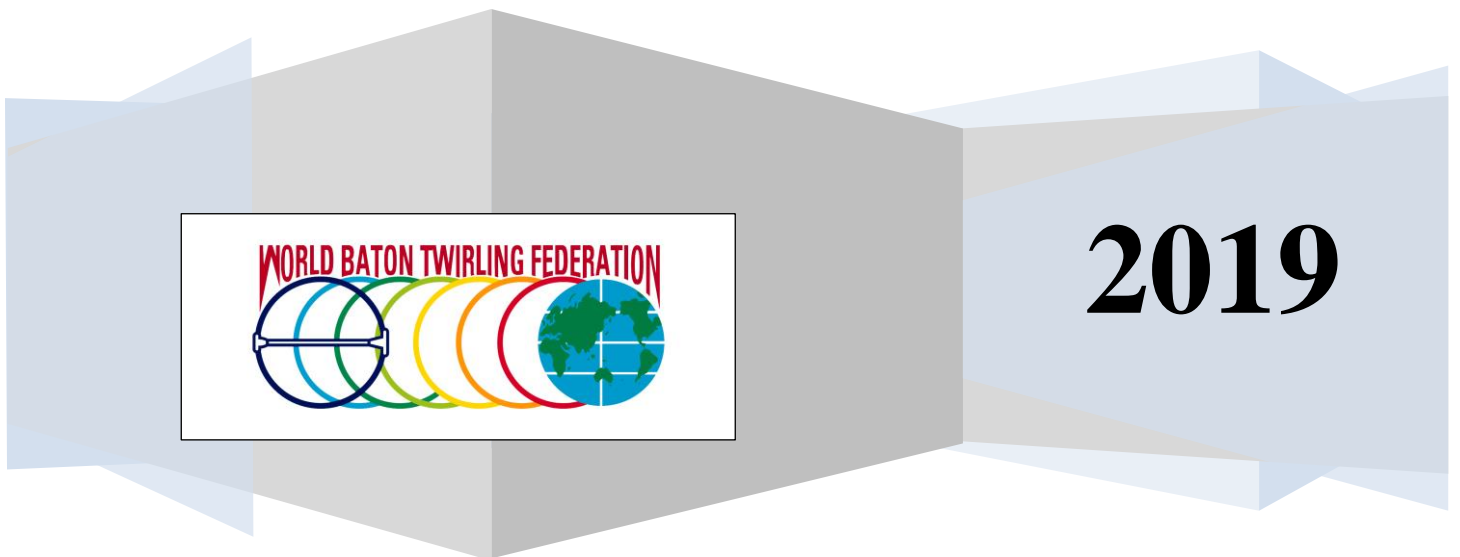


WORLD BATON TWIRLING FEDERATION

**WBTF BUSINESS
&
FINANCIAL POLICIES**

SECTION 16



Presented by Paul Rutten, Treasurer
Sandi Wiemers, President

The presented document is a comprehensive outlay of recommended business practices and accounting procedures, including the required personnel necessary to execute.

1.0 General

1.2 The financial year

The financial year is running from day one of the year till the last day of the year. (January 1-December 31)

1.3 Registration of the WBTF

The WBTF is registered in the USA.

1.4 Bank account

The bank account of the WBTF is established in the USA, the WBTF holds one main bank account which also includes the account for the WBTF continental commissions.

Also, the budget for the WBTF Continental Commissions is an unbreakable part of the complete budget of the WBTF and also presented by the treasurer to the commissions that is applicable.

1.5 RESPONSIBILITIES OF THE TREASURER

- Maintenance of accounting procedures
- Ensures that the Administrative Assistant and Account Controller are managing the current financial records in the on-line financial accounting system.
- Ensures that bills are paid and accounted for in the correct categories and accounts in the on-line financial accounting system.
- Oversees receipt of monies, deposits, and reconciliation of bank statements
 - Ensures that a semi-annual financial reports are sent to the Executive Board Members (January and July) emailed by the 30th of the month following end of 2nd quarter and 4th quarter
- Sends year-end financial report to all Executive BOD members at/or prior to Annual Meeting
- Immediately inform (by telephone) the Executive Board President of any unusual or extreme financial situation, which affects, or may affect in the future, the status quo of the WBTF financially.
- Arranges to have a full audit if necessary of the WBTF books and report same to Executive Board.
- Consults with WBTF President to prepare budget proposal for submission to Executive Board (for annual budget) at/or prior to Annual Meeting
- Presents annual budget proposal to Executive Committee for discussion,
- Presents annual budget to the WBTF General Assembly

1.6 Budget

Every year the treasurer of the WBTF is responsible to establish a budget with all income and all the expense of the WBTF. The presentation of the budget is always before the financial year.

