

Authorization to Spend Budgeted Operating Funds and Special Funds

Operating Budget

Budget Line # & Name	Authorized Signatory*	Description
205 Mortgage Payments	Bookkeeper Reviews	EFT - First Source Mortgage payments – <i>done July 2024</i>
210 Church Insurance	Asst Treasurer	Two Policies: Overall (building, fraud, liability, etc.) & Worker's Compensation (IN specific)
220 Cleaning Services	Cleaning Coordinator or Building Committee Chair	Any paid cleaning service (not supplies)
230 Building Supplies	Office Manager or Building Committee Chair	Basic supplies for bathrooms, kitchen (some) & cleaning and other building maintenance needs (furnace filters, light bulbs, etc.)
240 Building	Building Committee Chair	Building updates & repairs, including plumbing & electrical
241 Rainy Day Fund	Bookkeeper/Asst Treasurer	End-of-Year transfer from Operating to <i>Building/Rainy Day Fund</i>
242 HVAC Preventive	Building Committee Chair	Preventive maintenance service (furnaces & AC units)
243 HVAC & Other Major Repairs	Building Committee Chair	Repair of HVAC equipment, elevator & fire protection system
250 Grounds	Grounds Committee Chair	All grounds expenditures except snow removal
310 Gas	Bookkeeper Reviews	NIPSCO bill (no repairs) – EFT reviewed by Bookkeeper who reports a major change to Bldg Committee Chair & Asst Treasurer
320 Electric	Bookkeeper Reviews	AEP bill (no repairs) – EFT reviewed by Bookkeeper who reports a major change to Bldg Committee Chair & Asst Treasurer
330 Telephone & Internet	Bookkeeper Reviews	EnFocus bill (no repairs) – bill reviewed by Bookkeeper who reports a major change to Asst Treasurer
340 Water & Trash	Bookkeeper Reviews	SB Water bill (no repairs) – EFT reviewed by Bookkeeper who reports major change to Bldg & Grnds Chairs & Asst Treasurer
351 Endowment Repayment	Bookkeeper/Asst Treasurer	End-of-Year transfer from Operating to <i>Endowment Set-aside Fund</i>
355 Snow Removal	Grounds Committee Chair	Clearing of parking lot & sidewalks
360 Security System	Bookkeeper Reviews	Security system monitoring bill (no repairs) reviewed by Bookkeeper who reports any change to Bldg Committee Chair & Asst Treasurer
363 Security Services	Board Officer	Fees for paid Security contractors
365 Alarm Fees	Building Committee Chair	Police billing for false alarms (first three in CY free)
370 Elevator & Sprinkler	Building Committee Chair	Elevator = Q payments for Maintenance & Monitoring Contract

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		Sprinkler = Yearly Fire Protection System tests
410 Admin & Office	Office Manager	All software subscriptions + office supplies (not printer-related)
415 Copier	Office Manager	Paper and Toner
420 Postage	Office Manager	Stamps or other mailing costs
430 Payroll Taxes	Bookkeeper Reviews	Calculated by Payroll Processor based on employee status
435 Payroll Processing	Bookkeeper Reviews	EFT reviewed by Bookkeeper who reports any issues to Asst Treasurer & Treasurer
510 Sunday Service (SS) Committee	Committee Chair	Expenses related to Committee's responsibilities, mostly guest speaker payments
511 Sunday Service supplies	SS Committee Chair	Any supplies needed for the service
520 Music	SS Committee Chair	All Sunday morning music costs (individuals, piano, other supplies)
620 Service Charges	Bookkeeper Reviews	Charges reviewed by Bookkeeper who reports any issues to Asst Treasurer and/or Treasurer
705 Board of Trustees	Board of Trustees/Officers	Any expense deemed relevant by Board
710 Membership Committee	Committee Chair	Expenses related to Committee's responsibilities, including keeping literature rack supplied & new member packets
720 Social Committee	Committee Chair	Christmas Eve Recep, Annual Mtg Lunch & Misc Kitchen Needs
725 Coffee & Tea	Social Committee Chair	Drink-related Costs for Sunday's Social Hour
730 Events Committee	Committee Chair	Expenses related to Art exhibits (including openings) & other events/fundraisers without their own expense line
735 Aesthetics Committee	Committee Chair	Expenses related to Committee's responsibilities
740 Care Committee	Committee Chair	Expenses related to Committee's responsibilities
744 Committee on Ministry	Committee Chair	Expenses related to Committee's responsibilities
745 Peace & Justice Committee	Committee Chair	Expenses related to Committee's responsibilities, including contribution(s) to local/state "faith" organization(s)
746 Marketing Committee	Committee Chair	Expenses related to Committee's responsibilities, including ads
747 Finance Committee	Treasurer	Expenses related to Committee's responsibilities (No service fees)
748 Endowment Committee	Committee Chair	Expenses related to Committee's responsibilities
749 Intergenerational Choir	<i>No Budget at this time</i>	Expenses for current choir activity
750 Denominational Dues	Treasurer	UUA Annual Program Fund contributions
761 Stewardship Campaign	Vice-President	Expenses related to Annual Campaign, including event/meal
765 Holiday Fundraising	Events Committee Chair	Costs of Cookie Walk, Dessert Auction, and/or other holiday

