 months following approval to implement the practice, unless an extension is justified as provided in sub. (1).

Note: For instance, one component of tree planting is site preparation; another component is the planting of the trees.

(4) Where performance actually rendered does not meet the minimum specifications for the practice due to factors beyond the landowner's control, the department may, at its discretion, extend the time period for completion of the practice. Register, May, 1994, No. 461

trol, the department may approve grant payment under one of the following conditions:

(a) The landowner repeats applications of components previously implemented or establishes additional eligible components under terms and conditions the department approves to the extent that measures are needed to meet the objectives of the landowner forest stewardship plan; or

(b) The landowner establishes to the satisfaction of the department that:

1. A reasonable effort was made to meet the minimum requirements; and

2. The practice, as performed, adequately meets the objectives of the landowner forest stewardship plan.

(5) Where the landowner has received grant assistance for site preparation and the establishment of trees has been unsuccessful due to factors beyond the landowner's control, the department shall require that trees be re-established and shall approve grant assistance for the activity.

(6) The minimum length of time a landowner shall be required to maintain a practice is 10 years.

(7) To be eligible to receive cost-share grants under the program, a landowner shall agree to maintain program practices for 10 years, unless otherwise specified by the forest service.

(8) Prior to receiving approval to implement any program practice, eligible landowners shall have a department approved landowner forest stewardship plan. If a landowner sells, conveys, or otherwise loses control of lands upon which there is a continuing obligation to maintain a practice and the new landowner does not agree to assume the responsibility for maintaining the practice, the landowner who was originally obligated to maintain the practice shall be liable to reimburse the United States for grant payments on the practices. The state forester may discount the reimbursement owed the United States by the percentage of years during which the practice has been maintained. In the case of death or incompetency of any landowner, the state forester shall approve grant payments to the successor if the successor agrees to maintain the practice for the duration of the agreement.

(9) Any landowner who may be entitled to any grant payment under this section may assign the right, in whole or in part, with the prior written approval of the department.

(10) No grant payment owed to any landowner shall be subject to any claim arising under state law by any creditor, except agencies of the United States government.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92; am. (2), Register, May, 1994, No. 461, eff. 6-1-94.

NR 47.22 Reconsideration. Any landowner, successor or assignee who is dissatisfied with any determination made under the program may request reconsideration by the state forester and, if the matter is still not resolved, by the regional forester. All requests for reconsideration shall be in writing and shall contain factual information explaining the basis

for requesting reconsideration. All decisions upon reconsideration shall be issued in writing.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.23 Enforcement. (1) If any landowner, successor or assignee uses any scheme or device to unjustly benefit from this program, the cost-share grants shall be withheld or a refund of all or part of any program payments otherwise due or paid that person shall be secured. A scheme or device includes, but is not limited to, coercion, fraud or misrepresentation, false claims, or any business dissolution, reorganization, revival or other legal mechanism designed for or having the effect of evading the requirements of this subchapter.

(2) If any landowner or successor takes any action or fails to take action which results in the destruction or impairment of a prescribed practice for the duration of the practice, cost-share grants shall be withheld or a refund of all or part of any program payments otherwise due or paid shall be secured.

(3) Nothing herein requiring the withholding or refunding of cost-share grants shall preclude any other penalty or liability otherwise imposed by law.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

Subchapter IV — Small Business Administration Tree Planting Program

NR 47.30 Purpose and scope. (1) The purpose of this subchapter is to implement and administer the United States small business administration's natural resources development program as established under ch. 24 of the small business administration act of 1990 (15 USC 651) and regulated under 13 CFR parts 121 and 125.

(2) The purpose of the natural resources development program is to provide grants to states for the purpose of units of government contracting with small businesses to plant trees on publicly owned or controlled property.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

(10) Projects that are innovative.

(11) Applicants that have not received SBA tree planting grants in the past.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.39 Grant awards; payment. (1) **GRANT AWARDS.** Grants shall be awarded subject to execution of the department's project agreement.

(2) **PAYMENT.** (a) Grant payments may be made only upon approval of a claim supported by evidence of cost that the reimbursable work has been completed and scheduled match has been met to that point.

(b) The recipient shall submit reports as required in s. NR 47.004 documenting continuing maintenance costs to meet the match.

(c) Grant funds that are not matched over the course of the grant period shall be returned to the department.