Presentation of the budget

During a physical meeting and / or an online meeting the treasurer presents the budget to all the members of the WBTF.

Main task of the WBTF Treasurer

The main task of the treasurer is to protect and to guard the financial budget, the treasurer may intervene when WBTF officials go over their budget.

Some budget rules

Before November the WBTF officers, chairs of the continents, contact the WBTF Treasurer and ask for an amount in the budget. Requests must be submitted in a written document why the budget is necessary. Requests must be received no later than November 15th or they will not be included in the next calendar year budget.

Continental commission finances and budget

The WBTF continents financial business is an unbreakable part of the WBTF Budget

2.0 Income of The WBTF

2.1 For 2019:

- Grand Prix financial structure: (Motion from November 2017)
- No hosting (sanction) fee
- Participant Fee / Administration Fee of \$15 (USD): one -time fee charged by IBTF and all revenue from this fee is designated for IBTF insurance expense (flows to FFSTB allocated to insurance)
- Solo, Two Baton, Duet (per member) Entry Fees per discipline: (\$50 USD)
50% of entry fee revenue to FFSTB and 50% divided pro-rata between WBTF and WFNBTB
- Team Entry Fees (per member): (\$25 USD)
50% of entry fee revenue to FFSTB and 50% divided pro-rata between WBTF and WFNBTB
- Affiliated Majorette Group Entry fees (per group): \$100 USD
50% of entry fee revenue to FFSTB and 50% divided pro-rata between WBTF and WFNBTB
- Unaffiliated Majorette Entry fees (per group): \$100 USD
100% Allocated to IBTF

2.2 For 2020:

- World Baton Twirling Championship financial structure:
- No hosting fee
- Participation Fee flows entirely to WBTF
- Division of entry fee revenue (70% Host Country, 30% WBTF)
- Meeting Room Expenses & Break Expenses responsibility of host country
- Awards to be an expense of the WBTF

2.3 Other income from education collateral, e-commerce activities, etc:

- education (coaches/judges/athletes)
- clinics
- web-shop (promotion material/educational material)

Payments are processed through website via PayPal and synced into the WBTF Online Accounting software for reconciliation.

3.0 Payment of Membership

The membership of the WBTF must be paid and visible before the last day of April all other payments must be completed as written on the invoice.

3.1 Late penalty fee

Member countries NOT notifying the Treasurer and/or President of the WBTF by January 31st of the financial year, that the membership fee cannot be paid by April 30th, the member country will be charged a 50% late penalty fee on top of the regular fee owing. Membership fee, plus the 50% late penalty fee must be paid to the WBTF by July 1st of the financial year in order for the athletes to be eligible to compete at any WBTF event and that includes also the continental Events.

3.2 Bank fees

All bank and other wire and/or transfer fees are at the expense of the client.

3.3 Cash money flow

For safety, transparency and registration reasons cash payments must be avoided. All finances must be handled by bank, credit card or PayPal.

3.4 Financial Reimbursement Policy

Advance Payment:

Members of the WBTF requesting advanced payment for expenses incurred must provide the Treasurer with a detailed invoice. The Treasurer requires a minimum of four (4) weeks to provide payment to individual(s). Treasurer must obtain President's authorization on expenditures.

4.0 Payment of Entry Fees

Entry fees are to be paid to the WBTF via bank wire, PayPal or Credit Card, no later than June 30th.

Entry fees not received by that date must be paid to the WBTF, plus a 10% surcharge on the total amount due.

