

**WACO Board of Trustees - Regular Meeting**

Tuesday, March 25th, 2025 ~ 9:00am – 11:30a.m.

**WACO Board of Trustees Retreat**

Tuesday, March 25th, 2025 ~ 12:30p.m. – 4:00p.m.

Wednesday, March 26th, 2025 ~ 9:00a.m. – 12:00p.m.

Washington Counties Building, 206 10th St SE, Olympia

**AGENDA**

**Tuesday, March 25th**

6:00a.m.	Breakfast Becomes Available at Hotel	
8:00a.m.	Executive Officers Breakfast – WA Counties Bldg	
9:00a.m.	Call to Order – President Amy Cziske	
	Roll Call of Attending Members	
	Approval of Agenda	Tab A
	Approval of Minutes – November 2024	Tab A-1
	New Business:	
	<ul style="list-style-type: none"> <li>Work Session: Annual Review and Proposed Amendments to WACO Policy Manual</li> </ul>	Tab B
	Committee Reports:	
	Legislative Committee – Linda Hjelle, Jennifer Wallace, Tim Grisham	Tab C
	Education Committee – Paul Budrow, Timothy Grisham	Tab D
	Audit Committee – Danny Hagen, Tiffin Moreno	Tab E
	Personnel Committee – Lisa Frazier, Jennifer Wallace	Tab F
	Conference Committee – Amy Cziske, Cella Hyde	Tab G

	Other Business:	
	Updates from Affiliate Reps and Trustees-At-Large	
	Staff Reports:	
	Executive Director — Jennifer Wallace	Tab H
	Deputy Director – Timothy Grisham	Tab I
	Finance and Administration Manager – Tiffin Moreno	Tab J
	Member Services Manager – Cella Hyde	Tab K
11:30a.m.	Adjourn Board Meeting – Lunch Provided	

### **WACO Board Retreat**

12:30p.m.	Convene Board Retreat / Ice Breaker Activity
1:15p.m.	Presentation of 2024-2025 WACO President Theme: Taking Time to Lead – President Amy Cziske
1:30p.m.	Full Group Activity – Who Leads?
2:15p.m.	Small Group Breakout Activity Introduction – What Strategies to Influence the Decision to Lead?
2:25p.m.	Break / Go to Small Groups Activity
3:15p.m.	Small Groups Report Out / Full Group Discussion
4:00p.m.	Preview of Day Two / Homework / Readings – Amy Cziske
4:15p.m.	Break for Day
5:30p.m.	Board Dinner – Budd Bay Café – 525 Columbia St. NW

**Wednesday, March 26<sup>th</sup>**  
**WACO Board Retreat (continued)**

6:00a.m.	Breakfast Becomes Available at Hotel
9:00a.m.	Small Group Activity – Review / Discuss WACO Governance Guide
9:45a.m.	Small Group Report Out / Full Group Discussion
10:15a.m.	Break
10:30a.m.	Full Group Activity – Role Play!
11:15a.m.	Strategic Plan Work Plan – Status and Incorporating 2025 Retreat Discussion / Outcomes – Jennifer Wallace
12:00p.m.	Adjourn / Box Lunches





WACO Board of Trustees Regular Meeting  
Wednesday, November 20th, 2024  
206 10th Ave SE  
Olympia, WA 98501

### Draft Minutes

Wednesday, November 20<sup>th</sup>, 2024

#### Board Members Present:

Amy Cziske	President	Kittitas	Treasurer
Linda Hjelle	Vice-President	Snohomish	Assessor
Danny Hagen	Secretary/Treasurer	Skagit	Assessor
Adam Kick	Immediate Past-President	Skamania	Prosecutor
Dan Lindgren	Assessors' Trustee	Grays Harbor	Assessor
Thad Duvall	Auditors' Trustee	Douglas	Auditor
Scott Tinney	Clerks' Trustee	Lewis	Clerk
Jon Tunheim	Prosecutors' Trustee	Thurston	Prosecutor
Teresa Summers	Treasurers' Trustee	Garfield	Treasurer
Jeff Gadman	Trustee at Large Position 3 / Past-President	Thurston	Treasurer
Lisa Frazier	Trustee at Large Position 4	Mason	Treasurer
Katie Sloan	Trustee at Large Position 5	Adams	Clerk
Rob Waymire	Trustee at Large Position 6	Skamania	Auditor

#### 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

Amy Cziske, President called the meeting to order at 9:04 am. Paul Budrow, 2<sup>nd</sup> Vice-President; Craig Morrison, Coroners' Trustee; John Wilson, Trustee at Large Position 1;

Tom Konis, Trustee at Large Position 2; and Rob Snaza, Sheriffs' Trustee were noted as absent.

