

## CHAPTER XV Fire Company House Fund Account

### Subject 1: Management of Fire Company Finances

#### 1501.01 Objective

The following procedures have been developed in an effort to promote the effectiveness and uniformity of the house fund collection system utilized by the members of this organization. The procedure is not designed to be a punitive instrument, but a definitive process by which all house funds should be managed.

#### 1501.02 Responsibility

Responsibility is spread across individuals of all ranks, as follows:

The Engine Company Commander will be responsible for the account. Engine Company Lieutenants will review the monthly balance sheet and sign off on it to indicate that they have reviewed the document. In double houses, the Ladder Company Commander will be responsible for the review and should sign off on the sheet along with the Engine Company Lieutenants.

The Engine Company Commander will determine what members of the company will have check writing ability. **Any individual who is given check writing authority by the Engine Company Commander will be responsible to sign off on the monthly statement as well.**

The quarterly inspection by the District Chief should reflect in the comment section that the balance sheets have been reviewed, and appear to be in compliance with established procedures.

At the beginning of each year, The Engine Company Commander will present a written document to the members of the company, describing what items are to be included in the house fund. It will be the Commander's responsibility to determine what items to include that will be beneficial to the majority of the company members. Each individual member will sign the document to indicate that he/she wants to be included in the house fund. Members who indicate their participation are committing to pay the assessments for the remainder of the calendar year. **The Engine Company Commander can add to this list throughout the year.** Those who do not want to be included, will not be charged the assessment, and will not have the opportunity to be included in the house fund until the next calendar year. **Donations to certain charities such as MDA can be identified by the Commander as a benefit of being included in the house fund although members must have the right to abstain or participate in any**

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**listed charity. All Fire Department employees must have the right to participate in any donation that is paid for with monies collected on City of Cincinnati property and/or on City work time.** Those individuals who do not choose to be included in the house fund should not use any items that are purchased with house fund proceeds. This includes food items, condiments, or any other item that appears on the house fund list.

Company officers will have the authority to take corrective or disciplinary action against any member who does not pay the just debt, as indicated by their signature on the form, or whom uses house fund items when they are not part of the house fund as indicated by the absence of their signature on the form. Newly assigned members will be added to the list as soon as possible after being transferred to the company.

**Persons, who are not participating in a house fund, should make arrangements for food items needed for their tour of duty. It is acceptable to charge a standard fee (maximum \$2.00) to cover the cost of condiments etc. used to prepare the days meals. This fee will entitle the person to the meals provided for that day only, and does not entitle the individual to other house fund items. (For anyone, not in the House Fund, that decides to partake in that day's meals, the condiment fee would be over and above the cost of "getting in the mess")**

Personal loans from the company house fund will not be permitted under any circumstance.

**In the event of problems/complaints pertaining to house funds, the chain of command is as follows. Engine Company Commander, District Chief, Human Resources Assistant Chief. Complaints should be resolved at the lowest possible level of supervision.**

**Any member who is not current on house fund assessments for 2 pay periods will be removed from the house fund until all debts are paid. The individual is also exposed to the disciplinary process for failure to pay just debts. The 2 pay period limit will not apply to persons on vacation or other approved leave.**

**Persons, who are on limited Duty for 60 days or more, should not be charged a house fund assessment at their assigned company. Long term limited duty personnel may be included in the house fund at their limited duty assignment.**

### 1501.03 Cash limits

House Funds will have the following caps:

Single Houses	\$1500
Engine/Medic	\$2000
Double Houses	\$2500
Double Houses/Medic	\$3000
E-3, 21, 20, 18	\$3500

Engines 3, 21, 20, and 18 currently handle the District Travelers. The amount shown will apply to any house that handles the District Travelers in the future.

Once a house fund reaches the permitted limit of funds, money should not be collected until the total amount of cash in the account drops below the established limit.

Petty cash funds should not exceed **\$100. The Engine Company Commander has the option of lowering this limit.** A separate spreadsheet should be kept to account for petty cash funds. Each use of funds should be noted in the spreadsheet.

### 1501.04 Collections/payments

The collection of assessments for clubs, etc. will be permitted for all inclusive clubs and activities only. No collection of funds will be allowed to take place on City of Cincinnati property for any clubs or other activities which exclude any employee or group of employees within our organization. See the attached legal opinion from the City Solicitor's office for further clarification.

Payments for house fund debts should be made by check **or money order** only. Cash should not be accepted.

**Individuals who are not participating in a house fund may be required to write their own personal check for payment of assessments, etc. These personal checks should be forwarded to the appropriate destination along with the company check.**

**No debit cards will be permitted. In the event that a company is remote from their banking establishment, a "deposit only" card will be allowed.**

### **1501.05 Assessments**

Assessments can be made for the purchase of major and routine items. For the purpose of this procedure, a major purchase is defined as any purchase in excess of \$100.00. This will not include food purchases for the benefit of the Fire Station. **The Engine Company Commander and Lieutenants can make necessary purchases of up to \$100 at their own discretion. This responsibility will not extend to detail or traveling Lieutenants. Nothing will prohibit the Engine Company Commander from reducing the amount of funds that can be expended without prior approval. For purchases ranging from \$100 up to the established house fund limit, the Engine Company Commander must obtain a majority affirmative vote of all members of the house fund. Members of the company who are not in the house fund will not vote.**

**Any purchase that exceeds the amount of money in the house fund will be considered a special assessment and will require the majority affirmative vote of the house fund membership. Only those who vote in the affirmative are obligated to pay for the purchase.** No individual can be forced to participate in any special assessment. Special assessments must be accounted for by separate column in the payoff spreadsheet. Assessments can also be made for charitable causes. Again, only those who choose to participate should pay. No one can be forced to participate. Collections should be accounted for by separate column in the payoff spreadsheet.

**The Engine Company Commander has the discretion to hold a vote for a requested item. In the event that the Engine Company Commander chooses not to place an item up for vote, the membership of the house fund can cause the vote to take place by getting an 80% approval of the house fund members.**

### **1501.06 Accounting.**

All companies must have an accounting system. Any accounting system will be acceptable, as long as they meet the following criteria.

1. Have a visible record of all monies collected.
2. Have a visible record of all monies paid.
3. Have a visible record of all monies remaining in the account.
4. Have a visible record of where all payments have been sent and where all income has been placed.

A balance sheet, listing each check written from the house fund and account balance after each deduction or deposit for the month, should be **available in the company office** in each Fire Station. A new balance sheet should be made available on the 1<sup>st</sup> day of each month.

The check register **and all banking statements** will be available for review by any member of the house fund at any time.

Any separate funds, such as the proceeds from soft drink, candy, or other vending machines should be accounted for in the company checking account, and will be included in the cash limit for the house fund. For example, a company can not maintain the maximum amount of cash in their checking account, and have a separate account for “pop fund” or other extra funds. The monthly balance sheet should reflect the entire amount of money in all of the company’s accounts.

**All bank statements and all documents required for administration of the house fund must be maintained in the company office for a minimum of 3 years.**