If, for any reason, the money cannot be received according to policy and procedures stated above, the country's athletes will not be allowed to compete in the competition.

4.1 ENTRY FEES

(Approved 2014 Winter Meeting)

WBTF Championships:

Freestyle \$55.00 US
Pairs \$55.00 US per pair member
Team \$55.00 US per team member
This includes Groups if applicable

WBTF will rebate the Host Country 70% of the entry fees (net of any associated bank fees.)

WBTF Cup Events

Solo, 2-Baton, 3-Baton, Artistic Twirl \$30.00 US
Artistic Pairs \$30.00 US per pair member
Team & Group \$25.00 US per team member

The Rebate to the WBTF and Host Country will be 50/50.

Beginning 2014: WBTF European Cup and European Championships Entry Fees will be the same as the World Championships and International Cup.

5.0 Expenses Paid By the WBTF

5.1 Travel Expenses:

Non-voting Executive Board Members (Vice President, Secretary, Treasurer (excludes President who is required per statutes to give up representation in his/her country) and the following Executive Technical Members (Technical Director, Judges Chair, Coaches Chair) who work strictly for the World Baton Twirling Federation, will receive the following expenses from the WBTF:

5.2 Reimbursable Expenses include:

- 1) Hotel:** Based on a single normal room (with or without breakfast.)
- 2) Travel / Airfare:** Based on economy airfare and/or other forms of transport
- 3) Per Diem:** All WBTF executive members receive a per diem amount for meal expenses. This amount must be reviewed every year by the WBTF board. At this time (Sept 2018) the amount is 30 US per day included the travel days of the executive members. If special lunch or dinners are provided or included, the per diem is pro-rated.

5.3 Meeting rooms

WBTF normally conducts meetings twice a year, during the winter the AGM and during the summer or prior to the event a short update meeting and/or winter meeting are the expense of the WBTF, the host country or the country where the meetings will be held will provide the guests with Coffee/Tea breaks. The necessary meeting rooms for the summer during or prior to the event are the expense of the host country.

5.4 Equipment

The expenses for the equipment (printers, projector, cables etc.) for the Winter meeting is for the WBTF if necessary; the expenses for the equipment (printers, projector, cables etc.) necessary for the Summer meeting is for the host country; all other equipment in relation to the upcoming event is for the expenses of the host country.

6.0 AWARDS

6.1 Medals / Certificates / Patches

- All medals given during the awards of any WBTF event are the expense of the WBTF
- Certificate of participation in the event
- Patches for the participation in the event
- Special recognition award to 5-year+ athletes submitted by member federations

6.2 International Cup

The World Baton Twirling Federation will provide the medallions, to the host country.

6.3 World Championships

The World Baton Twirling Federation will provide WBTF World Cup, Gold, Silver and Bronze Medallions. WBTF will be responsible for engraving the back of the medallions. On the back will appear the event, e.g. Sr. Women; current year and the name of the city/country where championships are being held. The Award for 4th, 5th, 6th place awards Plaques – Host Country will be responsible for providing. WBTF will reimburse Host Country for the cost. The 4th-6th place awards must display the WBTF logo, plus event, e.g. Sr. Women's Division; current year and the name of the city/country where championships are being held.

6.4 Certificate Of Participation

All athletes will receive an official WBTF Certificate of participation. The WBTF will be responsible for supplying the template to the host country to print the WBTF certificate. Host country will be responsible for supplying and completing certificates.

7.0 Other

7.1 Web hosting

WBTF has one domain which hosts an extranet, and intranet, an e-commerce site, and a historical site for results and pictures and all Record Books online. Yearly expense fees are provided in the budget.

7.2 Social Media: Facebook / Instagram / Twitter / Snapchat

Modern times require digital interaction, such as Twitter, Instagram and FB, communication has to go through these channels and via the website. When these are properly arranged by a competent person. Yearly expense fees are provided in the budget.

7.3 Reimbursement Fees for WBTF Assistance

The World Baton Twirling Federation must receive a reimbursement fee to cover all expenses incurred in assisting with member country's internal matters/disputes.

