



WACO Board of Trustees - Regular Meeting

Tuesday, March 14, 2023 ~ 1:00pm – 4:00pm

Wednesday, March 15, 2023 ~ 9:00am – 11:30am

In-Person - Washington Counties Building, Olympia or Via Zoom

<https://us06web.zoom.us/j/89162047980?pwd=SS9SWWZnZHBSY2V1eVRVVDZITG0zZz09>

AGENDA

Tuesday, March 14th		TAB
1:00pm	Call to Order – President Jeff Gadman	
	Roll Call of Attending Members	
	Approval of Agenda	A
	Approval of Minutes –	
	• November 15, 2022 – Board Meeting	B
1:15 – 2:15p.m.	Affiliate Presidents Share Perspectives on “Building Bridges”	
2:15 – 3:15pm	Committee Reports:	
	• Legislative Committee – Adam Kick, WACO Vice President and Legislative Committee Chair	C1
	• Education Committee – Amy Cziske, WACO 2 nd Vice President and Education Committee Chair	C2
	• Personnel Committee – Lisa Frazier, WACO Trustee-At-Large Position 4 and Personnel Committee Chair	C3
	• Audit Committee Report – Linda Hjelle, WACO Secretary / Treasurer and Audit Committee Chair	C4
	• Newly-Elected Officials (NEO) Committee – Amy Cziske, WACO 2 nd Vice President and NEO Committee Chair	C5
	• Conference Committee – Jeff Gadman, WACO President, Thurston County Treasurer	C6
3:15-4:00p.m.	Proposed Amendments to WACO Policy Manual – Jennifer Wallace	D

4:00pm ADJOURN – DAY 1

6:00pm Board Dinner -

Wednesday, March 15th

6:00 – 9:00a.m. Breakfast available at hotel

9:00am Update from Washington State Association of Counties – Eric Johnson, Executive Director

9:15 – 10:00am Trustees-at-Large / Affiliate Reports:

- Updates from Trustee-at-Large
- Updates from Affiliate Representatives

10:00 – 11:00am WACO 2023-2027 Strategic Plan – Implementation Work Plan – Jennifer Wallace E

11:00 – 11:30am Staff Reports:

- Executive Director – Jennifer Wallace F1
- Deputy Director – Communications – Timothy Grisham F2
- Finance/Operations – Tiffin Moreno F3
- Member Services – Cella Hyde F4

11:30am ADJOURN – DAY 2



WACO Board of Trustees Regular Meeting
November 15, 2022
Aderbrook Resort
10 E Alderbrook Dr; Union, WA 98592

Draft Minutes

Tuesday, November 15, 2022

Board Members Present:

Stacie Prada	Immediate Past-President	Jefferson	Treasurer
Jeff Gadman	President	Thurston	Treasurer
Adam Kick	Vice-President	Skamania	Prosecutor
Amy Cziske	2 nd Vice-President	Kittitas	Treasurer
Linda Hjelle	Secretary/Treasurer	Snohomish	Assessor
Mike Loneragan	Assessors Trustee	Pierce	Assessor / Treasurer
Thad Duvall	Auditors Trustee	Douglas	Auditor
Melissa Beaton	Clerks Trustee	Skagit	Clerk
Craig Morrison	Coroners Trustee	Grant	Coroner
Jon Tunheim	Prosecutors Trustee	Thurston	Prosecutor
Leslie Valz	Treasurers Trustee	Stevens	Treasurer
John Wilson	Trustee at Large Position 1	King	Assessor
Tom Konis*	Trustee at Large Position 2	Spokane	Assessor
Lisa Frazier	Trustee at Large Position 4	Mason	Treasurer
Katie Sloan	Trustee at Large Position 5	Adams	Clerk
Lisa Henderson	Trustee at Large Position 6	San Juan	Clerk

*See item 2 (a)

Staff Present:

Jennifer Wallace	Executive Director
Timothy Grisham	Deputy Director
Tiffin Moreno	Finance and Administration Manager
Cella Hyde	Member Services Manager

1) Call to Order, Roll Call, Approval of Minutes

Jeff Gadman, President called the meeting to order at 8:34 am. Rob Snaza, Sheriffs Trustee; Greg Zempel, Past-President; Carolyn Fundingsland, Trustee at Large Position 3; and Lisa Henderson, Trustee at Large Position 6 were noted as absent.

John Wilson, Trustee at Large Position 1 **MOVED** to approve the November 15-16, 2022 agenda Lisa Frazier, Trustee at Large Position 4 **SECONDED**. The **MOTION CARRIED** unanimously.

Trustee at Large Frazier **MOVED** to approve the September 27, 2022 Board of Trustees meeting minutes. Melissa Beaton, Clerks Trustee **SECONDED**. The **MOTION CARRIED** unanimously.

2) New Business

a. Nominee for Trustee at Large Position 2 Vacancy

President Gadman opened the floor for nominations for the vacant Trustee at Large Position 2 position. Tom Konis, Spokane County Assessor nominated for the Trustee at Large Position 2 role.

Trustee at Large Wilson **MOVED** to appoint Tom Konis to role of Trustee at Large Position 2. Lisa Henderson, Trustee at Large Position 6 **SECONDED**. The **MOTION CARRIED** unanimously

b. Proposed Amendments to the Approved 2023 WACO Budget

Tiffin Moreno, Finance and Administration Manager provided overview of proposed amendments to the 2023 WACO budget. Detailed changes to line-item funds related to conference costs.

Trustee Beaton **MOVED** to approve the amended 2023 WACO Budget. Thad Duvall, Auditors Trustee **SECONDED**. The **MOTION CARRIED** unanimously.

c. Proposed 2023 WACO Board of Trustees Meeting Dates

Finance and Administration Manager Moreno provided the proposed 2023 WACO Board of Trustees meeting dates.

Trustee at Large Frazier **MOVED** to adopt the proposed 2023 Board meeting dates with the amendment of moving the March 2023 meeting to March 14 and 15. Trustee at Large Konis **SECONDED**. The **MOTION CARRIED** unanimously.

d. WACO Policy Manual Review

Jennifer Wallace, Executive Director provided an overview of the policy manual review. Board broke into four groups to review the manual. Executive Director Wallace led the debrief session.

*The Board went on **BREAK** at 10:25 am and **RECONVENED** at 10:43 am.*

3) Committee Reports

a. Conference Committee

Cella Hyde, Member Services Manager provided the Conference Committee report and scholarship fund update.

b. Audit Committee

Linda Hjelle, Secretary/Treasurer presented the Audit Committee report. Discussed review of financials. A question about CDs and their due dates was brought up and current interest rates. Recommend a review by a financial advisor.

c. Legislative Committee

Adam Kick, Vice-President presented the Legislative Committee report. Next meeting scheduled for Tuesday, Nov. 22. Discussed WACO priority bills and potential 2023 legislative challenges. President Gadman will select a co-chair of the committee prior to session.

d. Education Committee

Amy Cziske, 2nd Vice-President presented the Education Committee report.

4) Other Business

a. Affiliate Updates

Mike Lonergan, Assessors Trustee provided the Assessor update, waiting to see how legislature approaches certain exemptions.

Trustee Duvall provided the Auditors update. Discussed recording fees, implementation issues for payment plans on licensing, and elections challenges including public information requests taking up capacity.

Trustee Beaton provided the Clerks update. Discussed hiring Derek Anderson as association Executive Director.

Craig Morrison, Coroners Trustee provided the Coroners update. Discussed the Forensic Pathologist shortage.

Jon Tunheim, Prosecutors Trustee provided the Prosecutors updated. Discussed preparation for the 2023 legislative session.

Leslie Valz, Treasurers Trustee provided the Treasurers update. Have five newly elected officials coming in 2023. Discussed current operations versus RCW mandate regarding registered warrants.

b. Trustee at Large Updates

Trustee at Large Wilson provided the Trustee group 1 update. Discussed funding shortfall potential and unfunded mandates.

Trustee at Large Konis provided the Trustee group 2 update. Discussed senior exemption program adjustment rotation.

Katie Sloan, Trustee at Large Position 5 provided the Trustee group 5 update. Discussed union negotiations and potential shortfalls.

5) Staff Reports

a. Executive Director

Executive Director Wallace presented the Executive Director report.

b. Deputy Director

Deputy Director Grisham presented the Deputy Director report.

c. Member Services Manager

Member Services Manager Hyde presented the Member Services Manager report. Working on long-term sponsorships with WACO partners and vendors.

d. Finance and Administration Manager

Finance and Administration Manager Moreno presented the Finance report.

*The Board **ADJOURNED** the regular meeting at 12:51pm.*

*The **EXECUTIVE SESSION** for the purpose of personnel evaluation has been cancelled.*

Assessors | Auditors | Clerks | Coroners | Prosecutors | Sheriffs | Treasurers

MEMORANDUM**DATE:** March 2, 2023**TO:** WACO Board of Trustees**FROM:** Adam Kick, WACO Vice President and Legislative Committee Chair**SUBJECT:** LEGISLATIVE COMMITTEE REPORT

BACKGROUND INFORMATION: The Legislative Committee regularly reports to the Board of Trustees.

Our committee composition for the 2023 session has been:

- Steven Drew, Thurston County Assessor
- Mary Hall, Thurston County Auditor
- Lori Larsen, Stevens County Auditor
- Lisa Henderson, San Juan County Clerk
- Mike Killian, Franklin County Clerk
- Hayley Thompson, Skagit County Coroner
- Joe Brusic, Yakima County Prosecutor
- VACANT, Sheriff Representative
- Jackie Brunson, Skagit County Treasurer

WACO Priority Legislation

WACO Priority bills are making good progress through the legislative process. Four are in the Rules Committee in their house of origin and have until March 8th to be voted off the floor. Two have already been voted out of their house of origin and are assigned to policy committees in their opposite house. One is intended as a budget proviso and we will know more when the budget is released later in March.

AUDITORS: Addressing Harassment of Elections Officials ([HB 1241](#))
3/2 Status: House Rules

AUDITORS: Consistency in Standards for Voter Pamphlets ([HB 1272](#))
3/2 Status: House Rules

Serving the Executive Branch of County Government since 1959

CLERKS: Better Alignment of Duties in the Dependency Cases ([HB 1205](#))
3/2 Status: House Rules

CLERKS: Reinstating Overpayment Refund Threshold ([SB 5392](#))
3/2 Status: House Civil Rights and Judiciary

CORONERS: Statewide Forensic Pathology Shortage ([SB 5523](#))
3/2 Status: Senate Rules

CORONERS: Addressing the WSP Toxicology Lab Backlog
3/2 Status: Intended as budget proviso – pending release of proposed budget

TREASURERS: Modernizing the Process of Registered Warrants ([HB 1419](#))
3/2 Status: Senate Local Government

Affiliate Priorities

Assessors have watched closely and influenced the impact of a number of bills creating property-tax related incentives in support of affordable housing, including incentives for accessory dwelling units (ADUs) and other forms of low-cost rentals. They're advocating for an update to the senior and disabled veteran property tax income-based exemption threshold to recognize cost of living increases and be inclusive of a greater number of counties and fought off alternative proposals. Overall Assessors continue to struggle to raise awareness of legislators to consequences in using property taxes to achieve certain policy goals.

Auditors are closely following a good number of bills related to elections, supporting online and automatic voter registration proposals, abolishing advisory votes, and shifting election public records request responsibilities. Auditors also support a bill make good progress this session that implements the recommendations of the report produced by WACO staff and WSACA on irrigation district election practices. Auditors continue to be concerned about document recording fees reaching levels increasingly unaffordable for citizens who will choose not to record documents, to the detriment of the system.

Clerks Have concerns about preservation of the public record of the courts and bills that would erode it. One of the bills that have come up that have caused a great deal of work including juvenile justice bills that would destroy records without court order. Additionally, the Clerks have spent a great deal of time working on court funding issues while being faced with the possible elimination of legal financial obligations and restitution in a number of proposals.

Coroners are focused on the forensic pathology shortage and tox lab back log for the 2023 session. Coroners weighed in early in the session along with the Assessors on a

bill that would have given a property tax exemption for portion of property where a family member is buried.

Prosecutors did not submit a WACO priority proposal this session but have focused on quite a few issues. The sentencing grid and a number of attempts at changing it is an ongoing concern, as is continued roll out to a Blake response, and the “Monschke fix” – regarding persons sentenced for aggravated first degree murder under the age of 21.

Sheriffs had four key areas of focus at the start of the year: Addressing the simple possession law following the Blake decision; modifying the limitations on vehicular pursuits; addressing the change in requirement of law enforcement for provide access to attorney for juveniles prior to questioning; and secure funding for recruitment of law enforcement officers. A large portion of their session has been spent playing defense while attempting to address their concerns.

Treasurers have continued their success in negotiating positive changes to potentially detrimental bills. Treasurers were able to negotiate the same changes to a residential PACER bill they achieved on the previous commercial PACER bill and also a bill that is now optional, rather than required, for Treasurers to provide investment support for tribes. Treasurers hope that the text of a bill exempting low-value mobile homes will be incorporated into an active bill, as this has been a long-standing goal.

The next bill cutoff is that of house of origin on March 8th. From there the timeline for policy and fiscal committees and floor action are significantly shorter than in house of origin, with the conclusion of the session (sine die) scheduled for April 23rd.

RECOMMENDED ACTION: Board receive report and may pose questions or requests for additional information.

MEMORANDUM**DATE:** March 3rd, 2023**TO:** WACO Board of Trustees**FROM:** Amy Cziske, WACO 2nd Vice-President (Education Committee Chair)**SUBJECT:** EDUCATION COMMITTEE REPORT

BACKGROUND INFORMATION The Education Committee currently meets the fourth Tuesday of each month at 10:30 am. In addition to other duties tasked by the President or Board of Trustees, the Education Committee is charged with the following duties:

- Facilitating the development of WACO education programs;
- Presenting to the Board of Trustees, prior to the annual budget adoption, a summary of proposed education program(s) for the ensuing year, along with a breakdown of the financial requirements to implement the programs;
- Seeking out and make application for supplemental funds to support the training programs of affiliate offices as necessary; and
- Assisting in the planning of the annual meeting.

This year the committee membership is as follows:

- Amy Cziske, Chair, 2nd-Vice President, Kittitas County Treasurer, **Chair**
- Emily Wilcox, Cowlitz County Assessor
- Sandy Jamison, Whitman County Auditor
- Krissy Chapman, Columbia County Clerk
- Staci Myklebust, Cowlitz County Clerk
- Craig Morrison, Grant County Coroner/Medical Examiner
- Kathryn Burke, Ferry County Prosecutor
- Kayla Meise, Adams County Treasurer

Recent trainings have included:

- Effective Delegation (Jan. 18, 2023)
- Uniform Unclaimed Property Act (Jan. 11, 2023)
- Proactive Communication (Nov. 21, 2022)

Additionally, the following two training topics picked in 2022 will take place in 2023:

- Legal Representation for Elected officials
- RFP/RFQ Best Practices and How To

Thus far in 2023 the committee has reviewed the 2023 education budget for 2024 budget preparation, selected new questions for the annual survey, and reviewed preliminary results from the survey.

