

# Treasury Marks

The Official Publication of the National Association of  
County Collectors, Treasurers and Finance Officers

June 2010

2009 - 2010 OFFICERS

## PRESIDENT'S MESSAGE

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### NACo BOARD MEMBER

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Tax Collector – FL  
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I'm looking out the window of my office and reminiscing about the past year. The weather is about as perfect as it can be; sunny blue skies, temperature about 70 degrees, gentle breeze, the trees are green and the flowers are in bloom. This is just another "ho hum" day in paradise (Northern Idaho). And as I think about the past 10 plus months, I'm thinking "it's almost over". I have had a great time representing this organization. But I realize it is not about the fun I've had, but how has NACCTFO been received in the State Associations I visited. Thus far, I presented in 10 states, Idaho, Florida, Oregon, Utah, Nebraska, Texas, Missouri, New York, Iowa, and Tennessee. And I have 2 more states, New Mexico and Virginia to visit in June. The discussion presented at the Associations all revolved around three points; 1) our certification program, 2) our pro-active legislation, and 3) our exchange of information and ideas. My hope is we created interest in folks to join us at either one or both of our conferences.

The upcoming conference in Reno, Washoe County, Nevada promises to be an exciting event. In addition to our highly regarded education programs, President-elect Lance Beshires and the conference committee have put together three fun-packed social events including a reception Thursday evening, a dinner cruise on Lake Tahoe Friday evening, and the awards ceremony Saturday evening. All this and much more information including registration information can be found on the NACCTFO web-site, [www.nacctfo.org](http://www.nacctfo.org).

One of the topics on the agenda at the annual business meeting will be to accept Constitution / By-Laws changes as proposed by the Policy and Procedures Committee chaired by Second-Vice-President Eileen King. This committee has worked hard over the past year to "clean up" and "bring current" our guiding document. Eileen is asking everyone who will be attending the conference to bring a copy of the proposed changes with them. The changes can be found on the NACCTFO web-site.

Finally, I would like to thank everyone who has made this year for me so very special. I could not have done this without my staff here in Kootenai County, the Idaho Association of County Treasurers and the Idaho Association of Counties. The Executive Committee, the committee chairs, and the State Directors have done the business of NACCTFO. Thanks to all the hosts and hostesses of the State Associations who were very gracious and accommodating. And a special thanks to the members of NACCTFO for allowing me the honor of being President.

Sincerely,  
Tom Malzahn

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2009 – 2010 & 2010 – 2011

2009 – 2010

### ARE YOU GETTING NACCTFO E-MAIL?

\*\*\*Visit [www.NACCTFO.org](http://www.NACCTFO.org) to sign up\*\*\*

## Red Flags Rule

by Eileen King, Riley County, KS Treasurer, 2nd Vice President, By-laws Committee Chair

The "Red Flags Rule" has been in effect since January 1, 2008 and the FTC began enforcement on August 1, 2009. The Red Flags Rule is a requirement for businesses and organizations to implement a written Identity Theft Prevention Program designed to detect the warning signs (red flags) of identity theft in the day-to-day operations. While it doesn't affect the tax collection part of our offices, it does have ramifications for other County collections. It includes all entities that regularly provide goods or services and allows customers to pay later. The website to get the most accurate information on the "Red Flags Rule" is [www.ftc.gov/redflagsrule](http://www.ftc.gov/redflagsrule). This website has all the information that you need to determine whether you need a Red Flags Rule policy for your county. It also provides an easy to read guide "Fighting Fraud with the Red Flags Rule: A How-to Guide for Business," as well as, FAQ's, samples and a template for designing a program.

These rules apply to "financial institutions" and "creditors". Most counties would not be considered financial institutions, but they could be considered creditors. A creditor is defined very broadly. It includes businesses or organizations that regularly provide goods or services first and allow customers to pay later. The Red Flags Rule doesn't apply to tax bills, parking tickets or fines. In these cases, the customer does not voluntarily enter into these transactions. However it does include services that a County might provide such as water, sewer and other utilities.

If required, these policies should include the following: what red flags your office might encounter, how you will detect the red flags, what action(s) you will take if you detect them and how you will periodically evaluate the program for future changes. I have found the above website to be a very valuable source in developing the proper policy and programs for our county.

## Treasurer's Report

by Sandy Zoubek, Stanton County, NE Treasurer, NACCTFO Treasurer

National Association of County Collectors, Treasurers and Finance Officers  
2009/2010

	<u>BUDGETED</u>	<u>ACTUAL</u>
<b>TOTAL INCOME</b>	<b>\$115,600.00</b>	<b>\$76,221.38</b>
Training Expense	\$ 29,975.00	\$15,670.15
Conference Expense	\$ 50,000.00	\$13,984.11
Board Expense	\$ 26,350.00	\$14,567.31
Operations Expense	\$ 9,275.00	\$ 4,317.62
<b>TOTAL EXPENDITURES</b>	<b>\$115,600.00</b>	<b>\$48,539.19</b>
Excess Revenue over Expenditures		\$27,682.19
Checking Account Balance 06/01/10		\$38,447.17
Money Market Balance 06/01/10		\$50,135.75

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(Sponsorship pledged/received as of June 2, 2010.)

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## NACo Update

by Barbara Ford-Coates, Sarasota County, FL Tax Collector, NACo Board Member

### March 2010, Washington D.C. Legislative Conference

**Affiliate Council** NACCTFO Treasurer, Sandy Zoubek and I attended. Items discussed included our request for consideration of a 1 day NACo Conference Registration. Affiliates also discussed the various educational opportunities available. NACo has the ability to do webinars if affiliates are interested.

**Board of Directors** among other items, discussed the decreases in county membership and conference revenues. NACo staff and the Finance Committee continue to identify areas where expenses can be reduced to stay within budget.