7.4 Video of World Baton Twirling Championships & International Cup

Host country will be responsible for providing a hard drive of the ENTIRE World Baton Twirling Competition and International Cup. Host country may sell videos. Videos do not necessarily have to be taken by a professional photographer. The hard drive must be given to the President, at the conclusion of the World Baton Twirling Championships or International Cup Competition or no later than one month following the World Baton Twirling Competition or International Cup:

Additional Hard Drives are then distributed to:
WBTF Technical Chair and WBTF Judges Chair

7.5 WBTF Computerized Tabulation Program

Any costs involved in upgrading tabulations program will be designated each year in the budget.

Member federations may ask to use the tabulation programs in their country, but must understand that the programs are designed to operate according to WBTF international competition rules.

7.6 WBTF Country Flags

Should it be necessary to ship the WBTF flag, the new host country shall be responsible for the total shipping costs.

The new WBTF flags will be given to the President immediately following the closing ceremonies, must inform the President that he/she has received it. The following options are available for notification (1) e-mail; (2) facsimile; (3) written letter sent by mail.

Should the county of next year's International Cup or future year, World Baton Twirling Championships wish to take the International Cup Flag or the World Baton Twirling Flag with them, the next host country will be responsible for the flag. Should it be lost, the host country will be responsible to purchase a new will be responsible for the flag. Should it be lost, the host country will be responsible to purchase a new WBTF International Cup or World Baton Twirling Championship flag.

7.7 WBTF International Clinic

Updated 2014:

The Host Country will be financially responsible for providing the venue and setting the clinic date and time in coordination with WBTF. (The clinic is to be no more than 3 hours in length). The WBTF is responsible for the hiring of the necessary number clinicians (maximum of six), collecting clinic registration fees, and paying the clinicians. Clinicians will be paid a fee of US \$200 and the Clinic Director will be paid a fee of US \$300.

Following the completion of the clinic, the WBTF will be responsible for paying to the Host Country 50% of all proceeds from registration fees (net of clinician's fees, and director's fees).

7.8 All WBTF Championships/Cup Event Programs:

Approved 2009 Summer Board Meeting) Update Winter 2014

Host country will provide a program for each country's REGISTERED athlete, board member, technical advisor and judge at a reduced charge if they are pre-ordered with the entry form. The charge may not be more than \$5.00 (U.S.) per program for each REGISTERED athlete, board member, technical advisor and judge.

8.0 Liability Insurance

8.1 Host Country is responsible for the following insurance coverage for all activities prior to and during the World Baton Twirling Championships and International Cup:

- 1) Accident Insurance (per person) - Death, Invalid
- 2) General Liability Insurance

8.2 Host Country Responsibilities:

- 1) Host Country is responsible for :
- 2) Entire cost for all of the meeting rooms required by the WBTF.
 - a. Equipment requirements by WBTF Committees' during meetings and during the championships, e.g. – AV Equipment, flip charts, etc. (see chart of room requirements)
- 3) International Cup Competition and International Clinic is a combined 5-day Format. The host country is responsible for providing a suitable facility for the International Cup & Clinic.

Effective Immediately: January 2014

8.3 Liability Insurance Requirement

Host Country is responsible for the following insurance coverage for all activities prior to and during the World Baton Twirling Championships and International Cup:

- Accident Insurance (per person) - Death, Invalid
- General Liability Insurance:
 - 1. **Basic Limit of Liability**
 - USD 1,000,000 Any one **Claim** and in the annual aggregate
 - 2. **Additional Insured:** WBTF requires the host country to name the WBTF as additional insured on its General Liability policy for the event. WBTF to receive a certified copy of policy stating such, at least 90 days in advance of the event.

8.4 World Baton Twirling Federation Insurance Fee

Effective from January 31st. 2013

All WBTF members must pay an insurance fee annually to subsidize the cost of WBTF's Liability Insurance Policy. This amount will be added on to the annual membership invoice and will show as an Insurance fee.

9 Judges Workshop - Sanction Fee

- 9.1** A \$75.00 (US) sanction fee is to be paid to the WBTF for the rights to hold a WBTF Master Judges Workshop.

Clinicians may have access to all materials necessary to teach the workshop on the WBTF Website once the sanction fee has been paid.