In the immediate next two months the committee will work on setting the 2023/2024 training topics for both online and conference activities. Additionally, the committee will work on facilitating cross-affiliate meetings and trainings for the conference.

RECOMMENDED ACTION: For information purposes only.

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MEMORANDUM

DATE: March 02, 2023
TO: WACO Board of Trustees
FROM: Lisa Frazier, WACO Personnel Committee Chair
SUBJECT: PERSONNEL COMMITTEE REPORT

BACKGROUND INFORMATION: The responsibilities of the Personnel Committee, according to WACO policy, are:

iii) In addition to other duties tasked by the President or Board of Trustees, the Personnel Committee is charged with the following duties: (1) Annually review and provide feedback to the Executive Director on amendments to job descriptions; (2) Bi-annually review salary and benefit ranges for each staff position and present any recommended changes to the President and Executive Director prior to the annual Budget Committee meeting; (3) Review the WACO Personnel Policy and present any recommendations for modifications to the Board of Trustees. Present recommended personnel salary/benefits to Board at March meeting.

Current members of the WACO Personnel Committee include:

- Mike Lonergan, Pierce County Assessor / Treasurer
- Linda Hjelle, Snohomish County Assessor
- Brenda Chilton, Benton County Auditor
- Ex-Officio member Jeff Gadman, Thurston County Treasurer, WACO President

The committee met on 1/27 and 2/3 to consider staff information and recommendations related to the committee's charges.

(1) Annually review and provide feedback to the Executive Director on amendments to job descriptions

WACO staff job descriptions were last amended as follows:

- Deputy Director – October 2019
- Member Services Manager – December 2019
- Finance and Administration Manager – July 2020
- Executive Director – October 2019

The WACO Executive Director and staff made no recommendations for changes to these position descriptions at this time. The Personnel Committee accepted these recommendations.

(2) Bi-annually review salary and benefit ranges for each staff position and present any recommended changes to the President and Executive Director prior to the annual Budget Committee meeting;

Cost of Living Adjustment

Last year the committee recommended, and the Board adopted, the following policy related to Cost of Living Increases:

Review by the Personnel Committee and action by the Board of Trustees shall take place timely to inform development of the preliminary budget by the Budget Committee. First review of the Personnel Committee will be based on the April CPI for the Budget Committee's May consideration, followed by the Board of Trustees' consideration and adoption of the annual budget in July. The Personnel Committee will again review October CPI data to inform possible adjustments to the upcoming year budget for consideration by the Board in December.

The April CPI will be released May 10th. The Personnel Committee will meet shortly after to decide on a recommendation to the budget committee for their meeting on May 17th.

Salary and Benefit Ranges –

Last year the committee deferred recommendations in this area until comparable position data could be analyzed. The Personnel Committee reviewed the data from the 2019 salary data and chose to add 10% to the salaries for analysis purposes.

The Finance/Admin and Member Services positions come in at 74% and 96% of the adjusted market minimum and maximum. There is a glaring difference between these positions and the Executive Director and Deputy Director salaries that come in at 62% and 82% of the adjusted market minimum and maximum.

The Personnel Committee is not recommending any changes to the salary scale for the Finance/Admin Manager or the Member Services Manager.

The Personnel Committee recommends changes to the salary scale of the Executive Director and Deputy Director positions to meet parity with other positions in terms of position with market minimum and maximum. The attached Excel spreadsheet depicts the current salary schedule and proposed change.

The Personnel Committee understands that this may need to come about in more than

one budget cycle and has provided some scenarios and their cost forward for discussion and possible action. Each scenario represents movement from 63%/81% of market as minimum and maximum to 73%/96% of market, reflecting percentages of other two positions, but implements this on differing timelines.

Scenario #1 – achieve in 2023

Executive Director increase would cost an additional \$24,334 (includes salary increase at 18.5%, retirement increase, and taxes increase based on new rate)

Deputy Director would cost an additional \$18,740 (includes salary increase at 17.5%, retirement increase, and taxes increase based on new rate)

Scenario #2 – increase over two years

Executive Director increase over 2 years would be additional cost of \$10,609/year X 2 years (~6.17% wage increase each year) = \$21,218 (includes salary, retirement, and taxes)

Deputy Director increase over 2 years would be additional cost of \$8,550/year X 2 years (~5.84% increase each year) = \$17,201 (includes salary, retirement, and taxes)

Scenario #3 – increase over three years

Executive Director increase over 3 years would be additional cost of \$8,555/year X 3 years (~4.63% increase each year) = \$25,666 (includes salary, retirement, and taxes)

Deputy Director increase over 3 years would be additional cost of \$6,655/year X 3 years (~4.38% increase each year) = \$19,965 (includes salary, retirement, and taxes)

NOTE: None of the estimates above take into account that the paid time off and paid liability for unused paid time off will also increase as each position's hourly wages increase.

(3) Review the WACO Personnel Policy and present any recommendations for modifications to the Board of Trustees.

The WACO Executive Director had no Personnel Policy changes for the Personnel Committee to consider. The WACO Board provided review at the November 2022 Board retreat. The Personnel Committee took the opportunity to review the current policy and had no further suggested changes.

RECOMMENDED ACTION: The Board consider the recommendations of the Personnel Committee and may make a motion related to them.

Current Salary as of January 1, 2023 includes 6% COLA Increase														
Position	Current Minimum	Current Maximum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7		Min	Max	4.5 Between Steps	
Executive Director	\$ 117,720.00	\$ 153,300.00	\$ 9,810.00	\$ 10,251.00	\$ 10,712.00	\$ 11,194.00	\$ 11,698.00	\$ 12,224.00	\$ 12,775.00		\$ 117,720.00	\$ 153,300.00	(Top Step) Anniversary is August	
Deputy Director	\$ 97,956.00	\$ 127,572.00	\$ 8,163.00	\$ 8,531.00	\$ 8,915.00	\$ 9,316.00	\$ 9,735.00	\$ 10,173.00	\$ 10,631.00		\$ 97,956.00	\$ 127,572.00	Moves to Step 7 in November	
Finance/Admin Manager	\$ 66,216.00	\$ 86,232.00	\$ 5,518.00	\$ 5,766.00	\$ 6,026.00	\$ 6,297.00	\$ 6,580.00	\$ 6,876.00	\$ 7,186.00		\$ 66,216.00	\$ 86,232.00	Moves to Step 3 in April	
Member Services Manager	\$ 66,216.00	\$ 86,232.00	\$ 5,518.00	\$ 5,766.00	\$ 6,026.00	\$ 6,297.00	\$ 6,580.00	\$ 6,876.00	\$ 7,186.00		\$ 66,216.00	\$ 86,232.00	Moves to Step 3 in March	
Original 2019 Market Comparision Report to 2023 Salaries														
	Minimum Market	Mid Market	Max Market	2023 Salary	Diff Mid Marl	Diff Max Market								
Executive Director	\$ 114,558.00	\$ 143,197.00	\$ 171,836.00	\$ 153,300.00	\$ 10,103.00	\$ (18,536.00)								
Deputy Director	\$ 94,853.00	\$ 118,566.00	\$ 142,279.00	\$ 122,992.00	\$ 4,426.00	\$ (19,287.00)								
Finance/Admin Manager	\$ 54,319.20	\$ 67,899.00	\$ 81,478.80	\$ 71,532.00	\$ 3,633.00	\$ (9,946.80)								
Member Services Manager	\$ 54,319.20	\$ 67,899.00	\$ 81,478.80	\$ 71,792.00	\$ 3,893.00	\$ (9,686.80)								
2019 Market Comparision Report * adjusted by 10% to 2023 Salaries														
	Minimum Market	Mid Market	Max Market	2023 Salary	Diff Mid Marl	Diff Max Market								
Executive Director	\$ 126,014.00	\$ 157,517.00	\$ 189,020.00	\$ 153,300.00	\$ (4,217.00)	\$ (35,720.00)								
Deputy Director	\$ 104,338.00	\$ 130,423.00	\$ 156,507.00	\$ 122,992.00	\$ (7,431.00)	\$ (33,515.00)								
Finance/Admin Manager	\$ 59,751.00	\$ 74,689.00	\$ 89,627.00	\$ 71,532.00	\$ (3,157.00)	\$ (18,095.00)								
Member Services Manager	\$ 59,751.00	\$ 74,689.00	\$ 89,627.00	\$ 71,792.00	\$ (2,897.00)	\$ (17,835.00)								
	*67% of Max Mark	*83% of Max Market												
ADJUSTED TO MEET PARITY WITH FINANCE/MEMBERSERVICES MANAGERS														
Executive Director	\$ 117,720.00	\$ 153,000.00	\$ 11,471.00	\$ 12,012.00	\$ 12,578.30	\$ 13,171.00	\$ 13,792.00	\$ 14,442.00	\$ 15,122.00		\$ 137,652.00	\$ 181,464.00	(Top Step)	
	62% of Max Marke	*81% Max Market							\$ 2,347.00		73% of Max Market	96% of Max Market		
Deputy Director	\$ 97,956.00	\$ 127,572.00	\$ 9,498.00	\$ 9,946.00	\$ 10,415.00	\$ 10,906.00	\$ 11,420.00	\$ 11,958.00	\$ 12,521.00		\$ 113,976.00	\$ 150,252.00	Moves to Step 7 in November	
	63% Max Market	82% of Max Market						\$ 1,785.00	\$ 1,890.00		73% of Max Market	96% of Max Market		
Finance/Admin Manager	\$ 66,216.00	\$ 86,232.00	\$ 5,518.00	\$ 5,766.00	\$ 6,026.00	\$ 6,297.00	\$ 6,580.00	\$ 6,876.00	\$ 7,186.00		*no change			
	74% of Max Market	96% of Max Market												
Member Services Manage	\$ 66,216.00	\$ 86,232.00	\$ 5,518.00	\$ 5,766.00	\$ 6,026.00	\$ 6,297.00	\$ 6,580.00	\$ 6,876.00	\$ 7,186.00		*no change			



MEMORANDUM

DATE: February 16, 2023

TO: WACO Board of Trustees

FROM: Linda Hjelle, Snohomish County Assessor
WACO Secretary/Treasurer, Audit Committee Chair

SUBJECT: WACO Audit Committee Report

Members Present: Jackie Brunson, Skagit County Treasurer
Linda Hjelle, Snohomish County Assessor

Additional Attendees: Jennifer Wallace & Tiffin Moreno of WACO
Craig Watkins of PNC Bank – For presentation

Background and Summary:

The meeting started off with Craig Watkins from PNC Bank's Institutional Asset Group who gave a presentation in response to our search for an investment advisor. Advised that the amount WACO has available for investment is below what they would be able to offer services for but gave advice on what we should look for in a potential advisor.

He suggested a RFP process and to look for proactive management vs reactive. Will provide the committee with the slide deck from the presentation.

Committee discussed the need to continue their search. Jackie recommended reaching out to Key Bank to discuss current rates and request a Relationship Manager contact.

The WACO Audit Committee discussed reviewed reports reconciled through October, November, and December 2022 via zoom with Tiffin Moreno in the Committee quarterly meeting. Reports included the following:

WACO Bank Statements, WACO Board Financials, WACO Treasurer Financials and the Leave Benefits Liability Balance.

Discussion included a question from Linda on the reason for a reimbursement to King County and continued need to find a solution to the low interest gained by the various accounts held by WACO.

Outcomes of the committee meeting include:

Tiffin shared that the King County mistakenly deposited through electronic transfer an amount to WACO that was intended to WSAC. Tiffin researched and reimbursed King County so the funding could go to the proper entity.

Jackie will connect with her current Relationship Manager at Key Bank and request a contact for our WACO accounts.

MEMORANDUM**DATE:** March 2, 2023**TO:** WACO Board of Trustees**FROM:** Amy Cziske, WACO 2nd Vice President and Education and NEO Committees Chair**SUBJECT:** NEWLY-ELECTED OFFICIAL (NEO) COMMITTEE REPORT

BACKGROUND INFORMATION: The NEO Committee periodically reports to the Board of Trustees.

Committee composition is the affiliate representatives on the WACO Board:

- Thad Duvall, Auditors Trustee, Douglas County Auditor
- Mike Lonergan, Assessors Trustee, Pierce County Assessor/Treasurer
- Melissa Beaton, Clerks Trustee, Skagit County Clerk
- Craig Morrison, Coroners Trustee, Grant County Coroner
- Jon Tunheim, Prosecutors Trustee, Thurston County Prosecutor
- Rob Snaza, Sheriffs Trustee, Thurston County Sheriff
- Leslie Valz, Treasurers Trustee, Stevens County Treasurer

WACO's approach to the every-four-years Newly-Elected Officials Conference was enhanced this year to include:

- A cohort focus providing sustained contact and mentoring support; and
- Development of core curriculum and materials available online.

The Committee met for the first time on February 13th to:

1 – Review the results of a survey of NEO attendees -

https://www.surveymonkey.com/stories/SM-0vEW3L1MjEuE_2BEGCvAqiFA_3D_3D/

2 – Discuss plans for first gathering of 2022 cohort / sustained support and mentoring.

3 - Review and discuss the NEO page on the WACO Education Hub webpage
<https://countyofficials.org/251/Newly-Elected-Officials>

NEO Conference Survey –

- Return rates were quite low. Ratings overall were high, but lower ratings lacked explanation. The committee discussed strategies for increasing return rates and encouraging comments to explain ratings – hard to know how to improve a session without comments. The committee recommends time be set aside at the conference for participants to complete the evaluation instrument. It also inquired about anticipated needs, so response is critical.
- Staff and committee will review the curriculum for a couple of the lower-rated sessions - County Budgeting and Media Relations/Crisis Communications
- Survey suggested logical improvements are needed for “meeting the courthouse family” session. Respondents and committee members remarked on difficulty hearing presenters given close proximity of tables. Larger space, centralized presenters to address participants being able to hear, potentially locating the large group of commissioners in an adjoining room, and more time overall for presentations and transitions were suggested.
- Poor facility overshadowed results and affirmed the decision to discontinue relationship with the venue. Committee questions why Olympia as a locale overall given that the legislature is not in session and suggests consideration of other venues.

Sustained support for 2022 cohort –

- Relatively few WACO member retirees have indicated interest / willingness to serve as a mentor for WACO NEOs. The committee would like to enhance the cadre of mentors by soliciting volunteers from affiliates / experienced members.