**Finance Committee** reaffirmed that dues would not increase for 2010 and will continue at the 2007 level.

**Governance Task Force and Bylaws** The 11 recommendations for bylaws amendments will be voted on at the Annual Conference in Reno. This includes changes to the structure of the Executive Committee, Qualifications for Candidates to the Executive Committee and a review of the criteria established to recognize Affiliate Organizations.

**NACo Initiatives** NACo has begun a series of programs and services, "Leading in Tough Times" to provide information, tools and resources to assist counties to cope with and recover from the recession.

### May 2010, Billings, MT WIR Conference

**General Session** included a welcome from the Yellowstone County Commissioners & the Mayor of Billings plus a spirited address by Brian Schweitzer, Governor of Montana.

**Board of Directors** met and accepted the nomination of our colleague Jasper County Collector of Revenue, Stephen H. Holt as the NACo Board Member representing Missouri.

**Finance Committee** reviewed the budget and noted that there has been some loss of members but the total membership is at an all time high. Conference attendance is down.

***I have decided not to seek re-election as the NACo Board Member. I want to take this opportunity to thank the membership for allowing me to represent NACCTFO for the past 3 years. It has been an honor! ~ Barbara***



Brian Schweitzer, Governor of Montana  
welcomes WIR Attendees at the  
General Session



NACo CFO David Keen and  
Barbara Ford-Coates, NACo Board &  
Finance Committee Member

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**2010**  
Annual  
Conference

Sponsored by:  
**MANATRON**

**July 15-17**

**RENO**

**Washoe County,  
Nevada**

**Thursday, July 15<sup>th</sup>**

5:00 pm – 7:00 pm **Welcome Reception**

**Friday, July 16<sup>th</sup>**

Morning Session: 8:45 am - 11:30 am **Creating & Maintaining a Positive Work Environment**

11:30 am – 1:00 pm **Lunch on your own**

Afternoon Session: 1:00 pm – 3:30 pm **Fraud Detection/Prevention**

4:30 pm Buses depart hotel (Travel time approximately 1 hour)

5:45 pm – 9:30 pm **Dinner Cruise at Lake Tahoe; bring your camera and a jacket**

10:30 pm Buses arrive at hotel

**Saturday, July 17<sup>th</sup>**

Morning Session: 9:00 am – 11:30 am **Strategic Planning**

11:30 am – 1:00 pm **Business Meeting and Luncheon**

Afternoon Session: 1:00 pm – 3:30 pm **Peer to Peer Round Table Discussion**

6:00 pm – 7:00 pm **President's Reception**

7:00 pm – 9:30 pm **Installation/Awards Banquet**

All NACCTFO sessions are located at the Atlantis Hotel. Room rate is \$138 /night in the Tower and \$158/night in the Luxury Tower. Reservations can be made by calling the Atlantis at 800-723-6500; be sure to mention NACCTFO (group code SNACCTF). A block of rooms is being held from July 14-20. Reservations must be made by June 14<sup>th</sup> to guarantee group rate! Reservations made after this date are subject to availability and the group rate cannot be guaranteed.

The Atlantis is connected via skywalk to the Reno-Sparks Convention Center where all NACo sessions will be held. Visit [www.naco.org](http://www.naco.org) for NACo conference information and optional activity tours available.

**PLEASE CHECK OUR MEMBERSHIP INFORMATION AT [WWW.NACCTFO.ORG](http://WWW.NACCTFO.ORG)  
IF YOUR INFORMATION IS NOT THERE OR IS INCORRECT, CONTACT THE WEBMASTER OR  
SANDY ZOUBEK, NEWSLETTER CHAIR: [info@NACCTFO.org](mailto:info@NACCTFO.org) or [cotreas@stanton.net](mailto:cotreas@stanton.net)**

**Dave Jamison running for Iowa State Treasurer**

By the time you read this Iowa's June 8<sup>th</sup> primary election will be completed and we will know if Dave Jamison, Story Co Treasurer continues on to the general election. Dave is running for Iowa State Treasurer. His competition in the primary is Dyersville Mayor Jim Heavens. Dave has served as Story County Treasurer for 16 years. He is a veteran of the United States Marine Corps and has a BBA in Management from Iowa State University. Dave has been involved in NACCTFO for several years through his service as Education Committee Chair. We are proud of you Dave!!

**Proposed By-Laws Revision**

by Eileen King, Riley County, KS Treasurer, 2nd Vice President, By-laws Committee Chair

For several years, we have been trying to make revisions to our By-laws to reflect the way we are actually doing things. The plan is to vote on these changes at the meeting in Reno on July 17, 2010. Below you will find the proposed By-laws; if you have any suggestions or changes, please submit them to me at [eking@rileycountyks.gov](mailto:eking@rileycountyks.gov) prior to the meeting, so we can have copies of any potential changes to distribute to the delegates.

**NATIONAL ASSOCIATION OF COUNTY COLLECTORS, TREASURERS AND FINANCE OFFICERS  
(NACCTFO)  
CONSTITUTION AND BY-LAWS  
Proposed 7/17/10**

**PREAMBLE**

We, the duly elected and appointed county treasurers, finance officers, and tax collectors, of the various counties of the United States, do hereby form a National Association of County Collectors, Treasurers and Finance Officers, in order that we may better serve local, state, and national governments and do hereby establish these By-laws.

**ARTICLE I**

**NAME**

This organization shall be known as the National Association of County Collectors, Treasurers and Finance Officers (NACCTFO).

**ARTICLE II**

**OBJECTIVES**

Section 1. This organization shall have the following objectives: 1) forwarding professional growth of its members, 2) raising the level of service, efficiency and character to both the general public and county government, and 3) supporting and/or proposing legislation beneficial to county government while opposing legislation deemed to be detrimental.

Section 2. Achievement of these objectives set forth above shall be accomplished by continuing education programs, through the exchange of information and ideas at conferences or other meetings, and through any additional available and proper means.

