

## SAMPLE BUDGET

**Clubs and Districts are encouraged to include the following items as they prepare their annual budgets**

**Ads in Convention Program books:** Honor those in your Clubs or District who serve FFGC; those who have gone above and beyond the call of duty, someone who has been a faithful Club member for many years, “toot your club’s horn”, etc.

**Arbor Day Plantings:** Buy a plant to place in a local arboretum/botanical garden; help your city with a street planting, plant at your Club’s garden center, a local school, etc.

**Awards:** Sponsor a Flower Show Award in a locally held Flower Show and/or the FFGC State Flower Show, which is held once per administration. Sponsor an award that is listed in the BOI. Come up with, submit and fund a NEW award for FFGC. Sponsor an award at your local county fair.

**Delegate Funds:** Send club member/s to District meeting/s (pay for their lunch and registration); send a delegate/s to FFGC Convention perhaps paying for their registration or giving them a stipend to offset the cost of travel and hotel. Consider widening your club’s horizons by sending a delegate/s to a Deep South Convention or going to National Convention, too.

**Dues:** Clubs, pay your FFGC Dues before deadline; District Dues are paid on the total registration of each club.

**Educational Opportunities:** Set up and give in-house scholarships to one or more of the Nationally offered and FFGC sponsored schools or classes such as Landscape Design, Environmental Studies, Gardening Consultants, Flower Show School, Flower Show Symposiums, Conferences, Floral Design Series, any of three (3) Short Courses held in the state, etc. Send a delegation to Legislative Days in Tallahassee. Give partial scholarships to more than one member.

**Gardens:** Donate to Botanic Gardens, University test gardens, FFGC’s *Color our Garden*; become and affiliate member of any of the nationally recognized plant societies (Rose, Hemerocallis, Camellia, etc). Give to FFGC Garden Therapy Funds and help out worldwide.

**Habitat-for-Humanity:** It costs about \$100 to purchase the plants for one Habitat-for-Humanity home. If there are no HFH projects in your area, make a donation to the local chapter of HFH.

**Library:** Donate gardening-related books to your local library, your club’s library; make sure **all** NGC required books for Flower Show Schools, the Landscape, Gardening Study and/or Environmental Studies Series are available to check out.

**Life Memberships:** Honor and/or thank someone with a Life Membership to FFGC, Deep South, or National Garden Clubs, Inc. FFGC Life members and NGC life memberships have “perks” that include getting the National Gardener magazine free for the rest of your life or not having to pay state dues.

**Personal Honors:** depending on your finances, you can spend as little as \$50 or as much as \$1500 to honor a member of your club, district or federation for their services. Purchase Bricks in the garden path at FFGC HQ (\$50), Pillar of Pride (\$100), Hall of Fame (\$100), FFGC Patron (\$500) or FFGC Guardian of Gardening (\$1,500). These last two honors also have perks - honors seating at Conventions.

**Scholarship:** Donate to FFGC Scholarships in any amount, at any time. (Don’t forget the in-house scholarships as above.)

**Stipends:** Allow at least \$25 for speakers. Offer to cover their mileage, supplies, plants, flowers etc. (often these will be more than \$25). Have a written agreement as to what you will/will not cover. Do not expect speakers to come for free; some speakers will donate their stipend back to the club or donate it to another entity. Remember that “time is money” and flowers and other supplies are not free. Sell designs to help defray costs; have a ways and means table/plant sale to offset expenses. Not all speakers need gifts or donations in their name...they need to put gas in the tank and replenish their supplies.

**Youth Gardening:** If you don’t sponsor a Junior Garden Club, start one or find one in your area to donate to; donate to FFGC’s Wekiva Youth Camp operating funds; give or donate full or partial camperships if you have no youth attending camp. Donate to the SEEK Conference (high school age youth). There is a plaque at Wekiva Youth Camp where donors’ names can be engraved (for a \$500 donation).

FROM: the FFGC Tax accountants and Treasurer  
RE: TREASURY/BUDGETS/FUNDRAISING

**1. It is a generally accepted practice that 30% is the norm for donations for non-profit (501c3)/philanthropic entities.**

So, 30% of club money should be going out as donations to Wekiva Youth Camp, SEEK, Habitat-for-Humanity, convention ads (in program book), support of State Flower Shows, whatever.....just so long as it fulfills the purposes, aims and objectives of FFGC and/or NGC – even to local/community entities.

**2. When raising funds, there is an acceptable (and legal) statement to be on all PR for any such event that should read something to the effect: “monies raised from this event will go to support “X” after expenses” or “net profits /proceeds from this fundraising event will support “X”.**

This is especially important when clubs are raising money “just to raise it...because they can”. There **must be a specific and stated purpose** for holding a fund raiser and then the PR releases for that event should make the above statement in the body of the PR that goes out. **Additionally**, monies raised for purpose “X” **cannot** then be used to subsidize another purpose/ Project “Y”, **without the vote of the majority** of the club members....or unless Project “X” is finished and there is money left over...then it can be put towards Project “Y”.

**3. Many clubs have large holdings in their bank accounts....clubs are to hold only such monies that will directly support their purposes; monies in excess should be spent elsewhere....in other words, money should carry over only when earmarked or encumbered for a specific purpose PLUS a year’s worth of operating budget.** And annual club budgets are strongly encouraged!

We’ve been over this before, but I am getting this information from the accountants....clubs are not supposed to have more in their bank accounts than one year’s operating budget (and they should be able to **show a budget** that it supports) and such money that they have raised and earmarked for a **specific project**....clubs have to be able to support why they have an excess over purposes and budget.....or that money should be spent...donated to FFGC/Habitat/Convention/Wekiva/SEEK/etc.

**4. The two phrases “non-profit” and “not-for-profit” are the same thing...I agree that we should pick one and stick to it.**

In our FFGC Bylaws, we use these phrases interchangeably and shouldn’t...pick one and use it.

**5. The only time a club is allowed to use the FFGC tax exemption certificate is when the club, district, or council hosts an FFGC or NGC function such as a convention, or sanctioned school or program in which FFGC will share in the profit.** Many clubs have their own tax exemptions. Clubs **are not to** use the FFGC tax exemption certificates for reasons other than those stated in the pursuance of hosting a **sanctioned event for FFGC or DSR or NGC.**

**6. Other items:**

-Club fundraising events should collect and remit state/county taxes on **all sales.**

-Internal audits should be performed at close of every term; an audit/review by an independent CPA upon change of Treasurer should occur.

-Be sure your club’s bylaws are in concert with those of FFGC (use BOI as your guide).

**7. Payments:**

No matter what you are paying to FFGC or to a chairman, please be aware of the dates that payments are due. Always refer to your BOI or contact the chairman listed. Remember the “domino effect”...

**8. Mileage:** Business/Government rate fluctuates +/- 55.5 cents per mile; Medical and Moving - 23.5 cents per mile. **The charity mileage rate remains at 14 cents per mile for your taxes.**