



WACO Board of Trustees Regular Meeting  
Tuesday, October 1, 2024, 8:30a.m. – Noon  
Historic Davenport Hotel – John Reed Boardroom  
Spokane Washington

**AGENDA**  
**Tuesday, October 1, 2024**

8:30am	Call to Order – President Adam Kick	
	Roll Call of Attending Members	
8:32am	Approval of Agenda	Tab A
	Approval of Minutes – March 5 & 6, 2024	Tab A-1
8:35am	Appointment of Trustee-At-Large Position #6 <ul style="list-style-type: none"> <li>Adam Kick, WACO President</li> </ul>	Tab B
8:40am	2025 WACO Priority Legislative Proposals / Affiliate Legislative Priorities <ul style="list-style-type: none"> <li>WSACA (Assessors): Danny Hagen, WSACA Legislative Committee and Skagit County Assessor</li> <li>WSACA (Auditors): Lori Larsen, WSACA Legislative Co-Chair and Stevens County Auditor; Linda Farmer, WSACA Legislative Co-Chair and Pierce County Auditor</li> <li>WSACC (Clerks): Lisa Henderson, WSSAC Legislative Co-Chair and San Juan County Clerk</li> <li>WACME (Coroners): Hayley Thompson, WACME President and Skagit County Coroner</li> <li>WAPA (Prosecutors): Joe Brusic, WAPA President and Yakima County Prosecutor and Jon Tunheim, Thurston County Prosecutor</li> <li>WSACT (Treasurers): Jackie Brunson, WSACT Legislative Chair and Skagit County Treasurer</li> <li>WSSA (Sheriffs): Paul Budrow, Okanogan County Sheriff</li> </ul>	Tab C
10:00am	BREAK	
10:15am	Update from Washington State Association of Counties <ul style="list-style-type: none"> <li>Derek Young, WSAC Interim Executive Director</li> </ul>	
10:30am	Committee Reports:	

	Audit Committee – Paul Budrow, Tiffin Moreno	Tab D
	Legislative Committee – Amy Cziske, Jennifer Wallace, Tim Grisham	Tab E
	Education Committee – Linda Hjelle, Tim Grisham	Tab F
	Conference Committee – Adam Kick, Cella Hyde	Tab G
	Nominating Committee – Jon Tunheim, Jennifer Wallace	Tab H
11:20a.m.	Updates from Affiliate Representatives and Trustees-At-Large	
11:50a.m.	Staff Reports:	
	Executive Director – Jennifer Wallace	Tab I
	Deputy Director – Timothy Grisham	Tab J
	Member Services Manager – Cella Hyde	Tab K
	Finance and Administration Manager – Tiffin Moreno	Tab L
12:00pm	ADJOURN	



WACO Board of Trustees Regular Meeting  
Tuesday, July 16<sup>th</sup>, 2024  
206 10<sup>th</sup> Ave SE  
Olympia, WA 98501

### Draft Minutes

Tuesday, July 16<sup>th</sup>, 2024

#### Board Members Present:

Adam Kick	President	Skamania	Prosecutor
Linda Hjelle	2 <sup>nd</sup> Vice-President	Snohomish	Assessor
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
Craig Morrison	Coroners Trustee	Grant	Coroner
Jon Tunheim	Prosecutors Trustee	Thurston	Prosecutor
Tom Konis	Trustee at Large Position 2	Spokane	Assessor
Carolyn	Trustee at Large Position 3	Cowlitz	Auditor
Fundingsland			
Lisa Frazier	Trustee at Large Position 4	Mason	Treasurer
Katie Sloan	Trustee at Large Position 5	Adams	Clerk

#### Staff Present:

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

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

Adam Kick, President called the meeting to order at 9:08 am Amy Cziske, Vice-President; Paul Budrow, Secretary/Treasurer; Scott Tinney, Clerks Trustee; Rob Snaza, Sheriffs Trustee; Leslie Valz, Treasurers Trustee; John Wilson, Trustee at Large Position 1 was noted as absent.

Jeff Gadman, Immediate Past-President **MOVED** to approve the July 16, 2024 agenda Lisa Frazier, Trustee at Large Position 4 **SECONDED**. The **MOTION CARRIED** unanimously.

Trustee at Large Frazier **MOVED** to approve the Tuesday, March 5th, 2024 – Wednesday, March 6<sup>th</sup>, 2024 Board of Trustees meeting minutes. Immediate Past-President Gadman **SECONDED**. The **MOTION CARRIED** unanimously.

## **2) Appointment of Trustee at Large Position 6**

Jennifer Wallace, Executive Director provided update on recruitment process

## **3) Committee Reports**

### **a. Audit Committee**

Tiffin Moreno, Finance and Administration Manager presented Audit Committee report. Discussed financials. No major questions or concerns noted in report. Discussed draft 990 tax return.

Trustee at Large Frazier **MOVED** to approve the draft 990. Thad Duvall, Auditors Trustee **SECONDED**. The **MOTION CARRIED** unanimously.

### **a. Personnel Committee**

Lisa Frazier, Trustee at Large Position 4 presented the Personnel Committee report. Discussed cost of living adjustment for 2025. Recommend a 4% COLA for staff salaries.

Immediate Past-President Gadman **MOVED** to accept the 4% COLA increase for staff salaries. Trustee Duvall **SECONDED**. The **MOTION CARRIED** unanimously.

### **b. Budget Committee**

Executive Director Wallace and Finance and Administration Manager Moreno presented the Budget Committee report. Discussed unexpended year end funds. Discussed increasing reserve funds for Newly Elected Officials Conference and State Auditors audit fund. Discussed WAPA rent increase and process for determining rent amount. Discussed county reimbursement increase to match April CPI of 4.4%. Discussed conference vendor and sponsor rates.

Stacie Prada, Past President **MOVED** to approve the budget as presented. Immediate Past-President Gadman **SECONDED**. The **MOTION CARRIED** unanimously.

### **c. Legislative Committee**

Executive Director Wallace and Timothy Grisham, Deputy Director presented the Legislative Committee report. Discussed WACO Day on the Hill. Discussed cross-affiliate interim work. Discussed meeting to be held with Assessor, Prosecutor, and Sheriff to discuss issues for field appraisals and potential for threats and violence and how to respond. Discussed potential 2025 legislative session proposals. Discussed WACO priority

legislation vetting process prior to conference. Discussed interim follow-up for 2024 legislative session issues.

*The Board went on **BREAK** at 10:32 am and **RECONVENED** at 10:48 am.*

**d. Education Committee**

Linda Hjelle, 2<sup>nd</sup> Vice-President presented the Education Committee report. Discussed trainings for 2024/25 including the Annual Conference and online training.

**e. Conference Committee**

President Kick presented Conference Committee report. Discussed conference theme “Building Trust Together”. Discussed sponsor and vendor updates. Discussed conference entertainment. Discussed keynote speaker selection.

**f. Nominating Committee**

Jon Tunheim, Prosecutors Trustee presented the Nominating Committee report discussing the nominations process.

**4) Update on the WACO Policy Manual**

Executive Director Wallace discussed suggested changes to the WACO Policy Manual based on the March 2024 WACO Board meeting workgroups’ suggestions.

Immediate Past-President Gadman **MOVED** to approve the changes to the Policy Manual as presented with the exception of altering capitalization threshold to \$5000. Trustee Duvall **SECONDED**.

**DISCUSSION:** the board discussed the effect of changing the capitalization threshold.

Immediate Past-President Gadman **MOVED** to amend the original motion with a change to the the wording on Alternative Voting Means to read, “When multiple positions have only one candidate, voting for a slate of candidates by acclamation may be made with a motion. Mike Lonergan, Assessors Trustee **SECONDED** the motion.

The **AMENDMENT CARRIED** unanimously.

The **AMENDED MOTION CARRIED** unanimously.

**5) Work Session: Breakout Group Review and Discussion of WACO Policy Platform**

President Kick discussed a need for a review of the WACO policy platform. Executive Director Wallace discussed the purpose of a policy platform. Created break out groups to discuss the current WACO Policy Platform. The two break out groups reported out on their thoughts on the current platform and asked staff to move forward with a new draft to be brought to the Board at the next Board meeting.

## **6) Affiliate and Trustee at Large Updates**

### **a. Affiliate Updates**

Mike Lonergan, Assessors Trustee provided the Assessors' update. Residential real estate is on the uptick. Broadly taxation shifting from commercial to residential. Discussed the homestead exemption concept. Discussed emerging technology trends and interest.

Thad Duvall, Auditors Trustee provided the Auditors' update. Discussed potential legislation and vetting process. Discussed election security and operations.

Jon Tunheim, Prosecutors Trustee provided the Prosecutors' update. Discussed newly proposed public defense standards by the State Bar and the potential impacts on county finance and operations. Russ Brown, Executive Director for the Washington Association of Prosecuting Attorneys provided a report on topics of interest and concern for County Prosecutors. Discussed juvenile detention issues in Washington.

Trustee at Large Frazier provided a Treasurers' update. Discussed WSACT and WSACA (Assessors) joint conference and the WSACT legislation meeting. Discussed website changes.

Katie Sloan, Trustee at Large Position 5 provided a Clerks' update. Discussed changes to juvenile legal financial obligations. Discussing impact of juvenile at need filings due to changes in JRA housing holds.

Deputy Director Grisham provide a Coroners' update on behalf of Craig Morrison. Discussed forensic pathology shortage study. Discussed potential legislation.

### **b. Trustee at Large Updates**

Tom Konis, Trustee at Large Position 2 discussed topics of interest and concern for county category 2.

Carolyn Fundingsland, Trustee at Large Position 3 discussed topics of interest and concern for county category 3.

Trustee at Large Position Frazier discussed topics of interest and concerns for county category 4. Discussed appreciation for Cella Hyde, Member Services Manager's monthly check in. Discussed appreciation for packed lunch series.

Trustee at Large Sloan discussed topics of interest and concern for county category 5. Discussed reaching out to position 6 members for potentially filling the vacant position.

## **7) Staff Reports**

**a. Executive Director**

Executive Director Wallace presented the Executive Director report. Discussed Strategic Plan and Work Plan progress. Discussed potential methods for reviewing the Strategic Plan. Discussed the Scholarship Committee make up and provided an update and progress on making the scholarship more sustainable or change eligibility rules. Discussed county visits. Discussed county building financial issues.

**b. Deputy Director**

Timothy Grisham presented the Deputy Director's report. Discussed communications analytics, county visits, and the Know Your County Officials program.

**c. Finance and Administrative Manager Report**

Tiffin Moreno presented the Finance and Administrative Manager Report. Report as of March 31, 2024. Next meeting will be for April-June.

**d. Member Services Manager Report**

Cella Hyde presented the Member Services report. Discussed updating the WACO website's Education Hub. Discussed leveraging partnerships for providing training opportunities. Discussed member engagement.

*The Board **ADJOURNED** the regular meeting at 2:38 pm.*





## MEMORANDUM

**DATE:** September 16, 2024  
**TO:** WACO Board of Trustees  
**FROM:** Jennifer Wallace, WACO Executive Director  
**SUBJECT:** NOMINEE FOR TRUSTEE-AT-LARGE POSITION 6

---

### BACKGROUND INFORMATION:

According to WACO Bylaws:

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.

Trustee-at-Large Position 6, Wahkiakum Assessor Falon Hoven, resigned her position on June 7<sup>th</sup>, 2024. Nomination materials have been received from Skamania County Auditor Robert Waymire (attached).

Recommended Action: Board members review nomination materials, pose any questions to nominee and take action on potential appointment.



August 15, 2024

Washington Association of County Officials  
206 10<sup>th</sup> Avenue SE  
Olympia, WA 98501

WACO Board of Trustees,

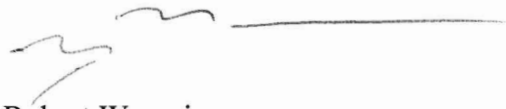
I am writing to express my interest in the WACO Trustee at Large Position Number 6. I appreciate the important work WACO does for its affiliates and am interested in becoming more involved with the organization.

Through my role as County Auditor, I have developed solid relationships with elected officials both within my county and among other counties. My experience has equipped me to contribute effectively, but I am also eager to continue learning from all the experience the members of the WACO Board and staff bring.

I look forward to the opportunity to collaborate with members on WACO's board and to offer my perspective from the viewpoint of a smaller county.

Thank you for considering my application.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Robert Waymire', with a long horizontal line extending to the right.

Robert Waymire

Skamania County Auditor

# **Robert J. Waymire**

PO Box 99  
Stevenson, WA 98648  
Phone: (509) 951-8893  
E-mail: Robert.waymire@gmail.com

## **Objective:**

To obtain a position that will allow me to utilize my knowledge and enthusiasm for financial procedures while maintaining a balanced family life.

## **Work History:**

### **County Auditor**

*Skamania County*

*Stevenson, WA 2015-Current*

Manage the auditors department which includes payroll, accounts payable, elections, department of licensing, and recording. Participate in the counties financial management group. Oversee initial budget.

### **Director**

*Skamania County Economic Development Council Stevenson, WA 2010-2014*

Managed loan programs to help county small businesses with startup costs and with existing businesses to help them grow. Promotion of county businesses and property to bring in new businesses and industries to help diversify the local economy.

### **Assistant Controller**

*Grand Hyatt Seattle*

*Seattle, WA 2008-2010*

Manage and train employees outside as well as within the department on new systems that have been implemented over the last year. Work closely with Genpact in India and Shared Services in Oklahoma to do daily accounting tasks within the new system. Close month end books within 2 business days. Do monthly forecasting, working closely with other departments for accuracy. Run weekly departmental meetings, print manual pay checks, do Cash Receipt and Income Journals daily. Produce Daily report, review departments payroll, approve new supplier setup, approve pre and final A/P check runs, produce and review monthly reconciliations, send wires and do cash transfers as needed throughout the month. Other duties completed as necessary.

## **Education:**

Washington State University, Pullman, WA & Vancouver, WA  
Bachelor of Arts in Business Administration with an emphasis in Finance.





## MEMORANDUM

**DATE:** September 16, 2024

**TO:** Washington Association of County Officials Board of Trustees

**FROM:** Jennifer Wallace, Executive Director  
Timothy Grisham, Deputy Director

**SUBJECT:** PRIORITY LEGISLATIVE PROPOSALS FOR THE 2025 SESSION

---

Accompanying this memo are the proposals for WACO priority legislation for the 2025 session. The process for member review and consideration will be:

### **September 17th**

Package of affiliate priority bills sent to WACO membership for review in preparation for conference.

### **October 1<sup>st</sup> (WACO Board meeting)**

WACO Board of Trustees meets 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 may vote to support the proposals prior to sending the proposals to the WACO membership for consideration and adoption.

### **October 2<sup>nd</sup> (WACO Conference - business meeting)**

WACO membership reviews, discusses, and deliberates legislative proposals. Polls will be open for all WACO members to vote on proposals immediately following the business meeting via E-ballot or paper ballot. In every member's inbox immediately following the close of the business meeting an electronic ballot (survey monkey) will be available for voting. Polls close 7a.m. October 3<sup>rd</sup>.

### **October 3<sup>rd</sup> (WACO Conference – 2<sup>nd</sup> business meeting)**

Results of WACO member voting on 2025 Legislative Priorities announced.

**RECOMMENDED ACTION:** Review proposals, discuss and consider motion related to recommending to the membership.

## **2025 Legislative Session WACO Priority Legislation and Legislative Services**

Legislative proposals that have received approval of full WACO membership are the priority of the WACO legislative team. Direct advocacy on behalf of all 7 affiliates is provided on these bills. Additional, indirect assistance on affiliate-specific priority bills is available depending on availability of staff and resources. Other services (outlined in Section 3 below) are available to affiliate, regardless of whether they have priority legislation in any given session, focused on building legislative understanding of affiliate roles and issues and assisting affiliate organizations in developing long-term policy goals and legislative relations.

**Affiliate: Washington State Association of County Assessors (WSACA)**

### **Section 1: Affiliate legislative contacts**

1. **Affiliate Legislative Chair(s) for 2025 Session (primary contact for WACO staff related to legislative session):**

Tom Konis, WSACA Legislative Chair, Spokane County Assessor

2. **Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:**

Tom Konis, WSACA Legislative Chair, Spokane County Assessor  
Jenny Rynearson, WSACA President, Asotin County Assessor

### **Section 2: Priority Legislation Request for the 2025 Session**

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success. If you are not proposing priority bills for the 2025 session, please skip to Section 3.

#### **2025 PRIORITY BILL / BUDGET REQUEST #1: Raise the Personal Property Tax Exemption**

**Purpose of Legislation:** Increase the Personal Property Tax Exemption from \$15,000 to \$50,000 and remove the head of family restriction.

**Status of Proposal Development:** This was a bill in the 2024 session (HB 1761) proposed by Representatives Leonard Christian and Mari Leavitt. Assessors are in agreement now on the exemption threshold at \$50,000.

1. **Describe how affiliate has considered:**

- Rationale for legislation as opposed to other remedies?

Amended RCW is required to change the threshold, which has remained at \$15,000 for many years.

- Timely issue / appropriate for particular session / political and fiscal climate?

Changes in personal property tax policy was focus of numerous bills last session / area of discussion among legislators. This bill provides relief for small businesses in the current fiscal climate.

- Considered potential negative and positive impacts?

Administration of personal property tax requires a great deal of county assessor staff time and resources for relatively little revenue. This improves cost-benefit.

- Facts and figures or anecdotes to show concept will fix problem / improve a situation?

In Spokane County 70% of our accounts would fall below this threshold. Over 6,200 small business owners would not have to file personal property listings annually. These accounts represent .095% of our counties total assessed values. Exempting all account up to the \$50,000 limit will result in a .27% tax shift.

This will be of great help to small business owners, many of which only stay in business a year or so. This results in a very small tax shift to the districts.

- Potential impact on other affiliates and discussed with them?

Personal property tax collection is a burden for County Treasurers as well, in the form of printing, mailing and processing of payments so this will be a positive change for them as well.

## **2. Stakeholders that have expressed interest and/or potential support for this bill?**

National Federation of Independent Businesses, Washington Retail Association

## **3. Potential Opponents and How Address?**

## **4. Status of bill language / Need assistance with bill drafting?**

Similar to 2024 bill HB 1761. Attached

## **5. Status of sponsorship / Need assistance identifying sponsor?**

WACO assisting in securing sponsor

## **6. Other / Additional information:**

---

HOUSE BILL XXXX

---

State of Washington

70th Legislature

2025 Regular Session

By

READ FIRST TIME xx/xx/xxxx.

1       AN ACT Relating to increasing the personal property tax  
2 exemption; amending RCW 84.36.110, 84.36.120, and 84.48.065; creating  
3 a new section; and providing a contingent effective date.

4       BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5       **Sec. 1.** RCW 84.36.110 and 2006 c 281 s 2 are each amended to  
6 read as follows:

7       The following property shall be exempt from taxation:

8       (1) All household goods and furnishings in actual use by the  
9 owner thereof in equipping and outfitting his or her residence or  
10 place of abode and not for sale or commercial use, and all personal  
11 effects held by any person for his or her exclusive use and benefit  
12 and not for sale or commercial use.

13       (2)(a) The personal property, other than specified in subsection  
14 (1) of this section, of ~~((each head of a family))~~ a person liable to  
15 assessment and taxation of which the ~~((individual))~~ person is the  
16 actual and bona fide owner to an amount of ~~((fifteen thousand  
17 dollars))~~ \$50,000 of true and fair value. This exemption shall not  
18 apply to any private motor vehicle or mobile home. ~~((If the county  
19 assessor is satisfied that all of the personal property of any person  
20 is exempt from taxation under the provisions of this statute or any~~

1 ~~other statute providing exemptions for personal property, no listing~~  
2 ~~of such property shall be required. However,))~~

3 (b)(i) Each business must attest that the total replacement cost  
4 new of its taxable personal property is less than \$50,000, or (ii) if  
5 the personal property described in this subsection exceeds in value  
6 the amount allowed as exempt, then a complete list of said personal  
7 property shall be made as provided by law, and the county assessor  
8 shall deduct the amount of the exemption authorized by this  
9 subsection from the total amount of the assessment and impose taxes  
10 on the remainder.

