

Financial Policies

1. CREDIT CARDS

1.1 Distribution

WMCA credit cards shall be issued in the names of the current President, President-Elect, Treasurer, Immediate Past President, Education Committee Chair, Conference Planning Committee Chair, and Membership Committee Chair and shall remain in their possession during their tenure. Each cardholder shall sign a statement that they have read, understand and will adhere to the expense policies of WMCA.

1.2 Authorized Purchases

WMCA credit cards are to be used for:

- Travel expenses as outlined in the Executive Committee Travel section. Actual fuel purchase is allowed provided it does not exceed the WA state mileage rate.
- Purchase of only those items which are pre-approved by the President or President-Elect as reimbursable.
- Conference-related expenditures approved by the Executive Committee liaison to the Conference Planning Committee.

When in doubt, the cardholder should not use the WMCA Credit card and instead request reimbursement from WMCA.

1.3 Submittal of Receipts

Both credit card and itemized receipts for each charge to the credit card, with the purpose of the expense clearly indicated, must be submitted to the Treasurer within ten (10) working days of the purchase or return from travel (scanned copies, emailed to the Treasurer, are acceptable). Further backup documentation must be submitted for travel charges; the agenda or registration form for the conference the cardholder attended showing conference dates, meals provided and events. The Treasurer should have the receipts before the credit card billing is due and payable.

1.4 Payment of Credit Card Bills

The Treasurer shall pay the credit card bills on time, but only with all necessary receipts and back-up documentation. If the cardholder has not submitted all necessary receipts and backup documentation and the bill cannot be paid on time, the cardholder will be responsible for reimbursing WMCA for all late fees and finance charges incurred. If the cardholder is unable to produce a receipt for any charge to the credit card, and the board does not approve the affidavit of lost receipt as described under 1.8, the cardholder will be responsible for reimbursing WMCA the full amount of that charge within 30 days of being notified by the Treasurer.

1.5 Use and Reporting of Points

Cardholder points are reported on the monthly statement. Points can be used by the cardholder for anything already in the budget (supplies, speaker gift cards, VIP gifts, etc). EC approval will be required to spend points toward a WMCA auction item or an item not in the budget via email with ratification at a regular meeting. Cardholders shall submit a reconciliation of earned and redeemed points each quarter for the EC meeting packet and annual review by the Audit Committee.

1.6 Statements

The Treasurer will distribute copies of each statement to all WMCA credit cardholders within 5 days of receipt of the statement.

1.7 Unauthorized or Accidental Charges

Any unauthorized or accidental purchase or charge shall be billed to the cardholder incurring said purchase or charge.

1.8 Lost Receipts

Every effort will be made to obtain a duplicate receipt. In the event a receipt cannot be produced, the member shall submit an Affidavit of Lost Receipt to the Treasurer. The Board shall approve or deny the reimbursement.

1.9 Cash Advances

Cash advances are prohibited.

1.10 Chain of Command

The Treasurer shall notify the President, Back-Up Treasurer and Audit Committee Chair to determine a course of action for recovering the funds if a cardholder has not:

- submitted receipts or backup documentation;
- reimbursed WMCA for late fees and finance charges; or
- reimbursed WMCA for any unauthorized or accidental charges,

In the event that the President, Treasurer or Back-Up Treasurer is the cardholder who hasn't followed the above policies, the President-Elect shall be notified instead. The Executive Committee shall be notified of the course of action, once it has been determined.

2. EXECUTIVE COMMITTEE TRAVEL**2.1 IIMC Annual Conference**

WMCA will pay the costs for the President, President-Elect, and Education Coordinator or other designee(s) ("delegate") to attend the IIMC Annual Conference. Paid expenses shall include the following:

- 2.1.1 Coach class air transportation (other common carrier or vehicle may be used and paid at current IRS mileage rate provided the paid expense shall not exceed that of available airfare).
- 2.1.2 Necessary ground transportation to and from the airport of origin and from the airport of destination to the place of lodging and return thereto, to include personal mileage at current IRS mileage rate, parking fees, and shuttle costs.
- 2.1.3 Hotel accommodations at the conference site beginning on the evening prior to the start of the conference activities and ending on the morning following the annual banquet. Lodging in advance of the conference to attend IIMC Certification Academies or other personal events is to be paid by the delegate.
- 2.1.4 Full registration for the conference. The delegate is personally responsible for registration costs to attend IIMC Certification Academies.
- 2.1.5 "All Conference" events which are considered a normal part of attendance and participation in conference activities.
- 2.1.6 All regular meals which are not part of the scheduled conference activities not to exceed the State per diem and upon presentation of a receipt. The delegate will be fiscally responsible to the organization and use sound judgment when using WMCA funds or requesting reimbursement. Itemized receipts must be provided for all meal charges or reimbursements. Alcoholic beverages will not be paid for or reimbursed by WMCA.
- 2.1.7 One economy class car rental if no other more economical and practical ground transportation is available. The difference in cost to upgrade is borne by the delegate.

