

CLERK/TREASURER REFERENCE TOOL

(Designed for Small Cities)

The Clerk/Treasurer's Reference Tool has been compiled by the Association of Washington Cities, Washington State Auditors Office and the Washington Municipal Clerk's Association and serves as a starting point for information for new clerks and clerk/treasurers in Washington's small cities.

CONTACTS

Association of Washington Cities

www.awcnet.org

(360) 753-4137 or 1-800-562-8981

Contact: Karen Tanner, Association of Washington Cities, Small Cities Specialist

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 non-profit, independent organization that provides quick access to legal and policy research, sample documents, free professional advice, and a wealth of historical and contemporary information about local governments. MRSC programs are cooperatively funded out of a portion of the cities' distributions of the Liquor Board profits and the counties' distribution of the liquor excise tax. There is no charge for MRSC services.

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

<http://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 Finance Officers Association

<http://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 State Archives

[Records Management Information](#)

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 Auditor's Office

Small Cities Assistance Program

<http://www.sao.wa.gov/LocalGovernment/SmallCityHandbook/index.htm>

[RCW 43.09.200](#)

Contact: Toni Nelson, State Auditors Office, Small City Specialist – (509) 710-4949 nelsont@sao.wa.gov

The State Auditor's Office Local Government Support Team provides training and technical assistance for cities and towns with populations of fewer than 10,000 citizens. Training is provided for new personnel and officials in the areas of legal compliance and government accounting issues. These issues range from preparing an annual financial report; developing a budget; reconciling financial reports; reviewing internal control procedures; and procedures needed to assure accuracy and accountability.

HELPFUL PUBLICATIONS

[Bidding Book for Washington Cities and Towns](#) - This publication is 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

[Budgeting, Accounting and 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

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 – No electronic version available - MRSC

[Local Government Citizen Advisory Boards](#) - The primary focus of this publication is on local government citizen advisory boards, but the publication also includes a brief discussion of statutory boards that are administrative in nature. For simplification, the use of the term advisory board in this publication generally includes boards, commissions, committees, and task forces. MRSC

[Local Government Policy-Making Process](#) - This publication provides an overview of the local government policy-making process. It is 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's Handbook](#), This handbook is intended to serve as a guide for mayors in Washington cities and towns operating under the mayor-council form of government. There are also materials on issues which directly concern mayors in council-manager cities and all mayor pro tems: presiding over council meetings, conducting public hearings, etc. AWC/MRSC

[Open Public Meetings Act: How it Applies to Washington Cities and Counties](#) - Covers who is subject to Act, procedural requirements, executive sessions, exemptions, and penalties, and identifies relevant case law and attorney general opinions. MRSC

[Public Records Act for Washington Cities and Counties](#) - This publication 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

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

[Small City Handbook](#) The Small Cities Handbook is a resource created by SAO for use by small cities. It is sent to all Category 2 Cities and includes Cash Management Revenues; Disbursements; Purchasing; Annual Report and Budgeting. Toni Nelson, State Auditor's Office

[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.

[State and Local Audit Protocols](#) – General information on types of audits, audit protocols and audit process. State Auditor's Office

[Tax Reference Manual: Information on State and Local Taxes in Washington State](#), This report provides comprehensive background information on each of over 50 tax sources utilized by state or local governments in Washington. Department of Revenue

ESSENTIAL TRAINING

Making a Small City Work: The Role of the Clerk/Treasurer and Mayor - This workshop provides a basic overview of clerk/treasurers and strong mayor duties including legal compliance, state law and risk management - AWC

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

Introduction to Municipal Budgeting, This 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/SAO

Open Government Workshop – This workshop provides an overview of the legal requirements under the Public Records Act (PRA) and Open Public Meetings Act (OPMA). The class teaches you how to avoid problems before they develop and also learn when the OPMA applies and when it doesn't – AWC/MRSC in partnership with eight other associations. MRSC will also provide direct training if asked.

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

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 42.56](#) – Public Records Act

[WAC 434-615](#) – Custody of Public Records

[WAC 434-662](#) – Preservation of Electronic Public Records

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

[AWC's Small City Resource Manual and Small City Resource page](#)

[AWC's Budgeting webpage](#)

[MRSC's Budget webpage](#)

[MRSC's Consumer Price Index \(CPI\) webpage](#)

[MRSC's Sample Document Search](#)