**ARTICLE III**

**MEMBERSHIP**

Section 1. ACTIVE MEMBERSHIP: Any county treasurer, county finance officer, or tax collector, whose county is a member county of the National Association of Counties (NACo) shall be an active member in this organization entitled to all the rights and privileges of active membership, including voting privileges, accorded by these By-laws. A past president of NACCTFO shall maintain an active membership with the same rights and privileges as other active members for as long as he/she holds the office of either county treasurer, county finance officer, or tax collector, regardless of his/her county's membership status in NACo. The Immediate Past-President may serve as a member of the executive committee regardless of whether or not he or she continues to hold public office.

Active memberships shall also be available to county treasurers, finance officers, and tax collectors, whose counties are not NACo members but who, as individual office holders, make dues contributions to NACCTFO in accordance with the provisions of Article IV of the By-laws.

Section 2. ASSOCIATE MEMBERSHIP: Associate membership shall be available to any financial institution, corporation, organization, individual, or former member of NACCTFO having an interest in and ability to contribute to the purposes of NACCTFO. All prospective associate members shall complete a membership application furnished by NACCTFO and submit it, along with payment in full of the ~~annual dues or a greater financial contribution,~~ to the NACCTFO treasurer. Associate members shall enjoy all rights and privileges of membership but shall not be permitted to vote nor hold office.

Section 3. HONORARY MEMBERSHIP: The ~~Board of Directors~~ Executive Committee may confer a non-voting Honorary Membership upon any deserving person deemed to have provided exceptional service to NACCTFO. Honorary members shall be entitled to participate at all regular meetings of the Association, shall not be required to pay dues and shall not be permitted to vote or hold an office of the Association.

Section 4. LIFE MEMBERSHIPS: NACCTFO hereby confers upon each of the NACCTFO past presidents and all future past presidents of NACCTFO a Life membership. As Life members, past presidents shall ~~serve on the Board of Directors and~~ have the same voting privileges as active members.

Section 5: STAFF MEMBERSHIP: Any staff member of a county treasurer, finance officer, tax collector, or any other governmental entity shall be eligible for membership with the written permission of the treasurer, finance officer, tax collector, or employer of any other government entity. Staff members shall be eligible to participate at all meetings of NACCTFO with written approval of the treasurer, finance officer, or tax collector and shall not be permitted to hold office or be permitted to vote except in committees ~~or by approval as provided in accordance with the provisions of Article IX.~~

Section 6: DELEGATES: All active and life members in attendance at any conference.

## ARTICLE IV

### DUES

Section 1: All active and staff members and prospective members of NACCTFO shall be given notice each year that annual dues are payable, with the amount to be determined annually by a majority vote of the ~~active membership~~ delegates in attendance at the Legislative Conference. If no action is taken, dues shall remain at the most recent approved level. Dues notices shall be mailed by the treasurer no later than ~~August 31~~ annually September 30 for the following current fiscal year.

Section 2: Associate members' annual dues, sponsor levels and benefits shall be determined by the Executive committee at the annual Executive/Educational meeting. ~~Annual dues amount for staff and associate memberships shall be determined by a majority vote of the active membership in attendance at the Legislative Conference. If no action is taken, sponsor levels and~~ dues shall remain at the most recent approved level.

## ARTICLE V

### BUDGET, FISCAL YEAR, AND EXPENDITURE

Section 1: At its Annual Conference, the NACCTFO ~~Board of Directors~~ Delegates shall adopt an comprehensive annual budget for the next fiscal year. It shall include all anticipated revenue and expenditures. Any subsequent changes to the budget, as deemed necessary must be presented to and approved by the ~~Board of Directors~~ Executive Committee.

Section 2: Unless declared otherwise by the ~~Board of Directors~~ Executive Committee, the NACCTFO fiscal year shall commence on the first day of August and end on the thirty-first day of July of the subsequent calendar year. Where unusual circumstances dictate, the ~~Board of Directors~~ Executive Committee ~~by majority vote~~ may shorten or lengthen that period-denominated fiscal year; however, each adopted budget must conform to its established fiscal year.

Section 3: Payment of any current or future expenses incurred by NACCTFO must be in accordance with the adopted budget as specified in Section 1 and within adopted policies of the Association. Payment of a properly submitted written claim accompanied by appropriate original receipts shall be made only by check signed by the NACCTFO treasurer, with evidence of the incurred debt recorded by him/her.

Section 4: The treasurer is authorized to enter into an agreement with a financial institution for the purpose of obtaining a credit card in the name of the association. The president and treasurer are authorized to sign the agreement and have authorization to use the cards. The credit limit shall be set at \$7,500. Statements shall be furnished to the treasurer, audited, and paid by the treasurer. Use of the credit cards shall conform with expenses authorized in the current year budget ~~as approved by the Board of Directors.~~

## ARTICLE VI

### STATE DIRECTORS

Section 1. There shall be no more than two Directors representing each state who shall not be current NACCTFO officers or past Presidents. Directors shall be selected according to each state's policies. Directors' terms of office shall run from the time of appointment until successors are named.

Section 2. The Duties of the Directors include keeping the state member listing up-to-date, making regular reports on NACCTFO activities and attending NACCTFO meetings whenever possible.

## ARTICLE VI

### OFFICERS, EXECUTIVE COMMITTEE AND BOARD OF DIRECTORS

Section 1. The officers of NACCTFO shall be active and voting members of NACCTFO and shall consist of a president, president-elect, first vice president, second vice president, secretary, treasurer, immediate past president and NACo Board Member. Terms of office shall run from the time of ~~election~~ installation until a successor is named. Together they shall form the Executive Committee. No person who has served the majority of a term as president shall succeed himself/herself in that office.