- 2.1.8 Income and Expense associated to rotations of coordinating the Region IX dinner event.
- 2.1.9 A \$100.00 gift for the outgoing Washington State Region IX Director, to be presented at the Region IX Meeting.

2.2 Region IX State and other Annual Conferences

WMCA will pay for the President or designee to attend the following:

- Alaska Association of Municipal Clerks Annual Conference
- City Clerk Association of California Annual Conference
- Oregon Association of Municipal Recorders Annual Conference
- Association of Washington Cities, alternating years with City Manager Association Annual Conference
- Annual Region IX Board Meeting when such is held separately from a regularly scheduled State conference.

Paid expenses shall include the following:

- 2.2.1 Coach class air transportation (other common carrier or vehicle may be used and paid at State current mileage rate provided the paid expense shall not exceed that of available airfare).
- 2.2.2 Necessary ground transportation to and from the airport of origin and from the airport of destination to the place of lodging and return thereto, to include personal mileage at State rate, parking fees, and shuttle costs. Should the President, President Elect or designee elect to only purchase fuel using the assigned credit card that would be an allowable expense (example would be LGMA or OAMR Conferences which take place in a location that might be less costly to drive there than fly).
- 2.2.3 Hotel accommodations at the conference site beginning on the evening prior to the start of the conference activities and ending on the morning following the annual banquet. Lodging in advance of the conference to attend IIMC Certification Academies or other personal events is to be paid by the delegate.
- 2.2.4 All regular meals which are not part of the scheduled conference activities not to exceed the State per diem and upon presentation of a receipt. The delegate will be fiscally responsible to the organization and use sound judgment when using WMCA funds or requesting reimbursement. Itemized receipts must be provided for all meal charges or reimbursements. Alcoholic beverages will not be paid for or reimbursed by WMCA.
- 2.2.5 One economy class car rental if no other more economical and practical ground transportation is available. The difference in cost to upgrade is borne by the delegate.
- 2.2.6 Gifts, approximately \$50.00 in value each, for the incoming and outgoing President of each State Association.
- 2.2.7 Auction item(s), approximately \$50.00 in total value, for auctions held at other nonprofit government related associations' conferences.

Registration and conference events are normally paid by the hosting Conference State. The President shall be personally responsible for the registration and lodging costs associated with attending an IIMC Certification Academy offered at any State Conference.

2.3 Executive Committee Meetings

- 2.3.1 WMCA will pay for reasonable meal expenses for the Executive Committee when such is held in conjunction with its regularly scheduled meeting.
- 2.3.2 WMCA will not pay travel or lodging expenses for members of the Executive Committee to attend regularly scheduled meetings.

Policies below combined and revised: 1/2010, 1/2013, 3/2013, 6/2016, 1/2015, 6/2016

- Executive Committee Travel Policy Revised: 1/2000, 6/2000, 6/2003, 6/2005, 10/2006, 1/2007, 1/2008, 10/2013
- Expense Policy Revised: 10/2000, 10/2006, 6/2007, 1/2008
- Credit Card Policy Revised: 6/2000, 6/2003, 10/2006, 1/2020
- Refund Policy Reviewed: 10/2006
- Scholarship Funding Policy Revised: 10/2000, 1/2004, 10/2006

2.4. Region IX Director Travel Expenses

Per the IIMC Region IX Director Agreement, WMCA shall annually contribute the amount agreed upon per member into an assessment pool for travel costs for the Region IX Directors. Such expenses shall include:

- 2.4.1 Coach class air transportation (other common carrier or vehicle may be used and paid at State current mileage rate provided the paid expense shall not exceed that of available airfare).
- 2.4.2 Necessary ground transportation to and from the airport of origin and from the airport of destination to the place of lodging and return thereto, to include personal mileage at State rate, parking fees, and shuttle costs.
- 2.4.3 All regular meals which are not part of the scheduled conference activities, not to exceed the State per diem and upon presentation of a receipt. Alcoholic beverages will not be paid for or reimbursed.
- 2.4.4 One economy class car rental if no other more economical and practical ground transportation is available. The difference in cost to upgrade is borne by the director.
- 2.4.5 Gifts, approximately \$50.00 in value each, for the incoming and outgoing President of each State Association.