Lisa Frazier, Trustee at Large Position 4 **MOVED** to approve the November 20, 2024 agenda Jeff Gadman, Trustee at Large Position 3/Past-President **SECONDED**. The **MOTION CARRIED** unanimously.

Scott Tinney, Clerks' Trustee **MOVED** to approve the Tuesday, October 1st, 2024 Board of Trustees meeting minutes. Teresa Summers, Treasurers' Trustee **SECONDED**. The **MOTION CARRIED** unanimously.

## **2) Proposed Amendments to Approved 2025 WACO Budget**

Jennifer Wallace, Executive Director presented proposed amendments to the 2025 adopted budget, stating that there are no changes from the July 2024 budget adoption.

## **3) Proposed 2025 WACO Board Meeting Dates and Locations**

Tiffin Moreno, Finance and Administration Manager presented the proposed 2025 meeting dates and locations.

Trustee at Large Gadman **MOVED** to adopt the meeting dates and locations as presented with the amended date for the March Meeting to March 25/26. Trustee at Large Fraizer **SECONDED**. The **MOTION CARRIED** unanimously.

## **4) WACO Scholarship Program Status**

Jennifer Wallace Executive Director Discussed the current financial status of the of the WACO Scholarship Program (aka the County Scholarship Fund). Discussed contributions per affiliate group. Discussed committee make up and activity.

## **5) Committee Reports**

### **a. Conference Committee**

Adam Kick, Past-President presented Conference Committee report. Cella Hyde, Member Services Manager discussed survey results and next steps for the committee. The 2025 conference is to be held in the Tri-Cities. Executive Director Wallace discussed conference financial trends and future projections of services to members. Tiffin Moreno, Finance and Administration Manager discussed 2024 Annual Conference finances.

### **b. Legislative Committee**

Linda Hjelle, Vice-President presented the Legislative Committee report. Discussed the status of WACO legislative priorities.

### **c. Audit Committee**

Danny Hagen, Secretary/Treasurer presented the Audit Committee report. The Audit Committee is looking for a member from the Auditors' affiliate group to join the committee.

*The Board went on **BREAK** at 10:02 am and **RECONVENED** at 10:16 am.*

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

### **a. Affiliate Updates**

Trustee Lindgren provided the Assessors' update. Discussed 2025 legislative priorities.

Thad Duvall, Auditors' Trustee provided the Auditors' update. Discussed 2025 legislative priorities including financial concerns. Discussed election certification and voter turnout.

Trustee Tinney provided the Clerks' update. Discussed a two-week court case management system outage and implications on workload.

Jon Tunheim, Prosecutors' Trustee provided the Prosecutors' update. Discussed initiating a statewide prosecutor workload study. Discussed 2025 legislative session outlook.

Trustee Summers provided the Treasurers' update. Discussed 2025 legislative concerns and opportunities.

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

The Board discussed a gathering of the Trustees at Large due to changes in membership.

## **7) Staff Reports**

### **a. Executive Director**

Executive Director Wallace presented the Executive Director report. Discussed Strategic Plan progress. Discussed Washington counties building IT provider.

### **b. Deputy Director**

Timothy Grisham presented the Deputy Director's report. Discussed Outreach and Capacity Building metrics.

### **c. Finance and Administration Report**

Tiffin Moreno presented the Finance and Administration Manager's Report.

### **d. Member Services Report**

Cella Hyde presented the Member Services Report. Discussed partnerships with DES, SAO, and more for training opportunities and resources for members.