~~Section 2. The total number of state directors of NACCTFO shall be no more than two members from each of the fifty states and who shall not be current NACCTFO officers or past presidents. Directors' terms of office shall run from the time of election until successors are named.~~

Section 3 2. An annual election of NACCTFO officers and directors shall be held at the a regular general membership business ~~session~~ meeting of NACCTFO while assembled in affiliation with each annual conference of NACo. Nominations may be from the floor and by a committee named by the president for that purpose according to Article VIII ~~X~~, Section 5 4 of the By-laws.

Qualification for election to serve as a NACCTFO Officer includes being a current NACCTFO dues paid member, having been an active NACCTFO member for at least two years, and ~~has attended~~ attendance at least two prior year NACCTFO ~~General Membership~~ meetings before the election cycle ~~at an Annual NACCTFO Business meeting.~~

Section 4 ~~3~~. Voting members of at any business meeting shall be the registered delegates to the conference the NACCTFO Board of Directors shall consist of ~~the state directors provided for in Section 2 of this article plus the president, president-elect, first vice president, second vice president, secretary, treasurer, and the past presidents.~~

Section 5 4. Where vacancies occur ~~among the directors or~~ in any elected office, the Executive committee may appoint ~~Board of Directors shall elect~~ qualified members to complete the unexpired terms. Where vacancies occur among the directors, each state shall determine the manner in which they are replaced.

Section 6 5. The president of NACCTFO may appoint a ~~secretary~~, parliamentarian, budget officer, chaplain, sergeant-at-arms, ~~a future conference chairperson~~, or other specific purpose officers not inconsistent with NACCTFO's purpose and otherwise proper. Officers appointed under this section of the By-laws shall not serve on the Executive Committee ~~or on the Board of Directors.~~

Section 7 6. Upon entering office, each officer and director must take or subscribe to the following oath:

"I do solemnly swear to uphold and support the Constitution of the United States of America, subscribe to and be governed by the constitution of the National Association of County Collectors, Treasurers and Finance Officers as an officer or director, and to faithfully perform my duties to the best of my ability, so help me God."

## ARTICLE VII

### DUTIES OF THE OFFICERS, EXECUTIVE COMMITTEE AND DIRECTORS

Section 1. The president shall preside at all NACCTFO ~~Board of Directors and general membership sessions~~, shall promptly appoint all committees except the Executive Committee, supervise all functions of NACCTFO, serve as ex-officio member of each committee, and perform any other acts set forth in these By-laws.

~~The president shall serve as the NACCTFO representative member on the NACo Board of Directors, should the immediate past president be unable to serve in that capacity.~~

Section 2. The president-elect shall perform the duties of the president in the absence or disability of the president. The president-elect, under direction of the president, shall chair ~~oversee the duties assigned to the~~ Conference Committee,

~~Membership, Sponsorship, and Public Relations Committee, Legislative Committee, Budget, and Audit Committees and serve on the budget committee, assure that they are faithfully discharged. In addition, the president-elect shall procure any and all honorariums and gifts and perform any other duties directed by the Executive Committee Board of Directors, not inconsistent with the association's purpose and otherwise proper.~~

Section 3. It shall be the duty of the first vice president to accept and accomplish tasks assigned by the president not inconsistent with the NACCTFO purpose ~~and otherwise proper~~. The first vice president, under direction of the president, shall oversee the duties assigned to the Education Committee and Legislative Committee and assure that they are faithfully discharged. The first vice president shall ~~oversee Member Services and~~ serve as State Association Liaison.

Section 4. It shall be the duty of the second vice president to accept and accomplish tasks assigned by the president not inconsistent with the NACCTFO purpose ~~and otherwise proper~~. The second vice president, under direction of the president, shall oversee the duties assigned to the Constitution, By-laws and Resolutions Committee and Policies & Procedures Committee, Audit Committee and Budget Committee and assure that they are faithfully discharged.

Section 5. The secretary shall keep a record of all proceedings of NACCTFO, ~~and its Board of Directors, keep safely all books and papers of the association, prepare and distribute promptly minutes of the meetings, maintain current copies of the By-laws and Policies and Procedures of the Association and all revisions approved by the active members. The secretary shall maintain at all times a current copy of the Association Policies as adopted by the membership, and shall be reimbursed for expenses incurred.~~ The position of secretary will be elected in even numbered years as a two-year term.

Section 6. The treasurer shall serve as chairperson of the Budget Committee, keep an accurate roll of all county treasurers, finance officers, and tax collectors, see that dues notices are mailed annually to all members of every classification, ~~or others,~~ in accordance with Article III and IV, deposit all funds with a reliable bank, and promptly pay those claims which have been authorized by the current year budget, ~~Board of Directors and/or the general membership~~. The position of treasurer will be elected in odd numbered years as a two-year term.

~~It shall be the treasurer's responsibility to furnish prospective associate members with a membership application, and within sixty (60) days of completion of his/her term in office, to forward all current NACCTFO funds and financial records to his/her elected NACCTFO successor.~~

~~Upon receipt of dues or greater donation by any Associate Member, the treasurer shall furnish the Associate a copy of the current roster of members, By-laws of the association, and Policies for Associate Members, see that the Associate's name and address is added to all mailing lists of the association, and notify NACo to assure that the Associate receives meeting notifications.~~

The treasurer shall regularly make a detailed financial report of the affairs and conditions of the Association ~~both quarterly and annually,~~ to the executive committee, ~~and budget officer, if any;~~ to each meeting of the ~~Board of Directors, to each annual meeting of~~ NACCTFO, and to the president upon request. The report shall include a listing of checks issued and shall compare actual expenses and revenues to the budget. Further, the treasurer shall timely make available all books and records to the auditing committee and shall be reimbursed for budgeted expenses incurred.

Section 7. The immediate past president shall serve as an officer of NACCTFO and the term shall be consistent with Article VII, Section 1. He/she shall also serve as chairperson of the Nominations Committee.