Next steps in followup to agenda items 1 and 2 –

- An email has been sent to affiliate presidents
 1. Soliciting mentors
- An email will be sent to affiliate presidents from affiliate representatives -
 1. Discussing / enlisting support for early April gathering – breakout sessions by affiliate facilitated by WACO affiliate representative and/or affiliate president.
- An email will be sent to NEOs - with several purposes:
 1. Congrats on making it through first quarter! +
 2. List of WACO / affiliate mentors
 3. Invite to early April 2-hour Class of 2022 Check-In – general and affiliate-specific
 4. Inquire / survey them re: questions / issues on which they need information / dialogue that could be addressed at the April gathering
 5. Highlight resources available on the WACO Education Hub

The committee ran out of time before addressing the third intended agenda item of reviewing the NEO page on the WACO Education Hub. The committee plans to meet March 15th at the conclusion of the March WACO Board Meeting.

RECOMMENDED ACTION: Board receive report and may pose questions or requests for additional information.



MEMORANDUM

DATE: March 03, 2023

TO: WACO Board of Trustees

FROM: Jeff Gadman, Thurston County Treasurer, WACO President

SUBJECT: CONFERENCE COMMITTEE STATUS REPORT

BACKGROUND INFORMATION:

The Conference Committee meets once per month. In addition to providing general feedback and other duties tasked by the President or Board of Trustees, the Conference Committee is charged with planning, in consultation with WACO staff, non-educational events including entertainment, recognition events, and evening meals.

This year committee membership is made up of:

- Jeff Gadman, President, Thurston County Treasurer
- Stacie Prada, Immediate Past-President, Jefferson County Treasurer
- Kathryn Burke Ferry County Prosecuting Attorney/Coroner
- Marianne Nichols Pend Oreille County Auditor

In February the Committee successfully completed its first meeting of 2023 and selected a theme, reviewed the cancellation policy for vendors and sponsors, and discussed entertainment and additional teambuilding/networking activities.

Theme

- Theme selected: **Building Bridges**
- Branding to focus on servant leadership, building bridges to strengthen leadership and public service, overcoming differences, and answering the question of “How to we build - how do we foster?”

RECOMMENDED ACTION:

The following recommendations will keep the Committee and WACO aligned with procedure policies listed in the WACO Policy Guide:

- Monthly meetings to discuss progress in securing sponsorships, vendors, entertainment, and other decisions pertinent to the committee.
- Decision on graphic branding in March committee meeting to ensure that “Save the Date” goes out in a timely manner.
- Finalization of updated 2023 vendor/sponsor agreement form in March committee meeting to ensure sponsor/vendor registration can begin in final days of March per policy.
- Launch search for honor/color guard local to Everett for opening flag ceremony.



MEMORANDUM

DATE: February 28, 2023

TO: WACO Board of Trustees

FROM: Jennifer Wallace, WACO Executive Director

SUBJECT: PROPOSED CHANGES TO WACO POLICY MANUAL

BACKGROUND INFORMATION: At the November 2022 Board retreat, the WACO Board of Trustees conducted a review of the full WACO Policy Manual and made suggestions for changes and updates. On the attached chart is a summary of proposed changes and rationale with the actual amendments to policy appended.

Policy	Proposed Change	Rationale
Conflict of Interest	Delete “that are not insubstantial” from definition of compensation	\$50 rule that applies to state employees and officials does not apply to county officials per RCW
Board of Trustees Meeting	Added additional descriptors	Clarify that only affiliate representative trustees may have designees in their absence, that committee reports may include that of ad hoc committees, and that an agenda is proposed until the Board moves to approve it at the meeting.
Committee	Add Washington Counties Building Management Committee	Specified in a separate policy, this creates a linkage / includes the committee among other standing committees

Annual Budget	Add language regarding Budget Committee consideration of CPI and pre-paid registration	Reflects / consistent with existing County Reimbursement policy
Travel and Reimbursement	Amend language to clarify when reimbursement is based on per diem and when receipts are required	Common practice in counties and state that meal reimbursement based on per diem rates do not require receipts. Simplifies travel reimbursement.
Asset Management	Added annual review by Executive Director and Finance and Administration Manager	Per recommendation of the Board
Computer Use	Update - Delete reference to older technology; reference use of password manager	Current procedures outdated
Social Media	Replace “Director of Communications” with “Deputy Director”	Director of Communications position no longer exists.
WACO Scholarship Program	Add that potential donors to the scholarship fund shall be proactively informed that their donation is tax deductible	Board discussion that current lack of awareness exists.

Potential Bylaw Change

In addition, a change has been proposed in WACO Policy that would require a change in the WACO Bylaws prior. Article X Section 10.1 of WACO Bylaws states, “The annual meeting of the Association shall be held each year at a time and location to be determined by the Association membership”. It has been proposed that the Conference Committee be charged with bringing the WACO Board recommendations on future conference locations and that the WACO Board make the decision on the annual conference location. In the past, member counties vied to host the annual conference. This is no longer the case, and the decision is largely budgetary and timely contracting is key to cost savings. If the Board agrees that this change is desirable, a proposed change in Bylaws would be on the ballot at the annual membership meeting in October 2023.

RECOMMENDED ACTION: Board discuss and take action related to proposed policy changes.

CONFLICT OF INTEREST

PURPOSE

To protect the Washington Association of County Officials when contemplating entering into a transaction or arrangement that might benefit the private interest of any WACO officer, trustee, or employee or might result in a possible excess benefit transaction. This policy is intended to supplement and not replace any applicable state or federal law governing conflict of interest applicable to non-profit organizations.

AUTHORITY

- WACO Conflict of Interest Policy was adopted October 1, 2013, amended October 1, 2019

POLICY

- 1) In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the Board of Trustees and/or members of committees considering the proposed transaction or arrangement.
- 2) Interested Person is defined as any WACO officer, director, trustee, employee, or member of a committee with Board of Trustees delegated powers, where such person has a direct or indirect financial interest through business, investment, family by:
 - a) An ownership or investment interest in any entity with which WACO has a transaction or agreement;
 - b) A compensation arrangement with WACO or with any entity or individual with which WACO has a transaction or arrangement; or
 - c) A potential ownership which WACO is negotiating a transaction or agreement.
- 3) Compensation includes direct remuneration as well as gifts or favors ~~that are not~~ *insubstantial*.
- 4) A financial interest is not necessarily a conflict of interest.
- 5) After disclosure of the financial interest and all material facts, and any discussions with the interested person, the interested person shall leave the Board of Trustees or committee meeting while a determination of whether a conflict of interest exists is discussed, and if necessary, voted on. The remaining members of the Board of Trustees or committee shall determine whether a conflict of interest exists.

PROCEDURES

- 1) Addressing the conflict of interest
 - a) An interested person may make a presentation regarding the potential conflict and material facts at the Board of Trustees or committee meeting, but after the

presentation the interested person shall leave the meeting while a determination of whether a conflict of interest exists is discussed and, if necessary, voted on.

- b) The chairperson of the Board of Trustees or committee may appoint a designee to investigate the material facts on the potential conflict, or to investigate alternatives to the proposed transaction or agreement.
- c) After exercising due diligence, the Board of Trustees or committee shall determine whether WACO can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d) If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the remaining members of the Board of Trustees or committee shall determine whether the transaction or arrangement is in WACO's best interest and whether it is fair and reasonable.

2) Restrictions on Voting

- a) A voting member of the Board of Trustees or a committee who receives compensation, directly or indirectly, from WACO for services is precluded from voting on matters related to that member's compensation.
- b) A voting member of the Board of Trustees or a committee whose jurisdiction includes financial matters and who receives compensation, directly or indirectly, from WACO for services is precluded from voting on matters related to that member's compensation.

3) Violations of the Conflict of Interest Policy

- a) If the Board of Trustees or committee has reason to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for the belief and afford the member an opportunity to explain the alleged failure to disclose.
- b) If, after hearing the member's response and a full investigation as is warranted by the circumstances, the Board of Trustees or committee determines the member has failed to disclose the actual or possible conflict of interest, it shall take appropriate corrective or disciplinary action.

BOARD OF TRUSTEES MEETINGS

PURPOSE

To provide scheduling, preparation, conduct and follow-up procedures for productive, transparent meetings of the WACO Board of Trustees meetings to conduct business of WACO.

AUTHORITY

- [WACO Constitution and Bylaws](#) Article VI, Section [6.1](#); Article V, Section [5.4](#) and [5.4\(b\)](#); Article X, Section [10.5](#)
- Board Meeting Rates Policy & Board of Trustees Designees Policy adopted July 10, 2019, consolidated into Board of Trustees Meetings Policy October 1, 2019
- Board of Trustees Meetings adopted October 1, 2019, amended March 9, 2021, amended October 5, 2021

POLICY

- 1) Board Meeting Rates
 - a) Prudent Judgement
 - i) The WACO Board of Trustees and staff are expected to exercise prudent judgement in incurring expenses related to official WACO business.
Excessive or unnecessary expenses will not be approved.
 - b) Meal and Lodging Rates (See Travel and Reimbursement policy)
- 2) Attendance
 - a) Board Member Designees
 - i) A Board of Trustees [affiliate representative](#) member unable to attend a scheduled Board of Trustees meeting may have a designee assume their role at a Board of Trustees meeting.
 - ii)(1) Prior to a Board of Trustees meeting that a designee will participate in, the appropriate affiliate president will notify the WACO President in writing with the name and title of the designee.
 - iii)(2) The designee must be a current serving, elected or appointed, official of the same affiliate role as the member whose position on the Board they will assume for that meeting.
 - iv)ii) Executive Officers and Trustees at Large are not permitted to utilize a designee.
- 3) Board Meeting Conduct
 - a) Agenda development procedures – Executive Director will work with WACO President to identify agenda items for forthcoming year and each meeting and bring them to the Executive Officers for discussion and approval
 - b) WACO Board meetings will comply with the provisions of Washington's Open Meetings Act – [RCW 42.30](#)

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- c) WACO President will conduct Board meetings according to recognized parliamentary procedures.
- d) WACO Board members will be recognized by the Chair prior to speaking.
- e) Standing agenda items include:
 - i) Education, Legislative, and Audit Committee reports at each meeting and Personnel and Budget [and ad hoc](#) committee-reports as appropriate or outlined within their duties as specified in WACO policy
 - ii) Executive Director report
 - iii) Updates from WACO Board member affiliate representatives and trustees-at-large
 - iv) Approval of agenda and minutes
- f) Staff Role – WACO staff role is to support informed participation of WACO Board members in their meetings. Staff will not engage in Board discussions but will be available to present information as requested and respond to questions posed them throughout the meetings.

PROCEDURE

Board of Trustees Meeting Timeline of Events

Action

Timeline

Preparation / Planning:

- Locations and dates for following year Board meetings approved by Board
- Draft set of agenda items for each Board meeting identified and discussed
- Contracts with Hotel Signed
- Meeting Locations and Dates posted on WACO website
- First Draft Agenda Items
- [Proposed](#) Final Agenda and Packet Materials (including presentation materials)

During December Board meeting
 During December Board meeting
 3-6 months prior to meeting dates
 December year prior
 for Executive Officers webinar 2-3 months prior
 2 weeks prior

Post Meeting:

- Draft Minutes for Review by WACO Secretary/Treasurer

2 weeks after meeting

PROCESS ANALYTICS

- 1) Board member satisfaction survey

2) % of timeline target + dates are met

COMMITTEES

AUTHORITY

- [WACO Constitution and Bylaws](#) Article IV, Section [4.1-4.3](#); Article VII Section [8.1](#), Article VIII; and Article IX, Section [9.1](#)
- Committees Policy adopted September 27, 2016, amended October 1, 2019, amended March 9, 2021, amended October 5, 2021, December 8, 2021
- Nomination Committee Policy, amended October 2, 2018, consolidated into Committees Policy, October 1, 2019

POLICY

- 1) Unless specified by the Association's Bylaws, committees shall have no authority to make decisions on behalf of the Association. Committees are to develop recommendation(s) and report back to the President who shall submit the recommendation(s) to the Executive Director or Board of Trustees for consideration.
- 2) Each committee chair shall present a written update for each Board of Trustees meeting, and an annual summary of the committee's work to the membership at the annual meeting of the membership.
- 3) A majority of the respective membership of each committee constitutes a quorum for that committee. Unless otherwise specified, committee chairs shall be voting members of Association committees.
- 4) WACO Standing Committees:
 - a) Audit Committee
 - i) The Audit Committee shall consist of not less than three and not more than five members of the Association appointed by the President.
 - ii) In no case may current members of the Board of Trustees comprise a majority of the members of the Audit Committee.
 - iii) Except for the Secretary/Treasurer Executive Officers are not eligible to serve on the Audit Committee, including the President who shall not serve as an ex-officio member.
 - iv) The Secretary/Treasurer shall chair this committee.
 - v) In addition to other duties tasked by the President or Board of Trustees, the Audit Committee shall be charged with quarterly reviewing:
 - (1) the Association's financial condition;
 - (2) financial activities;
 - (3) financial controls;
 - (4) and complete its written conclusions and recommendation by the first day of June.
 - b) Budget Committee
 - i) The Budget Committee shall consist of the Executive Officers of the Association plus the two (2) most recent past presidents.

- ii) The President shall appoint one of the past presidents to serve as committee chair or co-chairs.
- iii) In addition to other duties tasked by the President or Board of Trustees, the Budget Committee is charged with the following duties:
 - (1) Prepare and distribute a preliminary budget for the Board of Trustees' review and consideration, not less than 30-days prior to the second quarter Board of Trustees meeting;
 - (2) Respond to recommendations for budget modifications during the fiscal year as needed; and
 - (3) Monitor the overall financial condition of the Association and make recommendations to the Board of Trustees on actions necessary for the long-term financial stability of the Association.
- c) **Education Committee**
 - i) The Education Committee shall consist of the education chair of each affiliate group.
 - ii) The 2nd Vice President shall chair this committee.
 - iii) In addition to other duties tasked by the President or Board of Trustees, the Education Committee is charged with the following duties:
 - (1) Facilitate the recommendation of WACO educational programs;
 - (2) Present recommendations to the Executive Director, prior to the annual Budget Committee meeting, a summary of the proposed education program(s) for the ensuing year;
 - (3) Assist the Executive Director with recommendations in the planning of the annual meeting.
 - (4) The Education Committee is responsible for facilitating the development of WACO education programs including planning education, meeting, and speaker events during the annual conference.
 - (5) The Education Committee is responsible for assisting in the planning of the annual business meeting.
- d) **Legal Committee**
 - i) The Legal Committee shall consist of the immediate past-President of the association and the WAPA affiliate representative or other prosecutor member.
 - ii) In addition to other duties tasked by the President or Board of Trustees, the Legal Committee is charged with the following duties:
 - (1) Oversee duties and procedures outlined in WACO's Legal Advice and Legal Brief policies
- e) **Legislative Committee**
 - i) The Legislative Committee Chair shall be the Association Vice President.
 - ii) Committee membership shall consist of the legislative chair of each affiliate group.