11 (c) A person claiming an exemption under (b)(i) of this  
12 subsection must attest, under the penalty of perjury subject to the  
13 penalties in RCW 84.40.130(2), that they are claiming only one such  
14 exemption statewide for the calendar year.

15 **Sec. 2.** RCW 84.36.120 and 2008 c 6 s 708 are each amended to  
16 read as follows:

17 For the purposes of RCW 84.36.110 (~~("head of a family" shall be~~  
18 ~~construed to include a surviving spouse or surviving domestic partner~~  
19 ~~who has neither remarried nor entered into a subsequent domestic~~  
20 ~~partnership, any person receiving an old age pension under the laws~~  
21 ~~of this state and any citizen of the United States, over the age of~~  
22 ~~sixty-five years, who has resided in the state of Washington~~  
23 ~~continuously for ten years.))~~, the following definitions apply:

24 (1) "Personal effects" shall be construed to mean and include  
25 such tangible property as usually and ordinarily attends the person  
26 such as wearing apparel, jewelry, toilet articles and the like.

27 (2) "Private motor vehicle" shall be construed to mean and  
28 include all motor vehicles used for the convenience or pleasure of  
29 the owner and carrying a licensing classification other than motor  
30 vehicle for hire, auto stage, auto stage trailer, motor truck, motor  
31 truck trailer or dealers' licenses.

32 (3) "Mobile home" shall be construed to mean and include all  
33 trailers of the type designed as facilities for human habitation and  
34 which are capable of being moved upon the public streets and highways  
35 and which are more than thirty-five feet in length or more than eight  
36 feet in width.

37 **Sec. 3.** RCW 84.48.065 and 2015 c 174 s 2 are each amended to  
38 read as follows:

1       (1)(a) The county assessor or treasurer may cancel or correct  
2 assessments on the assessment or tax rolls which are erroneous due to  
3 manifest errors in description, double assessments, clerical errors  
4 in extending the rolls, and such manifest errors in the listing of  
5 the property that do not involve a revaluation of property, except in  
6 the case that a taxpayer produces proof that an authorized land use  
7 authority has made a definitive change in the property's land use  
8 designation. In such a case, correction of the assessment or tax  
9 rolls may be made notwithstanding the fact that the action involves a  
10 revaluation of property. Manifest errors that do not involve a  
11 revaluation of property include the assessment of property exempted  
12 by law from taxation (~~(or the failure to deduct the exemption allowed~~  
13 ~~by law to the head of a family)~~). When the county assessor cancels or  
14 corrects an assessment, the assessor must send a notice to the  
15 taxpayer in accordance with RCW 84.40.045, advising the taxpayer that  
16 the action has been taken and notifying the taxpayer of the right to  
17 appeal the cancellation or correction to the county board of  
18 equalization, in accordance with RCW 84.40.038. When the county  
19 assessor or treasurer cancels or corrects an assessment, a record of  
20 the action must be prepared, setting forth therein the facts relating  
21 to the error. The record must also set forth by legal description all  
22 property belonging exclusively to the state, any county, or any  
23 municipal corporation whose property is exempt from taxation, upon  
24 which there remains, according to the tax roll, any unpaid taxes.

25       (b) Except as otherwise provided in this subsection (1)(b), no  
26 manifest error cancellation or correction, including a cancellation  
27 or correction made due to a definitive change of land use  
28 designation, may be made for any period more than three years  
29 preceding the year in which the error is discovered. However, a  
30 manifest error cancellation or correction may be made for a period  
31 more than three years preceding the year in which the error is  
32 discovered if authorized by the county legislative authority and the  
33 manifest error cancellation or correction would result in a refund or  
34 reduction of taxes for a property owner.

35       (2)(a) In the case of a definitive change of land use  
36 designation, an assessor must make corrections that involve a  
37 revaluation of property to the assessment roll when:

38       (i) The assessor and taxpayer have signed an agreement as to the  
39 true and fair value of the taxpayer's property setting forth in the



1 agreement the valuation information upon which the agreement is  
2 based; and

3 (ii) The assessment roll has previously been certified in  
4 accordance with RCW 84.40.320.

5 (b) In all other cases, an assessor must make corrections that  
6 involve a revaluation of property to the assessment roll when:

7 (i) The assessor and taxpayer have signed an agreement as to the  
8 true and fair value of the taxpayer's property setting forth in the  
9 agreement the valuation information upon which the agreement is  
10 based; and

11 (ii) The following conditions are met:

12 (A) The assessment roll has previously been certified in  
13 accordance with RCW 84.40.320;

14 (B) The taxpayer has timely filed a petition with the county  
15 board of equalization pursuant to RCW 84.40.038 for the current  
16 assessment year;

17 (C) The county board of equalization has not yet held a hearing  
18 on the merits of the taxpayer's petition.

19 (3) The assessor must issue a supplementary roll or rolls  
20 including such cancellations and corrections, and the assessment and  
21 levy have the same force and effect as if made in the first instance,  
22 and the county treasurer must proceed to collect the taxes due on the  
23 rolls as modified.

24 NEW SECTION. **Sec. 4.** RCW 82.32.805 and 82.32.808 do not apply  
25 to this act.

26 NEW SECTION. **Sec. 5.** Section 1 of this act takes effect January  
27 1, XXXX, if the proposed amendment to Article VII, section 1 of the  
28 state Constitution (House Joint Resolution No. 4206), providing for  
29 the personal property exemption of \$50,000, is validly submitted to  
30 and is approved and ratified by the voters at the next general  
31 election. If the proposed amendment is not approved and ratified,  
32 section 1 of this act is void in its entirety.

--- END ---

## **2025 Legislative Session WACO Priority Legislation and Legislative Services**

Legislative proposals that have received approval of full WACO membership are the priority of the WACO legislative team. Direct advocacy on behalf of all 7 affiliates is provided on these bills. Additional, indirect assistance on affiliate-specific priority bills is available depending on availability of staff and resources. Other services (outlined in Section 3 below) are available to affiliate, regardless of whether they have priority legislation in any given session, focused on building legislative understanding of affiliate roles and issues and assisting affiliate organizations in developing long-term policy goals and legislative relations.

**Affiliate: Washington State Association of County Assessors (WSACA) / Washington State Association of County Treasurers (WSACT)**

### **Section 1: Affiliate legislative contacts**

**1. Affiliate Legislative Chair(s) for 2025 Session (primary contact for WACO staff related to legislative session):**

Tom Konis, WSACA Legislative Chair, Spokane County Assessor  
Jackie Brunson, WSACT Legislative Chair, Skagit County Treasurer

**2. Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:**

Tom Konis, WSACA Legislative Chair, Spokane County Assessor  
Jackie Brunson, WSACT Legislative Chair, Skagit County Treasurer  
Jenny Rynearson, WSACA President, Asotin County Assessor  
Jeff Gadman, WSACT President, Thurston County Treasurer

### **Section 2: Priority Legislation Request for the 2025 Session**

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success. If you are not proposing priority bills for the 2025 session, please skip to Section 3.

#### **2025 PRIORITY BILL / BUDGET REQUEST #1: REET Technology Fee Update**

**Purpose of Legislation:** Despite increased software and operational costs, the REET Technology Fee intended to offset those costs has not increased since it was established in 2013 and no inflator was included in the original legislation. This proposal would:

- Increase the current REET fee – from \$5 to \$20.
- RCW will designate that these funds be deposited into dedicated funds as follows:
  - 65% into the Assessor's Administrative Assistance Fund which may only be used for the statutory obligations of the County Assessor's office

- 35% into the Treasurer's Administrative Assistance Fund which may only be used for the statutory obligations of the County Treasurer's office
- These dedicated funds shall be exempted from / not subject to budget appropriation (may not be swept by County Commissioners).
- RCW shall include an inflator for these funds – proposing adjustment for inflation per CPI every four years.

## **Status of Proposal Development:**

### **1. Describe how affiliate has considered:**

- Rationale for legislation as opposed to other remedies?

The intended purpose and funds of the REET technology fee can only be increased with a change in RCW.

- Timely issue / appropriate for particular session / political and fiscal climate?  
Changes in REET and other property taxation continues to necessitate updates and changes in software, with significant accompanying costs.
- Considered potential negative and positive impacts?

Positive impact will be ability for Treasurer and Assessor operations to maintain software and operations to meet expectations.

- Facts and figures or anecdotes to show concept will fix problem / improve a situation?  
The Legislature has enacted numerous changes that require costly updates to software. This is an essential form of revenue enabling maintenance of software without impacting citizens with increases to property taxes.
- Potential impact on other affiliates and discussed with them?

Just Assessors and Treasurers, who are jointly offering this proposal.

### **2. Stakeholders that have expressed interest and/or potential support for this bill?**

Because this supports efficient, streamlined processes, entities that are filing and e-filing appreciate enabling Treasurers operations to stay updated and better serve the public.

### **3. Potential Opponents and How Address?**

Realtors had agreed to a modest level of increase. Will continue conversation / explain costs. Software costs have continued to increase. Modest compared to recording fees. We intend to reassure commissioners that this will relieve pressure on the general fund, which has increasingly competing demands.

### **4. Status of bill language / Need assistance with bill drafting?**

Have bullets re: bill component. When have sponsor will work with code reviser

## **2025 Legislative Session WACO Priority Legislation and Legislative Services**

Legislative proposals that have received approval of full WACO membership are the priority of the WACO legislative team. Direct advocacy on behalf of all 7 affiliates is provided on these bills. Additional assistance on affiliate-specific priority bills is available depending on availability of staff and resources. Other services (outlined in Section 3 below) are available to build legislative understanding and assist development of long-term policy goals and legislative relations.

**Affiliate: Washington State Association of County Auditors**

### **Section 1: Affiliate legislative contacts**

1. **Affiliate Legislative Chair(s) for 2025 Session (primary contact for WACO staff related to legislative session):**

Lori Larsen, Stevens County Auditor  
Linda Farmer, Pierce County Auditor

2. **Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:**

Lori Larsen, Legislative Committee Co-Chair and Stevens County Auditor  
Linda Farmer, Legislative Committee Co-Chair and Pierce County Auditor  
Paul Andrews, WSACA President and Kitsap County Auditor  
Mary Hall, Thurston County Auditor  
Kyle Haugh, Pierce County Elections Manager  
Elections Committee Co-chairs on related legislation

### **Section 2: Priority Legislation Request for the 2025 Session**

Information below is essential for consideration of proposal by full WACO membership and helping WACO staff support priority legislation. If you are not proposing priority bills for the 2025 session, please skip to Section 3.

### **2025 PRIORITY BILL / BUDGET REQUEST #1: State Printing of Even Year Voter Pamphlet**

**Purpose of Legislation:** To achieve statewide consistency in voter pamphlet printing for even year and odd year primaries. The state does not currently print a voters' pamphlet for primary elections in even years. Some counties have taken on this responsibility and print pamphlets for statewide candidates. However, as a community, we lack consistency. Different voters receive varying election materials based on their county of residence.

This legislation will also result in cost savings in terms of staff time for county offices. For example, during the 2024 primary in Pierce County, 78 out of 112 pages were dedicated to state

candidates. While these costs could potentially be passed on to the state, local resources are diverted from other essential election and voter registration tasks.

### **Status of Proposal Development:**

#### **1. Describe how affiliate has considered:**

- Rationale for legislation as opposed to other remedies
- Timeliness of issue / whether appropriate for this session / political and fiscal climate
- Potential negative and positive impacts
- Facts/figures or anecdotes to show concept will fix problem or improve situation
- Potential impact on other affiliates and discussed with them

#### **2. Stakeholders who have expressed interest and/or potential support for this bill?**

#### **3. Potential opponents and how to address?**

#### **4. Status of bill language / Need assistance with bill drafting?**

#### **5. Status of sponsorship / Need assistance identifying sponsor?**

Senator Wilson has expressed interest.

#### **6. Other / Additional information:**

Bill 5499 run in 2019. Sponsors were Hunt, Zeiger, Kuderer, Hasegawa, Keiser, Liias. \$1.6M fiscal note from Kym Wyman. The state is already billed by the local jurisdictions who are doing this; state could possibly save money by publishing it itself.

### **2025 PRIORITY BILL / BUDGET REQUEST #2: Competitive Bid Exceptions for Printing of Election Materials**

**Purpose of Legislation:** To clarify that all elections materials fall within the exemption to bidding requirements listed in RCW 36.32.245 as well as the in-state printing requirements of RCW 43.19.748. The language in each statute dates from in the 1990s, well before Washington adopted all-mail elections. Clean-up legislation will clarify that all elements of the ballot packet are included within this exemption.

- **RCW 36.32.245** provides an exemption from competitive bidding requirements for contracts and purchases for the printing of election ballots, voting machine labels, and all other election material containing the names of candidates and ballot titles.
- **RCW 43.19.748** requires "All printing, binding, and stationery work done for any state agency, county, city, town, port district, or school district in this state shall be done within the state..." The only exemption is if/when the work cannot be executed within the state, or the amount is excessive and not reasonably competitive.

## **Status of Proposal Development:**

### **1. Describe how affiliate has considered:**

- Rationale for legislation as opposed to other remedies
- Timeliness issue / whether appropriate for this session / political and fiscal climate
- Potential negative and positive impacts
- Facts / figures or anecdotes to show concept will fix problem or improve situation
  - There is currently only 1 in-state vendor for ballot printing due to our size
- Potential impact on other affiliates and discussed with them

### **2. Stakeholders who have expressed interest and/or potential support for this bill?**

### **3. Potential opponents and how to address?**

### **4. Status of bill language / Need assistance with bill drafting?**

### **5. Status of sponsorship / Need assistance identifying sponsor?**

Have discussed with Senator Valdez

### **6. Other / Additional information:**

## **Section 3: Affiliate Needs Assessment – WACO Legislative Services**

Direct advocacy on WACO priority legislation is part of a broader range of legislative services available to each affiliate organization. Please review the list below and alert WACO about any necessary services you are not currently receiving.

### **1. Education / training sessions** at the WACO conference, Newly Elected Officials conference, each affiliate's conference(s) and/or online real-time or recorded on:

- a. Building and sustaining positive working relationships with legislators;
- b. Overview of the legislative process and how a bill becomes law;
- c. Achieving policy change through the legislative process; and/or
- d. Tailored training to meet specific affiliate needs.

### **2. Technical Assistance and Communications on:**

- a. Interim legislative leadership, outreach, education, and support;
- b. Determining your short- and long-term legislative priorities and strategy for success;
- c. Written informational and advocacy materials, including policy white papers and fact sheets, to build awareness of affiliate roles and issues;
- d. Researching emerging policy and data trends statewide and nationally; and/or
- e. Informational videos to build legislator understanding of affiliate roles and issues.

**3. Legislative Representation and Advocacy, including:**

- a. Leadership, logistical, and technical support for affiliates at meetings with legislators and committee testimony;
- b. Coordination with affiliate state organizations and stakeholders to avoid duplication and maximize common goal impact;
- c. Direct lobbying support for priority bill proposals;
- d. Legislative awareness in support of potential future legislative proposals;
- e. Relationship-building with targeted legislators, stakeholders, or others;
- f. Coordinated rapid response to emerging legislation; and/or
- g. Bill tracking and daily bill status updates on affiliate and other relevant bills.

**2025 Legislative Session  
WACO Priority Legislation and Legislative Relations  
Affiliate Needs Assessment**

WACO works very closely with the affiliates who have submitted priority legislation. Priority Legislation is reserved for those bills that WACO membership has chosen for WACO to work for passage. Additional services from WACO are also available to affiliates, regardless of whether they have priority legislation in any given session, focused on building legislative understanding on affiliate roles and issues.

**Affiliate: Washington State Association of County Clerks (WSACC)**

**Section 1: Affiliate legislative contacts**

1. **Affiliate Legislative Chair(s) for 2025 Session (primary contact for WACO staff related to legislative session):**

**Lisa Henderson (San Juan County) and Catherine Cornwall (King County)**

2. **Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:**

**Susan Speiker, Lisa Henderson, Catherine Cornwall, Tim Fitzgerald**

**Section 2: Priority Legislation Request for the 2025 Session**

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success.

**2025 PRIORITY BILL / BUDGET REQUEST #1: Alignment of Exhibit Retention RCW's**

**Purpose of Legislation: To bring alignment to Court Records retention of Exhibits as amended by the legislature and resolve conflicting statutes by changing the exhibit retention period in RCW 36.23.070 to five years, consistent with RCW 9A.44.026.**

**Status of Proposal Development:**

1. **Affiliates has considered:**

- Rationale for legislation as opposed to other remedies?

RCW 36.23.070 authorizes the clerk to apply to the court for an order authorizing exhibit destruction at any time **more than six years** after entry of the final judgment. However, in the 2024 legislative session, Bill 5937 amended RCW 9A.44.026 and requires that certain exhibits be destroyed five years after the final judgment. These conflicting sections of the



RCW create different retention requirements within the same case. These different requirements create the possibility of confusion and errors in exhibit retention and destruction.

- Timely issue / appropriate for particular session / political and fiscal climate?

Since the bill is newly effective, it can be seen as a small technical adjustment to make the statutes uniform.

- Considered potential negative and positive impacts?

It is a technical change to bring the retention schedules into alignment.

- Facts and figures or anecdotes to show concept will fix problem / improve a situation?

The regular retention schedule for exhibits is six years. Under the new requirement, Clerks will need to destroy some exhibits in a case in 5 years, and then revisit the case a second time a year later. This is not an efficient or effective use of resources in systems that are already stretched beyond capacity. It also creates the possibility of confusion and errors in exhibit retention and management.

- Considered potential impact on other affiliates and discussed with them?

This change should not have impact on any other affiliates. If not implemented, and a clerk did not destroy an exhibit in compliance with RCW, there could be impact on PA's and WSAC that would need to provide counsel and address any liability.

**2. Stakeholders that have expressed interest and/or potential support for this bill?**

Administrative Office of the Courts, WSACC

**3. Potential Opponents and How Address?**

None known.

**4. Status of bill language?** This is a one word change.

**5. Status of sponsorship?** None identified at this time. Will be coordinating with the sponsor of the changed legislation (Dhingra) for direction into session.

**6. Other / Additional information:**

## **2025 Legislative Session WACO Priority Legislation and Legislative Services**

Legislative proposals that have received approval of full WACO membership are the priority of the WACO legislative team. Direct advocacy on behalf of all 7 affiliates is provided on these bills. Additional, indirect assistance on affiliate-specific priority bills is available depending on availability of staff and resources. Other services (outlined in Section 2 below) are available to affiliate, regardless of whether they have priority legislation in any given session, focused on building legislative understanding of affiliate roles and issues and assisting affiliate organizations in developing long-term policy goals and legislative relations.

**Affiliate: Washington State Association of Coroners and Medical Examiners**

### **Section 1: Affiliate legislative contacts**

**1. Affiliate Legislative Chair(s) for 2025 Session (primary contact for WACO staff related to legislative session):**

Hayley Thompson, Skagit County Coroner – Chair

Annie Pillers, Whitman County Coroner – Assistant to Chair

**2. Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:**

Hayley Thompson, Skagit County Coroner – Chair

### **Section 2: Priority Legislation Request for the 2025 Session**

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success. If you are not proposing priority bills for the 2025 session, please skip to Section 3.