*The Board **ADJOURNED** the regular meeting at 10:55 am.*



**MEMORANDUM**

**DATE:** March 12, 2025

**TO:** WACO Board of Trustees

**FROM:** Jennifer Wallace, Executive Director

**SUBJECT:** Annual Review and Proposed Amendments to WACO Policy Manual

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**BACKGROUND INFORMATION:**

WACO Bylaws specify that the Board of Trustees shall “have general governance over the affairs of the Association and may formulate such policies as it determines necessary”.

Based on Board, committee and staff work, staff has drafted amendments to a number of policies in the WACO policy manual for review and potential action at the March Board meeting. The chart below describes these changes and the rationale for the amendments. The full policy manual with these proposed amendments is attached.

Policy	Proposed Amendment	Rationale
Financial and Internal Controls	Add a review by the Secretary/Treasurer of monthly credit card statement	Currently Executive Director signs of on credit card statement. This provides an additional check
Conference	Clarify that the Board decides conference location	The membership voted on a change of determination of conference location from membership to Board several years ago but this change was not made in policy. This aligns the policy with the bylaws. This was recommendation from independent audit.

Committees	Change Audit committee report to Board from June 1 annually to prior to each Board meeting	Recommendation of Audit Committee
Designated Funds	Updates the amount of professional fees fund amount	In anticipation of cost of next state audit
Personnel	Changed language referencing exempt and non-exempt employees to reflect updated federal FLSA rules	Compliance / alignment with federal FLSA rules

Also for the March meeting, the Board will review and have an opportunity to propose additional changes to the Policy Manual. Because of the volume of the policy manual, we have broken the Board membership into groups and are asking each group to review their assigned policies prior to the Board meeting. At the meeting we will break up into these groups for discussion. Groups will then report back to the full Board. Questions each group may consider include, but are not limited to:

1. In reviewing the policy, do you find areas that need:
  - a. Clarification?
  - b. Updating to reflect changes in law or best practice?
2. Are there additions to the policy, or new, related policy needed and if so, what would the focus be?
3. Are there entirely new areas of policy needed that would provide necessary Board / organization continuity where it is currently lacking?



<b>Group 1</b> Jeff Gadman Dan Lindgren Linda Hjelle Scott Tinney	CODE OF ETHICS CONFLICT OF INTEREST BOARD OF TRUSTEES MEETINGS ALTERNATE VOTING MEANS COMMITTEES APPOINTMENTS TO EXTERNAL BOARDS AND COMMISSIONS LEGAL BRIEF LEGAL ADVICE / GENERAL COUNSEL RECORDS RETENTION
<b>Group 2</b> Adam Kick Tereasa Summers Katie Sloan Tom Konis	STRATEGIC PLAN LEGISLATIVE ACTION PLAN EDUCATION ACTION PLAN FINANCIAL AND INTERNAL CONTROLS ANNUAL BUDGET OPERATING RESERVES
<b>Group 3</b> Amy Cziske Jon Tunheim Lisa Frazier John Wilson Robert Waymire	DESIGNATED FUNDS COUNTY REIMBURSEMENT WAPA PASS-THROUGH AGREEMENT WASHINGTON COUNTIES BUILDING GIFTS FOR MEMBERS LEAVING OFFICE TRAVEL AND REIMBURSEMENTS ASSET MANAGEMENT PERSONNEL
<b>Group 4</b> Danny Hagen Thad Duvall Craig Morrison Paul Budrow	SALARY SCALE TELEWORKING /REMOTE WORKPLACE POLICY WHISTLEBLOWER COMPUTER USE SOCIAL MEDIA . ANNUAL CONFERENCE WACO SCHOLARSHIP PROGRAM

**RECOMMENDED ACTION:** Review, discuss and make recommendations on WACO policy manual.





Washington Association  
of **COUNTY OFFICIALS**

# **POLICIES AND STANDARD OPERATING PROCEDURES**

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01/01/2025

Jennifer Wallace

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

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

## **ARTICLE I – Name and Purpose**

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

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

## **ARTICLE II – Membership**

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

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

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

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

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

### **ARTICLE III – Government**

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

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

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

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

### **ARTICLE IV – Terms of Office**

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

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

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

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

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

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

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

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

**Section 4.3. Executive Officers.**

The Executive Officers shall be:

