



Financial Philosophy
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Financial Philosophy

DUG provides services such as design, construction oversight, technical assistance, and public outreach to community gardens, grant application reviewing and support, as well as general garden organizational support. Given the increasing number of gardens that DUG supports and the rising cost of resources we strive to encourage all of our gardens to be self-sustaining in all ways, including financially.

DUG continues to focus our funding on areas of highest need, which most often includes supporting the basic infrastructure of community gardens that allows them to function. DUG is willing to help gardens work towards this goal so as not to create a short-term hardship, in addition to supporting repair, maintenance and improvement costs as our capacity allows.

If your community garden has a construction project, please contact DUG as we can provide design, construction oversight, technical assistance, and volunteer coordination as needed. All physical improvement projects must be vetted through DUG prior to commencing construction.

DUG staff is happy to provide technical assistance in editing proposals, composing letters of support, or advocating for the garden in other ways to funders. Garden leaders applying for grants for their garden must let DUG know before submitting the grant application.

DUG never turns a gardener away based on their ability to pay a plot fee. We believe that everyone deserves access to a healthy, community space in which to nurture relationships and grow healthy produce for themselves and others. As the majority of our community gardens are located in low- or very low-income neighborhoods, some gardens are not able to pay for basic costs (i.e. water, compost, general garden upkeep) associated with maintaining a garden. DUG encourages our gardens with means to consider “paying it forward” and supporting another garden in need. If your garden has excess funds, please contact DUG to see about opportunities to contribute to a garden in need.

Fiscal Agent Option

Many community gardens are located on property owned by entities (such as churches, programs run through public housing developments, parks and recreation districts, schools, etc.) that are willing to manage the garden’s financial activities. These types of property owners are willing to manage garden funds because they are typically responsible for other costs associated with the property – specifically, water and other property maintenance. In most cases, the community garden is not in itself an “entity,” and thus is not able to establish a bank account for receiving and disbursing garden funds. DUG recommends that garden leaders do not establish a bank account in their name, due to the potential liability involved. In cases where DUG is responsible for the garden’s operating costs, and another entity is not an option, DUG can take on this role of holding the garden’s funds.

The following expectations concern those gardens in which DUG serves as the fiscal agent.

DUG Responsibilities

- DUG will hold a garden's funds, and then disburse funds as directed by the Treasurer of the garden upon receipt of an Expense Reimbursement Request form and copy of the itemized receipt(s), or upon a petty cash fund request. DUG is unable to reimburse for taxes associated with purchases. All items must be purchased tax-free using DUG's Tax Exempt Certificates.
- At no time will funds be disbursed to the Treasurer that exceed the balance of the funds available in the garden account.
- DUG will provide the Treasurer an accounting that itemizes the funds received, disbursements made and account balance upon request.
- DUG will hold a garden's monetary donations, and will provide donors appropriate tax documentation for their charitable contributions. Seasonal plot fees are not charitable contributions.
- At the end of each season, the remaining funds in the garden account will be reviewed by DUG and the Treasurer to determine what amount will be carried over into the following year and/or what amount, if any, will be donated to DUG's general fund for community garden programming or to another garden in need within the network.
- All necessary documents, including Tax Exempt Certificates and Expense Reimbursement Request forms, are available at the Garden Leader Resources Webpage: www.dug.org/gl

Community Garden Responsibilities

- Each garden should appoint a person to act as the DUG financial liaison responsible for authorizing all garden fund expenditures (hereafter called the Treasurer). The Treasurer will also be responsible for maintaining a financial record for their garden.
- The Treasurer should submit a completed Expense Reimbursement Request form and copy of the itemized receipt(s) for all expenses needing reimbursement. All items must be purchased tax-free, using DUG's Tax Exempt Certificates. These documents are available online at www.dug.org/gl
- If gardens are enlisting a service for the garden (construction, entertainment, etc.) then the individual(s) providing the service(s) must be paid directly by Denver Urban Gardens. Garden leaders do not have the option of paying the vendor directly and then being reimbursed by DUG for services provided. The individual(s) providing the services must complete a DUG-issued W-9 and claim the income on their taxes. DUG will provide vendors with 1099 forms at the end of the calendar year as required by the IRS. Individuals who are donating their time and/or service(s) to the garden are not required to complete a W-9, but must submit itemized tax-exempt receipts for any material costs requiring reimbursement.
- The Treasurer may request to keep a petty cash fund for up to \$200 (pending available funds in their garden account) to buy nominal supplies and materials for the garden. The check must be made out to a garden leader who then cashes the check, as DUG cannot make checks out to "cash". At the end of the season, the Treasurer will need to submit to DUG (1) itemized receipts for all petty cash purchases, and (2) remaining cash. All items must be purchased tax-free, using the Tax Exempt Certificates (available online at www.dug.org/gl).
- If the garden is to receive a monetary donation, the Treasurer needs to make the donor aware of the garden's association with DUG. Monetary donations can be accepted as cash, check (payable to Denver Urban Gardens), money orders, or credit card on our website (www.dug.org). The donor should specify which garden it is for, or if it is meant to support DUG's fund for general community garden programming.

