

# Secretary/Treasurer Best Practices

## Oregon State Fire Fighter Council 2026 Educational Seminar

Nick Grice, S/T Salem L314  
Rocky Hanes, S/T OSFFC



## Duties of the Secretary



Custody of all documents

Minutes

Seal of the Local

Correspondence

Membership Roster

Maintain Records and File Reports

## Items to have on hand for Minutes and Meetings



Local Minutes Book/File

Notebook/Computer to take rough minutes

Manual of Common Procedures

Local Union Constitution and Bylaws (CBL) and Policies/Procedures

Current Collective Bargaining Agreement (CBA)

Committee Reports Files

IAFF CBL

Atwoods or Roberts Rules of Order

# Meeting Planning



## Tips for Planning a Meeting

- ☐ Local secretary in conjunction with the local president should plan out the details of all local meetings
- ☐ Developing an agenda will facilitate good time management
- ☐ Have recommendations and motions in the correct language. Ensure that none of the recommendations or motions are contrary to the Local Union Constitution and by-laws or to that of the IAFF Constitution and by-laws. Recommendations and motions must express the intent that is desired
- ☐ Attention should be given to time when planning a meeting. Most adults have an attention span of an hour. If the meeting you are planning may last longer than an hour, the secretary should plan for short 10-15 minute breaks
- ☐ Secretary should also have the documents that were previously listed. It is the responsibility of the Secretary to be familiar with the documents and their content in order to quickly and easily find any requested information
- ☐ Similar planning procedures should be followed for executive board meeting
- ☐ Avoid surprises, be prepared


## Roster Management



See IAFF Roster Example

# IAFF.ORG GST Resource page



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ADVOCACY ▾HEALTH & SAFETY ▾TRAINING ▾EVENTS ▾NEWSROOM ▾MEMBERS ▾

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◀ LEADER RESOURCES

## SECRETARY-TREASURER RESOURCES

CONTACT US

⬆ IN THIS SECTION

SAMPLE FINANCIAL POLICIES →

TAX AND FINANCIAL  
RESPONSIBILITIES – U.S. →

TAX AND FINANCIAL  
RESPONSIBILITIES – CANADA →

AFFILIATE BONDING INSURANCE →

FUND BALANCE TRANSFER REPORT →

RULES FOR PARLIAMENTARY  
PROCEDURE →

DOCUMENTS →

EXECUTIVE BOARD MINUTES →

ARCHIVED CONVENTION  
INFORMATION →

LOCAL ROSTER MANAGEMENT  
TUTORIAL →

## Apply a 5-step process for creating a budget



- Plan and gather budget-related data
- Estimate revenue, expenses, and cash flow
- Create a draft budget
- Review and refine the draft
- Get final approval



## Budgeting



Does your local currently have a budgeting process?

If so, in what ways has the budget process been beneficial for your local? If not, how could a budget potentially benefit your local?



# Budget



**Fiscal Year** - The twelve-month period for which financial results are prepared and reported. If the organization chooses, it may be different from the calendar year. The IAFF fiscal year is October 1 - September 30.

## Before creating your budget, you should:



- Develop or review plans for the coming budget period and determine what resources you will need to carry out your goals and objectives.
- Gather and examine past budgets (if they exist).
- Gather and examine information about how money was actually spent in the previous year(s).
- Obtain information from vendors (i.e. price lists, estimates, etc.) and whether or not their fees are likely to change.
- Obtain information about expected income and whether it is likely to increase, decrease, or stay the same.

# Budget



What is Cash Flow and why is that a consideration for your Fiscal year?

What is the Locals Budget Approval Process and where is it outlined?