#### **2025 PRIORITY BILL / BUDGET REQUEST #1: First Responder Protections**

**Purpose of Legislation: Designating Coroners, Medical Examiner's and their staff as First Responders, especially with regards to mental health services**

#### **Status of Proposal Development:**

- **Describe how affiliate has considered:** Rationale for legislation as opposed to other remedies?
  - RCW 5.60.060: states that a peer support group counselor for first responders has testimonial privilege and cannot be called to testify about communication with the first responder except in certain circumstances. Currently, Coroners, Medical Examiners, and their staff are not listed as "first responders" in this RCW.
  - RCW 51.08.142 notes that PTSD is only considered an "occupational disease" for fire fighters, law enforcement officers, 911 dispatchers, and nurses. Coroners, Medical Examiners, and their staff should be added as "first responders" since

they are exposed to ongoing and cumulative physical/emotional/behavioral risk factors in the line of their public service duties.

- Timely issue / appropriate for particular session / political and fiscal climate?
    - Coroners and Medical Examiner personnel are exposed to numerous risk factors in the line of their public service duties. These factors increase their risk for exposure to biological contaminants, infectious diseases and potential violence, all of which increase the threat to physical safety and mental well being. First responders are at a great risk of exposure when interacting with patients, decedents and the general public. Coroners and Medical Examiner personnel are on the front lines alongside their counterparts from emergency medical services, law enforcement, fire department personnel, and health care providers. In many jurisdictions, especially those in rural areas, the Coroner or Medical Examiner personnel may be the only individual who comes into contact with family and bystanders. Those currently designated as first responders, whether local, state, or federal level, qualify for additional benefits such as hazardous pay, enhanced paid time off or sick leave, and enhanced line-of-duty death benefits. Coroners and medical examiners should be eligible for these additional benefits and therefore should be designated as first responders.
    - Lack of mental health benefits for those in the medicolegal death investigation community can result in experienced staff resigning from the profession, jeopardizing the timeliness for completing death investigations and burnout of those death investigators left behind. The work performed by Coroner/Medical Examiner Offices is important and heavily relied upon by the public health, public safety, and law and justice communities. The number of deaths continues to increase each year, resulting in a greater need for medicolegal death professionals, and putting additional workload stressors on the existing death investigator professionals.
  - Considered potential negative and positive impacts?
    - Positive: Retention of medicolegal death professionals. Having access to mental health resources, provides longevity to the field. Negative impacts: loss of more medicolegal death professionals.
  - Facts and figures or anecdotes to show concept will fix problem / improve a situation?
  - Potential impact on other affiliates and discussed with them?
    - None known at this time.
1. **Stakeholders that have expressed interest and/or potential support for this bill?**
    - i. Law enforcement, fire fighters, EMS
    - ii. International association of coroners and medical examiners IACME
  2. **Potential Opponents and How Address?**
    - a. None known at this time.
  3. **Status of bill language / Need assistance with bill drafting?**
    - a. There is an existing draft from the 2024 legislative session – HB 2031  
<https://lawfilesexternal.wa.gov/biennium/2023-24/Pdf/Bills/House%20Bills/2031.pdf?q=20240807103224>

**4. Status of sponsorship / Need assistance identifying sponsor?**

- a. 2024 session sponsors were:  
Abbarno, Berry, Rude, Reed, Graham, Timmons, Donaghy, Fosse, Doglio,  
Riccelli, and Reeves

**5. Other / Additional information:**

**2025 PRIORITY BILL / BUDGET REQUEST #2: None to be proposed**

**Section 3: Affiliate Needs Assessment – WACO Legislative Services**

Direct advocacy on WACO priority legislation is part of a broader range of legislative services available to each affiliate organization. Please review the services reminder below and alert WACO to any additional services you need but are not currently receiving.

**1. Education / training sessions** at the WACO conference, Newly Elected Officials conference, each affiliate's conference(s) and/or online real-time or recorded on:

- a. Building and sustaining positive working relationships with your state legislators;
- b. Overview of the legislative process and how a bill becomes law;
- c. From idea to implementation: achieving policy change through the legislative process; and/or
- d. Tailored training to meet specific affiliate needs.

**2. Technical Assistance and Communications on:**

- a. Interim legislative leadership, outreach, education and support;
- b. Determining your short- and long-term legislative priorities and strategy for success;
- c. Written informational and advocacy materials, including policy white papers and fact sheets, to build awareness of affiliate roles and issues;
- d. Researching emerging policy and data trends statewide and nationally; and/or
- e. Informational videos to build legislator understanding of affiliate roles and issues.

**3. Legislative Representation and Advocacy, including:**

- a. Leadership, logistical and technical support for affiliates at meetings with legislators and committee testimony on relevant legislation;
- b. Coordination with affiliate state organizations and stakeholders; avoiding duplication and maximizing common goal impact;
- c. Direct lobbying support for approved priority bill proposals;
- d. Legislative awareness building on specific issues in support of potential future legislative proposals;
- e. Relationship-building with targeted legislators, stakeholders or others;
- f. Coordinated rapid response to emerging legislation; and/or
- g. Bill tracking and daily bill status updates on affiliate and other bills of relevance.

---

HOUSE BILL 2031

---

State of Washington

68th Legislature

2024 Regular Session

**By** Representatives Abbarno, Berry, Rude, Reed, Graham, Timmons,  
Donaghy, Fosse, Doglio, Riccelli, and Reeves

Prefiled 12/22/23. Read first time 01/08/24. Referred to Committee  
on Labor & Workplace Standards.

1 AN ACT Relating to recognizing posttraumatic stress disorder as  
2 an occupational disease for county coroners, examiners, and  
3 investigative personnel; and amending RCW 51.08.142.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 51.08.142 and 2023 c 370 s 1 are each amended to  
6 read as follows:

7 (1) Except as provided in subsections (2) and (3) of this  
8 section, the department shall adopt a rule pursuant to chapter 34.05  
9 RCW that claims based on mental conditions or mental disabilities  
10 caused by stress do not fall within the definition of occupational  
11 disease in RCW 51.08.140.

12 (2)(a) Except as provided in (b) and (c) of this subsection, the  
13 rule adopted under subsection (1) of this section shall not apply to  
14 occupational disease claims resulting from posttraumatic stress  
15 disorders of firefighters as defined in RCW 41.26.030(17) (a), (b),  
16 (c), and (h) and firefighters, including supervisors, employed on a  
17 full-time, fully compensated basis as a firefighter of a private  
18 sector employer's fire department that includes over ~~((fifty))~~ 50  
19 such firefighters, ~~((and))~~ law enforcement officers as defined in RCW  
20 41.26.030(19) (b), (c), and (e), ~~((and))~~ public safety  
21 telecommunicators who receive calls for assistance and dispatch

1 emergency services, and county coroners and medical examiner  
2 personnel.

3 (b) For firefighters as defined in RCW 41.26.030(17) (a), (b),  
4 (c), and (h) and firefighters, including supervisors, employed on a  
5 full-time, fully compensated basis as a firefighter of a private  
6 sector employer's fire department that includes over ~~((fifty))~~ 50  
7 such firefighters, ~~((and))~~ law enforcement officers as defined in RCW  
8 41.26.030(19) (b), (c), and (e) hired after June 7, 2018, ~~((and))~~  
9 public safety telecommunicators hired after June 11, 2020, and county  
10 coroners and medical examiner personnel hired after January 1, 2025,

11 (a) of this subsection only applies if the firefighter ~~((or))~~, law  
12 enforcement officer, ~~((or))~~ public safety telecommunicators, or  
13 county coroner or medical examiner personnel, as a condition of  
14 employment, has submitted to a psychological examination administered  
15 by a psychiatrist licensed in the state of Washington under chapter  
16 18.71 RCW or a psychologist licensed in the state of Washington under  
17 chapter 18.83 RCW that ruled out the presence of posttraumatic stress  
18 disorder from preemployment exposures. If the employer does not  
19 provide the psychological examination, (a) of this subsection  
20 applies.

21 (c) Posttraumatic stress disorder for purposes of this  
22 subsection~~((s—(2)))~~ and subsection (3) of this section is not  
23 considered an occupational disease if the disorder is directly  
24 attributed to disciplinary action, work evaluation, job transfer,  
25 layoff, demotion, termination, or similar action taken in good faith  
26 by an employer.

27 (d) "Public safety telecommunicators" means individuals who  
28 receive and respond to telephone or other electronic requests for  
29 emergency assistance, such as law enforcement, fire, and medical  
30 services, and dispatch appropriate emergency responders.

31 (e) "County coroner and medical examiner personnel" means  
32 individuals who respond to, investigate, handle evidence, or conduct  
33 autopsies for cases under the jurisdiction of a county coroner or  
34 medical examiner.

35 (3)(a) Except as provided in this subsection, the rule adopted  
36 under subsection (1) of this section shall not apply to occupational  
37 disease claims resulting from posttraumatic stress disorders of  
38 direct care registered nurses as defined in RCW 51.32.395.

39 (b) The limitation in subsection (2)(c) of this section also  
40 applies to this subsection (3).

1       (c) This subsection (3) applies only to a direct care registered  
2 nurse who has posttraumatic stress disorder that develops or  
3 manifests itself after the individual has been employed on a fully  
4 compensated basis as a direct care registered nurse in Washington  
5 state for at least 90 consecutive days.

--- END ---

## **2025 Legislative Session WACO Priority Legislation and Legislative Services**

Legislative proposals that have received approval of full WACO membership are the priority of the WACO legislative team. Direct advocacy on behalf of all 7 affiliates is provided on these bills. Additional, indirect assistance on affiliate-specific priority bills is available depending on availability of staff and resources. Other services (outlined in Section 3 below) are available to affiliate, regardless of whether they have priority legislation in any given session, focused on building legislative understanding of affiliate roles and issues and assisting affiliate organizations in developing long-term policy goals and legislative relations.

**Affiliate: Washington State Association of County Treasurers**

### **Section 1: Affiliate legislative contacts**

1. **Affiliate Legislative Chair(s) for 2025 Session (primary contact for WACO staff related to legislative session):**

Jackie Brunson, WSACT Legislative Chair, Skagit County Treasurer

2. **Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:**

Jackie Brunson, WSACT Legislative Chair, Skagit County Treasurer

Jeff Gadman, WSACT President, Thurston County Treasurer

### **Section 2: Priority Legislation Request for the 2025 Session**

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success. If you are not proposing priority bills for the 2025 session, please skip to Section 3.

#### **2025 PRIORITY BILL / BUDGET REQUEST #1: Cost Recovery**

**Purpose of Legislation:** Allow County Treasurers to recover prior year actual costs of billing, collecting and distributing property taxes. The first \$50,000 of a district's aggregate collections shall be excluded and the cost recovery percentage would be capped at 1% for counties larger than 250,000 and 2% for counties smaller than 250,000. Recovered costs would be credited to the Treasurer Operations and Maintenance Fund. Districts could seek reimbursement for this cost in the subsequent year levy. Additional details on attached proposal summary.

#### **Status of Proposal Development:**

1. **Describe how affiliate has considered:**

- Rationale for legislation as opposed to other remedies?

Objective cannot be accomplished without amending RCW.



- Timely issue / appropriate for particular session / political and fiscal climate?

In a time of elevated taxpayer scrutiny, this proposal links a modest fee to direct costs of Treasurer services, rather than a general fund. Taxpayers like knowing what they are paying for and this proposal makes that very clear. Taxing districts are under fiscal strain; this proposal will ensure a high-level of fund management and stewardship.

- Considered potential negative and positive impacts?

This proposal enables Treasurers to sustain the high level of service taxing districts rely upon. These services could not be acquired for the modest fee being proposed. Current funds for Treasure operations are inadequate. Failure to sustain Treasurer operations would have a detrimental and expensive impact on taxing districts.

- Facts and figures or anecdotes to show concept will fix problem / improve a situation?

Attached are spreadsheets demonstrating anticipated fees for taxing districts in Clark and Skagit Counties.

- Potential impact on other affiliates and discussed with them?

Potential to alleviate some demand on general fund that may be utilized by other affiliates.

## **2. Stakeholders that have expressed interest and/or potential support for this bill?**

WSACT has created a communication and stakeholder engagement and educational strategy and those efforts will begin in October.

## **3. Potential Opponents and How Address?**

State Associations representing taxing districts will start out opposed but WSACT is hoping to develop a local groundswell of support from their own local taxing districts

## **4. Status of bill language / Need assistance with bill drafting?**

Sponsor referring to staff / code reviser for drafting

## **5. Status of sponsorship / Need assistance identifying sponsor?**

Representative Sharon Wylie, Representative Mike Volz

## **6. Other / Additional information:**

### **2025 PRIORITY BILL / BUDGET REQUEST #2: Personal Property Distraint**

**Purpose of Legislation:** Simplifying processes and timelines related to personal property distraint. Proposal is threefold: 1) Allows counties to write off delinquent personal property taxes where the cost to collect exceeds the tax amount due; 2) Brings parity between rules on personal property distraint proceeds and foreclosure proceeds; and 3) Provides a quicker timeline for buyers of foreclosure and distraint sales to obtain title than the current 3-year delay.

## **Status of Proposal Development:**

### **1. Describe how affiliate has considered:**

- Rationale for legislation as opposed to other remedies?  
Changes not possible without amendments to requirements in RCW
- Timely issue / appropriate for particular session / political and fiscal climate?  
Favorable for property owners; brings equity between foreclosure and distraint. Enables Treasurers to achieve a better cost-benefit balance between collections and operational costs. Benefits mobile homeowners owing nominal taxes and thus contributes to mobile homes as part of affordable housing solution. Removes 3-year delay that prevents title ownership on mobile homes sold through distraint or foreclosure.
- Considered potential negative and positive impacts?  
Positive impact on struggling taxpayers, who are often mobile homeowners, and Treasurer's office operations. No negative impacts.
- Facts and figures or anecdotes to show concept will fix problem / improve a situation?  
Enormous savings in staff time on collections of very small delinquent tax amounts.  
  
Enables buyers of mobile homes to request a new certificate of title when one cannot be found. Eliminates the 3 year waiting period on lost title so you have a better chance of getting a higher price and more surplus for the recorded owners.  
  
Making distraint and disclosure same yields consistency for Treasurers operations.
- Potential impact on other affiliates and discussed with them?  
None anticipated

### **2. Stakeholders that have expressed interest and/or potential support for this bill?**

Auditors support eliminating 3-year delay on securing title for mobile homes sold at distraint or foreclosure.

### **3. Potential Opponents and How Address?**

None anticipated

### **4. Status of bill language / Need assistance with bill drafting?**

Draft attached.

### **5. Status of sponsorship / Need assistance identifying sponsor?**

WACO will assist in finding sponsor

### **6. Other / Additional information:**

Affected RCWs:

46.12.680-Ownership in doubt (adding language to allow for a new certificate of title)

84.56.070-Personal Property Distrain and Sale (adding language to allow for write-offs at Treasurer's discretion) and (aligning distraint proceeds with foreclosure proceeds)

tax_district_desc	levy_cd	levy_description	display_year	#_of_Bills	orig_tax
CEMETERY DISTRICT 1	CEM1	CEMETERY 1	2024	3353	\$44,290.98
CEMETERY DISTRICT 2	CEM2	CEMETERY 2	2024	3993	\$151,112.44
CEMETERY DISTRICT 3	CEM3	CEMETERY 3	2024	1592	\$17,408.25
CEMETERY DISTRICT 4	CEM4	CEMETERY 4	2024	3037	\$28,331.00
CEMETERY DISTRICT 5	CEM5	CEMETERY 5	2024	8422	\$14,999.84
CEMETERY DISTRICT 6	CEM6	CEMETERY 6	2024	1398	\$14,571.05
MEDIC 1 SERVICES	COMD1	MEDIC 1 SERVICES	2024	82934	\$9,680,450.25
CONSERVATION FUTURES FUND	CONFUT	CONSERVATION FUTURES	2024	83185	\$1,021,199.93
COUNTY ROAD	CORD	COUNTY ROAD	2024	46456	\$17,516,213.77
COUNTY ROAD	CORDDIV	ROAD DIVERSION FUND	2024	46456	\$1,350,000.62
SKAGIT COUNTY	COUNTYCE	CURRENT EXPENSE	2024	83185	\$29,377,392.15
SKAGIT COUNTY	COUNTYMH	MENTAL HEALTH/DEVELOPMTL DSBLY	2024	83185	\$413,400.92
SKAGIT COUNTY	COUNTYVR	VETERANS RELIEF	2024	83185	\$360,166.20
FIRE DISTRICT 1	F0101	FIRE DISTRICT 1 EXPENSE	2024	344	\$53,740.23
FIRE DISTRICT 2	F0201	FIRE DISTRICT 2 EXPENSE	2024	2350	\$572,071.95
FIRE DISTRICT 3	F0301	FIRE DISTRICT 3 EXPENSE	2024	3056	\$884,423.21
FIRE DISTRICT 4	F0401	FIRE DISTRICT 4 EXPENSE	2024	1766	\$359,577.71
FIRE DISTRICT 5	F0501	FIRE DISTRICT 5 EXPENSE	2024	2497	\$396,395.08
FIRE DISTRICT 6	F0601	FIRE DISTRICT 6 EXPENSE	2024	3206	\$1,435,703.97
FIRE DISTRICT 7	F0701	FIRE DISTRICT 7 EXPENSE	2024	801	\$156,760.16
FIRE DISTRICT 8	F0801	FIRE DISTRICT 8 EXPENSE	2024	5104	\$1,561,310.30
FIRE DISTRICT 9	F0901	FIRE DISTRICT 9 EXPENSE	2024	1750	\$346,742.04
FIRE DISTRICT 9	F0920	FIRE DISTRICT 9 BOND	2024	1750	\$192,748.56
FIRE DISTRICT 10	F1001	FIRE DISTRICT 10 EXPENSE	2024	2806	\$443,620.93
FIRE DISTRICT 11	F1101	FIRE DISTRICT 11 EXPENSE	2024	2634	\$668,169.45
FIRE DISTRICT 12	F1201	FIRE DISTRICT 12 EXPENSE	2024	830	\$203,585.92
FIRE DISTRICT 13	F1301	FIRE DISTRICT 13 EXPENSE	2024	3192	\$541,025.18
FIRE DISTRICT 14	F1401	FIRE DISTRICT 14 EXPENSE	2024	1647	\$653,448.06
FIRE DISTRICT 15	F1501	FIRE DISTRICT 15 EXPENSE	2024	464	\$81,191.46
FIRE DISTRICT 16	F1601	FIRE DISTRICT 16 EXPENSE	2024	480	\$56,270.85
FIRE DISTRICT 16	F1620	FIRE DISTRICT 16 BOND	2024	480	\$17,871.44
FIRE DISTRICT 17	F1701	FIRE DISTRICT 17 EXPENSE	2024	1256	\$180,079.86
FIRE DISTRICT 19	F1901	FIRE DISTRICT 19 EXPENSE	2024	1658	\$67,577.93
FIRE DISTRICT 24	F2401	FIRE DISTRICT 24 EXPENSE	2024	184	\$31,277.65
FIRE DIST 24 EMS LEVY	F24EMS	FIRE DISTRICT 24 EMS LEVY	2024	251	\$20,055.09
FIDALGO PARK & RECREATION DISTRICT	FIDPK	FIDALGO PARK & RECREATION DIST	2024	15204	\$852,007.81
HOSPITAL DISTRICT 1	H0121	HOSPITAL 1 2004 GO BOND	2024	22814	\$5,250,144.32
HOSPITAL DISTRICT 2	H0224	HOSPITAL DISTRICT 2 2012 UTGO	2024	17078	\$2,674,314.94
HOSPITAL DISTRICT 2	H0227	HOSPITAL DISTRICT 2 1996 LTGO	2024	17078	\$3,406,027.55
HOSPITAL DISTRICT 304	H30408	HOSPITAL 304 ANNUAL TAX LEVY	2024	37826	\$1,176,815.02
CENTRAL SKAGIT RURAL PARTIAL COUNTY LIBRARY DIST	LIBCEN	CENTRAL SKAGIT RURAL LIB	2024	12430	\$950,971.45
DARRINGTON RURAL LIB	LIBDAR	DARRINGTON RURAL LIB	2024	496	\$11,675.72
LACONNER LIBRARY DISTRICT	LIBLAC	LIBRARY DIST 1 LACONNER	2024	4411	\$296,839.75
UPPER SKAGIT LIBRARY DISTRICT	LIBUSP	UPPER SKAGIT LIB	2024	8539	\$316,382.58
PORT DISTRICT 1	P0108	PORT 1 ANACORTES TAXES	2024	21874	\$1,760,001.01
PORT DISTRICT 2	P0201	PORT 2 SKAGIT GENERAL FUND	2024	61311	\$2,607,743.80
PORT DISTRICT 2	P0209	PORT 2 SKAGIT IDD	2024	61311	\$5,300,001.47
SCHOOL DISTRICT 11	SD01101	CONCRETE SD 11 GENERAL SPECIAL	2024	8539	\$1,336,551.16