(3) **FINAL AUDIT.** All payments are contingent upon final audit. Financial records including all documentation to support entries in the accounting records to substantiate charges for each project shall be kept available for review by state or federal officials for a period of 3 years after final payment.

(4) **MAINTENANCE.** Grantees shall agree to provide or be responsible for 100% of the maintenance of the planted trees.

(5) **COMPLIANCE.** Grantees shall comply with all applicable state and federal regulations, certifications and assurances specified by the program.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.40 Extensions. Project extensions for the reimbursable portion of a project under this subchapter are not allowed.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

Subchapter V — Urban and Community Forestry Grant Program

NR 47.50 Purpose and scope. The purpose of this subchapter is to establish procedures for the awarding and administering of grants to municipalities and not-for-profit organizations for the purpose of funding urban and community forestry projects as authorized under the act and under s. 23.097, Stats.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.51 Applicability. The provisions of this subchapter are applicable to all counties, cities, villages, towns, tribal governments and not-for-profit organizations of the state applying for grants under this subchapter.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.52 Definitions. In this subchapter:

(1) "Applicant" means the Wisconsin town, village, city, county, tribal government or not-for-profit organization that submits an application for a grant under this subchapter.

(2) "District" means one of the 6 district field administrative offices of the department.

(3) "Grantee" means the recipient of a grant under this subchapter.

(4) "Municipal government" means a Wisconsin village, city or tribal government.

(5) "Not-for-profit organization" includes approved organizations that meet the requirements of section 501(c)(3) of the United States internal revenue code of 1986 and other not-for-profit organizations.

(6) "Project agreement" means a contract between the grantee and department setting forth the mutual obligations with regard to a portion or all of a specific project.

(7) "Project period" means the period of time specified in the agreement during which all work shall be accomplished.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92; am. (4), Register, May, 1994, No. 461, eff. 6-1-94.

NR 47.53 Application procedures. (1) An eligible applicant, described under s. NR 47.75 (1) may apply for a grant under this subchapter for the purposes specified under s. NR 47.75 (2).

(2) Applicants shall submit applications on the prescribed department forms to the district office for the district where the applicant is located.

(3) Applications shall be received by the department district office no later than close of business on October 1 unless otherwise provided on the application.

(4) The department shall evaluate completed applications to determine which applicants will receive grants according to the standards in this section.

(5) Successful applicants shall be notified by the department and sent a project agreement. Work under the project agreement may not proceed until the agreement is signed by the department and the applicant.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.54 Grant calculation. (1) A grant under this subchapter shall be 50% of actual eligible costs except that no grant may exceed \$25,000 or be less than \$1000.

(2) If insufficient monies are available to fully fund the grant request, the applicant will be contacted for approval of funding the project with the available monies.

(3) No more than 20% of the federal monies available for grants under this subsection may be used to fund tree planting projects.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92; am. (3), Register, May, 1994, No. 461, eff. 6-1-94.

NR 47.55 Eligibility. (1) **ELIGIBLE APPLICANTS.** (a) Municipal governments, counties and not-for-profit organizations are eligible to apply for a federally funded grant under this subchapter.

(b) Municipal governments are eligible to apply for a state funded grant under this subchapter.

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(c) Municipal governments, counties and not-for-profit organizations may apply jointly for assistance under this subchapter.

(d) The department may require county, town and municipal governments to have on file with the department a comprehensive urban forestry management plan, approved by the department, to be eligible for grants for all projects except for the development of an urban forestry management plan.

(e) The department may require not-for-profit organizations to have on file with the department a constitution, bylaws or similar document, approved by the department, detailing the organization's interest and activities in urban and community forestry.

(2) **ELIGIBLE PROJECTS.** Requests for grant assistance may include, but are not limited to, requests for:

- (a) Development of comprehensive urban forestry management plans;
- (b) Development of urban forestry ordinances;
- (c) Performing inventories of existing trees and tree planting needs;
- (d) Development of master tree planting plans;
- (e) Development of integrated pest management or other urban forest maintenance plans;
- (f) Training programs for community employees or volunteers;
- (g) Development and implementation of urban forest management public information or involvement programs; and
- (h) Demonstration planting or maintenance projects whose primary purpose is to provide education, technology transfer or information exchange in urban and community forestry management.