- iii) The President shall appoint a co-chair from among the membership of the Association to serve with the Vice President.
- iv) In addition to other duties tasked by the President or Board of Trustees, the Legislative Committee is charged with the following duties:
 - (1) Facilitate the Executive Director the development of the legislative proposals of the Association;
 - (2) Review legislation introduced affecting the Association, its membership, or the services provided by either;
 - (3) Coordinate the legislative activities of the affiliated groups to avoid conflicting differences between affiliate groups of the Association; and,
 - (4) Meet weekly during the legislative session and as needed during other times of the year. At a minimum, the committee will meet 30-days prior to session to establish a meeting schedule and review the committee's responsibilities and the Association's legislative package.
- f) **Nominating Committee**
 - i) The Nominating Committee shall consist of a representative from each affiliate group appointed by the respective affiliate president and a member of the Association selected by the President.
 - ii) The President shall appoint the chair from the committee members. The Nominating Committee is charged with following duties:
 - (1) Promote and facilitate the list of candidates from the Associations membership to fill run for election for seats on the Associations Board of Trustees and Executive Officers;
 - (2) Ensure that candidates are knowledgeable of the requirements of the position he or she is running for.
 - (3) Nominating Committee shall, at least biennially, review the Nominating Committee Policy adopted by the Board and make any recommendations to the Board.
- g) **Personnel Committee**
 - i) The Personnel Committee shall be composed of not less than five and not more than seven WACO members of the Association appointed by the President.
 - ii) The President shall appoint the chair of the committee from among the members of the Board of Trustees.
 - iii) In addition to other duties tasked by the President or Board of Trustees, the Personnel Committee is charged with the following duties:
 - (1) Annually review and provide feedback to the Executive Director on amendments to job descriptions;
 - (2) Bi-annually review salary and benefit ranges for each staff position and present any recommended changes to the President and Executive Director prior to the annual Budget Committee meeting;

- (3) Review the WACO Personnel Policy and present any recommendations for modifications to the Board of Trustees.
 - (4) Present recommended personnel salary/benefits to Board at March meeting.
- iv) The Personnel Committee shall have no authority over, nor shall it involve itself in, any personnel matters of the Association staff.
- h) Conference Committee
 - i) The Conference Committee shall be composed of the current and immediate-past WACO president and two additional WACO members.
 - ii) The committee will be responsible for providing advice and guidance to WACO staff on the WACO annual conference, with the exception of the education break-out sessions and keynote speakers, which will be identified by the Education Committee.
 - iii) The Conference Committee shall plan, in consultation with WACO staff non-education events including, but not limited to, entertainment, recognition events, and evening meals.
- i) Washington Counties Building Management Committee
 - i) Policy and Procedure will adhere as specified in WACO Washington Counties Building Policy
- ii) Newly-Elected Officials Committee
 - i) The Newly-Elected Officials (NEO) Committee shall be composed of the current Affiliate Representatives on the WACO Board of Trustees.
 - ii) The committee will be responsible for providing advice and guidance to WACO staff on the conference held every four years and ongoing service provided to newly-elected officials.
 - iii) The committee will meet as need as determined by committee members and WACO staff.
- 5) Ad Hoc Committees
 - a) Travel Committee
 - i) The Travel Committee shall be composed of not less than three WACO members who have previously served as Trustees.
 - ii) The President shall appoint the chair from the committee members.
 - iii) In addition to other duties tasked by the President or the Board of Trustees, the Travel Committee, when deemed necessary and convened by the President, is charged with reviewing and recommending travel-related amendments to WACO travel policy.
 - b) Strategic Plan Committee
 - i) The Strategic Plan Committee shall be composed of:
 - (1) A WACO member representing each of the 7 affiliate roles;
 - (2) Three (3) WACO Executive Officers; and
 - (3) Two (2) WACO Members
 - ii) The President shall serve as or appoint the chair from the committee

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members.

- iii) The committee will be responsible for carrying out the duties and procedures specified in WACO Strategic Plan Policy.

PROCEDURE

- 1) General Procedures
 - a) Committees are appointed by the President no later than November 1st
- 2) Nominating Committee Procedures
 - g) Positions and Timeline
 - i) Association officers are established by the WACO Bylaws. Appointments to Officer or Trustee positions as the result of a mid-term election will be directed by the Executive Board. The Nominating Committee will hold an initial meeting not less than 60 days prior to the Annual meeting.
 - ii) Nominations will be open for not less than 14 days.
 - h) Nominations and Candidates
 - i) The Nominating Committee will establish written questions, which must be answered in writing by the candidate (*except floor nominations and current Board members*).
 - ii) Candidates must submit a Nomination Letter of Intent to the Committee (*except floor nominations*) and, must address the questions as posed by the Committee. Historically there has been a progression through the positions; however, any WACO member may be nominated from or submit a Nomination Letter of intent for any position to the Nominating Committee.
 - iii) Candidates must be willing to appear in person before the members or Nominating Committee, if so, requested by the nominating committee (*except floor nominations*).
 - iv) Upon receipt of a nomination or Letter of Intent, the Nominating Committee will ensure that the candidate has applied for the correct category. If a question arises about a member's eligibility, it will be referred to the Board of Trustees as directed by the Bylaws.
 - v) At the first business meeting of the annual conference, the Chair or a member of the Nominating Committee selected by the Chair, will call for nominations from the floor; nominations from the floor will be accepted at that time only. Floor nominees must be a qualified candidate.
 - vi) To be considered, the addition of candidates as nomination(s) from the floor shall coincide with each individual position's call for nomination. Nominations from the floor shall require that the nominee give voice confirmation acceptance in person or by phone, or by signed correspondence.
 - i) Elections
 - i) The contested election of Association officers and Trustees-at-large will be determined by members casting their vote.

- ii) Voting using a system provided by the Association. The means for voting must assure the integrity of voting, that each ballot that is cast is counted and that each member casts only one ballot.
- iii) Contested elections will include an opportunity for the candidates to address the membership at the Annual meeting.
- iv) Voting will be open during the annual conference for a minimum of four hours.
- v) Proxy Voting is prohibited.
- vi) Ballots will be tallied by the Nominating Committee at 5:00 PM of the day of the WACO business meeting when candidates are announced.
- vii) The candidate receiving the highest number of votes will be deemed the winner. In the event of a tie between two or more candidates, the winner will be determined by the rolling of a die and the highest number rolled.
- viii) For positions with only one candidate, voting may be for a slate of candidates by acclamation without a motion.
- ix) When at all possible the officers and trustees will be sworn in at the banquet of the annual conference, or at any other time.

ANNUAL BUDGET

PURPOSE

To annually develop a process that allows for planning of resources, guidance to spend with our means, establish and maintain reserves, plan costs with transparency, and to incorporate funding sources to accomplish top priorities of WACO.

AUTHORITY

- [WACO Constitution and Bylaws](#) Article VI, Section [6.2, 6.2\(d\)](#); Article VII, Section [7.3](#)
- Board of Trustees Meeting amended October 5, 2021
- [County Reimbursement Policy](#) adopted July 13, 2016, amended October 1, 2019, amended March 9, 2021, October 5, 2021, December 8, 2021

POLICY

- 1) The WACO Board of Trustees will adopt a balanced budget annually at the July Board of Trustees meeting.
- 2) The Executive Director will operate within a bottom-line budget but must receive the Executive Board's approval to move budgeted items between categories of the current-year budget.
- 3) Salary and Benefits budgets are not available to be spent on other categories without the Board of Trustees approval.
- 4) The Executive Director can reallocate current-year budgeted items within categories.
- 5) Spending in excess of the adopted budget must receive the Board of Trustees approval prior to the expense.
- 6) Emergency expenditures will follow the guidelines of the Reserve Policy.
- 7) All budget amendments to the subsequent year budget adopted by the Board in July will be formally adopted at the December Board of Trustees meeting.
- 8) Annually, the WACO budget shall include a line item authorizing \$7,500 for the President's reception during the annual conference.

PROCEDURE

- 1) The Personnel Committee will submit recommendations for salary, including cost of living adjustments (COLA), per WACO Personnel Policy (13)(g), and benefit adjustments at the March Board meeting.
- 2) The Finance Manager will review Office of Financial Management population census in April to calculate each county's shared assessments.
 - a) If updated population data is unavailable, the Financial Manager will contact the Office of Financial Management for a timetable on when the data will be available.
- 3) [The Budget Committee shall calculate an increased to the County's Reimbursement based on CPI and including pre-paid registration per WACO County Reimbursement Policy 2\) and 3\).](#)

- ~~3)4)~~ The Board will gather annual building rent figures from the Washington Counties Building in April.
- ~~4)5)~~ The Budget Chair will work with the Finance Manager to develop a budget based on contractual changes only for the next calendar year budget.
- ~~5)6)~~ The Finance Manager will prepare the WACO Budget workbook that provides the Budget Chair with the following worksheets:
- a) Current year updated projections
 - b) Current year cash flow estimates
 - c) Multi-year actual vs budget
 - d) Income worksheet
 - e) Projections for interest income
 - f) Expense worksheet
 - g) Salary projections
 - h) Benefits projections, which should include vacation and unemployment accruals
 - i) Proposed budget summary for all funds
 - j) Budget considerations from WACO staff and WACO committees
- ~~6)7)~~ The Budget Chair and Finance Manager will finalize the budget documents to be presented to the Budget Committee.
- ~~7)8)~~ The Finance Manager will forward the final budget documents to the Budget Committee 2 weeks prior to the annual budget meeting in May.
- ~~8)9)~~ The Budget Committee will meet in May to finalize the proposed budget which aligns with the Strategic Plan to present to the Board of Trustees.
- ~~9)10)~~ The Chair of the Budget Committee will present the proposed budget to the Board of Trustees for discussion, revision, and adoption at their July Board meeting.

PROCESS ANALYTICS

- 1) Financial statements
- 2) Balance sheets
- 3) Membership satisfaction survey

TRAVEL AND REIMBURSEMENTS

AUTHORITY

- [WACO Constitution and Bylaws](#) Article VII, Section [7.2](#)
- Travel Reimbursement Policy amended March 6, 2018, consolidated into Travel and Reimbursements Policy October 1, 2019
- Out of State Board Travel Policy adopted July 11, 2012, consolidated into Travel and Reimbursements Policy October 1, 2019
- [GSA Travel Resources Per Diem Schedule](#)
- [OFM Travel Resources](#)
- [IRS Publication 463](#) – Current Edition, Travel, Gift, and Car Expenses

POLICY

- 1) It is the policy of WACO to reimburse staff, members, and board members for reasonable and allowable cost of travel incurred on behalf of WACO.
- 2) Staff, officers, or members who travel at WACO expense are expected to exercise prudent judgment in incurring travel expenses when on official WACO business. Excessive or unnecessary expenses will not be approved. Reimbursement for meals or lodging generally shall not exceed GSA per diem rates for the location. Lodging will be reimbursed in excess of GSA rates if it is at a published conference rate. Other exceptions require prior approval of the Executive Director and Board President.
- 3) Eligible Travel Expenses
 - a) Registration – Registration fees required in connection with attendance at conventions, conferences, and official meetings.
 - b) Meals – Only those meals that are incurred during official business or while traveling for official business are eligible travel expenses. Meals will be reimbursed at ~~per diem do not require receipts. actual cost, with receipts.~~ Tobacco and alcoholic beverages are not reimbursable.
 - c) Lodging – Reimbursement for lodging is allowed when located more than 30 miles from official residence or duty station. Lodging expenses will be reimbursed at actual cost, [not to exceed per diem, unless meeting exceptions per 2\) above.](#) with receipts.
 - d) Transportation
 - i) The mileage reimbursement allowed to WACO employees and members when using their personal cars in connection with WACO business shall be the allowable Internal Revenue Service standard mileage rate.
 - ii) Airfare, car rental, other transportation shall be at the most economical class.
 - e) Tips – Tips (except for meals) and gratuities are not reimbursable.

- f) Non-Work Activities and Personal Expenses – Mileage, taxi fares, car rental, and other transportation costs to places of entertainment and other non-business facilities are not reimbursable.
- g) Telephone – Personal telephone calls are not reimbursable.
- h) Fines – Fines, penalties, and/or forfeitures are not reimbursable.
- 4) Board Meeting Travel
 - a) Board members are eligible to be reimbursed for travel to Board meetings, consistent with the terms of the general travel policy.
- 5) Contracted Meal and Lodging Rates
 - a) Meals and lodging shall be contracted at a rate up to General Service Administration (GSA) per diem for the location of the service. The GSA per diem rates include breakfast, lunch, dinner, incidental expenses, and lodging.
 - b) Per diem incidental expenses may include light refreshments, snack services, and other non-captured catering and lodging expenses.
 - c) WACO shall not pay for personal and non-work-related activities.
 - d) WACO shall not pay for alcoholic beverages.
- 6) Exceptions
 - a) In the event of contracts that include bundled lodging and food services, consideration will be given to contracts that discount certain expenditures based on meeting contractually specified numbers. In such cases, if the base unit price of a meal or lodging exceeds GSA per diem rates but would meet per diem rates in the event of fulfilling the contractually specified threshold, WACO can enter into such an agreement.
 - b) The WACO Annual Conference may exceed per diem rate if by a vote of the membership a venue is selected that does not offer GSA per diem rates.
 - c) WACO may exceed GSA per diem rates for a location if there are no venues available to provide meal and lodging services at or below the GSA per diem rate; or if they do not offer facility and technical services appropriate for the specific event(s). In such cases, WACO shall make every effort to contract with the venue that provides such services at the amount closest to GSA per diem rates.
- 7) Waco Board Meeting in Conjunction with the Annual Conference
 - a) Board members may also request reimbursement for attendance at WACO Board Meetings held in conjunction with the annual membership meeting. Reimbursement shall not exceed one night's lodging and dinner/breakfast, unless meals are not otherwise provided. Registration, costs of travel, and other costs associated with the annual membership meeting are not reimbursable.
- 8) Out-of-State Board Travel
 - a) The Washington Association of County Officials (WACO) each year adopts a budget that may appropriate funds for, among other things, out-of-state Board travel. The purpose of this funding is to provide the means for WACO Board members to attend and participate in certain out-of-state events to represent the

WACO membership, and to report back to the WACO membership on happenings outside Washington State. This policy intends to establish and clarify a process for determining out of state Board travel planning.

- b) The Budget Committee should consider a lump-sum amount when developing the preliminary budget that would be used to pay for out of state travel of WACO delegates. The dollar amount recommended by the Budget Committee, when approved by the Board, will be utilized to fund the highest priority travel requests as determined by the Executive Director and Board President.