### Budget Examples: Small Local (<100 Members)

	20XX Budget	20XX Actual	20YY Budget
<b>Revenue</b>			
Member Dues	\$43,979.00	\$41,698.00	\$43,979.00
Initiation Fees	\$1,140.00	\$1,135.00	\$1,569.00
<b>Total Revenue</b>	<b>\$45,119.00</b>	<b>\$42,833.00</b>	<b>\$45,548.00</b>
<b>Expenses</b>			
<b>Officer Honoraria</b>	<b>\$6,853.00</b>	<b>\$7,099.00</b>	<b>\$7,100.00</b>
<b>Administration</b>			
Field Reps	\$2,010.00	\$1,950.00	\$2,190.00
Mileage	\$1,750.00	\$1,177.87	\$1,500.00
Meals	\$1,050.00	\$560.00	\$750.00
Telephone	\$600.00	\$570.94	\$750.00
Unemployment Ins.	\$1,500.00	\$1,500.00	\$1,500.00
Miscellaneous	\$750.00	\$222.03	\$500.00
<b>Meetings</b>			
Mileage	\$550.00	\$343.62	\$480.00
Meals	\$360.00	\$251.95	\$360.00
Other	\$50.00	\$0.00	\$50.00
<b>Office</b>			
Stationery	\$450.00	\$440.00	\$500.00
Photocopies	\$250.00	\$246.00	\$25.00
Postage	\$200.00	\$156.00	\$200.00
Equipment	\$1,150.00	\$1,499.00	\$750.00
Other	\$200.00	\$205.00	\$250.00
<b>Training</b>			
Mileage	\$464.00	\$352.00	\$1,005.00
Airfare	\$850.00	\$818.75	\$400.00
Per Diems	\$1,350.00	\$1,251.00	\$1,940.00
Registration	\$2,350.00	\$2,321.00	\$2,590.00
Rooms	\$1,005.00	\$911.25	\$2,310.00
<b>Dues</b>			
IAFF	\$4,396.00	\$4,147.64	\$4,664.00
State/Provincial Assoc.	\$3,975.00	\$3,933.10	\$4,176.00
Local Affiliations	\$430.00	\$381.90	\$518.00
Other Memberships	\$960.00	\$960.00	\$960.00
<b>Miscellaneous</b>			
Charitable Contributions	\$2,500.00	\$2,500.00	\$2,500.00
Union Meetings	\$1,500.00	\$989.00	\$1,000.00
Member Events	\$3,000.00	\$2,998.00	\$3,000.00
Supplies	\$1,000.00	\$993.00	\$1,000.00
<b>Savings/Contingency</b>	<b>\$3,600.00</b>	<b>\$3,900.00</b>	<b>\$2,500.00</b>
<b>Total Expenses</b>	<b>\$45,103.00</b>	<b>\$42,678.05</b>	<b>\$45,468.00</b>
<b>Difference</b>	<b>\$16.00</b>	<b>\$154.95</b>	<b>\$80.00</b>



