



WACO Board of Trustees Regular Meeting
Tuesday, July 16, 2024 ~ 9:00a.m. – 2:30p.m.
Washington Counties Building
206 10th Avenue SE, Olympia, WA 98501

AGENDA
Tuesday, July 16, 2024

9:00am	Call to Order – President Adam Kick	
	Roll Call of Attending Members	
9:02am	Approval of Agenda	Tab A
	Approval of Minutes – March 5 & 6, 2024	Tab A-1
9:05am	Appointment of Trustee-At-Large Position #6 <ul style="list-style-type: none">Adam Kick, President	Tab B
9:10am	Committee Reports:	
	Audit Committee – Paul Budrow, Tiffin Moreno <ul style="list-style-type: none">2022 IRS 990 Tax Return	Tab C Tab C-1
	Personnel Committee – Lisa Frazier, Jennifer Wallace <ul style="list-style-type: none">Proposed COLA for WACO staff for 2025	Tab D
	Budget Committee – Jeff Gadman, Jennifer Wallace, Tiffin Moreno <ul style="list-style-type: none">WACO 2025 Budget Proposal	Tab E
	Legislative Committee – Amy Cziske, Jennifer Wallace, Tim Grisham <ul style="list-style-type: none">Interim Activities and Emerging 2025 Session Proposals	Tab F
10:15am	BREAK	
10:30am	Committee Reports (continued):	
	Education Committee –Upcoming training – Linda Hjelle, Tim Grisham <ul style="list-style-type: none">Schedule of Upcoming Trainings	Tab G

	Conference Committee – Adam Kick, Cella Hyde <ul style="list-style-type: none"> • Status report 	Tab H
	Nominating Committee – Jon Tunheim, Jennifer Wallace <ul style="list-style-type: none"> • Status of 2024-25 slate of WACO officers 	Tab I
10:50am	Updates to WACO Policy Manual <ul style="list-style-type: none"> • Jennifer Wallace, Executive Director 	Tab J
11:10am	Work Session: Breakout Group Review and Discussion of WACO Policy Platform <ul style="list-style-type: none"> • Jennifer Wallace, Executive Director 	Tab K
Noon	BREAK / LUNCH / Continued Work Session	
12:30pm	Report Out from Work Session: Suggested Changes / Additions to the WACO Policy Platform	
1:15pm	Updates from Affiliate Representatives and Trustees-At-Large	
2:00pm	Staff Reports:	
	Executive Director – WCB Update, Scholarship Committee Update, Summer County Visits & Affiliate Conferences – Jennifer Wallace	Tab L
	Deputy Director – Communications, 2024 Scholarship Update/Winners – Timothy Grisham	Tab M
	Member Services Manager – Cella Hyde	Tab N
	Finance and Administration Manager – Tiffin Moreno	Tab O
2:30pm	ADJOURN	

WACO Board of Trustees Regular Meeting
Tuesday, March 5th, 2024 – Wednesday, March 6th, 2024
206 10th Ave SE
Olympia, WA 98501

Draft Minutes

Tuesday, March 5th, 2024 – Wednesday, March 6th, 2024

Board Members Present:

Adam Kick	President	Skamania	Prosecutor
Amy Cziske	Vice-President	Kittitas	Treasurer
Linda Hjelle	2 nd Vice-President	Snohomish	Assessor
Paul Budrow	Secretary/Treasurer	Okanogan	Sheriff
Jeff Gadman	Immediate Past-President	Thurston	Treasurer
Stacie Prada	Past-President	Jefferson	Treasurer
Mike Lonergan	Assessors Trustee	Pierce	Assessor / Treasurer
Thad Duvall	Auditors Trustee	Douglas	Auditor
Scott Tinney	Clerks Trustee	Lewis	Clerk
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
Falon Hoven	Trustee at Large Position 6	Wahkiakum	Assessor

Staff Present:

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

Guests Present:

Eric Johnson	Executive Director, Washington State Association of Counties
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1) Call to Order, Roll Call, Approval of Minutes

Adam Kick, President called the meeting to order at 1:05 pm Craig Morrison, Coroners Trustee; Carolyn Fundingsland, Trustee at Large Position 3; Katie Sloan, Trustee at Large Position 5; and Snaza, Sheriffs Trustee was noted as absent.

Stacie Prada, Past President **MOVED** to approve the March 5/6, 2024 agenda Lina Hjelle, 2nd Vice-President **SECONDED**. The **MOTION CARRIED** unanimously.

Jeff Gadman, Immediate Past-President **MOVED** to approve the December 12, 2023 Board of Trustees meeting minutes. 2nd Vice-President Hjelle **SECONDED**. The **MOTION CARRIED** unanimously.

2) Committee Reports

a. Legislative Committee

Amy Cziske, Vice-President presented the Legislative Committee report. Provided an update on WACO priority legislation for 2024 noting that four priority bills for 2024 and one, a carryover from 2023, passed the legislature in 2024. Discussed interim work on potential cross-affiliate legislative proposals for 2025.

b. Education Committee

2nd Vice-President Hjelle presented the Education Committee report. Discussed potential trainings for 2024/25 and the WACO Annual Survey.

c. Personnel Committee

Lisa Frazier, Trustee at Large Position 4 presented the Personnel Committee report. Discussed discussion process on considering cost of living increases. Discussed salary and benefit packages for 2024/2025.

d. Conference Committee

President Kick presented Conference Committee report. Discussed conference enrichment and networking activities. Discussed progress on securing vendors and sponsors.

e. Audit Committee

Paul Budrow, Secretary/Treasurer presented Audit Committee report. Discussed financials.

f. Legal Committee

Immediate Past-President Gadman presented Legal Committee report. Discussed follow up actions based on request to join an Amicus Brief on a State Supreme Court case.

3) Affiliate and Trustee at Large Updates

a. Affiliate Updates

Mike Lonergan, Assessors Trustee provided the Assessors affiliate report. Discussed 2024 legislative session and aerial photography project. Discussed impacts of property tax exemptions on operations and community relations.

Thad Duvall, Auditors Trustee provided the Auditors affiliate report. Discussed the 2024 legislative session. Discussed spring conference in May. Discussed Presidential election issues and combating rumors.

Scott Tinney, Clerks Trustee provided the Clerks affiliate report. Discussed WSACC spring conference in March 2024. Discussed legislative session success.

Jon Tunheim, Prosecutors Trustee discussed the Prosecutors affiliate report. Discussed the 2024 legislative session.

Secretary/Treasurer Budrow provided the Sheriffs affiliate report. Discussed 2024 legislative session and looking forward by identifying policy issues that WSSA may pursue in 2025.

Leslie Valz, Treasurers Trustee provided the Treasurers affiliate report. Discussed the 2024 legislative session. Discussed joint conference with Assessors.

b. Trustee at Large Updates

John Wilson, Trustee at Large Position 1 provided the update on issues of importance to county category group 1. Discussed 2024 legislative session. Discussed revenue crisis and need for action for all counties.

Tom Konis, Trustee at Large Position 2 provided the update on issues of importance to county category group 2. Discussed outreach efforts for county category group 2 counties. Discussed increase in participation on a local level.

Trustee at Large Position Frazier provided the update on issues of importance to county category group 4.

Falon Hoven, Trustee at Large Position 6 provided the update on issues of importance to county category group 6. Discussed workforce issues including but not limited to hiring, pay, and retention.

*The Board **SUSPENDED** the meeting at 3:10 pm and **RECONVENED** at 9:07 am.*

***NOTIFICATION** posted online and on physical address door: the March 5, 2024 potential Executive Session for purpose of personnel evaluation scheduled at 3:10 pm has been moved to Wednesday, March 6, 2024 at 12:00 pm.*

4) Outcomes of WACO Audit by Washington State Auditor's Office

Jennifer Wallace, Executive Director and Tiffin Moreno Finance and Administration Manager discussed the outcomes of the WACO audit conducted by the Washington State Auditor's Office. No audit findings were made. Discussed three exit recommendations to

policies. Discussed “Unallowable Expenditures” and purchase of alcohol during the WACO annual conference. Discussed “Retroactive Pay”. Discussed “EFT Policies and Procedures”.

5) Work Session: Annual Review and Proposed Amendments to the WACO Policy Manual

Executive Director Wallace presented proposed changes to the WACO Policy Manual. The Board broke into small groups to review the Policy Manual.

Board of Trustees meetings – discussed notification of meetings and compliance with OPMA and publication of notification. Add procedure/policy to define “how WACO notifies various parties.”

6) Update from the Washington State Association of Counties

Eric Johnson, WSAC Executive Director provided an update on WSAC activities.

Discussed WSAC membership status update. Executive Director Wallace presented Eric Johnson with an appreciation letter.

*The Board went on **BREAK** at 11:10 am and **RECONVENED** at 11:15 am.*

7) Staff Reports

a. Executive Director

Executive Director Wallace presented the Executive Director report. Provided update on Strategic Plan. Discussed Scholarship committee activities and student eligibility.

Trustee Duvall **MOVED** to make to make affiliate trustees members of the ad hoc scholarship committee. Trustee at Large Hoven **SECONDED** the motion.

Immediate Past-President Gadman **MOVED TO AMEND** the motion to make affiliate trustees, or other affiliate designee, members of the ad hoc scholarship committee.

Trustee at Large Wilson **SECONDED** the motion. The **MOTION CARRIED** unanimously.

Trustee Wilson **CALLED FOR THE QUESTION**. The **QUESTION** is to make affiliate trustees, or other affiliate designee, members of the ad hoc scholarship committee. The **MOTION CARRIED** unanimously.

Discussed Washington Counties Building cost challenges that may impact future budgets.

b. Deputy Director

Timothy Grisham presented the Deputy Director’s report. Discussed social media usage. Discussed Know Your County Officials progress.

c. Finance and Administrative Manager Report

Tiffin Moreno presented the Finance and Administrative Manager Report. Tiffin Moreno provided a fiscal update. Discussing invoicing and payment of reimbursement.

d. Member Services Manager Report

Cella Hyde presented the Member Services report. Discussed continued outreach efforts.

*The Board **SUSPENDED** the regular meeting at 12:45 pm for an announced 10 minute **EXECUTIVE SESSION** for the purpose of personnel evaluation. The Board **RECONVENED** at 12:55 pm.*

*The Board **ADJOURNED** the regular meeting at 12:56 pm.*



MEMORANDUM

DATE: April 16, 2024

TO: WACO Board of Trustees

FROM: Paul D Budrow, Okanogan County Sheriff
WACO Secretary/Treasurer, Audit Committee Chair

SUBJECT: AUDIT COMMITTEE REPORT

Members Present: Paul Budrow, Okanogan County Sheriff
Jackie Brunson, Skagit County Treasurer
Heidi Hunt, Adams County Auditor

Additional Attendees: Tiffin Moreno of WACO

BACKGROUND AND SUMMARY:

The WACO Audit Committee discussed the reviewed reports from February and March 2024 via zoom with Tiffin Moreno in the Committee's quarterly meeting. Reports included the following:

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

Discussion included questions from Jackie regarding how we all like the new way the reports were laid out. She also asked why we had money in a certain line item but no bill for others, which she had asked in the last quarter but put it off to having too much knowledge in her brain, and not old age.

Tiffin gave a status on actions to consolidate funds.

I am still learning this position; I really want to thank Tiffin and my fellow committee members for making me look good. Having known Jackie Brunson for such a long time, I must agree she has a lot of stuff in that brain of hers.

RECOMMENDED ACTION: Information only, no action is necessary.



June 18, 2024

Washington State Association of County O
Officials
206 10th Avenue SE
Olympia, WA 98501

Washington State Association of County O Officials:

Enclosed is the organization's 2023 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return Form 8879-TE to us by November 15, 2024.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Very truly yours,

AIKEN & SANDERS INC PS

Form 8879-TE

IRS E-file Signature Authorization
for a Tax Exempt Entity

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

2023

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

EIN or SSN
91-6017001Name and title of officer or person subject to tax JENNIFER WALLACE
EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 1,236,697.
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize AIKEN & SANDERS INC PS to enter my PIN 17001
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

91427919848

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2023)

LHA 302521 01-05-24

11440618 790549 15928

2023.04000 WASHINGTON STATE ASSOCIAT 15928__1

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS	Taxpayer identification number (TIN) 91-6017001
	Number, street, and room or suite no. If a P.O. box, see instructions. 206 10TH AVENUE SE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. OLYMPIA, WA 98501	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **THE ORGANIZATION**
206 10TH AVENUE SE - OLYMPIA, WA 98501

Telephone No. **360-753-7319** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☒ calendar year 20 **23** or
☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2024)

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.**2023**Open to Public
Inspection**A** For the 2023 calendar year, or tax year beginning and ending**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Doing business as WASHINGTON ASSOCIATION OF COUNTY

Number and street (or P.O. box if mail is not delivered to street address)

206 10TH AVENUE SE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

OLYMPIA, WA 98501

F Name and address of principal officer: JENNIFER WALLACE

SAME AS C ABOVE

D Employer identification number

91-6017001

E Telephone number

360-753-7319

G Gross receipts \$

1,236,697.

H(a) Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: HTTP://WWW.WACOUNTIES.ORG/**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: 1961 **M** State of legal domicile: WA**Part I** Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO PROVIDE SUPPORT SERVICES AND LEGISLATIVE SERVICES TO ELECTED OFFICIALS.
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 19
	4	Number of independent voting members of the governing body (Part VI, line 1b) 19
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a) 4
	6	Total number of volunteers (estimate if necessary) 19
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 36,340.
	9	Program service revenue (Part VIII, line 2g) 1,133,872.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 2,682.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 27,555.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 1,200,449.
	Expenses	13
14		Benefits paid to or for members (Part IX, column (A), line 4) 0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 538,963.
16a		Professional fundraising fees (Part IX, column (A), line 11e) 0.
b		Total fundraising expenses (Part IX, column (D), line 25) 0.
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 644,893.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 1,192,856.
19		Revenue less expenses. Subtract line 18 from line 12 7,593.
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 1,057,644.
	21	Total liabilities (Part X, line 26) 84,956.
	22	Net assets or fund balances. Subtract line 21 from line 20 972,688.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date	
	JENNIFER WALLACE, EXECUTIVE DIRECTOR			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	NIKOLE WELLS, CPA			P01409848
Firm's name	AIKEN & SANDERS INC PS		Firm's EIN 91-0870697	
	Firm's address 324 S MAIN ST UNIT A		Phone no. 360-533-3370	
		MONTESANO, WA 98563-4502		

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:
TO PROVIDE SUPPORT, REPRESENTATION AND ADVOCACY FOR OUR MEMBERS WITH
PARTNER AGENCIES.

2 Did the organization undertake any significant program services during the year which were not listed on the
prior Form 990 or 990-EZ? Yes X No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 671,654. including grants of \$) (Revenue \$ 765,000.)
COSTS OF OPERATION OF THE ASSOCIATION ARE REIMBURSED BY THE COUNTY
MEMBERS.

4b (Code:) (Expenses \$ 83,731. including grants of \$) (Revenue \$ 171,038.)
CONFERENCES PROGRAM ENHANCES EFFICIENT COUNTY ADMINISTRATION BY
CONDUCTING WORKSHOPS AND SEMINARS ON TOPICS OF SPECIFIC INTEREST TO
COUNTY OFFICIALS AND THEIR EMPLOYEES.

4c (Code:) (Expenses \$ 244,980. including grants of \$) (Revenue \$ 244,980.)
WAPA (WASHINGTON ASSOCIATION OF PROSECUTING ATTORNEYS) PROGRAM PROVIDES
TRAINING FOR ALL PROSECUTING ATTORNEYS AND THEIR DEPUTIES SO THEY CAN
MAINTAIN THEIR LICENSE TO PRACTICE LAW.

4d Other program services (Describe on Schedule O.)
(Expenses \$ 9,000. including grants of \$ 9,000.) (Revenue \$)

4e Total program service expenses 1,009,365.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Form 990 (2023)

91-6017001 Page **3**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	X	
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 8	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 4		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒ **X**

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	19	
b Enter the number of voting members included on line 1a, above, who are independent	1b	19	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X	
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15a	X	
b Other officers or key employees of the organization	15b	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed WA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
THE ORGANIZATION - 360-753-7319
206 10TH AVENUE SE, OLYMPIA, WA 98501

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JENNIFER WALLACE EXECUTIVE DIRECTOR	40.00			X				167,915.	0.	44,245.
(2) ADAM KICK PRESIDENT	1.00	X		X				0.	0.	0.
(3) JEFF GADMAN IMMEDIATE PAST PRESIDENT	1.00	X		X				0.	0.	0.
(4) AMY CZISKE VICE PRESIDENT	1.00	X		X				0.	0.	0.
(5) LINDA HJELLE 2ND VICE PRESIDENT	1.00	X		X				0.	0.	0.
(6) PAUL BUDROW SECRETARY/TREASURER	1.00	X		X				0.	0.	0.
(7) STACIE PRADA PAST PRESIDENT	1.00	X						0.	0.	0.
(8) JON TUNHEIM TRUSTEE	1.00	X						0.	0.	0.
(9) ROB SNAZA TRUSTEE	1.00	X						0.	0.	0.
(10) LESLIE VALZ TRUSTEE	1.00	X						0.	0.	0.
(11) SCOTT TINNEY TRUSTEE	1.00	X						0.	0.	0.
(12) CRAIG MORRISON TRUSTEE	1.00	X						0.	0.	0.
(13) MIKE LONERGAN TRUSTEE	1.00	X						0.	0.	0.
(14) THAD DUVALL TRUSTEE	1.00	X						0.	0.	0.
(15) CAROLYN FUNDINGSLAND TRUSTEE-AT-LARGE	1.00	X						0.	0.	0.
(16) LISA FRAZIER TRUSTEE-AT-LARGE	1.00	X						0.	0.	0.
(17) KATIE SLOAN TRUSTEE-AT-LARGE	1.00	X						0.	0.	0.

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) FALON HOVEN TRUSTEE-AT-LARGE	1.00	X						0.	0.	0.
(19) JOHN WILSON TRUSTEE-AT-LARGE	1.00	X						0.	0.	0.
(20) TOM KONIS TRUSTEE-AT-LARGE	1.00	X		X				0.	0.	0.
1b Subtotal								167,915.	0.	44,245.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								167,915.	0.	44,245.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 2

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,098.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	9,323.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			10,421.			
Program Service Revenue	2 a MEMBERSHIP DUES	Business Code	900099	1,009,980.	1,009,980.		
	b CONFERENCES		611430	171,038.	171,038.		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			1,181,018.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			15,433.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real 28,536.				
b Less: rental expenses ...		6b	(ii) Personal 0.				
c Rental income or (loss)		6c	28,536.				
d Net rental income or (loss)				28,536.			28,536.
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses		7b					
c Gain or (loss)		7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a BUILDING INVESTMENT IN	Business Code	900001	1,289.			1,289.
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			1,289.			
	12 Total revenue. See instructions			1,236,697.	1,181,018.	0.	45,258.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	9,000.	9,000.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	372,552.	351,336.	21,216.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	144,484.	79,511.	64,973.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	10,836.	5,963.	4,873.	
9 Other employee benefits	50,364.	27,700.	22,664.	
10 Payroll taxes	35,333.	28,783.	6,550.	
11 Fees for services (nonemployees):				
a Management	3,397.	3,397.		
b Legal				
c Accounting	20,292.		20,292.	
d Lobbying	80,000.	80,000.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	3,700.		3,700.	
12 Advertising and promotion				
13 Office expenses	8,737.	4,805.	3,932.	
14 Information technology	8,158.		8,158.	
15 Royalties				
16 Occupancy	98,059.	49,102.	48,957.	
17 Travel	32,542.	32,542.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	83,731.	83,731.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,105.		1,105.	
23 Insurance	4,890.		4,890.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a WAPA PASSTHROUGH DUES	244,980.	244,980.		
b MEMBERSHIP OUTREACH	5,267.	5,267.		
c DUES & SUBSCRIPTIONS	4,345.	2,172.	2,173.	
d MISCELLANEOUS EXPENSE	735.	561.	174.	
e All other expenses	515.	515.		
25 Total functional expenses. Add lines 1 through 24e	1,223,022.	1,009,365.	213,657.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Form 990 (2023)

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	171,396.	1	13,219.
	2 Savings and temporary cash investments	712,371.	2	887,543.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	7,796.	4	3,275.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	7,723.	9	15,206.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	47,405.		
	b Less: accumulated depreciation	32,108.		
		14,760.	10c	15,297.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	143,598.	12	144,887.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,057,644.	16	1,079,427.	
Liabilities	17 Accounts payable and accrued expenses	79,093.	17	93,064.
	18 Grants payable		18	
	19 Deferred revenue	5,863.	19	0.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	84,956.	26	93,064.
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		956,993.	27	974,352.
28 Net assets with donor restrictions		15,695.	28	12,011.
Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		972,688.	32	986,363.
33 Total liabilities and net assets/fund balances		1,057,644.	33	1,079,427.

Form **990** (2023)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,236,697.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,223,022.
3	Revenue less expenses. Subtract line 2 from line 1	3	13,675.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	972,688.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	986,363.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2023)

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS	Employer identification number	91-6017001
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The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- ☐ 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- ☐ 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- ☐ 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- ☐ 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- ☐ 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- ☐ 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- ☒ 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- ☐ 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- ☐ 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- ☐ 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- ☐ 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- ☐ 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - ☐ a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - ☐ b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - ☐ c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - ☐ d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - ☐ e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

g Provide the following information about the supported organization(s).						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule A (Form 990) 2023

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	946,334.	941,067.	946,169.	997,557.	1020401.	4851528.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	946,334.	941,067.	946,169.	997,557.	1020401.	4851528.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						4851528.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	946,334.	941,067.	946,169.	997,557.	1020401.	4851528.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	37,899.	36,861.	31,703.	30,237.	45,258.	181,958.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						5033486.
12 Gross receipts from related activities, etc. (see instructions)					12	543,695.

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	96.39	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	96.79	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>			
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>			

Schedule A (Form 990) 2023

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1
2	Enter 0.85 of line 1.	2
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3
4	Enter greater of line 2 or line 3.	4
5	Income tax imposed in prior year	5
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).	

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule A (Form 990) 2023

91-6017001 Page 7

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule A (Form 990) 2023

91-6017001 Page 8

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

DRAFT

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

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If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS	Employer identification number	91-6017001
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$
- 3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990) 2023

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
not over \$500,000,	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000,	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount	164,445.	180,011.	177,925.	184,846.	707,227.
b Lobbying ceiling amount (150% of line 2a, column(e))					1,060,841.
c Total lobbying expenditures	87,555.	80,000.	107,100.	101,000.	375,655.
d Grassroots nontaxable amount	41,111.	45,003.	35,100.	21,000.	142,214.
e Grassroots ceiling amount (150% of line 2d, column (e))					213,321.
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2023

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

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Inspection

Name of the organization **WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS**

Employer identification number
91-6017001

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2023

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule D (Form 990) 2023

91-6017001 Page 2

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations? _____

(ii) Related organizations? _____

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? _____

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		47,405.	32,108.	15,297.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				15,297.

Schedule D (Form 990) 2023

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule D (Form 990) 2023

91-6017001 Page **3**

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) INVESTMENT IN WA COUNTIES		
(B) BDLG PTP	144,887.	COST
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	144,887.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☐

Schedule D (Form 990) 2023

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

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Inspection

Name of the organization **WASHINGTON STATE ASSOCIATION OF COUNTY O
OFFICIALS**

Employer identification number
91-6017001

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2023

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIP FOR POST SECONDARY EDUCATION.	3	9,000.	0.		SCHOLARSHIPS SENT DIRECTLY TO THE AWARDEES ACCREDITED UNIVERSITY.

Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS** Employer identification number **91-6017001**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a** ☐ Yes ☒ No
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b** ☐ Yes ☒ No
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c** ☐ Yes ☒ No
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a** ☐ Yes ☒ No
- b** Any related organization? **5b** ☐ Yes ☒ No
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a** ☐ Yes ☒ No
- b** Any related organization? **6b** ☐ Yes ☒ No
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 3:

THE BOARD REVIEWS THE EXECUTIVE DIRECTORS COMPENSTATION ANNUALLY.

DRAFT

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

WASHINGTON STATE ASSOCIATION OF COUNTY O
OFFICIALS

Employer identification number
91-6017001

FORM 990, ITEM C, DOING BUSINESS AS:

WASHINGTON ASSOCIATION OF COUNTY

OFFICIALS WACO

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

SCHOLARSHIP PROGRAM: THE ORANIZATION TOOK OVER A SCHOLARSHIP PROGRAM

DESIGNED TO HELP STUDENTS PURUSING DEGREES WITH TUITION.

EXPENSES \$ 9,000. INCLUDING GRANTS OF \$ 9,000. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 6:

THE MEMBERSHIP OF THE WASHINGTON ASSOCIATION OF COUNTY OFFICIALS (WACO)

INCLUDES ELECTED COUNTY ASSESSORS, AUDITORS, CLERKS, CORONERS AND MEDICAL

EXAMINERS, PROSECUTING ATTORNEY'S, SHERIFFS, TREASURERS, AND COMPARABLE

APPOINTED OFFICIALS IN CHARTER COUNTIES.

FORM 990, PART VI, SECTION A, LINE 7A:

WACO'S BOARD OF TRUSTEES IS MADE UP OF COUNTY OFFICIALS FROM THROUGHOUT THE

STATE. REPRESENTATIVES ON THE BOARD ARE CHOSEN BY COUNTY SIZE AND

AFFILIATE GROUP OFFICERS AND TRUSTEES ARE ELECTED AT THE ANNUAL WACO

CONFERENCE AND MEET FOUR TO FIVE TIMES A YEAR.

FORM 990, PART VI, SECTION A, LINE 7B:

ANY AND ALL AMENDMENTS TO THIS CONSTITUTION AND BYLAWS MUST BE APPROVED BY

MAJORITY VOTE OF THE GENERAL MEMBERSHIP OF THE ORGANIZATION IN ATTENDANCE

AT ANY REGULAR OR PROPERLY CALLED ANNUAL OR SPECIAL MEETING, PROVIDED;

HOWEVER, THAT THE PROPOSED AMENDMENT, OR AMENDMENTS, SHALL HAVE BEEN

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization	WASHINGTON STATE ASSOCIATION OF COUNTY O OFFICIALS	Employer identification number	91-6017001
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SUBMITTED ELECTRONICALLY AND IN WRITING TO THE MEMBERSHIP AT LEAST 10 DAYS
IN ADVANCE OF SUCH MEETINGS, AND SHALL HAVE BEEN READ TO THE MEMBERS AT
SAID MEETING.

FORM 990, PART VI, SECTION B, LINE 11B:

THE EXECUTIVE DIRECTOR REVIEWS THE RETURN BEFORE FILING. AN ELECTRONIC
COPY OF THE RETURN IS ALSO PROVIDED TO THE BOARD BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

THE WACO CONFLICT OF INTEREST POLICY REQUIRES ANY MEMBER TO SELF-REPORT
POTENTIAL FINANCIAL INTERESTS IN ENTITIES WACO DOES BUSINESS WITH. WACO
ENTERS VERY FEW CONTRACTUAL RELATIONSHIPS ANNUALLY WHICH COULD POTENTIALLY
GIVE RISE TO SUCH CONFLICTS. ALL PENDING CONTRACTS ARE REVIEWED BY THE
EXECUTIVE DIRECTOR AND LEGAL COUNSEL FOR POTENTIAL CONFLICTS. CONTRACTUAL
ARRANGEMENTS ARE REPORTED TO AND REVIEWED WITH THE BOARD AT QUARTERLY
MEETINGS. AS ELECTED OFFICIALS, WACO BOARD MEMBERS ARE ALSO REQUIRED TO
ANNUALLY REPORT TO THE STATE REGULATORS ANY FINANCIAL INTEREST AND WACO HAS
ACCESS TO THAT INFORMATION.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION OF THE EXECUTIVE DIRECTOR IS REVIEWED BY THE EXECUTIVE BOARD
ANNUALLY. COMPENSATION OF OTHER EMPLOYEES IS REVIEWED BY THE EXECUTIVE
DIRECTOR AND EXECUTIVE BOARD ANNUALLY.

FORM 990, PART VI, SECTION C, LINE 18:

FORM 1023 AND FORM 990 ARE MADE AVAILABLE UPON REQUEST.

FORM 990, PART VI, SECTION C, LINE 19:

Name of the organization WASHINGTON STATE ASSOCIATION OF COUNTY O
OFFICIALS

Employer identification number
91-6017001

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS
ARE MADE AVAILABLE UPON REQUEST.

PART XII LINE 2C

THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR.

DRAFT

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS** Employer identification number **91-6017001**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2023

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

[illegible]

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule R (Form 990) 2023

91-6017001 Page 3

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		Yes	No
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b		X
c	Gift, grant, or capital contribution from related organization(s)	1c		X
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k	X	
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o	Sharing of paid employees with related organization(s)	1o		X
p	Reimbursement paid to related organization(s) for expenses	1p		X
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) WASHINGTON COUNTY BUILDING	K	92,022.	ACTUAL RENT PAID
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]



MEMORANDUM

DATE: July 3, 2024
TO: WACO Board of Trustees
FROM: Lisa Frazier, WACO Personnel Committee Chair
SUBJECT: PERSONNEL COMMITTEE REPORT

BACKGROUND INFORMATION:

Current members of the WACO Personnel Committee include:

- Mike Lonergan, Pierce County Assessor / Treasurer
- Brenda Chilton, Benton County Auditor
- Linda Hjelle, Snohomish County Assessor
- Ex-Officio member Adam Kick, Skamania County Prosecutor, WACO President

Cost of Living Adjustment

In 2022 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 in a timely manner 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 was released May 15th and may be found here -

[https://www.bls.gov/regions/west/news-release/consumerpriceindex_seattle.htm#:~:text=Prices%20in%20the%20Seattle%20area,\(See%20table%20A.\)](https://www.bls.gov/regions/west/news-release/consumerpriceindex_seattle.htm#:~:text=Prices%20in%20the%20Seattle%20area,(See%20table%20A.)) It reported a 4.4% increase over the previous 12 months. The

Personnel Committee met on May 15th and forwarded their recommendation to the Budget Committee for a 4% COLA for WACO staff salaries.





