RESOLUTION NO. 2017-29

UNITARIAN UNIVERSALIST FELLOWSHIP OF CENTRAL OREGON

 **A Resolution to add a Policy “Activities of UUFCO with Revenue or Payments to Leaders”**

The Unitarian Universalist Fellowship of Central Oregon (UUFCO) makes the following findings:

1. UUFCO has been experimenting with a variety of activities that generate revenue, and a variety of activities where leaders are paid for their services, but we have had no clear and consistent financial practices or board level policies.
2. Since “Activities of UUFCO” are essentially Programs of UUFCO, the Minister is authorized to shape and guide these programs, including revenue generation or payments to leaders
3. When activities bring in revenue, there are a number of details that must be clear to all concerned, and expectations around these details, including who benefits from the revenue, must be spelled out in detail.
4. Payments to individuals for leading activities have some complications that require review by leadership before approval, and the special case of payments to members for leading activities is one where the Board feels that this should be discouraged, as contributions of time and talent to the life of UUFCO are the core of Shared Ministry.

**Therefore, the UUFCO Board resolves as follows:**

1. The Board resolves to approve the attached “Activities of UUFCO with Revenue or Payments to Leaders” Policy
2. The Board approves adding this policy to the policy book

This resolution takes effect immediately upon adoption.

 Date of first majority board vote: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(Date)

 Date of 2nd majority board vote, or first **unanimous vote**: \_ Date)

 BOARD APPROVAL AND ADOPTION: \_\_\_\_\_ [Date]

Max Merrill

Board President

Adoption and date attested by:

Erika Beard-Irvine

Board Secretary

**UUFCO Policy on “Activities of UUFCO with Revenue, or with Payments to Leaders”**

Since “activities of UUFCO” are essentially “programs of the church,” the Minister is delegated the authority to decide if revenue may be made, or if payments may be made to compensate leaders for their service. The Minister may work with committees to create committee-level guidelines that will apply to more than a single activity.

**Required Process and Decision Authority if Revenue or Payment to Leaders is Desired:**

Agreements shall be signed by the Minister and the sponsoring Committee Chair ahead of the planned activity, on the amount and designation of any planned revenue, and on any payments to be made to activity leaders. Signed agreements shall be sent to the Bookkeeper, Treasurer, Minister, Event Manager and Board President.

Revenue shall normally go into our General Fund and shall not be reserved for spending by the committee/team supporting the activity. A description of who pays for any online payment fees, and who pays for other activity related costs, shall be included in these agreements.

Collecting and tracking revenue is one of the responsibilities of the UUFCO group that is supporting a revenue generating activity, including tracking who has paid, how much they have paid, and estimating the “fair value” of services received, so that the Bookkeeper can determine how much, if any, of the revenue received shall be considered a “donation” to UUFCO, and how much is payment for fair value of services received.

**Activities with Revenue:**

If revenue is generated from any source (including free will offerings), special care must be taken to ensure that the activity’s purpose is predominantly about supporting the UUFCO mission and not about making money for an outside organization or individual, unless support for that outside organization is one of the key mission objectives for the supporting committee (EXAMPLES: Hosting a fundraiser for Bethlehem Inn, or hosting UUA training seminars).

**Paying money to a leader or service provider of an activity of UUFCO:**

Payments for services provided must be for recovery of service provider cost or viewed as necessary to attract a particularly capable, suitable and trained individual, and shall follow all policies for spending from the funding source being used.

Payments to UUFCO members for leading activities or providing services are strongly discouraged, as contributions of time and talent by members are the cornerstone of our shared ministries. The Minister may authorize exceptions to this, but members should generally expect that their services are part of their contribution to the life of UUFCO.

Paying money to individuals has many potential issues and care must be taken to be clear on whether the person is an employee of UUFCO or whether the person can be treated as an independent contractor. Rules to determine this are complex and consequences of getting this wrong can be significant, so we expect careful review and approval by the Minister, Personnel Committee Chair and the Board President, before finalizing any agreement to pay anybody for their services.

<Do we want to state a position on revenue sharing agreements vs fixed payments?>