## Budget Examples: Medium Local (100 – 500 Members)

### 20XX/ 20YY Local XXXX Budget

		20XX		20YY	
		Budget	Actual	Budget	Actual YTD (as of 3/1/yy)
<b>Revenue</b>					
1001	Member Dues	\$188,918.00	\$190,816.00	\$190,837.00	\$ 31,806.17
1002	Building Fund	\$ 1,500.00	\$ 1,365.00	\$ 1,400.00	\$ 526.00
1003	PAC	\$ 3,000.00	\$ 4,568.00	\$ 3,500.00	\$ 734.00
1004	Charities Fund	\$ 1,200.00	\$ 1,450.00	\$ 1,300.00	\$ 223.00
<b>Total Revenue</b>		<b>\$194,618.00</b>	<b>\$198,199.00</b>	<b>\$197,037.00</b>	<b>\$ 33,289.17</b>
<b>Expenses</b>					
<b>1200 Payroll</b>					
1201	President	\$ 18,726.00	\$ 18,726.00	\$ 18,726.00	\$ 3,121.00
1202	Vice Presidents (3)	\$ 24,967.00	\$ 20,014.26	\$ 24,967.00	\$ 4,161.17
1203	Secretary	\$ 7,491.00	\$ 7,491.00	\$ 7,491.00	\$ 1,248.50
1204	Treasurer	\$ 7,491.00	\$ 7,491.00	\$ 7,491.00	\$ 1,248.50
1205	Sergeant of Arms	\$ 1,249.00	\$ 1,249.00	\$ 1,249.00	\$ 208.17
1206	Staff Representatives	\$ 4,162.00	\$ 3,562.00	\$ 4,162.00	\$ 693.67
<b>Total</b>		<b>\$ 64,086.00</b>	<b>\$ 58,533.26</b>	<b>\$ 64,086.00</b>	<b>\$ 10,681.01</b>
<b>1300 Payroll Taxes</b>					
1310	Social Security (.062)	\$ 3,975.00	\$ 3,629.06	\$ 3,975.00	\$ 662.22
1320	Medicare (.0145)	\$ 930.00	\$ 848.73	\$ 930.00	\$ 154.87
1330	Local Taxes	\$ 672.00	\$ 58.78	\$ 672.00	\$ 112.00
<b>Total</b>		<b>\$ 5,577.00</b>	<b>\$ 4,536.57</b>	<b>\$ 5,577.00</b>	<b>\$ 929.09</b>
<b>1400 Per Capita</b>					
1410	IAFF	\$ 27,497.00	\$ 23,295.14	\$ 28,353.00	\$ 4,725.50
1420	State Association	\$ 15,518.00	\$ 13,613.54	\$ 16,241.00	\$ 2,706.83
1430	Local Association	\$ 4,020.00	\$ 3,750.00	\$ 3,900.00	\$ 650.00
<b>Total</b>		<b>\$ 47,035.00</b>	<b>\$ 40,658.68</b>	<b>\$ 48,494.00</b>	<b>\$ 8,082.33</b>
<b>1500 Prof. Services</b>					
1510	Legal/Arbitration	\$ 23,000.00	\$ 24,515.96	\$ 24,000.00	\$ 3,700.00
1520	Acct. Fees	\$ 4,000.00	\$ 3,700.00	\$ 4,000.00	\$ 525.00
1530	Bank Charges	\$ 400.00	\$ 465.14	\$ 400.00	\$ 30.00
1540	Other	\$ 7,500.00	\$ 7,515.00	\$ 7,500.00	\$ 0.00
<b>Total</b>		<b>\$ 34,900.00</b>	<b>\$ 36,196.10</b>	<b>\$ 35,900.00</b>	<b>\$ 4,255.00</b>