PROCEDURE

1) All Travel

- a) Requests for travel reimbursement
 - i) will be submitted to the Finance & Admin Director,
 - ii) on the approved WACO Reimbursement Form,
 - iii) supported by receipts.
- b) Requests for reimbursement must be submitted within 45 days of the member's return to work following the end of travel, or the request will not be reimbursed.
- c) Requests for reimbursement will be approved by the Executive Director.
- d) Reimbursements for the Executive Director are reviewed and processed by the Finance and Administration Manager and submitted to the WACO Secretary/Treasurer for approval.
- e) Reimbursement claims will be processed in a timely fashion.

2) Out of State Board Travel

- a) To allow for proper planning, orderly coordination and budgeting for such participation, Board members should submit to the Board President, prior to April 1 of each year, written requests for authorization to be a WACO representative at regional or national meetings of interest during the ensuing year. Requests should be listed in order of preference and should include the meeting name, location, and dates, along with an estimate of costs and the amount to be funded by WACO. The requests should include a brief summary of the expected benefits to be derived by the participant and the WACO Board.
- b) The Executive Director and Board President shall meet to review and prioritize travel requests in sufficient time to make a recommendation to the Board before the adoption of the WACO annual budget.
- c) WACO Officer travel requests will be prioritized to ensure WACO representation at the NACO Legislative Conference and at the NACO Annual Conference. Travel requests from other board members will be evaluated (first) based on overall benefit to the Association, and (second) on the overall benefit to the individual's affiliate. Other than for WACO officers, out-of-state travel will be limited to one trip per year.

- d) Any Board Member who received partial funding for out-of-state travel may receive a pro rata payment if the total amount budgeted in this line item is not expended. Other requests for out-of-state travel to meetings not scheduled at the time of the adoption of the budget may be considered for adoption and funding at a subsequent WACO Board of Trustees meeting.
- e) Upon returning from a WACO-funded out-of-state event, the traveling Board member(s) must submit a written report to the WACO Board of Trustees, delineating the specific benefits derived from attendance at such event. The report shall include a copy of the agenda, delineating the specific sessions and workshops that were attended by the delegate and the specific points of interest noted.
- f) Association funds may be expended in advance to provide for travel tickets, registration, and lodging. Upon return, each out of state traveling Board Member may submit for reimbursement a properly itemized voucher for other actual expenses.

ASSET MANAGEMENT

PURPOSE

To ensure the organization has a guideline to follow when purchasing and disposing of property and/or equipment.

AUTHORITY / REVIEW

- Asset Management Policy adopted July 8, 2020, amended October 5, 2021

POLICY

- 1) The general capitalization threshold for a single property purchased is \$2,500. Purchases with a value equal to or greater than \$2,500 will follow the depreciation schedule below:

Computers / similar equipment	3-5 years
Office equipment	3-7 years
Building improvements	40 years
- 2) All assets and small attractive items will be assigned an organization identification tag added at the time of purchase. The Finance and Administration Manager will maintain a database of all property and equipment owned by the organization. The database will include a tag number, description, serial number, acquisition date, and location. These tags help to easily identify ownership and correspond with the database required to maintain the annual inventory for the county personal property taxes.
- 3) Surplus property is defined as no longer has a need or practical use to the organization. The Finance and Administration Manager must be notified when items are deemed ready for surplus or disposal in order to maintain accurate logs.
- 4) The organization has a disposal contract with the Dept of Enterprise Services (DES), Surplus Division, if items are deemed appropriate for surplus. If not appropriate, or if DES-Surplus is not available, other disposal arrangements shall be made.
- 5) Before disposing of any equipment which housed organization data files (such as computers), the hard drives should be backed-up and reset using the current IT contractor.
- 6) WACO Board members and WACO staff are not allowed to purchase items removed from inventory.

PROCEDURES

[1\) The WACO Executive Director and Finance and Administration Manager shall annually review the list of assets and surplus schedule.](#)

~~1)2)~~ Acquisition

- a) Upon purchasing of a qualifying item, the Finance and Administration Manager will issue an organization identification tag which will be affixed to the item upon arrival. The tag will be recorded in the existing database.

~~2)3)~~ Decision to Surplus and Documentation

- a) Items with tag numbers and/or values equal to or greater than \$2,500 require the approval of the WACO Board.
- b) Items with or without tag numbers and valued less than \$2,500 may be administratively approved for surplus by the Executive Director. Records shall be maintained detailing the item, condition of item, process followed, surplus method and two signatures confirming the aforementioned.

~~3)4)~~ Preparation of item for surplus and sale/disposal process

- a) When an item is determined it is no longer needed or usable, it must be prepared for removal from the property. It must be removed from the asset database, electronic data must be wiped, and also determined if it is in surplus condition or trash.
- b) If the equipment has data to be removed, contact the current IT contractor for their assistance. The equipment will need to be backed-up, wiped clean and, if going to surplus, restored to factory settings.
- c) Items that are obsolete or have no value may be disposed of with one of the following methods listed below. Record of disposal method with two signatures and any receipts shall be retained.
 - i) Donate to non-profits or government entities, or
 - ii) Dispose of in a dumpster, or
 - iii) Recycle at an approved recycling facility

~~4)5)~~ For items with value, the following procedure and documentation shall be followed:

- a) Complete the process established by DES. Instructions and forms can be found on the organization's online data storage under >Server>Contracts>Dept of Enterprise Services>Surplus Interagency Agreement. Additional resources can be found online at <https://www.des.wa.gov/services/surplus/what-can-we-surplus> and <http://des.wa.gov/SiteCollectionDocuments/Surplus/SurplusDisposalInstructions.pdf>.
- b) In addition to the protocol set forth by DES, the Executive Director and one other staff person must sign off on a disposal form that identifies asset tag number, if assigned, reason for removal and where the item is being disposed of or surplus.

COMPUTER USE

PURPOSE

To ensure secure and safe use of computer and electronic equipment, and to maintain an ethical use of WACO resources.

AUTHORITY

- Computer Use Policy adopted by the Executive Director November 2, 2011, amended by October 1, 2019

POLICY

- 1) Computer and Electronic Equipment Usage
 - a) WACO computer and electronic equipment, including personal computers, laptops, printers, etc., are provided for the benefit of the Association and are to be used for that purpose.
 - b) Personal use of WACO electronic property should be minimal. Misuse of the equipment may lead to disciplinary action up to and including termination and possible criminal or civil action.
 - c) Computer use includes, but is not limited to, use of all hardware, software, and interactive activities available through the WACO computer systems, including email and Internet access.
- 2) Electronic Security
 - a) Employees are responsible for taking reasonable precautions to protect the security of WACO computers and electronic equipment.
 - b) Security includes caring for and protecting the hardware, safeguarding software, and securing business data. Unauthorized access to hardware, software, or business data should be prevented.
- 3) Public Records
 - a) Documents, recordings, and metadata contained on WACO computer and electronic equipment is subject to the Public Records Act and shall follow WACO's retention schedule.

PROCEDURE

- ~~1) Original program documentation and diskettes shall be kept in an accessible location.~~
- ~~2)1) The Executive Director shall approve all software applications added to WACO computers.~~
- ~~3)2) Equipment shall be kept clean and protected from dust, food, and liquids.~~
- ~~4)3) All computers shall be protected with a password. Employees shall utilize the password manager application designated by the Executive Director. The password must be memorized by the employee and shall not be revealed to anyone.~~

~~except the Executive Director or designee. Do not write password and place near computer. Once established, the password shall not be changed without prior approval from the Executive Director. Automated password changes by software may occur, in such circumstances notify the Executive Director of a needed change.~~

- ~~5)4)~~ Employees shall properly exit all applications and logout before leaving the computer and before turning the computer off. Computers shall be shut down and turned off at the end of each business day.
- ~~6)5)~~ Do not to tamper in any way with WACO computers or other electronic equipment.
- ~~7)6)~~ Only approved software shall be installed on computers. Unlicensed software shall not be installed Association generated data may not be copied and taken from the premises without the approval of the Executive Director.
- ~~8)7)~~ Inappropriate or unprofessional messages are prohibited.
- ~~9)8)~~ Do not open, preview, forward or otherwise acknowledge emails from unknown or suspicious sources.
- ~~10)9)~~ Malfunction in a computer shall be immediately reported to the Executive Director.

SOCIAL MEDIA

PURPOSE

To utilize social media for communicating WACO events, priorities, and emergent information; as well as providing education describing the roles and responsibilities of elected county officials and their offices.

AUTHORITY

- Social Media policy adopted Policy March 11, 2015, amended October 1, 2019

POLICY

- 1) Any method of social media representing the Association must have prior approval by the Executive Director.
- 2) WACO shall use social media utilizing best practices.
 - a) WACO uses social media for Association business purposes as a way to offer opportunities for education, outreach, information sharing and interaction. WACO staff who engage with social media should educate themselves about effective, responsible, and safe use of these tools.
- 3) Comment Policy
 - a) WACO can moderate social media sites that accept comments from the public to monitor speech that is obscene, threatening, discriminatory, harassing, or off topic, WACO staff should not use the moderation function to restrict speech with which WACO merely disagrees (e.g., subject matter restrictions). The following forms of content are prohibited:
 - i) Profane language or content
 - ii) Content that promotes, fosters, or perpetuates discrimination on the basis of race, creed, color, age, religion, gender, marital status, national origin, physical or mental disability or sexual orientation
 - iii) Sexual content or links to sexual content
 - iv) Attempts to sell or purchase products
 - v) Illegal conduct or encouragement of illegal activity
 - vi) Information that may compromise the safety or security of the public or public systems.
- 4) Confidential Information
 - a) WACO shall not post or release proprietary, confidential, sensitive, or personally identifiable information or intellectual property.
- 5) Public Records
 - a) Documents, recordings, and metadata contained on WACO computer and electronic equipment is subject to the Public Records Act and shall follow WACO's retention schedule.
- 6) Social Media sites will not be used for personal purposes or electoral campaigns.

- 7) The Director Communications will work with staff to create and maintain approved social media sites.
- 8) Requests from Association members and staff to add content to a social media site shall be made to the Executive Director or [Director of Communications Deputy Director](#). If a request is denied a detailed reason will be provided to the requestor by the Executive Director.

WACO SCHOLARSHIP PROGRAM

PURPOSE

To create a program to provide college tuition scholarships to subsidize the educational needs of eligible children of county officials and their employees (Assessors, Auditors, Clerk, Coroners / Medical Examiners, Sheriffs, Treasurers and Prosecuting Attorneys).

AUTHORITY

- WACO Scholarship Program Policy adopted December 11, 2018, amended October 1, 2019

POLICY

1) General Provisions

- a) The WACO Scholarship Program may receive any real property or personal property, whether tangible or intangible and including money, by gift, grant, devise, or bequest from any individual, foundation or corporation, whether private, public or government instrumentality, for the purposes set forth herein. Any gift of property will be reviewed and approved by the WACO Board of Trustees prior to acceptance. No contribution shall be accepted if it is conditioned or limited in such a manner as to require disposition of the principal or interest in a manner inconsistent with Scholarship Fund rules.
- b) The WACO Scholarship Program is to operate exclusively for charitable or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended.
- c) The WACO Executive Director, or their designee(s), is responsible for the overall management of the WACO Scholarship Program including, but not limited to:
 - i) Determining applicant eligibility
 - ii) Communication regarding application timelines and availability
 - iii) Administering application submissions and applicant relations
 - iv) Developing and carrying out application evaluation criteria and review
 - v) The financial administration, including banking, required to administer the WACO Scholarship Program
- d) Only funds donated specifically to the WACO Scholarship Program will be used for the WACO Scholarship Program. [In soliciting and/or verifying receipt of funds, WACO staff will communicate to donors that their donations are tax deductible.](#)

2) Scholarship Eligibility Requirements

- a) At the time of application is submitted, the applicant must be the dependent child of a county employee from the office of a county official (Assessor,

Auditor, Clerk Coroner / Medical Examiner, Sheriff, Treasurer or Prosecuting Attorney), including elected or appointed county officials, of any of the 39 counties located within Washington State planning on attending a full-time accredited college program in the year of application.

- b) Full-time student is defined according to the criteria for “full-time” as defined by the institutions being attended.
 - c) A child as defined by the IRS is dependent and does not include emancipated children, spouses, or grandchildren of county employees, elected county officials, or appointed county officials.
 - d) Eligible dependent child does not include the children of the following:
 - i) A member of the WACO Board of Trustees, or any committee established by the WACO Board of Trustees with oversight over the WACO Scholarship Program
 - ii) Substantial contributors, defined as any individual who contributes a total of \$1,000 or more of combined value without regard of the nature of the donation in a two consecutive year period
 - iii) Other disqualifying individuals as defined by the IRS Code
- 3) Financial Assets, Records, and Reports
- a) The WACO Executive Director, or their designee(s), shall maintain complete and correct records and accounts of the WACO Scholarship Program’s business and properties. Such books, records and accounts shall be kept at the WACO offices and are subject to WACO’s public records retention schedule.
 - b) The WACO Executive Director, or their designee(s), shall manage, operate, and administer the WACO Scholarship Program in accordance with the Prudent Person Rule as defined in [RCW 11.100.020](#) or successor statute.
 - c) The WACO Board of Trustees may choose to invest all, or part, of its assets in securities or other investments, excluding real estate, as permitted under the laws of the State of Washington.
 - d) WACO Scholarship Program assets and any income derived from them shall be devoted exclusively to the purposes of the program.
 - e) No part of the assets or income derived from them shall inure to the benefit of the any member of the WACO Board of Trustees or WACO staff.
 - f) No part of the assets or income derived from them shall be used to influence legislation. No activity of the program, or any part of the assets or income derived from them shall involve participation or intervention in any political campaign on behalf of, or in opposition to, any candidate for public office.

PROCEDURE

- 1) Annual Fund Raising (in development)
- 2) Scholarship Selection Process

- a) Two independent selection committees in two separate rounds of reviews will review scholarship applications and materials. The selection committees consist of members of the community who have no affiliation with either the Washington State Association of Counties or the Washington Association of County Officials. Applicants will be selected based on their activities, honors, and awards, personal statement, academic performance, and letters of recommendation.
 - b) Each committee is to comprise of representatives from a higher education and/or community-based services background to draw upon their experience in evaluating both the potential success of an applicant.
 - c) Prior to committee review WACO staff reviews each application to assure completion prior to evaluation. A complete application must have the scholarship application either signed or with an e-signature, the list of activities, a personal statement, two letters of recommendation, and an official sealed transcript.
 - d) The initial screening committee reviews the application and scores each application on a 75-point scale:
 - i) 20 points for honors, awards, and leadership, 4 of which are tied to the student's GPA
 - ii) 20 points for the personal statement
 - iii) 10 points are awarded for personal initiative and family
 - iv) 15 points are awarded for community and/or school involvement
 - v) 10 points are awarded based on recommendations.
 - e) A second screening of the top 15 applications is conducted by a panel comprised of representatives with experience in higher education and/or community-based service with no affiliation to any WACO member or staff member. This screening is not scored but consists of the panel selecting 5 awardees and ranking the remaining as alternates if needed.
 - f) The final awardees are presented to the WACO Executive Director for review and authorization in order to send out notices of the award to the awardees.
 - g) Following the authorization to send notices to the Awardees the finalists are notified, and a notice is sent to each applicant notifying them whether they will receive the award or have not been selected.
- 3) Scholarship Application Communication
- a) WACO staff shall communicate general information regarding the Washington County Scholarship fund to the members during the application period.
 - i) One month prior to the application window WACO staff shall send all WACO members a notice about the upcoming year's application process.
 - ii) One week prior to the application window WACO staff shall send a secondary notice to all WACO members about the application process.
 - iii) Weekly beginning on the application launch WACO shall communicate to all WACO members about the program and where to apply.