Plot Fees

Covered Expenses

Plot fees help gardens cover seasonal expenses including water, compost, tool replacement, pathway maintenance, and minor repairs to the garden infrastructure. Plot fees are sometimes used for garden improvements, garden events, or donated to cover particular needs in less fortunate gardens. Plot fees are established by the Garden Steering Committee based on input from DUG, and are collected annually from every plot holder. They typically range from \$35-\$65 per season, and are based on the anticipated seasonal expenses of the garden. Plot fees may be adjusted each year on the basis of these projected costs.

Adjusted Fees

No gardener should be turned away from a DUG garden due to inability to pay a plot fee. Gardeners who cannot pay their plot fees in full will be offered the options to either pay on a sliding scale or to contribute something in-kind to the garden based upon their skill set or interests. Gardens should strive to cover the costs of these plot fees by asking for support from their other gardeners, nearby businesses or restaurants, or members of the community who enjoy the garden, but don't actually garden in the plots.

Deposits

DUG does not recommend that gardens collect a refundable deposit from each plot holder, as they create time consuming administrative work and are not typically an effective strategy for encouraging participation throughout the entire season. With more than 100 gardens in our network, deposit collection and reimbursement adds unnecessary logistical complications.

Collection

The Garden Steering Committee should collect all the applications and plot fees so that they can track them prior to sending them to DUG. This allows the Garden Steering Committee to keep a record of every gardener's contact information as well as a checklist of who has and has not paid plot fees.

Compost

DUG offers each garden 6 cubic yards of compost each season, to be ordered by the garden leader(s). If the garden is willing and able, it is preferred that DUG and the garden share this cost or that the garden cover the full cost of compost if possible. This can also be covered at the end of each season when discussing the remaining funds in the garden account. With the exception of a new garden, additional compost ordered over the 6 cubic yards must be paid for by the garden.

Remaining Funds

At the end of each season, the remaining funds in the garden account will be reviewed by DUG and the garden's Treasurer to determine what amount will be carried over into the following year and/or what amount, if any, will be donated to DUG's fund for general community garden programming. There is also the option for gardens with excess funds to donate to a garden in need. 80% of DUG gardens are in low- or very low-income neighborhoods, and many gardeners cannot afford plot fees. If your garden wishes to support a project or water bills for a garden in need, please let DUG know.

Typical Budget of a Community Garden in Denver (approximately 25 10'x15' plots)

plot fees collected (\$40 per plot)	+ \$1000
water (season)	- \$450
compost (6 yards + delivery)	- \$240
tool replacement	- \$75
minor repairs	- \$110
garden events	- \$50
total remaining budget	+ \$75

(Supplemental) School Garden Plot Fee Policy

General Policy

Annual plot fees are to be paid by gardeners in all Denver Urban Gardens (DUG) sites located on Denver Public School (DPS) property. Plot fees generally range from \$35 to \$65 per season. The garden steering committee, with technical advice from DUG, determines the amount of the seasonal fee based on the needs of the garden. Participation is not denied to those financially unable to pay all or a portion of the established fee. Gardeners all have the option to pay on a sliding scale or to offer other services to the garden on an in-kind basis (above and beyond the minimum community hours expected of all gardeners, as detailed in the application/waiver).

Waiver of Fees

Fees are waived for school plots, which are determined as such by the Garden Steering Committee to be a plot intended primarily for use in school garden programming, with the harvest from the plot primarily used for the Garden to Cafeteria or Youth Farmers' Market programs or other educational purposes by the school, its teachers, students and garden program volunteers.

Collection and Use of Fees

Plot fees are collected and managed seasonally by the garden steering committee, the school, or upon request, by DUG. When requested by DPS, fees are to be first used to reimburse DPS for water costs (as stipulated in DUG's General Use Agreement with DPS). Remaining funds are to be used for garden improvements, repairs and/or maintenance, or are to be directly allocated to cover garden programming costs at schools within the same district. The particular use of funds is to be collaboratively determined by the garden steering committee, the school administration, and DUG.