## Budget Examples: Medium Local (100 – 500 Members), continued

### 20XX/ 20YY Local XXXX Budget, continued

		20XX		20YY	
		Budget	Actual	Budget	Actual YTD
<b>1600 Office Expenses</b>					
1610	Repairs	\$ 300.00	\$ 199.00	\$ 500.00	\$ 0.00
1620	Telephone	\$ 3,000.00	\$ 3,027.88	\$ 3,000.00	\$ 505.00
1630	Cellular Comm.	\$ 5,500.00	\$ 5,490.23	\$ 5,000.00	\$ 383.00
1640	Lease Equip.	\$ 500.00	\$ 448.38	\$ 500.00	\$ 150.00
1650	Supplies	\$ 1,500.00	\$ 1,358.61	\$ 1,500.00	\$ 200.00
1655	Alarm Monitor	\$ 400.00	\$ 352.90	\$ 500.00	\$ 52.00
1660	Other	\$ 400.00	\$ 300.13	\$ 500.00	\$ 0.00
<b>Total</b>		<b>\$ 11,600.00</b>	<b>\$ 11,177.13</b>	<b>\$ 11,500.00</b>	<b>\$ 1,290.00</b>
<b>1700 Travel</b>					
1710	Conventions	\$ 7,000.00	\$ 6,912.36	\$ 2,500.00	\$ 0.00
1720	Conferences	\$ 1,500.00	\$ 1,816.53	\$ 3,500.00	\$ 0.00
1730	Seminars	\$ 600.00	\$ 832.87	\$ 1,000.00	\$ 0.00
1740	Meetings	\$ 4,000.00	\$ 4,051.33	\$ 4,000.00	\$ 525.00
1750	Other	\$ 1,000.00	\$ 1,277.43	\$ 1,500.00	\$ 0.00
<b>Total</b>		<b>\$ 14,100.00</b>	<b>\$ 14,890.52</b>	<b>\$ 12,500.00</b>	<b>\$ 525.00</b>
<b>1800 Good/Welfare</b>					
1810	Donations	\$ 1,000.00	\$ 954.00	\$ 1,000.00	\$ 250.00
1820	Meetings	\$ 3,500.00	\$ 3,277.17	\$ 4,000.00	\$ 574.00
1830	Florist	\$ 500.00	\$ 331.62	\$ 500.00	\$ 56.00
1840	Other	\$ 500.00	\$ 913.25	\$ 500.00	\$ 0.00
<b>Total</b>		<b>\$ 5,500.00</b>	<b>\$ 5,476.04</b>	<b>\$ 6,000.00</b>	<b>\$ 880.00</b>
<b>1900 Postage</b>		<b>\$ 2,000.00</b>	<b>\$ 1,684.12</b>	<b>\$ 2,000.00</b>	<b>\$ 315.00</b>
<b>2000 Printing</b>		<b>\$ 2,000.00</b>	<b>\$ 1,661.52</b>	<b>\$ 2,000.00</b>	<b>\$ 151.00</b>
<b>2100 Misc. Exp.</b>		<b>\$ 500.00</b>	<b>\$ 394.95</b>	<b>\$ 500.00</b>	<b>\$ 0.00</b>
<b>2200 Prof. Affiliation</b>					
2210	Memberships	\$ 750.00	\$ 708.00	\$ 750.00	\$ 300.00
2220	Subscriptions	\$ 150.00	\$ 65.31	\$ 150.00	\$ 0.00
<b>Total</b>		<b>\$ 900.00</b>	<b>\$ 773.31</b>	<b>\$ 900.00</b>	<b>\$ 300.00</b>
<b>2300 Capital Improvement</b>		<b>\$ 700.00</b>	<b>\$ 253.14</b>	<b>\$ 1,000.00</b>	<b>\$ 150.00</b>
<b>Total Expenses</b>		<b>\$188,898.00*</b>	<b>\$176,235.34*</b>	<b>\$190,457.00*</b>	<b>\$27,558.43*</b>

\*Does not include Building Fund, PAC, FF Charities



## FORM 990 FILING THRESHOLDS

The appropriate version of the form is as follows:

Size of Local	Form required
Gross Receipts <= \$50,000	990-N
Gross Receipts < \$200,000 and Total Assets < \$500,000	990-EZ or 990
Gross Receipts >= \$200,000 or Total Assets >= \$500,000	990

Filing deadline is the 15<sup>th</sup> day of the 5<sup>th</sup> month following the end of the fiscal year.



INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS

IAFF.ORG 1



- One thing that everyone out there should know is that every Local of the International is required to file a 990 every year, regardless of your size.
- On the slide are the thresholds for which form 900 you are required to file.
  - The majority of Locals fall under the first category, of gross receipts under \$50,000.
    - If that's the case, you file what's called a Form 990-N, and basically all it's an online postcard.
  - Now for those larger Locals, you would be required to file either the 990, or long form as it's called, or a 990-EZ.
    - Chances are if you fall into those category you're a large Local and you probably work with an outside accountant to assist with pairing those forms, and if you don't we highly recommend hiring an outside accountant to help with the long form or the EZ.
- The form is due the 15<sup>th</sup> day of the 5<sup>th</sup> month following your fiscal year.
  - So for example if you're a December 31<sup>st</sup> year end, your 990 would be due May 15<sup>th</sup>, which is the 15<sup>th</sup> day of the 5<sup>th</sup> month.