- iv) Following the selection of award recipients, and their acceptance of the scholarship, WACO staff shall notify all WACO members of the awardees.
- b) Applicant Communication
 - i) If an applicant applies online, they receive a confirmation email stating that their application is received and that they need to mail their supporting transcript and reference documents.
 - ii) Once all materials are received and reviewed WACO staff shall provide confirmation to the applicant.
 - iii) Once an award selection is made the awardees are notified with a request to confirm that they are accepting the scholarship award.
 - iv) Following confirmation of all scholarship awards are made all applicants receive notification of the awardees.
- c) WACO shall communicate general information regarding the Washington County Scholarship with stakeholders and the media.
 - i) One week prior to the application window WACO staff shall send a press release outlining the application process to its media contacts, as well as coordinate further information sharing with partner agencies.
 - ii) Following the selection of award recipients, and their acceptance of the scholarship, WACO staff shall send a press release announcing the awardee information to its media contacts, as well as coordinate further information sharing with partner agencies.

WACO Policies and Standard Operating Procedures

AMENDED DATES

TOPIC	LAST AMENDED
General Governance	
Constitution and Bylaws	October 2, 2019
Bylaws Amendment Protocol	October 1, 2019
Code of Ethics	October 1, 2019
Conflict of Interest	October 1, 2019
Board of Trustees Meetings	October 5, 2021
Alternative Voting Means	October 1, 2019
Committees	December 8, 2021
Appointments to External Boards and Commissions	March 9, 2021
Legal Brief	October 1, 2019
Legal Advice/General Counsel	July 8, 2020
Records Retention	October 1, 2019
Strategic Planning	
Strategic Plan	December 8, 2021
Legislative Action Plan	October 1, 2019
Education Action Plan	March 9, 2021
Finances	
Financial and Internal Controls	March 9, 2021
Annual Budget	December 8, 2021
Operating Reserves	October 1, 2019
Designated Funds	July 8, 2020
County Reimbursement	October 5, 2021
WAPA Pass-through Agreement	October 5, 2021
Washington Counties Building	July 8, 2020
Gifts for Members Leaving Office	October 1, 2019
Travel and Reimbursements	October 1, 2019
Asset Management	October 5, 2021
Human Resources	
Personnel	October 5, 2021
Salary Scale	July 7, 2021
Whistleblower	October 1, 2019
Computer Use	October 1, 2019
Social Media	October 1, 2019
Conference, Events, and Programs	
Annual Conference	October 5, 2021
WACO Scholarship Program	October 1, 2019



MEMORANDUM

DATE: February 28, 2023

TO: WACO Board of Trustees

FROM: Jennifer Wallace, WACO Executive Director

SUBJECT: 2023-2027 WACO Strategic Plan Implementation

BACKGROUND INFORMATION: The WACO Board of Trustees adopted a 2023-2027 strategic plan at its July 2022 meeting. At the Board's November 2022 retreat, members contributed actions and strategies to the strategic plan's implementation framework. The attached graphic depicts the relationship of the various documents that support WACO's strategic plan. The pages that follow are the strategic plan implementation framework that will be used for Board planning and accountability. It is more specific than the previous version of the implementation framework prepared by Berk Associates and reviewed by the Board at the November retreat.

Context for the implementation plan related to staff resources I believe is important. As such, attached is also a graphic that depicts the timing of core annual staff activities necessary for organizational operation that are separate and in addition to activities in the strategic plan implementation framework.

For subsequent Board meetings over the course of the 2023-2027 strategic plan implementation, progress on implementation will be included as a component of the Executive Director report. This is consistent with the Executive Director's responsibility for furthering progress on the Board's strategic plan goals.

RECOMMENDED ACTION: Board review and comment on the strategic plan implementation plan.

Core WACO Staff Annual Activities											
January	February	March	April	May	June	July	August	September	October	November	December
Session				Legislative Proposal Development				Session Prep			
				Affiliate Meetings/Travel							
				Annual Education Plan Planning							
				Scholarship Activities							
Day on the Hill										Day on the Hill	
	Conference: Conference Committee Monthly; Sponsor Negotiations; Space & AV; Affiliate Needs, Education Sessions									Conference billing/followup	
Roster Update	Annual Report										
Member Outreach, Social Media, Blog Content, Packed Lunch, & Website Change Requests											
Finances / Accounts Payable/Receivable / Payroll											
Budget Development											
Year end reconciliation / taxes											
Annual Audit				County Assessment							
Board, Executive Officer, and Standing Committee Meeting Logistics, Prep and Materials											

Core WACO Staff Annual Activities											
January	February	March	April	May	June	July	August	September	October	November	December
Session				Legislative Proposal Development				Session Prep			
				Affiliate Meetings/Travel							
				Annual Education Plan Planning							
				Scholarship Activities							
Day on the Hill	Conference: Conference Committee Monthly; Sponsor Negotiations; Space & AV; Affiliate Needs, Education Sessions									Day on the Hill	
	Conference billing/followup										
Roster Update	Annual Report										
Member Outreach, Social Media, Blog Content, Packed Lunch, & Website Change Requests											
Finances / Accounts Payable/Receivable / Payroll											
Budget Development											
Year end reconciliation / taxes											
Annual Audit				County Assessment							
Board, Executive Officer, and Standing Committee Meeting Logistics, Prep and Materials											

WACO 2023-2027 Strategic Plan Implementation



LEGISLATIVE ADVOCACY

Goal: Proactively support legislation that benefits Washington residents and our members

Impact Strategy 1 – Anticipate future policy issues with significant impact across affiliate organizations and proactively engage with data, analysis, evaluation of fiscal impacts and advocacy.

Desired Outcome – WACO is effective in anticipating and responding to future cross-affiliate policy issues, providing information and resources needed to foster a well-informed dialogue.

Work plan components:

Action	Timing	Status
Convene policy forecast council of WACO members and stakeholders to discuss anticipated future policy issues; staff equip council with trend data, literature/news/media and best practice examples	Annually – late May	
Establish and maintain a long-term cross-affiliate legislative agenda anticipating future cross affiliate policy issues.	Annually - ongoing	
Board of Trustees revisit draft WACO policy platform in light of forecasted issues	Annually – July Board meeting	
WACO affiliate trustees and Exec Dir meeting with affiliate presidents annually to discuss cross-affiliate policy agenda	Annually - August	
Per Legislative Action Plan - End of Session reporting and survey	Annually – end of session	
Per Legislative Action Plan - Interim Legislative Committee meetings – evaluate previous session, build relationships, anticipate and plan for next session	Annually May - August	
Per Legislative Action Plan – take advantage of fall committee meetings	Annually September - November	
Affiliate proposals for WACO priority legislation	Annually August 29-September 26	
Per Legislative Action Plan - Legislative session advocacy and support / WACO Day on the Hill	Annually January – March/April	

Supporting documents –

WACO Legislative Action Plan - [JW WACO Leg Strat Plan shorter version final.docx](#)

Benchmarks

1. By 2027, track record of having effectively responded to emergent cross-affiliate policy issues
2. By 2027, at least three years of WACO legislative priorities including a cross-affiliate proposal

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

EDUCATION AND CAPACITY BUILDING

Goal: Enhance the capacity and effectiveness of our members

Impact Strategy 2 – Provide enhanced training and targeted services to support the roles and responsibilities of our members.

Desired Outcome – WACO is a valued go-to resource for training and technical assistance necessary for members to fulfill their roles and responsibilities.

Work plan components:

Action	Timing	Status
Education committee review current year education budget/expenditures and evaluations from offerings to provide feedback and recommendations to the Executive Officers / Budget Committee for their budget development process	Annually – March start for May EO/budget committee and July Board meeting	
Explore / launch / support need for affiliate/cross-affiliate user groups, beginning with MIP accounting software users	Launch MIP user group Spring / Summer 23; evaluate Spring/Summer 24; ID potential additional user groups Spring/summer 24	
NEO Committee review and work with affiliates to update and maintain the NEO core curriculum available on the WACO Education Hub	Annually – convene NEO committee Spring 2023 / determine timeline	
Education Committee conduct review of all offerings on the WACO Education Hub (including NEO core curriculum) and evaluation / discuss how annual program decisions contribute to and maintain a more comprehensive and relevant menu of training options; develop recommendations for improvements in process; use to revise education strategic plan	April 2024 – for May 24 EO/budget committee and July 24 Board and for development of expanded menu	
Education committee establish and prioritize expanded training and technical assistance menu based on input from members. Determine potential delivery methods as part of system of direct delivery within core services and contracted services	April 2025 based on March 2024/25 annual survey data – for May 25 EO / budget committee and July 25 Board	
Executive Officers and staff develop potential cost and contracting models for fee-for-service; Board consider EO and staff proposal for ala carte service offerings, including cost and contracting models	Spring / summer 26 for 2026 annual conference roll-out	

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

Supporting documents –

Benchmarks

1. By 2024, Adopt policies and budget reflecting education committee recommendations.
2. By 2026, providing enhanced training and technical assistance delivery.
3. By 2027, Have a full suite of offerings available to members and their office staff.

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

OUTREACH AND ENGAGEMENT

Goal: Increase coordination among our members and raise awareness of the needs of Washington's counties.

Impact Strategy 3 – Expand a la carte support service offerings to meet identified needs of WACO affiliate organizations.

Desired Outcome – WACO offers a responsive menu of support services for affiliates to choose from.

Work plan components:

Action	Timing	Status
Staff Prepare and Board review existing service area menu, analyzing relevance and affiliate use over time	July 2023	
Affiliate representatives, Trustees-at-Large and staff assess demand for potential services beyond current offerings (e.g. conference coordination, financial management)	Multiple opportunities: 1 - In conjunction with Affiliate Representative and Exec Dir annual meetings with affiliate presidents 2024 2 – as component of annual survey (March/April 2024)	
WACO broker key service providers (e.g. Indeed, Enterprise Car Rental, 3M products for Sheriffs) at cost savings and convenience to members	Launch Spring 2023	
Executive Officers and staff develop potential cost and contracting models for fee-for-service; coordinate with education committee development of expanded training and technical assistance. Board consider EO and staff proposal for ala carte service offerings, including cost and contracting models	April 2026 based on March 2024/25 annual survey data – for May 25 EO / budget committee and July 25 Board decision and 2025 annual conference roll-out	
WACO staff engage in training and discussion on best practices in customer service	Spring/summer 2023	

Supporting documents –

Benchmarks

By 2026, policies and budget reflect new a la carte services and delivery models

By 2027 WACO annual survey indicates affiliates perceive an increased level of responsiveness and service by WACO

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

Impact Strategy 4 – Increase coordination with peer organizations and affiliate leadership

Desired Outcome – WACO maximizes its impact by targeting its efforts in coordination with WSAC, MRSC, AWC and affiliate organizations.

Work plan components:

Action	Timing	Status
Establish a regular cycle for annual meetings with leadership of MRSC, WSAC, and other key stakeholders to discuss high-level topical and policy issues of concern and the priorities and contributions of each organization	Annually – Spring/summer	
WACO host regular cross-affiliate leadership meetings	In conjunction with Annual Conference; quarterly via Zoom	
Explore citizen perception of county official roles to inform cross-affiliate and cross-organization communication and outreach. Consider contracting with polling firm	2024	

Supporting documents –

Benchmarks

By 2026, affiliate leadership reports increased value in affiliate leadership gatherings and collaboration

By 2027, increased number of cross-affiliate initiatives

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

Impact Strategy 5 – Create accessible and inclusive opportunities for members to build relationships, coordinate, and learn from one another.

Desired Outcome – WACO is seen by its members as creating valuable opportunities for elected officials to meet with their peers.

Work plan components:

Action	Timing	Status
Trustees-at-Large and staff review and revise membership outreach plan	Start Winter 2023 – present to Board in March / July?	
TAL and staff strengthen monthly “Packed Lunch” gatherings – advertise 4 months of upcoming topics / presenters; use evaluation data to strengthen breakout discussions	As part of Winter 2023 meeting agenda; set future mtg agenda	
Provide Board strengthened member outreach methods and resources for assessing varying needs in category counties	As part of TAL plan	
WACO committee and staff design and implement sustained NEO activities and support	Convene NEO committee Spring 2023	
Per Conference Procedures - Conference Committee meet regularly and use evaluation and other input data to design relevant and accessible annual conference	Annually – January to September	

Supporting documents –

Conference procedures in WACO policy

Benchmarks

By 2024 all Trustees-at-Large have regular contact with WACO members in their counties and contribute to organizational understanding of county needs that informs responsive services

By 2026 the WACO annual survey indicates WACO members value WACO-sponsored / supported opportunities for engagement with other WACO members

Annual evaluation data indicate WACO members report increased value and positive regard for the annual conference

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

Impact Strategy 6 – Raise awareness of county needs and WACO’s role and value

Desired Outcome – Stakeholders have a fact-based understanding of the challenges faced by Washington’s counties and an appreciation for WACO’s contributions.

Work plan components:

Action	Timing	Status
Staff and affiliate representatives complete remaining Know Your County Official Videos and develop an external distribution plan for viewing beyond the WACO website	2023	
Part of TAL revised outreach plan - send WACO Wise-Owl on county visits – feature county courthouse photos and facts on social media and elsewhere to raise awareness	Summer 2023	
Based on member / affiliate-identified topics, develop short, animated videos explaining key policy issues to enhance public and legislator understanding (e.g. what’s a taxing district? How are property taxes collected and where does the money go? What happens to my ballot after the box?)	2024-2027	
Staff update communications strategic plan for Board review / adoption	2024	
WACO partner with state and local education agencies and providers to raise student awareness of local county official roles and future employment opportunities; explore establishing internship possibilities for interested affiliates.	2025	

Supporting documents –

Benchmarks

By 2025 the WACO annual survey indicates WACO members appreciate WACO’s role and contributions in enhancing understanding of their roles, responsibilities, and issues.