MEMORANDUM

DATE: July 1, 2024

TO: WACO Board of Trustees

FROM: Adam Kick, Skamania County Prosecutor
WACO President, Budget Committee Co-Chair
Jeff Gadman, Thurston County Treasurer
WACO Immediate Past President, Budget Committee Co-Chair

SUBJECT: BUDGET COMMITTEE REPORT

BACKGROUND INFORMATION:

Per WACO Policy, WACO Executive Officers serve as the budget committee and prepare a proposed, balanced budget for the Board to review and adopt at the July Board meeting annually.

The budget committee met on May 18, 2024, to examine 2024 expenditures and develop a budget responsive to anticipated costs and aligned with organizational goals for 2025. Recommended changes over the 2024 budget are listed below and on the attached spreadsheet. Staff will walk members through the rationale on each of these recommendations

1. Support staff recommendation to transfer anticipated unexpended general funds to reserve funds in December annually.
2. Increase WAPA rent by 4.4% (see attached email)
3. Support Personnel Committee's recommendation for a 4% COLA for WACO staff for 2025. (See Personnel Committee report Tab D)
4. Raise county reimbursement by the April Seattle CPI over-the-year percentage rate of 4.4%.
5. Raise dedicated fund goal for NEO from 30K to 40K in light of 2022 conference cost.

6. Increase conference exhibitor rates (see attached information).
7. Raise State Attorney Office audit reserve fund goal from 12 to 13K.

RECOMMENDED ACTION: Board ask questions, discuss, and make a motion related to the proposed 2025 WACO budget.



2025 PROPOSED WACO OPERATING AND DESIGNATED FUNDS BUDGET SUMMARY

7/8/2024		Funded through County Assessments and Other Income						
Fund # in MIP	10	10	21	30	31	50	51	
2025 Proposed Budget with 4% for COLA, 4.4% increase in county assessments	2024 Approved Operating Budget	2025 Projection Operating Budget	2025 Projection Operating Reserve Budget	2025 Projection Capital Reserve Budget - WCB Maint	2025 Projection Capital Reserve Budget - Tech &	2025 Projection Designated Funds Budget - NEO Conf	2025 Projection Designated Funds Budget - Prof Fees SAO	2025 Projected Designated Funds Budget - Prof
REVENUE								
County Assessments	\$1,079,929	\$1,127,446						
WAPA's Portion	-\$261,883	-\$273,406						
Contracts	\$1,800	\$1,500						
Conference:Annual	\$164,900	\$181,150						
Education	\$6,000	\$0						
Rental	\$28,536	\$29,640						
Miscellaneous	\$22,000	\$36,400						
Fund: Operating Reserves	\$0	\$0	\$300					
Fund: NEO	\$0	\$0				\$13,800		
Fund: Prof Fees: SAO	\$0	\$0					\$7,924	
Fund: Prof Fees: Legal	\$0	\$0						
Fund: WCB: Bldg Maint	\$0	\$0						
Fund: Tech/Equip Replacement	\$0	\$0			\$2,644			
Total Revenue	\$1,041,282	\$1,102,730	\$300		\$2,644	\$13,800	\$7,924	
EXPENSES								
Payroll and Benefits	\$678,133	\$733,124						
Conference	\$95,700	\$100,600						
Education	\$1,500	\$2,000						
Professional Services	\$4,100	\$14,161						
Legislative	\$83,500	\$83,000						
Operations/Administration	\$106,774	\$82,557						
Communications	\$10,775	\$13,725						
Insurance-Business	\$4,900	\$5,000						
Travel/Outreach	\$40,500	\$40,500						
Membership and Subscriptions	\$3,650	\$3,395						
RESERVES TO FUND								
TRX to Prof Fees: SAO	\$4,000	\$7,924					\$7,924	
TRX to Prof Fees: Legal	\$0	\$0						
TRX to WCB: Bldg Maint	\$0	\$0						
TRX to T&E: Tech/Equip	\$0	\$2,644			\$2,644			
TRX to Conf NEO	\$7,750	\$13,800				\$13,800		
TRX Out of Op Fund	\$0	\$0						
TRX to Operating Reserves	\$0	\$300	\$300					
Total Expenses	\$1,041,282	\$1,102,730	\$300		\$2,644	\$13,800	\$7,924	
Dif between Rev & Expenses		\$0						
Est. Ending Balance 2024	\$0	\$0	\$499,700	\$93,730	\$7,356	\$22,949	\$5,076	\$10,000
Est. 2025 Revenue	\$1,041,282		\$300		\$2,644	\$13,801	\$7,924	
Est. 2025 Expenses	-\$1,041,282	-\$1,102,730						
TRX to Other Funds		\$0						
Est. 2025 Ending Cash Balance	\$0	-\$1,102,730	\$500,000	\$93,730	\$10,000	\$36,750	\$13,000	\$10,000
Approved Fund Goal			\$500,000	\$120,000	\$10,000	\$40,000	\$13,000	\$20,000
Approximate % of Goal Met			100%	78%	100%	92%	100%	50%
Amount Needed to Get to Goal			0	-\$26,270	\$0	-\$3,250	\$0	-\$10,000

1 = \$500k goal obtained; replenish as used

1a = \$120k matches the reserve WSAC carries on their books; goal of desired time to obtain has not been determined

1b = \$10k is the recommended goal value; add to and replenish as used

1c = \$40,000 goal; add to and replish as used - Next NEO 2026

1d = \$13k is the recommended goal value based on current SAO rates; add to and replish as needed - Next audit 2026

1d = \$20k is the Board recommended starting value for this approved legal fund; add to and replenish as used

2025 OPERATING FUND Income Worksheet

Members Cost Allocations

Membership Income - County Assessments - 4.4%
WAPA's Portion

Total Members Cost Allocations

Contracts

DSHS 12 months based 2022=\$1,735, 2023=\$1,097

Total Contracts

Conferences

* Annual Conference

Conference Revenue - All Members Paid by County

Davenport in 2024

2022 begin including conf attendance to dues; based on 258 avg Cty Eos @ \$400pp, 2022=\$97,200, 2023=\$103,200
27 ppl @ \$390 avg in 2018; 3@ \$450 in 2019; ?# in 2021 at \$450, 2022=\$9,515 (\$400X24), 2023=\$5,487.08 \$400X14)

Conference Registration Revenue - Non-Member Attendee

2016=\$20,383; 2017=\$19,960; 2018=\$24,275; 2019=\$28,000; 2020 data not used, 2021=\$24,950, 2022=\$30,951, 2023=\$29,050

Conference Registration Revenue - Exhibitor

2016=\$5,160; 2017=\$8,874; 2018=\$10,400; 2019=\$5,500; 2020 data not used, 2021=\$21,865, 2022=\$25,750, 2023=\$26,950.

Conference Registration Revenue - Sponsorships

Total Conferences

Proposed 2025	Prior YR (2024) Approved Budget	2023 Actual (or 2024, if known)
\$ 1,127,446.00	\$ 1,079,929.00	\$ 1,010,225.00
(\$273,406.00)	\$ (261,883.00)	\$ (244,980.00)
\$ 854,040.00	\$ 818,046.00	\$ 765,245.00
\$ 1,500.00	\$ 1,800.00	\$ 1,097.50
\$ 1,500.00	\$ 1,800.00	\$ 1,097.50
\$ 109,650.00	\$ 109,650.00	\$ 103,200.00
\$ 4,750.00	\$ 9,500.00	\$ 5,487.08
\$ 45,000.00	\$ 30,000.00	\$ 29,050.00
\$ 21,750.00	\$ 21,750.00	\$ 26,950.00
\$ 181,150.00	\$ 170,900.00	\$ 164,687.08

2025 OPERATING FUND Income Worksheet

Rental

	2013-2018=\$2,129pm; 2019=\$2,204pm; 2020=\$2,296; 2021=\$2,643(actual \$2,296); 2022=\$2,296; 2023 = \$2,378, 2024=\$2,378			
Offices/Shared Spaces/Parking/Utilities - WCB		29,640.00	28,536.00	\$ 28,536.00
Total Rental Receipts		29,640.00	28,536.00	\$ 28,536.00

Miscellaneous

	based on projections 2022=\$2,682, 2023=\$15,433.07			
Income Interest		33,600.00	18,000.00	\$ 15,433.07
	conservative projection based 2020 recvg of restitution 2022=\$8,372, 2023 =\$4,215			
Misc Income / Restitution		2,800.00	4,000.00	\$ 4,215.56
Total Miscellaneous		36,400.00	22,000.00	\$ 19,648.63

TOTAL INCOME		\$ 1,102,730.00	\$ 1,041,282.00	\$ 979,214.21
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2025 ASSESSMENT (calculated with 4.4% increase from prior year)									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Assessment:	915,859	929,597	929,597	929,597	929,597	961,203	1,010,225	1,079,930	1,127,446
Basic Assessment:	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Annual Conference:	0	0	0	0	0	400	400	425	425
Maximum Cap %:	25%	25%	25%	25%	25%	25%	25%	25%	25%
Maximum Cap \$:	228,965	232,399	232,399	232,399	232,399	240,301	252,556	269,983	281,862
POP Assessment less KC:	610,894	621,198	621,198	621,198	621,198	644,902	681,668	733,948	769,585
Increase from Prior Year	2.5%	1.5%	0.0%	0.0%	0.0%	3.4%	5.1%	6.9%	4.4%

Calculations based on OFMs Population Report											
County	# of EO's in County	April 2024 OFM Population				2025 Assessment based on 2024 Actual OFM Data published 04/2024					
		All Counties		Excluding King		Basic Dues	POP/Base Share	**Conf Value	Total 2025 Assessment	Cost Per Capita	2024 Assessment
		POP	%	POP	%						
Adams	6	21,475	0.27%	21,475	0.38%	2,000	2,921	2,550	7,471	0.348	7,327
Asotin	6	22,725	0.28%	22,725	0.40%	2,000	3,091	2,550	7,641	0.336	7,517
Benton	7	217,800	2.71%	217,800	3.85%	2,000	29,627	2,975	34,602	0.159	33,202
Chelan	7	82,300	1.02%	82,300	1.45%	2,000	11,195	2,975	16,170	0.196	15,650
Clallam	6	78,550	0.98%	78,550	1.39%	2,000	10,685	2,550	15,235	0.194	14,777
Clark	7	536,300	6.67%	536,300	9.48%	2,000	72,952	2,975	77,927	0.145	74,056
Columbia	6	3,975	0.05%	3,975	0.07%	2,000	541	2,550	5,091	1.281	5,067
Cowlitz	7	113,900	1.42%	113,900	2.01%	2,000	15,494	2,975	20,469	0.180	19,776
Douglas	6	45,150	0.56%	45,150	0.80%	2,000	6,142	2,550	10,692	0.237	10,379
Ferry	6	7,350	0.09%	7,350	0.13%	2,000	1,000	2,550	5,550	0.755	5,506
Franklin	7	102,300	1.27%	102,300	1.81%	2,000	13,916	2,975	18,891	0.185	18,217
Garfield	6	2,325	0.03%	2,325	0.04%	2,000	316	2,550	4,866	2.093	4,851
Grant	7	105,300	1.31%	105,300	1.86%	2,000	14,324	2,975	19,299	0.183	18,506
Grays Harbor	7	77,400	0.96%	77,400	1.37%	2,000	10,529	2,975	15,504	0.200	15,061
Island	7	88,650	1.10%	88,650	1.57%	2,000	12,059	2,975	17,034	0.192	16,521
Jefferson	6	33,700	0.42%	33,700	0.60%	2,000	4,584	2,550	9,134	0.271	8,928
King	8	2,378,100	29.59%	CAPPED	CAPPED	2,000	CAPPED	3,400	285,262	0.120	273,383
Kitsap	7	286,100	3.56%	286,100	5.06%	2,000	38,918	2,975	43,893	0.153	42,070
Kittitas	7	48,600	0.60%	48,600	0.86%	2,000	6,611	2,975	11,586	0.238	11,171
Klickitat	6	23,450	0.29%	23,450	0.41%	2,000	3,190	2,550	7,740	0.330	7,595
Lewis	7	84,950	1.06%	84,950	1.50%	2,000	11,556	2,975	16,531	0.195	15,987
Lincoln	6	11,300	0.14%	11,300	0.20%	2,000	1,537	2,550	6,087	0.539	6,007
Mason	7	67,475	0.84%	67,475	1.19%	2,000	9,178	2,975	14,153	0.210	13,751
Okanogan	7	43,200	0.54%	43,200	0.76%	2,000	5,876	2,975	10,851	0.251	10,607
Pacific	6	23,950	0.30%	23,950	0.42%	2,000	3,258	2,550	7,808	0.326	7,664
Pend Oreille	6	13,850	0.17%	13,850	0.24%	2,000	1,884	2,550	6,434	0.465	6,348
Pierce	6	952,600	11.85%	952,600	16.84%	2,000	129,580	2,550	134,130	0.141	128,500
San Juan	6	18,475	0.23%	18,475	0.33%	2,000	2,513	2,550	7,063	0.382	6,954
Skagit	7	133,300	1.66%	133,300	2.36%	2,000	18,133	2,975	23,108	0.173	22,265
Skamania	6	12,075	0.15%	12,075	0.21%	2,000	1,643	2,550	6,193	0.513	6,122
Snohomish	7	867,100	10.79%	867,100	15.33%	2,000	117,950	2,975	122,925	0.142	117,595
Spokane	7	559,400	6.96%	559,400	9.89%	2,000	76,094	2,975	81,069	0.145	77,619
Stevens	7	47,650	0.59%	47,650	0.84%	2,000	6,482	2,975	11,457	0.240	11,177
Thurston	7	307,000	3.82%	307,000	5.43%	2,000	41,761	2,975	46,736	0.152	44,715
Wahkiakum	6	4,550	0.06%	4,550	0.08%	2,000	619	2,550	5,169	1.136	5,146
Walla Walla	7	63,375	0.79%	63,375	1.12%	2,000	8,621	2,975	13,596	0.215	13,240
Whatcom	7	238,000	2.96%	238,000	4.21%	2,000	32,375	2,975	37,350	0.157	35,861
Whitman	7	48,750	0.61%	48,750	0.86%	2,000	6,631	2,975	11,606	0.238	11,275
Yakima	7	263,200	3.28%	263,200	4.65%	2,000	35,803	2,975	40,778	0.155	39,188
Totals	258	8,035,650	100.00%	#####	100.00%	78,000	769,585	109,650	1,237,097		1,189,581

From: [Jennifer Wallace](#)
To: [Joe Brusic](#); [Russell Brown](#)
Cc: [Adam Kick \(Skamania County\)](#); [Jennifer Wallace](#); [Amy Cziske](#); [Hjelle, Linda \(Linda.Hjelle@co.snohomish.wa.us\)](#); [Paul Budrow](#); [Jeff Gadman](#); [Stacie Prada](#)
Subject: 2025 proposed WACO county reimbursement and WCB rent
Date: Tuesday, May 28, 2024 2:10:00 PM

To: WAPA President Joe Brusic and WAPA Executive Director Russ Brown

From: WACO President Adam Kick and WACO Executive Director Jennifer Wallace

Greetings Joe and Russ -

The WACO budget committee / executive officers met May 17th to develop budget recommendations for consideration / adoption by the WACO Board of Trustees at their July 16 meeting. We are sharing with you our recommendations for WAPA's portion of the county assessments for 2025 and WAPA rent in the Washington Counties Building (WCB).

WACO policy was amended three years ago to tie consideration of increases in county assessments to the April year-over Seattle Consumer Price Index (CPI) in order to provide counties with more predictable rationale and figures. The April 2024 Seattle CPI-U index released May 15th noted a 12-month percent change of 4.4%. As such, the WACO Budget Committee is recommending an increase in county assessments of 4.4%. WACO appreciated WAPA's willingness to join and support us last year in our request to the counties to ensure that the assessments that support our collective work don't become diluted by inflationary pressures. WACO hopes that WAPA will do the same again this year as the proposed request includes a roughly \$12,000 increase in the WAPA portion, from \$261,883 to \$273,405.

The committee discussed achieving a more predictable means for determining WAPA rent as well, and they feel that CPI would be an appropriate metric to inform annual rental rates. WAPA currently pays \$2,378 monthly for rent in the WCB. \$300 of this, however, WACO directly pays to the 1st Baptist Church for the six WAPA parking spaces at \$50 / space. Thus, with remaining rent at \$2,078 for 1,600 square feet, WAPA currently pays \$15.59 / square feet / year rent. WACO staff reviewed the general market in Olympia and found the average square foot / year rate in Olympia to be about \$18 per square foot. The committee does not feel, however, that market value is an appropriate metric on which to base WAPA rent as WAPA's presence in the WCB is meant to represent partnership and our joint service to county elected officials. The WCB, however, continues to incur high costs related to external impacts and increased costs related to ongoing maintenance so we must consider rising costs in setting rental rates. The committee therefore proposes an increase in WAPA rent for 2025 of 4.4%, which is a \$92/ month increase to \$2,470 / month. This would result in WAPA's per square foot rent being \$16.27, which is still well below the average in the area but will help WACO/WSAC keep up with needed repairs and improvements to make sure the building

remains a good place for all of our organizations to work. WACO will continue to pay the \$300 monthly for WAPA parking and proposes WAPA incur any additional costs if and when the First Baptist Church increases the monthly rate.

We are happy to discuss this proposal with you and welcome your feedback prior to the Board meeting in July.

RAISING CONFERENCE EXHIBITOR RATES

BOOTH PRICE COMPARISON WITH NACo & WSAC



Washington Association
of COUNTY OFFICIALS

2024 BOOTH RENTAL FEES

- Full Conference Rate: \$1,000
- Nonprofit/Ed Partner: \$500

FULL REVENUE POTENTIAL @ 30 CAP: \$30,000

2025 PROPOSED RATES

WITH EXTRA EXHIBITOR SPACE AT
THREE RIVERS CONVENTION CENTER

- Full Conference Rate/New Exhibitor: \$1,500*
- Early Bird Return Exhibitor Rate: \$1,250
- Nonprofit/Ed Partner: \$750

**Sponsors discounts of \$500, \$750, & \$1,000
depending on sponsorship level.*

FULL REVENUE POTENTIAL @ 30 CAP: \$45,000



WASHINGTON
STATE ASSOCIATION
of COUNTIES

BOOTH RENTAL FEES

- Full Conference: \$1,500/Day: \$850
- Non-Profit/State Agency | Full: \$950/Day: \$650

FULL REVENUE POTENTIAL @ 30 CAP: \$45,000



BOOTH RENTAL FEES

- NACo Members/Nonprofit/Gov | \$2,000
- Non-Member Company | \$2,800

FULL REVENUE POTENTIAL @ 30 CAP: \$84,000

RESPONSE TO PROPOSED RATES

At the start of Q4 2023, we proposed the increased rates to our usual exhibitors as well as new exhibitors of a variety of business sizes. We gauged the response to both the increased rate as well as the "early-bird" discount for the immediate past year's exhibitors that registered by the new year (12/31/23 @ 11:59PM).

The results lead us to believe that the increased rate will not impact exhibitor attendance. By January 1st, 2024 we had secured 19/30 exhibitors for the 2024 conference.

Nearly half of the 2023 exhibitors had reserved space in anticipation of the \$250 discount and nine new exhibitors reserved space anticipating a cost of \$1,500 (Incl. Canon, IAAO, Iron Mountain Government Solutions, and more).

2025 OPERATING FUND Expense Worksheet

Payroll and Benefits - 4% COLA per personnel committee recommendation

Conferences

Annual Conference

Annual Conference - Facility/Equip Rental	Davenport 2018=\$13,789; Murano 2019=\$21,891; Davenport (Virtual) 2020=\$1,246; Murano 2021=\$39k Centennial 2022 = \$22,708, Delta 2023=\$14,862.	\$ 30,000.00	\$ 30,000.00	\$ 14,862.35
Annual Conference - Food/Catering/Awards Banquets	Davenport 2018=\$27,974; Murano 2019=\$21,791; Davenport 2020 (COVID)=\$0; 2021=\$28k 2022=\$32,316, 2023=\$36,999	\$ 32,000.00	\$ 28,000.00	\$ 36,999.32
Annual Conference - Outgoing President's Reception	Davenport 2018=\$6,502; Murano 2019=\$5,500; Davenport 2020 (COVID)=\$0; 2021=\$4,217, 2022=\$5,473, 2023=\$7,449	\$ 7,500.00	\$ 7,500.00	\$ 7,448.81
Annual Conference - Facilitators/Speakers/Trainers w Travel Exp/Color Guard	2016=\$8,925; 2017=\$1,489(joint conf); 2018=\$12,800; 2019=\$8,652; 2020 (COVID)=\$1k; 2021=\$7,700, 2022=\$14,310 + \$300 color guard, 2023=\$13,403	\$ 15,050.00	\$ 15,050.00	\$ 13,402.96
Annual Conference - Entertainment/Music	2018=\$1,200; 2019=\$1,001; 2020 (COVID)=\$0; 2021=\$3k, 2022=\$4,620, 2023=\$3,268	\$ 4,550.00	\$ 4,550.00	\$ 3,268.00
Annual Conference - Registration Processing Fees + App	Prior year fees incurred 2015=\$1,519; 2016=\$3,419; 2017=\$2,081; 2018=\$3,450; 2019=\$431; 2020 (COVID)=\$1,324; 2021=\$5,500, 2022=\$4,130. 2023=\$3,799	\$ 6,300.00	\$ 6,300.00	\$ 3,799.00
Annual Conference - Admin/Supplies/Printing/Staff/hospitality Suite	2018=\$8,471; 2019=\$1,946; 2020 (COVID)=\$0; 2021=\$2,500, 2022=\$857 + \$1,507 for hospitality, 2023=\$3,156	\$ 3,200.00	\$ 2,800.00	\$ 3,155.70
Awards & Recognition	2018=\$3,525; 2019=\$1,212; 2020=\$965; 2021=\$1,666, 2022=\$2,621, 2023=\$795	\$ 2,000.00	\$ 1,500.00	\$ 794.90
TOTAL ANNUAL CONFERENCE		\$ 100,600.00	\$ 95,700.00	\$ 83,731.04

Non-Conference Education

Education/Training - Members	No money spent prior to 2023 - 2023=\$515	\$ 2,000.00	\$ 1,500.00	\$ 515.00
		\$ 2,000.00	\$ 1,500.00	\$ 515.00

Professional Fees - Acctg/Auditing/PR

Aiken Sanders - Bi-Annual Audit / 990 Prep	2017=\$6,700; 2018=\$6,800; 2019=\$6,800; 2020=\$7,250; 2021=\$7,500, 2022=\$7,750, 2023=\$8,550	\$ 11,261.00	\$ 1,200.00	\$ 8,550.00
Gallagher/Definiti - 401k Financial Fees	2016=\$767; 2017=\$2,200; 2018=\$2,200; 2019=\$1,964; 2020=\$3,538; 2021=\$2,200, 2022=\$2,685, 2023=\$2,339	\$ 2,700.00	\$ 2,700.00	\$ 2,339.10
AATRIX - 941/942/W2/1099/1096 Processing	2022=\$189, 2023=\$189	\$ 200.00	\$ 200.00	\$ 188.80
Total Professional Fees		\$ 14,161.00	\$ 4,100.00	\$ 11,077.90

Legislative Advocacy

2025 Expenses Worksheet

Contract - Legislative/Advocacy

M Shaw contract through 2025 - HOLDS @ \$72k py; David Foster
\$8k

Legislative Sessions Support Waco Day Hill

2018=\$2,520; 2019=\$3,860; 2020=\$3,471; 2021=\$0, 2022=\$0,
2023=\$3,397, 2024=\$1,894**Total Legislative Advocacy**

\$	80,000.00	\$	80,000.00	\$	80,000.00
\$	3,000.00	\$	3,500.00	\$	1,894.00
\$	83,000.00	\$	83,500.00	\$	81,894.00

2025 Expenses Worksheet

Operations / Administration

Supplies/Printing-Copier & Professionally	2022=\$1,596, 2023=\$3,288
Office Software/Renewals:	Adobe 2022=\$1,365, 2023 = \$1,589
	Office 365 2022=\$1,292, 2023=\$1,363
	MIP Licensing 2022=\$2,153, 2023=\$2,325, 2024=\$2,827
	Canva Design 2022=\$120, 2023=\$120
Dashlane Password Storage Software	2022=\$300, 2023=\$263
	Jotform 2023=\$234
Postage & UPS	2022=\$16, 2023=\$42
Offices/IT/Parking/Utilities - WCB	2018=\$6,600; 2019=\$6,750; 2020=\$6,933; 2021=\$7,100, 2022=\$7,362, 2023=\$7,668.50, 2024=\$7,668.50, 2025 \$5,450
Telephone - Cell Reimbursement	phones run through WCB network expense; staff Cell reimbursement \$30/mo/pp
Equipment Rental & Maint. Agree. Thru 9/2024	2015=\$8,700; 2016=\$5,437; 2017=\$7,653; 2018=\$7,274; 2019=\$5,783; 2020=\$3,522; 2021=\$4,200 est , 2022=\$4,333, 2023=\$4,596
	Copier contract 9/2019-9/2024
Property/B&O Taxes	copier & office property, City of OLY-B&O tax-NA, 2022=\$229, 2023=\$177
Fees - Banking/EFT/Direct Deposit/Misc	2016=\$712; 2017=\$208; 2018=\$555; 2019=\$641; 2020=\$480; 2021=\$485 est, 2022=\$550, 2023=\$1065
License Fees and Permits	Sec of State; DOL; Notary License, Dept of Rev 2022=\$100, 2023=\$20.
Miscellaneous	used for items not in other categories; to balance budget, 2022=\$1,303, 2023=<\$41>

Total Operations

\$	3,000.00	\$	2,000.00	\$	3,287.57
\$	1,750.00	\$	1,600.00	\$	1,589.29
\$	1,500.00	\$	1,300.00	\$	1,363.08
\$	2,900.00	\$	2,535.00	\$	2,325.36
\$	120.00	\$	120.00	\$	120.00
\$	270.00	\$	270.00	\$	262.80
\$	290.00	\$	-	\$	234.00
\$	50.00	\$	50.00	\$	41.60
\$	66,560.00	\$	92,022.00	\$	92,022.00
\$	1,440.00	\$	1,440.00	\$	1,440.00
\$	1,800.00	\$	4,500.00	\$	4,596.94
\$	200.00	\$	300.00	\$	176.55
\$	2,100.00	\$	36.00	\$	1,065.22
\$	50.00	\$	100.00	\$	20.00
\$	527.28	\$	508.00	\$	(41.47)
\$	82,557.28	\$	106,781.00	\$	108,502.94

Communications

Communication Services:	
Vimeo - Video Sharing	2022=\$344, 2023=\$263, 2024=\$263
Web Conf Service - Zoom	2020=\$1,200 (disc new user); 2021=\$1,300 bdgt, 2022=\$1,345, 2023=\$1,346
CivicPlus - Website Platform	2019=\$3,570; 2020=\$4,004; 2021=\$4,208, 2022=\$4,418, 2023=\$4,479, 2024=\$4,762
WSAC Media Sharing	2018=\$1,550; 2019/2020=\$1,800; 2021=\$1,900 bdgt, 2022=\$1,800, 2023=\$1,800
Survey Monkey - Survey Service	2022=\$420, 2023=\$512, 2024 \$512
Blu Hosting - Website domains - Clerks/WACO	2022=\$224, 2023=\$532.75
Social media archive-Archive Social	2022=\$1,245, 2023=\$3,439, 2024=\$3,439

Total Communications

\$	275.00	\$	350.00	\$	262.80
\$	1,500.00	\$	1,500.00	\$	1,346.31
\$	5,400.00	\$	4,650.00	\$	4,479.00
\$	2,000.00	\$	2,000.00	\$	1,799.64
\$	550.00	\$	550.00	\$	512.46
\$	500.00	\$	375.00	\$	532.75
\$	3,500.00	\$	1,350.00	\$	3,439.40
\$	13,725.00	\$	10,775.00	\$	12,372.36

Insurance - Business

Insurance - WACO - D&O/Emp Liab, ERISA, Comm Liab, Auto, Prop, Notary, Bond	2016=\$5,005; 2017=\$4,228; 2018=\$4,721; 2019=\$4,700; 2020=\$4,650; 2021=\$4,750, 2022=\$4,770, 2023=\$4,890, 2024=\$4,863
Total Insurance	

Travel/Membership Outreach

Travel Expense - Board	2015=\$26,765; 2016= \$16,500; 2017= \$8,600; 2018= \$24,200; 2019= \$34,130; 2020=\$12k; 2021=\$14k, 2022=\$26,782, 2023=\$23,833.71
Travel Expenses - Staff -Meetings/Member Outreach	2016=\$19,400; 2017=\$11,800; 2018=\$22,600; 2019=\$19,000; 2020=\$1,500; 2021=\$6k, 2022=\$13,645 + \$2495. outreach (now combined), 2023=\$13,924.65
Total Travel	

\$	5,000.00	\$	4,900.00	\$	4,890.00
\$	5,000.00	\$	4,900.00	\$	4,890.00
\$	23,500.00	\$	23,500.00	\$	23,883.71
\$	17,000.00	\$	17,000.00	\$	13,924.65
\$	40,500.00	\$	40,500.00	\$	37,808.36

2025 Expenses Worksheet

Memberships and Subscriptions

NCCAE / NACo	2016-2018=\$500 py; 2019=\$750; 2020=\$1,250; 2021=\$1,250, 2022=0, 2023=0
LOBBYGOV - Organization Team Plan	membership, 2022=\$1,969, 2023=\$1,969, 2024=\$1,971.
Third House	2023=\$125, 2024=\$135

Total Memberships and Subscriptions

ADDTL RESERVES TO FUND

Operating Reserve	Goal \$500k
Prof Fees: SAO	Goal \$13k - Next SAO audit 2026 - \$12,600 quoted cost
Prof Fees: Legal	Goal \$20k
WCB: Bldg Maint	J r d d # 453 n #
T&E: Tech/Equip Replacement	Goal \$10k
Conf: NEO	Goal \$40k - Next NEO 2026
Contingency - Unexpended	
Networking	

Total Reserves to Fund

TOTAL EXPENSES

\$ 1,250.00	\$ 1,250.00	\$ -
\$ 2,000.00	\$ 2,000.00	\$ 1,969.20
\$ 145.00	\$ -	\$ 125.00
\$ 3,395.00	\$ 3,250.00	\$ 2,094.20
\$ 300.00	\$ -	
\$ 7,924.00	\$ 4,000.00	\$ 4,000.00
	\$ -	
	\$ -	
\$ 2,643.71	\$ -	
\$ 13,800.01	\$ 7,750.00	\$ 7,750.00
	\$ -	
\$ 24,667.72	\$ 11,750.00	\$ 11,750.00
\$ 1,102,730.00	\$ 1,040,889.00	\$ 968,204.24

Operating Fund Budgeted Benefits - 2025

Payroll and Benefits Expense - 4% COLA	Annual Amount
Accrued Vacation	\$24,000
Salaries	\$514,261
Employee Payroll Benefits- Health/Dental/Life/vision	\$74,112
Employee Payroll Benefits - HRA Contributions	\$41,760
Employee Payroll Benefits - Retirement	\$38,570
Payroll Taxes - FICA (SS & MC)	\$39,341
Payroll Taxes - L&I	\$1,080
Total 2025 Salary & Benefits	<hr/> \$733,124



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

MEMORANDUM

DATE: July 3, 2024

TO: WACO Board of Trustees

FROM: Amy Cziske, 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 2024 session/interim has been:

- Steven Drew, Thurston County Assessor
- Tom Konis, Spokane County Assessor
- Mary Hall, Thurston County Auditor
- Bryan Elliott, Kittitas County Auditor
- Lisa Henderson, San Juan County Clerk
- Mike Killian, Franklin County Clerk
- Hayley Thompson, Skagit County Coroner
- Joe Brusic, Yakima County Prosecutor
- Paul Budrow, Okanogan County Sheriff
- Jackie Brunson, Skagit County Treasurer

Interim Committee Work

The committee continues to meet monthly to work on its interim priorities, which include:

1. Discuss / make decision re: WACO Day-on-the-Hill 2024 – Continue with current format or switch to evening reception? WACO could assist affiliates with daytime meetings.