**Cost Recovery Amount**

\$368.91

\$0.00

\$0.00

\$0.00

\$35,136.58

\$3,543.41

\$63,725.26

\$4,743.04

\$107,000.62

\$1,325.86

\$1,131.64

\$13.65

\$1,904.77

\$3,044.38

\$1,129.49

\$1,263.82

\$5,055.72

\$389.51

\$5,514.00

\$1,082.66

\$520.82

\$1,436.12

\$2,255.38

\$560.36

\$1,791.50

\$2,201.67

\$113.80

\$22.88

\$0.00

\$474.59

\$64.13

\$0.00

\$0.00

\$2,926.12

\$18,972.66

\$9,574.78

\$12,244.42

\$4,111.17

\$3,287.18

\$0.00

\$900.59

\$971.89

\$6,238.92

\$9,331.90

\$19,154.56

\$4,693.97

SCHOOL DISTRICT 100	SD10001	BURLINGTON SD 100 GENERAL SPEC	2024	13856	\$10,185,068.50	\$36,977.67
SCHOOL DISTRICT 100	SD10002	BURLINGTON SD 100 TECHNOLOGY LEVY	2024	13856	\$3,601,510.79	\$12,957.64
SCHOOL DISTRICT 100	SD10020	BURLINGTON SD 100 DEBT SERVICE	2024	13856	\$574,165.29	\$1,912.41
SCHOOL DISTRICT 101	SD10101	SEDRO WOOLLEY SD 101 GENERAL	2024	18230	\$12,341,350.76	\$44,844.84
SCHOOL DISTRICT 101	SD10102	SEDRO WOOLLEY SD 101 TECHNOLOGY LEVY	2024	18230	\$2,444,392.48	\$8,735.91
SCHOOL DISTRICT 101	SD10120	SEDRO WOOLLEY SD 101 DEBT SERVICE	2024	18230	\$635,541.89	\$2,136.34
SCHOOL DISTRICT 103	SD10301	ANACORTES SD 103 GENERAL FUND	2024	17410	\$7,628,822.87	\$27,651.24
SCHOOL DISTRICT 103	SD10302	ANACORTES SD 103 TECHNOLOGY LEVY	2024	17410	\$2,865,669.04	\$10,272.93
SCHOOL DISTRICT 103	SD10320	ANACORTES SD 103 DEBT SERVICE	2024	17410	\$6,299,322.92	\$22,800.58
SCHOOL DISTRICT 311	SD31101	LA CONNER SD 311 GENERAL FUND	2024	4411	\$1,027,014.17	\$3,564.62
SCHOOL DISTRICT 311	SD31120	LA CONNER SD 311 DEBT SERVICE	2024	4411	\$1,354,787.28	\$4,760.50
SCHOOL DISTRICT 317	SD31701	CONWAY SD 317	2024	3174	\$1,228,887.95	\$4,301.16
SCHOOL DISTRICT 317	SD31702	CONWAY SD 317 TECHNOLOGY LEVY	2024	3174	\$79,226.46	\$106.63
SCHOOL DISTRICT 317	SD31720	CONWAY SD 317 DEBT SERVICE	2024	3174	\$649,656.30	\$2,187.84
SCHOOL DISTRICT 320	SD32001	MT VERNON SD 320 GENERAL FUND	2024	17070	\$16,471,197.54	\$59,912.53
SCHOOL DISTRICT 320	SD32002	MT VERNON SD 320 TECHNOLOGY LEVY	2024	17070	\$5,184,396.82	\$18,732.78
SCHOOL DISTRICT 320	SD32020	MT VERNON SD 320 DEBT SERVICE	2024	17070	\$7,012,388.67	\$25,402.19
SCHOOL DISTRICT 330	SD33001	DARRINGTON SD 330 GENERAL SPEC	2024	496	\$61,079.90	\$40.42
STATE LEVY	STSCH	STATE SCHOOL FUND	2024	83185	\$47,859,295.25	\$174,431.62
STATE LEVY	STSCH2	STATE LEVY SCHOOL PART 2	2024	83185	\$25,428,146.04	\$92,591.85
ANACORTES	TANAGEN	ANACORTES GENERAL	2024	11456	\$8,405,508.70	\$30,484.97
BURLINGTON	TBURGEN	BURLINGTON GENERAL	2024	4182	\$3,037,462.53	\$10,899.72
CONCRETE	TCONGEN	CONCRETE GENERAL	2024	732	\$563,393.09	\$1,873.11
HAMILTON	THAMGEN	HAMILTON GENERAL	2024	340	\$76,962.00	\$98.37
LA CONNER	TLACGEN	LA CONNER GENERAL	2024	849	\$365,062.02	\$1,149.50
LYMAN	TLYMGEN	LYMAN GENERAL	2024	275	\$44,360.38	\$0.00
MOUNT VERNON	TMTVGEN	MOUNT VERNON GENERAL	2024	13817	\$8,922,528.89	\$32,371.31
SEDRO WOOLLEY	TSEDGEN	SEDRO WOOLLEY GENERAL	2024	5078	\$4,886,318.55	\$17,645.25
					\$274,086,178.09	\$986,697.78

Treasury Costs - Billing and Collection of Taxes & Assessments		
Associated Expenses (Prior Year Actuals)	2021 Expenses	2020 Expenses
Labor + Benefits (Billing & Collections)	\$861,017.04	\$856,388.08
Print / Mail Statements	\$98,326.75	\$90,926.22
Banking expense - Treasurer's Acct.	\$37,944.28	\$31.23
PACS Maintenance Fee (50%)	\$115,124.25	\$108,571.23
Point of Sale (Teller) Annual Maintenance (30.6%)	\$16,291.02	\$6,656.56
Payment Remittance Center (Retail Lockbox)	\$63,822.95	\$61,396.71
Office Supplies & Equipment	\$14,056.13	\$13,049.89
Indirect Costs (37%)	\$96,017.96	\$94,446.94
<b>Total expense</b>	<b>\$1,302,600.38</b>	<b>\$1,231,466.86</b>

Calculated Lighting Assessment Fee for 2023:	
\$	0.68 per parcel
<b>Prior Year Rate 2022</b>	
\$	0.58 per parcel
<b>Actual Rate for 2023 (Max Increase of 5% over prior year)</b>	
\$	0.61 per parcel

DISTRICT NAME	PROPERTIES BILLED	% OF PROPS BILLED	ALLOCATED EXPENSE	COST / PROPBILL
CEMETERY 1 (CEM1L)	4,369	0.2285%	\$2,977.08	0.681409993
CEMETERY 4 (CEM4L)	4,756	0.2488%	\$3,240.79	0.681409993
CEMETERY 5 (CEM5L)	998	0.0522%	\$680.05	0.681409993
CEMETERY 6 (CEM6L)	14,757	0.7720%	\$10,055.57	0.681409993
CITY BATTLE GROUND (BGG)	8,186	0.4282%	\$5,578.02	0.681409993
CITY CAMAS (CAMG)	11,513	0.6023%	\$7,845.07	0.681409993
CITY LA CENTER (LACL)	1,869	0.0978%	\$1,273.56	0.681409993
CITY RIDGEFIELD (RIDL)	5,862	0.3067%	\$3,994.43	0.681409993
CITY VANCOUVER (VANG)	62,820	3.2862%	\$42,806.18	0.681409993
CITY WASHOUGAL (WASL)	7,267	0.3801%	\$4,951.81	0.681409993
CITY WOODLAND (WOODL)	82	0.0043%	\$55.88	0.681409993
CLARK COUNTY (CCG)	195,084	10.2051%	\$132,932.19	0.681409993
CLARK COUNTY ROAD (CCR)	96,827	5.0652%	\$65,978.89	0.681409993
CONSERVATION FUTURES (CFL)	195,084	10.2051%	\$132,932.19	0.681409993
EMERGENCY MEDICAL 1 (NCEMSG)	9,204	0.4815%	\$6,271.70	0.681409993
FIRE DISTRICT 03 (FD3G)	17,154	0.8974%	\$11,688.91	0.681409993
FIRE DISTRICT 05 (FD5G)	35,260	1.8445%	\$24,026.52	0.681409993
FIRE DISTRICT 06 (FD6G)	26,992	1.4120%	\$18,392.62	0.681409993
FIRE DISTRICT 10 (FD10G)	6,293	0.3292%	\$4,288.11	0.681409993
FIRE DISTRICT 13 (FD13G)	2,200	0.1151%	\$1,499.10	0.681409993
FIRE/RESCUE CLARK CO (FD11G)	18,780	0.9824%	\$12,796.88	0.681409993
FIRE/RESCUE EAST CO (ECRFG)	5,234	0.2738%	\$3,566.50	0.681409993
FVR LIBRARY (FVRLG)	183,572	9.6029%	\$125,087.80	0.681409993
FVRL CAPITAL FACILITIES (VLCF)	58,336	3.0516%	\$39,750.73	0.681409993
GREATER CLARK PARKS DIST (CPDL)	62,526	3.2708%	\$42,605.84	0.681409993
PORT CAMAS/WASHOUGAL (PCWG)	23,299	1.2188%	\$15,876.17	0.681409993
PORT RIDGEFIELD (PRIDG)	11,420	0.5974%	\$7,781.70	0.681409993
PORT VANCOUVER (PVANG)	117,640	6.1539%	\$80,161.07	0.681409993
SD037 VANCOUVER SCHOOL (SD37G)	59,317	3.1030%	\$40,419.20	0.681409993
SD093 MT PLEASANT SCHOOL (SD93G)	33	0.0017%	\$22.49	0.681409993
SD098 HOCKINSON SCHOOL (SD98G)	4,423	0.2314%	\$3,013.88	0.681409993
SD101 LACENTER SCHOOL (SD101G)	4,836	0.2530%	\$3,295.30	0.681409993
SD102 WOODLAND SCHOOL (SD102G)	911	0.0477%	\$620.76	0.681409993
SD103 GREEN MT SCHOOL (SD103G)	755	0.0395%	\$514.46	0.681409993
SD112 WASHOUGAL SCHOOL (SD112G)	9,061	0.4740%	\$6,174.26	0.681409993
SD114 EVERGREEN SCHOOL (SD114G)	52,694	2.7565%	\$35,906.22	0.681409993
SD117 CAMAS SCHOOL (SD117G)	15,149	0.7925%	\$10,322.68	0.681409993
SD119 BATTLE GR SCHOOL (SD119G)	36,538	1.9114%	\$24,897.36	0.681409993
SD122 RIDGEFIELD SCHOOL (SD122G)	11,373	0.5949%	\$7,749.68	0.681409993
STATE SCHOOLS (STL)	195,084	10.2051%	\$132,932.19	0.681409993
TOWN YACOLT (YAOL)	663	0.0347%	\$451.77	0.681409993
DRAINAGE MAINTENANCE2 (DM02)	43	0.0022%	\$29.30	0.681409993
DRAINAGE MAINTENANCES (DM05)	2,226	0.1164%	\$1,516.82	0.681409993
DRAINAGE MAINTENANCE14 (DM14)	29	0.0015%	\$19.76	0.681409993
CLEAN WATER PROGRAM (CWP)	77,956	4.0780%	\$53,120.00	0.681409993
LIGHTING (RID)	42,262	2.2108%	\$28,797.75	0.681409993
FIRE PATROL (FP)	23,998	1.2554%	\$16,352.48	0.681409993
MOSQUITO CONTROL (MC)	153,366	8.0228%	\$104,505.12	0.681409993
SEPTIC (SOP)	33,524	1.7537%	\$22,843.59	0.681409993
<b>PROPERTY BILL COMPONENTS</b>	<b>1,911,625</b>		<b>\$1,302,600.38</b>	0.681409993





## MEMORANDUM

**DATE:** July 22, 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 April, May and June 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.

Jackie asked why there is \$20,500 listed on the reports as an outstanding A/R and A/P however is not listed on the A/R or A/P sheet. Tiffin reached out to Nikki Wells, CPA for clarification as Tiffin said it had been on the WACO books since prior to her start at WACO and she could not remember the reasoning behind it.

Nikki's answer via email was:

This was recorded several years ago because WACO withdrew from the state unemployment program (employment security). This means that WACO will be responsible for any claims that are made against the organization for unemployment. Essentially, self-insured. WACO recorded a receivable and a liability to put it on the books. It's not an actual expense on the P&L until it happens because it's not something that management can predict. Now if someone was let go and they filed for claims after the year was over and it's reasonably assessed then the expense would be recorded in the year it pertains to.

Tiffin forwarded the information from Nikki's email to the audit committee the next day.

Jackie asked for clarification as to how the cash on hand numbers are calculated for the cash forecast/flow projection worksheet and where the numbers on that report can be tied into the revenue and expense reports. Tiffin was having issues with the MIP accounting software during the Zoom and therefore was unable to answer her questions immediately. Tiffin got back to the audit committee the next day with the explanations via email.

**RECOMMENDED ACTION:** Information only, no action is necessary.





**MEMORANDUM****DATE:** September 13, 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 2023 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

**2024 Legislative Session**

With over 1,000 new bills introduced in 2024, and only 340 passed (of which included 2023 bills), the 2024 legislative session may be remembered by its swift cutoff calendar, and cramped hearing schedule just to get through the number of bills. This is not uncommon for a large election year – but this year proved to be difficult for many bills to move through the steps needed for passage. Just as a matter of illustration the Clerks dependency bill introduced in 2023 required 24 legislative actions (steps) to find passage.

## WACO Priority Legislation

At the 2023 WACO Conference membership approved six priority bills, and one additional subject area of interest:

- **Statewide Aerial Imagery Program** ([HB 1990](#))
- **Addressing Harassment of Elections Officials** ([HB 1241](#))
- **Simplifying In-state Change of Addresses** ([HB 1962](#))
- **Better Alignment of Duties in Dependency Cases** ([HB 1205](#))
- **Unclaimed Remains Holding Period** ([HB 1974](#))
- **PTSD as an Occupational Disease Designation for Coroners/ME and Staff** ([HB 2031](#))
- **Support Services for DV Victims Filing Protection Orders**

We know going into session that the Aerial imagery program bill would be a heavy lift – as it had a hefty fiscal implication on a tight supplemental budget cycle. We were told by leadership going into session not many “new spending” bills with large budget implications would move forward. But we made great headway on the bill – and the interim talks with stakeholders and legislators will be a valuable asset when approaching this bill again in 2025.

Similarly, we were informed by Senate leadership going into session that the PTSD bill would likely die in committee do to concerns not related to the Coroners or added cost. The bill received wide support and media coverage providing a good platform to explore in 2025.

We saw four of our 2024 priority bills passed:

- **Addressing Harassment of Elections Officials** ([HB 1241](#))
- **Simplifying In-state Change of Addresses** ([HB 1962](#))
- **Better Alignment of Duties in Dependency Cases** ([HB 1205](#))
- **Unclaimed Remains Holding Period** ([HB 1974](#))

Additionally, the 2023 WACO priority bill **regarding voters pamphlets** ([HB 1272](#)) passed this session.

Once again, this session, Assessors have dealt with multiple bills proposing property tax exemptions to meet policy goals. Still progressing is a bill which Assessors still strongly oppose, [SB 6030](#), which exempts ADUs rented to low-income tenants. Agreement was reached last session to pilot this exemption in King County and conduct a JLARC study on its implementation, but the legislature is choosing to expand the program statewide now.

There were a great many election-related bills for the Auditors to weigh-in on this session. Among those of greatest interest / concern that are still alive include ESB 5856, strongly supported by Auditors for enabling greater administrative efficiency in addressing voter challenges; [ESHB 1932](#), strong opposed by Auditors and the Secretary of State as they do not believe it will achieve its intended policy goal of enhance voter participation and will also have a detrimental effect on ability for

elections operations to maintain skilled staffing.

Treasurers pushed for the passage of [HB 1637](#) or [SB 6162](#), either of which would have fixed an unintentional repeal of an important provision in unclaimed property statute that restricts the percentage of “finders fee” charged by sometimes predatory agencies offering to assist in location of unclaimed property. Neither of these bills are still progressing.

Clerks and Prosecutors alike spent time providing ample education on the impacts on staff time and county resources on a number of resentencing bills. These bills ranged simply from changes in how a crime is scored moving forward all the way to recalculating existing offender scores for both juveniles and adults.

The Prosecutors and Sheriffs provided testimony on their concerns regarding, which would establish an independent prosecutor for law enforcement related uses [HB 1579](#) of force. The bill brought up questions of erosion of prosecutorial discretion, as well as potential constitutional questions.

In addition to policy bills, we saw some positive budget news with the inclusion of the second half funding for the Clerks LFO collection grant. This will provide a roadmap for future discussion on a more sustainable manner to work through old orders for restitution and other legal financial obligations.

The budget also provided funding for a legal internship program for prosecutor and public defense offices across the state that was presented in [SB 5780](#). This is the first step to help address the shortage of prosecutors in our state. We are optimistic that further talks will prove fruitful in 2025.

The Sheriffs saw the vehicular pursuit initiative pass the legislature. This has been a legislative priority for WSSA for three plus years, and will give law enforcement more tools for apprehending those suspected of committing a larger number of crimes than current statute allows.

The six initiatives loomed large over session and took time for the legislature to consider. This took time away from other bills on the floor. In the end two additional initiatives were debated and passed (a ban on a state income tax and providing parents with the rights to see their child’s school records). This leaves the remaining three to be on the November ballot.

The Legislature has decided not to act upon the remaining three which:

- Repeal the Climate Commitment Act;
- Repeal the capital gains tax; and
- Allow Washingtonians to opt-out of the state long-term care insurance program.

These three initiatives will be on the November 5 ballot.

The full WACO 2024 session summary, including overview of key budget highlights, may be found here - <https://www.countyofficials.org/Blog.aspx?IID=165#item>

## **Interim Committee Work**

The committee has met monthly to work on its interim priorities, which include:

### **1. Discuss / make decision re: WACO Day-on-the-Hill 2024**

The committee considered whether to continue with the current format or switch to evening reception while continuing to 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.

### **2. Interim studies**

In anticipation of 2025 legislative proposals or as followup to issues raised in 2024, WACO Legislative Committee and staff have been engaged in a variety of studies including:

- Harassment of elected officials and staff

Representatives from WAPA are working with the WACO Legislative Committee and staff to answer key questions:

- 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? . . . .

- Predatory business practices re: access to unclaimed funds, 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 and Auditors with regards to a variety of public records

- Translation services

The committee and staff are exploring 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?
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?
5. Discuss / develop WACO priority proposals to bring to full membership for a vote.

### **WACO Priority Proposal Development for the 2025 Session**

Committee members shared emerging proposals with committee members from other affiliate groups early on and this was critical to shaping several of the proposals. Final proposals are under a separate tab (TAB C) which the Board will consider and make recommendation to the WACO membership.

Following the WACO conference, the committee will reconvene to begin full court press on the approved proposals, solidifying stakeholder positions, securing sponsors and draft legislation.

