Clerk/Treasurer Reference Tool

The Clerk/Treasurer’s Reference Tool serves as a starting point for information for clerks and clerk/treasurers in Washington’s cities.

Contacts

Association of Washington Cities

www.awcnet.org
(360) 753-4137 or 1-800-562-8981
The Association of Washington Cities (AWC) is a private, non-profit, non-partisan corporation serving Washington’s 281 member cities. The organization is funded in large part by voluntary city service fees. AWC provides cities and towns with legislative representation, education and training, technical assistance and insurance programs.

Municipal Research and Services Center

www.mrsc.org
(206) 625-1300 or 1-800-933-6772
Municipal Research and Services Center (MRSC) is a private, non-profit organization based in Seattle, Washington. MRSC supports Washington local government access to legal and policy research, sample documents, free professional advice, and a wealth of historical and contemporary information about local governments.

Washington Finance Officers Association

www.wfoa.org
The Washington Finance Officers Association is to promote excellence in governmental finance through leadership, education and communication for the public benefit.

Washington Municipal Clerks Association

www.wmcaclerks.org
The WMCA is a non-profit association that promotes the professional and education standards of Municipal Clerks, County Clerks, and Transit Board Clerks in various Washington local governments. It is also WMCA’s objective to provide improved local governmental services in the State and to promote the objectives and fulfill the organizational purposes defined in the Constitution of the International Institute of Municipal Clerks.

Washington Municipal Treasurers Association

www.wmta-online.com/
The Washington Municipal Treasurers Association promotes the profession of municipal treasurers in the state of Washington through education, mutual support, professional recognition, and legislative advocacy.

Washington State Archives

Records Management provides advice, guidance and support to assist state agencies and local governments in the management of public records. This site also includes Records Retention Schedules for local government.

Washington State Office of Attorney General – Open Government

www.atg.wa.gov/OpenGovernment.aspx#.U7VrCtLjhMw
The Office of the Attorney General provides an Ombuds function that works with other assistant attorneys general as they advise their clients and coordinates with and offers training to local government on open government issues.

Washington State Auditor’s Office – Local Government Performance Center

http://portal.sao.wa.gov/PerformanceCenter/
The Washington State Auditor’s Office, Local Government Performance Center helps local governments evaluate programs and services, improve results and communicate with citizens. The Center Resources website provides more than 100 tools, templates and resources to browse, share and download or customize for your own jurisdiction.
Helpful publications

**A Revenue Guide for Washington Cities & Towns**
Contains information on revenue sources available to cities and towns for general government purposes, including the relevant statutory references and court decisions. *MRSC*

**Budgeting, Accounting & Reporting System (BARS) Manual**
BARS Manuals prescribe accounting, budgeting and reporting requirements for all local governments. Manuals include the prescribed uniform charts of accounts, accounting and budgeting policies, guidance for preparation of financial statements and instructions for preparation of supplemental schedules required by the State Auditor’s Office. *State Auditor’s Office*

**Budgeting for Cities and Towns in Washington State**
Governmental budgeting remains about allocating scarce resources across a variety of community needs. This publication attempts to cover both the basics of city budgets and provide a look at some of the innovations. *AWC/WFOA*

**City Bidding Book**
Designed to familiarize city officials with competitive bidding requirements, recommended bidding procedures, and public purchasing procedures. The Bidding Book deals specifically with requirements imposed by the state statutes. *MRSC*

**Contracting for Services – Guidelines for Local Governments in Washington State**
Designed provide guidance to local government agencies in Washington State on contracting for services. *MRSC*

**Directory of Washington City & Town Officials**
Provides a listing of the names of key county officials, addresses and phone numbers and county statistics. Publication is updated every year. Includes member listings for several associations. *MRSC*

**Knowing the Territory – Basic Legal Guidelines for Washington City, County and Special District Officials**
Describes the nature, powers and duties of municipal officials for "keeping out of trouble," discusses limitations, regulations, and admonitions regarding the exercise of governmental powers, including conflicts of interest law, the open public meetings act, appearance of fairness doctrine and similar laws. It also points out immunities and protections. *MRSC*

**Local Government Citizen Advisory Boards**
Focused on local government citizen advisory boards, including a brief discussion of statutory boards that are administrative in nature. For simplification, the use of the term "advisory board" generally includes boards, commissions, committees, and task forces. *MRSC*

**Local Government Policy-Making Process**
Provides an overview of the local government policy-making process. Written from a practical standpoint and is intended to provide the reader with a better understanding of the roles and responsibilities of legislators as policy-makers. *MRSC*

**Local Ordinances for Washington Cities and Counties**
A comprehensive discussion of drafting and adoption procedures of ordinances, resolutions and motions, including information on publication requirements. *MRSC*

**Mayor & Councilmembers Handbook**
We combined the previous *Mayors Handbook* and *Councilmembers Handbook* into one handy reference guide for all elected officials. Covers everything from presiding over meetings, resolving/preventing conflict, budget basics, statutes, parliamentary procedures, roles and responsibilities, open public meetings act, appearance of fairness, citizen participation, and more. It’s an essential foundation for a successful council meeting. *AWC/MRSC*

**Open Public Meetings Act: How it applies to Washington Cities, Counties & Special Purpose Districts**
Covers who is subject to Act, procedural requirements, executive sessions, exemptions, and penalties, and identifies relevant case law and attorney general opinions. *MRSC*

**Overview of the Washington Tax System – State and Local Government Revenues**
Provides comprehensive background information on each of over 50 tax sources utilized by state or local governments in Washington. *Department of Revenue*

**Public Records Act for Washington Cities, Counties & Special Purpose Districts**
Discusses all of the statutory disclosure exemptions which are relevant to local governments, as well as the mandatory procedures for responding to a public records disclosure request. *MRSC*
Small City Resource Manual
The Small City Resource Manual is an easy to use guide to assist elected and appointed officials to navigate the complexities of policy making; governance and operational matters in a city.