Registration and conference events are normally paid by the hosting Conference State.

2.5 Committee Travel Expenses

Travel for the performance of duties associated with service on a committee is usually not paid for by WMCA.

2.6 Submittal of Receipts

The delegate must submit all credit card receipts (itemized and credit card) or other receipts for reimbursement to the Treasurer within ten (10) working days of purchase or return from travel. The Treasurer should have the receipt before the credit card billing is due and payable.

2.7 Lost Receipts

Every effort will be made to obtain a duplicate receipt. In the event a receipt cannot be produced, the member shall submit an Affidavit of Lost Receipt to the Treasurer. The Board shall approve or deny the reimbursement.

3. WMCA ANNUAL CONFERENCE EXPENSES

3.1 Conference Registration

Complimentary registration (including meals offered at the conference) will be offered to the:

- WMCA President
- Two IIMC Region IX Directors
- Northwest Clerks Institute (NCI) Director (A complimentary registration for the Spring and Fall IIMC Certification Academies will also be provided to the NCI Director)
- IIMC President, President-Elect, and Director or designee(s)
- Clerk of the Year recipient from the previous year's conference Complimentary academy and conference registration (including offered meals)
- President or designee of the Alaska Association of Municipal Clerks
- President or designee of the City Clerk Association of California
- President or designee of the Oregon Association of Municipal Recorders Miscellaneous:
- Up to four (4) banquet tickets for the Clerk of the Year guests
- Applicable costs associated with Clerk of the Year toast only

Policies below combined and revised: 1/2010, 1/2013, 3/2013, 6/2016, 1/2015, 6/2016

- Executive Committee Travel Policy Revised: 1/2000, 6/2000, 6/2003, 6/2005, 10/2006, 1/2007, 1/2008; 10/2013
- Expense Policy Revised: 10/2000, 10/2006, 6/2007, 1/2008
- Credit Card Policy Revised: 6/2000, 6/2003, 10/2006, 1/2020
- Refund Policy Reviewed: 10/2006
- Scholarship Funding Policy Revised: 10/2000, 1/2004, 10/2006

3.2 Lodging Accommodations

WMCA will provide the following:

- 3.2.1 Lodging accommodations at the conference, including the period of the spring academy session for the WMCA President and WMCA President-Elect.
- 3.2.2 Up to four (4) nights lodging for a WMCA member serving as a Region IX Director of IIMC.
- 3.2.3 Up to four (4) nights lodging for the NCI Director.
- 3.2.4 Up to four (4) nights lodging for the IIMC President or designee.

3.3 Travel

WMCA will provide travel to and from the nearest airport to the conference site for all conference guests designated in Section 3.1.

3.4 Gifts

- 3.4.1. The President-Elect is responsible for purchasing a gift, approximately \$50.00 in value, for the following individuals:
 - President or designee of the Alaska Association of Municipal Clerks
 - President or designee of the City Clerk Association of California
 - President or designee of the Oregon Association of Municipal Recorders
 - Two Region IX Directors (or one, if one is outgoing, see 3.4.2)
 - Northwest Clerks Institute (NCI) Director
 - IIMC President, President-Elect, and Director or designee(s)
- 3.4.2 The President-Elect is responsible for purchasing a gift, approximately \$100 in value, for the following individual on behalf of the membership:
 - Outgoing President
- 3.4.3. The Conference Planning Committee will have corsages or boutonnieres for the Annual Banquet for all current and out-going Executive Committee members.

3.5 Speakers

- 3.5.1 The Education Committee will contract with speakers for the annual conference within the allocated budget (approved by the membership at the previous annual meeting).
- 3.5.2 WMCA will provide the meal closest to the time the speaker makes their presentation for both paid and unpaid speakers.
- 3.5.3 Mileage reimbursement shall be accompanied with a Mapquest report as backup.
- 3.5.4 WMCA will provide gifts to unpaid speakers, approximately \$50.00 per gift. The Education Committee is responsible for purchasing and distributing the gifts.

3.6 VIP Dinner

WMCA shall pay for a dinner for the Executive Committee, Region IX Directors, State Presidents or their designee and other honored guests during the annual conference. No charges for alcoholic beverages will be allowed.

4. MISCELLANEOUS EXPENSES

4.1 Condolences:

- 4.1.1 The WMCA Treasurer will send flowers on behalf of WMCA upon the death of:
 - A past president, or
 - A current executive committee member or their spouse, partner or child.
- 4.1.2 Upon the death of any other WMCA member a card will be sent.
- 4.1.3 Flowers will also be sent to any Executive Committee member who is hospitalized.