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



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

## MEMORANDUM

**DATE:** September 13<sup>th</sup>, 2024

**TO:** WACO Board of Trustees

**FROM:** Linda Hjelle, WACO 2<sup>nd</sup> Vice-President, Education Committee Chair

**SUBJECT:** EDUCATION COMMITTEE REPORT (ANNUAL REPORT)

---

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

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

This year the committee membership is as follows:

- Linda Hjelle, Chair, 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
- PROSECUTOR POSSITION VACANT
- 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 following trainings were held since the Oct. 2023 Membership Meeting and Annual Conference:

2023/2024 trainings (selected by the committee):

- Legal Representation for Elected Officials, presented by Greg Banks, Island County Prosecutor
- RFP/RFQ Best Practices, presented by the WA Department of Enterprise Services
- Improving Employee Morale and Wellness
- Effective Performance Measurers
- Digital Archives Best Practices, presented by the WA State Archives; Office of the Secretary of State

Additional trainings held in 2023/2024 (based on opportunity):

- Investing for Small Counties
- EEOC Discrimination and Reasonable Accommodation
- Sexual Harassment training – Presented by WA Counties Risk Pool

Additionally, the Committee selected the following trainings for our 2024 Annual Conference:

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

The Remaining Online Trainings for 2024/2025 are:

- 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:** No action required





## MEMORANDUM

**DATE:** 09/16/2024

**TO:** WACO Board of Trustees

**FROM:** Adam Kick, President, Skamania County Prosecuting Attorney

**SUBJECT: CONFERENCE COMMITTEE STATUS REPORT**

---

### BACKGROUND INFORMATION:

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

This year committee membership is made up of:

- 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, the Committee has successfully completed tasks listed in the WACO Policy Guide concerning the annual conference. Conference stats at time of report are listed below and remaining tasks revolve around data collection and review.

### **Financial Markers – Goal vs Actuals**

- Membership (prepaid tickets): \$109,650 | \$109,650
- Sponsorship: \$21,750 | \$29,500
- Exhibitors: \$30,000 | \$31,025
- Non-Member Tickets: \$9,500 | \$8,107
- Extra Meals: \$0 | \$525
- Total In: \$170,900 | \$178,807



### **Affiliate Numbers [Members & Staff]**

#### **Total: 153**

- Assessors – 36
- Auditors – 23
- Clerks – 34
- Coroners/Medical Examiners – 12
- Prosecutors – 8
- Sheriff – 11
- Treasurer - 29

### **Special Events Helping Drive Attendance:**

- Featured Training: Courthouse Security [Provided by Seattle's Finest]
- Cross Affiliate Time: Auditor | Prosecutor | Treasurer [Thursday AM/PM]
- Pre-Conference Activity: Axe Throwing
- New Hospitality Event: Guided Painting
- During Conference Event: Headshots

### **Keynote Speakers, Featured Trainings, & Special Guests**

- Andy Masters presenting keynote 10/2
- Bipartisan panel of Washington State legislators during lunch 10/2
- Courthouse Security Training by Seattle's Finest/Police Training Solutions 10/2
- WA Secretary of State Steve Hobbs AM remarks 10/3
- Jon Tunheim presenting keynote 10/3





## MEMORANDUM

**DATE:** September 16, 2024

**TO:** WACO Board of Trustees

**FROM:** Jon Tunheim, Nominating Committee Chair and Thurston County Prosecutor

**SUBJECT:** Nominating Committee Report

---

### BACKGROUND INFORMATION:

The nominating committee is responsible for:

- managing and facilitating the nominating process.
- securing candidates for the ballot.
- presenting a slate of qualified officers to the membership; and
- conducting the elections process at the annual meeting of the membership.

The 2024 Nominating Committee members are:

- Jon Tunheim, Thurston County Prosecutor, Chair
- Mike Hougardy, Kittitas County Assessor
- Marianne Nichols, Pend Oreille County Auditor
- Haley Thompson, Skagit County Coroner
- Nicole Dice, Pend Oreille County Treasurer

The Nominating Committee Policy and Procedures dictate that nominations be open for not less than 14 days. Nominations opened August 6<sup>th</sup> with a deadline of September 2nd.

Notifications were sent to every WACO member, the information was posted on the the WACO website, shared via social media, and incorporated in additional emails about the forthcoming WACO conference.

The following positions are open for election this year:

1. President
2. Vice President
3. 2<sup>nd</sup> Vice President
4. Secretary-Treasurer
5. Trustee-at-large Position 1 (county population over 1 million; King) Two-year term
6. Trustee-at-large Position 3 (county population from 100,001 – 400,000; Benton, Cowlitz, Grant, Kitsap, Thurston, Yakima, Whatcom ) Two-year term
7. Trustee-at-large Position 5 (county population from 20,000 – 50,000; Adams, Asotin, Douglas, Jefferson, Kittitas, Klickitat, Okanogan, Pacific, Stevens) Two-year term

The Nominating Committee met on September 11<sup>th</sup> and approved the slate of Candidates listed in the chart below. Application materials for these candidates is included in the Board packet.

There are no current nominees for the position of Secretary / Treasurer. Nominations for this position may be made on the floor of the business meeting on Wednesday morning October 2<sup>nd</sup> in conjunction with the WACO Conference.

<b>Position</b>	<b>Candidate 1</b>	<b>Candidate 2</b>
President	Amy Cziske Kittitas County Treasurer	
Vice-President	Linda Hjelle Snohomish County Assessor	
2 <sup>nd</sup> Vice President	Paul Budrow Okanogan County Sheriff	
Secretary / Treasurer		
Trustee-at-Large Position 1	John Wilson King County Assessor	
Trustee-at-Large Position 3	Jeff Gadman Thurston County Treasurer	Danny Hagen Skagit County Assessor
Trustee-at-Large Position 5	Katie Sloan Adams County Clerk	Jenny Rynearson Asotin County Assessor

**RECOMMENDED ACTION:** Review and discuss committee's report.

New submission: 2024 WACO Board Of Trustees Nomination Form

Jotform <noreply@jotform.com>

Tue 8/13/2024 3:52 PM

To:Jennifer Wallace <jennifer@countyofficials.org>

[External Sender]

2024 WACO Board Of Trustees Nomination Form

Full Name	Amy Cziske
Title	Treasurer
County	Kittitas
Phone Number (xxx) xxx-xxxx	(509) 962-7535
What Position is the Nomination for?	President
Have you ever served on the WACO Board of Trustees	Yes
Have you ever served as an officer or board member for your affiliate?	Yes
Why do you want to serve on the WACO Board of Trustees?	As a local leader, I am afforded the opportunity to make a difference in my community with my staff and other team members in my county. As a leader at WACO, I will have the opportunity to influence and make the same positive changes I can make to my team locally.
What skills or perspectives would you bring to the WACO Board?	Being from a small/medium-sized county, I can bring a unique perspective to the challenges we all face in our roles as elected officials. I can objectively see our differences and understand both sides of the coin.
As a member of the WACO Board, what's the first thing you would do to improve WACO's service to its members?	As I have moved through the leadership roles at WACO, I have learned that we struggle to find people to fill the positions. I would like to work with WACO staff to help fix that issue and introduce an onboarding program for

new Board members and Executive Team members.

Where would you like to see WACO in five years and how would you help realize that vision as a Board member?

Just in the last few years since I have been involved in WACO, the organization has grown and changed. WACO has seen a change in all positions, each one of them bringing a unique skill set that builds off one another seamlessly. WACO has changed a lot in the last five years and will continue to change as fast. The staff has developed new educational programming, strengthened its relationships with legislators, added revenue, etc. The next five years will continue to grow on all that has been accomplished in the last five. As a board member, I would like to be here to provide them with the resources they need to continue doing all the outstanding things they are doing. For the WACO staff to continue this upward trajectory, it will take the support of the WACO Board.

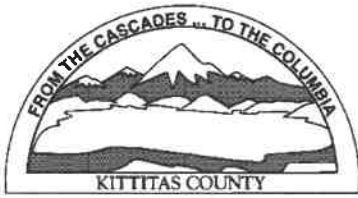
Letter of Intent (upload .doc or .pdf)

[Letter of Intent 2024.pdf](#)

Resume (upload .doc or .pdf)

[Resume.pdf](#)

You can [edit this submission](#) and [view all your submissions](#) easily.



Kittitas County  
Office of the County Treasurer  
Amy Cziske, Treasurer

---

August 13, 2024

TO: WACO Nominating Committee

FROM: Amy Cziske, Kittitas County Treasurer

RE: Letter of Intent, Vice President 2024-2025

I write to express my desire to have my name considered for nomination for the WACO President for the 2024-25 term.

This is my 6th year as the Elected Treasurer for Kittitas County; I served three years as a Fiscal Technician in the Treasurer's office before taking office. Before serving in County Government, I worked in Public Relations and Marketing for 14 years for a credit union and trade association. I am currently Vice President of WSACT and an education committee member. Locally, I am a member of the Kittitas County CattleWomen, volunteer for my church, am a Board Member for the Kittitas County Fair, and am active with my children's extracurricular activities.

I am excitedly seeking this opportunity to serve on the WACO Board. This position will provide me with a vast array of learning and networking experiences that I am eager to learn as I continue to develop myself as an elected official.

I look forward to the opportunity to be part of the WACO team.

Sincerely,

Amy Cziske

# Amy Cziske

Ellensburg, WA | 509-962-7535 | amy.cziske@co.kittitas.wa.us

## EXPERIENCE

---

### Kittitas County – Treasurer’s Office

Treasurer

January 2019-Present

Deputy Treasurer

September 2018-December 2018

Fiscal Technician II

March 2015 to Present

### Solarity Credit Union

Public Relations Officer (post reorganization)

October 2009 to March 2015

Director of Public Relations

April 2008 to October 2009

### Washington Cattlemen’s Association

Convention Meeting Coordinator/Administrative Asst.

December 2000 to April 2008

## EDUCATION

---

- B.S. Administrative Office Management, Central Washington University, June 2000
- B.S. Fashion Merchandising, Central Washington University, June 2000
- Media Training, Washington State University, 2004
- Sales and Service Training, Coaching and Performance Management Training
- Creating Member Loyalty Training, 2009
- The Member Advantage Training, January 2014

## COMMUNITY INVOLVEMENT

---

- Director of Admissions & Fair Ambassadors, Kittitas County Fair Board, Kittitas County Fair, February 2022-Present
- Superintendent Open Fruits and Vegetables, Kittitas County Fair, August 2021-August 2022
- Board Member, Kittitas County CattleWomen, December 2000 – Present
- Secretary, Kittitas County CattleWomen, October 2018 – October 2022
- Member of Kittitas County and State CattleWomen’s Association 2004 – Present, served as Secretary 2005 to 2007 and July 2018-October 2022 and Chairperson for Address Booklet
- Board Member, Ellensburg School District Education Foundation, January 2018 – October 2020
- Board Member, Ellensburg Downtown Association July 2012 – September 2015  
Secretary and Executive Committee Member, Ellensburg Downtown Association, August 2014 –September 2015
- Organization Committee Member, Ellensburg Downtown Association, September 2014 – September 2015
- Volunteer, Junior Achievement, 2010 – March 2015

- Advisory Board Member of West Valley High School Marketing Education Advisory Board, September 2009 – March 2015
- Chair of West Valley High School Marketing Education Advisory Board, September 2009 – September 2013
- Advisory Board Member, West Valley School District Career Technical Education, September 2010 – June 2012
- Member Girl Scouts USA, Eastern Washington Council, 2012 – 2015  
Leader, Girl Scout Troop 4236, June 2013 – June 2014



## New submission: 2024 WACO Board Of Trustees Nomination Form

Jotform <noreply@jotform.com>

Sat 8/31/2024 7:33 PM

To:Jennifer Wallace <jennifer@countyofficials.org>

[External Sender]

### 2024 WACO Board Of Trustees Nomination Form

Full Name	Linda M Hjelle
Title	Assessor
County	Snohomish
Phone Number (xxx) xxx-xxxx	425-388-3678
What Position is the Nomination for?	Vice-President
Have you ever served on the WACO Board of Trustees	Yes
Have you ever served as an officer or board member for your affiliate?	Yes
Why do you want to serve on the WACO Board of Trustees?	I have served as a Trustee on the Board for 5 years, as WACO's Secretary-Treasurer and 2nd Vice President for the past year. I feel WACO provides a unique and valuable service to its members. It's ability to advise on, successfully lobby for and promote legislative action or help to inform on legislation that might be detrimental to member affiliates has been extremely useful and of value. WACO provides the opportunity for separate affiliates to productively communicate with each other, learn from each other's separate roles and cooperatively advocate for positive change. I would like to continue to be a part of that activity in an increasingly responsible role.
What skills or perspectives would you	I have 35+ years working for the Snohomish County Assessor's Office in various roles. Approximately 30 of those years in

bring to the WACO Board?

leadership positions including Property Control Manager, Chief Deputy and currently as the elected Assessor. Holding these various positions over the years has provided me with the opportunity to work directly with leaders of various departments in the county in order to accomplish Countywide goals, tasks and initiatives. In addition, we have increased efficiencies involving work that may travel from department to department until complete. I have learned a great deal about how other Elected Official offices work and what their needs and concerns may be in relation to my department. My skills include facilitation, organization, highly analytical and can look at the big picture when tackling difficult issues.

As a member of the WACO Board, what's the first thing you would do to improve WACO's service to its members?

I believe WACO currently provides an impressive level of service to its members and continues to reach out to the membership to see what new ways they can provide added value. As Vice President, I believe I can help with facilitation of productive conversations around cross affiliate legislation.

Where would you like to see WACO in five years and how would you help realize that vision as a Board member?

In five years, I would like to see WACO progressively accomplish many of its strategic plan's goals and continuing to plan for future change. I would like to see WACO as a vibrant and productive organization with members that are actively engaged. When asked, I would like to hear members say that WACO has provided a tremendous help to their offices in the form of education, legislative action and fostered productive relationships. I would also like to see that WACO has retained staff that continue to grow, feel challenged and excited about their positions, and supported in their goals.

Letter of Intent (upload .doc or .pdf)

[Letter of Intent 2024 WACO.docx](#)

Resume (upload .doc or .pdf)

[Linda Hjelle 2024 Resume.docx](#)



## Snohomish County

### Assessor's Office

August 31st, 2024

Linda Hjelle  
County Assessor

Laura Washabaugh  
Chief Deputy

M/S #510  
3000 Rockefeller Ave.  
Everett, WA 98201-4046

(425) 388-3433  
FAX (425) 388-3961

WACO Board of Trustees  
206 Tenth Ave, SE  
Olympia, WA 98501

RE: Letter of Intent

Dear Board Members –

I am interested in running for the WACO Vice President position and am asking for your consideration in nominating me for the position. I have had the opportunity to serve as WACO 2<sup>nd</sup> Vice President, for this past year, Secretary-Treasurer in 2022-23 and as WACO Board Trustee, Position #2 for the prior 5 years. I am interested in continuing to gain knowledge and experience in this new role.

In serving as WACO 2<sup>nd</sup> Vice President, I have chaired the Education Committee. With the help of Tim, we have taken on the challenge of planning for useful and beneficial classes, webinars and other opportunities for our members to learn and grow. Participation has grown.

I bring 35+ years of Snohomish County Assessor's Office experience and have worked closely with the various affiliate members within my county. I currently serve on WSACA's Legislative Committee. I also serve as the Chair of both the Puget Sound District Committee and the Appraisal Committee for WSACA.

If elected as Vice President, I would like to continue to explore with the Board and WACO staff additional ways to provide added value to the members, participate in promoting legislative priorities and continue to support educational opportunities that are timely and relative to today's challenges.

Thank you for your consideration –

Linda Hjelle  
Snohomish County Assessor

---

# LINDA HJELLE

---



[LINDA.HJELLE@SNOCO.ORG](mailto:LINDA.HJELLE@SNOCO.ORG)



425-388-3678

3000 ROCKEFELLER AVE M/S 510  
EVERETT, WA 98201

OBJECTIVE:  
APPOINTMENT TO THE WACO  
BOARD AS VICE-PRESIDENT

---

## VOLUNTEER EXPERIENCE OR LEADERSHIP

---

WACO Board Member  
WSACA Appraisal Committee Chair  
WSACA Puget Sound Region Chair  
Soroptimist International  
League of Women Voters  
FD 17 Christmas House

---

## EXPERIENCE

---

### **SNOHOMISH COUNTY ASSESSOR**

January 1, 2016 - Current

Elected Official – leads a staff of 69 appraisal and administrative professionals. Responsible for valuing all real and personal property for taxation purposes, administers levy process and oversees various programs including GIS, and Exemptions

### **CHIEF DEPUTY – SNOHOMISH COUNTY ASSESSOR**

January 1, 2004 – December 31<sup>st</sup> 2015

Appointed Official- oversees responsibilities of the Assessor's Office including personnel, budget, communications and various office projects. Served on a variety of county wide committees.

### **PROPERTY CONTROL MANAGER – SNOHOMISH COUNTY ASSESSOR**

January 1, 1994 – December 31<sup>st</sup> 2015

Manager - Responsible for 3 divisions within the office consisting of the Property Tax Segregation, Excise Tax Affidavit and Levy Departments. This position was reorganized from supervisory to managerial in 2002. I held the supervisory position from 1994 to 2002.

---

## EDUCATION

---

### **BACHELOR OF ARTS IN LANGUAGE ARTS**

WSU 1984\Cum Laude

IAAO & Dept. of Revenue -

Various Appraisal and Appraisal Management Courses  
Various Leadership and Office Management Courses

## New submission: 2024 WACO Board Of Trustees Nomination Form

Jotform <noreply@jotform.com>

Mon 9/9/2024 2:58 PM

To:Jennifer Wallace <jennifer@countyofficials.org>

[External Sender]

### 2024 WACO Board Of Trustees Nomination Form

Full Name	Paul D. Budrow
Title	Sheriff
County	WA
Phone Number (xxx) xxx-xxxx	5098466001
What Position is the Nomination for?	2nd Vice President
Have you ever served on the WACO Board of Trustees	Yes
Have you ever served as an officer or board member for your affiliate?	No
Why do you want to serve on the WACO Board of Trustees?	I think we need to have a Sheriff on the board, so we have a well-rounded representation of all our elected officials
What skills or perspectives would you bring to the WACO Board?	NONE, The Sheriff's perspective
As a member of the WACO Board, what's the first thing you would do to improve WACO's service to its members?	Continue to communicate with the WACO members
Where would you like to see WACO in five years and how would you help realize that vision as a Board member?	again continue to communicate with the members and get more Sheriff's involved

New submission: 2024 WACO Board Of Trustees Nomination Form

Jotform <noreply@jotform.com>

Tue 9/3/2024 4:18 PM

To:Jennifer Wallace <jennifer@countyofficials.org>

[External Sender]

2024 WACO Board Of Trustees Nomination Form

Full Name	John Wilson
Title	King County Assessor
County	WA
Phone Number (xxx) xxx-xxxx	2063697677
What Position is the Nomination for?	Trustee-at-large Position 1 (Population over 1 million - Counties: King) Two-year term
Have you ever served on the WACO Board of Trustees	Yes
Have you ever served as an officer or board member for your affiliate?	Yes
Why do you want to serve on the WACO Board of Trustees?	I think the WACO Board forms an important and vital bridge between counties across the state and the various crucial functions counties perform. WACO help ensure counties have a strong, clear voice with our state legislature.
What skills or perspectives would you bring to the WACO Board?	I lead and operate through communication and collaboration. I bring an important balance of serving as an elected official for the state's largest county and having a keen understanding and concern for even the smallest of counties.
As a member of the WACO Board, what's the first thing you would do to improve WACO's service to its members?	The WACO Board must be at the forefront of helping legislators and key staff understand how county governments work, their fiscal realities, and what is possible for counties to do and what desperately requires state assistance.