Tax and User Fee Survey
The Tax and User Fee Survey is a voluntary survey conducted every two years that collects local tax rate and fee data from Washington's cities and towns. *AWC Members Only section.*

Essential training

AWC's Annual Conference
Held in June, AWC’s Annual Conference blends quality education and plenty of networking, with a variety of opportunities for you to share your expertise and gather valuable tools to apply to your own community.

Budgeting, Accounting & Reporting System (BARS)
This class provides an overview of the Budgeting, Accounting and Reporting System (BARS) including overview of BAR System, and coding of revenues (including federal and state grants) and expenditures. *SAO/WFOA*

Cash Basis Governmental Accounting
The primary focus of the course is to develop an understanding of day to day fund accounting. It will cover accounting rules for using various fund types, revenue and expenditure recognition, and specific problem areas associated with “cash basis” fund accounting. *SAO/WFOA*

Cash Basis Financial Reporting
This class covers all aspects of the preparation and presentation of a “Cash Basis” annual financial report. The workshop includes a comprehensive review of all statements, schedules and notes as required by “cash basis” cities. *SAO/WFOA*

Catch the Open Government Trainings Act (On-demand)
With the Legislature’s passage of ESB 5964, new open government trainings act requirements go into effect for governing bodies, elected officials, and public records officers on July 1, 2014. This AWC Open Government Webinar, Catch the Open Government Trainings Act, which is designed to meet or exceed the State of Washington’s 2014 Open Government Trainings Act requirements (RCW 42.30 and 42.56)

Municipal Budgeting & Fiscal Management
This outstanding annual workshop provides a focus on the basics of budgeting, hands-on exercises, and core processes and strategies for responding to difficult economic times for staff and elected officials. *AWC/WFOA*

Small City Mechanics for Mayors and Clerk/Treasurers (not offered annually)
This workshop covers fundamentals for the strong mayor and clerk-treasurer and can include roles and responsibilities, conflict management, legal issues and financial stability. *AWC/MRSC*

What is a city? An overview of Washington cities’ functions and services (On-demand)
*What is a city?* provides a brief introduction to how cities operate. Examine the building blocks that make up a city. Take a look at forms of government, the making of public policy, the basics of budgeting and the services a city offers. A good overview for new city hall residents. This online module allows you to explore cities at your own pace. After viewing take a quick assessment to see how you did. So jump online and explore at your own pace.

Where’s the line? Roles & responsibilities of elected officials (On-demand)
Explore the roles and responsibilities of Washington city elected officials. *Where’s the Line?* takes a look at the branches of government and helps you clearly understand the differences between the mayor/council and council/manager forms of government. The module also explores types of meetings and expectations and provides you practical advice and ways to check your understanding along the way. So jump online and learn at your own pace.
Important city documents to review
- Mission statement and goals (if they exist)
- Organization chart, staff roster and phone list
- Facts about your city – population, form of government, incorporation date, number of employees, total budget, total debt, etc.
- Information on key programs and services
- Local municipal codes
- General policies and procedures
- Purchasing policies
- List of governmental agencies providing services or affecting your city through regulatory or other powers
- Council rules/meeting procedures
- Meeting minutes for the last twelve months
- Calendar of important events
- Financial policies (if any)
- Current operating and capital budgets
- Annual financial report
- Debt/Loans outstanding – who, when payment is due, length of loan, etc.
- Contract Lists (for information on termination dates/insurance)

Washington laws and agency rules
Revised Code of Washington (RCW)
The Revised Code of Washington (RCW) is the compilation of all permanent laws now in force. It is a collection of Session Laws (enacted by the Legislature, and signed by the Governor, or enacted via the initiative process), arranged by topic, with amendments added and repealed laws removed. It does not include temporary laws such as appropriations acts. The official version of the RCW is published by the Statute Law Committee and the Code Reviser.

Washington Administrative Codes (WAC)
Washington Administrative Codes are regulations of executive branch agencies issued by authority of statutes. Like legislation and the Constitution, regulations are a source of primary law in Washington State. The WAC codifies the regulations and arranges them by subject or agency

Treasurer’s role
RCW 43.09.200 – Local government accounting — Uniform system of accounting
RCW 43.09.240 – Cash Receipting
RCW 43.09.260 – Auditing
RCW 42.24.080 – Cash Disbursements
RCW 43.09.230 – Annual Financial Reporting
RCW 35.33 & RCW 35A.33 – Budget Development and Adoption
RCW 35.33.151 & RCW 35A.33.150 – Open Period Expenditures

Additional important webpages
Access Washington – Official state government website
MRSC’s Budget webpage
MRSC’s Consumer Price Index (CPI) webpage
MRSC’s Sample Document Search

Clerk’s role
Title 35 RWC – Cities and Towns
Title 35A RCW – Optional Municipal Code Cities
Title 40 RCW – Public Documents, Records and Publications
Title 44 WAC – Attorney General’s Office
RCW 42.30 – Open Public Meetings Act
RCW 42.32.30 – Minutes
RCW 42.44 – Notaries Public
RCW 42.56 – Public Records Act
WAC 434-615 – Custody of Public Records
WAC 434-662 – Preservation of Electronic Public Records