The committee has decided to stay with the format of the 2024 Day on the Hill. The committee felt inviting officials to come speak before the group was a good feature this year in addition to assistance with visits to legislators.

Serving the Executive Branch of County Government since 1959

2. Potential WACO cross-affiliate proposals.

Representatives from WAPA will be meeting with the WACO Legislative Committee at their July 12th meeting to discuss:

- i. What protections are in the law now that are responsive to the new types of security threats elected officials and their staff are facing, including harassment?
- ii. Are they sufficient and more would be superfluous and wouldn't really result in legal action or deterrence or is there in fact room for addition, relevant statute?
- iii. If current statute sufficient, how can WACO help members communicate and utilize the existing statutes to help their offices and staff feel safe and able to address harassment and other threats to security?

At the joint WSACT / WSACA (Assessors) conference in June, both associations voted favorably to support a proposal to:

- i. Increase the current REET fee – from \$5 to \$20.
- ii. RCW will designate that these funds be deposited into dedicated funds as follows:
 - a. 65% (\$13) into the Assessor's Administrative Assistance Fund which may only be used for the statutory obligations of the County Assessor's office
 - b. 35% (\$7) into the Treasurer's Administrative Assistance Fund which may only be used for the statutory obligations of the County Treasurer's office
- iii. These dedicated funds shall be exempted from / not subject to budget appropriation (may not be swept by County Commissioners)
- iv. RCW shall include a inflator for these funds – proposing adjustment for inflation per CPI every four years.

WSACT will officially vote on whether to have this as either a WSACT or WACO priority at their July legislative conference.

In addition, WACO staff have been collecting information from WACO membership on the relevance and need for legislative action on two issues:

- i. Experience with predatory business practices re: access to unclaimed funds, public records and other forms of publicly-available information. This was the subject of a WSACT priority bill last session and an issue of concern for Clerks with regards to public records.
- ii. Translation services – what services are currently being used, whether demand is increasing and whether affordability / access are an issue? Could a more centralized approach to purchasing translation services be of benefit to county official operations?

3. Legislative relations and awareness building during the interim – who are the legislators with whom we want to strengthen our current relationships and what are the issues on which legislators need greater understanding?

In addition to meetings with specific legislators, WACO staff are also working on virtual gatherings of committee / caucus staff as information sessions on key topics such as elections and property taxes.

4. Carryover issues and “zombies” – what are good/bad bills we expect to see return and what do we need to do about them prior to session?

As an example, WACO staff have assisted WSACA (Auditors) in setting up conversations with representatives from Vermont and Maine to discuss how they implemented inmate voting so that County Auditors are prepared for potential legislation in Washington State.

Clean energy and its impact on rural communities continues to be source of legislative committee study and task forces / reports from both Department of Commerce and WSAC. WACO is assisting Treasurers and Assessors in being a part of / providing vital information on these issues; in particular the impact on property taxes.

5. Discuss / develop WACO priority proposals for the 2025 session to bring to full membership for a vote.

Five of seven affiliate organizations have proposals they are exploring and vetting as potential WACO proposals. Committee members have begun sharing information emerging from these affiliate organizations regarding these proposals. These discussions are an important opportunity for early feedback and shaping that can help ensure full association support. The timeline for affiliate proposals to be submitted for consideration and potential approval as a WACO priority is:

September 1st

Affiliate priority bill request form, or other form of notification, and draft bills (if available) due to WACO office.

September 5th

Package of affiliate priority bills sent to WACO membership for review in preparation for conference. Comments will be solicited and shared with affiliate leadership.

October 1st (WACO Conference - WACO Board meeting) WACO Board of Trustees meet jointly with one representative from each affiliate, presumably the Legislative Chair, to review and discuss affiliate legislative proposals. The Board will review each proposal and refer qualified proposals

to the WACO membership for consideration and adoption.

October 1st and 2nd (WACO Conference - affiliate meetings)

WACO affiliates meet and, among other items on their agendas, review legislative proposals submitted by other affiliates. Potential conflicts are discussed and resolved.

October 2nd and 3rd (WACO Conference - business meeting)

WACO membership review, discusses and deliberates legislative proposals. Proposals that have majority of voting membership are adopted as a 2025 Legislative Priority or are put to a vote of WACO membership.

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





MEMORANDUM

DATE: July 2, 2024

TO: WACO Board of Trustees

FROM: Linda Hjelle, 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.

The current Education Committee membership is as follows:

- Linda Hjelle, WACO 2nd Vice-President, Snohomish County Assessor, **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
- Amy Vira, San Juan County Prosecutor
- Kayla Meise, Adams County Treasurer

Annually the Education Committee plans for the provision of quality education opportunities that support WACO members and their offices. The Committee endeavors to make WACO a go-to entity for its members, partners, and citizens on county matters involving the memberships' roles and duties.

Each year the Committee selects training topics for the membership. Educational trainings and programs include tools for being a county official that advance WACO members' skills, knowledge, and available resources as well as collective wisdom on county government operations.

The Committee utilizes responses from the Annual Survey, and other analytic methods to help move our discussions forward. Based on the survey data and Committee discussion the Committee has recommended the following trainings.

For the Annual Conference Breakout Sessions:

- Recruiting: Creating a Culture of “You Want to Work Here”
- Under Resourced, Understaffed, and the Unfunded Mandate: How Do You Stretch Resources When You Cannot Get an FTE and New Funding, LEAN in. Presented by the State Auditor’s Office
- AI Best Practices, Presented by WaTech
- Effective Lobbying Strategies, Presented by WACO Staff

Remaining Online Trainings for 2024/2025

- Digital Archives Best Practices, presented by the Office of the Secretary of State; State Archives (August 2024)
- Adapting to Policy Implementation Challenges
- WAC Rulemaking, Presented by WACO Staff
- The Levy Process from Start to Finish, a Panel Featuring County Assessors, Treasurers, and Auditors
- Social Media – Be Where Your Community Is
- Authority Structures of State Government

Trainings sessions are recorded for members to reference and view past the training date. WACO now hosts a robust library of training videos online for members and their staff to reference at their convenience.

RECOMMENDED ACTION: Information Only





MEMORANDUM

DATE: July 2, 2024
TO: WACO Board of Trustees
FROM: Adam Kick, President, Skamania County Prosecuting Attorney
SUBJECT: CONFERENCE COMMITTEE 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:

- Adam Kick, President, Skamania County Prosecuting Attorney
- Jeff Gadman, Immediate Past-President, Thurston County Treasurer
- Marianne Nichols, Pend Oreille County Auditor
- Brenda Chilton, Benton County Auditor

So far through Q1 & Q2, the Committee has successfully completed tasks listed in the WACO Policy Guide concerning the annual conference. Status updates are listed below.

Theme

- Theme selected: **Building Trust Together**
- Focus on trust building; interdependence creating a stronger foundation.
- To increase affiliate participation an emphasis is being put on developing activities that will foster interaction between attendees both at the reception and during break as well as structured times; affiliate and county based team interactions.

Sponsors/Exhibitors

- Exhibitor registrations: 23/30 in-person exhibitor booths secured.
- Monetary sponsorships: \$24,250 of \$21,750 budget is secured. [15 Sponsors]
- In-kind sponsorship: Destination partnership with Visit Spokane secured and already in place; Event sponsorship with axe throwing venue in place; AV Sponsorship [Prodigy Arrow] in place.

Entertainment/Ceremonies:

- Mojo Join the Party to play and entertain at 10/2 banquet dinner.
- Ken Albert, Grays Harbor County Treasurer will deliver the National Anthem.
- Spokane County Sheriff's Honor Guard guided by Detective John Oliphant to present colors at the opening ceremony.

Speakers/Guests/Etc.

- Securing Spokane Mayor for opening remarks 10/1
- Andy Masters presenting keynote on 10/2
- Jon Tunheim presenting keynote on 10/3
- Finalizing: On-site headshot photographer/videographer Peterson Pro Media
- Finalizing: Courthouse Security Training for 10/2 4PM-6PM
- Finalizing: Guided Paining [Consolidated to single night; night TBD]
- Finalizing: Secondary Cornhole Set [Potentially WACO branded]

RECOMMENDED ACTION:

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

- Determine fundraising method for banquet entertainment.
- Determine trust building activities for reception on 10/1.
- Gather information on retiring officials for award order and recognition event.





MEMORANDUM

DATE: July 1, 2024
TO: WACO Board of Trustees
FROM: Jon Tunheim, Nominating Committee Chair
SUBJECT: NOMINATING COMMITTEE REPORT

BACKGROUND INFORMATION: Per WACO policy, the annual responsibilities of the Nominating Committee for WACO Board and leadership positions is:

- Managing and facilitating the nominating process.
- Reviewing and updating as necessary the nominating policies and procedures.
- Securing candidates for the ballot and presenting a slate of qualified officers to the membership
- Conducting the elections process at the annual meeting of the membership

The attached chart depicts the incumbents and open positions for elections in conjunction with the WACO annual conference. Although this year's conference is virtual, the procedures for electing officers will be largely the same:

- 1) The call for nominations will be August 16th and will remain open through September 6th. The call letter will be prepared by WACO staff and reviewed by the Chair for review prior to distribution.
- 2) Candidates will be "vetted" to insure they have applied in the correct category. They will be asked to submit a letter of intent, resume, and answer a questionnaire by September 6th. This process will be administered by WACO staff using a process as in past years. WACO will distribute a list of the questions to the committee for review prior to finalizing the process.

- 3) The committee will reach out to the incumbents and other interested parties to determine their interest in being nominated to serve.
- 4) We will make printed ballots available at the registration desk at the conference location and allow voting electronically. Members will have a window of opportunity for voting to be determined by the nominating committee.
- 5) During the WACO conference - At the business meeting on October 2nd the Nominating Committee Chair will call for nominations from the floor; nominations from the floor will be accepted at that time only.
- 6) Electronic voting will open following the business meeting and conclude by 7a.m. the next morning, October 3rd. The winners will be announced and sworn into office at the second business meeting / closing ceremony later that morning.

RECOMMENDED ACTION: Information only, no action required.

Position	Current	Candidate 1	Candidate 2	Candidate 3
President	Adam Kick, Skamania Prosecutor	Amy Cziske, Kittitas Treasurer		
Vice President	Amy Cziske, Kittitas Treasurer	Linda Hjelle, Snohomish Assessor		
2nd Vice President	Linda Hjelle, Snohomish Assessor	Paul Budrow, Okanogan Sheriff		
Secretary/ Treasurer	Paul Budrow, Okanogan Sheriff			
Trustee-at-large Position 1 (county population above 1 Million). Two-year term King	John Wilson, King Assessor			
Trustee-at-large Position 3 (county population from 100,000 – 400,000)) Two-year term Benton, Cowlitz, Grant, Kitsap, Skagit, Thurston, Yakima, Whatcom	Carolyn Fundingsland, Cowlitz Auditor			
Trustee-at-large Position 5 (county population from 20,000 – 50,000) Two- year term Adams, Asotin, Douglas, Jefferson, Kittitas, Klickitat, Okanogan, Pacific, Stevens	Katie Sloan, Adams Clerk			



MEMORANDUM

DATE: June 4, 2024

TO: WACO Board of Trustees

FROM: Jennifer Wallace, Executive Director

SUBJECT: PROPOSED AMENDMENTS TO WACO POLICY

BACKGROUND INFORMATION:

At the March 2024 WACO Board of Trustees Meeting the Board broke into groups, each reviewing a segment of the WACO Policy Manual and presented their recommendations for Board discussion. Below is a summary of proposed amendments from this March activity, as well as suggested amendments that have arisen during WACO work. The full policy manual is attached, with proposed amendments underlined and highlighted yellow.

WACO Policy	Proposed Change	Rationale
Alternative Voting	Allow that when multiple open positions on the WACO Board of Trustees have only one candidate, voting may be for a slate of candidates by acclamation without a motion.	Expedience, simplicity
Committees	Specifies that proposed upcoming year budget will be presented for Board consideration at the July Board meeting	More specific and consistent with practice than previously stated "prior to second quarter"

Committees	Allows process for education committee of staff-proposed education and training on ongoing basis	Education/training offered now extends far beyond annual conference
Records Retention	Adds personnel and performance records – 3 years followed by shredding and documentation of destruction	Consistent with state law / best practice
Legislative Action Plan	Create new comment period for WACO membership on proposed legislative proposals	Increase engagement/response to affiliate legislative proposals by all WACO members
Financial and Internal Controls	Add language indicating how WACO addresses unclaimed property with annual report to DOR	Not addressed in policy currently
Annual Budget	Acknowledges standing practice of budget committee development of proposed budget in May prior to full Board consideration in July	Not acknowledged in current policy
Designated Funds	Increase the goal amount for NEO reserve from \$30K to \$40K	Recommendation of budget committee based on cost of 2022 NEO conference
Gifts for Members Leaving Office	Remove certificate of recognition for each five years of service	Board recommendation – cost/benefit not high.
Travel and Reimbursement	Clarify policy applicable to Board, staff, members, and contracted events. Make language in 6d consistent with language in annual conference policy consistent	Language in annual conference policy adopted by Board as result of state audit recommendation.
Asset Management	At March Board meeting, members inquired whether \$2,500 is sufficient for capitalization threshold. Staff suggest no change	\$2,500 adequate

Personnel	Clarify that retroactive pay is not strictly prohibited – clarify when allowable	Is allowable if employees have reasonable expectation of receiving.
Teleworking / Remote Workplace	Make it clearer that ongoing approval of Executive Director is required and may be withdrawn at any time	Wasn't clear
Annual Conference	Conference registration for executive directors of affiliate organizations is complementary	Resolve inconsistent messaging/action on this.
Scholarship Program	Add role of WACO scholarship committee	Committee just created this year.

RECOMMENDED ACTION: Review, discuss and opportunity to make motion to approve recommended amendments to WACO policy manual.





Washington Association
of **COUNTY OFFICIALS**

POLICIES AND STANDARD OPERATING PROCEDURES

06/03/2024

Jennifer Wallace

WWW.COUNTYOFFICIALS.ORG | 206 10TH AVE SE | OLYMPIA WA 98501 | 360.753.7319

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CONSTITUTION AND BYLAWS **of the WASHINGTON STATE ASSOCIATION of COUNTY OFFICIALS**

206 10th Avenue SE Olympia, Washington 98501
Originally adopted in King County on November 17, 1959.
Current as amended October 2, 2019, in Pierce County.

ARTICLE I – Name and Purpose

Section 1.1. The operating name of this organization shall be the Washington Association of County Officials (WACO), herein referred to as “the Association.” The legal corporate name of this Association is the Washington State Association of County Officials.

Section 1.2. The purpose of the Association is to support, as described in Article II of the Articles of Incorporation, each county official as he/she executes the constitutional and statutory duties and responsibilities of his/her office. The Board of Trustees shall be responsible for establishing a strategic plan to further identify the Association’s support of county officials. The Board of Trustees shall be responsible for updating the strategic plan, as necessary.

ARTICLE II – Membership

Section 2.1. The membership of the Association shall consist of the following county elected and/or appointed officials:

Assessor,
Auditor,
Clerk,
Coroner/Medical Examiner,
Prosecuting Attorney,
Sheriff, and
Treasurer

The Board of Trustees shall be responsible for establishing criteria to maintain membership in good standing.

Section 2.2. In the event that a county shall have officials with similar responsibilities but with other titles or designations than those listed in [Section 2.1](#) of this Article, then those officers, whether elected or appointed, shall be members in the Association.

Section 2.3. In case of any question of eligibility for membership or question of good standing, the Board of Trustees shall have the authority to determine the eligibility or standing.

ARTICLE III – Government

Section 3.1. The governing authority of the Association shall be vested in the membership thereof, except as otherwise provided herein.

Section 3.2. The control and management of the property, finances, and general supervision of all of the affairs of the Association shall be under the supervision of the Board of Trustees answerable to the membership. The Board of Trustees shall be comprised of:

- (a) President,
- (b) Vice-President,
- (c) Second Vice-President,
- (d) Secretary-Treasurer,
- (e) Trustees, one for each affiliate group identified in Article IV, [Section 4.2](#) of these Bylaws,
- (f) Trustees-At-Large, one for each county category defined in Article IV, [Section 4.1](#) of these Bylaws, and
- (g) the two most recent Past Presidents.

Section 3.3. No loans shall be made by the corporation to any Trustee or Officer.

ARTICLE IV – Terms of Office

Section 4.1. Six Trustees-at-Large shall be elected from each county category listed below:

- (a) I – Counties with population above 1,000,000;
- (b) II – Counties with population 500,001 through 1,000,000;
- (c) III – Counties with population 100,001 through 500,000;
- (d) IV – Counties with population 50,001 through 100,000;
- (e) V – Counties with population 20,000 through 50,000;
- (f) VI – Counties with population less than 20,000.

Each county's designation to a county category is determined by the most recent population estimate by the state Office of Financial Management.

The terms of office for the six Trustees-at-large shall be for two years and start on the date of their election to the Board of Trustees and continue until their successors have been elected or appointed. Trustees-at-Large representing counties in categories II, IV,

and VI shall be elected in odd numbered years; Trustees-at-Large representing counties in categories I, III, and V shall be elected in even numbered years.

Section 4.2. Trustees. The Association recognizes the following affiliate groups:

- (a) The Washington State Association of County Assessors;
- (b) The Washington State Association of County Auditors;
- (c) The Washington State Association of County Clerks;
- (d) The Washington Association of Coroners and Medical Examiners;
- (e) The Washington Association of Prosecuting Attorneys;
- (f) The Washington State Sheriffs' Association; and
- (g) The Washington State Association of County Treasurers.

The Trustees selected to represent these affiliate groups will be elected or appointed in a manner determined by each respective affiliate group.

Section 4.3. Executive Officers.

The Executive Officers shall be:

- (a) President;
- (b) Vice President;
- (c) 2nd Vice-President;
- (d) Secretary/Treasurer; and
- (e) Immediate Past President.

The terms of office for the Executive Officers shall be for one year, starting on the date of the election of those officers and continuing until their successors have been elected or appointed.

All Executive Officers, Trustees-at-Large and Trustees will serve without compensation except for reimbursement of costs and travel expenses awarded pursuant Article VII, Section [7.2](#).

Section 4.4. Delegation. If any Executive Officer is absent or unable to act and no other person is authorized to act in such Officer's place by the provisions of these Bylaws, the Board of Trustees may from time-to-time delegate the powers or duties of such Officer to any other officer, Board member, or any other person it may select.

Section 4.5. Removal. The Executive Officers and Trustees-At-Large may be removed at any time, with cause, by the affirmative vote of two-thirds (2/3) of the Board of Trustees. Affiliate Trustees are subject to removal by action of their respective affiliate organization in accordance with the rules of that organization.

Section 4.6. Vacancies. Vacancies for Trustees-At-Large and Executive Officers shall be filled by the Board of Trustees for the remainder of the term, except as otherwise provided herein. An appointment to fill a vacancy shall occur within 120 days from the position becoming vacant.

Article V – Duties of the Executive Officers

Section 5.1. The President shall:

- (a) Preside at all meetings of the Association;
- (b) Call special meetings of the Board of Trustees as needed;
- (c) Appoint and remove all standing and special committee members and name the chair thereof, except as otherwise provided herein;
- (d) Appoint and remove members of the Association to represent the Association on boards, commissions, committees, etc. convened outside the Association;
- (e) Preside at meetings of the Board of Trustees;
- (f) Be an ex-officio member of all standing committees and special committees which he or she appoints, except for the Audit Committee as specified in Section [8.1](#); and,
- (g) Only cast a ballot to break a tie vote within the Association, Board or Committee.

Section 5.2. The Vice President shall:

- (a) Perform the duties of the President in the absence of the President;
- (b) Automatically become President in the event of a vacancy in the office of President, unless the Board of Trustees, with the consent of the Vice President and the Immediate Past President, chooses to have the Immediate Past President fill the vacancy; and
- (c) Serve as co-chair of the WACO Legislative Committee.

Section 5.3. The 2nd Vice President shall:

- (a) Perform the duties of the Vice President in the absence of the Vice President;
- (b) Automatically become Vice President in the event of a vacancy in the office of Vice President, and
- (c) In the event of vacancies in the offices of both the President and Vice President, shall automatically become the President.
- (d) Compose with the assistance of the other executive officers, the annual performance evaluation of the Executive Director.
- (e) Chair the Education Committee.

Section 5.4. The Secretary-Treasurer shall:

- (a) Review for approval the minutes of the annual meeting and special meetings of the Association;

- (b) Review for approval the minutes of all meetings of the Board of Trustees; and
- (c) Review for approval a record of the finances of the Association from the certification by the Executive Director, as provided in Article VI, Section [6.1](#), Subsection I;
- (d) Chair the Audit Committee;
- (e) Automatically become 2nd Vice President in the event of a vacancy in the office of 2nd Vice President; and
- (f) In the event of vacancies in the offices of the President, Vice President, and 2nd Vice President, shall automatically become the President.

Section 5.5. The Immediate Past-President shall:

- (a) Chair the Legal Committee

ARTICLE VI – Board of Trustees

Section 6.1.

- (a) The Board of Trustees shall establish guidelines for regularly scheduled meetings of the Board;
- (b) Special meetings of the Board of Trustees may be held at any time upon the call of the President, or upon the request of a majority of the Board of Trustees; and
- (c) The attendance of 10 members of the Board of Trustees constitutes a quorum.

All members of the Board of Trustees shall have the powers to vote in the Board of Trustees meetings except for the President, who shall vote only to break a tie.

Section 6.2. The Board of Trustees shall:

- (a) Have general governance over the affairs of the Association and may formulate such policies as it determines necessary;
- (b) Appoint or terminate at any time, with or without cause, the Executive Director. The Board shall maintain a job description for the position of Executive Director;
- (c) Have the power to do any and all things necessary to accomplish the purposes of the Association;
- (d) Adopt an annual budget for the Association;
- (e) Establish a Strategic Plan as specified in Article 1; and
- (f) Approve any litigation or amicus brief.

The membership may overturn any Board of Trustees' decision at any special meeting or annual meeting with a majority vote where a quorum is present at such meeting.

Section 6.3. The Executive Director shall:

- (a) Act as secretary of the Board of Trustees, the Legislative Committee, and such other committees as the Board of Trustees may determine;
- (b) Represent the Association before any federal or state legislative body, or other body or hearing upon the direction of the Board of Trustees;
- (c) Prepare, or cause to be prepared, data and reports as required;
- (d) Have sole responsibility for direction and supervision over the office and employees of the Association, and shall have the power to hire, discipline, evaluate, and dismiss personnel at any time, with or without cause, consistent with any personnel policy adopted by the Board;
- (e) Take other actions which are necessary to the successful execution of his or her duties herein; and
- (f) Perform duties as assigned by the Board for the smooth operation of the Association.

ARTICLE VII – Finances

Section 7.1. The Board of Trustees shall establish a financial policy to ensure that all financial operations are conducted in an accurate, accountable, transparent, and efficient manner. The funds of the Association shall be handled as follows:

- (a) No financial obligation outside of the adopted budget may be incurred for the Association without the approval of the Board of Trustees; and
- (b) Not later than the fifteenth day of each month, the Executive Director shall make available to the Secretary-Treasurer a complete list of deposits and disbursements of the preceding month, and a duplicate copy of the preceding monthly bank statement.

Section 7.2. The Board of Trustees and any member of the Association, while attending any authorized meeting other than the annual meeting of the Association membership, are eligible to be reimbursed for travel expenses, which may include lodging, meals, or other costs, consistent with a policy established by the Board of Trustees.

Section 7.3. The Board of Trustees shall establish a formula to apportion the costs of reimbursement to the Association for professional services rendered to counties, and adopt an amount to be collected from counties in the annual Association budget. The Association shall prepare an invoice and submit the request for reimbursement to each county consistent with the adopted budget and the approved apportioned formula. Nothing in this section shall be interpreted to prohibit the Association from generating revenues in addition to reimbursements for professional services from counties.

Section 7.4. The fiscal year of the Association shall start January 1 and end December 31 of each year.

ARTICLE VIII – Committees

Section 8.1. Member Selection

It shall be the duty of the President to make appointments of all committees deemed necessary, and to name the chair or co-chair thereof. The President shall be an ex officio member of all committees, except for the Audit Committee. The Board may adopt a policy or policies describing the specific duties and responsibilities of the standing or special committees as required.

Section 8.2. Terms

Duration of appointments to all committees shall extend past the appointing Presidents term up to the first quarterly association meeting following the annual meeting of the association.

Section 8.3. Committee Types

Standing committees shall be as follows:

- (a) Audit Committee
- (b) Budget Committee
- (c) Education Committee
- (d) Legal Committee
- (e) Legislative Committee
- (f) Nominating Committee
- (g) Personnel Committee

Special Committees: The President, at their pleasure, may create additional special committees.

ARTICLE IX – Elections

Section 9.1. An election shall be held for President, Vice President, 2nd Vice President, Secretary-Treasurer and Trustees-at-Large at each annual meeting of the Association.

Section 9.2. The Nominating Committee shall establish written policies and procedures approved by the Board of Trustees addressing the solicitation, nomination, and election of Association officers and Trustees-at-Large and arrange in advance for the immediate installation of the duly elected officers and Trustees-at-Large whose terms are specified herein.

Section 9.3. Proxy voting is prohibited.

Section 9.4. Membership voting by alternative means. Whenever matters are to be voted on by the membership, the Board may authorize that the vote may be taken by mail or electronic means as allowed in [RCW 24.03.085](#).

ARTICLE X – Meetings of the Association Membership

Section 10.1. The annual meeting of the Association shall be held each year at a time and location to be determined by the Association membership.

Section 10.2. Special meetings of the Association may be called:

- (a) by the President,
- (b) upon the request of a majority of the Board of Trustees, or
- (c) by a minimum of four affiliate groups; provided, that sufficient notice is given to the members of the Association.

Requests made under Section [10.2](#) (b) or (c) of this Article shall be made to the President and may be submitted in hard copy, electronic format or by any other means. Upon receipt of a request made under Section [10.2](#) (b) or (c) of this Article, the President must call a special meeting.

Section 10.3. During any annual or special meeting of the Association, those members attending shall constitute a quorum. If voting by alternate means is authorized under section [9.4](#), members voting by mail or electronic transmission are present for all purposes of quorum, count of votes, and percentages of total voting power present.

Section 10.4. The meetings and special meetings of the Board of Trustees and the annual meeting of the Association shall meet all the requirements set forth in the Open Public Meetings Act. The Board may establish such rules and procedures as it deems necessary for conduct of such meeting, supplemented as necessary by reference to Robert's Rules of Order.

Section 10.5. Annually there shall be four scheduled meetings of the Board of Trustees and one meeting of the Association membership.

Section 10.6. Meetings of the Board of Trustees. Unless otherwise deemed appropriate, and with proper notice, meetings of the Board of Trustees will be held at the WACO office, currently located at 206 10th Ave SE, Olympia, WA, except that one meeting shall be held at the location of, and in conjunction with, the annual meeting of the membership.

ARTICLE XI – Amendments

Section 11.1. Any and all amendments to this Constitution and Bylaws must be approved by majority vote of the general membership of the Association in attendance

at any annual meeting or properly called special meeting; provided, however, that sufficient notice is given to the membership of the Association.

Section 11.2. The Board may adopt a policy describing the procedures for amending the Bylaws.

BYLAW AMENDMENT PROTOCOL

AUTHORITY

- The Washington Non-Profit Act ([RCW 24.03.070](#))
- [WACO Constitution and Bylaws](#), Article X section [10.4](#) and Article XI, sections [11.1](#) and [11.2](#)
- WACO Bylaw Amendment Protocol Policy adopted September 29, 2015, amended October 1, 2019

POLICY

The Washington Association of County Officials shall adopt procedures to amend Bylaws in accordance with the WACO Bylaws.