Where would you like to see WACO in five years and how would you help realize that vision as a Board member?

Five years from now, WACO should be clearly recognized as the leading champion for all counties across the state, and a bi-partisan voice for how the State Legislature and state government can partner with counties to deliver truly high-level, outstanding service to our constituents.

Letter of Intent (upload .doc or .pdf)

[WACO letter of intent 2024.docx](#)

Resume (upload .doc or .pdf)

[John Wilson 2024 Bio.docx](#)

You can [edit this submission](#) and [view all your submissions](#) easily.

It is my intent to run for the position of WACO Trustee-at-Large, Position 1.

I have long been active in the WACO Assessors association, and on various NACO committees. I have lobbied in Olympia for WACO priority legislation. As both a three-time elected Assessor, and a former Chief of Staff to a King County Executive, I am extremely familiar with the issues facing WACO members.

I would greatly appreciate your support.





## **King County**

### **Department of Assessments**

201 S. Jackson Street, Room 708  
Seattle, WA 98104

(206) 296-7300 FAX 296-5107

Email: [assessor.info@kingcounty.gov](mailto:assessor.info@kingcounty.gov)

<http://www.kingcounty.gov/assessor/>

**John Wilson**

*Assessor*

## **Biography of King County Assessor John Wilson**

John Wilson is in his third term leading the King County Department of Assessments, one of the nation's recognized outstanding property assessment agencies. His agency is responsible for setting fair and equitable values on more than 720,000 parcels, generating \$7.6 billion in property taxes for vital public services

During his tenure, Wilson has been praised as one of the most innovative, forward-thinking managers in local government. In 2020, he was named King County Technology Leader for his department's innovations in developing the nation's first mobile app for assessors, launching a taxpayer-friendly Taxpayer Transparency Tool, and introducing the state's fully online property tax appeals system.

While he jokingly describes himself as "that guy," Wilson has been a tireless and effective champion for property tax relief for seniors, homeowners, renters, and small businesses.

Working with community organizations, Wilson got Olympia to pass two of the most significant senior property tax relief bills ever. Now, seniors earning up to \$84,000 can save as much as 80% on their taxes so they can stay in their homes.

Wilson has been a regional leader in identifying surplus or vacant public and private property potentially for housing, working with Mary's Place and other community organizations. Under Wilson's leadership, assessors statewide championed tax relief for homeowners, renters, and small businesses this year.

Nationally, Wilson chairs for the International Association of Assessing Officers a group of large jurisdictions, including New York, Los Angeles, and Chicago, which tackles urban issues such as equity and racial bias in assessment practices.

Wilson served as a senior adviser to the late Congressman Al Swift, former Governor Dan Evans, and former King County Executive Ron Sims.

A few of you might remember John as part of the KING 5 News team. John was an accomplished reporter, producer, and Executive Producer of the show Top Story. He's a three-time winner of the Columbia DuPont Award—the Pulitzer of broadcasting.

New submission: 2024 WACO Board Of Trustees Nomination Form

Jotform <noreply@jotform.com>

Mon 8/12/2024 12:27 PM

To:Jennifer Wallace <jennifer@countyofficials.org>

[External Sender]

2024 WACO Board Of Trustees Nomination Form

Full Name	Danny Hagen
Title	Assessor
County	Skagit
Phone Number (xxx) xxx-xxxx	(360)416-1792
What Position is the Nomination for?	Trustee-at-large Position 3 (Population 100,001 - 400,000 - Counties: Benton, Cowlitz, Franklin, Grant, Kitsap, Skagit, Thurston, Yakima, Whatcom) Two-year term
Have you ever served on the WACO Board of Trustees	No
Have you ever served as an officer or board member for your affiliate?	Yes
Why do you want to serve on the WACO Board of Trustees?	<p>I am eager to serve on the WACO Board of Trustees because I believe in the power of collaboration and the importance of bringing diverse groups together to achieve common goals. Throughout my career, I have seen firsthand how effective teamwork and shared vision can lead to innovative solutions that benefit entire communities. As a Trustee, I would work to foster an environment where county officials from all backgrounds can collaborate effectively, ensuring that WACO remains a strong and united voice for our counties.</p> <p>Additionally, I am passionate about professional development and leadership. Having volunteered as an advisor, curriculum</p>

lead, and facilitator for Leadership Skagit, I understand the importance of providing county officials with the tools and training they need to succeed. By serving on the Board, I would advocate for programs that support the continuous growth and education of our members, helping them to excel in their roles and better serve their communities.

Finally, I see this opportunity as a chance for personal and professional growth. Serving on the WACO Board of Trustees would challenge me to broaden my understanding of county government and allow me to contribute to the broader mission of WACO. I am excited about the potential to learn from my peers, share my experiences, and make a meaningful impact on the organization and the counties it represents.

What skills or perspectives would you bring to the WACO Board?

As a representative from Skagit County, a still rural area in Western Washington, I bring a unique perspective to the WACO Board that reflects the needs and challenges of similar communities. My experience working in a county that balances rural character with growth and development gives me valuable insights into the issues faced by other counties in our state that are navigating similar dynamics. I understand the importance of ensuring that rural voices are heard and considered in decision-making processes, and I am committed to advocating for policies that support these communities.

Additionally, I offer a younger perspective that can help bridge generational gaps and bring fresh ideas to the Board. In a rapidly changing world, it is crucial to have diverse viewpoints, especially from those who are attuned to new technologies, trends, and the evolving needs of our communities. My approach is forward-thinking, and I am always looking for innovative ways to solve problems and improve processes.

Finally, my ability to relate to people and build strong relationships is one of my

greatest strengths. Whether working with colleagues, community members, or other stakeholders, I am skilled at finding common ground and fostering collaboration. I believe that open communication and mutual respect are key to successful teamwork, and I would bring this relational approach to my work on the WACO Board, ensuring that all voices are valued and heard.

As a member of the WACO Board, what's the first thing you would do to improve WACO's service to its members?

The first thing I would do as a member of the WACO Board is to immerse myself in learning and gaining a holistic understanding of WACO's full range of capabilities and resources. I believe that in order to effectively serve our members, it's essential to have a comprehensive grasp of what WACO offers and how it supports county officials across the state. This understanding would enable me to identify any gaps or opportunities for enhancing services.

Once I have this foundation, my primary focus would be on raising awareness among my fellow County Electeds about the valuable resources WACO provides. Many officials may not fully realize the extent of the support available to them, from legislative advocacy to professional development and day-to-day operational assistance. By actively communicating and promoting these resources, I would aim to ensure that all members are fully equipped to take advantage of WACO's offerings, thereby maximizing the organization's impact and effectiveness.

Where would you like to see WACO in five years and how would you help realize that vision as a Board member?

In five years, I would like to see WACO as a model organization for bringing together diverse county officials across Washington State to collaboratively address challenges and share best practices. My vision is for WACO to be recognized not only as a strong advocate for county governments but also as a leader in improving public perception of government at the local level.

To achieve this, I believe we must lean into transparency, making our processes and decision-making more open and accessible

to both our members and the public. By exemplifying a strong work ethic and demonstrating our commitment to serving the people of Washington, we can build trust and foster a positive image of government.

As a Board member, I would focus on initiatives that encourage collaboration among different counties and elected officials, helping them to work together more effectively and share innovative solutions. Additionally, I would advocate for continuous improvement in our operations, always looking for ways to gain efficiencies and enhance the services WACO provides to its members.

By prioritizing transparency, efficiency, and collaboration, we can strengthen WACO's role in supporting county officials and positively influencing public perception of our work.

Letter of Intent (upload  
.doc or .pdf)

[Letter of intent.docx](#)

Resume (upload .doc or  
.pdf)

[Danny Hagen resume.docx](#)

You can [edit this submission](#) and [view all your submissions](#) easily.

**Danny Hagen**

Skagit County Assessor  
Skagit County, Washington  
dhagen@co.skagit.wa.us  
(360) 416-1792  
08/12/2024

**WACO Nominating Committee**

Washington Association of County Officials  
106 East 5th Avenue  
Olympia, WA 98501

Dear Members of the WACO Nominating Committee,

I am writing to express my intent to run for the position of Trustee-at-Large Position 3 (county population from 100,001 – 400,000) on the Washington Association of County Officials (WACO) Board of Trustees. I am deeply committed to the mission of WACO and believe my background, experience, and dedication to fostering collaboration make me a strong candidate for this role.

As the current Assessor for Skagit County and Secretary-Treasurer for the Assessor's Affiliate, I have been actively involved in initiatives that emphasize equity, fairness, and collaboration. My professional journey has focused on improving processes and bringing together diverse groups to achieve common goals. I am passionate about creating strong teams and fostering meaningful relationships among government entities.

In addition to my role as Assessor, I serve as Vice Chair of the Board of Directors for Chinook Enterprises and Treasurer of the Board of Directors for Community Action of Skagit County. These positions have given me valuable experience in governance, financial oversight, and strategic planning. My involvement in these organizations has reinforced the importance of collaboration and community engagement in achieving organizational success.

Since graduating from Leadership Skagit in 2018, I have continued to volunteer as an advisor, curriculum lead, and facilitator. Over the past six years, I have worked closely with various stakeholders to develop leadership skills and promote effective collaboration within our community. These experiences have honed my ability to bring people together and drive positive change.

If elected, I will work tirelessly to support the goals of WACO, advocate for our members, and ensure that our organization continues to provide essential services and support to county officials across Washington State. I am committed to promoting the values of integrity, transparency, and accountability in all my endeavors.

I am excited about the opportunity to serve on the WACO Board of Trustees and contribute to the continued success of our organization. Thank you for considering my nomination. I look

forward to the opportunity to discuss my candidacy further and to serve the members of WACO in this important role.

Sincerely,

Danny Hagen  
Skagit County Assessor  
[dhagen@co.skagit.wa.us](mailto:dhagen@co.skagit.wa.us)  
(360) 416-1792

# DANNY HAGEN

(360) 416-1792 | dhagen@co.skagit.wa.us

## OBJECTIVE

To contribute to the WACO Board of Trustees by leveraging my experience in leadership, collaboration, and community engagement to foster innovation, transparency, and efficiency in serving Washington State's counties.

## EXPERIENCE

### Assessor

Skagit County Assessor's Office

Jan. 2023 - Present

- Lead the Assessor's Office, ensuring equitable and accurate property valuations across Skagit County.
- Foster collaboration among county departments and with external stakeholders to improve assessment processes.
- Serve as the Secretary-Treasurer for the Assessor's Affiliate, contributing to statewide efforts in policy development and professional advocacy.

### Appraiser / Analyst

Skagit County Assessor's Office

Jan. 2015 – Dec. 2022

8 years of progressively more complicated and complex appraisals done on a mass appraisal basis. Handle very intense and confrontational conversations with taxpayers in an extremely professional and calm manner. Create, improve, edit, and perform SQL queries on Assessor's database to extract and analyze data. Helped mentor 5 extremely high-quality newer appraisers.

## EDUCATION

### Studied Business Administration

California Lutheran University / Thousand Oaks, CA

## COMMUNITY SERVICE

### Treasurer of Board of Directors

Community Action of Skagit County

### Vice Chair of Board of Directors

Chinook Enterprises

### Leadership Skagit

Graduate of the class of 2018.

Volunteer as Advisor, Master Advisor, Curriculum Committee, and Facilitator.



## New submission: 2024 WACO Board Of Trustees Nomination Form

Jotform <noreply@jotform.com>

Wed 8/7/2024 2:32 PM

To:Jennifer Wallace <jennifer@countyofficials.org>

[External Sender]

### 2024 WACO Board Of Trustees Nomination Form

Full Name	Jeff Gadman
Title	Treasurer
County	Thurston
Phone Number (xxx) xxx-xxxx	360-628-6876
What Position is the Nomination for?	Trustee-at-large Position 3 (Population 100,001 - 400,000 - Counties: Benton, Cowlitz, Franklin, Grant, Kitsap, Skagit, Thurston, Yakima, Whatcom) Two-year term
Have you ever served on the WACO Board of Trustees	Yes
Have you ever served as an officer or board member for your affiliate?	Yes
Why do you want to serve on the WACO Board of Trustees?	I want to be a voice at the table for elected officials from similar size counties. I want to be part of a team the promotes responsive government that is fair to all through respect, cooperation, and coordination. Serving on the board will help me be a better elected official for my constituents.
What skills or perspectives would you bring to the WACO Board?	Taxpayers want to feel like they are truly heard and represented by those in the highest levels of government. And they deserve this. As a former City Council Member, Current Elected Treasurer, and a member of many citizen boards, I feel I have the skills to help my colleagues achieve this for their constituents.

As a member of the WACO Board, what's the first thing you would do to improve WACO's service to its members?

I want to begin this new role by bringing my fellow medium size county elected officials together to find out what particular challenges they are facing in serving their constituents. With meetings and brainstorming sessions, I feel we can work together to meet those challenges.

Where would you like to see WACO in five years and how would you help realize that vision as a Board member?

In my five years on the board, WACO is better now that it was when I began. In my mind, WACO is all about connections. I will do my best to build connections amongst my fellow elected officials to make this organization even better in five years than it is now.

Letter of Intent (upload .doc or .pdf)

[Trustee at Large Position 3 Letter of Intent.docx](#)

Resume (upload .doc or .pdf)

[Trustee at Large Position 3 Resume.docx](#)

You can [edit this submission](#) and [view all your submissions](#) easily.



## JEFF GADMAN TREASURER

3000 Pacific Ave SE, Olympia, WA 98501-2043 • 360-786-5550 • FAX 360-754-4683  
Web: [www.thurstoncountywa.gov/treasurer](http://www.thurstoncountywa.gov/treasurer) Email: [trsr@co.thurston.wa.us](mailto:trsr@co.thurston.wa.us)

August 7, 2024

Jon Tunheim, Thurston County Prosecuting Attorney  
Chair, WACO Nominating Committee

This letter serves as my notice of intent to run for the position of Trustee at Large Position 3 for the Washington Association of County Officials for the 2024-25 term.

I am completing my fifth year on the WACO Executive Board as Immediate Past President and desire to continue to be part of WACO's evolution in serving county elected officials. I want to be part of a team that promotes responsive government that is fair to all through respect, cooperation, and coordination with the goal of helping local government serve constituents and communities better.

I have worked in public service for 38 years, currently serving as Thurston County Treasurer and previously serving as a Lacey City Councilmember. I am currently the President of the Washington State Association of County Treasurers, and previously served as their Legislative Committee Chair. I serve my community as a member of the Board of Regents for Leadership Thurston County and as Chair of the Lacey Planning Commission.

Serving on the WACO Board of Directors helps me to be a better elected official for my constituents and gives me the opportunity to lend my expertise to an organization that supports local governments.

Sincerely,

Jeff Gadman  
Thurston County Treasurer

## **RESUME**

### **Jeff Gadman**

3000 Pacific AVE SE

Olympia WA 98501

360-628-6876

### **Experience**

November 2022	Elected Thurston County Treasurer
November 2018	Elected Thurston County Treasurer
November 2017	Elected Thurston County Treasurer
February 2017	Appointed Thurston County Treasurer
November 2015	Elected Lacey City Council
November 2011	Elected Lacey City Council
February 2011	Appointed Lacey City Council
October 1986 – February 2017	Thurston County Assessor's Office (38 years with Thurston County)

### **Education**

Olympia High School  
South Puget Sound Community College  
Saint Martin's University

### **Community Service**

Current	Lacey Planning Commission (Chair) Leadership Thurston County – Board of Regents (past Chair) Grandfather Father
Past	Gateway Rotary – Member Thurston County Food Bank – Board of Directors Intercity Transit Authority – Board Member (past Chair) Joint Animal Services Commission – Board Member (Past Chair) Thurston County Law and Justice Council – Board Member (Vice Chair) LEOFF Disability Board – Board Member (Vice Chair) Sustainable Thurston Planning Project – Member

## New submission: 2024 WACO Board Of Trustees Nomination Form

Jotform <noreply@jotform.com>

Thu 8/8/2024 2:52 PM

To:Jennifer Wallace <jennifer@countyofficials.org>

[External Sender]

### 2024 WACO Board Of Trustees Nomination Form

Full Name	Jenny L. Ryneerson
Title	Assessor
County	Asotin
Phone Number (xxx) xxx-xxxx	509-243-2017
What Position is the Nomination for?	Trustee-at-large Position 5 (Population 20,000 - 40,000 Counties: dams, Asotin, Douglas, Jefferson, Kittitas, Klickitat, Okanogan, Pacific, Stevens, Whitman) Two-year term
Have you ever served on the WACO Board of Trustees	No
Have you ever served as an officer or board member for your affiliate?	Yes
Why do you want to serve on the WACO Board of Trustees?	As an Assessor in a small, rural eastern Washington County, I am passionate about representation for our rural small counties.
What skills or perspectives would you bring to the WACO Board?	Along with my leadership skills as the current WSACA President, I have twenty years of legal experience that has been a benefit in my current job as Assessor.
As a member of the WACO Board, what's the first thing you would do to improve WACO's service to its members?	I would like to facilitate conversations and or meetings between the counties covered in the Trustee at Large Position 5 to discuss issues specifically affect us.
Where would you like to see WACO in five years and how would you help	I already see WACO as a strong, positive participant within our affiliate chapters. I would like to see that relationship continue

realize that vision as a  
Board member?

to grow. I would urge more member  
participation.

Letter of Intent (upload  
.doc or .pdf)

[Rynearson Letter of Intent 080824.jpg](#)

Resume (upload .doc or  
.pdf)

[Rynearson Resume.pdf](#)

You can [edit this submission](#) and [view all your submissions](#) easily.



**Asotin County Assessor's Office**

**Assessor Jenny L. Rynearson**

**P.O. Box 129**

**Asotin, Washington 99402**

**Phone (509) 243-2016**

August 8, 2024

Washington Association of County Officials  
ATTN: WACO Nominating Committee  
206 10<sup>th</sup> Avenue SE  
Olympia WA 98501

RE: Trustee At-Large Position 5

Dear WACO Nominating Committee:

Please accept this as my letter of intent to run for the position of Trustee At-Large Position 5 (county population from 20,000 – 50,000) Two year term.

Since being elected as the Asotin County Assessor in 2016, I have had the opportunity to be involved at many different levels of the Washington State Association of County Assessors, including being the 2024 WSACA President.

Prior to being elected, I was a Senior Litigation Paralegal in a trial firm that specialized in personal injury, medical malpractice, workers compensation and wrongful death. Along with that experience I studied Political Science with an emphasis in Constitutional Law. Studying case law and statutes was a daily part of my job which has provided me with the ability in my current position to research and form opinions based upon the current statutes and decisions that affect Washington State Assessors.

I was a licensed Residential Appraiser in both Idaho and Washington in 1990's. This intimate knowledge of assessing has been integral in my current position as Assessor.

I was born and raised in Asotin County. I am very proud of our little corner of the State. I am passionate about small county issues and also about eastern Washington issues.

I would enjoy the opportunity to be considered for the Trustee At-Large Position 5.

Sincerely,

Jenny L. Rynearson



# JENNY RYNEARSON

## County Assessor

As a seasoned professional in property assessment, I bring 15 years of hands-on experience in accurately valuing real estate properties. My expertise extends to ensuring fair and equitable assessments. My commitment to transparency, attention to detail, and customer service has consistently resulted in positive outcomes for both property owners and local government. I am excited to contribute my skills to your team at Washington State Association of County Officials (WACO).