4.2 Committee Chair Travel Expenses:

Policies below combined and revised: 1/2010, 1/2013, 3/2013, 6/2016, 1/2015, 6/2016

- Executive Committee Travel Policy Revised: 1/2000, 6/2000, 6/2003, 6/2005, 10/2006, 1/2007, 1/2008; 10/2013
- Expense Policy Revised: 10/2000, 10/2006, 6/2007, 1/2008
- Credit Card Policy Revised: 6/2000, 6/2003, 10/2006, 1/2020
- Refund Policy Reviewed: 10/2006
- Scholarship Funding Policy Revised: 10/2000, 1/2004, 10/2006

With prior approval from the WMCA President, WMCA will pay travel expenses for the Chair or designee of any WMCA committee who is asked to speak at a function or to an outside group.

4.3 Meal Tips:

4.3.1 Meal tips shall not exceed 20%.

4.4 Alcohol

4.4.1 The purchase of alcohol is allowed for approved gifts, raffles and auctions items. The alcohol must be in its original container or packaging, and not meant for consumption at the event.

4.4.2 The purchase of alcohol is allowed for the purpose of the Clerk of the Year toast.

5. REFUNDS

5.1 Deadlines for canceling Annual Conference or IIMC Certification Academy attendance shall be clearly stated on the registration form, in accordance with the terms of the contract with the hotel/conference center.

5.2 If registrant must cancel Annual Conference or IIMC Certification Academy attendance, the registration fee can be used or transferred to another person from that entity. Any additional costs incurred by WMCA as a result of this transfer shall be paid by the registrant.

5.3 To receive a refund less twenty percent (20%) of registration fee for processing, the registrant must submit a written request to the WMCA Treasurer to cancel Annual Conference or IIMC Certification Academy attendance prior to the deadline stated on the registration form. E-mail and fax requests are acceptable forms of written communication.

5.4 No refunds will be given to attendees for conference meals that are not eaten. The meals are an integral part of the cost of the conference and are not subject to refund or reimbursement.

6. BUDGET POLICIES

When the President-Elect is preparing the budget for the upcoming year, the following policies adopted by the WMCA Executive Committee shall be included:

6.1 Future Conference Site Deposits

An amount shall be included for a deposit for a future conference site if needed.

6.2 Scholarship Safety Net

Maintain \$2,500 annually in the Scholarship Account as a safety net.

6.3 Savings Safety Net

Maintain \$10,000 annually in the Savings Account as a safety net.

6.4 NCI Contingency Funds

Maintain \$5,000 annually in the Savings Account as a safety net.

6.5 IIMC Foundation (formally MCEF) Donation

Appropriate \$75 annually for the purchase of an item to donate to the IIMC Foundation auction at the IIMC Conference or a straight cash donation to IIMC Foundation

6.6 Outgoing Region IX Director Gift

Appropriate \$100 annually toward a gift for an outgoing Region IX Director. Approximately, every six years, an additional \$100 should be budgeted toward a gift pursuant to 2.1.9.

7. WMCA SCHOLARSHIP FUNDING POLICIES

- 7.1** The number of scholarships to be offered in any given year is left to the discretion of the Executive Committee. During the preparation of the next year's budget by the President-Elect, scholarships for the WMCA Annual Conference, IIMC Certification Academies, Northwest Clerks Institute Professionals Development Sessions I, II and III, Northwest Clerks Institute Master Academy and IIMC Annual Conference shall be included. The proposed budget is reviewed by the Executive Committee and subsequently presented to the general membership at the Annual Business Meeting for adoption.
- 7.2** Should the number of scholarships as budgeted exceed the available Scholarship Fund, the Executive Committee shall determine if the difference is to be made up from the General Fund or Savings Account.
- 7.3** Eligibility for scholarship award shall include a check list for the applicant's city's financial commitment/participation and the applicant's list of his/her involvement with WMCA.
- 7.4** Scholarships are for registration costs only, unless the applicant is a first-time attendee for the WMCA Annual Conference or the Northwest Clerks Institute (excluding the Master Academy). First-time attendees are eligible for a scholarship to cover the registration fee and lodging at a designated location. The applicant must indicate whether they are requesting the registration fee only or registration fee and lodging.
- 7.5** Scholarships are non-transferable. Scholarship recipients who are unable to utilize scholarship funds must notify the Scholarship Committee Chair immediately. Time permitting, scholarship funds will be awarded to the next eligible applicant.