By 2026 WACO annual survey indicates that affiliates see evidence of greater shared appreciation of the challenges facing Washington’s counties.

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

Enhancement Strategy – Financial Sustainability

Desired Outcome: WACO's finances are stable and adequate

Work plan components:

Action	Timing	Status
Staff work with Audit Committee and Executive Officers to explore new investment strategies for WACO	2023	
Budget Committee / Executive Officers evaluate reserve fund status and goals and develop plan for reaching reserve fund goal for Board review / approval	Annually, starting in May 2023 for July board meetings	
Add to annual survey question on policy change to CPI-based reimbursement / inclusion of registration fees	Annually – February	

[Click here to go back to agenda](#)

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

MEMORANDUM

DATE: March 2, 2023

TO: WACO Board of Trustees

FROM: Jennifer Wallace, Executive Director

SUBJECT: EXECUTIVE DIRECTOR REPORT

2023-2027 Strategic Plan Status

Normally, the Executive Director report is where members will find a status report related to strategic plan goals. This being the first presentation of the full implementation plan to the Board, however, we've placed it on the agenda as a separate item for deeper review and discussion. I also plan to routinely include bulleted highlights in this report that expand on actions in the implementation plan.

Washington Counties Building

We had our first conference room renter in February! The Washington State Transit Association held a two-day meeting in the WCB 1st floor conference room. A rental agreement and fee schedule are in place and remodeling of the space continues. With the intent to highlight the partnership and counties, we are installing a large sign with the WCB logo and a display of all county seals. The WCB Management Committee, composed of the WACO and WSAC Executive Officers, will be meeting in May to review capital project plans and the budget for 2024.

WACO Funds Investment Strategy

Finance and Administration Manager Tiffin Moreno and I have been working with the WACO Audit Committee to explore a different approach to investment of WACO discretionary funds. Committee and staff have questioned past practices that result in burdensome reporting and tracking of accounts across multiple financial institutions and low-yield investment products also spread across institutions, with weak customer service relationship with WACO. To date we have met virtually with representatives from PNC Bank, KeyBank and eCIO. From each we are seeking assistance in developing WACO's investment policies along with a more consolidated banking and

investment strategy with higher yield. It has been a tremendous learning experience and we anticipate bringing our recommended strategy to the Board in July.

Annual Audit

WACO Finance and Administration Manager Tiffin Moreno has begun working with our auditing firm, Aiken Sanders, gathering documentation for this year's audit. New staffing brings the opportunity to question, review and improve practices and we look forward to the review of our Auditors on our financial practices. This year we also anticipate, per the recommendation of the Auditor last year, a report from WAPA related to the annual funds provided by WACO.

Preparing for Affiliate Conferences and Courthouse Visits

With the end of the legislative session in our sights, WACO staff begins planning for affiliate conferences and courthouse visits. This year we have an additional team member we plan to help us reach out to and highlight county courthouses – Wilco the WACO Wise Owl! Member Service Manager Cella Hyde will share more information about Wilco during her report. My hope is that WACO Board members, as ambassadors for the organization, will volunteer to be the first to use Wilco as a means of highlighting their own county courthouse and elected official offices and function, taking photos to provide to WACO to use in social media posts and the Courthouse Journal blog.

WACO Annual Report

Per change in WACO policy, the annual report is now produced much earlier in the year. We will share the report with the Board at the March meeting. The financial section will clearly be marked to indicate that the data is not final, and that the final verified data will be inserted into the report and re-posted later in the year.

RECOMMENDED ACTION: WACO Board will receive, and may discuss and ask questions regarding, the report.



MEMORANDUM

DATE: March 3rd, 2023

TO: WACO Board of Trustees

FROM: Timothy Grisham, Deputy Director

SUBJECT: DEPUTY DIRECTOR'S REPORT

BACKGROUND INFORMATION:

CHJ – The open rate for CHJ emails was 33% for 2022. This is down 1% from 2021 and the lowest since 2015. We saw peak engagement numbers in 2018-2020 with each year being over 40%. Since January 2020 we have gone weekly with the CHJ rather than monthly for 2015-2019. All years outside the peak engagement range have a similar open rate the variance of non-peak years was only 3%; while peak years varied by only 2%.

It should be noted, as mentioned in previous reports that Mailchimp changed some of its mechanics of what is triggered as a “read” email. This may have caused a variance in data, not as significant as previously thought when comparing with 2021 data.

Website – Average page views per month decreased by 24%. The average users per month decreased by 31% per month. This is the first time since 2015 when both the average user and view count decreased after six years of growth.

It should be noted with a large caveat that our website traffic tracking system switch from PWIK for years 2015-2021 to Google Analytics version 3 in 2022. The two systems have very different methods of identifying traffic, so we cannot state with any sense of certainty that there was an actual decrease in traffic with that in mind.

We are currently working with CivicPlus on a website refresh. This work is ongoing but expected to be completed mid-Spring.

Twitter – We saw a 47% decrease in impressions in 2022. This may be due in part to a lower level of activity than previous years with a 27% decrease in Tweets. However, on a monthly average we currently are seeing 216% increase in profile views from 2021's already sizable 484% increase.

This could point to the efficiency/engagement of each Tweet getting more eyes on our profile and information per Tweet than ever before but have yet to bounce back on the total number of people we reach with said Tweet.

Know Your County Officials – In late-December WACO launched the next in a series of videos outlining the roles and responsibilities of elected county officials. "Know Your County Officials: The County Clerk".

This joins the growing list of such videos with the Assessors, Auditors, and Coroners already represented. Staff is currently working on the County Treasurer video with a shoot to commence following the legislative session. Following the County Treasurer, we will be creating videos for the Prosecutors and Sheriffs.

Membership Survey – The annual membership survey launched on Feb. 17, 2023. As of March 3, 2023, we have 92 responses representing every affiliate and 37 counties.

When asked about the recent change to pre-paid conference registration 62% rated the change to a 5 (highest satisfaction on a 1-5 scale), while only 4% rated it below a 3.

When asked about tying dues increases to CPI, 73% rated the change above a 3 (38% at 4, 35% at 5), while only 6% rated it below a 3. There were, however, 20% who were middle of the road at a 3.

RECOMMENDED ACTION: Information only.

[Click here to go back to agenda](#)

MEMORANDUM

DATE: March 1, 2023

TO: WACO Board of Trustees

FROM: Tiffin Moreno, Finance & Administration Manager

SUBJECT: FINANCIAL REPORTS AS OF December 31, 2022

SUMMARY: The following bank statement ending balances are true as of December 31, 2022

Institution	Account ID	Total Statement Balances	Notes
Key Bank		\$370,338.96	
	Ckg #6577	\$163,032.79	Operating Account
	GMM #3706	\$47,357.23	Operating (.01%)
	GMM #4092	\$135,583.68	Funds Designated & Capital Funds (0.01%)
	GMM#4092	\$2,812.50	Operating (0.01%)
	GMM #4092	\$4,957.85	Unexpended Funds (0.01%)
	Ckg #9911	\$869.82	Donor Reserve – Net Account
	Ckg #9986	\$15,725.09	Donor Reserve – Scholarship Acct
Alaska FCU		\$1,240.95	
	Savings	\$1,240.95	Operating (0.05%)
Seattle Bank		\$242,947.35	
	Certificate #6516	\$164,630.39	Reserve (matures 11/14/24) (3.80%)

	Certificate #3215	\$78,316.96	Reserve (matures 7/16/23) (0.650%)
1st Sec Bank		\$175,216.63	
	Certificate #6091	\$27,317.84	Reserve (matures 4/17/24) (1.74%)
	Checking #4510	\$2,500.00	Operating – (0.00%)
	Savings #4500	\$9,180.06	Operating – (0.30%)
	Savings #4500	\$136,218.73	Reserve – (0.30%)
TwinStar CU		\$95,960.98	
	Certificate #40	\$95,955.60	Reserve – (matures) 12/6/2023) (0.40%)
	Savings #00	\$5.38	Operating (0.00%)
Total Cash on Hand:		\$885,704.87	
**Total Reserve:		\$502,439.52	
Total Operating:		\$226,128.91	
Total Designated/Capital Funds:		\$135,583.68	
Total Unexpended Funds:		\$4,957.85	
Total Networking Funds:		\$869.82	
Total Scholarship Funds:		\$15,725.09	

RECOMMENDATIONS: Board will receive and may discuss and ask questions regarding the report.



Washington Association of COUNTY OFFICIALS

2022 YE Projection as of 12/31/22

GL

OPERATING FUND #10 - ONLY

Prior Years Cash Carryforward 3000

Total Transfer/Carryover - Other Funds

REVENUE

Membership Income - County Reimbursements 4000
WAPA Assessment Pass Through 8950

Total Members' Assessments / Allotments

DSHS 4100
Partner Sponsorships 4101

Total Contracts

Conf Registration - Attendee 4200
Conf Registration - Elected Officials 4201
Conf Registration - Exhibitor 4210
Conf Registration - Sponsorships 4220
Conf Registration - Misc. Revenue 4225

Total Conferences

Summer Ed/Training - Sponsors 4320

Total Non-Conference Education

Rental Income - WAPA 4600

Total Rental Receipts

Interest Income 4800
Miscellaneous Income / Restitution 4900

Total Miscellaneous

Total Revenue + Fund Balance Carryover

EXPENSE

Accrued Vacation 5005
Employee - Executive Director 5000
Employee - Dep Dir 5000
Employee - FAM 5000
Employee - MSM 5000

Subtotal Salaries & Wages

Employee Payroll Benefits - Health Insurance 5110
Employee Payroll Benefits - HSA Contributions 5120
Employee Payroll Benefits - HRA Contributions 5121
Employee Payroll Benefits - Retirement 5130
P/R Taxes - WA SUI (Accrued or paid) 5200
P/R Taxes - FUTA (n/a 501c3) 5200
P/R Taxes - FICA (SS & MC) 5210
P/R Taxes - Labor & Industries (Workers Comp) 5240

												2022 APPROVED		
1/1/2022 - 1/31/2022	2/1/2022 - 2/28/2022	3/1/2022 - 3/31/2022	4/1/2022 - 4/30/2022	5/1/2022 - 5/31/2022	6/1/2022 - 6/30/2022	7/1/2022 - 7/31/2022	8/1/2022 - 8/31/2022	9/1/2022 - 9/30/2022	10/1/2022 - 10/31/2022	11/1/2022 - 11/30/2022	12/1/2022 - 12/31/2022	TOTAL 2022 PROJECTION	BUDGET MOD1 12.8.2021	VARIANCE TO BUDGET
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Actual			(RED) = Deficit
10,000.00												10,000.00	10,000	
10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000	0
353,208.75			202,669.00			195,460.00			195,460.00		14,418.75	961,216.50	961,203	13
(19,424.00)	(19,424.00)	(19,424.00)	(19,424.00)	(19,424.00)	(19,424.00)	(19,424.00)	(19,424.00)	(19,424.00)	(19,424.00)	(19,424.00)	(19,424.00)	(233,088.00)	(233,092)	4
333,784.75	(19,424.00)	(19,424.00)	183,245.00	(19,424.00)	(19,424.00)	176,036.00	(19,424.00)	(19,424.00)	176,036.00	(19,424.00)	(5,005.25)	728,128.50	728,111	17
110.00	225.00	250.00	205.00	140.00	90.00	90.00	0.00	155.00	160.00	0.00	140.00	1,565.00	1,800	(235)
											0.00	0.00	15,000	(15,000)
110.00	225.00	250.00	205.00	140.00	90.00	90.00	0.00	155.00	160.00	0.00	140.00	1,565.00	16,800	(15,235)
									9,515.00			9,515.00	2,200	7,315
103,200.00		(9,600.00)				2,950.00	2,000.00	1,000.00	24,000.31	2,400.00	1,200.00	97,200.00	103,200	(6,000)
					1,000.00		18,000.00					30,950.31	30,000	950
								7,250.00				25,250.00	10,000	15,250
						80.00			160.00					
103,200.00	0.00	(9,600.00)	0.00	0.00	1,000.00	3,030.00	20,000.00	8,250.00	33,675.31	2,400.00	1,200.00	162,915.31	145,400	17,515
											0.00	0.00	4,000	(4,000)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000	(4,000)
2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	27,555.00	27,600	(45)
2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	2,296.25	27,555.00	27,600	(45)
206.16	339.44	79.36	201.76	339.19	76.95	221.91	380.41	107.99	239.70	377.47	111.95	2,682.29	4,553	(1,871)
833.74	935.00	311.67	0.00	1,246.70	311.67	855.04	623.34	311.67	1,015.01	311.68	1,616.71	8,372.23	2,400	5,972
1,039.90	1,274.44	391.03	201.76	1,585.89	388.62	1,076.95	1,003.75	419.66	1,254.71	689.15	1,728.66	11,054.52	6,953	4,102
450,430.90	(15,628.31)	(26,086.72)	185,948.01	(15,401.86)	(15,649.13)	182,529.20	3,876.00	(8,303.09)	213,422.27	(14,038.60)	359.66	941,218.33	938,864	2,354
4,269.71	1,978.31	0.00	4,248.24	257.08	(41.24)	(940.71)	3,067.01	1,084.96	(1,580.54)	2,495.33	(3,593.58)	11,244.57	5,000	(6,245)
11,244.00	11,244.80	12,111.00	11,533.00	11,533.00	11,533.00	11,533.00	12,052.00	12,052.00	12,052.00	12,052.00	12,052.00	140,991.80	137,461	(3,531)
9,078.00	8,830.00	9,644.00	9,184.00	9,184.00	9,184.00	9,184.00	9,184.00	9,184.00	9,184.00	9,597.00	9,597.00	111,034.00	109,753	(1,281)
6,412.00	6,238.00	6,811.00	8,997.82	11,927.31	5,440.00	5,440.00	5,440.00	5,440.00	5,440.31	5,440.31	5,440.00	78,466.75	79,255	788
0.00	0.00	5,440.00	5,440.00	5,440.00	5,440.00	5,440.00	5,440.00	5,440.00	5,440.00	5,440.00	5,440.00	54,400.00	69,703	15,303
31,003.71	28,291.11	34,006.00	39,403.06	38,341.39	31,555.76	30,656.29	35,183.01	33,200.96	30,535.77	35,024.64	28,935.42	396,137.12	401,172	5,035
2,304.30	2,304.30	4,285.66	4,274.92	6,235.12	6,074.83	6,074.83	6,074.83	6,074.83	6,074.83	6,074.83	6,074.83	61,928.11	63,507	1,579
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000	3,000
2,177.56	2,177.56	2,177.56	2,177.56	2,177.56	1,088.78	1,088.78	1,088.78	1,088.78	1,088.78	1,088.78	1,088.78	18,509.26	13,069	(5,440)
2,325.28	2,121.77	3,122.05	2,955.24	2,954.19	2,366.71	2,299.25	2,638.75	2,490.09	2,290.18	2,626.85	2,170.18	30,360.54	30,088	(273)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
2,375.91	2,168.30	3,287.98	3,013.67	3,012.76	2,412.62	2,343.80	2,690.11	2,538.49	2,334.57	2,677.94	2,212.16	31,068.31	30,690	(379)
61.17	61.17	81.58	91.76	101.55	81.56	81.56	81.56	81.58	81.56	81.56	81.58	968.61	912	(57)