### CONTACT

✉ [jrynearson@co.asotin.wa.us](mailto:jrynearson@co.asotin.wa.us)

☎ 509.780.8195

📍 2615 19th Street  
Clarkston WA 99403

🌐 [AsotinCountyAssessor](http://AsotinCountyAssessor)

### PROFESSIONAL SKILLS

- Proficient in Microsoft Office Suite
- Market Research
- Workflow Optimization
- Team Leadership
- Office Administration
- Management and Operations Skills
- Correspondence and Reporting

### PERSONAL SKILLS

- Reliable and Professional
- Organized
- Team Player
- Fast Learner
- Motivated

### REFERENCES

#### Wraylee Flodin - Whitman County

☎ 509.397.6220

✉ [wraylee.flodin@whitmancounty.net](mailto:wraylee.flodin@whitmancounty.net)

#### Melissa McKnight - Grant County

☎ 509.754.2011

✉ [mrm@grantcountywa.gov](mailto:mrm@grantcountywa.gov)

#### Honorable Judge Mark Monson - Nez Perce County Idaho Dist. Court Judge

☎ 208.310.9999

### RELEVANT EXPERIENCE

- **County Assessor**  
Asotin County | 2016 - present
- **Owner**  
Dixie Wildland Firefighters, LLC | 2005 - 2009
- **Senior Litigation Paralegal**  
Caldwell Law, PLLC | 1997 - 2016
- **Licensed Residential Real Estate Appraiser**  
Bi-State Appraisals 1992 - 1997  
Washington License #27016  
Idaho License #304
- **Deputy Court Clerk**  
Lewis County, Nezperce Idaho | 1990 - 1992

### EDUCATION BACKGROUND

- **Political Science Major**  
Lewis-Clark State College | 1999 - 2000
- **Business Administration Major**  
Lewis-Clark State College | 1989 - 1990
- **High School Diploma**  
Charles Francis Adams High School | 1989

### INVOLVEMENT & ASSOCIATIONS

- 2024 | WSACA President
- 2022-Present | International Assoc. of Assessing Officers Member
- 2023 | WSACA Vice President
- 2023 | WSACA Annual Conference Host
- 2022 | WSACA Secretary/Treasurer
- 2018-2021 | WSACA Southeast District Committee Chair
- 2017-Present | WSACA Appraisal Committee Member
- 2017-Present | WSACA Education Committee Member
- 2016-Present | WSACA Member
- 2016-Present | WACO Member



## New submission: 2024 WACO Board Of Trustees Nomination Form

Jotform <noreply@jotform.com>

Tue 9/3/2024 4:50 PM

To:Jennifer Wallace <jennifer@countyofficials.org>

[External Sender]

### 2024 WACO Board Of Trustees Nomination Form

Full Name	Katie Sloan
Title	County Clerk
County	Adams
Phone Number (xxx) xxx-xxxx	509-659-3257
What Position is the Nomination for?	Trustee-at-large Position 5 (Population 20,000 - 40,000 Counties: dams, Asotin, Douglas, Jefferson, Kittitas, Klickitat, Okanogan, Pacific, Stevens, Whitman) Two-year term
Have you ever served on the WACO Board of Trustees	Yes
Have you ever served as an officer or board member for your affiliate?	Yes
Why do you want to serve on the WACO Board of Trustees?	I would like to serve on the WACO Board of Trustees to engage with all affiliate members and strive to understand the unique challenges that we all encounter.
What skills or perspectives would you bring to the WACO Board?	I can bring objectivity to the WACO Board. I believe that I can look at all positions and help select the path that has the greatest benefit for the most members.
As a member of the WACO Board, what's the first thing you would do to improve WACO's service to its members?	I would like to establish communication with all members that the Trustee at Large position 5 would serve. I could then take their concerns and ideas back to the WACO Board.
Where would you like to see WACO in five years and how would you help	I would like to see WACO continuing the path it is on. Member participation is growing, and we are stronger when we have high

realize that vision as a Board member?

participation. I believe that by prioritizing members' voices, we can continue to develop targeted strategies that foster greater member engagement and satisfaction. To help realize that I will continue to cultivate partnerships, support program development and encourage Innovation.

Letter of Intent (upload .doc or .pdf)

[letter Intent2.docx](#)

Resume (upload .doc or .pdf)

[Catherine Sloan RP.doc](#)

You can [edit this submission](#) and [view all your submissions](#) easily.

September 3, 2024

Dear Board Members,

I am running to be re-elected to the WACO position of Trustee at Large, Position Number 5. I am committed to public service and would be honored to again be part of a group that strives to support county officials.

I am currently the elected Clerk for Adams County. I currently serve on my Education Committee, and I am the Eastern District Representative for my affiliate group, WSACC. In the past, I served on the WACO Strategic Planning Committee.

I would be excited to have the opportunity to serve on the WACO Board again. The position has provided me the opportunity to learn. I believe serving on the WACO board has made me a better elected official.

Thank you,

Katie Sloan

# Catherine Sloan

410 W. 5<sup>th</sup> Ave | Ritzville, WA 99769  
[catherinesloan11@gmail.com](mailto:catherinesloan11@gmail.com) | 775-225-1809

## Summary

As a dedicated and passionate individual committed to serving the public, I am seeking a challenging role where I can utilize my communication and interpersonal skills to positively impact the lives of others while continuously enhancing my knowledge.

## Education

Bachelor of Arts in Women's Studies; University of Nevada, Reno; Reno NV 89957  
Bachelor of Arts in History; University of Nevada, Reno; Reno, NV 89957

## Experience

### **County Clerk**

#### **Adams County**

**210 W. Broadway, Ritzville, WA 99169**

**2021 – Present**

- Appointed to serve as County Clerk by Board of Commissioners July 1<sup>st</sup>, 2021.
- Elected as Adams County Clerk in the 2022 general election
- Fulfill all statutory and legislative duties as County Clerk
- Utilize State Program Odyssey to maintain all civil, criminal and juvenile records at the Superior Court level
- Manage financial transactions for Adams County Superior Court
- Manage Public and court record requests
- Interact with all other county elected officials for county business
- Manage office of three full-time staff members
- Follow legislation for impact on job duties and roles
- Participate in conferences
- Serve on WACO Board as Trustee at Large for District 5 counties
- Serve on various committees for affiliate group WSACC

### **Court Administrator**

#### **Adams County Superior Court**

**210 W. Broadway, Ritzville, WA 99169**

**2018-2021**

- Serve as confidential Judicial assistant and bailiff
- Track state legislation for changes that impact the Court's function
- Manage and coordinate out of county cases and appearances for Superior Court Judges
- Manage budget for superior court including preparation, presentation, and monitoring of the annual budget, payroll, purchasing, and accounts payable
- Prepare legal documents pertaining to court decisions and correspondence

- Establish and maintain effective working relationships with judges, attorneys, elected and appointed officials, external court customers, and court staff
- Maintain superior court inventory including the Adams County Law Library
- Responsible for planning, directing, implementing, and managing daily judicial court functions
- Assure the appearance of an appropriate court interpreter when required
- Maintain local rule guardian ad litem registry
- Coordinate with jail staff and public defenders regarding new in-custody proceedings
- Prepare and remit all monthly, quarterly, and annual reports to Washington State Administrative Office of the Courts.

#### **Legal Secretary**

**Carpenter, McGuire & DeWulf, P.S.**

**9 E. 1<sup>st</sup> Avenue, Odessa, WA 99159**

**2017-2018**

- Draft legal documents including farm leases, wills, probates, etc.
- Conduct legal research.
- Record legal documents.
- Keep office calendar.
- Renew Annual Business Licenses for client and prepare annual Corporate Minutes.
- Utilize computer program TABS to track time for client billing.
- Utilize Tax sifter and Map sifter for Lincoln, Adams, and Grant counties for legal descriptions.
- Manage client files.

#### **City Clerk/ Treasurer**

**Town of Starbuck**

**200 Main Street, Starbuck, WA 99359**

**2014-2017**

- Accounts payable, receipting, account reconciliation, cash handling, and banking.
- Complete quarterly reports.
- Use State Bar Codes to pay bills from correct accounts for reconciliation purposes.
- Calculate and mail out town water, sewer, and garbage billing.
- Communication between City Council members, Mayor, and citizens.
- Draft and edit city documents and maintain all files.
- Interact in a courteous and professional manner with the public to handle inquiries, grievances, and public information requests.
- Run city hall public office.
- Attend City Council meetings, set agenda for meeting in coordination with Mayor and have all necessary documents in place for council, take minutes, read minutes for approval.
- Responsible for all mail/ email and responding to all inquiries.
- Read and file with county all Oaths of Offices for new council members.



**MEMORANDUM**

**DATE:** September 16, 20204

**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 is composed of representatives from each of the seven affiliate groups. In June, the committee sent a memo to each of the affiliate presidents asking for an annual contribution of \$1,500 each toward the WACO Scholarship program. To date, six of seven affiliates have committed to their affiliate association providing this level of support. The seventh has encouraged individual members and their staff to contribute to the program. WACO staff are also inquiring of affiliates whether they intend to provide items for auction at the WACO scholarship auction during the banquet at the WACO conference this year.

**Courthouse Visits / Affiliate Conferences**

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. So far visits have been completed in Cowlitz, Clark, Benton, Franklin, Columbia, Garfield, and Asotin Counties. Pierce, Clark, Pacific and Wahkiakum will occur this fall.

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

# WACO 2023-2027 Strategic Plan Implementation



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

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

			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			Service menu revised and updated August 2024
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  MRSC new exec dir in Nov 24 - meet
WACO host regular cross-affiliate leadership meetings	In conjunction with Annual Conference; quarterly via Zoom		Will be hosted breakfast 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:** September 13, 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](http://countyofficials.org) website has concluded. Currently, the WSACT Web Committee is working with the association leadership to adopted new policies governing the website and will provide further updates in accordance with their draft policy.

Additionally, the Coroners (WACME) have updated their website on the WACO platform to tie into their marketing campaign to attract working Forensic Pathologists to WA State. These changes reflect the WACME marketing plan that was part of the forensic pathology bill in 2023.

### *WEBSITE ANALYTICS*

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*

Thus far I have visited Clallam, Island, Skagit, and Whatcom counties. 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. Following the conference I plan on visiting Pend Oreille county as part of the county visit cycle.

**RECOMMENDED ACTION:** Information Only





## MEMORANDUM

**DATE:** 09/16/2024

**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.

### COURTHOUSE JOURNAL –

The WACO Member Services Manager continues to actively work to increase engagement and perceived value of WACO outreach material with particular focus on the Courthouse Journal as it is a direct point of contact for most members. In line with WACO's branding and with review and contributions from WACO Executive Director & Deputy Director, the Member Services Manager has implemented new graphic elements to the weekly newsletter along with a new segment featuring highlight articles of value to WACO members.

In addition to providing WACO members with pertinent material to consume, the featured articles ("Quick Reads") allow WACO to gather data insights from clicks based on member affiliate group and county, giving broader information that can help inform trainings, future featured material, and places where members may need increased support.



## MEMORANDUM

**DATE:** September 23, 2024  
**TO:** WACO Board of Trustees  
**FROM:** Tiffin Moreno, Finance & Administration Manager  
**SUBJECT:** FINANCIAL REPORTS AS OF JUNE 30, 2024

---

**SUMMARY:** The following bank statement ending balances are true as of June 30, 2024

Institution	Account ID	Total Statement Balances	Notes
<b>Key Bank</b>		\$975,541.57	
	Ckg #6577	\$961,914.74	Checking
	Ckg #9986	\$13,626.83	Donor Reserve – Scholarship Acct
<b>Seattle Bank</b>	Certificate #6516	\$174,277.33	Matures 11/14/24 (3.80%)
Total Cash on Hand:		\$114,981.89	
Total Reserve:		\$499,700.00	
Total Operating:		\$497,380.96	
Total Designated/Capital Funds:		\$139,111.11	
Total Scholarship Funds:		\$13,626.83	

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

## 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	Apr-24	May-24	Jun-24	Total
Cash on hand for Operating (beginning of month)	223,909	125,312	577,535	488,098	414,336	552,888	459,225	
		Actual	Actual	Actual	Actual	Actual	Actual	

CASH RECEIPTS								
Membership Assessments		475,552	0	0	181,716	0	0	657,268
Wapa Allocations		-21,823	-21,823	-21,823	-21,823	-21,823	-21,823	-130,938
Contracts / Rental		2,634	2,378	2,422	2,497	2,378	2,378	14,687
Interest, other income		2,754	4,316	3,331	3,219	5,353	2,947	21,921
Conferences		79,514	0	12,675	43,789	4,225	5,250	145,454
<b>TOTAL CASH RECEIPTS</b>		538,632	-15,129	-3,395	209,398	-9,867	-11,248	708,390
<b>Total cash available</b>	223,909	663,944	562,406	484,703	623,734	543,021	447,977	

CASH PAID OUT								
Salaries / Benefits		55,642	57,367	50,454	53,205	58,689	52,927	328,284
Conferences		22	0	0	0	3,550	0	3,572
Education		0	0	0	0	0	0	0
Professional Fees		100	0	763	0	0	655	1,518
Legislative		7,894	6,000	6,000	6,000	6,000	6,000	37,894
Operations		8,752	8,788	9,039	9,606	8,833	9,007	54,024
Communications		1,371	1,404	822	699	699	699	5,694
Outreach		0	0	0	0	0	0	0
Insurance - Business		396	396	405	555	405	405	2,563
Travel/Outreach - Board/Staff		183	190	2,719	616	3,983	704	8,396
Memberships/Subscriptions		299	164	164	164	164	164	1,121
Other expenses								0
Miscellaneous								0
<b>SUBTOTAL</b>		74,659	74,308	70,367	70,846	82,324	70,562	443,066
Equip Purch / WCB Cap improv						1,471		1,471
<b>TOTAL CASH PAID OUT</b>		74,659	74,308	70,367	70,846	83,795	70,562	444,537
<b>Subtotal Cash on hand (end of month)</b>	223,909	589,285	488,098	414,336	552,888	459,225	377,416	

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	0	0	0	
Available Cash for Next Month	125,312	577,535	488,098	414,336	552,888	459,225	377,416	

**Washington Association of County Officials**  
Aged Payables by Invoice Date - 00 Aged Payables-Monthly  
Aging Date - 6/30/2024  
10 - Operating - Unrestricted  
From 6/1/2024 Through 6/30/2024

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-00049417-CI...	7/31/2024	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 315765	7/31/2024	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 06 LL	7/31/2024	900.00	0.00	0.00	0.00	0.00	900.00
Total L&L Lufkin	L&L Lufkin, Inc			900.00	0.00	0.00	0.00	0.00	900.00
LNI	Department of Labor and Industries	EFT LNI 2024 Q2	7/31/2024	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 2024 06 30	7/10/2024	399.21	0.00	0.00	0.00	0.00	399.21
Total PAC AUTO	Pacific Office Automation INC			399.21	0.00	0.00	0.00	0.00	399.21
PFML	Paid Family & Medical Leave Program	EFT PFML 2024 2Q	7/31/2024	646.02	0.00	0.00	0.00	0.00	646.02
Total PFML	Paid Family & Medical Leave Program			646.02	0.00	0.00	0.00	0.00	646.02

**Washington Association of County Officials**  
Aged Payables by Invoice Date - 00 Aged Payables-Monthly  
Aging Date - 6/30/2024  
10 - Operating - Unrestricted  
From 6/1/2024 Through 6/30/2024

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
Rehn	Rehn and Associates	15580	7/31/2024	13.50	0.00	0.00	0.00	0.00	13.50
		2024 06 28	7/15/2024	0.00	402.66	0.00	0.00	0.00	402.66
Total Rehn	Rehn and Associates			13.50	402.66	0.00	0.00	0.00	416.16
WA Cares	Washington Cares Act	EFT WA Cares Act EE - 2024 2Q	7/31/2024	445.74	0.00	0.00	0.00	0.00	445.74
Total WA Cares	Washington Cares Act			445.74	0.00	0.00	0.00	0.00	445.74
WSAC	WSAC	WSAC 2Q 2024 Licenses	7/31/2024	421.44	0.00	0.00	0.00	0.00	421.44
Total WSAC	WSAC			421.44	0.00	0.00	0.00	0.00	421.44
		Total 10 - Operating - Unrestricted		5,164.26	402.66	0.00	0.00	0.00	5,566.92
Report Total				5,164.26	402.66	0.00	0.00	0.00	5,566.92

**Washington Association of County Officials**

Aged Receivables by Due Date

Aging Date - 6/30/2024

10 - Operating - Unrestricted

From 6/1/2024 Through 6/30/2024

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
DSHS - Division of Child Support	24-Q2-0630	6/1/2024	990.00	0.00	0.00	0.00	0.00	990.00
WAPA	2024 07	7/1/2024	(2,378.00)	0.00	0.00	0.00	0.00	(2,378.00)
WAPA	AJG-315765-01	6/30/2024	0.00	0.00	0.00	0.00	349.12	349.12
WAPA	AJG-315765-02	6/30/2024	225.38	0.00	0.00	0.00	0.00	225.38
WAPA	PPA-00049417-1	6/30/2024	0.00	0.00	0.00	0.00	411.96	411.96
WAPA	PPA-00049417-2	6/30/2024	265.95	0.00	0.00	0.00	0.00	265.95
	Total 10 - Operating - Unrestricted		(896.67)	0.00	0.00	0.00	761.08	(135.59)
Report Total			(896.67)	0.00	0.00	0.00	761.08	(135.59)

# WACO COMBINED FUNDS BALANCE SHEET

As of June 20, 2024

## Assets

		Operating - 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	Total
<b>Current Assets</b>									
Operating Cash & Equivalents									
Checking: Key Bank - Operating Acct 48206577	1010	486,667.40	336,136.23	93,729.61	7,356.29	0.00	22,949.34	15,075.87	961,914.74
INACTIVE - MM: Key Bank - Acct 47183003706	1015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INACTIVE - MM: Key Bank - Un/Designated Acct 47183004092	1016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INACTIVE - Savings: Key Bank - Acct 471482021071	1020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INACTIVE - Ckg: WSECU - WACO/WSAC Scholarship Acct	1041	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ckg: Key Bank - WACO Scholarship - Acct 471481009986	1042	0.00	0.00	0.00	0.00	13,626.83	0.00	0.00	13,626.83
INACTIVE - Ckg: Key Bank - Networking - Acct 471481009911	1070	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash (Deposits in Transit)	1090	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Credit Card AP Clearing	2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Cash & Equivalents		486,667.40	336,136.23	93,729.61	7,356.29	13,626.83	22,949.34	15,075.87	975,541.57
Board Reserve Cash Funds									
INACTIVE - CD: Key Bank - Acct 7422	1000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INACTIVE - CD: Alaska FCU - Acct 3832	1030	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CD: Seattle Bank - Acct 60296516	1031	10,713.56	163,563.77	0.00	0.00	0.00	0.00	0.00	174,277.33
INACTIVE - CD: Seattle Bank - Acct 60303215	1031-1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INACTIVE - SVG: TwinStar - Acct 52540300	1035	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INACTIVE - CD: Twin Star - CD 525403 S40	1035-1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INACTIVE - CD: 1st Security Bank - Acct 06091	1040	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INACTIVE - CD: 1st Security Bank - Acct 07720	1040-1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INACTIVE - SVG: 1st Security Bank - Acct 5151814500	1040-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INACTIVE - CKG: 1st Security Bank - Acct 5151814510	1040-3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Board Reserve Cash Funds		10,713.56	163,563.77	0.00	0.00	0.00	0.00	0.00	174,277.33
Accounts Receivable									
Accounts Receivable	1200	(2,378.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2,378.00)
Total Accounts Receivable		(2,378.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2,378.00)
Accounts Receivable - Misc									
AR Miscellaneous	1250	20,500.00	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00
AR Misc Other	1251	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WAPA/WAPA SEP Pass-through	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to/from other funds	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Clearing Temporary Account	2520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Scholarship Fund Clearing Acct	2521	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Clearing Account - Conf Related	2522	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Service Bureau Clearing	2550	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accounts Receivable - Misc		20,500.00	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00
Prepays									
Prepays	1280	16,957.03	0.00	0.00	0.00	0.00	0.00	0.00	16,957.03
Total Prepays		16,957.03	0.00	0.00	0.00	0.00	0.00	0.00	16,957.03
Total Current Assets		532,459.99	499,700.00	93,729.61	7,356.29	13,626.83	22,949.34	15,075.87	1,184,897.93
Fixed Assets									
Furniture, Equipment, Website									
Fixed Assets - Furniture & Equipment	1400	45,762.83	0.00	0.00	0.00	0.00	0.00	0.00	45,762.83
Total Furniture, Equipment, Website		45,762.83	0.00	0.00	0.00	0.00	0.00	0.00	45,762.83
Accumulated Depreciation									
Accumulated Depreciation	1450	(31,002.55)	0.00	0.00	0.00	0.00	0.00	0.00	(31,002.55)
Total Accumulated Depreciation		(31,002.55)	0.00	0.00	0.00	0.00	0.00	0.00	(31,002.55)
Total Fixed Assets		14,760.28	0.00	0.00	0.00	0.00	0.00	0.00	14,760.28
Other Assets									
WCB Partnership									
WA Counties Building Partnership	1500	139,649.24	0.00	12,270.39	0.00	0.00	0.00	0.00	151,919.63
Total WCB Partnership		139,649.24	0.00	12,270.39	0.00	0.00	0.00	0.00	151,919.63
Total Other Assets		139,649.24	0.00	12,270.39	0.00	0.00	0.00	0.00	151,919.63
Total Assets		686,869.51	499,700.00	106,000.00	7,356.29	13,626.83	22,949.34	15,075.87	1,351,577.84