Budget Line # & Name	Authorized Signatory*	Description
766 Auction Expenses	Auction Organizer and/or Events Chair	All expenses related to the Auction
767 Concerts	Concert Organizer and/or events chair	
769 Other Fundraisers	Board Designee specific to activity	Costs for Board-approved fundraisers that are not budgeted under Events Committee and do not have a separate budget line
770 Leadership Development	Board of Trustees/Officers	Costs of leadership materials & training
808 CRE Professional Expenses	CRE	RE leadership materials and costs of participation in meetings and trainings, as well as office equipment (all within IRS guidelines)
809 CRE Salary	Supervisor	EFT - Board-approved hourly wage or salary
810 RE supplies	Committee Chair	Expenses for children and youth RE activities
812 Background Checks	CRE or RE Committee Chair or Treasurer (employees)	Background checks for employees and children/youth RE volunteers
814 Adult RE	Committee Chair	Expenses related to Committee's responsibilities
815 Child Care	RE Committee Chair or Event Organizer	Child Care costs for Sunday mornings as well as events and meetings
910 Minister's Salary & Housing	Bookkeeper Reviews	EFT based on Congregational-approved budget & Minister-requested & Board-approved housing amount
915 In lieu of FICA	Bookkeeper Reviews	EFT based on Congregational-approved budget
920 Sabbatical Funding	Bookkeeper/Asst Treasurer	End-of-Year transfer from Operating to <i>Sabbatical Fund</i>
930 Minister's Professional Expenses	Minister	Uses at the discretion of the minister – all within IRS guidelines
940 Minister's Pension	Bookkeeper Reviews	EFT -- based on Congregational-approved budget
945 Minister's Insurance	Bookkeeper Reviews	EFT (or bill) - based on Ministerial Contract
960 Office Salaries	Supervisor	EFT - Board-approved hourly wage
965 Office Pensions	<i>Not used at this time</i>	EFT – follow UUA policy regarding eligibility & Board Approval
966 Office Insurance	Treasurer/Asst Treasurer	EFT - Taxed compensation for Office Mgr towards Ins expenses
990 Search Committee Expenses	Search Committee Chair (President BOT)	Expenses related to Committee's responsibilities
999 Misc.	Treasurer	As named

Special Funds (Non-Operating)

Fund Name	Authorized Signatory*	Description
Building/Rainy Day Fund	Board of Trustees	Misc Building needs not covered elsewhere
Endowment	Board President, VP, and Treasurer	Fund held in UUCEF has same signatories as bank accounts. <i>Withdrawals require Congregational approval.</i>
Endowment Disbursements	Grantees with Committee <u>Chair Review</u> <i>Board of Trustees</i>	Disbursements are grant-specific. Grantees should follow basics of grant. Approval for significant deviations should be sought. <i>Grants Remainder: Used to cover minor overspending or for next years grants.</i>
Endowment Set-Aside	Endowment Committee Chair	Holding fund for Endowment Donations until total reaches minimum deposit to UUCEF (\$1000). <i>Bookkeeper notifies Chair.</i>
Invisible Church	Board of Trustees	Miscellaneous expenditures for public relations
Congregational Discretionary	Per Policy	Policy details who can approve gifts.
Pre-paid Pledges	Bookkeeper/Asst Treasurer	Start of Fiscal Year Transfer to Operating Budget
Sabbatical	Board of Trustees and/or SS Committee Chair	Sunday Service-related expenses incurred in absence of Minister
Special Collections	Share the Plate = P&J Chair Other = Board Designee	Share the Plate is at the discretion of the Peace & Justice Committee, while all other special collections must be approved by the Board of Trustees.
Special Projects	Board of Trustees or its Project-Specific Designee	Board approves set up of all special funds and generally appoints a designated person for each specific fund
Teen Service Project	Board of Trustees	Historical fund – funds no longer being generated - ? Close
Unrestricted Savings	Board of Trustees Bookkeeper via Asst Treasurer/Treasurer for End-of-Year Operating Reconciliation & Transfer	Expenditures from this fund approved by the Board of Trustees. <i>Transfers Note: This fund absorbs the Operating Budget “status” at the end of the year. (A deficit is “charged to” (subtracted from) this fund while a surplus is transferred into this fund.)</i> After the accounts are reconciled by the Asst Treasurer, this end-of-year transfer is completed by the Bookkeeper.

* Committee chair includes co-chairs when applicable. An authorized signatory cannot sign off on a reimbursement request for which they are the payee. If there is not more than one authorized signatory, the payee will need to ask for review by and signature of the Treasurer, an Assistant Treasurer or one of the other Board Officers (President, Vice President or Secretary).