Role Model DVD's may be accessed for viewing and downloading to burn to DVD via the WBTF website. Applicants who need access to this material on the website to study in advance should contact admin@wbtf.org to request a username and password.

A current copy of the WBTF Judges' Manual may be purchased and downloaded via the WBTF Website for a fee of \$35.00 US. It will be each applicant's responsibility to print the manual if they choose to do so. The judges' manual is only provided in English. It will be each country's responsibility to translate the manual to their language if necessary.

9.2 WBTF Hosting a Judges' Workshop at an International Event:

The WBTF will host a Judges' Master Exam Workshop at each International Cup on the odd numbered years if time permits.

There be a \$300 USD stipend per day for Workshop Clinician(s) at a WBTF International WBTF Workshop.

If there is more than one clinician involved in conducting the workshop, the 300 USD stipend per day is to be divided by the number of clinicians as determined by the workshop organizer.

In addition:

- \$20 USD per test grading fee is received and paid to the examiner of the tests
- \$30 USD per diem is paid to the clinicians for full day of teaching (excluding WBTF Judges' Chair)
- Three (3) nights hotel expenses (only if clinician teaches the full workshop and only if their expenses are not covered by a third party.)

9.3 Master Judges Workshop Applicant Fee:

The fee for attendees at the International Judges Workshop will be determined by the costs to operate the workshop. This fee will be published by January 15 of the year of the workshop. If there is an insufficient number of applicants to cover the cost of the workshop, the WBTF has the right to cancel the workshop by May 1st.

9.4 Judges Workshops Held in National Member Federation Countries

A \$75.00 (US) sanction fee is to be paid to the WBTF for the rights to hold a WBTF Master Judges Workshop.

Clinicians may have access to all materials necessary to teach the workshop on the WBTF Website once the sanction fee has been paid.

All new applicants must have a current copy of the WBTF Judges Manual in their possession at the workshop in order to have their tests processed and receive certification status. The cost of the WBTF Judges Manual is \$35.00 USD. A current copy of the WBTF Judges' Manual may be downloaded via the WBTF Website payable via PayPal. Applicants may request a password to log in by emailing admin@wbtf.org.

The country or in some cases, a state, province or region council is responsible to pay workshop clinician's fee, grading fee and travel expenses:

- 1) Clinician Workshop Fee is: \$300 USD stipend per day for Workshop Clinician
- 2) Clinician Grading Fee is: \$20 USD per test
- 3) Clinician Travel Expenses: Three (3) nights lodging expenses, meals, and airfare or transport (whichever is applicable.)

RESULTS WILL NOT TO BE GIVEN OUT IF THE MANUALS FOR NEW JUDGES AND SANCTION FEE HAS NOT BEEN PAID.

9.5 Master Judges Workshop Applicant Fee:

The fee for attendees at local area/national Judges Workshop will be determined by the costs to operate the workshop.

9.6 Workshop Sanction Application Form (see following page)



WORKSHOP SANCTION APPLICATION

APPLICATION FOR JUDGES WORKSHOP: (US\$ 75.00)

(Specify what workshop) International Cup _____ Master Judges _____

Workshop Dates: _____

Location : _____

Sponsor (Council or Organization): _____

Workshop Director: _____ Phone: _____

Address: _____

Director's email: _____

Clinician's email: _____

Fee to be charged each participant: _____

Instructions:

1. Sanction fee of \$75.00 must accompany this application.
2. Copy of workshop brochure must be sent to WBTF for approval prior to workshop

If official approval is given for the proposed workshop, the workshop director whose signature appears below agrees to the following:

- Only WBTF approved clinicians will be engaged.
- WBTF, its officers, directors, agents and employees are indemnified and held harmless from any liability or loss whatsoever arising from this event.

Signature of Workshop Director

Date

Return form and payment to WBTF at sandiwiemers@wbtf.org

Payment accepted via PayPal or credit/debit card.

Indicate which form of payment you prefer and an invoice will be generated and sent to you to pay from.