PROCEDURE

- 1) Amendment when a Bylaws Committee has been formed:
 - a) The WACO President may appoint an ad-hoc Bylaws committee consisting of WACO members. The committee serves at the pleasure of the President. The President may ask the committee to review the Bylaws and suggest amendments, draft proposed amendments, or offer recommendations on amendments proposed by WACO members.
 - b) When the WACO President has formed a Bylaws Committee, the committee may make such rules and procedures as it deems necessary to expeditiously complete the assigned tasks.
 - c) The Bylaws Committee may, but is not required to, seek additional input from the WACO membership on proposed or requested changes.
 - d) The Bylaws Committee is strongly encouraged to seek review from the WACO General Counsel prior to making its report. Counsel shall review for conflicts with other WACO governing documents and compliance with state and federal laws.
 - e) The Bylaws Committee Report
 - i) The Bylaws Committee should make its report to the Board of Trustees no later than 90 days prior to the Annual Meeting.
 - ii) The report shall state whether any amendment is suggested along with the reasoning for such recommendation and proposed language.
 - iii) If the Bylaws Committee received suggested amendments from the membership based on its request, the report shall include those requested amendments along with the committee's recommended action.
 - f) The Board of Trustees shall review the Bylaws Committee report and may submit the committee's recommended changes to the membership for a vote. Such submission to the membership may be made with or without amendment, in whole or in part, and with or without recommendation.
- 2) When a member requests a Bylaws change
 - a) A WACO member may submit a request to amend the WACO Bylaws:

- i) To the Board of Trustees;
 - ii) To the Bylaws Committee in response to a request for suggestions; or
 - iii) Directly to the membership.
- b) Submission requirements. A member's request to amend the Bylaws whether made to the Board, Committee, or membership should include at a minimum:
 - i) Requests must be made early enough to allow for notice to the membership as required by [RCW 24.03.080](#) (no more than 50 days, but no less than 10 days' notice prior to meeting).
 - ii) Requests must be in Writing.
 - iii) A short explanation of the requested change including:
 - (1) WHAT is the change intended to do;
 - (2) WHY is the change being requested;
 - (3) HOW will this change improve WACO
 - iv) Proposed language for the amendment.
- c) When a member submits a Bylaws change to the Board of Trustees, the Board of Trustees may:
 - i) Submit the proposal to the membership at the next Annual Meeting, with or without recommendation;
 - ii) Refer the request to a Bylaws Committee; or
 - iii) Return the proposal to the member who can submit the proposal directly to the membership.

Nothing in this section precludes discussion with the member about the intent, language, or necessity of the proposal.
- d) When a member submits a Bylaws change to the Bylaws Committee, the Bylaws Committee:
 - i) Shall include the member's proposal in its report to the Board of Trustees.
 - ii) The report may include the member's original proposal or an amended proposal with the agreement of the member.
 - iii) The Bylaws Committee may make such recommendations to the Board of Trustees as it deems appropriate.
 - iv) The Board of Trustees may submit the Bylaws Committee's recommended changes to the membership for a vote. Such submission to the membership – including any member submitted proposal – may be made with or without amendment, in whole or in part, and with or without recommendation.
- e) When a member submits a Bylaws change directly to the WACO membership for consideration at the Annual Meeting, or Special Meeting if called:
 - i) The member should prepare the submission in compliance with section 2.b. of the Bylaws Amendment Protocol.
 - ii) At the member's request, WACO staff will assist with:
 - (1) Drafting or review of the proposed amendment; and
 - (2) Providing required notice to the WACO membership.

- iii) The WACO Executive Director may decline to assist the member if the proposal is clearly vexatious or intended to harass or embarrass the organization or any member or to interfere with the orderly operations of WACO or the meeting. Such decision by the Executive Director may be appealed to the WACO Executive Officers.
- iv) The member is responsible for presenting their proposal to the membership at the Annual or Special Meeting unless other arrangements have been made with the WACO Executive Director.

CODE OF ETHICS

AUTHORITY

- WACO Code of Ethics adopted November 17, 1959, amended October 1, 2019

POLICY

- 1) It is the duty of every county official to at all times serve the public in a courteous and respectful manner, and it is the official's responsibility to require a similar attitude by members of the staff.
- 2) The county official should administer the duties of the office so that the maximum of service is provided the people of the county, and the official should continually strive for improved business methods to the end that the public will be better served.
- 3) The county official should faithfully comply with the oath of office and should apply to everyone alike the laws pertaining to the office.
- 4) The county official should refrain from any act that might bring disrepute to the officeholder, the office, or county government.
- 5) The county official should serve without fear or favor and discharge the duties of the office without regard to partisan political considerations. Specifically, contributions to a political fund or service in a political campaign should not be required of any employee in the office.
- 6) The county official has a responsibility to cooperate fully with members of the Washington Association of County Officials and other local, state, and federal officials in those matters relating to official duties and the administration of public business.

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 March 15, 2023

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.
- 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 of Trustees Meetings adopted October 1, 2019, amended March 14, 2023.

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.
 - (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.
 - (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.
 - 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](#)
 - 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:

- | | |
|---|---|
| <ul style="list-style-type: none"> • Locations and dates for following year Board meetings approved by Board | During December Board meeting |
| <ul style="list-style-type: none"> • Draft set of agenda items for each Board meeting identified and discussed | During December Board meeting |
| <ul style="list-style-type: none"> • Contracts with Hotel Signed | 3-6 months prior to meeting dates |
| <ul style="list-style-type: none"> • Meeting Locations and Dates posted on WACO website | December year prior |
| <ul style="list-style-type: none"> • First Draft Agenda Items | for Executive Officers webinar 2-3 months prior |
| <ul style="list-style-type: none"> • Proposed Final Agenda and Packet Materials (including presentation materials) | 2 weeks prior |

Post Meeting:

- | | |
|--|-----------------------|
| <ul style="list-style-type: none"> • 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

ALTERNATE VOTING MEANS

PURPOSE

To establish a policy and procedure for remote voting capabilities.

AUTHORITY

- [RCW 24.03.085](#)
- [WACO Constitution and Bylaws](#) Article IX, Section [9.4](#)
- [Bylaws Amendment Protocol Policy](#) adopted September 29, 2015, amended October 1, 2019
- Alternate Voting Means Policy adopted March 7, 2018, amended October 1, 2019

POLICY

1) General Provisions

- a) WACO shall investigate, obtain, and maintain an online or electronic voting method to facilitate the elections authorized by this policy. Due consideration must be given to selecting a method which ensures anonymity to the greatest extent possible while minimizing the opportunity for duplicate or unauthorized voting.
- b) Prior to using any Alternate Election Means for an authorized election, the proposed election process must be reviewed by and approved for use by the WACO Executive Officers.
- c) In any election where Alternate Voting Means are authorized and used in conjunction with the annual meeting of the membership, WACO shall provide a voting station during the open period specified by the Nominating Committee Policy.
- d) Proxy voting is prohibited: per Article IX Section [9.3](#) of WACO Constitution and Bylaws
- e) Quorum: See Article X, Sec. [10.3](#) WACO Constitution and Bylaws.
- e)f) When multiple positions have only one candidate, voting may be for a slate of candidates by acclamation without a motion.

2) Authorized Elections

- a) Election of WACO officers and trustees-at-large.
- b) Selection of WACO Legislative Priorities.
- c) Voting on proposed Bylaws Amendments.
- d) Any other action designated by the WACO Board or required by statute to be voted on by the WACO membership.

PROCEDURE

1) Election of WACO Officers and Trustees-at-Large.

- a) The Nominating Committee Policies and Procedures apply to election of

officers and trustees-at-large unless in conflict with this policy in which case this policy shall apply.

- b) Any election using Alternate Voting Means shall be open for a designated time period during the Annual WACO Conference.
 - c) Notice of the election, along with a list of candidates and positions and voting instructions shall be emailed to the membership not less than 7 days prior to the opening of the election period.
 - d) Any floor nominations shall be added to the approved ballot as soon as reasonably possible.
- 2) Selection of WACO Legislative Priorities.
- a) Any election using Alternate Voting Means for selecting WACO Legislative Priorities shall be open for a designated time period during the Annual WACO Conference.
 - b) Notice of the election, along with a list of affiliate proposals (or a link to such information) and voting instructions shall be emailed to the membership not less than 7 days prior to the opening of the election period.
 - c) Any amendments or changes to the proposals shall be linked, added to, or noted on the approved ballot as soon as reasonably possible.
- 3) Voting on proposed Bylaws Amendments.
- a) Any election using Alternate Voting Means for voting on a proposed Bylaws amendment shall be open for a designated time period during the Annual WACO Conference.
 - b) Notice of the election, along with the proposed amendments and any additional information provided in compliance with the Bylaws Amendment Protocol (or a link to such information) and voting instructions shall be emailed to the membership not less than 7 days prior to the opening of the election period.
 - c) Any amendments or changes to the proposals shall be linked, added to, or noted on the approved ballot as soon as reasonably possible.
- 4) Any other action designated by the WACO Board or required by statute to be voted on by the WACO membership.
- a) Any election using Alternate Voting Means for voting on any other action under this provision shall be open for a designated time period as determined by the WACO Board.
 - b) Notice of the election, along with a statement of the action or proposal under consideration (or a link to such information) and voting instructions shall be emailed to the membership not less than 7 days prior to the opening of the election period.
 - c) Any amendments or changes to the action under consideration shall be added to or noted on the approved ballot as soon as reasonably possible.

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, September 27, 2022, March 15, 2023.
- 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 proposed preliminary budget for the Board of Trustees' review and consideration at each July, 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;
 - (i) Education / Training programs proposed by staff to be provided by WACO will be vetted by the Education Committee for relevance and priority.
 - ~~(2)~~(3) Assist the Executive Director with recommendations in the planning of the annual meeting.
 - ~~(3)~~(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.
 - ~~(4)~~(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
 - j) 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 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
 - a) 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.
 - b) 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 form 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.

c) 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.

APPOINTMENTS TO EXTERNAL BOARDS AND COMMISSIONS

PURPOSE

To ensure WACO is represented on external boards and commissions with designated seats for its members and staff.

AUTHORITY

- [WACO Constitution and Bylaws](#) Article V, Section [5.1\(d\)](#)
- WACO Appointments to Boards and Commissions Policy adopted October 1, 2019, amended March 9, 2021

POLICY

- 1) It is the responsibility of the WACO President to ensure WACO representation on all external boards and commissions with a designated seat for a WACO member.
- 2) It is the responsibility of the WACO Executive Director to alert the WACO President of status and vacancies on said boards and commissions and to assist with identification, nomination and appointment of WACO members designated by the President.

PROCEDURE

- 1) In October of each year the Executive Director will present the incoming President with a report of external Boards and Commissions on which a WACO member is designated, the terms of the members and any vacancies.
- 2) Throughout the year the Executive Director will alert the WACO President to any new Boards and Commissions requiring appointments, vacancies, or changes in composition.

PROCESS ANALYTICS

- 1) Status of WACO Member representation on external boards and commissions

LEGAL BRIEF

PURPOSE

To assure a systematic process to determine WACO's participation in judicial matters when providing legal briefs. It is recognized that in some instances, WACO has a significant interest in shaping the issues and arguments presented to the court. Recognizing that the Washington State Constitution; federal, state, and local statutes; and federal, state, and local regulations define the counties' executive officials' authorities and powers – WACO should use the legal brief process to present its unique point of view. The WACO Board of Trustees may amend this policy at any time.

AUTHORITY

- [WACO Constitution and Bylaws](#) Article I, Section [1.2](#); Article V, Section [5.5](#); and Article VI, Section [6.2](#)
- WACO Legal Brief Policy adopted December 11, 2018, amended October 1, 2019, March 14, 2023

POLICY

- 1) WACO generally limits its involvement to Supreme Court cases. WACO reserves the option to begin its involvement at the state or federal courts of appeal, or in extraordinary circumstances in Superior Court.
- 2) WACO generally limits its involvement to cases that have the potential to impact any of its affiliates or the operation of their offices.
- 3) WACO generally does not become involved in issues where affiliates hold competing interests or are opposed to involvement.
- 4) WACO generally does not become involved in issues where a member county is involved in the litigation in a manner that is contrary to other Counties or a position of WACO.
- 5) WACO does not provide direct financial support for court cases. Rather, WACO involvement depends upon the availability of resources, including in-house general counsel, Washington Association of Prosecuting Attorneys' staffing, elected prosecuting attorneys or appointed deputy prosecuting attorneys from individual county office(s), or special deputies appointed by a prosecuting attorney from an individual county. In those cases where personnel are not available, the WACO Board of Trustees may expend funds to hire outside council.

PROCEDURE

- 1) The request to participate in a legal brief must come from the relevant affiliate president or a member of the WACO Board of Trustees in writing to the Legal Committee and accompanied by a completed "Legal Brief Request Form".
 - a) The "Legal Brief Request Form" shall gather the following information:
 - i) The affiliate making the request

- ii) Case name and court case number
 - iii) Case history and current status
 - iv) The briefing schedule if available, otherwise probable filing deadlines
 - v) Identify any county(s) that are a party to the case and/or any county(s) that would oppose or would be expected to oppose WACO's participation in the case
 - vi) An explanation on how a WACO brief would add a new or different perspective to the issue(s), and how the results sought would be of benefit to the affiliate(s)' members
 - vii) A catalog of resources available to assist in the preparation of the brief
- 2) Authorization to participate in a legal brief, or to lend WACO signature to an existing brief, requires a vote of the Board of Trustees.
- a) If time is limited preventing discussion by the full Board of Trustees, the Executive Officers of the Board of Trustees may authorize participation in a legal brief.
 - b) The Legal Committee may consult with a committee comprised of policy, political, and legal experts identified and brought together with the assistance of the Executive Director, to review cases and provide recommendations prior to committing to an amicus brief.
- 3) Timing of Requests
- a) Requests for WACO amicus assistance should be made as close to the filing of an appeal as possible, but no later than necessary to allow for the discussion of participation, acquisition of a brief writer, and timely submission of a quality product.
 - b) Requests for WACO amicus assistance must be processed by WACO in an expedient fashion to allow for a timely submission of a quality product.

LEGAL ADVICE / GENERAL COUNSEL

PURPOSE

To assure a systematic process to determine WACO's use of legal advice in lieu of having a staff general counselor. The WACO Board of Trustees may amend this policy at any time.

AUTHORITY

- [WACO Constitution and Bylaws](#) Article I, Section [1.2](#); Article V, Section [5.5](#); and Article VI, Section [6.2](#)
- WACO Legal Advice/General Counsel Policy adopted July 8, 2020

POLICY

- 1) The Legal Advice/General Counsel Policy addresses three areas of seeking legal aide.
 - a) General advice.
 - b) Defense against litigation.
 - i) Due to timeline needs, in cases where defense against litigation is necessary, the Executive Officers may make final decision on action or in-action in lieu of a full Board vote.
 - c) Pursuing litigation.
 - i) The WACO Board of Trustees is responsible for the final decision on determining whether to pursue litigation.

PROCEDURE

- 1) General Advice
 - a) General Counsel
 - i) When on WACO staff the General Counsel is to provide legal advice to the organizations unless the WACO Board of Trustees decide that additional or outside legal advice is required.
 - b) Outside Legal Advice
 - i) Aide may be provided by the Washington Association of Prosecuting Attorneys' (WAPA) Civil Committee. The WAPA Civil Committee may assign a member or a civil deputy to provide the requested advice.
 - ii) If the WAPA Civil Committee is unable to provide a resource, or the WACO Board of Trustees decide to seek additional legal advice, the WACO Board of Trustees may contract with a member of the Washington State Bar Association to provide the requested advice.
 - iii) Selection of a contractor:

- (1) The Legal Committee will consult with a committee comprised of policy, political, and legal experts to solicit and nominate potential outside counsel.
 - (2) The WACO Board of Trustees will review nominated counselors and make the final selection to offer a contract for legal services.
- 2) Defense Against Litigation
 - a) General Counsel
 - i) When on WACO staff the General Counsel is to provide consultation to the Legal Committee on potential issues for a legal defense.
 - ii) The General Counsel may represent WACO in the legal arena unless the WACO Executive Officers decide that additional or outside legal aid is required.
 - b) Outside Legal Aide
 - i) Legal representation may be provided by the WAPA Civil Committee. The WAPA Civil Committee may assign a member or a civil deputy to provide the required legal representation.
 - ii) If the WAPA Civil Committee is unable to provide a resource, or the WACO Executive Officers decide to seek additional legal aid, WACO may contract with a member of the Washington State Bar Association, or association of appropriate jurisdiction, to provide the requested advice.
 - iii) Selection of a contractor:
 - (1) The Legal Committee will consult with a committee comprised of policy, political, and legal experts to solicit and nominate potential outside counsel.
 - (2) The WACO Executive Officers will review nominated counselors and make the final selection to offer a contract for legal services.
- 3) Pursuing Litigation
 - a) Authorization to seek legal remedies requires a vote of the Board of Trustees.
 - i) The Legal Committee will consult with a committee comprised of policy, political, and legal experts identified and brought together with the assistance of the Executive Director, to review potential litigation and provide recommendations prior to a Board of Trustees Vote.
 - b) General Counsel
 - i) When on WACO staff the General Counsel is to provide consultation to the Legal Committee.
 - ii) The General Counsel may represent WACO in the legal arena unless the WACO Board of Trustees decide that additional or outside legal aid is required.
 - c) Outside Legal Aide
 - i) Legal representation may be provided by the WAPA Civil Committee. The WAPA Civil Committee may assign a member or a civil deputy to provide the required legal representation.

- ii) If the WAPA Civil Committee is unable to provide a resource, or the WACO Executive Officers decide to seek additional legal aid, WACO may contract with a member of the Washington State Bar Association, or association of appropriate jurisdiction, to provide the requested advice.
- iii) Selection of a contractor:
 - (1) The Legal Committee will consult with a committee comprised of policy, political, and legal experts to solicit and nominate potential outside counsel.
 - (2) The WACO Board of Trustees will review nominated counselors and make the final selection to offer a contract for legal services.

RECORDS RETENTION

AUTHORITY

- [State Archives Local Government Common Records Retention Schedule \(CORE\)](#)
- Records Retention Policy adopted June 30, 1999, amended October 1, 2019

POLICY

State Archives does not publish records retention schedules for quasi-governmental agencies such as WACO. As a coalition of local governments, however, WACO will follow the general recommendations included in the Local Government Common Records Retention Schedule (CORE). Sample retention periods are listed below. Additional requirements may exist.

WACO Board of Trustees Minutes.....	Archival
Elections of Officers.....	6 Years*
Affiliate Surveys.....	Until No Longer Needed for Agency Business*
Records of Internal Staff and Committee Meetings.....	2 Years
Media Releases.....	2 Years*
Internal & External Communications To/From/On Behalf of Governing Body.....	2 Years*
Agency Provided Training Curricula & Materials.....	3 Yrs After Curriculum is No Longer Provided
Certificates for Training.....	6 Years
Publications, including Courthouse Journal.....	Until No Longer Needed for Agency Business*
Directory.....	Until No Longer Needed for Agency Business
Legal Advice.....	10 Years After Issuance*
Litigation Records.....	10 Years After Termination of Case*
Scholarship Applications.....	1 Year
Social Media Records.....	1 Year
Yearly Legislative Report.....	5 Years
Personnel and Performance Records	3 years followed by shredding and documentation of destruction date.

*At the end of the retention period, contact State Archives for appraisal.

PROCEDURE

- 1) When no longer needed for immediate access, records should be stored in boxes labeled with:
 - a) Type of document
 - b) Date of storage
 - c) Retention period
 - d) Purge date
- 2) Scan and toss (in development)
- 3) A log of stored documents will be kept by WACO staff.
- 4) WACO staff will review the log and purge documents past their retention period annually.

STRATEGIC PLAN

PURPOSE

To thoughtfully identify WACO's priorities in the form of goals and objectives in order to systematically reach and / or achieve them.

AUTHORITY

- [WACO Constitution and Bylaws](#) Article I, Section [1.2](#); Article VI, Section [6.2](#)
- Strategic Plan Policy adopted March 9, 2021, amended December 8, 2021

POLICY

- 1) The WACO Board of Trustees is responsible for development and monitoring of a strategic plan for the organization.
- 2) The WACO Board of Trustees may charge a strategic plan committee with development of a strategic plan for Board approval.
- 3) The WACO Strategic Plan will serve as the major driver for Board and staff work plans.

PROCEDURE

- 1) A strategic plan will be created by the Strategic Planning Committee every five years in a draft form covering a five-year timeframe.
- 2) The Strategic Plan will be submitted to the board for review, edit and ratification.
- 3) The current plan will be reviewed annually by the Board of Trustees.
- 4) Recommendations for updates will be provided to the board for approval prior to the spring meeting in order for decisions on approval to be made prior to the Executive Officers budget meeting.
- 5) The WACO staff will develop a work plan outlining how the objective/goals will be accomplished including expected outcomes and timeframes.

PROCESS ANALYTICS

- 1) Status of each goal/objective will be identified during the annual review of the Strategic Plan.
- 2) The Executive Director report presented to the Board at each of its regular meetings shall include status and planned work related to the Strategic Plan goals and objectives.

LEGISLATIVE ACTION PLAN

AUTHORITY

Legislative Action Plan Policy adopted July 10, 2019, amended October 1, 2019

POLICY

WACO shall establish procedures to take a year-round approach to legislation and policy development.

PROCEDURE

- 1) What WACO requests of each affiliate in support of their success:
 - a) Affiliate leadership meet at least annually with WACO staff to evaluate past service, conduct future needs assessment, and update the menu of services expected of WACO in the coming year.
 - b) Appoint at least one member to serve on the WACO Legislative Committee who will attend weekly webinars and represent the affiliate organization on identification of and response to relevant bills.
- 2) Timeline for WACO Legislative Representation and Advocacy Services
 - a) While education and technical assistance are service WACO can provide affiliates at any point and time, legislative advocacy and representation services are time sensitive. Affiliate leadership interested in Legislative Representation and Advocacy Services above will want to consider engaging with WACO around the timeline below.
 - b) May – August: WACO staff work with affiliate leadership (President, Legislative Committee chair and others at affiliate discretion) to:
 - i) Debrief the session and develop and/or modify plans for interim and next session, including:
 - ii) Review and discuss WACO / affiliate bills that did not pass and bills of concern likely to be re-introduced. Discuss strategies for addressing opposition or lack of awareness / priority.
 - iii) Determine where affiliate / legislator relationships need attention and develop outreach plan. Determine need / relevance of county or regional meetings between affiliates and legislators and collaborate on convening.
 - iv) Identify and develop components of legislative strategy for upcoming session and forecasting for future session, where possible using WACO services needs assessment tool. The focus of each affiliate strategy might include:
 - (1) Submitting priority bill proposals for WACO membership; and/or
 - (2) Legislative awareness building on specific issues in support of potential future legislative proposals; and/or
 - (3) Relationship-building with targeted legislators, stakeholders, legislative staff, or others.
 - c) September – December

- i) WACO will develop materials / briefs on affiliate priority bill proposals
- ii) Fall legislative weekend (if convened) – WACO staff will arrange meetings with affiliates and legislators to discuss emerging proposals and discuss potential sponsorship; WACO staff will contact legislative staff in advance offering assistance work sessions
- ii)iii) Four weeks prior to the Annual Conference affiliates will submit their proposals for WACO legislative priorities for the upcoming session. Subsequently these proposals will be sent to the full WACO membership for review and comment and staff will provide an electronic means for gathering member comments and sharing with affiliate leadership and the WACO legislative committee.
- iii)iv) October Board meeting – WACO staff present affiliate / WACO legislative agenda
- iv)v) November – December: Legislative assembly – WACO staff coordinate affiliate meetings with targeted legislators – deliver briefs on proposals, discuss sponsorship
- d) During Legislative Session
 - i) At a minimum WACO staff may be expected to:
 - (1) Ascertain the type and frequency of legislative reports for each affiliate
Provide staff support for all WACO Legislative Committee meetings; and
 - (2) Ensure WACO Executive Officers and affiliate presidents are kept current on status of priority bills and important legislative developments
 - (3) Prepare members for testimony
 - (4) Prepare briefing papers, exhibits, PowerPoint and talking points for relevant bills
 - (5) Schedule WACO and affiliate meetings with key legislators
 - (6) Prepare the affiliate for meetings with key legislators
 - (7) Testify on bills when an affiliate member is not available
 - (8) Maintain and update an online bill-tracking system viewable to all members with bill effect summary and status of their proposals and other relevant bills.
 - ii) WACO will host and secure affiliate and legislator participation in WACO Day on the Hill, achieving a visual presence of WACO members and multiple opportunities for conversations between affiliates and legislators throughout the day.
 - iii) As bills are introduced that are not among the WACO adopted legislative proposals, WACO staff will work with the Legislative Committee to determine relevance and response.
- e) Immediately Post Session
 - i) End of Session Report: Within 1 week, WACO staff will prepare and distribute a report for all affiliates discussing session outcomes related to WACO priority

- bills and other bills of interest and concern to affiliates on which WACO provided assistance.
- ii) Bill signings: WACO staff will track and inform affiliates of signing ceremony dates and coordinate to ensure affiliate presence on successful affiliate / WACO legislative proposals.

PROCESS ANALYTICS

- 1) Survey
 - a) WACO staff will conduct a survey to determine affiliate satisfaction with WACO's services during session and identify any areas for improvement.

EDUCATION ACTION PLAN

PURPOSE

The mission of the Education Committee is to provide quality communication and education opportunities that support WACO affiliates as smart, effective, and ethical leaders, which support a greater understanding of our respective roles and which are not redundant with endeavors undertaken by the individual affiliates. The Education Committee endeavors to make WACO a go-to entity for WACO members, partners and citizens on county matters involving our affiliate roles and duties.

AUTHORITY

- [WACO Constitution and Bylaws](#) Article VIII, Section [8.3](#)
- Committees Policy adopted September 27, 2016, amended October 1, 2019
- The Education Strategic Action Plan was adopted by the WACO Board of Trustees March 9, 2021.

BACKGROUND

WACO provides a portfolio of methods spanning tenure, leveraging technology, and conducted with an effective use of financial resources. Our education is provided by WACO members and staff, affiliates, state agencies, contracted speakers, and partners such as MRSC, WSAC, and the CJTC. The portfolio includes, but is not limited to:

- In-Person Training,
- Remote Training,
- Training Library,
- Resource Sharing,
- Peer Sharing,
- Conferences,
- Social Media and Other Online Sharing.

The education topics in the portfolio include tools for being a county official that advance WACO members' skills, knowledge, and available resources, as well as collective wisdom on county government functions and operations. This includes current laws, statute changes, and legislative proposals; the history and context for county operations and WACO affiliate offices; and leadership and management skills.

To foster a healthy and robust education platform the WACO Education Committee provides leadership, generates ideas, participates in program and policy discussions with WACO leadership regarding education, and represents the WACO membership on identifying future education needs.

Success for the Education Committee is creating a process for which they can deploy a diverse training offering for all members and the trainings are high quality and well-received.

POLICY

- 1) The Education Committee shall facilitate the recommendation of WACO education programs.
 - a) During the December Education Committee meeting, the committee will review past education opportunities, and prepare questions for the membership to track satisfaction of the past year's opportunities, and solicit interest for topics in the forthcoming year.
 - b) WACO staff shall collate results for data analysis, and progress tracking for upcoming trainings.
 - c) During the February Education Committee meeting, the committee shall review membership survey results to identify potential topics for the year's training opportunities not limited to the conference, in person, and online opportunities.
- 2) In March, annually, the Education Committee shall review the current year's education budget to provide feedback for the subsequent year's funding levels to the WACO Executive Director and executive officers.
- 3) In April annually, Education Committee meeting, the committee is to finalize education program recommendations to the Executive Director and executive officers, prior to the annual Budget Committee meeting, a summary of the proposed education program(s) for the ensuing year.
 - a) As part of the program recommendations, annually the Education Committee shall assess needs related to legislative training for the WACO membership.
- 4) The Education Committee shall assist the Executive Director with recommendations in the planning of the annual meeting.
 - a) Responsible for facilitating the development of WACO education programs including planning education, meeting, and speaker events during the annual conference.
 - i) The Education Committee is to review a draft agenda for the annual conference that includes potential time blocks for events during their April committee meeting.
 - ii) During the months of April and May the Education Committee member consults with their affiliates to secure time requests for affiliate and/or cross affiliate meetings.
 - iii) During the June Education Committee meeting the Education Committee reviews the draft agenda for the annual conference and recommends approval or changes.
 - b) The Education Committee shall assist in the planning of the annual business meeting.

- 5) During or prior to each Education Committee meeting, committee members shall report any upcoming affiliate trainings to eliminate redundant trainings and highlight potential opportunities.

FINANCIAL AND INTERNAL CONTROLS

PURPOSE

To have in place internal controls to eliminate opportunity for misappropriation or improper financial activity, and to provide a method by which the financial data is to be processed.