## Safeguarding Local Union Assets



Checks should have 2 signatures

PAC Fund(s) in separate accounts

At no time should there be Co-Mingling of Funds

Monies received should be received by check or other electronic means (not cash)

Petty cash should not exceed \$100

Have a list of Local assets

Keep invoices of all purchases

Make periodic inspections to ensure the Local can still account for all equipment

Tag all Union owned property



## Credit Cards



Formal Credit Card Policy

Substantiation of purchases

Regular statement reviews

Set reasonable credit limits

Disallow Cash Advances

Prohibit use for personal charges

Review expense/usage trends and compare to budgeted amounts

DISCUSSION

# Bonding



- The IAFF provides up to \$5,000 to locals in good standing
  - This amount satisfies the 10% requirement if the funds or property of your local does not exceed \$50,000 annually
  - The bonding provided by the IAFF is a “blanket” bond that covers all officers and employees of an insured union.
  - Without a schedule or list of those covered, all new officers and employees are covered automatically
  - The bonding is issued for a three-year period and is renewed by the International at the end of that period
- Willful violations of the bonding requirements of the LMRDA are punishable by fines of up to \$10,000, imprisonment for up to one year, or both
- The local must monitor there is a proper bonding amounts
- Calculation of amount of bonding = 10% of funds
- Cost of coverage is minor. Additional coverage is available through the IAFF's agent for reasonable rates, for additional coverage contact the General Secretary-Treasurers office at the IAFF



# INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS

Frank V. Lima  
General Secretary-Treasurer

## IAFF LOCAL UNION FINANCIAL AUDIT REPORT & REVIEW

Local No: \_\_\_\_\_ Local Name: \_\_\_\_\_ State/Province: \_\_\_\_\_ IAFF Dist: \_\_\_\_\_  
Fiscal Year Ended: \_\_\_\_\_ Local's Employer Identification Number - EIN (US Locals only): \_\_\_\_\_

### GENERAL INSTRUCTIONS

This annual report shall be prepared and certified by the local union trustees or audit committee working in conjunction with the local treasurer. The original shall be forwarded to the IAFF General Secretary-Treasurer at 1750 New York Ave NW, Washington D.C. 20006 and/or emailed to [financialreport@iaff.org](mailto:financialreport@iaff.org) within 180 days after the close of the local's fiscal year.

A copy shall be retained in the files of the local union in accordance with the IAFF Constitution & By-Laws.

Annually, the local union shall perform an independent inspection of the local's adherence to IAFF's financial policies contained in Article XIII, Section 9 of the IAFF Constitution & By-Laws and answer the following questions.

	YES	NO
1. All cash receipts are required to be deposited into the local's bank account.	<input type="checkbox"/>	<input type="checkbox"/>
2. All disbursements are required to be paid by check or electronic funds transfer.	<input type="checkbox"/>	<input type="checkbox"/>
3. Two signatures on every check or verification of a minimum of two officers before electronic funds transfer is completed are required.	<input type="checkbox"/>	<input type="checkbox"/>
4. An independent individual(s) reviews all bank statements to ensure adherence to disbursement policies.	<input type="checkbox"/>	<input type="checkbox"/>
5. An invoice or other supporting documentation is required for every expenditure.	<input type="checkbox"/>	<input type="checkbox"/>
6. Signing blank checks is prohibited.	<input type="checkbox"/>	<input type="checkbox"/>
7. Checks made payable to cash and ATM withdrawals are prohibited.	<input type="checkbox"/>	<input type="checkbox"/>
8. The local has adopted a petty cash policy that limits petty cash to \$100 or less, requires a receipt, and requires all expenditures to be logged in a journal.	<input type="checkbox"/>	<input type="checkbox"/>
9. Minutes of membership and executive meetings are required.	<input type="checkbox"/>	<input type="checkbox"/>
10. The trustees' annual Local Union Financial Report for the prior year was submitted to the IAFF?	<input type="checkbox"/>	<input type="checkbox"/>
11. The trustees' annual Local Union Financial Report for the prior year was submitted to the local's membership?	<input type="checkbox"/>	<input type="checkbox"/>
12. The required federal and state/provincial tax returns were currently filed with the respective agencies?	<input type="checkbox"/>	<input type="checkbox"/>
13. The local's principal officers have reviewed the IAFF Local Union Financial Responsibilities Manual.	<input type="checkbox"/>	<input type="checkbox"/>
14. The local's principal officers have reviewed the IAFF Manual of Common Procedures.	<input type="checkbox"/>	<input type="checkbox"/>
15. The local has a Labor Organization Bond of at least 10% of its assets.	<input type="checkbox"/>	<input type="checkbox"/>
16. The local has Directors' and Officers' Insurance Coverage.	<input type="checkbox"/>	<input type="checkbox"/>
17. The local has updated its membership and officer roster with the IAFF within the last 30 days.	<input type="checkbox"/>	<input type="checkbox"/>