Payment method: _____ PayPal _____ Credit Card

10.0 WBTF Business & Finance Committee



BUSINESS & FINANCE COMMITTEE

The WBTF Business/Finance Committee manages the financial business of the WBTF and as such will conduct the daily and year-round financial business of the organization. The WBTF Business/Finance Committee will complete all financial business transactions necessary to maintain the current, legal, and official status of the International Baton Twirling Federation.

THE MAKEUP OF THE WBTF BUSINESS & FINANCE COMMITTEE:

The COMMITTEE is comprised of the WBTF Treasurer, the WBTF President, the WBTF Administrative Assistant, the WBTF Entry Registrar, the WBTF Accounting Controller, and the WBTF's Accounting Firm.

It is the responsibility of the Business & Finance Committee to ensure that all aspects of the financial accounting for WBTF is completed in a timely, efficient, cost-effective, and professional manner to provide accurate reports to the WBTF Executive and the member federations.

The WBTF Business & Finance Committee will execute the listed tasks, duties, and responsibilities that include management of the Bank, PayPal, Venmo and Continental Exchange and credit card accounts, as well as the E-Commerce system.

All financial accounting is processed and accounted for through the QuickBooks Online Accounting system. Bank, PayPal, and Credit Card accounts are linked and synced to the Online Accounting system for safe guard and transparency of all receipts and expenditures of the organization.

The WBTF Business/Finance Committee and Accounting Firm will receive direction, instruction and authority via the President of the Executive Board of Directors, passed motions, and directives.

WBTF BUSINESS & FINANCE COMMITTEE DELINEATED RESPONSIBILITIES:

WBTF ADMINISTRATIVE ASSISTANT:

Shall refer to a hired/appointed position that provides appropriate administrative support to the President, Treasurer and Executive Committee Members. The WBTF Administrative Assistant is a primary administration officer for the Executive Board and provides the link between the Executive Board, Technical & Judges committees, Continental Affairs Commissions, members and outside agencies.

Responsibilities include:

FINANCIAL ACCOUNTING

- 1 Code all Bank and PayPal receipts & disbursements in the online accounting system to proper accounts & categories for reconciliation
- 2 Ensure Bank and PayPal accounts are reconciled each month
- 3 Monitor incoming membership payments via bank wire, PayPal, and Credit Card for processing
- 4 Ensure Membership Invoices are uploaded and federations are notified
- 5 Create a chart for membership and entry payments
- 6 Assist Entry Registrar with the processing and sending of entry confirmations and invoices for entry payments
- 7 Ensure all entry invoices for entry payments are completed
- 8 Ensure all entry and other rebates payments are completed and paid to host federation
- 9 Monitor incoming entry fee, clinic, and shopping cart payments via bank wire, PayPal, and Credit Card processing
- 10 Ensure all entry, clinic and shopping cart invoices for payments are completed
- 11 Send entry reports to hosting federation
- 12 Assist with annual WBTF incorporation filing and pay fee to State of Colorado USA
- 13 Ensure year-end financial reports and balance sheet are sent to the Accounting Firm for filing 990 income tax report to the U.S. Internal Revenue Service.

BUSINESS OPERATIONS

- 14 Ensure all meeting arrangements are completed for the Annual General Meeting
- 15 Ensure Entry Registrar knows of any changes and provide them with updated P/P Manual
- 16 Ensure that entry and clinic forms are updated for the coming year / proof and test
- 17 Upload entry forms and all required documents into the ShareFile System
- 18 Assist with updating policy and procedures, coach & judge manuals following meetings
- 19 Upload policy, coach, judge manuals to website and Sharefile system
- 20 Update federation contact information
- 21 Assist with updates to website and assisting with Facebook updates
- 22 Assist with the management of all tabulation programs when there are any necessary items from technical rules changes / proof and test
- 23 Prepare the ShareFile System Folders for each federation: 1) clean out files from previous year in preparation for coming year.
- 24 Ensure that inventory of awards for coming year is completed and ordered.
- 25 Order participation patches for the year's continental & international competitions.
- 26 Assist with research on federation insurance for coming year and insurance policy has been underwritten and paid for.
- 27 Ensure all equipment necessary for international event is in place (and method of transport) (e.g. awards, flags, sponsor signage, flashboards if applicable, tabulation equipment/supplies, etc.
- 28 Assist with creating Special Athletes Certificates and other special Awards
- 29 Ensure all results are posted to website and competition result files are filed for prosperity
- 30 Ensure all equipment from international event is taken care of following competition (and method of transport) (e.g. awards, flags, sponsor signage, flashboards if applicable, tabulation equipment/supplies