## Liabilities and Net Assets

### Liabilities

Accounts Payable



Accounts Payable	2000	5,910.93	0.00	0.00	0.00	0.00	0.00	0.00	5,910.93
Accounts Payable (GL SYSTEM)	2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DOR - Use Tax Payable	2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracts Payable/Receivable	2510	<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 Accounts Payable		5,910.93	0.00	0.00	0.00	0.00	0.00	0.00	5,910.93
Accrued Payroll Liabilities									
Salary and Wages Payable	2100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - Health Insurance Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - HSA Contribution Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - HRA Contribution Payable	2121	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - Retirement Plan Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - Accrued Vacation Payable	2190	73,927.08	0.00	0.00	0.00	0.00	0.00	0.00	73,927.08
Payroll - SUI and FUTA Payable	2200	20,500.00	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
Payroll - FICA (SS & MC) Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - Labor & Industries (Work Comp) Payable	2240	430.80	0.00	0.00	0.00	0.00	0.00	0.00	430.80
Payroll - Paid Family Medical Leave Payable	2241	<u>645.92</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>645.92</u>
Total Accrued Payroll Liabilities		95,503.80	0.00	0.00	0.00	0.00	0.00	0.00	95,503.80
Deferred Revenue									
INACTIVE - Deferred Revenue - Dues-Quarterly	2310	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>
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>
Total Liabilities		101,414.73	0.00	0.00	0.00	0.00	0.00	0.00	101,414.73
Net Assets									
Beginning Net Assets									
Interfund Balances / Transfers	1901	(11,750.00)	0.00	0.00	0.00	0.00	16,808.25	4,000.00	9,058.25
Net Assets	3000	371,040.73	0.00	0.00	0.00	(2,512.78)	0.00	0.00	368,527.95
Cash To Carry-Forward	3001	<u>(40,500.00)</u>	<u>0.00</u>	<u>10,000.00</u>	<u>7,500.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>17,000.00</u>	<u>0.00</u>
Total Beginning Net Assets		318,790.73	0.00	10,000.00	7,500.00	(2,512.78)	22,808.25	21,000.00	377,586.20
Without Donor Restrictions									
Operating: Unexpended - Board Unrestricted	3010-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating: Board Reserve	3010-21	0.00	499,700.00	0.00	0.00	0.00	0.00	0.00	499,700.00
Capital: Building Maint Reserve	3010-30	0.00	0.00	96,000.00	0.00	0.00	0.00	0.00	96,000.00
Capital: Tech & Equip Replacement Reserve	3010-31	0.00	0.00	0.00	(143.71)	0.00	0.00	0.00	(143.71)
Designated: Conference - NEO Reserve	3010-50	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>(3,072.58)</u>	<u>(3,072.58)</u>
Total Without Donor Restrictions		0.00	499,700.00	96,000.00	(143.71)	0.00	141.09	(3,072.58)	592,624.80
With Donor Restrictions									
WACO Scholarship Fund - Donor Reserve	3010-42	(174.33)	0.00	0.00	0.00	14,500.24	0.00	0.00	14,325.91
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>0.00</u>	<u>0.00</u>
Total With Donor Restrictions		(174.33)	0.00	0.00	0.00	14,500.24	0.00	0.00	14,325.91
Current Year Excess (Deficit)		<u>266,392.66</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,639.37</u>	<u>0.00</u>	<u>(2,851.55)</u>	<u>265,180.48</u>
Total Net Assets		<u>585,009.06</u>	<u>499,700.00</u>	<u>106,000.00</u>	<u>7,356.29</u>	<u>13,626.83</u>	<u>22,949.34</u>	<u>15,075.87</u>	<u>1,249,717.39</u>
Total Liabilities and Net Assets		<u>686,423.79</u>	<u>499,700.00</u>	<u>106,000.00</u>	<u>7,356.29</u>	<u>13,626.83</u>	<u>22,949.34</u>	<u>15,075.87</u>	<u>1,351,132.12</u>

YTD 06/30/2024

## Revenue

Members Assessments										
Membership Income - County Reimbursements	4000	657,267.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WAPA Assessment Pass Through	8950	(130,938.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Members Assessments		526,329.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracts										
Contract Rev - DSHS	4100	418.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Contracts		418.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Conferences										
Annual Conference Rev - All Elected Members	4201	109,303.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf Registration Rev - Exhibitor	4210	16,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf Registration Rev - Sponsorships	4220	19,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Conferences		145,453.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental Receipts										
Rental Income - WAPA	4600	14,268.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rental Receipts		14,268.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous										
Interest Income	4800	20,481.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Income	4900	1,439.53	0.00	0.00	0.00	0.00	139.37	0.00	0.00	0.00
Total Miscellaneous		21,920.56	0.00	0.00	0.00	0.00	139.37	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		708,390.31	0.00	0.00	0.00	0.00	1,639.37	0.00	0.00	0.00

## Expense

[illegible]

Total Legislative Advocacy		37,893.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - General										
Office - Supplies	6000-1	455.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Printing/Publications	6000-2	151.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Software/Subscripts/Renewals	6000-3	2,375.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Leased Space	7000	46,636.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Telephone	7050	720.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Equip Rental & Maint. Agreement	7200	2,390.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Bank/Credit Card Fees/Penalty Fees	7300	914.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - License Fees and Permits	7400	25.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Property Taxes	7900	167.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Miscellaneous Exp	8900	186.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - General		54,024.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Communications										
Office - Technology & Communication	7100	5,694.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Communications		5,694.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Insurance										
Office - Insurance - WACO	7800	2,563.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Insurance		2,563.00	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	5,353.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel Expenses - Staff - Contg Ed/Training/Travel	8550	3,042.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Travel		8,396.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Memberships & Subscriptions										
Office - Memberships & Subscriptions	7410	1,120.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Memberships & Subscriptions		1,120.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense		443,065.62	0.00	0.00	0.00	0.00	0.00	0.00	2,851.55	0.00
Depreciable Assets/Trx Funds										
WCB Remodel/Update Funds		1,471.32	0.00	0.00	6,850.00	0.00	0.00	0.00	0.00	0.00
Trx To/From Funds										
Interfund Balances / Transfers	1901	11,750.00	0.00	0.00	0.00	0.00	0.00	(16,808.25)	(4,000.00)	0.00
Total Trx To/From Funds		11,750.00	0.00	0.00	0.00	0.00	0.00	(16,808.25)	(4,000.00)	0.00
Total Depreciable Assets/Trx Funds		13,221.32	0.00	0.00	6,850.00	0.00	0.00	(16,808.25)	(4,000.00)	0.00
Excess (Deficit)		252,103.37	0.00	0.00	(6,850.00)	0.00	1,639.37	16,808.25	1,148.45	0.00



# Washington Association of COUNTY OFFICIALS

## 2024 YE Projection as of 06/30/2024

OPERATING FUND #10 - ONLY

	1/1/2024 - 1/31/2024	2/1/2024 - 2/28/2024	3/1/2024 - 3/31/2024	4/1/2024 - 4/30/2024	5/1/2024 - 5/31/2024	6/1/2024 - 6/30/2024	TOTAL 2024 ACTUAL SO FAR	2024 APPROVED BUDGET	VARIANCE TO BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit
<b>REVENUE</b>									
<b>Members Assessments / Allotments</b>									
Membership Income - County Reimbursements	475,551.75			181,715.75			657,267.50	1,079,929	(422,662)
WAPA Assessment Pass Through	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(130,938.00)	(261,876)	130,938
Total Members' Assessments / Allotments	453,728.75	(21,823.00)	(21,823.00)	159,892.75	(21,823.00)	(21,823.00)	526,329.50	818,053	(291,724)
<b>Contracts</b>									
DSHS	256.25		43.75	118.75	0.00		418.75	1,800	(1,381)
Total Contracts	256.25	0.00	43.75	118.75	0.00	0.00	418.75	1,800	(1,381)
<b>Conferences / Training / Education</b>									
<b>Annual Conference</b>									
Conf Registration - Attendee							0.00	9,500	(9,500)
Conf Registration - Pre-Paid Elected Officials	79,514.25			29,789.25			109,303.50	109,650	(347)
Conf Registration - Exhibitor			6,925.00	6,000.00	3,475.00	500.00	16,900.00	21,750	(4,850)
Conf Registration - Sponsorships			5,750.00	8,000.00	750.00	4,750.00	19,250.00	30,000	(10,750)
Total Conferences	79,514.25	0.00	12,675.00	43,789.25	4,225.00	5,250.00	145,453.50	170,900	(25,447)
<b>Rental</b>									
Rental Income - WAPA	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	14,268.00	28,536	(14,268)
Total Rental Receipts	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	14,268.00	28,536	(14,268)
<b>Miscellaneous</b>									
Interest Income	2,274.62	4,315.97	3,091.28	2,979.35	4,872.67	2,947.14	20,481.03	18,000	2,481
Miscellaneous Income / Restitution	479.84		239.93	239.92	479.84		1,439.53	4,000	(2,560)
Total Miscellaneous	2,754.46	4,315.97	3,331.21	3,219.27	5,352.51	2,947.14	21,920.56	22,000	(79)
Total Revenue + Fund Balance Carryover	538,631.71	(15,129.03)	(3,395.04)	209,398.02	(9,867.49)	(11,247.86)	708,390.31	1,041,289	(332,899)



# Washington Association of COUNTY OFFICIALS

## 2024 YE Projection as of 06/30/2024

OPERATING FUND #10 - ONLY

### EXPENSE

#### Salaries / Taxes Benefits

##### Salaries

	1/1/2024 - 1/31/2024	2/1/2024 - 2/28/2024	3/1/2024 - 3/31/2024	4/1/2024 - 4/30/2024	5/1/2024 - 5/31/2024	6/1/2024 - 6/30/2024	TOTAL 2024 ACTUAL SO FAR	2024 APPROVED BUDGET	VARIANCE TO BUDGET (RED) = Deficit
Accrued Vacation	2,664.10	4,161.90	(2,104.08)	4.43	(188.43)	(3,524.10)	1,013.82	24,000	22,986
Employee - Executive Director	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	90,732.00	181,464	90,732
Employee - Dep Dir	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	75,126.00	150,252	75,126
Employee - FAM	6,267.00	6,267.00	6,267.00	6,548.00	6,548.00	6,548.00	38,445.00	77,742	39,297
Employee - MSM	6,267.00	6,267.00	6,548.00	6,548.00	6,548.00	6,548.00	38,726.00	78,024	39,298
Subtotal Salaries & Wages	42,841.10	44,338.90	38,353.92	40,743.43	40,550.57	37,214.90	244,042.82	511,482	267,439

##### Taxes / Benefits

Employee Payroll Benefits - Health Insurance	5,682.04	5,682.04	5,682.04	5,682.04	5,682.04	5,682.04	34,092.24	77,652	43,560
Employee Payroll Benefits - HRA Contributions	1,005.00	1,005.00	1,005.00	1,005.00	6,711.03	4,789.82	15,520.85	15,420	(101)
Employee Payroll Benefits - Retirement	2,743.07	2,855.40	2,385.45	2,564.66	2,550.20	2,300.02	15,398.80	36,561	21,162
P/R Taxes - FICA (SS & MC)	3,287.82	3,402.41	2,944.57	3,127.34	3,112.60	2,857.41	18,732.15	35,962	17,230
P/R Taxes - Labor & Industries (Workers Comp)	82.80	82.80	82.85	82.80	82.80	82.85	496.90	1,056	559
Total Salaries, Taxes, Benefits	55,641.83	57,367	50,454	53,205	58,689	52,927	328,283.76	678,133	349,849

#### Conferences

##### Annual Conference

Annual Conf - Facility/Equip Rental							0.00	30,000	30,000
Annual Conf - Food/Catering/Awards Banquet							0.00	28,000	28,000
Annual Conf - Outgoing President's Reception							0.00	7,500	7,500
Annual Conf - Facilitators/Speakers/Trainers					3,550.00		3,550.00	15,050	11,500
Annual Conf - Entertainment							0.00	4,550	4,550
Annual Conf - Reg Platform							0.00	6,300	6,300
Annual Conf - Printing/Supplies	(55.18)						(55.18)	2,800	2,855
Awards & Recognition	76.93						76.93	1,500	1,423
Total Conference	21.75	0.00	0.00	0.00	3,550.00	0.00	3,571.75	95,700	92,128

##### Non-Conference Education

Summer Education/Training - Members							0.00	1,500	1,500
Total Non-Conference Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500	1,500

#### Professional Fees - Acctg/Auditing/PR

Aiken Sanders - Annual Audit / 990 Prep							0.00	1,200	1,200
Trowe/Kestra/Gallagher - 401k Financial Fees			674.36			655.09	1,329.45	2,700	1,371
AATRIX - 941/942/W2/1099/1096 Processing	99.80		89.00				188.80	200	11
Total Professional Fees	99.80	0.00	763.36	0.00	0.00	655.09	1,518.25	4,100	2,582

#### Legislative Advocacy

Contract - Legislative/Advocacy	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	36,000.00	80,000	44,000
Legislative Sessions Support Waco Day Hill	1,893.77						1,893.77	3,500	1,606
Total Legislative Advocacy	7,893.77	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	37,893.77	83,500	45,606

### EXPENSE (con't)



# Washington Association of COUNTY OFFICIALS

## 2024 YE Projection as of 06/30/2024

2024 YE Projection as of 06/30/2024							TOTAL 2024	2024 APPROVED	VARIANCE TO
OPERATING FUND #10 - ONLY							ACTUAL SO FAR	BUDGET	BUDGET
	1/1/2024 - 1/31/2024	2/1/2024 - 2/28/2024	3/1/2024 - 3/31/2024	4/1/2024 - 4/30/2024	5/1/2024 - 5/31/2024	6/1/2024 - 6/30/2024			(RED) = Deficit
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			
Operations									
Supplies	47.81	109.22	41.87	50.49	184.32	21.44	455.15	1,600	1,145
Printing/Publications	9.33	23.88	31.07	9.42	16.50	61.54	151.74	400	248
Software/Software Renewals	349.74	356.56	464.97	499.13	235.61	469.61	2,375.62	5,825	3,449
Postage & UPS							0.00	50	50
Office Lease/IT	7,668.50	7,668.50	7,668.50	8,294.43	7,668.50	7,668.50	46,636.93	92,022	45,385
Telephone - Office / Cells	120.00	120.00	120.00	120.00	120.00	120.00	720.00	1,440	720
Equipment Rental & Maint. Agree.	398.12	398.12	398.12	398.12	399.21	399.21	2,390.90	4,500	2,109
Fees - Banking	145.45	(12.13)	195.30	195.50	195.40	195.40	914.92	36	(879)
License Fees and Permits				25.13			25.13	100	75
Property Taxes / B&O Taxes		109.90				57.26	167.16	300	133
Miscellaneous	13.50	13.50	119.05	13.50	13.50	13.62	186.67	508	321
Total Operations	8,752.45	8,787.55	9,038.88	9,605.72	8,833.04	9,006.58	54,024.22	106,781	52,757
Communications									
Vimeo - Video Sharing	262.80						262.80	350	87
Zoom Meeting - Web Conf Service							0.00	1,500	1,500
CivicPlus - Website Platform	376.00	376.00	385.23	412.60	412.60	412.60	2,375.03	4,650	2,275
WSAC Media Sharing	149.97	149.97	149.97				449.91	2,000	1,550
Survey Monkey - Survey Service		512.46					512.46	550	38
Blu Hosting - Website domains - Clerks/WACO	295.48	78.82					374.30	375	1
Social Media Archiving	286.62	286.62	286.62	286.62	286.62	286.62	1,719.72	1,350	(370)
Total Communications	1,370.87	1,403.87	821.82	699.22	699.22	699.22	5,694.22	10,775	5,081
Insurance - Business									
Insurance - WACO	396.00	396.00	405.25	555.25	405.25	405.25	2,563.00	4,900	2,337
Total Insurance	396.00	396.00	405.25	555.25	405.25	405.25	2,563.00	4,900	2,337
Travel			BOD		Bdgt				
Travel Expense - Board Mtg/Training/Travel		136.13	2,698.64		2,519.16		5,353.93	23,500	18,146
Travel Expenses - Staff -Contg Ed/Training/Travel/Outreach	183.25	53.79	20.81	616.20	1,463.74	704.43	3,042.22	17,000	13,958
Total Travel	183.25	189.92	2,719.45	616.20	3,982.90	704.43	8,396.15	40,500	32,104
Memberships and Subscriptions									
NCCAE / NACo	0.00						0.00	1,250	1,250
LOBBYGOV - Organization Team Plan	164.25	164.25	164.25	164.25	164.25	164.25	985.50	2,000	1,015
3CMA-County Comm/Marketing/Others	135.00						135.00	400	265
Total Memberships and Subscriptions	299.25	164.25	164.25	164.25	164.25	164.25	1,120.50	3,650.00	2,529.50
Total Expense	74,658.97	74,308.14	70,366.84	70,845.91	82,323.90	70,561.86	443,066	1,029,539	586,473
Assets - Office Furniture / Equipment									
WCB Conf Rm Improvements					1,471.32				
ADD THESE FUNDS FOR INCLUSION IN BUDGET NEEDED IN THE UPCOMING YEAR									
Deisgnated Funds Income Requirements:									
Fund 20: Undesignated Funds									
Fund 30:WCB Capital Reserve: WCB - Bldg Maint Reserve									
Fund 31:T&E: Tech/Equipment Replacement									



# Washington Association of COUNTY OFFICIALS

## 2024 YE Projection as of 06/30/2024

### OPERATING FUND #10 - ONLY

Fund 51:Prof Fees: SAO\_Legal Fees

Fund 50:Conf: Newly Elected Officers

						TOTAL 2024		
1/1/2024 -	2/1/2024 -	3/1/2024 -	4/1/2024 -	5/1/2024 -	6/1/2024 -	ACTUAL SO	2024 APPROVED	VARIANCE TO
1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	FAR	BUDGET	BUDGET
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit
4,000.00							4,000	
7,750.00							7,750	
11,750.00	0.00	0.00	0.00	0.00	0.00	0.00	11,750.00	0.00
DEFICIT/PROFIT	452,222.74	(89,437.17)	(73,761.88)	138,552.11	(93,662.71)	(81,809.72)	265,324.69	0
								253,575

