

UUFSD Policy and Procedure Document**Policy ID: 120****Title: Authorization for Spending of UUFSD Funds**

Date Approved: September 18, 2011 by the Board of Directors

Updated December 20, 2016 by the Board of Directors

Updated October 24, 2020 by the Board of Directors

Purpose

To provide guidelines for requesting and authorizing expenditures of UUFSD funds from the annual operating budget and reserve funds by UUFSD committee/program leaders and staff.

Policy

Annual budget requests will be submitted by committee/program leaders and staff members to the Treasurer and/or Finance Committee each year by a specified date (usually in February). All requests will be itemized and include explanation for any new or increased amounts requested. Requests will include expenses that are anticipated in the upcoming year that will be paid from reserve funds. Reserve expenses include sound and audiovisual equipment and repairs, building and grounds capital maintenance and replacements, and other appliances and equipment. The Board of Directors will consider budget requests in the context of overall congregation priorities and available funding. The congregation will vote on the board recommended budget at the annual June congregational meeting.

Committee/program leaders and staff have authority to spend funds within their designated annual budgeted accounts. In addition, the Building and Grounds Committee, the Music Director, and the Congregational Administrator are authorized to spend replacement reserve funds up to the amount in the approved budget.

Procedure

The committee/program leaders are responsible for an accounting of all committee or program expenses. To assist in this process, reports of income, expenses, and remaining balances may be requested from the Treasurer or Bookkeeper.

The committee/program leader or staff member will seek Board approval to amend the budgeted amount prior to incurring any expenses in excess of the annual budget.

Since reserve funds are intended to fund major expenses that occur in current and future years, amounts over that approved in the annual budget for planned expenses must be approved by the Board prior to incurring the expense. In emergency situations up to \$5,000, the committee/program leader or staff member and the Treasurer and the President can jointly approve unbudgeted use of reserve funds.