

Section:	NDR-5 Non-Dues Revenue	Approval Date:	9/28/2018
Policy:	NDR-5.1 Purpose	Latest Revision:	

NDR-5.1 Purpose

The viability of any non-profit organization is directly dependent upon its ability to fund its operations. Non-dues revenue sources are a critical component of the Association's revenue and a significant portion of the annual operating budget. The Board has established a priority to focus on non-dues revenue development to provide a funding mechanism to offset dues increases and as a measure to support the Association's long-range financial sustainability. Section NDR-5 sets forth the various non-dues revenue programs and implementing policies the Association has developed to enhance its overall budget portfolio as a means to offset dues increases and provide needed services and products used by member agencies, consistent with the Association's status as an entity exempt from federal income tax pursuant to Section 115(1) of the Internal Revenue Code.

References:

Internal Revenue Code § 115; 2007 IRS Ruling; and Section 115 Guidelines and Application to Proposed Business Development Activities Memorandum from Best Best & Krieger dated April 21, 2015

See Administrative Procedure: *To be determined.*

Revision History:

Revision Date	Description of Changes	Requested By
9/28/2018	Initial Release	ACWA Staff and Governance Workgroup