Section 8. The NACo Board Member shall serve as the NACCTFO representative on the NACo Board of Directors. The position of NACo Board Member will be elected in even numbered years as a two-year term. The NACo Board member shall be limited to 3 two year terms.

Section 9. The Executive Committee shall conduct the business of this association between general membership meetings. The Executive Committee shall convene at all meetings of the Association or upon the call of the president of the Association. Suitable notice, in writing, of any special meeting shall be given to each member of the committee. It shall be the duty of the Executive Committee to act on all matters when the Association is in recess. The powers and duties of the Executive Committee shall be as follows:

- (a) to direct the affairs of the Association between regular or special meetings;
- (b) to determine any ~~compensation or~~ reimbursement for any officer, committee chairperson, or active member not provided for in the adopted budget or Policies;
- (c) to advise the active members of the Association regarding actions taken or recommendations made by the Executive Committee;

- (d) to execute all resolutions and mandates passed by the Association at regular or special meetings;
- (e) to manage the Association in accordance with the By-laws and Policies and to direct its affairs consistent with the desires of the majority of voting active members;
- (f) to render a report to the delegates ~~active members~~ at the annual meeting of the Association on all matters acted upon during the fiscal year;
- (g) to exercise powers and duties of the Executive Committee as set forth in this Article in addition to powers and duties of the Executive Committee set forth elsewhere in these By-laws.

~~Section 10. Meetings of the Board of Directors require thirty days written notice to each member. The Board of Directors shall convene at the NACo Annual Conference or on call of the President or by written petition of at least ten of its members. The Board of Directors, in meetings assembled, shall deliberate and consider each act or decision of the Executive Committee, and by a majority of those attending and voting, the Board shall either approve or reject each on its merits. The Board, too, shall decide other proper matters important to NACCTFO including the adoption of each annual budget. Unless overturned by the general membership, decisions of the Board of Directors shall be final in matters pertaining to NACCTFO.~~

## **ARTICLE VIII IX**

### **BUSINESS MEETINGS**

Section 1. Business meeting of NACCTFO shall be held twice yearly in conjunction with the NACo Legislative and Annual conferences.

Section 2. Delegates shall be those persons who are active members and registered for the conference.

Section 3. A quorum for the conduct of business shall be 50% + 1 of the registered delegates.

Section 4. Each business meeting shall require thirty days notice via newsletter, email or posted on the internet website. The delegates, in meetings assembled shall decide proper matters important to NACCTFO including the adoption of each annual budget.

## **ARTICLE X**

### **STANDING COMMITTEES**

Section 1. The President shall appoint all members of all Standing Committees and such other special committees as may be deemed necessary. The President shall designate one member of each committee as the Chairperson, with the exception of the Nominations Committee, which shall be chaired by the Immediate Past President and the Budget Committee, which shall be chaired by the Treasurer.

Section 2. The Audit Committee shall annually audit the records, accounts, receipts, disbursements, and financial condition of the Association. The audit is to follow standard audit procedures and shall always include verification of assets. The committee shall make a report in writing to the active members of the Association at its annual meeting and such other reports as may be required by the President or the Executive Committee.

~~Section 3. The Constitution, By laws and Resolutions Committee shall make recommendations to the Association of all proposed by law changes and present any necessary resolutions for the membership's adoption. The Committee shall make a report to the Association at its annual meeting or as required by the President or the Executive Committee.~~

Section ~~4~~3. The Legislative Committee shall consider, recommend and act upon all legislation as deemed necessary for the benefit of local government. The Committee shall take appropriate measures to oppose any legislation considered to be detrimental to the interests of local government. The Legislative Committee shall work closely with the NACo Taxation and Finance Committee and with the Executive Committee of NACCTFO. The Legislative Committee shall report, with recommendations, at all meetings of the Association.

Section ~~5~~4. The Nominations Committee shall report its nominations of officers to the Executive Committee no later than May of each year and to the Association at its annual meetings. Each year the president shall appoint a Nominating Committee comprised of seven members of NACCTFO who are current dues paying members, including the immediate past president who shall act as committee chairperson. Other members shall include the president, two active past

presidents of NACCTFO, and three active members from the membership at large who are not currently holding office or are past presidents.

~~Section 6. The Policies and Procedures Committee shall present to the Association any recommended changes in policies and/or procedures. The Committee shall furnish the Secretary with any necessary revisions to the Policies and Procedures after approval by the membership. The Committee shall file appropriate reports at the annual meeting of the Association or as required by the President or the Executive Committee.~~

Section 7~~5~~. The Budget Committee shall prepare an annual budget for the following fiscal year to be presented to the Executive Committee no later than May of each year for approval ~~by the membership~~ at the annual meeting.

Section 8~~6~~. The Education Committee shall work with a state university to carry out objectives for providing education programs to the membership. The Committee shall work with the Conference Committee for coordination of conference plans relating to education programs. The Committee shall provide for necessary recordkeeping in conjunction with the Education Program, and shall work with the Budget Committee in order to present a budget to the Executive Committee annually. The Committee shall monitor the certification program, provide for necessary recordkeeping in conjunction with a state university, see to the preparation and awarding of certificates as appropriate, and make recommendations to the Executive Committee for modifications to the program, when necessary. The Education Committee shall report to the membership at the business annual meetings or as requested by the Executive Committee and perform any other duties as directed by the President or Executive Committee of the Association.

Section 9~~7~~. The Conference Committee shall evaluate future meeting sites and make recommendations to the Executive Committee as to functions, budget, facilities, timetables, and provide planning and other assistance as needed. The Conference Committee shall coordinate their efforts with the Education Committee, the Budget Committee, ~~the Sponsorship Committee~~ and report to the Executive Committee of the Association. The Conference Committee shall perform any other duties as directed by the Executive Committee of the Association.