WBTF FINANCIAL ACCOUNT CONTROLLER:

Shall refer to a hired/appointed position that conducts a monthly reconciliation of bank accounts to provide an audit of all receipts and expenditures.

Responsibilities include:

FINANCIAL ACCOUNTING

- 1 Monthly reconciliation of all Bank and PayPal receipts & disbursements in the online accounting system to ensure all records agree with the bank statements.

WBTF ACCOUNTING FIRM:

Shall refer to a hired/appointed position that conducts the completion of the organization's required tax filings required by the U.S. Government.

Responsibilities include:

FINANCIAL ACCOUNTING

- 1 Maintenance of accounting procedures
- 2 Prepares the filing of the WBTF's 990 federal tax return for the U.S. Internal Revenue Service.

WBTF TREASURER:

Shall refer to an elected official of the WBTF Executive.

Responsibilities include:

FINANCIAL ACCOUNTING

- 1 Maintenance of accounting procedures
- 2 Ensures that the Administrative Assistant and Account Controller are managing the current financial records in the on-line financial accounting system.
- 3 Ensures that bills are paid and accounted for in the correct categories and accounts in the on-line financial accounting system
- 4 Oversees receipt of monies, deposits, and reconciliation of bank Statements
- 5 Ensures that a semi-annual financial reports are sent to the Executive Board Members (January and July) emailed by the 30th of the month following end of 2nd quarter and 4th quarter
- 6 Sends year-end financial report to all Executive BOD members at/or prior to Annual Meeting
- 7 Immediately inform (by telephone) the Executive Board President of any unusual or extreme financial situation, which affects, or may affect in the future, the status quo of the WBTF financially
- 8 Arranges to have a full audit if necessary of the WBTF books and report Same to Executive Board.
- 9 Consults with WBTF President to prepare budget proposal for submission to Executive Board (for annual budget) at/or prior to Annual Meeting
- 10 Presents annual budget proposal to Executive Committee for discussion
- 11 Presents annual budget to the WBTF General Assembly

WBTF PRESIDENT:

Shall refer to an elected official of the WBTF Executive.

Responsibilities include:

FINANCIAL ACCOUNTING

- 1 Ensure that of accounting procedures maintained

BUSINESS OPERATIONS

- 2 Ensure corporate standing with State of Colorado as required by Colorado and U.S. law.
- 3 Ensures that all reports are filed as required by IRS; and maintain non-profit status
- 4 Maintain liability insurance, and all other necessary insurance for the organization and/or its members
Maintain and renew copyrights and official registration of logos, publications, etc.
- 5
- 6 Secure and protect the International Baton Twirling Federation in all areas, subjects & concerns
- 7 Complete duties, tasks and responsibilities as directed by the Executive Board of Directors
- 8 Formulate teams to develop strategies and design for technological programs / re: registration, competition, tabulation, display systems, live streaming, etc.

MARKETING & PROMOTION RESPONSIBILITIES

- 9 Guide and direct the financial implementation of marketing projects to promote and enhance the WBTF
- 10 Formulate a team to develop strategies for website development and content, social medial strategies and content.
- 11 Coordinate ideas for an Advertisers/Sponsor's Program
- 12 Formulate a team to develop ideas to solicit corporate sponsorship

BUSINESS & FINANCE COMMITTEE FINANCIAL ARRANGEMENTS:

The WBTF Administrative Assistant and WBTF Financial Account Controller are contract labor positions, paid on a monthly basis at an hourly rate based on a minimum wage law.

The WBTF Accounting Firm is a contract labor position, paid on a yearly basis for the service rendered.

The WBTF Treasurer and the WBTF President are elected officials who serve the WBTF on a volunteer basis.