GL

P/R Taxes - Paid Leave & Medical Plan (PFML)	5241
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40,291	37,166	45,552	52,071	52,994	43,719	42,683	47,898	45,616	42,547	47,717	40,706	538,960.26	543,019	4,059
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			1,800.00	22,513	(1,306.50)		23,006.56	25,000	1,993
			0.00	36,709	(4,117.49)		32,591.61	28,000	(4,592)
			0.00	5,473			5,473.44	6,000	527
			12,625.26	1,986			14,610.83	11,600	(3,011)
			3,356.00	265			4,620.87	1,550	(3,071)
3,280.91	(550.66)		4,399.00	0	(2,999.00)		4,130.25	6,300	2,170
	(63.64)		686.89	(150)			473.25	5,500	5,027
				1,159			1,158.80	300	(859)

					96.78			1,487.97	300	610.84		2,495.59	1,500	(996)
3,280.91	0.00	(614.30)	0.00	0.00	96.78	0.00	1,000.00	24,355.12	68,254.84	(4,813.15)	(2,999.00)	88,561.20	85,750	(2,811)

	0.00	9,000	9,000
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[illegible]

	3,500.00		1,050.00		650.00		5,200.00	7,000	1,800
		604.46		60.00		659.39	1,323.85	2,200	876
74.85	24.95	89.00					188.80	175	(14)
	6,097.50	2,572.50		4,292.50			12,962.50	19,000	6,038

74.85	9,622.45	3,265.96	0.00	0.00	5,342.50	0.00	60.00	650.00	0.00	0.00	659.39	19,675.15	28,375	8,700
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6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	8,000.00	6,000.00	74,000.00	80,000	6,000
											17.59	17.59	3,800	3,782
											0.00	0.00	0	0

6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	8,000.00	6,017.59	74,017.59	83,800	9,782
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	312.34	295.37	12.01		70.77	198.43	31.23	239.82	45.63	62.00	15.15	1,282.75	3,000	1,717
395.19	509.60	523.03	701.29		401.29	293.73	293.73	293.73	180.00	180.00	280.67	4,453.55	6,020	1,566
		16.10			131.28							131.28		
												16.10	250	234
7,362.00	7,362.00	7,362.00	7,362.00	7,362.00	7,362.00	7,362.00	7,362.00	7,362.00	7,362.00	7,362.00	7,362.00	88,344.00	88,344	0
90.00	90.00	120.00	150.00	150.00	120.00	120.00	120.00	120.00	120.00	120.00		1,440.00	1,440	0
354.02	354.02	354.02	354.02	354.02	0.00	708.03	354.01		375.26	0.00	375.26	3,582.66	4,300	717
45.55	45.15	90.90	0.00	45.15	45.35	45.50	45.60	50.40	45.30	45.50	45.50	549.90	500	(50)
			30.00	70.25								100.25	300	(70)
118.65			110.40									229.05	300	71
155.00	742.75	42.67	361.02								2.23	1,303.67	341	(963)

8,520.41	9,415.86	8,804.09	9,080.74	8,513.99	7,999.41	8,727.69	8,206.57	8,065.95	8,128.19	7,769.50	8,200.81	101,433.21	104,525	3,092
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91.90											252.48	344.38	100	(244)
												0.00	100	100
236.30												236.30	250	14
86.43						1,345.08						1,431.51	1,800	368
350.00	350.00	357.98	403.37	365.00	365.00	365.00	365.00	365.00	365.00	365.00	365.00	4,381.35	4,425	44
149.97	149.97	149.97	149.97	149.97	149.97						149.97	1,049.79	2,000	950
35.00	420.10											455.10	425	(30)
307.73	55.78											363.51	375	11
						1,245.00						1,245.00	1,100	(145)

1,257.33	975.85	507.95	553.34	514.97	514.97	1,710.08	1,610.00	365.00	365.00	365.00	767.45	9,506.94	10,575	1,068
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Page 2 of 3	0.00	500.00	131.03	425.03	556.78	882.74	2,495.58	5,000	2,504
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Washington Association of COUNTY OFFICIALS

2022 YE Projection as of 12/31/22

GL

OPERATING FUND #10 - ONLY

Total Outreach

Insurance - WACO 7800

Total Insurance

Travel Expense - Board Mtg/Training/Travel 8500

Travel Expenses - Staff -Contg Ed/Training/Travel 8550

Total Travel

Assoc of Wa Cities - Cty Salary Survey 7410

NCCAE / NACo 7410

LOBBYGOV - Organization Team Plan 7410

3CMA-County Comm/Marketing 7410

TCTV - Adobe 7410

SHRM - HR Resource 7410

The News Tribune 7410

Total Memberships and Subscriptions

Total Expense

ADD THESE FUNDS FOR INCLUSION IN BUDGET NEEDED IN THE UPCOMING YEAR

Designated Funds Income Requirements:

Fund 20: Undesignated Funds

Fund 30:WCB Capital Reserve: WCB - Bldg Maint Reserve

Fund 31:T&E: Tech/Equipment Replacement

Fund 51:Prof Fees: SAO_Legal Fees

Fund 50:Conf: Newly Elected Officers

DEFICIT/PROFIT

												2022 APPROVED		
1/1/2022 - 1/31/2022	2/1/2022 - 2/28/2022	3/1/2022 - 3/31/2022	4/1/2022 - 4/30/2022	5/1/2022 - 5/31/2022	6/1/2022 - 6/30/2022	7/1/2022 - 7/31/2022	8/1/2022 - 8/31/2022	9/1/2022 - 9/30/2022	10/1/2022 - 10/31/2022	11/1/2022 - 11/30/2022	12/1/2022 - 12/31/2022	TOTAL 2022 PROJECTION	BUDGET MOD1 12.8.2021	VARIANCE TO BUDGET
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Actual			(RED) = Deficit
0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	131.03	425.03	556.78	882.74	2,495.58	5,000	2,504
375.00	395.00	380.00	430.00	380.00	380.00	380.00	380.00	380.00	380.00	380.00	380.00	4,620.00	4,800	180
375.00	395.00	380.00	430.00	380.00	380.00	380.00	380.00	380.00	380.00	380.00	380.00	4,620.00	4,800	180
		BOD		Bdgt		BOD			BOD	RETREAT				
		2,021.78		1,134.72	297.23	7,100.83	161.84	1,348.19	2,773.87	11,019.11		25,857.57	27,000	1,142
262.43		1,396.62	3,484.46	1,245.18	905.57	1,667.83	(441.93)	669.63	301.34	165.22	8.42	9,664.77	20,000	10,335
262.43	0.00	3,418.40	3,484.46	2,379.90	1,202.80	8,768.66	(280.09)	2,017.82	3,075.21	11,184.33	8.42	35,522.34	47,000	11,478
											2,000.00	2,000.00	2,000	0
												0.00	1,250	1,250
164.10	164.10	164.10	164.10	164.10	164.10	164.10	164.10	164.10	164.10	164.10	164.10	1,969.20	2,000	31
				400.00								400.00	400	0
									1,587.83			1,587.83	100	(1,488)
											197.00	197.00	220	23
												0.00	50	50
164.10	164.10	164.10	164.10	564.10	164.10	164.10	164.10	164.10	1,751.93	164.10	2,361.10	6,154.03	6,020.00	(134.03)
60,225.92	63,739.75	67,477.78	71,783.29	71,347.12	65,419.65	68,433.85	65,538.71	87,744.84	130,926.98	71,324.06	56,984.35	880,946	927,864	46,918
0.00		40,000.00											11,000	
0.00	11,000.00												0	
0.00													0	
0.00													0	
0.00	11,000.00	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00	0.00
390,204.98	(90,368.06)	(133,564.50)	114,164.72	(86,748.98)	(81,068.78)	114,095.35	(61,662.71)	(96,047.93)	82,495.29	(85,362.66)	(56,624.69)	60,272.03	(0)	49,272

Cash Forecast / Flow Projection Washington Assoc of County Officials

Starting date 1/1/2022
Cash balance alert minimum 25,000

	Beginning	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
Cash on hand for Operating (beginning of month)	188,437	125,739	505,944	385,576	252,011	366,176	279,427	198,358	312,362	250,699	154,651	237,147	151,784	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	

CASH RECEIPTS														
Membership Assessments		353,209	0	0	202,669	0	0	195,460	0	0	195,460	0	14,419	961,217
Wapa Allocations		-19,424	-19,424	-19,424	-19,424	-19,424	-19,424	-19,424	-19,424	-19,424	-19,424	-19,424	-19,424	-233,088
Contracts / Rental		2,406	2,521	2,546	2,501	2,436	2,386	2,296	2,296	2,451	2,456	2,296	2,436	29,030
Interest, other income		1,040	1,274	391	202	1,586	389	1,077	1,004	420	1,255	689	1,729	11,055
Conferences		103,200	0	-9,600	0	0	1,000	3,030	20,000	8,250	33,675	2,400	1,200	163,155
TOTAL CASH RECEIPTS		440,431	-15,628	-26,087	185,948	-15,402	-15,649	182,439	3,876	-8,303	213,422	-14,039	360	931,368
Total cash available	188,437	566,170	490,315	359,489	437,959	350,774	263,778	380,797	316,238	242,396	368,074	223,108	152,144	

CASH PAID OUT														
Salaries / Benefits		40,291	37,166	45,552	52,071	52,994	43,719	42,684	47,898	45,616	42,547	47,717	40,706	538,961
Conferences		3,281	0	-614	0	0	97	0	1,000	24,355	68,255	-4,813	-2,999	88,561
Education		0	0	0	0	0	0	0	0	0	0	0	0	0
Professional Fees		75	9,622	3,266	0	0	5,343	0	60	650	0	0	659	19,675
Legislative		6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	8,000	6,018	74,018
Operations		8,520	9,416	8,804	9,081	8,514	7,999	8,728	8,207	8,066	8,128	7,770	8,201	101,434
Communications		1,257	976	508	553	515	515	1,710	1,610	365	365	365	767	9,507
Outreach		0	0	0	0	0	0	0	500	131	425	557	883	2,496
Insurance - Business		375	395	380	430	380	380	380	380	380	380	380	380	4,620
Travel - Board/Staff		262	0	3,418	3,484	2,380	1,203	8,769	-280	2,018	3,075	11,184	8	35,523
Memberships/Subscriptions		164	164	164	164	564	164	164	164	164	1,752	164	2,361	6,154
Other expenses														0
Miscellaneous													0	0
SUBTOTAL		60,226	63,740	67,478	71,783	71,347	65,420	68,435	65,539	87,745	130,927	71,324	56,984	880,947
Equip Purch / WCB Cap improv														0
TOTAL CASH PAID OUT		60,226	63,740	67,478	71,783	71,347	65,420	68,435	65,539	87,745	130,927	71,324	56,984	880,947
Subtotal Cash on hand (end of month)	188,437	505,944	426,576	292,011	366,176	279,427	198,358	312,362	250,699	154,651	237,147	151,784	95,159	

OTHER OPERATING DATA														
Trx to Other Funds			-41,000	-40,000										
Accounts receivable balance +	24,580													
Payroll Liability / SUI -	-20,500	0												
Accrued Vacation balance -	-60,862													
Accounts payable balance -	-5,916													
Total Designated Liability	-62,699	0	-41,000	-40,000	0	0	0	0	0	0	0	0	0	
Available Cash for Next Month	125,739	505,944	385,576	252,011	366,176	279,427	198,358	312,362	250,699	154,651	237,147	151,784	95,159	

NEO 2022 Breakdown

	Actual Amount		Budgeted Amount	Difference In actual vs budget
Revenue:				
Registration	\$6,850.76	5 single day tickets and 19 full WACO registration	\$15,000.00	(\$8,149.24)
Donation	<u>\$5,000.00</u>		<u>\$0.00</u>	<u>\$5,000.00</u>
Total Revenue	\$11,850.76		\$15,000.00	(\$3,149.24)
Expenses:				
Facility/Equip Rental	\$15,213.85		\$5,000.00	\$10,213.85
Whova	\$2,999.00		\$3,600.00	(\$601.00)
Food	\$25,011.05		\$22,689.00	\$2,322.05
Supplies	<u>\$360.77</u>	Poster board, name badges, lanyards, name stickers	<u>\$2,000.00</u>	<u>(\$1,639.23)</u>
Total Expenses	\$43,584.67		\$33,289.00	\$10,295.67

Fund goal established in 2020: 30K to meet conf exp every 4 years

Balance at beginning of 2022	\$36,000.00
Plus 2022 Revenue	<u>\$11,850.76</u>
Sub Total	\$47,850.76
Minus 2022 Expenses	<u>(\$43,584.67)</u>
Balance for 2026 NEO end of 2022	\$4,266.09
Amount transferred to NEO as per 2023 budget	<u>\$1,875.00</u>
Balance after transfer in Feb 2023	\$6,141.09
Difference between actual and current goal needed before 2026 NEO	(\$33,858.91)

[Click here to go back to agenda](#)



MEMORANDUM

DATE: March 03, 2023

TO: WACO Board of Trustees

FROM: Cella Hyde, Member Services Manager
Washington Association County Officials

SUBJECT: MEMBER SERVICES REPORT

BACKGROUND INFORMATION:

PARTNERSHIP DEVELOPMENTS - The WACO Member Services Manager is currently working to secure monetary and service partnerships of value to WACO membership. Within an annual framework this includes education sponsorships, product and service discounts to be made available through WACO to membership, and ongoing training opportunities from industry leaders as directed by the Education Committee and WACO Executive and Deputy Director.

BRAND RECOGNITION INITIATIVES - The WACO Member Services Manager together with WACO staff is in the process of developing further initiatives to drive brand recognition with members. This includes swag items for table events, county visits, and WACO hosted conferences, as well as the development of “Wilco the WACO Wise Owl” – an owl mascot that will accompany WACO staff on county courthouse visits and be translated into different swag items and outreach campaigns.

AFFILIATE HIGHLIGHTS & MONTHLY CHECK-IN EMAIL - The WACO Member Services Manager is currently working to increase outreach to member offices utilizing the WACO newsletter, social media, and a direct email sent monthly to each member. This effort is made with the goal of providing a reminder of available services, a reiteration that WACO education can be passed to office staff, and a prompt to share successes and/or individual and office education needs.