AUTHORITY

- [WACO Constitution and Bylaws Article VII, Section 7.1](#)
- Financial and Internal Controls Policy adopted July 11, 2012, amended October 1, 2019, amended March 9, 2021, March 15, 2023
- Credit Card Use policy amended July 21, 2016, consolidated into Financial and Internal Controls Policy October 1, 2019
- Bank Account Signatures Policy adopted July 10, 2019, consolidated into Financial and Internal Controls Policy October 1, 2019

POLICY

- 1) This policy governs WACO's financial operations. If this policy in any way conflicts with the WACO Articles of Incorporation, Bylaws, or any applicable state or federal regulation, such Article, Bylaw, or regulation shall prevail.
- 2) General Provisions
 - a) It is the policy of the Washington Association of County Officials (WACO) that all financial operations must be conducted in an accurate, accountable, transparent, and efficient manner. This policy is intended to ensure that all financial operations can be tracked and understood.
 - b) This policy, together with WACO's adopted Financial Procedures, is designed to prohibit any single person from having unrestricted control of WACO's finances and to provide a structure to ensure that all financial operations are subject to timely review by at least one other person.
 - c) Review by Outside, Independent Entities – Best practices dictate independent review is a vital component of ensuring the integrity of WACO's finances. In addition to the audit by the State Auditor's Office pursuant to [RCW 36.47.060](#), WACO will arrange for a Certified Public Accountant (CPA) to periodically review and make recommendations regarding WACO's financial activity.
- 3) Bank Accounts
 - a) Creation of Accounts
 - i) The Association shall create and maintain bank accounts to support and protect the assets received, or other needs as authorized by the Board of Trustees from time to time.
 - b) Access to Accounts

- i) The Executive Director shall have full access, including online, to all WACO financial accounts and be named on the accounts. This will be all checking, savings, investment, donor specific and program accounts.
 - ii) In addition to the Executive Director being named on all accounts, at least two people from the WACO Board of Trustees, other than the Secretary/Treasurer, will be additional representatives.
 - iii) The Finance & Administration Manager must have sufficient access to WACO's financial accounts to review WACO's financial activity, reconcile account statements, make electronic fund transfers (EFT) and process online banking bill pay.
 - iv) The WACO Secretary/Treasurer must have sufficient access to WACO financial accounts to review WACO's financial activity.
- c) Signature Authority
 - i) The Executive Director shall be an authorized signer to all accounts. To prevent a stoppage in business in the absence of the Executive Director, there shall be additional signers, as authorized by the Board of Trustees added to the checking accounts to serve as backup signers as needed. These additional signers consist of 2 members of the Board of Trustees and 1 WACO staff other than the Finance and Administration Manager. All checks will have a two-signature requirement. Signers are not authorized to sign checks made payable to themselves.
 - ii) The Executive Director shall have the authorization to place their electronic signature to WACO documents. The Executive Director's electronic signature shall be created using the Adobe certificate process whereby the computer and signature are password protected and include a time stamp with each use and used only by the Executive Director. Electronic signatures shall not be used to sign physical bank checks.
 - iii) Non-salary payments and reimbursement to the WACO Executive Director shall be approved by the WACO Secretary/Treasurer prior to disbursement.
- d) Investments
 - i) The Executive Director shall be mindful of interest rates, terms and risks when pertaining to the Associations funds. Therefore, from time to time, the Executive Director may need to move funds within the current accounts or may need to open new accounts. When moving funds is necessary it should only be handled by bank wires or cashier's checks payable to WACO, and never cash. No WACO investments shall be held in stocks. Any new accounts opened by the Executive Director should be reported to the Secretary/Treasurer.
- e) Account Limits
 - i) To protect the cash assets, no account should exceed the FDIC minimum insured value. As needed, the Executive Director may open new bank

accounts or transfer funds from one bank establishment to another to adhere to these limits.

4) Credit Card Use

- a) Credit cards shall be owned by WACO and all monthly statements must be sent to the WACO office. The Executive Director will be issued a WACO credit card; however, individual credit cards will not be issued to other WACO staff, officers, or board members.
- b) Credit cards are to be used as a convenience when accommodations, travel expenses, or purchases can be made on-line, or over the phone. With previous approval by the Executive Director, staff may on occasion use the WACO credit card for in-person purchases and appropriate backup receipts are needed for every purchase.
- c) Purchases over \$250 require prior written approval of the Executive Director.
- d) Use of credit cards must be consistent with all other WACO policies and practices. Credit cards must not be used for personal purposes or for cash advances. Use of a credit card to purchase alcohol or tobacco products is also prohibited.
- e) In the event of the loss of a credit card, the employee shall immediately notify the Executive Director and the Finance and Administration Manager.

5) Amendments to Procedures

- a) The WACO Executive Director must notify the WACO Board of Trustees if any amendment(s) are made to the WACO Financial and Internal Controls Procedures adopted by the Executive Director.

PROCEDURE

1) Financial Software

- a) All WACO financial transactions must be properly processed and recorded using approved financial software.
- b) Access to the WACO financial software will be provided using user profiles as allowed by the software with appropriate profile privileges. Full user access will be provided to the WACO Finance & Administration Manager with a secondary user profile provided to the WACO Executive Director. Additional user profiles can be provided to the Certified Public Accountant who periodically reviews WACO's financial activity, and the WACO Secretary/Treasurer.
- c) The Finance & Administration Manager is responsible for entering and processing financial transactions.

2) Accounts Receivable (AR) Invoices

- a) AR invoices are to be generated by the Finance & Administration Manager using WACO's financial software. An electronic version of the invoice is to be retained in the financial software and a hard copy, together with the appropriate backup documentation, must be retained until payment is received at which time it becomes part of the deposit record.

- b) If any AR invoice is to be deleted, waived, voided, or otherwise deemed uncollectible, the hard copy of the invoice, together with the backup documentation for the invoice, must be kept with a memorandum giving a sufficient and detailed explanation for the determination that the invoice should be deleted, waived, voided, or otherwise deemed uncollectible.

3) Receipt of Revenues

- a) Revenues to WACO and/or the scholarship fund are typically received through the US Mail. Mail that is determined to contain revenue is separated, opened by the Executive Director or their designee, promptly stamped with the appropriate bank account's "deposit only" stamp, photocopied, and then stored in a secure location pending deposit. Revenues that are received outside of the US Mail are handled in the same manner.
- b) Revenues received through electronic means will be reconciled against batching reports and bank deposits which confirm actual receipt of any batched amounts. A hard copy record must be created for electronic receipt of revenues and kept together with non-electronic deposit records.
- c) On very rare occasions, such as at Annual Conference, a fundraising auction for the WACO scholarship fund may take place whereby cash is received in conjunction with selling tickets for raffle baskets. The starting and ending ticket numbers are recorded providing a method to balance the cash received. A cash lock box is used during an event to securely store cash received. A cash receipt book is also available to write receipts, as requested, by those purchasing tickets for the fund raiser. After the event, the ending ticket numbers are recorded on a piece of paper and the cash counted by two individuals. The individuals should record their counted cash amounts and sign their names as to affirm the cash amount counted. This record will become part of the permanent documentation used for deposit.

4) Deposits

- a) Revenues received are to be processed not less than once per week and cannot be processed by the Finance & Administration Manager unless assisting another authorized person.
- b) To process the deposits, the original financial instrument, stamped with appropriate "for deposit only" endorsement, along with its copy, and any other documentation received with the payment must be appended with the invoice(s) being paid and the backup documentation for the invoice. This bundle of paperwork will constitute the deposit record for that transaction.
- c) Once each financial instrument is appended with the appropriate documentation, the information from the financial instrument will be recorded onto a deposit record sheet. At a minimum, the deposit record sheet should include the name of the entity making the payment, the check number, the check amount, the check date, and the invoice number and/or purpose of the payment.
- d) An itemized receipt will be calculated to total the amount of the deposit and is

attached to the batch of documentation. This receipt will be initialed by a separate person from whom will prepare for depositing. The itemized receipt indicating the total amount of the deposit must be kept with the deposit record sheet for verification against the deposit receipt created by the bank.

- e) Once a deposit is prepared it must be delivered to WACO's bank for deposit within 24 hours. Under no circumstances must any WACO deposit be made "less cash." The employee making the deposit must insist on receiving a receipt from the bank showing the total amount deposited into WACO's checking account. That employee must produce the bank deposit receipt to another WACO employee for verification against the itemized receipt from the WACO deposit record sheet. Once the amount is verified to be exact between the bank deposit receipt and the itemized receipt from the WACO deposit record sheet, the WACO employee who made the deposit must sign the WACO deposit record sheet and the WACO employee who verified the bank deposit receipt must sign the WACO deposit record sheet.
- f) The signed WACO deposit record sheet, the itemized initialed receipt, the bank deposit receipt, and all backup documentation must be presented to the Finance & Administration Manager for entering into the financial software. These transactions will be scanned for retention.

5) Disbursements by Check

- a) All disbursements by check must be signed by two persons properly registered with WACO's bank as authorized signers on WACO's checking accounts.
- b) The WACO check inventory must be kept in a secure location.
- c) Prior to any check being generated by WACO, a WACO Payment Approval Form must be completed and submitted to the Executive Director for approval. No check may be generated without first having a completed WACO Payment Approval Form.
- d) As conditions require, the Finance & Administration Manager will conduct a "check run" to generate disbursements by check from WACO. The Finance & Administration Manager obtains from a secured location the specific number of blank checks from the check inventory.
- e) The Finance & Administration Manager will generate the checks using the approved software and present the checks, together with the completed Payment Approval Form with the Executive Director's signature and appropriate backup documentation for signatures.
- f) Once each check is signed by two authorized signers the Finance & Administration Manager will retain a copy of the check, the payment approval form, invoice, and any other documentation for that transaction. These transactions will be scanned for retention.

6) Voided Checks

- a) In the event a check is voided the original check must be written over in heavy black ink with the word "VOID" and the check must be correspondingly voided in

the financial software. Additionally, a memo must be written by the Finance & Administration Manager to the Executive Director as to why the check was voided, and the Executive Director must initial the memo indicating receipt of the memo. Once initialed by the Executive Director, the voided check and corresponding memo must be placed into a file for that month's financial transactions. These transactions will be scanned for retention.

- b) Voided checks must be appropriately recognized and reconciled each month with the bank statement.
- c) Under no circumstances may a check be "deleted" in the financial software.

7) Disbursements by Credit Card

- a) Disbursements by card credit shall be processed consistent with the use of credit card policy. Processing credit cards is like disbursements by check, except that the Finance & Administration Manager will collect all credit card paid transactions for the billing period to become part of the monthly credit card billing statement. An electronic fund transfer (EFT) is processed via the credit card's website to pay for that period's transactions. The credit card statement is to be reconciled in the financial software just like other bank accounts. These transactions will be scanned for retention.

8) Disbursement by Electronic Fund Transfer and Banking Bill Pay (EFT refers to the disbursement from a bank account by means of wire, direct deposit, ACH or other electronic means)

- a) Disbursements by electronic fund transfer (EFT) and banking bill pay shall be processed consistent with disbursements by check, except that the Finance & Administration Manager is to initiate the EFT transfer and it will then be approved by the Executive Director with both of them using separate banking user identification.
- b) The Finance & Administration Manager must create a paper record by printing the transaction confirmation or receipt as well as time and date of disbursement, payee name, address and account number, amount of disbursement, purpose of disbursement, disbursing bank's unique transaction identification number. Such confirmation or receipt shall be appended to the Payment Approval Form, together with the appropriate backup documentation, and will constitute the payment record for that transaction. These transactions will be scanned for retention.
- c) Any requests made by payee to change original banking information for disbursements needs to be made in writing and will be followed up by the phone call from the Finance and Administration Manager to confirm validity.

9) Petty Cash

- a) The Executive Director may, as needed, authorize a petty cash fund not to exceed \$250. In these instances, cash will be obtained by issuing a check made payable to "cash" to create a temporary petty cash fund. The petty cash fund must be kept secure, and all transactions must be recorded and balanced with at

least one other person present to witness and attest to the accuracy of the petty cash balance. All transactions require proper receipts & documentation. As soon as the event requiring petty cash is complete, the reconciled petty cash balance must be deposited into WACO's checking account. These transactions will be scanned for retention.

10) Payroll

- a) Payroll is coordinated and processed by the Finance & Administration Manager, consistent with WACO's approved Budget and Salary Schedule. Payroll is processed by EFT under normal circumstances. Prior to processing payroll, the Executive Director will approve staff's time through the online timekeeper system which interfaces with the approved financial software. Once payroll is processed, documentation is presented to the Executive Director for review, and EFT approval at the bank. These transactions will be scanned for retention.

11) Bank Account Reconciliation

- a) Original statements from financial institutions with which WACO has accounts are received by mail at the WACO office and must be opened and examined by the Executive Director. Online statements obtained directly from the financial institution's website are available sooner than those that arrive via mail and can be used as a substitute. The statements should be initialed on the first page indicating it has been reviewed and is ready for reconciliation.
- b) The signed or initialed statement shall be given to the Finance & Administration Manager, who must reconcile WACO's records of financial activity to the statement. Each reconciliation must balance exactly.
- c) The detailed reconciliation report, together with the statement, will constitute the reconciliation report. The Executive Director reviews and signs the reconciliation reports to verify the authenticity of the statements. These transactions will be scanned for retention.
- d) The Secretary/Treasurer is to receive a copy of the reconciliation report and statement for each of WACO's accounts.

12) Reporting

- a) Not later than the fifteenth day of each month, the Executive Director or Finance & Administration Manager shall provide to the WACO Secretary/Treasurer a full financial report for the previous month. The financial reports required may vary slightly with each Treasurer (at their request) but must include the following information:
 - i) Balance Sheet – The Balance Sheet gives a complete picture of WACO's assets and liabilities (of each fund) as of the last day of the reported month.
 - ii) Profit & Loss Budget vs. Actual – The Profit & Loss Budget vs. Actual shows how much WACO's actual revenues and expenditures for the reported month compared to the amount of revenues and expenditures budgeted for the reported month.
 - iii) Year-To-Date Profit & Loss Budget vs. Actual – This report shows the

originally adopted WACO Budget amounts or the amended WACO Budget amounts (if any), actual revenues and expenditures for reported month, Year-To-Date actual revenues and expenditures, and the percent of annual budget received (for revenues) or spent (for expenditures).

- iv) Accounts Receivable Aging Report – The Accounts Receivable Aging Report shows the invoices issued but not yet paid as of the date of the report. Items in the “current” column are invoices created within 30 days of the report date. Items in the 1-30, 31-60, 61-90, and >90 columns indicate how overdue an invoice is.
 - v) Bank Accounts Reconciliation Reports – The reconciliation report shows the financial activity for the reporting month according to WACO’s financial records as compared to the financial activity according to the bank statements.
 - vi) Include Board meeting minutes or other documentation that approved or discussed line items affecting budgets.
- 13) Annual filings with Internal Revenue Service
- a) WACO must utilize a CPA firm to prepare and submit its annual 990 tax return with the Internal Revenue Service. The WACO Board of Trustees must be aware of, and welcomed to participate in, the preparation of the 990 tax return. The ‘Public Disclosure’ version of the filed 990 tax return must be distributed to the WACO membership via email and posted on the WACO website.
- 14) Audit by State Auditor’s Office
- a) Pursuant to [RCW 36.47.060](#), the financial records of WACO are subject to accountability audits every 3 years by the State Auditor.
 - b) The WACO Board of Trustees must be aware of, and welcomed to participate in, audits conducted by the State Auditor’s Office.
 - c) The WACO Board of Trustees must be made aware of any exit items, management letters, findings, or other relevant communications from the State Auditor’s Office.

15) Unclaimed Property

- e)a) Per requirement of Washington State Department of Revenue, WACO submits an unclaimed property report, if applicable, by October 31st each year.

PROCESS ANALYTICS:

- 1) Audit Committee findings
- 2) Independent financial audit findings/reports
- 3) State Auditor’s Office findings/reports

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
- Annual Budget Policy adopted July 13, 2016, amended October 1, 2019, amended March 9, 2021, October 5, 2021, December 8, 2021, March 15, 2023

POLICY

1) [The WACO Budget Committee will develop a proposed upcoming year budget at their annual meeting in May.](#)

~~4~~2) The WACO Board of Trustees will adopt a balanced budget annually at the July Board of Trustees meeting.

~~2~~3) 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~~4) Salary and Benefits budgets are not available to be spent on other categories without the Board of Trustees approval.

~~4~~5) The Executive Director can reallocate current-year budgeted items within categories.

~~5~~6) Spending in excess of the adopted budget must receive the Board of Trustees approval prior to the expense.

~~6~~7) Emergency expenditures will follow the guidelines of the Reserve Policy.

~~7~~8) 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~~9) 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).
- 4) The Board will gather annual building rent figures from the Washington Counties Building in April.
- 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.
- 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
- 7) The Budget Chair and Finance Manager will finalize the budget documents to be presented to the Budget Committee.
- 8) The Finance Manager will forward the final budget documents to the Budget Committee 2 weeks prior to the annual budget meeting in May.
- 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.
- 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

ANNUAL REPORT

PURPOSE

Set expectations for content, timeline and delivery of the WACO annual report.

AUTHORITY

- [WACO Constitution and Bylaws](#), Article VI section 6.2

POLICY

1. Staff will prepare an annual report that reflects activities and accomplishments directly related to WACO priorities of Legislative Advocacy, Education and Capacity Building and Outreach and Engagement.
2. The report will also serve as an accounting of the fiscal health of the organization, summarizing key budget, revenue and expenditure data as related to organizational priorities.
3. The report shall include a letter of introduction from the WACO President for the year of the report and an executive summary.
4. The report for each year will be prepared for Board review and approval at the subsequent year March Board meeting, with preliminary financial data indicated as such, and published online following the meeting.
5. Financial data will be updated as necessary, following submission of the final IRS 990 form, later in the year and reposted on the WACO website as the final report.

OPERATING RESERVES

PURPOSE

To ensure the stability of the mission, programs, employment, and ongoing operations of the organization.

AUTHORITY

- Operating Reserves Policy adopted December 14, 2016, amended October 1, 2019

POLICY

- 1) The Operating Reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. The Reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, such as staff development, research and development, or investment in infrastructure.
- 2) Operating Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of WACO that Operating Reserves are to be used and replenished within a reasonably short period of time. The Operating Reserve policy will be implemented in concert with the other governance and financial policies of WACO and is intended to support the goals and strategies contained in these related policies and in strategic and operational plans.
- 3) Definitions and Goals
 - a) The Operating Reserve Fund is defined as the designated fund set aside by the Board of Trustees. The minimum amount to be designated as Operating Reserve will be established in an amount sufficient to maintain ongoing operations and programs for a set period of time, measured in months.
 - b) The Operating Reserve serves a dynamic role and will be reviewed and adjusted in response to internal and external changes.
 - c) The target minimum Operating Reserve Fund is equal to six (6) months of annual operating costs. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, occupancy, office, travel, program, and ongoing professional services. Depreciation, in-kind, and other non-cash expenses are not included in the calculation.
 - d) The amount of the Operating Reserve fund target minimum will be calculated each year after approval of the annual budget, reported to the Board of Trustees, and included in the regular financial reports.
- 4) Accounting for Reserves
 - a) The Operating Reserve Fund will be recorded in the financial records as

Operating Reserve. The Fund will be funded and available in cash or cash equivalent funds.

5) Funding of Reserves

- a) The Operating Reserve Fund will be funded with unrestricted operating funds. The Board should designate a specific amount in each adopted budget to ensure that the Operating Reserve is maintained at or above the minimum goal established in this policy. The Board of Trustees may from time to time direct that a specific source of revenue be set aside for Operating Reserves.

6) Use of Reserves requires three steps:

- a) Identification of appropriate use of reserve funds – The Executive Director will identify the need for access to reserve funds and confirm that the use is consistent with the purpose of the reserves as described in this Policy. This step requires analysis of the reason for the shortfall, the availability of any other sources of funds before using reserves, and evaluation of the time period that the funds will be required and replenished.
- b) Authority to use operating reserves – Authority for use of Operating Reserves is delegated to the Executive Director in consultation with the Executive Officers of WACO. The use of Operating Reserves will be reported to the Board of Trustees at their next scheduled meeting, accompanied by a description of the analysis and determination of the use of funds and plans for replenishment to restore the Operating Reserve fund to the target minimum amount. The Executive Director must receive prior approval from the Board of Trustees if the Operating Reserves will be depleted by more than one-third its current value.
- c) Reporting and monitoring – The Executive Director is responsible for ensuring that the Operating Reserve Fund is maintained and used only as described in this Policy. Upon approval for the use of Operating Reserve funds, the Executive Director will maintain records of the use of funds and plan for replenishment. He/she will provide regular reports to the Board of trustees of progress to restore the fund to the target minimum amount.

7) This Policy will be reviewed every other year, at minimum, by the Budget Committee, or sooner if warranted by internal or external events or changes. Changes to the Policy will be recommended to the Board of Trustees as needed.

DESIGNATED FUNDS

PURPOSE

To ensure the stability of the mission, preserve assets, and ongoing operations of the organization.

AUTHORITY

- Designated Funds policy adopted by Board of Trustees July 8, 2020

POLICY

- 1) The Designated Funds are intended to provide an internal source of funds for specific needs outlined below under definitions and goals.
- 2) Designated Funds are intended to be used to cover expenses that are periodic and costly.
- 3) It is the intention of the WACO Board that Designated Funds are to be replenished via the annual budget process, and in a reasonably short period of time, based on anticipated needs. Each fund will outline its budgetary needs for income and expenses each year and go through the WACO Board budget approval process. It is also the intent of the WACO Board that these funds can be authorized outside of the budget approval process due to timing and need of the expense.
- 4) Definitions and Goals
 - a) The Designated Funds established are:
 - i) Washington Counties Building Fund - \$120k Goal – defined usage is to pay for capital improvements or building maintenance (planned and/or unplanned) over and above the normal WCB budgeted line item.
 - ii) Technology & Equipment Replacement Fund - \$10k Goal – defined usage is to pay for the replacement of current or purchase of new T&E items such as, but not limited to, network servers, desktop and laptop computers, printers, monitors, cameras (video/still), projectors, telecommunications, banners, desk chairs, desks, other furnishings. Annually a review of potential needs and rotation should be evaluated so an anticipated dollar amount can be submitted as part of the budget review process.
 - iii) Newly-Elected Officials Training Fund - \$340k Goal – defined usage is to offset the cost of hosting the NEO conference which occurs every 4 yrs. This conference pays for NEOs to attend training needed to help them do their jobs better and to learn rules associated with public office.
 - iv) Professional Fees Fund - \$32k Goal – defined usage is to pay for mandatory WA State Audits which occurs every 3 years, and/or legal fees as required.
 - b) The Designated Funds serve a dynamic role and will be reviewed and adjusted in response to internal and external changes.

- c) The amount of each fund target minimum will be calculated each year during the budget review process, reported to the Board of Trustees and included in the monthly financial reports.
 - d) The Board of Trustees may from time to time direct a specific source of revenue be set aside for any or all of the Designated Funds, and the Board of Trustees may approve any movement of Designated Funds for another purpose identified and deemed necessary.
- 5) Accounting and Reserves
- a) The Designated Funds will be recorded in the financial records as titled in Definitions and Goals above.
 - b) The Funds will be available in cash or cash equivalent funds.
- 6) Use of Reserves
- a) Authority for use of Designated Funds is determined in the annual budget process by approval of the budget. If an unanticipated immediate need arises, the Executive Director should seek approval from the WACO Executive Officers.
- 7) Policy Review
- a) This policy will be reviewed every other year, at a minimum, by the Budget Committee, or sooner if warranted by internal or external events or changes. Changes to the Policy will be recommended to the Board of Trustees as needed.

COUNTY REIMBURSEMENT

PURPOSE

To memorialize and readopt the apportionment formula as currently in use.

AUTHORITY

- [WACO Constitution and Bylaws](#) Article VII, Section [7.3](#)
- County Reimbursement Policy last amended October 6, 2020, October 5, 2021

POLICY

- 1) The Board of Trustees shall adopt an amount to be collected from counties for services rendered to the counties and to establish the formula to apportion those costs of reimbursement to the Association.
- 2) Annually, the WACO Budget Committee shall calculate an increase to the County's Reimbursement based on an increase of the Consumer Price Index (CPI), using the WA State Office of Financial Management's "Washington Economic and Revenue Forecast" for the Seattle-W classification for the proposed budget year, if applicable.
- 3) A county's annual reimbursement shall also include pre-paid registration for that year's WACO annual conference for the 6 or 7 WACO members in that county. Members may alternatively use these funds to designate a staff member to attend in their place.
- 4) The Board of Trustees reserves the right to approve, disapprove, or make additional recommendations related to reimbursement amounts as appropriate.

PROCEDURE

- 1) County Reimbursement Formula
 - a) The formula includes a base amount of \$2,000 for each county and a population-based apportionment. The base formula or components of the base formula are modified by two agreements:
 - i) By agreement with King County, King County is capped at a maximum responsibility for 25% of the total statewide reimbursement requested in the WACO budget process.
 - ii) Pursuant to an agreement signed January 20, 2011, between WACO and the Washington Association of Prosecuting Attorneys (WAPA), WACO passes through to WAPA 22% of reimbursements received from King County and 25% of reimbursements received from all other counties.
 - b) The basic population formula is:
 - i) Total WACO request times 25% equals King County's maximum reimbursement
 - ii) Subtract the King County reimbursement amount (step i) from the total request.

- iii) Subtract total base county (\$78,000) from the result of step ii, adding back a single county base of \$2,000 in order to maintain King County's cap at 25% of the total request.
- iv) Multiply the result of step iii by each county's percentage of statewide population excluding King County as a county for its population from the calculation.
- v) Add \$2,000 to the result of step iv for each county except King. This is the total reimbursement apportioned by county.

WAPA PASS-THROUGH AGREEMENT

PURPOSE

To formalize previous agreements and modifications that have been made since 1976 by the Washington Association of County Officials (WACO) Board of Trustees and the Washington Association of Prosecuting Attorneys (WAPA) for the funding that is received by WACO and passed to WAPA to support the continuing civil legal education of prosecuting attorneys and their staffs and other WAPA functions. The minutes of the WACO Board of Trustees reflect the same.

AUTHORITY / REVIEW

- WAPA/WACO Pass-Through Policy signed January 20, 2011, amended October 5, 2021

POLICY

1) The distribution is as follows:

- a) 22% of funds received from King County and 25% of all funds received from the other counties in the state for reimbursement of professional services. This shall not include pre-paid conference fees or any other special assessments that may be collected. The anticipated funding and the amount of the monies passing through to WAPA shall be documented; included in proposed discussions of the WACO Board of Trustees; and, approved annually as part of the budget process. Any reduction or increase to funding of WACO will be subject to the same formula.

PROCEDURES

1) Address in a periodic review

WASHINGTON COUNTIES BUILDING

PURPOSE

To expand on the Joint Venture Agreement to establish policies for efficient, cost-effective management of the Washington Counties Building (WCB).

AUTHORITY

- Joint Venture Agreement, Article III, 1984
- Washington Counties Building policy adopted July 8, 2020

POLICY and PROCEDURE

- 1) The WCB Management Committee (Committee) shall consist of 10 members proportionate to the percentage interest of each venture (3.1.1) (5 WACO and 5 WSAC).
- 2) The Executive Director of WSAC or WACO will serve as WCB Manager, as designated by the Committee, for the conduct of ordinary business of the venture and to implement decisions of the Committee.
- 3) The Scope of the Joint Authority of the Venturers is specified in the Joint Venture Agreement.
- 4) A quorum of members from each Venturer will convene as the Committee twice annually, with one meeting occurring in April to accommodate annual budget development. Materials relevant to the committee's deliberation will be provided by the Manager and staff of WSAC and WACO, as appropriate, at least one week in advance of each meeting.
- 5) Deliberations during the annual April Committee meeting shall address:
 - a) Review Capital Improvement Plan
 - b) Review status of reserve building funds
 - c) Proposed budget and factors impacting proposed changes
 - d) Status of tenant lease agreements

PROCESS ANALYTICS

Annually each committee member will submit evaluation indicating degree to which they believe policies and procedures were successfully accomplished for the past year. Results of the evaluation will be discussed by the Management Committee at their annual meeting, accompanied by consideration of any needed changes in policies and procedures.

GIFTS FOR MEMBERS LEAVING OFFICE

AUTHORITY / REVIEW

- Gifts for Members Leaving Office Policy adopted April 7, 2013, amended October 1, 2019, March 2, 2022
- [IRS Publication 5137](#), Fringe Benefit Guide, Office of Federal, State and Local Governments

POLICY

- 1) As an organization created by its membership with the purpose to serve its membership, it is the policy of the Washington Association of County Officials (WACO) to recognize the service of its members when they leave office. This policy outlines a standard of recognition for WACO members leaving office, with due consideration for time served in office and/or their service to WACO as an organization.
- 2) The cost of awards will comply with guidelines included in IRS Publication 5137, Fringe Benefit Guide. All actions contemplated under this policy are subject to available budget funds/authority and may be terminated at any time.

PROCEDURE

- 1) Length of Service Awards:
 - a) For WACO members leaving office after having served four years or less, an outgoing member's service may be recognized with a custom certificate presented in a frame.
 - b) For WACO members leaving office having served more than four but less than twenty years, an outgoing member's service may be recognized with a custom plaque.
 - c) For WACO members leaving office having served more than twenty years, an outgoing member's service may be recognized with a picture of the WACO member's courthouse, together with a custom certificate, in a large frame with sufficient room for WACO representatives (and members of the WACO member's staff) to sign or include personalized messages.
 - ~~d) All WACO members shall receive a printed certificate acknowledging and congratulating their service upon completion of their 5th year in office and in 5-year increments thereafter.~~
 - e)d) _____ For WACO members who served on the WACO Board of Trustees, WACO will recognize their service consistent with WACO members who served in office more than four but less twenty years.
- 2) Recognition Events – If WACO is aware of an event recognizing the member leaving office, every effort should be made to provide a member of the WACO staff or Executive Board to attend as a representative of WACO and present WACO's recognition of service to the member leaving office.

- 3) Outgoing President Award – WACO will recognize the outgoing WACO President with a unique gift not to exceed \$300, presented during the WACO Annual Conference, in recognition of his/her service as WACO President.
- 4) In the event a WACO member is removed from office, or otherwise leaves office under circumstances not consistent with the highest ethical expectations of an elected or appointed official, the WACO Executive Director may decline to exercise the recognition otherwise authorized under this policy.

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. Amended March 15, 2023
- 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 and board 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) Personal service contractors under contract with WACO shall adhere to travel policies applicable to WACO staff and board members. Those travel expenses to be reimbursed to contractors shall be specified in the contract prior to signatures and commencement of work.
- 4) **Eligible Staff 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. —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.

5) Eligible Board Meeting Travel Expenses

- a) Board members are eligible to be reimbursed for travel to Board meetings, consistent with the terms of 4) above~~the general travel policy~~.

6) Eligible Member Travel Expenses

- a) WACO members incurring expenses in service to WACO shall adhere to travel policies applicable to WACO staff and board members. Those travel expenses to be reimbursed to members require written approval from the WACO Executive Director prior to expenses incurred.