~~Section 10. The Membership, Sponsor, and Public Relations Committee shall promote active and associate membership in the Association and shall coordinate with the Conference Committee in seeking sponsorships for Association events. The Committee shall work with the associate membership to assure the coordination of their membership benefits between the associates, NACCTFO and the NACCTFO treasurer, and NACo. The Committee shall perform any other duties as directed by the Executive Committee of the Association.~~

Section 11~~8~~. The Martinelli Award Committee shall administer Article X~~1~~ of the By-laws.

## ARTICLE IX

### VOTING

~~Section 1. Each active member and Life member shall have one vote on all matters coming regularly before the Association at its meetings. In the absence of the active member, any accredited deputy so designated in writing by the active member shall have the capacity and full voting privileges of the active member.~~

## ARTICLE X~~1~~

### "VICTOR E. MARTINELLI AWARD"

Section 1. Each year the National Association of County Collectors, Treasurers and Finance Officers shall present the "Victor E. Martinelli Award" to a person who has been a participating member of NACCTFO for at least two years, as well as a leader in their home state and a professional of the highest caliber in the operation of their own county office. When a recipient is chosen, the award shall be presented at the annual NACCTFO meeting in conjunction with the NACo Summer Annual Conference.

Section 2. The President of NACCTFO shall appoint a NACCTFO member to be the Chairperson of the annual "Award Committee". ~~The President will serve as Vice Chair.~~ The Chairperson shall appoint ~~four~~ five additional NACCTFO members to the Committee using geographic and gender balance. Only the name of the Chair ~~and Vice Chair~~ shall be published or made known, so as to ensure the sanctity of the award selection process. All applications to be a recipient of the annual award will be directed to the Chair, who shall not be a voting member of the Committee, nor will the Chair select a distinguished judge, but rather serve as a general coordinator of the entire committee function.

It shall be the responsibility of the five members of the committee, as directed by the chair, to each select a "Distinguished Judge", i.e. Congressman, Mayor, elected official, well known business person, etc., for the panel who will accept the responsibility of judging all entries for the "Victor E. Martinelli Award". Committee members will submit their judge's name and address to the committee chair. Names of the five Distinguished Panel of Judges shall not be published or made public until after the announcement of the recipient at the Annual Awards Banquet.

Qualifications to be chosen to receive the award at an ~~Annual~~-NACCTFO Annual meeting must include:

- a) A current and prior year paid dues member in good standing of NACCTFO.
- b) Attended at least one prior year NACCTFO Business meeting, or Education Seminar.
- c) Submission of a "County Treasurer/Finance Officer of the Year" award application at least 90 days prior to the Annual Award Banquet. This includes a 500 to 1,000 word explanation of why the individual should be considered, followed by a resume, biography, or support documentation of not more than 5 pages.
- d) Letters of support endorsement from at least:
  - (1) One NACCTFO Officer
  - (2) One NACCTFO State Director
  - (3) One elected County or State Official from the applicant's home state. (Other than a NACCTFO Officer or State Director).

Section 3. Official "Nomination Forms" are available on request from the Chair, and are publicized in NACCTFO publications and on the Internet website. The entire process shall be on a scheduled basis to allow adequate time for judging by the Distinguished Panel of Judges, notification of the Chair of the voting, and the ability to properly order engraving of the award. All judging shall be completed and provided to the Chair no later than one month prior to the official start of the NACo Annual ~~NACo~~-Conference.

Section 4. Entrants shall be limited to an essay entry, on the official nomination form, which shall not exceed 1,000 words, plus no more than five singular attachments, which should include a resume of the nominee's local office development, improvements in cash management and other related programs, civic, community, and family involvement and activities. The recipient of the award will be announced at the Annual NACCTFO Awards Banquet and presented with the "Victor E. Martinelli Award", designating the person as the nation's "Outstanding County Treasurer, Finance Officer or Tax Collector".

Section 5. The current NACCTFO president shall not be eligible to receive the "Victor E. Martinelli Award" during his/her term as president of NACCTFO.

## **ARTICLE XII**

### **CONFERENCES**

Section 1. This organization, an affiliate of NACo, shall meet ~~in annual conference~~ at the same time and location of the NACo Annual Conference. It shall also meet ~~in conference~~ at the same time and location of the NACo yearly Legislative Conference ~~and at other times officially established by the NACCTFO Board of Directors.~~

## **ARTICLE XIII**

### **RULES OF ORDER AND AMENDMENTS**

Section 1. Unless otherwise provided herein, meetings of NACCTFO shall be governed by "Robert's Rules of Order, Newly Revised".

Section 2. These By-laws may be amended at the Annual Conference by a two-thirds majority vote of the ~~members~~ delegates present, provided the purpose of the amendment shall have been submitted in writing and on file with the NACCTFO secretary no less than thirty days prior to the Annual Conference.

Section 3. The NACCTFO Constitution and By-Laws was first adopted by the membership in July, 1954, and was last amended at the NACCTFO General Business Meeting July 13, 2007-17, 2010 held in ~~Richmond, VA~~ Reno, NV during the NACo Annual Conference.