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

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

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

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

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

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

## **Article V – Duties of the Executive Officers**

**Section 5.1.** The President shall:

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

**Section 5.2.** The Vice President shall:

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

**Section 5.3.** The 2<sup>nd</sup> Vice President shall:

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

**Section 5.4.** The Secretary-Treasurer shall:

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

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

**Section 5.5.** The Immediate Past-President shall:

- (a) Chair the Legal Committee

## **ARTICLE VI – Board of Trustees**

**Section 6.1.**

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

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

**Section 6.2.** The Board of Trustees shall:

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

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

**Section 6.3.** The Executive Director shall:



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

## **ARTICLE VII – Finances**

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

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

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

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

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

## **ARTICLE VIII – Committees**

### **Section 8.1. Member Selection**

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

### **Section 8.2. Terms**

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

### **Section 8.3. Committee Types**

Standing committees shall be as follows:

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

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

## **ARTICLE IX – Elections**

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

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

**Section 9.3.** Proxy voting is prohibited.

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

## **ARTICLE X – Meetings of the Association Membership**

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

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

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

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

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

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

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

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

## **ARTICLE XI – Amendments**

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

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

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

# **BYLAW AMENDMENT PROTOCOL**

## **AUTHORITY**

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

## **POLICY**

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

## **PROCEDURE**

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

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

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

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

## **CODE OF ETHICS**

### **AUTHORITY**

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

### **POLICY**

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



## **CONFLICT OF INTEREST**

### **PURPOSE**

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

### **AUTHORITY**

- WACO Conflict of Interest Policy was adopted October 1, 2013, amended March 15, 2023

### **POLICY**

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

### **PROCEDURES**

- 1) Addressing the conflict of interest
  - a) An interested person may make a presentation regarding the potential conflict and material facts at the Board of Trustees or committee meeting, but after the presentation the interested person shall leave the meeting while a determination of whether a conflict of interest exists is discussed and, if necessary, voted on.

- b) The chairperson of the Board of Trustees or committee may appoint a designee to investigate the material facts on the potential conflict, or to investigate alternatives to the proposed transaction or agreement.
  - c) After exercising due diligence, the Board of Trustees or committee shall determine whether WACO can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
  - d) If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the remaining members of the Board of Trustees or committee shall determine whether the transaction or arrangement is in WACO's best interest and whether it is fair and reasonable.
- 2) Restrictions on Voting
- a) A voting member of the Board of Trustees or a committee who receives compensation, directly or indirectly, from WACO for services is precluded from voting on matters related to that member's compensation.
  - b) A voting member of the Board of Trustees or a committee whose jurisdiction includes financial matters and who receives compensation, directly or indirectly, from WACO for services is precluded from voting on matters related to that member's compensation.
- 3) Violations of the Conflict of Interest Policy
- a) If the Board of Trustees or committee has reason to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for the belief and afford the member an opportunity to explain the alleged failure to disclose.
  - b) If, after hearing the member's response and a full investigation as is warranted by the circumstances, the Board of Trustees or committee determines the member has failed to disclose the actual or possible conflict of interest, it shall take appropriate corrective or disciplinary action.

# **BOARD OF TRUSTEES MEETINGS**

## **PURPOSE**

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

## **AUTHORITY**

- [WACO Constitution and Bylaws](#) Article VI, Section [6.1](#); Article V, Section [5.4](#) and [5.4\(b\)](#); Article X, Section [10.5](#)
- Board of Trustees Meetings adopted October 1, 2019, amended March 14, 2023.

## **POLICY**

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

- i) Education, Legislative, and Audit Committee reports at each meeting and Personnel and Budget and ad hoc committee reports as appropriate or outlined within their duties as specified in WACO policy
- ii) Executive Director report
- iii) Updates from WACO Board member affiliate representatives and trustees-at-large
- iv) Approval of agenda and minutes
- f) Staff Role – WACO staff role is to support informed participation of WACO Board members in their meetings. Staff will not engage in Board discussions but will be available to present information as requested and respond to questions posed them throughout the meetings.