~~6)7)~~ Contracted Event 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. It is the policy of WACO that alcoholic beverages may not be a WACO expenditure and must only be provided at WACO events if the cost is covered by an external, non-public sponsor, or purchased by individual attendees.

d)

~~7)8)~~ 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.

~~8)9)~~ 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.

~~9)10)~~ 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, March 15, 2023

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.
- 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.
- 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.
- 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
- 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.

PERSONNEL

PURPOSE

To set forth general policies and standards of the Association. These policies are designed, insofar as possible, to provide uniformity and fairness in selection and treatment of all WACO employees.

AUTHORITY

- Personnel Policy adopted January 8, 1986, amended March 4, 2020, amended March 9, 2021, October 5, 2021, March 2, 2022
- Cell Phone Reimbursement Policy adopted November 1, 2011, by Executive Director, consolidated into Personnel Policy October 1, 2019
- [RCW 38.40.060](#); [RCW 49.17](#); [RCW 49.77](#)
- [The Occupational Safety and Health Act \(OSHA\) of 1970](#)
- [The Drug Free Workplace Act of 1988](#)

POLICY

- 1) All positions with WACO are “at will” positions. Employees may leave employment at any time, without notice. Whenever possible, two weeks’ written notice is requested. Similarly, employees may be terminated, with or without cause, and with or without prior notice, at any time.
- 2) This Policy is not a contract of employment. No employee, whether serving in a supervisory capacity or not, is authorized to enter into an employment agreement with any other employee.
- 3) All terms and conditions in this Personnel Policy are subject to change, without notice, at the discretion of the Board of Trustees.
- 4) Definitions:
 - a) “Full-time employee” refers to any employee who works thirty-two (32) hours per week or more.
 - b) “FLSA non-exempt employees” refers to employees that are not exempt from overtime, in accordance with the Fair Labor Standards Act.
 - c) “Non-management exempt professional employees” refers to exempt employees other than the Executive Director and Deputy Director.
 - d) “Management exempt professional employees” refers to Executive Director and Deputy Director/General Counsel positions only. The Board may designate other management exempt professional positions as appropriate.
- 5) Equal Employment Opportunity Employer: WACO does not discriminate against any individual with respect to hiring, terms or conditions of employment because of race, color, religion, national origin, age, sex, sexual orientation, or physical or sensory disabilities.

- 6) Selection, Evaluation, Discipline, and Termination: The WACO Executive Director shall be hired by the WACO Board of Trustees and may be terminated at any time, with or without cause and with or without notice. The WACO Executive Officers shall be responsible for the performance evaluation and discipline, up to but not including termination, of the WACO Executive Director.
- 7) The WACO Executive Director shall be responsible for the directing of all WACO staff, including hiring, discipline, performance appraisals, and termination.
 - a) The WACO Executive Director shall be subject to a written review performed annually by the WACO Executive Officers. The completed review will be shared with the full board at the first board meeting following the evaluation.
 - b) All other WACO employees shall be subject to a written review performed annually by the Executive Director.
 - c) Evaluation forms shall be approved by the WACO Board of Trustees.
 - d) All evaluation forms must be signed by the individual(s) responsible for the evaluation. Employees are asked to sign the evaluation to acknowledge they have reviewed and discussed the evaluation with the person(s) providing the evaluation. The employee's signature does not mean the employee agrees with the evaluation. If the employee chooses not to sign the evaluation, the employee's decision will be noted by the person(s) performing the evaluation.
 - e) Any employee who disagrees with any portion of their evaluation may prepare a written response, which shall be attached to the evaluation form and shall become part of that evaluation.
 - f) All personnel evaluations are to be kept in employee personnel files maintained by the WACO Executive Director. Personnel files shall be accessible under the following circumstances:
 - i) Upon request, any employee may review his or her personnel file in its entirety.
 - ii) By majority vote of the WACO Board of Trustees, the Board may direct the Executive Director to make a file or files available to a specifically designated Board member(s).
- 8) Job Descriptions: All job descriptions shall be reviewed by the WACO Executive Director at least every two years, or as needed. The Executive Director will submit any recommended changes to the Personnel Committee, as described in the WACO Bylaws, which will forward its recommendations to the Board of Trustees for consideration. Changes must be approved by the full Board of Trustees.
 - a) This review by the Personnel Committee and action by the Board of Trustees shall take place prior to development of the preliminary budget and as described in the WACO Bylaws. The purpose of this review is to maintain up-to-date job descriptions that reflect current work activities. The review by the Personnel Committee and action by the Board of Trustees shall take place prior to development of the preliminary budget.

9) Hours of Work

- a) WACO full-time employees are salaried employees expected to work the amount of time necessary to accomplish the duties and tasks of the assigned position. Full-time positions have been designed to include an array of duties and tasks that require approximately 40 hours per workweek. However, employees will have increased workloads at various times throughout the year, including, but not limited to, preparation for and during sessions of the State Legislature, meetings of affiliate associations, and the WACO Conference.
- b) WACO's office hours are 8:00 am through 5:00 pm, Monday through Friday, except for holidays recognized by this policy. Actual hours will vary depending on activities and staff availability.

10) Inclement Weather or Other Adverse Conditions Policy

- a) WACO staff should feel safe. Each employee must decide for him or herself if conditions are safe to drive to work. There will be no disciplinary action against employees who decide to stay home because of conditions caused by severe inclement weather or other unusual emergency conditions.
- b) Such absences shall be charged to the following in the order listed:
 - i) Vacation Leave or Combined Earned Leave
 - ii) Sick Leave (up to a maximum of three days in one calendar year)
 - iii) Leave without pay
- c) Each type of leave shall be exhausted before the next in succession is used, except that employees may choose to use leave without pay, rather than paid leave, at their request.
- d) In extreme circumstances of inclement weather or other emergency conditions, the Executive Director may authorize closing the office.
 - i) The Director must notify the Board President or other member of the Executive Board prior to doing so, and if possible, must also send a notification to every member of WACO.
 - ii) The decision must be based on recommendations of law enforcement or assessments of driving conditions published by the Thurston County Public Works Department or Thurston County Emergency Management Department.
- e) If the Executive Director closes the office, employees will be compensated at their regular rates of pay without the use of personal leave. Paid leave under such circumstances may not exceed three days per event.

11) FLSA Non-Exempt Employees

- a) FLSA Non-Exempt Employees will be paid overtime according to state requirements established by the Department of Labor & Industries. Alternatively, staff may elect to accrue compensatory time off as permitted by the Department of Labor & Industries. All overtime or compensatory time earned must be approved by the Executive Director before it is accrued.

- b) FLSA Non-Exempt Employees are required to report all hours worked, in a method approved by the Executive Director and consistent with the requirements of the Departments of Labor & Industries.
- 12) Non-Management Exempt and Management Exempt Professional Employees
 - a) WACO does not pay overtime or grant compensatory time off for hours worked by Exempt Professional Employees in excess of 40 hours per week.
 - b) Administrative paid leave may be granted to Exempt Professional Employees to reward such employees for an extraordinary number of work hours worked that is unreasonable to expect from a salaried employee. Administrative paid leave is entirely discretionary. Administrative paid leave is not earned or accrued by any employee. Administrative paid leave is not based upon a limit on hours worked during any workday or workweek. The Executive Director shall document the basis for rewarding extraordinary hours worked when granting paid administrative leave.
 - c) Exempt Professional Employees may be required to report all hours worked as necessary for reporting to the Department of Labor & Industries and the Employment Security Department, and for the administration of grants, calculation of third-party reimbursements, or auditing of revenues earmarked for specific expenditures.
- 13) Employee Wage Rates: Employees will be paid within salary ranges adopted by the WACO Board of Trustees.
 - a) New employees shall be appointed at the recruiting step approved by the Executive Director within the salary range for the given position.
 - b) Appointments above Step 3 of the salary range must be approved by the WACO Executive Board.
 - c) Each employee is eligible for an initial salary step increase on the first anniversary of his or her hiring date, adjusted for any unpaid absences of five continuous days or more, on the condition that the employee's performance has been satisfactory. Salary step increases shall be annual thereafter, on the anniversary of the employee's hiring date as adjusted, assuming continued satisfactory performance and budget capacity.
 - d) The Executive Director has the authority to approve salary step increases for other WACO employees.
 - e) WACO Executive Officers have the authority to approve salary step increases for the Executive Director.
 - f) The Executive Director shall annually review the salary range established for each position with positions in like organizations. The Executive Director will submit any recommended changes to the Personnel Committee, as described in the WACO Bylaws, which will forward its recommendations to the Board of Trustees for consideration. Changes must be approved by the full Board of Trustees.

- g) The Executive Director shall provide, and the Personnel Committee will review, CPI-U Seattle data as a base line for competitive salary cost of living adjustment (COLA) recommendations to the Board of Trustees. Cost of living adjustments are not guaranteed annually and must be approved by the Board of Trustees. Board of Trustees approved COLA's will be inclusive of all WACO staff and not awarded on an individual basis.

- (i) 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.

- h) Retroactive pay increases to WACO staff are prohibited generally not allowed per state law and only acceptable in the unusual circumstance when employees already have reasonable expectation of receiving it.

14) Payday and Pay Period

- a) Employees shall be paid monthly.
- b) Paychecks shall be issued not later than the 7th day of each month for work performed during the month prior. If the scheduled payday falls on a Saturday or Sunday, paychecks shall be issued not later than the preceding Friday. If the scheduled payday falls on a holiday, paychecks shall be issued not later than the preceding business day.

15) Holidays

- a) All employees shall be granted the following holidays with pay:
- i) New Year's Day, January 1
 - ii) Memorial Day, Last Monday in May
 - iii) Juneteenth, June 19
 - iv) Independence Day, July 4
 - v) Labor Day, First Monday in September
 - vi) Veteran's Day, November 11
 - vii) Thanksgiving Day, Fourth Thursday in November
 - viii) Day after Thanksgiving, Fourth Friday in November
 - ix) Christmas Day, December 25
- b) Four floating holidays selected at the discretion of each employee each calendar year. Floating holidays may not be carried forward to the next calendar year.
- c) Holidays that fall on Saturday shall be observed on Friday; holidays that fall on Sunday shall be observed on Monday.
- d) Martin Luther King's Birthday and President's Day, while state and federally recognized holidays, are workdays for the Legislature and so are workdays

for WACO as well. Two of the four floating holidays are adopted as a substitute for WACO employees' not having these two recognized holidays off.

16) FLSA Non-Exempt and Non-Management Exempt Professional Employees' Vacation Leave

- a) Full-time non-management employees shall accrue one day of vacation leave for each full calendar month of employment. Employees with three consecutive years of employment with WACO shall be credited one and one-half days of vacation leave for each full calendar month of employment. Employees with five consecutive years of employment with WACO shall be credited two days of vacation leave for each full calendar month of employment.
- b) Vacation shall not be available for use until the first business day following the month for which the vacation leave was accrued.
- c) All requests for vacation leave must be in writing and approved by the Executive Director prior to any vacation leave taken by the employee.
- d) Vacation leave shall be measured in half-hour increments.
- e) As of midnight, December 31 of each year, vacation leave in excess of 30 days shall be forfeited.
- f) Any employee separating from WACO employment who has not taken his/her earned vacation leave shall receive the salary equivalent for earned vacation credit accrued, up to a maximum of 30 days.
- g) Any FLSA Non-Exempt Employee who is removed from a covered position due to the conviction of a felony against the employer shall forfeit all accrued leave. If such felony charges are pending, accrued leave shall be withheld by the employer until the result is known.

17) FLSA Non-Exempt and Non-Management Exempt Professional Employees' Paid Sick Leave

- a) Full-time non-management employees shall accrue one day of paid sick leave credit for each full calendar month of employment with WACO.
- b) Sick leave may be used for personal illness, medical or dental appointments and injuries. Employees may also use sick leave to care for members of the employee's immediate family, including the employee's spouse, child, parent, parent-in-law, grandparent, brother, and sister.
- c) The Executive Director reserves the right to request documentation to verify validity and/or need for sick leave requests.
- d) Sick leave shall not be available for use until the first business day following the month for which the sick leave was accrued.
- e) Sick leave shall be measured in half-hour increments.
- f) Any employee separating from WACO employment shall not be compensated for unused sick leave.

- g) Any FLSA non-exempt employee who is removed from a covered position due to the conviction of a felony against the employer shall forfeit all accrued leave. If such felony charges are pending, accrued leave shall be withheld by the employer until the result is known.
- 18) Management Exempt Professional Employees' Combined Earned Leave
- a) This section applies to positions designated by this policy, or subsequently by the WACO Board of Trustees, as management exempt professional employees.
 - b) Management exempt professional employees shall accrue twenty-seven (27) hours of combined earned leave for each full calendar month of employment. Combined earned leave replaces vacation and sick leave but does not replace holiday, administrative, or any other leave described in sections 13-18 of this policy.
 - c) Combined earned leave shall not be available for use until the first business day following the month for which the leave was accrued.
 - d) Combined earned leave shall be measured in half-day increments. Combined earned leave shall be reported only if it equals or exceeds four (4) hours or one half-day. Absences of less than four (4) hours shall not be reported.
 - e) Combined earned leave may be accumulated up to 960 hours. Upon departure from employment, an employee is eligible for a payout of up to 480 hours.
 - f) Any management exempt professional employee who is removed from a covered position due to the conviction of a felony against the employer shall forfeit all accrued leave. If such felony charges are pending, accrued leave shall be withheld by the employer until the result is known.
- 19) Paid Family and Medical Leave – WACO complies with all statutory and regulator provisions of the Paid Family and Medical Leave Act per [RCW 50A](#).
- a) The Paid Family and Medical Leave Benefits Guide provides information on how employees apply for benefits and submit weekly claims. The guide is available at www.paidleave.wa.gov/benefit-guide. For more information about how to apply, contact the Employment Security Department (ESD) at 833-717-2273 or visit www.paidleave.wa.gov.
 - b) WACO has chosen to allow “supplemental benefits” to its employees. Supplemental benefits can be used along with PFML up to the amount of the employees current salary. Supplemental benefits are received by using accrued leave the employee has available. Employees may accept or reject supplement benefit payments. The employee is responsible for providing WACO the approved benefits notice received by PFML solely for the purpose of calculating the wage differential.
 - c) Employees must use the appropriate pay codes on the EWS timesheet to indicate use of supplemental benefits. Only hours using the special pay codes

will count toward supplemental benefits. Any other pay codes will count as regular salary or paid time off earnings and will count against the benefits offered by the PFML program.

- 20) Shared Leave: In the event of an extraordinary or severe illness, injury, impairment, or physical or mental condition which has caused or is likely to cause a full-time employee to take leave without pay or to terminate his or her employment, the Executive Director may allow other employees to donate accrued vacation leave or accrued combined earned leave to that employee's sick leave balance. The employee must have exhausted all accrued sick leave, vacation leave, and/or combined earned leave prior to receiving any donated leave. The Executive Director will approve the amount of leave that employees may transfer. Management Exempt Professional Employees may not donate more than 50% of their accrued combined earned leave.
- 21) Bereavement Leave: A maximum of five (5) paid days may be taken by a full-time employee for reasons of death to a member of the immediate family unless additional days are authorized by the Executive Director. Immediate family includes the employee's spouse, child, parent, parent-in-law, grandparent, brother, and sister.
 - a) Bereavement leave taken under this section is in addition to any other leave available under the Personnel Policy.
- 22) Court Appearance Leave: Full-time employees shall be granted leave with pay while required to perform jury duty or when required to appear in court on any matter in which he or she is not a party or not appearing as a witness in the course of his or her WACO duties. Prompt notice should be given to the Executive Director of the expected days required for court appearance leave. Whenever possible, employees are expected to return to work for the remainder of the workday. To receive regular pay, an employee shall remit to WACO the amount of jury duty or witness fees received, less mileage reimbursement. Court appearance leave taken under this section is in addition to any other leave available under the Personnel Policy.
- 23) Unpaid Leave: After first using all vacation leave, full-time employees may request unpaid leave for personal reasons. Such leave may be approved or disapproved at the discretion of the Executive Director. The employee shall submit a written request for the unpaid leave specifying the reason, the anticipated length of absence, and the expected date of return. Unpaid leave shall not be granted for more than two months without prior approval of the WACO Board of Trustees.
 - a) Except as may be specifically provided by federal or state law, during any period of unpaid leave exceeding thirty (30) days the employee shall be responsible for payment of all insurance benefit premiums. The employee's insurance coverage shall be terminated for nonpayment if the employee's payment is not received by WACO by the fifth (5th) day of the month the

payment is due. The employee shall reimburse WACO for all premiums paid by WACO if the employee fails to return to employment from leave, unless the failure to return to employment is beyond the control of the employee.

- b) An employee coming back from an unpaid leave may return to his/her same job or a similar one, at the discretion of the Executive Director.

24) Military Service: Leave shall be granted for military service in accordance with [RCW 38.40.060](#). An employee who is a member of the Washington national guard or of the army, navy, air force, coast guard, or marine corps reserve of the United States, or of any organized reserve or armed forces of the United States shall be entitled to and shall be granted military leave of absence from such employment for a period not exceeding twenty-one days during each year beginning October 1st and ending the following September 30th in order that the person may report for required military duty, training, or drills including those in the national guard under Title 10 U.S.C., Title 32 U.S.C., or state active status. Such military leave of absence shall be in addition to any vacation or sick leave to which the employee might otherwise be entitled, and shall not involve any loss of efficiency rating, privileges, or pay. During the period of military leave, the employee shall receive his or her normal pay. The employee shall be charged military leave only for days that he or she is scheduled to work.

- a) WACO also complies with the Military Family Leave Act, [RCW 49.77](#).

25) Employee Benefit Programs

- a) Insurance Plans: Regular full-time employees and regular part-time employees working at least eighty (80) hours per month are eligible to participate in any insurance programs offered by WACO on the first day of the month following employment, except that if the first day of employment is the first of the month their eligibility shall commence immediately. The programs and criteria for eligibility will be explained by the WACO Executive Director upon hire. WACO contributes towards the cost of premiums in the amounts authorized and budgeted by the WACO Board of Trustees. The remainder of the premiums, if any, shall be paid by the employee through payroll deduction. WACO reserves the right to make changes in the carriers and provisions of these programs at its discretion, with prior notice to affected employees. Employees electing not to accept coverage for available insurance programs may be required to sign a waiver of coverage.
- b) Flex-Plan: Full-time employees may participate in any Flex-Plan benefit programs as may be offered by WACO under Section 125 of the Internal Revenue Code according to the eligibility requirements of such programs and contracts with the organization(s) providing programs to WACO employees.
- c) Retirement: Full-time employees may participate in any deferred compensation plan as may be offered by WACO according to the eligibility requirements specified in such plans and contracts with the organization(s)

providing plans to WACO employees. The wages of WACO employees are subject to withholding for social security employee taxes.

- d) The Executive Director or the Director's designee shall administer benefit programs offered by WACO. Applications and information concerning benefit programs and changes to benefit programs shall be provided to all eligible employees. The Executive Director or the Director's designee shall arrange for payroll deductions to cover participating employees' contributions.
- e) Cell Phone Reimbursement: WACO employees whose regular duties and responsibilities require them to be out of the WACO office regularly while simultaneously remaining accessible by WACO and its members, as determined by the Executive Director, may be eligible for reimbursement of up to \$30 per month for qualified and appropriate cell phone expenses.
 - i) This policy is not intended to create any right to any employee or create any ongoing obligation by WACO to reimburse employees for cell phone expenses.
 - ii) Reimbursement of cell phone expenses is entirely discretionary by the Executive Director and/or the Board of Trustees.

26) Substance Abuse Policy

- a) WACO recognizes that the maintenance of a drug-free workplace is essential to the safety and welfare of its employees. This policy establishes programs and practices that promote and support a drug-free environment and bring WACO into compliance with the Drug-Free Workplace Act of 1988.
- b) WACO wishes to educate its employees as to the dangers of drug abuse in the workplace, WACO's commitment to a drug-free workplace, and the penalties that may be imposed upon employees for drug violations.
- c) WACO expects all employees to assist in maintaining a work environment free from the effects of alcohol, drugs, or other intoxicating substances. Compliance with this substance abuse policy is a condition of employment.
- d) Controlled Substance
 - i) WACO prohibits employees from the manufacture, possession, use, distribution, or purchase of illegal or non-prescribed controlled substances on WACO premises.
 - ii) Any employee who is convicted of any violation of any criminal drug statute (including misdemeanors) shall notify the Executive Director within five (5) working days of the date of conviction. A conviction includes any finding of guilty (including one agreed to by the employee) or plea of no contest and/or any imposition of a fine, jail sentence, or other penalty.
 - iii) Any violation of this substance abuse policy will result in discipline, up to and including discharge. Manufacture, possession, use, distribution, or purchase of illegal or non-prescribed controlled substances on WACO premises or time will result in immediate dismissal.
- e) Prescription and/or over-the-counter drugs

- i) It is a violation of the policies of WACO for any employee, on or off WACO premises, when acting as an employee of WACO to be under the influence of alcohol, controlled substances, or intoxicants or under the influence of any other substance that impairs his or her ability to perform his or her job safely and competently.
 - ii) Employees may be asked to reveal medical information to the Executive Director when they are requesting reasonable accommodation or when there is a performance problem that the Executive Director believes may be medically related.
 - iii) No medicine of any kind will be made available by WACO.
 - f) WACO has the obligation to maintain a workplace free of illegal drugs, alcohol and illegally held goods. Therefore, WACO reserves the right to inspect the premises as allowed by law, at any time.
- 27) Policy for Maintaining a Work Environment Free from Harassment: This policy applies to all WACO employees, and as well as members of WACO and other persons who have business with the Washington Association of County Officials.
- a) Harassment – sexual, racial, ethnic, or other – will not be tolerated. Harassment can take the form of comments, gestures, or physical contact when their purpose or effect is to interfere with an individual’s work performance, or to create an intimidating, hostile, or offensive work environment.
 - b) Sexual, racial, ethnic, or other harassment includes slurs, jokes, insults, and derogatory comments or actions based on race, color, religion, national origin, age, sex, physical, or sensory disabilities.
 - c) Sexual harassment also includes a deliberate or repeated unsolicited sexual advance, request for sexual favors, or physical contact of a sexual nature which is unwelcome – particularly when submission to or rejection of such conduct is the basis for employment decisions affecting the individual.
 - d) Employees guilty of harassment shall be subject to appropriate disciplinary actions up to and including dismissal.
 - e) Employees should let the offender know they object to harassing behavior, as the offender may not be aware the behavior is unwelcome, offensive and/or intimidating.
 - i) If the harassment continues, or if the employee is uncomfortable confronting the offender, employees should immediately report the harassment to the WACO Executive Director.
 - ii) Employees may alternatively report harassment to the WACO President or to the Washington State Human Rights Commission under [RCW 49.60](#), or the Federal Equal Employment Opportunity Commission under Title VII of the Civil Rights Act of 1964.

- f) Co-workers who witness what appears to be harassing behavior shall report it to the Executive Director.
 - i) In cases where the Executive Director is the harasser, witnesses should report the harassment to the WACO President.
 - g) Harassment complaints will be investigated promptly.
 - i) If the Executive Director is notified of alleged harassment, he or she will investigate the complaint promptly. The investigation will include interviews with the parties involved, persons who may have witnessed the alleged harassment and persons who have a working relationship with the accused that is similar to that of the complainant.
 - ii) If the Executive Director sees harassing behavior or is notified of such behavior from a third party, he or she should not wait for a formal complaint from the victim before taking action.
 - h) Every effort will be made to maintain confidentiality.
 - i) Retaliation against employees who report harassment is a form of harassment and is forbidden.
- 28) Travel Expense Reimbursement: All employees of WACO will be reimbursed for travel expenses incurred to attend meetings authorized by the Executive Director. Reimbursement will be made in accordance with WACO's adopted travel reimbursement policy.
- 29) Use of Office Facilities: Personal use of WACO facilities by employees is permissible to the extent that there is no direct, increased cost to WACO for such use and that the employee making use of such facilities do so on his/her own time and with the approval of the Executive Director. Use of WACO facilities – building, computers, phones, or supplies – for any political candidate or campaign is never permissible.
- 30) Safety and Health: Congress enacted the Occupational Safety and Health Act (OSHA) in 1971 "to ensure, so far as possible, for every working man and woman in the nation, safe and healthful working conditions and to preserve our human resources." It states that "each employee has the duty to comply with safety and health standards and all rules and regulations and orders issued pursuant to the OSHA which are applicable to his own actions and conduct." In the State of Washington, the Division of Industrial Safety and Health and the Department of Labor and Industries (WISHA) have issued rules and regulations that have been approved by OSHA. WISHA is the enforcement authority in the State of Washington.
- a) WACO and every WACO employee is responsible for maintaining a safe work environment. Employees must report all unsafe or potentially hazardous working conditions to the Executive Director or the WACO Board President. Suggestions for improving safety are welcomed and encouraged.

SALARY SCALE

Effective Jan 2024								Min	Max
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Annual	Annual
Current Step %		4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	30.23%
COLA % for 2024**	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%		
Executive Director**	\$ 11,612	\$ 12,135	\$ 12,681	\$ 13,252	\$ 13,848	\$ 14,471	\$ 15,122	\$ 139,344	\$ 181,464
Deputy Director**	\$ 9,616	\$ 10,048	\$10,500	\$ 10,972	\$ 11,466	\$ 11,982	\$ 12,521	\$ 115,392	\$ 150,252
Member Services Manager	\$ 5,739	\$ 5,997	\$ 6,267	\$ 6,548	\$ 6,843	\$ 7,151	\$ 7,473	\$ 68,868	\$ 89,676
Finance/Admin Manager	\$ 5,739	\$ 5,997	\$ 6,267	\$ 6,548	\$ 6,843	\$ 7,151	\$7,473	\$ 68,868	\$ 89,676
**No COLA for ED & DD.									-

TELEWORKING / REMOTE WORKPLACE POLICY

PURPOSE

Teleworking and performing an employee's job at a remote workplace is allowed when opportunities exist for employee retention, improved employee performance, reduced commuting miles, or Association savings.

AUTHORITY

- Policy adopted by WACO BOT upon recommendation from the Personnel Committee March 2, 2022

POLICY

Employees are allowed to telework upon the **advanced and ongoing approval** of their supervisor on a case-by-case basis. The Association at any time can withdraw teleworking privileges based on the organization's needs.

Any telecommuting arrangement made will be on a trial basis for one month, with review at six months and as a part of the employee's annual evaluation. Any telecommuting arrangement may be discontinued at will and at any time at the request of either the **employee, supervisor or the** Association, externally-imposed restrictions on in-person workplace notwithstanding. Teleworking options are based on factors such as employee suitability, job responsibilities and equipment needs. Not all positions are suitable for a telecommuting arrangement and will be analyzed upon request. Telecommuting does not replace required on-site attendance at meetings or conferences. It is expected that employees who need to meet frequently with peers, colleagues, and/or with members or legislative staff be available and on premises. Supervisor or peer ability to communicate immediately with telecommuting employees must be maintained.

Evaluation of employee performance during the trial period will include regular interaction by phone and e-mail between the employee and the supervisor, and meetings to discuss work progress, performance, and accountability, and other items pertaining to trial period. The employee will be held accountable for completing their required tasks and responsibilities as if they were on-site. At the end of the trial period, the employee and supervisor will evaluate the arrangement and make recommendations for continuance or modifications.

On a case-by-case basis, WACO will determine, with information supplied by the employee and the supervisor, the appropriate equipment (hardware, software, modems, printer, phone and data lines and other office equipment) the employee needs to successfully complete their job functions while working remotely and equipment appropriately supplied by WACO versus the employee. At a minimum WACO shall provide a laptop computer. All equipment shall be appropriately maintained by the employee. WACO accepts no responsibility for damage or repairs to employee-owned equipment. Equipment supplied by the organization is to be used for business purposes only. WACO will supply the employee with appropriate office supplies (pens, paper, etc.) as deemed necessary.

The employee will make available an appropriate work environment within his or her remote workplace for work purposes that effectively creates a productive workspace, free of distractions that impede work productivity and accountability. Telecommuting is not designed to be a replacement for appropriate childcare. Although an individual employee's schedule may be modified to accommodate childcare needs during uncompensated time, the focus of the arrangement must remain on job performance and meeting business demands. Prospective telecommuters are encouraged to discuss expectations of telecommuting with family members prior to remote work starting. WACO is not responsible for costs associated with the setup of the employee's remote workplace, home office, such as remodeling, furniture or lighting, nor for repairs or modifications to the home office space.

Consistent with the organization's expectations of information security for employees working at the office, telecommuting employees must ensure the protection of proprietary company and customer information accessible from their remote workplace. Steps include the use of locked file cabinets and desks, regular password maintenance, consistent, timely updating of cyber-security software, and any other measures appropriate for the job and the environment.

Temporary telecommuting arrangements may be approved for circumstances such as declared emergencies, inclement weather, special projects or business travel. These arrangements are approved on an as-needed basis only, with no expectation of ongoing continuance.

WHISTLEBLOWER

PURPOSE

In recognition of prior court decisions finding the Washington Association of County Officials to be subject to some of the same operational requirements (e.g., the Open Public Meetings Act) as the elected and appointed county officials we represent, WACO has chosen to voluntarily adopt this policy, regarding reporting improper action based on [RCW 42.41](#), commonly called the Local Government Employee Whistleblower Protection Act.