# National Association of County Collectors, Treasurers and Finance Officers

## PROPOSED 2010/2011 BUDGET

		2008/2009	2009/2010		2010/2011
		ACTUAL	BUDGETED	ACTUAL	BUDGETED
<b><u>INCOME</u></b>				As of 6/1/10	
100	Dues	\$53,805.00	\$60,000.00	\$50,855.00	\$60,000.00
101	Leg conf Account	\$2,450.00	\$5,000.00	\$2,850.00	\$5,000.00
102	Annual Conf Account	\$18,532.13	\$17,000.00	\$5,230.00	\$17,000.00
103	Donations/Sponsors	\$40,500.00	\$31,000.00	\$17,000.00	\$31,000.00
104	Interest	\$2,413.61	\$2,500.00	\$286.38	\$2,500.00
105	Misc-	\$125.00	\$100.00	\$0.00	\$100.00
<b>TOTAL INCOME</b>		<b>\$117,825.74</b>	<b>\$115,600.00</b>	<b>\$76,221.38</b>	<b>\$115,600.00</b>
<b><u>EXPENDITURES</u></b>					
<b><i>Training Expense</i></b>					
201	Continuing Education	\$28,313.77	\$28,000.00	\$15,670.15	\$28,000.00
203	Plaques/Awards	\$2,101.33	\$1,975.00	\$0.00	\$1,975.00
<b>Total Training Expense</b>		<b>\$30,415.10</b>	<b>\$29,975.00</b>	<b>\$15,670.15</b>	<b>\$29,975.00</b>
<b><i>Conference Expenses</i></b>					
300	March Legislative	\$9,533.62	\$10,000.00	\$11,984.11	\$11,250.00
301	Annual Conference	\$68,204.49	\$40,000.00	\$2,000.00	\$40,000.00
<b>Total Conference Expense</b>		<b>\$77,738.11</b>	<b>\$50,000.00</b>	<b>\$13,984.11</b>	<b>\$51,250.00</b>
<b><i>Board Expense</i></b>					
400	Executive Board	\$4,808.73	\$11,000.00	\$7,719.43	\$11,000.00
401	President's Travel	\$9,510.93	\$10,000.00	\$4,708.20	\$10,000.00
402	NACo Board Member	\$10,507.86	\$5,000.00	\$2,139.68	\$5,000.00
403	President's Gift	\$350.00	\$350.00	\$0.00	\$350.00
<b>Total Board Expense</b>		<b>\$25,177.52</b>	<b>\$26,350.00</b>	<b>\$14,567.31</b>	<b>\$26,350.00</b>
<b><i>Operations Expense</i></b>					
500	Bank Charges	\$0.00	\$50.00	\$52.50	\$50.00
501	Newsletter - Printing	\$3,986.89	\$4,000.00	\$1,202.12	\$3,000.00
502	Newsletter - Postage	\$1,180.77	\$1,000.00	\$243.00	\$750.00
503	Postage	\$317.70	\$400.00	\$0.00	\$400.00
505	Supplies	\$0.00	\$50.00	\$0.00	\$50.00
506	Telephone/Website	\$39.95	\$1,000.00	\$11.95	\$1,000.00
507	Miscellaneous	\$109.75	\$500.00	\$569.99	\$500.00
508	Checks	\$6.20	\$25.00	\$48.27	\$25.00
509	Dues Billing	\$2,099.48	\$2,250.00	\$2,189.79	\$2,250.00
510	Income Expense - Investments				
<b>Total Operations Expense</b>		<b>\$7,740.74</b>	<b>\$9,275.00</b>	<b>\$4,317.62</b>	<b>\$8,025.00</b>
<b>TOTAL EXPENDITURES</b>		<b>\$141,071.47</b>	<b>\$115,600.00</b>	<b>\$48,539.19</b>	<b>\$115,600.00</b>
<b>Excess Revenue over Expenditures</b>				\$27,682.19	
<b>Checking Account Balance 06/01/10</b>				\$38,447.17	
<b>Fund Balance, Current as of 06/01/10</b>				\$88,582.92	
<b>Money Market \$50,135.75</b>					

### Legislative Conference Business Meeting Minutes Washington, D.C. – March 6, 2010

by Michael G Diskin, Essex County, NY Treasurer, NACCTFO Secretary

The meeting was called to order at 12:05 P.M. by NACCTFO President Torn Malzahn. The invocation was. Given by Nancy Weeks and the Pledge of Allegiance was lead by Torn Malzahn,

**WELCOME AND INTRODUCTIONS** President Malzahn welcomed everyone to Washington, D.C. for the 2010 NACCTFO Legislative Conference, He also recognized several NACCTFO past Presidents, State Presidents, State Directors, and first time attendees.

**ROLL CALL** NACCTFO Secretary Michael Diskin called the roll of the States. The following were found to be in attendance:

Alabama - 0	Hawaii-0	Massachusetts - 0	New Mexico - 3	South Dakota - 0
Alaska - 0	Idaho - 2	Michigan - 1	New York 3	Tennessee - 1.
Arizona - 0	Illinois - 2	Minnesota 0	North Carolina -	Texas - 1
Arkansas - 0	Indiana - 0	Mississippi - 0	North Dakota - 1	Utah - 1
California -- 0	Iowa -- 2	Missouri - 7	Ohio -- 0	Vermont - 0
Colorado - 0	Kansas - 4	Montana - 0	Oklahoma- 0	Virginia - 0
Connecticut - 0	Kentucky - 0	Nebraska - 1	Oregon --1	Washington - 1
Delaware -- 0	Louisiana - 0	Nevada - 0	Pennsylvania - 0	West Virginia - 0
Florida - 5	Maine - 0	New Hampshire - 0	Rhode Island - 0	Wisconsin - 0
Georgia - 0	Maryland - 0	New Jersey - 0	South Carolina -	Wyoming - 0

A total of 36 members from 16 States were in attendance at roll call.

**APPROVAL OF MINUTES - NACCTFO ANNUAL MEETING - JULY 24, 2009.** A motion was made and seconded for approval of the minutes as written and published in the February 2010 TREASURY MARKS. The motion carried.

**NACo LIAISON REPORT** Steve Traylor, Associate Legislative Director addressed the attendees about continued attempts by online travel companies to be allowed to collect taxes on the wholesale cost they purchase rooms at rather than the retail cost they sell the rooms at. He also stated that there was no new movement in the attempt to repeal the 3% withholding requirement before it must begin on 1/1/2012: The "Red. Flags Rules" have once again been delayed from being enacted until June 1, 2010. The Municipal Bond Fairness Act is still on hold in the House and Senate.

