

209: Acquisition of Tools, Material and Services

Acquisition of Trail Hand Tools, Power Equipment, Material and Services

Availability and accessibility of trail tools by volunteers are critical to the success of the trail construction and maintenance program. FTA’s chapters are essential to providing this supply of tools and equipment for use by volunteers. Chapters should determine the type and availability of tools and equipment necessary to maintain its assigned trail sections. Chapters are responsible for providing, maintaining and replacing trail tools.

The following table outlines which level of the Florida Trail Association has the primary responsibility for acquiring tools, equipment and for servicing.

Trail Tools, equipment, servicing and or purchase	Association Responsibility	Chapter Responsibility	Trail Volunteer Responsibility
Official signs, Safety equipment (hardhat, gloves, safety glasses, ear protection, orange vests), Paint,	YES	NO	NO
Power tools and equipment (brushcutter, chainsaw, mower, generator, drill, etc.)	NO*	YES*	NO
Hand tools (lopper, rake, axe, saw, etc.), Paint brush and container	NO	YES	NO
Gasoline for power equipment, tolls, meals, mileage, parking fees, etc.	NO	NO	YES#

* - the Association will consider written Chapter requests to equally share in their purchase (for details see Chapter Responsibility below).

- At the Chapter’s expense, it may elect to reimburse trail volunteer for trail-related expenses.

Association Trail Tool and Equipment Purchases

As funding is available, the Florida Trail Association will purchase and provide the following items to Chapter Trail Coordinators, Section Leaders and FTA Regional Representatives for Association volunteers to use in constructing and maintaining the Florida Trail (FNST).

1. Official trail signs
2. Safety equipment (hardhats, gloves, safety glasses, ear protection, safety vests)
3. Paint for blazing for the Florida Trail (FNST), side trails and connector trails.
4. Share in purchase cost of power equipment with prior approval (see Chapter purchases below)

Chapter Trail Tool and Equipment Purchases

Chapters are responsible for providing the following to support of trail construction and maintenance:

1. Power tools and equipment
2. Hand tools
3. First aid kits
4. Paint brushes and containers

Chapters needing to acquire or replace tools and equipment are to submit requests through the Chapter Trail Coordinator to the FTA Regional Representative. Solicitation of donations and local fundraising by chapters are and should continue to be the primary sources of funding necessary for trail maintenance and construction efforts including purchase of needed tools, equipment and materials. Chapters are strongly encouraged to solicit donations and hold fundraising events to obtain funds necessary to fulfill the mission of the Florida Trail Association, which include trail construction and maintenance expenses. As a 501(c)(3) non-profit organization, such efforts are vital to ensuring continued vigor and diverse funding sources that support the organization.

Assistance Available to Chapters to Purchase of Tools, Material and Services

If a Chapter does not have sufficient funds to purchase or repair critically needed tools or material, the Association will consider written Chapter requests to share in the purchase or repairs.

Expenditures that could potentially exceed \$100 must be pre-approved by an FTA Regional Representative or the Trail Program Director. The Association has NO obligation to reimburse individuals or Chapters where written pre-approval was not obtained.

Reimbursement Request and Payments: Chapters are expected to make expenditures from Chapters funds and submit a monthly request for reimbursement from FTA for approved expenditures. Request should cover no more than a 30 day period. Reimbursement payments from FTA will only be issued to Chapters (not individuals).

Request for FNST tools, material and services (use on trail sections within the FNST corridor) and Non-FNST (use on Florida Trail System Loop Trails) are funded differently and are to be clearly distinguished as such in any request.

Equipment Inventory Requirement - All requests must be accompanied with an updated Inventory of Trail Tools and Equipment for all tools and equipment which are maintained by the Chapter.

Reimbursement request for purchases or services will be forwarded to the Chapter FTA Regional Representative for review. The FTA Regional Representative will coordinate with the Chapter Trail Coordinator if additional information is required prior to review and approval by the Trail Program Director. The Trail Program Director will consider the following factors:

1. Current availability of equipment to the Chapter (an up to date Chapter Equipment Inventory)
2. Demonstrated justification of need
3. Availability of minimum matching Chapter funds
4. Availability of matching funding in the respective FNST or FTA equipment budget
5. Availability of funding from the respective land management unit

State of Florida - Sales Tax Exemption – FTA is sales tax exempt for purchases and services. This exemption only applies when payment for purchases and services is made by FTA check, credit card or

FTA store account. It is not recommended that FTA volunteers purchase tools, equipment or services directly with personal funds expecting tax exempt status. A copy of FTA's exemption certificate is available from the FTA office.

Trail Volunteer Personal Expenses:

Often trail volunteers personally make significant contributions to trail construction and maintenance through their purchase of clothing, boots, gasoline, travel expenses, tolls, meals, parking fees, and other routine, but essential items. Trail volunteers are recommended to keep accurate records, including justification or substantiations of such expenditures, and report these contributions to the appropriate Section Leader. As these contributions may be minor on an individual basis, collectively they represent a significant contribution to the Association

Certain non-reimbursed, direct out-of-pocket, personal expenditures made for trail construction and maintenance may be deductible on the trail volunteer's personal income tax return as they are considered charitable contributions to the Florida Trail Association, Inc., a non-profit corporation, under Section 501(c)(3) of the code. Income tax regulations allow such deductions for direct expenditures but not for the value of services contributed. Expenses such as transportation necessarily incurred in donating services, reasonable expenditure for meals and lodging while away from home, parking fees, tolls, mileage, or actual expenses for gas and oil for power tools are some of the common expenses reasonably counted in deductions.

Chapters are encouraged ~~may elect~~ to reimburse a trail volunteer's personal trail construction and maintenance related expenses as noted in the above paragraph. As the Association can not effectively administer personal reimbursements, it is the Chapter's responsibility to determine the policies, procedures and documentation it will require if it so elects to reimburse these type of personal expenses. Such reimbursement requests will not be accepted by the Association. In addition to actual cash expenditures, it is important to keep accurate records of the number of hours volunteers contribute on behalf of Florida Trail.

Disposal of Excess and Unserviceable Tools and Equipment:

Serviceable tools and equipment that are no longer needed: Section leader or Chapter Trail Coordinator should notify the FTA Regional Representative or FTA Trail Program Director so these tools and equipment may be redistributed.

Hand tools that are no longer serviceable or economically serviceable may be disposed of via landfill or other methods at the discretion of the Chapter. Under no circumstances are these tools to be sold.

Equipment with serial numbers that is no longer serviceable or economically serviceable requires official notification to the USDA-FS. Section Leaders are to complete USDA-FS Form 3100-09 (Request for Cannibalization, Modification, Deregistration of Forest Service Owned Property) and forward this form to the FTA Regional Representative or FTA Trail Program Director. Equipment that is no longer serviceable is to be disposed of in a landfill. Under no circumstances is this equipment to be sold. Cannibalized equipment can be retained until retention is no longer viable.

After final disposal of hand tools and/or equipment they are to be removed from the Chapter's FTA equipment inventory.