AUTHORITY

- Whistleblower Policy adopted March 1, 2013, amended October 1, 2019
- [RCW 42.41](#)

POLICY

- 1) This policy is created to encourage employees to disclose in good faith improper action taken by WACO Board members, members, or employees without fear of retaliation. This policy also safeguards legitimate employer interests by encouraging complaints to be made first to WACO, with a process for speedy resolution of complaints or disputes.
- 2) Definitions
 - a) Covered Party: is a WACO Board of Trustees Member, member, or employee.
 - b) Improper action: any action by a Covered Party that is:
 - i) Undertaken in the performance of the Covered Party's official duties or responsibilities as related to WACO, whether or not the action is within the scope of employment, and
 - (1) Is in violation of any federal, state, or local law or rule,
 - (2) Is an abuse of authority,
 - (3) Is a substantial and specific danger to public health or safety, or
 - (4) Is a gross waste of WACO funds.
 - ii) Improper Action does not include personnel actions including but not limited to employee grievances, complaints, appointments, promotions, reemployments, performance evaluations, reductions in pay, dismissals, suspensions, demotions, alleged labor agreement violations, reprimands.
 - c) Retaliatory Action is any adverse change in a WACO employee's employment status, or the terms and conditions of employment including denial of adequate staff to perform duties, frequent staff changes, frequent and undesirable office changes, refusal to assign meaningful work, unwarranted and unsubstantiated letters of reprimand or unsatisfactory performance evaluations, demotion, transfer, reassignment, reduction in pay, denial of promotion, suspension,

dismissal, or any other disciplinary action; or hostile actions by another employee towards another employee that were encouraged by a supervisor or senior manager or official including Board of Trustees member or member.

- d) Emergency means a circumstance that if not immediately changed may cause damage to persons or property.
- e) An employee who fails to make a good faith effort to follow this policy shall not be entitled to the protection of this policy against retaliation.

3) Protection Against Retaliation

- a) A Covered Party is prohibited from taking retaliatory action because an employee provided information in good faith that Improper Action occurred. Employees who believe they have been retaliated against for reporting Improper Action should follow the procedure for seeking relief from retaliation.

PROCEDURE

- 1) A WACO employee who becomes aware of Improper Action should follow this procedure:
 - a) Bring the matter to the attention of the Board of Trustees in writing absent exigent circumstances, stating in detail the basis for the employee's belief that an Improper Action has occurred. This should be done as soon as the employee becomes aware of the Improper Action. Notice to any member of the Executive Officers or Executive Director is sufficient to serve as notice to the Board of Trustees.
 - b) The Board of Trustees or their designee shall respond to the report of Improper Action within thirty days of the employee's report. The employee shall be advised of the Board's response. If additional time is needed for investigation, the employee shall be advised of the estimated additional time needed to respond by the employer.
 - c) The identity of a reporting employee shall be kept confidential to the extent possible under law unless the employee authorizes the disclosure of his or her identity in writing.
 - d) In the case of an emergency where the employee believes that damage to persons or property may result if action is not taken immediately, the employee may bypass the notification procedure and report Improper Action directly to the appropriate agency responsible for investigating the improper action.
 - e) An employee may report information about Improper Action directly to an outside agency if the employee reasonably believes that an adequate investigation was not undertaken by the Board of Trustees to determine whether an Improper Action occurred, or that insufficient action was taken by the Board of Trustees to address the Improper Action, or that for other reasons the Improper Action is likely to occur.
- 2) Seeking relief from retaliation.

- a) Employees must provide a written complaint to the Board of Trustees within thirty days of the occurrence of the alleged retaliatory action and must specify the relief requested.

The Board of Trustees or their designee shall respond in writing within thirty days of receipt of the written charge.

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, Last amended by March 14, 2023

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) The Executive Director shall approve all software applications added to WACO computers.
- 2) Equipment shall be kept clean and protected from dust, food, and liquids.
- 3) All computers shall be protected with a password. Employees shall utilize the password manager application designated by the Executive Director.
- 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.
- 5) Do not to tamper in any way with WACO computers or other electronic equipment.

- 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.
- 7) Inappropriate or unprofessional messages are prohibited.
- 8) Do not open, preview, forward or otherwise acknowledge emails from unknown or suspicious sources.
- 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, Last amended March 14, 2023

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 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 Deputy Director 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 Deputy Director. If a request is denied a detailed reason will be provided to the requestor by the Executive Director.

ANNUAL CONFERENCE

PURPOSE

To provide policies and procedures for scheduling, preparing, and carrying out the WACO Annual Conference.

AUTHORITY

- [WACO Constitution and Bylaws](#) Article X, Section [10.1](#) and [10.5](#)
- Annual Conference Policy adopted October 1, 2019, amended October 5, 2021
- Conference Cancellation Policy adopted March 25, 2015, consolidated into Annual Conference Policy October 1, 2019
- Annual Conference Committee Policy adopted April 21, 2021
- RCW 36.47.050: County officials - Further action authorized – Meetings.

POLICY

1) Registration Fees

a) Member and Non-member registration fees shall be determined by the Budget Committee during the development of the annual budget and reviewed by the conference committee. Final adoption of the fees shall be made by the Board of Trustees in the adoption of the annual budget.

a)b) Registration cost will be waived for one lead staff member of each affiliate organization, as applicable.

b)c) For the purposes of conference registration fees membership includes elected or appointed officials (Assessors, Auditors, Clerks, Coroners/Medical Examiners, Prosecuting Attorneys, Sheriffs, and Treasurers) as well as staff from their respective offices.

e)d) Vendor fees shall be suggested by the conference committee and determined by the Budget Committee during the development of the annual budget. Final adoption of the fees shall be made by the Board of Trustees in the adoption of the annual budget. The Executive Officers may alter the registration fees upon reevaluation prior to the conference if compelling information is presented to do so by the conference committee

2) Member Registration Cancellation

a) Members canceling their pre-paid conference registration may designate an alternate attendee. Alternate attendees must be current employees of the office of the (or “a”) WACO member.

3) Non-Member Registration Cancellation

a) WACO Conference registrations may be cancelled 30 or more days prior to the first official event of the Conference and receive a full refund of the registration fee paid without penalty.

- b) Registrations cancelled 7-29 days prior to the first official event of the Conference will receive a refund of the registration fee paid minus a cancellation fee equal to 50% of the registration amount, up to \$100.
- c) Registrations cancelled fewer than 7 days prior to the first official event of the Conference are not eligible for any refund amount.
- d) Cancellations must be submitted in writing to be considered cancelled as of the date the written cancellation notice is received by WACO.
- e) Registrations not cancelled in accordance with this policy will not be refunded any amount.
- f) Event no-shows will not be refunded any amount.
- 4) Conference Location Selection
 - a) The Board of Trustees shall solicit and vet RFPs to identify conference locations and present locations to the membership for approval.
- 5) Vendor and Sponsor Participation
 - a) Vendors and sponsors participating in the annual conference must conduct business in relation to the topic areas of the WACO membership.
 - b) WACO may deny a vendor's registration by the vote of the Executive Officers.
- 6) Education Committee
 - a) The Education Committee is responsible for facilitating the development of WACO education programs including planning education, meeting, and speaker events during the annual conference.
 - b) The Education Committee is responsible for assisting in the planning of the annual business meeting.
- 7) Conference Committee
 - a) WACO shall establish an ad-hoc Conference Committee consisting of the current WACO President and designee(s) as appointed by the Board of Trustees.

The ad-hoc Conference Committee shall plan, in consultation with WACO staff non-education events including, but not limited to, entertainment, recognition events, and evening meals.

- 1) Conference Committee
 - a) WACO shall establish an ad-hoc Conference Committee consisting of the current WACO President and designee(s) as appointed by the Board of Trustees.
 - b) The ad-hoc Conference Committee shall plan, in consultation with WACO staff non-education events including, but not limited to, entertainment, recognition events, and evening meals.

i) WACO finds that the pProvision of food and beverage to attendees is consistent with the public policy purpose of the WACO annual meeting. RCW 36.47 created WACO as a coordinated body for elected county officials and authorizes meetings to further this purpose. The public benefits when WACO fosters opportunities for communication and cooperation among WACO members. Per Attorney General's Office guidance (Pharris, 1987) RCW does not specifically address whether provision of food and beverage is permitted

at public expense, but rather leaves such decision to local public entities to establish their own policies.

iii) It is the policy of WACO that alcoholic beverages may not be a WACO expenditure and must only be provided at WACO events if the cost is covered by an external, non-public sponsor, or purchased by individual attendees.

PROCEDURE

- 1) Registration Fees
 - a) Budget process (during annual development)
 - b) WACO staff shall review vendor and sponsor fees prior to solicitation and present any suggested changes based on economic trends, prior conference participation, and any changes to the conference budget to the conference committee for approval.
- 2) Conference Location Selection
 - a) The WACO Board of Trustees may contract with a provider to facilitate the solicitation and tabulation of event space RFPs in order to assist with the selection of the location for the annual conference.
 - b) The WACO Conference committee shall evaluate and vet all RFPs for conference location whether done internal means or contract and present options of locations to the membership at the annual meeting.
 - c) The membership shall vote on a final selection of conference locations
- 3) Conference Communication
 - a) WACO staff shall communicate conference dates, registration details, and event details in accordance with the Conference Timeline of Events.
- 4) Conference Timeline of Events

WHEN	WHAT	DECISION POINTS
January - March	<ul style="list-style-type: none">• Staff reviews vendor/sponsor levels and non-member registration fees• Update WACO conference web page to reflect new conference• Update vendor and exhibitor rules and terms• Conference committee to review vendor and sponsor cancellation policy• Send conference save the date newsletter to members• President to set Annual Conference theme	Annual Conference Theme is decided

	<ul style="list-style-type: none"> Education Committee considers Annual Conference education topics 	
Last Monday in March	<ul style="list-style-type: none"> Launch vendor/exhibitor registration site Launch search for honor/color guard Launch search for national anthem singer or special musician Finalize search for keynote speaker 	
First Friday in April	<ul style="list-style-type: none"> Begin active vendor/sponsor push lead by WACO Staff Conference Committee shall determine how often they wish to meet in the months leading up to the Annual Conference 	
Last Friday in April	<ul style="list-style-type: none"> Complete draft conference agenda with blocked times Affiliate time requested 	<p>Education Committee review first draft</p> <p>Education Committee secure affiliate time requests</p>
Last Week in May	<ul style="list-style-type: none"> In the May meeting, the Conference Committee shall review the draft agenda with education and affiliate time blocks, presented by the Education Committee. The Conference Committee shall then propose additional events to include in the draft agenda. 	
First Monday in June	<ul style="list-style-type: none"> Draft agenda released Launch membership registration site 	Conference Committee approve draft agenda for posting

	<ul style="list-style-type: none"> • Provide “concierge” information for spouses/guests – tourism information & community page on WHOVA 	
Weekly on Thursdays June – Conference	<ul style="list-style-type: none"> • Membership and Vendor Registration report - to include registration totals, meals, as well as monies received 	
Bi-Weekly on Thursdays June – Conference	<ul style="list-style-type: none"> • Send vendor update with useful information and reminders 	
Third Friday in July	<ul style="list-style-type: none"> • Mail ATG, Auditor, Governor, Lt Governor, Treasurer, and Secretary of State invite letter • Gather list of retiring officials, county serviced, affiliate & years of service to be used for ordering awards. Years of service = (Current year – year took office (not year elected) + 1) 	Refer to current WACO Policy on Gifts for Members Leaving Office
First Day in August	<ul style="list-style-type: none"> • Send each affiliate a “meeting support request form” • Review conf location contract for certificate of insurance requirements; if required, contact current WACOs biz insurance broker • Ask WACO President and Conference Committee to identify needs and wants for their reception with a Sept. 1 deadline for finalization • Conference Committee reviews ideas and recommendations for annual Scholarship Auction • Secure keynote speaker with necessary deposit 	This identifies what each affiliate needs for their confirmed meeting times
Third Tuesday in August	<ul style="list-style-type: none"> • Call for Board of Trustees nominations goes out to membership 	

	<ul style="list-style-type: none"> • Go over current and projected registration numbers and determine meal options • Prepare names for final master rooming list (i.e., WACO staff, Board President, WACO sponsored guest speakers); turn in to hotel based on dates in the contract agreement • Order retirement awards based on policy • 	
First day in September	<ul style="list-style-type: none"> • Solicit for vendor promo items to be stuffed in membership packet / bag • Begin to create agenda power point slides to match agenda • Affiliate meeting rooms set-up / food & beverage details submitted • Conference Committee reviews final plans for the President's reception and auction 	Details for President's Reception due no later than Sept. 1
Three weeks prior to conference	<ul style="list-style-type: none"> • Review conference registration numbers and project final numbers. Order enough lanyards and badge holders for all registrants, guests, and vendor/sponsors in attendance plus 20% extra • Order other items/goodies (i.e., bags, pens, notebooks etc.) • Identify and design table tents based on need. • Staff walk through detailed script of responsibilities during conference; discuss need for member involvement in sessions to be communicated by Exec Dir • Draft scripts to President, President-elect and Nominating 	

	Chair. Remind committee chairs about reports	
Two weeks prior to conference	<ul style="list-style-type: none"> • Create “guide” for conference. Can be digital format or conference specific app (WHOVA). Include vendor map, site map, full agenda, min. 	
14-7 business days prior to conference	<ul style="list-style-type: none"> • Print table tents • Email vendors with vendor information • Secure all powerpoints and other materials for education sessions • Hold one-on-one/group meeting with all education speakers and panelists. (Can be in-person or virtual - Purpose to discuss parameters of time and how moderation will be conducted.) 	
One month from nomination opening	<ul style="list-style-type: none"> • Call for nominations closed 	
One week prior to conference	<ul style="list-style-type: none"> • Go over BEO and finalize to submit • Prepare membership packets • Print and assemble name badges • Organize badge groups prior to packing • Final scripts for President and President-elect – copies to staff • Check all laptops and equipment taking to conference • Send synopsis or education breakouts to include speaking times and moderators to all involved parties 	
CONFERENCE WEEK	<ul style="list-style-type: none"> • Bring Contacts binder with agenda and important pieces of information at both registration desk and front desk in case of emergency 	

	<ul style="list-style-type: none"> • Pay attention, or assign duties for locking and unlocking the facility • Bring giant/poster sized printed agendas that can sit on easel boards • Set up table tents • On Monday during conference week run an equipment check. This should include conference calls if being utilized. • Wednesday breakfast or lunch – breakout session presenters touch base on presentations. • Thursday morning – Newly-elected board member breakfast • Meals need door monitors to confirm registration of meal attendees 	
Wednesday Following Conference	<ul style="list-style-type: none"> • Send out conference attendee and vendor surveys no later than Wednesday following conference conclusion. 	
One Week Following Conference	<ul style="list-style-type: none"> • Collect actual meal count from vendor 	
Three Weeks Following Conference	<ul style="list-style-type: none"> • Collect and analyze survey results. • In November the Conference Committee shall meet to review the past's year conference survey results and offer recommendations for the following year's conference. 	

PROCESS ANALYTICS

- 1) WACO member survey results
- 2) % of deadlines met

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, March 14, 2023

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)

The WACO Scholarship Committee, with representation from each affiliate group, will meeting at least annually to develop a fundraising plan for the year and secure financial commitment from affiliate organizations in order to determine annual eligibility.

1)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.

2)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	March 14, 2023
Board of Trustees Meetings	March 14, 2023
Alternative Voting Means	October 1, 2019
Committees	March 14, 2023
Appointments to External Boards and Commissions	March 9, 2021
Legal Brief	March 14, 2023
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 2, 2022
Annual Budget	March 14, 2023
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	March 2, 2022
Travel and Reimbursements	March 14, 2023
Asset Management	March 14, 2023
Human Resources	
Personnel	March 2, 2022
Salary Scale	July 18, 2023
Whistleblower	October 1, 2019
Computer Use	March 14, 2023
Social Media	March 14, 2023
Conference, Events, and Programs	
Annual Conference	March 14, 2023
WACO Scholarship Program	October 1, 2019



MEMORANDUM

DATE: July 3, 2024

TO: WACO Board of Trustees

FROM: Jennifer Wallace, Executive Director

SUBJECT: WACO Policy Platform

BACKGROUND INFORMATION:

Reflecting the Board's desire for increased cross-affiliate policy and initiatives, the Board developed and approved a WACO policy platform in 2021.

What is a policy platform and what purpose does it serve for an organization?

A policy platform is a broad policy framework. It contains statements of organizational beliefs/values and what the organization thinks should be done about it, or not to be done about it, in the policy realm they are attempting to influence. A policy platform guides association policy and political activities, including informing and enabling a confident and representative response to proposed legislation on behalf of all organization membership. In addition, it is a communication vehicle to other organizations, stakeholders, and the public, informing their understanding of what the organization's policy goals are and what type of policies they support or oppose.

As such a policy platform can be used to solicit partnership on pursuing policy goals. A policy platform should avoid being granular and jargony. In the development process, an organization successful in developing a policy platform looks for ways to tie together small, specific issues under a larger policy goal.

Policy platforms are generally long-term and are not intended to be about a specific legislative session. They are not the same as a given session's legislative priorities,

although any session priorities ought to align with the broader framework, or at least not contradict them.

In order to avoid an example being dragged down by semantics, I offer this absurd example of an item on a policy platform -

Platform item – Fermented and pickle-flavored foods are both nutritious and flavorful and therefore our organization believes more should be produced and affordably priced. Gastroenterologists have shown the gut microbe benefits of fermented foods and the eruption of dill pick potato chips sales on the market are evidence of the benefit of this policy goal.

Effect once in place - If a bill were introduced to eliminate dill pickle chips we are empowered to oppose; if a bill proposes to increase production/provide a subsidy for home fermentation / pickling supplies – we are empowered to support! Frito Lays and the American Association of Gastroenterologists are now a close ally of our organization on this important policy goal. Earlier in the platform development / revision process, some organization members were pushing for a policy goal related to availability and production of dill pickle chips and another group, a separate goal of improved gut microbes. Working together they found a way to combine this seemingly unrelated goal into a larger policy goal for the organization's policy platform!

RECOMMENDED ACTION: Board break up into groups and discuss the current platform and potential changes or additions.

At the July Board meeting members will be broken into groups to discuss the current policy platform and potential changes or additions. In preparation, give thought to the following questions:

1. In my affiliate association, a lot of the legislative proposals have a theme to them – they often seem to reflect the belief that _____ or have as their goal _____.
2. In my specific role and county, I feel a recurring challenge imposed by current policy is _____.
3. In my specific role and county, I feel a recurring beneficial policy is _____.



ABOUT WACO

The membership of the Washington Association of County Officials (WACO) includes elected county assessors, auditors, clerks, coroners and medical examiners, prosecuting attorneys, sheriffs, treasurers and comparable appointed officials in charter counties. WACO is a non-profit, nonpartisan organization. WACO works closely with the affiliate organizations for every executive level county official in Washington's 39 counties and provide legislative advocacy, education and training opportunities, and day-to-day support on a wide variety of issues of importance to counties and to each of our over 270 members.

WACO Policy Platform

(revised 11/2021)

Autonomy of Elected Officials and Offices

County elected officials are aware the Washington State Constitution and RCW intends their roles are as independently elected officials. Council forms of local government may limit or usurp our independence and county legislative bodies may limit it through budgetary control. WACO opposes efforts to suppress the independent role of county elected officials.

Adequate Funding and Resources

Adequate funding across the board is both state and local issue. The state has historically failed to adequately fund local mandates, despite clear message from the public that they do so. Proposed legislation frequently fails to consider the cost and administrative burden on local elected officials' offices. Local legislative authority funding and priorities often force county elected officials to compete with one another for limited funds.

WACO advocates for adequate funding and resources for new and existing services expected of us by the state. WACO supports establishing and maintaining strong partnerships with county legislative bodies, ensuring they are equipped with clear understanding of county elected official resource needs and join us in advocating for and securing them.

Operational Integrity and Maintaining the Value of Internal Controls

County elected officials believe in the value of maintaining internal controls throughout our departments using necessary policies and procedures to hold ourselves accountable to the public trust. Greater demand on our county elected official offices

without commensurate funding, increases in remote workforce, and demand for increased remote access to services by citizens greatly challenges this.

WACO opposes legislation and policy that compromises the integrity of the service we provide and diminishes our ability to maintain internal controls.

Courthouse Security and Safety

County elected officials agree that safety and security of their offices and staff, as well as their own personnel's safety, is at increased risk. They respect that counties vary in what they feel is appropriate responses to this increased risk and reject a "one size fits all" approach to this issue. All agree that resources are not sufficient to address safety and security, regardless of approach.

WACO supports the establishment of model standards for counties to determine need for, and guide implementation of, appropriate security measures to ensure the safety of county elected official offices and staff. WACO advocates for adequate guidance and resources for counties to develop policies responsive to their differing needs and preferred approach, including rules related to the presence of firearms in and around county elected official offices and in field-based work. WACO further supports strong accountability for threats made against the safety of elected officials.

Elected Official Privacy

Personal information on elected officials is available to the public per public records act and some information is in the public interest to ensure qualifications and accountability. But lack of privacy resulting in lack of safety has resulted in willingness to put personal and family safety as a consideration in running for public office. WACO believes a county elected official's responsibility to be accessible to the public need not extend to their place of residence.

WACO advocates for creation of an opt-in process for candidates for public office to seek protection of personal information prior to running for office. Consideration should also be given to including county elected officials in the Public Disclosure Commission address confidentiality program to which sheriffs and judges are able to apply. In addition, stricter penalties should be established for those violating the privacy of county elected officials.

Technology

Technology has moved from a want to a need. But the reality is 68% of county elected officials reported in March 2020 that they lack adequate technology, particularly given the rising need for remote provision/access to services. County elected officials need up-to-date, secure technology to be able to carry out the responsibilities of their offices.

WACO urges state and local legislative authorities to provide adequate technology resources for county elected official offices. County elected officials further support legislation and initiatives to provide affordable broadband and internet access provided equitably to citizens statewide to enable them to access services.

Safe and Equitable Access to Local Government Services

County elected officials believe that all citizens have the right to easily access local government services. COVID, technology limitations, geographic distance all push for expansion of traditional in-person courthouse services to provision of more online remote access.

WACO advocates for legislation and collaboration among public entities aimed at ensuring state and local funds provide adequate, equitable citizen access to internet-based services as well as resources to safely and conveniently provide necessary in-person services.

Recruiting and Retaining a Skilled and Effective Workforce for County Elected Officials

County elected officials have seen their job applicant pools shrink as wages have failed to keep pace with the private sector. In addition, with overall less longevity and more turnover in the workforce, training and retraining for specialized positions has become a greater expense and more difficult to access.

County elected officials advocate for competitive wages for their staff and collaboration and funding support for adequate and accessible training programs. WACO further advocates for consideration of the workforce needs of our county elected officials' offices in state-level workforce development initiatives and policies. This includes further development and incentives tied to specialized training in our postsecondary system.



MEMORANDUM

DATE: July 2, 2024

TO: WACO Board of Trustees

FROM: Jennifer Wallace, Executive Director

SUBJECT: EXECUTIVE DIRECTOR REPORT

2023-2027 Strategic Plan Status

Attached is an updated progress report on the Board's Strategic Plan work plan.

WACO Scholarship Committee

The WACO Scholarship Committee, with representatives from each of the affiliate groups, met to discuss affiliate support for the program and fundraising strategies in general. Two outcomes from the meeting:

1. Decision to send the attached email to affiliate presidents from the scholarship commitment asking for an annual commitment of at least \$1,500 to the scholarship programs and tying this commitment to participation / eligibility of dependents of that affiliate.
2. Agreement that tying fundraising for the scholarship program to entertainment options at the WACO conference, accessible electronic fund transfer for individuals displayed / available at the conference (e.g. QR code / Venmo), and each affiliate's own fundraising efforts are desired. Rather than silent auction for baskets, staff and the committee suggest that at the WACO conference any baskets of other items for fundraising be raffled – with ability for individuals to apply purchased raffle tickets to eligibility to win specific items (jar next to each item). WACO staff will secure necessary permitting for both raffle and for alcohol in auction baskets.

Courthouse Visits

It's courthouse visiting season again – one of the aspects of my job I enjoy most! This year WACO staff is trying to use courthouse visits as an opportunity to encourage / incentivize elected officials to meet collectively. It is our observation that in most counties WACO members rarely meet as a group. Food, printed WACO thermal cups, and other incentives along with social media posts featuring gathered members are

planned. My target list of counties for this year includes Pierce, Cowlitz, Wahkiakum, Clark, Benton, Franklin, Columbia, Garfield, Asotin and Stevens Counties.

Affiliate Conferences

WACO staff will be making the rounds to various affiliate conferences, several of which unfortunately are held at the same time, making coverage a challenge. This year thus far Cella attended the Sheriff's conference in Spokane, Tim has attended the Clerk's Conference and I attended and presented at the joint Treasurer / Assessor conference.

Washington Counties Building

We continue to pursue options to better secure the property from vandalism and encampments. Temporary fencing as an option was not well received by our building partners but continues to be on the table. We are additionally looking at the option of contracting for security patrols.

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



Sent: Wednesday, June 12, 2024 1:41 PM

To: 'jrynearson@co.asotin.wa.us' <jrynearson@co.asotin.wa.us>; Lori Larsen <llarsen@stevenscountywa.gov>; Melissa Beaton <mbeaton@co.skagit.wa.us>; Hayley Thompson <hayleyt@co.skagit.wa.us>; Tony Golik <tony.golik@clark.wa.gov>; Clayton Myers <clay.myers@co.kittitas.wa.us>; Jeff Gadman <jeff.gadman@co.thurston.wa.us>

Cc: Dan Lindgren <DLindgren@graysharbor.us>; Thad Duvall <tduvall@co.douglas.wa.us>; Scott Tinney <Scott.Tinney@lewiscountywa.gov>; Adam Kick (Skamania County) <kick@co.skamania.wa.us>; Paul Budrow <pbudrow@co.okanogan.wa.us>; Renee Goodin <rgoodin@co.pacific.wa.us>; Brian Burnett <brian@seafinest.com>; Russell Brown <rbrown@waprosecutors.org>; Timothy Grisham <tim@countyofficials.org>

Subject: Affiliate Support for WACO Scholarship Program



Washington Association
of **COUNTY OFFICIALS**

206 10th Ave. SE
Olympia, WA 98501
P. 360.753.7319
www.countyofficials.org

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

To: WACO Affiliate Presidents

From: WACO Scholarship Committee

Dan Lindgren, Grays Harbor County Assessor
Thad Duvall, Douglas County Auditor
Scott Tinney, Lewis County Clerk
Hayley Thompson, Skagit County Coroner
Adam Kick, Skamania County Prosecutor
Paul Budrow, Okanogan County Sheriff
Renee Goodin, Pacific County Treasurer

RE: Affiliate Commitment of Support for the WACO Scholarship Program

Date: June 12, 2024

Greetings! The newly formed WACO Scholarship Committee, with representation from each of the seven affiliate associations within WACO's membership, met Monday, May 20th to discuss the status and future of the WACO Scholarship Program and strategies for continued support. As you hopefully are aware, since 1993 the WACO scholarship program has annually awarded at least 3 children of county officials \$3,000 scholarships each for postsecondary studies.

Keeping the scholarship program going requires a modest financial and time investment on each affiliates part. In 2020, the WACO Board of Trustees, which includes representatives from each affiliate organization, voted to commit \$1,500 per year per affiliate in support of the scholarship

program. Over the years affiliates have raised funds in a variety of ways, including auction baskets at the WACO conference or their own conferences and/or direct donation by the affiliate organization or individual members. With this memo we are asking you to indicate your intent to continue to ensure children WACO members in your affiliate role are eligible for the scholarship program and affirm your association's commitment to contributing the \$1,500 total annually. Donations to the WACO Scholarship Fund are tax deductible. Your response on behalf of your affiliate organization by July 15th would be appreciated and will help with our planning related to scholarship eligibility in 2025.

Annually WACO receives many more applications that we can fund from a diverse group of outstanding students from all over our state. Since 1993 the program has awarded more than \$333,000 to eligible students. We hope you will see the value in continuing to help make post-secondary education possible for the children of county elected officials and their staff. If you have any questions about the scholarship program or this request, please contact WACO Executive Director Jennifer Wallace (Jennifer@countyofficials.org) or your affiliate representative on the WACO Scholarship Committee.

Thank you for your consideration of this request.

Jennifer Wallace

Pronouns She/Her
Executive Director
Desk-360-489-3042
Cell-360-481-6160
Jennifer@countyofficials.org

The Washington Association of County Officials is a non-profit, nonpartisan organization providing legislative advocacy, education and training, and day-to-day support on a wide variety of issues of importance to counties. Our 260 members are the elected county assessors, auditors, clerks, coroners and medical examiners, prosecuting attorneys, sheriffs, treasurers and comparable appointed officials in charter counties.
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WACO 2023-2027 Strategic Plan Implementation



JULY 2024 PROGRESS REPORT

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	Notes
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 beginning 2024		Collaborating with WSAC on formation of “Counties Futures Think Tank” – Thus far not tremendous interest in necessary investments of time and potentially fees for forecasting expertise
Establish and maintain a long-term cross-affiliate legislative agenda anticipating future cross affiliate policy issues.	Annually - ongoing		Legislative committee interim work includes numerous cross-affiliate issues
Board of Trustees revisit draft WACO policy platform in light of forecasted issues	Annually – July Board meeting beginning 2024		
WACO affiliate trustees and Exec Dir meeting with affiliate presidents annually to discuss cross-affiliate policy agenda	Annually – in conjunction with Annual Meeting		Will be held as luncheon on Wednesday of 2024 conference
Per Legislative Action Plan - End of Session reporting and survey	Annually – end of session		Completed
Per Legislative Action Plan - Interim Legislative Committee meetings – evaluate previous session, build relationships, anticipate and plan for next session	Annually May - August		Legislative committee meeting monthly; WACO offering interim assistance
Per Legislative Action Plan – take advantage of fall	Annually September - November		Expanded – interim committee work

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

committee meetings			increased – tracking this. Also working on gathering of committee / caucus staff of local govt, state govt, and law and justice
Affiliate proposals for WACO priority legislation	Annually August 29-September 26		Timeline set and will be communicated to affiliates
Per Legislative Action Plan - Legislative session advocacy and support / WACO Day on the Hill	Annually January – March/April		Encouraging / supporting member outreach to legislators during interim; Legislative Committee wishes to uphold model for Day on the Hill implemented in 2023 – increase legislators coming to speak to membership, a limited number of targeted meetings with key legislators and assistance to individual members in setting up meetings

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

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.