(3) **INELIGIBLE PROJECTS.** The following projects are ineligible for grants under this subchapter:

- (a) Stump or brush removal;
- (b) Land or boundary surveys or title search; and
- (c) Appraisals involving sale or exchange of real property.

¹History: Cr. Register, August, 1992, No. 440, eff. 9-1-92; am. (1) (d), Register, May, 1994, No. 461, eff. 6-1-94.

NR 47.56 Eligible and ineligible costs. (1) **ELIGIBLE COSTS, REIMBURSABLE.** Reasonable and necessary project costs which are consistent with the approved project scope and incurred during the project period are eligible for grant funding. Eligible costs may include, but are not limited to:

- (a) Salaries and fringe benefit costs of personnel engaged in the project;
- (b) The cost of necessary supplies and equipment;

Note: To be fully eligible project costs under the grant, a capital purchase shall be used exclusively for project-related purposes over its useful life. Nonexclusive capital purchases may be charged as project costs only for that portion of depreciation equitably related to use in project activities.

(c) The costs of leased equipment and facilities for the length of the project;

(d) The reasonable value of in-kind contributions by the applicant of labor, equipment or facilities.

Note: Direct costs shall be supported by time sheets, vouchers or similar documentation reflecting specific assignment to the project. Actual fringe benefits may not exceed 34.6% of the direct labor costs claimed. Equipment rental rates may not exceed the county equipment rates established annually by the department of transportation.

(e) Contract costs of qualified vendors to perform project activities.

(2) **ELIGIBLE COSTS, NON-REIMBURSABLE.** Reasonable value of donated labor, equipment, supplies, facilities or services are eligible project costs for the purposes of match, but are not eligible for reimbursement.

Note: To be fully eligible project costs under the grant, a capital donation shall be used exclusively for project-related purposes over its useful life. Nonexclusive capital donations may be charged as project costs only for that portion of depreciation equitably related to use in project activities. Value of donated labor will be calculated using rates established by the department.

(3) **INELIGIBLE COSTS.** (a) Costs not directly associated with or necessary for the implementation of the project as determined by the department are ineligible for grant funding. Ineligible costs include, but are not limited to:

1. Fines and penalties due to violations of, or failure to comply with, federal, state or local laws or regulations;

2. Ordinary operating expenses of local government applicants, such as salaries and expenses of a mayor or city council members, that are not directly related to the project;

3. Costs for which payment has been or will be received under another federal or state financial assistance program;

4. Costs incurred in a contract which creates a real or apparent conflict of interest. An apparent conflict of interest arises when an official or employe of a grantee participates in the selection, awarding or administration of a contract supported by this project and:

a. The official or employe, or his or her spouse or partner, has an ownership interest in the firm selected for the contract; or

b. A person identified in subpar. a. receives a contract, gratuity or favor from the award of the contract.

(b) Program costs incurred before or after the project period.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.

NR 47.57 Grant selection process. In selecting projects for grants under this subchapter, the department may give priority to the following listed in no particular order:

(1) Applicants with a department, board or commission charged with the development and administration of a comprehensive tree care program.

(2) Applicants with a tree ordinance, plan or administrative rule which describes public policies for tree planting, protection, maintenance and removal.

(3) Applicants with an ongoing forestry program budget. This funding need not be a line item amount in the budget but could include for example expenditures for tree removal, administration expenses, volunteer labor and other activity involved in managing trees.

(4) Applicants that have not received urban forestry assistance grants in the past.

(5) Projects that maximize benefits to the urban forest resource.

(6) Projects that are cost effective.

(7) Projects that involve the community in the development or implementation of the project.

(8) Projects that maximize benefits to the public.

(9) Projects that are innovative.

(10) Activities that are not currently funded.

(11) Community population.

(12) Projects that involve or stimulate cooperation with other local governments, organizations, schools or businesses.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92; am. (intro), cr. (12), Register, May, 1994, No. 461, eff. 6-1-94.

NR 47.58 Grant awards; payment. (1) **GRANT AWARDS.** Grants shall be awarded subject to execution of the department's project agreement.

(2) **PAYMENT.** Grant payments shall be made upon approval of the final report and the final accounting claim supported by evidence of cost.

(3) **FINAL AUDIT.** All payments are contingent upon final audit. Financial records including all documentation to support entries in the accounting records to substantiate charges for each project shall be kept available for review by state or federal officials for a period of 3 years after final payment.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92.