Please provide an explanation on the additional sheet if the answer to any of these is NO.  
ATTACH ANY TAX FORM OR GOVERNMENT REQUIRED FILING TO THIS SUBMISSION

Number of members at the end of the last Fiscal Year \_\_\_\_\_  
Number of members at the end of this Fiscal Year \_\_\_\_\_

If your local dues is a flat rate, what is that flat rate? \_\_\_\_\_  
If your local dues is based on a percentage, what is that percentage? \_\_\_\_\_  
How often are dues collected? Circle One: Weekly/Every Two Weeks/Once a Month/Monthly  
How are dues collected? Circle One: Payroll Deduction, ACH, Other Program

### ASSETS AND LIABILITIES - START OF FISCAL YEAR

1. Cash, savings, and investments	<input type="text"/>
2. Other assets	<input type="text"/>
(please list other assets on next pages)	<input type="text"/>
3. Total assets (sum of Lines 1 and 2)	<input type="text"/>
4. Total liabilities	<input type="text"/>
5. Net assets (Line 3 minus Line 4)	<input type="text"/>

### ACTIVITY THROUGHOUT THE FISCAL YEAR (CASH FLOW)

#### FISCAL YEAR REVENUE:

6. Initiation fees	<input type="text"/>
7. Per Capita (Dues) received	<input type="text"/>
8. Interest on all accounts	<input type="text"/>
9. Other revenue	<input type="text"/>
(please list revenue on next pages)	<input type="text"/>
10. Total Revenue for Fiscal Year	<input type="text"/>

#### FISCAL YEAR EXPENSES:

11. Salaries and payroll expenses	<input type="text"/>
12. Per Capita (Dues) paid to IAFF and state/provincial assn	<input type="text"/>
13. Other Expenses	<input type="text"/>
(please list expenses on next pages)	<input type="text"/>
14. Total Expenses for Fiscal Year	<input type="text"/>
15. Operating Revenue/Loss for Fiscal Year (Line 10 minus Line 14)	<input type="text"/>

### ASSETS AND LIABILITIES - END OF FISCAL YEAR

16. Cash, savings, and investments	<input type="text"/>
17. Other assets	<input type="text"/>
(please list other assets on next pages)	<input type="text"/>
18. Total Assets (sum of Lines 16 and 17)	<input type="text"/>
19. Total liabilities	<input type="text"/>
20. Net assets (Line 18 minus Line 19)	<input type="text"/>
21. Change in investments not recorded elsewhere (investment increase on paper for example)	<input type="text"/>
22. Change in Net Assets for Fiscal Year (Line 5 minus Line 20 plus Line 21)	<input type="text"/>

NOTE: LINES 15 PLUS LINE 21 SHOULD BE EQUAL TO LINE 22  
(Fiscal Year Revenue/Loss creates the Change in Net Assets.)

Revised August 2025

Questions about this Local Union Financial Report or about the audit/  
review process should be directed to [gstoffice@iaff.org](mailto:gstoffice@iaff.org)



## Reports and other Filings



Reports/Filing for any 501c3

ANY QUESTIONS