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

Work plan components:

Action	Timing	Status	Notes
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		<p>2023/24 trainings -</p> <ul style="list-style-type: none"> • Uniform Unclaimed Property Act • Effective Delegation • Managing Stress, Time & Energy for Leaders • Electronic Records Best Practices • Basic Accounting and Budget Management • Outside Legal Council • Funding for Staff • Recruitment and Retention • Elected County Officials Ethics • Working with Commissioners • Legal Representation for Elected Officials (11/29/23 presented by Greg Banks, Island County Prosecutor) • RFP/RFQ Best Practices and How To (to be presented by MRSC in early 2024) • Managing and Improving Employee Morale and Wellness (pending speaker selection) <p>Trainings scheduled/pending-scheduling for 2023-2024</p> <ul style="list-style-type: none"> • Working with Labor (currently being developed by Maria Apointe) • Effective Performance Measures (pending speaker selection) <p>Monthly Packed Lunches continue to be well attended and relevant, providing</p>

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			needs assessment and identification of future education and training offerings
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		MIP not widely used, exploring different user groups of interest to counties / members.
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		Low attendance at cohort gatherings. NEO committee met to discuss core curriculum, but no progress / affiliate reluctance to connect materials to the Hub. Will reconvene the committee late Fall.
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 2025 – for May 25 EO/budget committee and July 25 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 2026 based on March 2024/25 annual survey data – for May 26 EO / budget committee and July 26 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		

Supporting documents –

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

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.

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	Notes
Staff Prepare and Board review existing service area menu, analyzing relevance and affiliate use over time			Board discussion July 24
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)		Ongoing
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		Lacking staff time to launch this – working on inclusion in work plan
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.	April 2026 based on March 2024/25 annual survey data – for May 25 EO / budget committee and July 25 Board decision and 2025 annual		

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

Board consider EO and staff proposal for ala carte service offerings, including cost and contracting models	conference roll-out		
WACO staff engage in training and discussion on best practices in customer service	Completed Spring/summer 2023		Staff engaged in different training based on individually assessed / discussed need; will be meeting to discuss learnings in August.

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 for responsiveness and service by WACO

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	Notes
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		Initial meeting held now a quarterly meeting of associations present
WACO host regular cross-affiliate leadership meetings	In conjunction with Annual Conference; quarterly via Zoom		Will be hosted lunch at 24 WACO conference
Explore citizen perception of county official roles to inform cross-affiliate and cross-organization communication and outreach. Consider contracting with polling firm	2024		Exploring options; may be cost prohibitive

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

Supporting documents –

Benchmarks

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

By 2027, increased number of cross-affiliate initiatives

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	Notes
Trustees-at-Large and staff review and revise membership outreach plan	Start Winter 2023 –		This year focused on NEO aspects of outreach; will focus on broader plan moving forward; Will reconvene TALs and assess progress in late 2024
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		Packed Lunches planned through 2024 2024. Being more deliberate on linkages between packed lunch, social media, CHJ and other trainings
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	Convened NEO committee Spring 2023		NEO cohort gathering poorly attended, but individual outreach to NEOs and their return interaction strong. Organization responsive to their identified needs.
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		Ongoing

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

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

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	2024 – video completed		All KYCO videos now completed for each affiliate role! Developing distribution plan
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		WILCO has completed multiple county visits and been featured in CHJ and social media – need another round of push on Wilco visits
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	2024		

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

Board review / adoption			
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.

Enhancement Strategy – Financial Sustainability

Desired Outcome: WACO's finances are stable and adequate

Work plan components:

Action	Timing	Status	Notes
Staff work with Audit Committee and Executive Officers to explore new investment strategies for WACO	2023		Completed
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		May 24 budget committee revised goals and adopted staff recommendation for anticipated unexpended funds to be transferred to reserves annually.
Add to annual survey question on policy change to CPI-based reimbursement / inclusion of registration fees	Annually – February		Completed - Item on 2023 survey – members indicated positive view of these policy changes

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





MEMORANDUM

DATE: July 2, 2024
TO: WACO Board of Trustees
FROM: Timothy Grisham, Deputy Director
SUBJECT: DEPUTY DIRECTOR REPORT

BACKGROUND INFORMATION: Work on a refresh to the Treasurers (WSACT) section of the countyofficials.org website continues. The WSACT Web Committee has continued to meet and provide requested changes to their platform. The project scope is to update both their portion of the website and their intranet. Thus far the WSACT Committee has adopted new policies governing the website and we will move further into implementation over the summer. Many changes have been made thus far.

Additionally, the Coroners (WACME) will be updating their website on the WACO platform to tie into their marketing campaign to attract working Forensic Pathologists to WA State. WACME is in the final stages on completing a marketing plan, video, and materials to be unveiled at this summer's International Association of Coroners/Medical Examiners conference in Las Vegas, NV.

KNOW YOUR COUNTY OFFICIALS

With the completion of WSSA's Know Your County Sheriff video we have reached the benchmark for seven videos and completed one for each affiliate. The project next pivots toward topic specific videos for the affiliates. Which we look forward to developing.

COMMUNICATIONS ANALYTICS

We continued to see a decrease in reach for Twitter (now called "X") through March 2024. Now, X has changed its analytics platform away from a free platform to a paid platform. Based on the cost and potential return on investment for the time being we have refrained from utilizing this now paid mechanic.

While we have not abandoned usage of the social media platform – WACO staff has increased targeted direct communications with members to increase engagement to a high level of success.

Thus far in 2024 the WACO website received 15% more views than 2023, with an increase of 31% for returning visitors. This puts the current growth trend on par with the highest years of website growth the organization has seen (roughly 2017-2020).

COUNTY VISITS

I have begun planning (and by the time of the meeting) attending my 2024 round of county visits. I look forward to visiting Clallam, Island, Pend Orielle, Skagit, and Whatcom counties over the next few months. During the visits I like to focus on issues of particular concern or note to the county that I can bring back to the WACO legislative and education committees to think through. I have found a great – early warning – of issues that may face other counties of similar size.

RECOMMENDED ACTION: Information Only





MEMORANDUM

DATE: July 2, 2024

TO: WACO Board of Trustees

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

SUBJECT: MEMBER SERVICES REPORT

MONTHLY CHECK-IN EMAIL –

The WACO Member Services Manager continues to work 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.

EDUCATION HUB –

The WACO Member Services Manager continues to actively work to facilitate partnerships with industry leaders that can provide valuable trainings and webinars that enrich the content of the WACO Education Hub for members and their office staff. These are based on member interest, Education Committee direction, and/or sponsorship goals.

In addition, based on feedback derived from the monthly check-in emails and with approval from executive leadership, the Member Services Manager has created a general resources page within the WACO Education Hub that has strengthened partnerships with other resource organizations and provided access to valuable, free training resources in a centralized location.



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

MEMORANDUM

DATE: July 2, 2024

TO: WACO Board of Trustees

FROM: Tiffin Moreno, Finance & Administration Manager

SUBJECT: FINANCIAL REPORTS AS OF MARCH 31, 2024

SUMMARY: The following bank statement ending balances are true as of March 31, 2024

Institution	Account ID	Total Statement Balances	Notes
Key Bank		\$1,018,684.50	
	Ckg #6577	\$1,005,127.36	Checking
	Ckg #9986	\$13,557.14	Donor Reserve – Scholarship Acct
Seattle Bank	Certificate #6516	\$172,652.09	Matures 11/14/24 (3.80%)
Total Cash on Hand:		\$1,191,336.59	
Total Reserve:		\$499,700.00	
Total Operating:		\$532,118.34	
Total Designated/Capital Funds:		\$136,902.86	
Total Unexpended Funds:		\$4,957.85	
Total Networking Funds:		\$4,100.40	
Total Scholarship Funds:		\$13,557.14	

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

As of 3/31/2024

Assets

Current Assets

[illegible]

Payroll - SUI and FUTA Payable	2200	20,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00
Payroll - Federal Tax Withholding Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - FICA (SS & MC) Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - Labor & Industries (Work Comp) Payable	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - Paid Family Medical Leave Payable	2241	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Accrued Payroll Liabilities		98,696.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,696.95
Deferred Revenue											
INACTIVE - Deferred Revenue - Dues-Quarterly	2310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INACTIVE - Deferred Revenue - Other	2320	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Deferred Revenue		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities		102,509.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,509.60
Net Assets											
Beginning Net Assets											
Interfund Balances / Transfers	1901	(11,750.00)	0.00	0.00	0.00	0.00	0.00	0.00	7,750.00	4,000.00	0.00
Net Assets	3000	331,416.19	0.00	0.00	0.00	0.00	(2,443.09)	0.00	0.00	0.00	328,973.10
Cash To Carry-Forward	3001	(40,500.00)	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>7,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>17,000.00</u>	<u>0.00</u>
Total Beginning Net Assets		279,166.19	0.00	0.00	10,000.00	7,500.00	(2,443.09)	0.00	13,750.00	21,000.00	328,973.10
Without Donor Restrictions											
Operating: Unexpended - Board Unrestricted	3010-20	40,000.00	4,957.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,957.85
Operating: Board Reserve	3010-21	0.00	0.00	499,700.00	0.00	0.00	0.00	0.00	0.00	0.00	499,700.00
Capital: Building Maint Reserve	3010-30	0.00	0.00	0.00	96,000.00	0.00	0.00	0.00	0.00	0.00	96,000.00
Capital: Tech & Equip Replacement Reserve	3010-31	0.00	0.00	0.00	0.00	(143.71)	0.00	0.00	0.00	0.00	(143.71)
Designated: Conference - NEO Reserve	3010-50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141.09	0.00	141.09
Designated: Prof Fees Audit Reserve	3010-51	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	(3,072.58)	(3,072.58)
Total Without Donor Restrictions		40,000.00	4,957.85	499,700.00	96,000.00	(143.71)	0.00	0.00	141.09	(3,072.58)	637,582.65
With Donor Restrictions											
WACO Scholarship Fund - Donor Reserve	3010-42	(174.33)	0.00	0.00	0.00	0.00	14,430.55	0.00	0.00	0.00	14,256.22
Conference Networking Fund - Donor Reserve	3010-70	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,100.40</u>	<u>0.00</u>	<u>0.00</u>	<u>4,100.40</u>
Total With Donor Restrictions		(174.33)	0.00	0.00	0.00	0.00	14,430.55	4,100.40	0.00	0.00	18,356.62
Current Year Excess (Deficit)		<u>301,807.13</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,569.68</u>	<u>0.00</u>	<u>0.00</u>	(2,851.55)	300,525.26
Total Net Assets		<u>620,798.99</u>	<u>4,957.85</u>	<u>499,700.00</u>	<u>106,000.00</u>	<u>7,356.29</u>	<u>13,557.14</u>	<u>4,100.40</u>	<u>13,891.09</u>	<u>15,075.87</u>	<u>1,285,437.63</u>
Total Liabilities and Net Assets		<u>723,308.59</u>	<u>4,957.85</u>	<u>499,700.00</u>	<u>106,000.00</u>	<u>7,356.29</u>	<u>13,557.14</u>	<u>4,100.40</u>	<u>13,891.09</u>	<u>15,075.87</u>	<u>1,387,947.23</u>

Cash Forecast / Flow Projection

Washington Assoc of County Officials

Starting date	1/1/2024
Cash balance alert minimum	25,000

	Beginning	Jan-24	Feb-24	Mar-24	Total
Cash on hand for Operating (beginning of month)	223,909	125,312	577,924	488,758	
		Actual	Actual	Actual	

CASH RECEIPTS					
Membership Assessments		475,552	0	0	475,552
Wapa Allocations		-21,823	-21,823	-21,823	-65,469
Contracts / Rental		2,634	2,378	2,422	7,434
Interest, other income		2,754	4,316	3,331	10,402
Conferences		79,514	0	12,675	92,189
TOTAL CASH RECEIPTS		538,632	-15,129	-3,395	520,108
Total cash available	223,909	663,944	562,795	485,363	

CASH PAID OUT					
Salaries / Benefits		55,642	57,367	50,454	163,462
Conferences		22	0	0	22
Education		0	0	0	0
Professional Fees		100	0	674	774
Legislative		7,894	6,000	6,000	19,894
Operations		8,638	8,667	8,904	26,209
Communications		1,221	1,254	672	3,147
Outreach		0	0	0	0
Insurance - Business		396	396	405	1,197
Travel - Board/Staff		58	190	2,719	2,968
Memberships/Subscriptions		299	164	164	628
Other expenses					0
Miscellaneous					0
SUBTOTAL		74,270	74,037	69,993	218,301
Equip Purch / WCB Cap improv					0
TOTAL CASH PAID OUT		74,270	74,037	69,993	218,301
Subtotal Cash on hand (end of month)	223,909	589,674	488,758	415,369	

OTHER OPERATING DATA					
Trx to Other Funds		-11,750			
Accounts receivable balance +	3,298				
Payroll Liability / SUI -	-20,500				
Accrued Vacation balance -	-72,760				
Accounts payable balance -	-8,636				
Total Designated Liability	-98,597	-11,750	0	0	
Available Cash for Next Month	125,312	577,924	488,758	415,369	

COMBINED FUNDS REVENUE AND EXPENSES

YTD 03/31/2024

Revenue

Members Assessments

Membership Income - County Reimbursements	4000	475,551.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WAPA Assessment Pass Through	8950	(65,469.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Members Assessments		410,082.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Contracts

Contract Rev - DSHS	4100	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Contracts		300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Conferences

Annual Conference Rev - All Elected Members	4201	79,514.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf Registration Rev - Exhibitor	4210	6,925.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf Registration Rev - Sponsorships	4220	5,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Conferences		92,189.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Rental Receipts

Rental Income - WAPA	4600	7,134.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rental Receipts		7,134.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Miscellaneous

Interest Income	4800	9,681.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Income	4900	719.77	0.00	0.00	0.00	0.00	69.68	0.00	0.00	0.00
Total Miscellaneous		10,401.64	0.00	0.00	0.00	0.00	69.68	0.00	0.00	0.00

Scholarship

Donations - Scholarship	4902	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00
Total Scholarship		0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00
Total Revenue		520,107.64	0.00	0.00	0.00	0.00	1,569.68	0.00	0.00	0.00

Expense

Salaries, Taxes, Benefits

Salaries & Wages	5000	120,812.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Accrued Vacation at Year End	5005	4,721.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - Health Insurance	5110	17,046.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - HRA Contributions	5121	3,015.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - Retirement	5130	7,983.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - FICA (SS & MC)	5210	9,634.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - Labor & Industries (Workers Comp)	5240	248.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries, Taxes, Benefits		163,462.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Conferences

Annual Conf - Supplies/Printing/Staff/Lodging	6540	(55.18)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Conference Awards & Recognition	6545	76.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Conferences		21.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Professional Fees

Prof Fees - Acctg and Annual Audit	8100	774.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Fees - State Audit - Every 3 Yrs	8101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,851.55	0.00
Total Professional Fees		774.16	0.00	0.00	0.00	0.00	0.00	0.00	2,851.55	0.00

Legislative Advocacy

Legislative/Advocacy - Contract Reps	8110	18,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legislative Session Support - WACO Day on the Hill	8111	1,893.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Legislative Advocacy		19,893.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Operating - Unrestricted	Unexpended - Board Unrestricted	Operating Reserve - Board Restricted	Capital: Building Maint Reserve	Capital: Tech & Equip Replacement (T&E)	WACO Scholarship Fund (WACOSF)	Designated: Conference - NEO	Designated: Prof Fee - SAO_Legal_etc	Networking Activities Fund
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Operations - General										
Office - Supplies	6000-1	198.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Printing/Publications	6000-2	64.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Software/Subscrip/Renewals	6000-3	815.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Leased Space	7000	23,005.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Telephone	7050	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Equip Rental & Maint. Agreement	7200	1,194.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Bank/Credit Card Fees/Penalty Fees	7300	328.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Property Taxes	7900	109.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Miscellaneous Exp	8900	132.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - General		26,209.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Communications										
Office - Technology & Communication	7100	3,146.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Communications		3,146.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Insurance										
Office - Insurance - WACO	7800	1,197.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Insurance		1,197.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Travel										
Travel Expenses - Board - Contg Ed/Training/Travel	8500	2,834.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel Expenses - Staff - Contg Ed/Training/Travel	8550	132.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Travel		2,967.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Memberships & Subscriptions										
Office - Memberships & Subscriptions	7410	627.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Memberships & Subscriptions		627.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense		<u>218,300.51</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,851.55</u>	<u>0.00</u>
Depreciable Assets/Trx Funds										
Trx To/From Funds										
Interfund Balances / Transfers	1901	11,750.00	0.00	0.00	0.00	0.00	0.00	(7,750.00)	(4,000.00)	0.00
Total Trx To/From Funds		<u>11,750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(7,750.00)</u>	<u>(4,000.00)</u>	<u>0.00</u>
Total Depreciable Assets/Trx Funds		11,750.00	0.00	0.00	0.00	0.00	0.00	(7,750.00)	(4,000.00)	0.00
Excess (Deficit)		<u>290,057.13</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,569.68</u>	<u>7,750.00</u>	<u>1,148.45</u>	<u>0.00</u>



Washington Association of COUNTY OFFICIALS

2024 YE Projection as of 03/31/2024

OPERATING FUND #10 - ONLY

2024 YE Projection as of 03/31/2024		GL	TOTAL 2024			2024 APPROVED	VARIANCE TO	
OPERATING FUND #10 - ONLY			1/1/2024 - 1/31/2024	2/1/2024 - 2/28/2024	3/1/2024- 3/31/2024	ACTUAL SO FAR	BUDGET BUDGET	
			ACTUAL	ACTUAL	ACTUAL		(RED) = Deficit	
REVENUE								
Members Assessments / Allotments								
Membership Income - County Reimbursements	4000		475,551.75			475,551.75	1,079,929	(604,377)
WAPA Assessment Pass Through	8950		(21,823.00)	(21,823.00)	(21,823.00)	(65,469.00)	(261,876)	196,407
Total Members' Assessments / Allotments			453,728.75	(21,823.00)	(21,823.00)	410,082.75	818,053	(407,970)
Contracts								
DSHS	4100		256.25		43.75	300.00	1,800	(1,500)
Total Contracts			256.25	0.00	43.75	300.00	1,800	(1,500)
Conferences / Training / Education								
Annual Conference								
Conf Registration - Attendee	4200					0.00	9,500	(9,500)
Conf Registration - Pre-Paid Elected Officials	4201		79,514.25			79,514.25	109,650	(30,136)
Conf Registration - Exhibitor	4210				6,925.00	6,925.00	21,750	(14,825)
Conf Registration - Sponsorships	4220				5,750.00	5,750.00	30,000	(24,250)
Total Conferences			79,514.25	0.00	12,675.00	92,189.25	170,900	(78,711)
Rental								
Rental Income - WAPA	4600		2,378.00	2,378.00	2,378.00	7,134.00	28,536	(21,402)
Total Rental Receipts			2,378.00	2,378.00	2,378.00	7,134.00	28,536	(21,402)
Miscellaneous								
Interest Income	4800		2,274.62	4,315.97	3,091.28	9,681.87	18,000	(8,318)
Miscellaneous Income / Restitution	4900		479.84		239.93	719.77	4,000	(3,280)
Total Miscellaneous			2,754.46	4,315.97	3,331.21	10,401.64	22,000	(11,598)
Total Revenue + Fund Balance Carryover			538,631.71	(15,129.03)	(3,395.04)	520,107.64	1,041,289	(521,181)



Washington Association of COUNTY OFFICIALS

2024 YE Projection as of 03/31/2024

OPERATING FUND #10 - ONLY

EXPENSE

Salaries / Taxes Benefits

Salaries

GL	1/1/2024 - 1/31/2024	2/1/2024 - 2/28/2024	3/1/2024 - 3/31/2024	TOTAL 2024 ACTUAL SO FAR	2024 APPROVED BUDGET	VARIANCE TO BUDGET
	ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit
Accrued Vacation 5005	2,664.10	4,161.90	(2,104.08)	4,721.92	24,000	19,278
Employee - Executive Director 5000	15,122.00	15,122.00	15,122.00	45,366.00	181,464	136,098
Employee - Dep Dir 5000	12,521.00	12,521.00	12,521.00	37,563.00	150,252	112,689
Employee - FAM 5000	6,267.00	6,267.00	6,267.00	18,801.00	77,742	58,941
Employee - MSM 5000	6,267.00	6,267.00	6,548.00	19,082.00	78,024	58,942
Subtotal Salaries & Wages	42,841.10	44,338.90	38,353.92	125,533.92	511,482	385,948

Taxes / Benefits

Employee Payroll Benefits - Health Insurance 5110	5,682.04	5,682.04	5,682.04	17,046.12	77,652	60,606
Employee Payroll Benefits - HRA Contributions 5121	1,005.00	1,005.00	1,005.00	3,015.00	15,420	12,405
Employee Payroll Benefits - Retirement 5130	2,743.07	2,855.40	2,385.45	7,983.92	36,561	28,577
P/R Taxes - FICA (SS & MC) 5210	3,287.82	3,402.41	2,944.57	9,634.80	35,962	26,327
P/R Taxes - Labor & Industries (Workers Comp) 5240	82.80	82.80	82.85	248.45	1,056	808
Total Salaries, Taxes, Benefits	55,641.83	57,367	50,454	163,462.21	678,133	514,671

Conferences

Annual Conference

Annual Conf - Facility/Equip Rental 6500				0.00	30,000	30,000
Annual Conf - Food/Catering/Awards Banquet 6510				0.00	28,000	28,000
Annual Conf - Outgoing President's Reception 6511				0.00	7,500	7,500
Annual Conf - Facilitators/Speakers/Trainers 6520				0.00	15,050	15,050
Annual Conf - Entertainment 6521				0.00	4,550	4,550
Annual Conf - Reg Platform 6530				0.00	6,300	6,300
Annual Conf - Printing/Supplies 6540	(55.18)			(55.18)	2,800	2,855
Awards & Recognition 6545	76.93			76.93	1,500	1,423
Total Conference	21.75	0.00	0.00	21.75	95,700	95,678

Non-Conference Education

Summer Education/Training - Members 6600				0.00	1,500	1,500
Total Non-Conference Education	0.00	0.00	0.00	0.00	1,500	1,500

Professional Fees - Acctg/Auditing/PR

Aiken Sanders - Annual Audit / 990 Prep 8100				0.00	1,200	1,200
Trowe/Kestra/Gallagher - 401k Financial Fees 8100			674.36	674.36	2,700	2,026
AATRIX - 941/942/W2/1099/1096 Processing 8100			99.80	99.80	200	100



Washington Association of COUNTY OFFICIALS

2024 YE Projection as of 03/31/2024

OPERATING FUND #10 - ONLY

2024 YE Projection as of 03/31/2024		GL				TOTAL 2024		
			1/1/2024 - 1/31/2024	2/1/2024 - 2/28/2024	3/1/2024- 3/31/2024	ACTUAL SO FAR	2024 APPROVED BUDGET	VARIANCE TO BUDGET
OPERATING FUND #10 - ONLY			ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit
Total Professional Fees			99.80	0.00	674.36	774.16	4,100	3,326
Legislative Advocacy								
Contract - Legislative/Advocacy	8110		6,000.00	6,000.00	6,000.00	18,000.00	80,000	62,000
Legislative Sessions Support Waco Day Hill	8111		1,893.77			1,893.77	3,500	1,606
Total Legislative Advocacy			7,893.77	6,000.00	6,000.00	19,893.77	83,500	63,606
EXPENSE (con't)								
Operations								
Supplies	6000-1		47.81	109.22	41.87	198.90	1,600	1,401
Printing/Publications	6000-2		9.33	23.88	31.07	64.28	400	336
Software/Software Renewals	6000-3		235.61	235.61	344.02	815.24	5,825	5,010
Postage & UPS	6100					0.00	50	50
Office Lease	7000		7,668.50	7,668.50	7,668.50	23,005.50	92,022	69,017
Telephone - Office / Cells	7050		120.00	120.00	120.00	360.00	1,440	1,080
Equipment Rental & Maint. Agree.	7200		398.12	398.12	398.12	1,194.36	4,500	3,306
Fees - Banking	7300		145.45	(12.13)	195.30	328.62	36	(293)
License Fees and Permits	7400					0.00	100	100
Property Taxes / B&O Taxes	7900			109.90		109.90	300	190
Miscellaneous	8900		13.50	13.50	105.55	132.55	508	375
Total Operations			8,638.32	8,666.60	8,904.43	26,209.35	106,781	80,572
Communications								
Vimeo - Video Sharing	7100		262.80			262.80	350	87
Zoom Meeting - Web Conf Service	7100		0.00			0.00	1,500	1,500
CivicPlus - Website Platform	7100		376.00	376.00	385.23	1,137.23	4,650	3,513
WSAC Media Sharing	7100		0.00			0.00	2,000	2,000
Survey Monkey - Survey Service	7100		0.00	512.46		512.46	550	38
Blu Hosting - Website domains - Clerks/WACO	7100		295.48	78.82		374.30	375	1
Social Media Archiving	7100		286.62	286.62	286.62	859.86	1,350	490
Total Communications			1,220.90	1,253.90	671.85	3,146.65	10,775	7,628
Insurance - Business								
Insurance - WACO	7800		396.00	396.00	405.25	1,197.25	4,900	3,703
Total Insurance			396.00	396.00	405.25	1,197.25	4,900	3,703
Travel					BOD			
Travel Expense - Board Mtg/Training/Travel	8500		0.00	136.13	2,698.64	2,834.77	23,500	20,665
Travel Expenses - Staff -Contg Ed/Training/Travel/Outreach	8550		58.25	53.79	20.81	132.85	17,000	16,867
Total Travel			58.25	189.92	2,719.45	2,967.62	40,500	37,532



Washington Association of COUNTY OFFICIALS

2024 YE Projection as of 03/31/2024

OPERATING FUND #10 - ONLY

Memberships and Subscriptions

NCCAE / NACo	7410	0.00			0.00	1,250	1,250
LOBBYGOV - Organization Team Plan	7410	164.25	164.25	164.25	492.75	2,000	1,507
3CMA-County Comm/Marketing/Others	7410	135.00			135.00	400	265
Total Memberships and Subscriptions		299.25	164.25	164.25	627.75	3,650.00	3,022.25
Total Expense		74,269.87	74,037.22	69,993.42	218,301	1,029,539	811,238

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	4,000.00				4,000	
Fund 50:Conf: Newly Elected Officers	7,750.00				7,750	
	11,750.00	0.00	0.00	0.00	11,750.00	0.00
DEFICIT/PROFIT	452,611.84	(89,166.25)	(73,388.46)	301,807.13	0	290,057

Washington Association of County Officials
Aged Payables by Invoice Date - 00 Aged Payables-Monthly
Aging Date - 3/31/2024
10 - Operating - Unrestricted
From 3/1/2024 Through 3/31/2024

Vendor ID	Vendor Name	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
DEFINITI	DEFINITI LLC	EFT PPA-00035215-CI...	4/30/2024	1,032.50	0.00	0.00	0.00	0.00	1,032.50
Total DEFINITI	DEFINITI LLC			1,032.50	0.00	0.00	0.00	0.00	1,032.50
Gallagher Fiduciary	Gallagher Fiduciary Advisors	EFT 309018	4/30/2024	875.00	0.00	0.00	0.00	0.00	875.00
Total Gallagher Fiduciary	Gallagher Fiduciary Advisors			875.00	0.00	0.00	0.00	0.00	875.00
L&L Lufkin	L&L Lufkin, Inc	EFT 2024 03 LL	4/30/2024	125.00	0.00	0.00	0.00	0.00	125.00
Total L&L Lufkin	L&L Lufkin, Inc			125.00	0.00	0.00	0.00	0.00	125.00
LNI	Department of Labor and Industries	EFT LNI 2024 Q1	4/30/2024	430.85	0.00	0.00	0.00	0.00	430.85
Total LNI	Department of Labor and Industries			430.85	0.00	0.00	0.00	0.00	430.85
PAC AUTO	Pacific Office Automation INC	EFT 82017989	4/10/2024	398.12	0.00	0.00	0.00	0.00	398.12
Total PAC AUTO	Pacific Office Automation INC			398.12	0.00	0.00	0.00	0.00	398.12
PFML	Paid Family & Medical Leave Program	EFT PFML 2024 1Q	4/5/2024	638.59	0.00	0.00	0.00	0.00	638.59
Total PFML	Paid Family & Medical Leave Program			638.59	0.00	0.00	0.00	0.00	638.59

Washington Association of County Officials
Aged Payables by Invoice Date - 00 Aged Payables-Monthly
Aging Date - 3/31/2024
10 - Operating - Unrestricted
From 3/1/2024 Through 3/31/2024

Vendor ID	Vendor Name	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
WA Cares	Washington Cares Act	EFT WA Cares Act EE - 2024 1Q	4/30/2024	437.59	0.00	0.00	0.00	0.00	437.59
Total WA Cares	Washington Cares Act			437.59	0.00	0.00	0.00	0.00	437.59
		Total 10 - Operating - Unrestricted		3,937.65	0.00	0.00	0.00	0.00	3,937.65
Report Total				3,937.65	0.00	0.00	0.00	0.00	3,937.65

Washington Association of County Officials

Aged Receivables by Due Date

Aging Date - 3/31/2024

10 - Operating - Unrestricted

From 3/1/2024 Through 3/31/2024

Customer Name	Invoice Number	Invoice/Cr...	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
WAPA	AJG-309018-01	3/31/2024	333.65	0.00	0.00	0.00	0.00	333.65
WAPA	AJG-309018-02	3/31/2024	232.01	0.00	0.00	0.00	0.00	232.01
WAPA	PPA-00008624-1	1/1/2024	375.45	0.00	0.00	0.00	0.00	375.45
WAPA	PPA-00008625	1/1/2024	281.59	0.00	0.00	0.00	0.00	281.59
WAPA	PPA-00035215-2	3/31/2024	273.77	0.00	0.00	0.00	0.00	273.77
	Total 10 - Operating - Unrestricted		1,496.47	0.00	0.00	0.00	0.00	1,496.47
Report Total			1,496.47	0.00	0.00	0.00	0.00	1,496.47