**REPORTS OF OFFICERS.**

President -Elect Lance Beshires - reported that the 2010 Annual Conference in Reno, NV will be at the Atlantis Casino Resort from July 15 to July 18. The Friday evening event will be a cruise on Lake Tahoe. The rest of the events are still being planned at this date.

1st Vice-President Stephen Holt - Nothing to report at this time.

2nd Vice-President Eileen King - reviewed a number of changes to the NACCTFO Bylaws that will be proposed for approval at the Annual Meeting in July. The final draft of the proposed changes will be sent out for review by the members prior to the Annual Meeting.

Secretary Michael Diskin -Nothing to report at this time.

Treasurer Sandy Zoubek -- presented the updated Treasurer's Report and discussed the TREASURY MARKS newsletter.

NACo Board Representative Barbara Ford-Coates - nothing to report at this time.

**COMMITTEE REPORTS**

Conference/Sponsorship - President-Elect Lance Beshires had previously reported on the Annual Conference July 15-18 in Reno, NV. Sponsorship solicitation is being assigned to various NACCTFO members who have agreed to contact current and potential new sponsors. Anyone who has not signed up should contact Rana:

Education - Co-Chair Pat Lensmeyer was present. The Education Committee is continuing to plan the educational component for the Annual Conference.

Nominations -- Immediate Past President Ken Parrish will be accepting names for the position of NACCTFO Secretary for 2010/2012. The position is a two year position, elected in even years. There is also the position of NACo Board Representative for 2010/2012. The position is also a two year position, elected in even years. Past President Parrish asked that all names be submitted by May 1st

Martinelli Award - Past President Mark Altom will chair this year's Martinelli Award Committee, He will be selecting from among the membership other committee members. To serve by each selecting a member for a distinguished panel of judges to review and select the nominations. Only the names of the Committee Chairman and Vice Chairman (NACCTFO President) will be made public. The other members of the Committee as well as the panel of judges will remain anonymous. Nominations should be sent in to Mark by April 1.

**OLD BUSINESS** President Malzahn informed the members that the Memorandum of Understanding with the University of Missouri at St. Louis has been signed.

**NEW BUSINESS** There was no new business to be brought before the members at this time.

**ADJOURNMENT** The meeting was adjourned at 1:05 P.M.

## 2009 – 2010 STATE DIRECTORS

**ALABAMA**

Jay Duke, Clarke  
Barry Stephenson, Jefferson

**ALASKA**

**ARIZONA**

Marsha Bonham, Cochise  
Manny Hernandez, Navajo

**ARKANSAS**

Joelena Breedlove, Newton

**CALIFORNIA**

Dawn Langston, Del Norte  
Lori J. Scott, Shasta

**COLORADO**

Alynn Huffman, Gilpin  
Sharon K. Jones, Douglas

**CONNECTICUT**

**DELAWARE**

David Baker, Sussex

**FLORIDA**

Dennis Hollingsworth, St John's  
Juanita Sikes, Hernando

**GEORGIA**

**HAWAII**

**IDAHO**

Ann Frei, Washington  
Barb Fry, Nez Perce

**ILLINOIS**

Nancy Krumwiede, Ford  
Bruce Troutman, Williamson

**INDIANA**

**IOWA**

Bob Knowler, Woodbury  
Judy Miller, Pottawattamie

**KANSAS**

Jeannine Bateman, Marion

Diane Gentry, Greenley

**KENTUCKY**

**LOUISIANA**

**MAINE**

**MARYLAND**

**MASSACHUSETTS**

**MICHIGAN**

Sally Brooks, Allegan  
Eric Schertzing, Ingham

**MINNESOTA**

Joan Neyssen, Benton  
Steven Rohlik, Steele

**MISSISSIPPI**

**MISSOURI**

Patricia Lensmeyer, Boone  
Debbi McGinnis, Polk

**MONTANA**

Geri Miller, Lincoln

**NEBRASKA**

Jean Sidwell, Buffalo  
Richard Wassinger, Cass

**NEVADA**

Grace Powrie, Lander

**NEW HAMPSHIRE**

Pamela Arnold, Strafford

**NEW JERSEY**

**NEW MEXICO**

Grace Gonzalez, Otero  
Patrick J. Padilla, Bernalillo

**NEW YORK**

Beverly Shields, Delaware  
Jim McFadden, Tioga

**NORTH CAROLINA**

Paul Fulton, Forsyth

**NORTH DAKOTA**

Vicki Lippert, Morton  
Charlotte Sandvick, Cass

**OHIO**

John Burke, Medina

**OKLAHOMA**

**OREGON**

Michelle Hawkins, Linn

**PENNSYLVANIA**

Paul Corbin, Jefferson

**RHODE ISLAND**

**SOUTH CAROLINA**

**SOUTH DAKOTA**

Pat McGee, Sully  
Cathi Powell, Clay

**TENNESSEE**

Charlie Cardwell, Davidson  
W.J. "Joey" Davis, Williamson

**TEXAS**

Martha Gustavsen, Montgomery  
Charles Jones, Bell

**UTAH**

Nila Dayton, Weber  
Glen Thompson, Summit

**VERMONT**

**VIRGINIA**

William Orndoff Jr, Frederick

**WASHINGTON**

Lisa Frazier, Mason  
Doug Lasher, Clark

**WEST VIRGINIA**

**WISCONSIN**


Mike Schlaak, Calumet

**WYOMING**

**SILVER SPONSORS**  
(Sponsorship pledged/received as of June 2, 2010)  
**SRT, INC, SUNTRUST**

**GOLD SPONSOR**  
(Sponsorships received as of June 2, 2010)  
**FAST ENTERPRISES**

PRSR STD  
US POSTAGE  
PAID  
NORFOLK NE  
PERMIT NO 86

  
(Sponsorship pledged/received as of June 2, 2010)  
**PLATINUM SPONSORS**

Treasury Marks  
Sandy Zoubek  
Stanton Co Treas  
PO Box 385  
Stanton NE 68779