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571—34.10(461A) Requirements for funding. In order to qualify for funding, state, regional or local units of government, school districts, volunteer organizations and service clubs must comply with the following requirements:

- **34.10(1)** The project(s) must be on public land within the state of Iowa (for example, streets, boulevards, parks, schools, cemeteries).
 - **34.10(2)** A \$1 for \$1 minimum match of requested funds is required.
- **34.10(3)** In-kind contributions are allowed for the forestry development projects only if specific for the proposed project. Tree planting projects require cash match \$1 for \$1 only. All in-kind costs for the forestry development projects must be documented. Allowable in-kind costs include, but are not limited to, the following:
 - a. Volunteer labor (reasonable local rates).
 - b. Value of locally purchased or donated trees to be planted on public areas.
 - c. Value of wood mulch and other tree protective devices (reasonable local rates).
- **34.10(4)** Only plant materials, products and services purchased from Iowa firms are eligible for tree planting projects.