## **PROCEDURE**

### Board of Trustees Meeting Timeline of Events

#### **Action**

#### **Timeline**

#### Preparation / Planning:

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

#### Post Meeting:

- |  |                              |
|--|------------------------------|
| <ul style="list-style-type: none"> <li>• Draft Minutes for Review by WACO Secretary/Treasurer</li> </ul> | <p>2 weeks after meeting</p> |
|--|------------------------------|

## **PROCESS ANALYTICS**

- 1) Board member satisfaction survey
- 2) % of timeline target + dates are met

## **ALTERNATE VOTING MEANS**

### **PURPOSE**

To establish a policy and procedure for remote voting capabilities.

### **AUTHORITY**

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

### **POLICY**

#### 1) General Provisions

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

#### 2) Authorized Elections

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

### **PROCEDURE**

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

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

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

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

## **COMMITTEES**

### **AUTHORITY**

- [WACO Constitution and Bylaws](#) Article IV, Section [4.1-4.3](#); Article VII Section [8.1](#), Article VIII; and Article IX, Section [9.1](#)
- Committees Policy adopted September 27, 2016, amended October 1, 2019, amended March 9, 2021, amended October 5, 2021, December 8, 2021, September 27, 2022, March 15, 2023.
- Nomination Committee Policy, amended October 2, 2018, consolidated into Committees Policy, October 1, 2019

### **POLICY**

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



- i) The Budget Committee shall consist of the Executive Officers of the Association plus the two (2) most recent past presidents.
  - ii) The President shall appoint one of the past presidents to serve as committee chair or co-chairs.
  - iii) In addition to other duties tasked by the President or Board of Trustees, the Budget Committee is charged with the following duties:
    - (1) Prepare and distribute a proposed budget for the Board of Trustees' review and consideration at each July Board of Trustees meeting;
    - (2) Respond to recommendations for budget modifications during the fiscal year as needed; and
    - (3) Monitor the overall financial condition of the Association and make recommendations to the Board of Trustees on actions necessary for the long-term financial stability of the Association.
- c) Education Committee
- i) The Education Committee shall consist of the education chair of each affiliate group.
  - ii) The 2<sup>nd</sup> Vice President shall chair this committee.
  - iii) In addition to other duties tasked by the President or Board of Trustees, the Education Committee is charged with the following duties:
    - (1) Facilitate the recommendation of WACO educational programs.
    - (2) Present recommendations to the Executive Director, prior to the annual Budget Committee meeting, a summary of the proposed education program(s) for the ensuing year.
      - (i) Education / Training programs proposed by staff to be provided by WACO will be vetted by the Education Committee for relevance and priority.
    - (3) Assist the Executive Director with recommendations in the planning of the annual meeting.
    - (4) The Education Committee is responsible for facilitating the development of WACO education programs including planning education, meeting, and speaker events during the annual conference.
    - (5) The Education Committee is responsible for assisting in the planning of the annual business meeting.
- d) Legal Committee
- i) The Legal Committee shall consist of the immediate past-President of the association and the WAPA affiliate representative or another prosecutor member.
  - ii) In addition to other duties tasked by the President or Board of Trustees, the Legal Committee is charged with the following duties:
    - (1) Oversee duties and procedures outlined in WACO's Legal Advice and Legal Brief policies.
- e) Legislative Committee



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

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

- (2) Three (3) WACO Executive Officers; and
- (3) Two (2) WACO Members
- ii) The President shall serve as or appoint the chair from the committee members.
- iii) The committee will be responsible for carrying out the duties and procedures specified in WACO Strategic Plan Policy.

## **PROCEDURE**

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

c) Elections

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

# **APPOINTMENTS TO EXTERNAL BOARDS AND COMMISSIONS**

## **PURPOSE**

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

## **AUTHORITY**

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

## **POLICY**

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

## **PROCEDURE**

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

## **PROCESS ANALYTICS**

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

## **LEGAL BRIEF**

### **PURPOSE**

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

### **AUTHORITY**

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

### **POLICY**

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

### **PROCEDURE**

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

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

## **LEGAL ADVICE / GENERAL COUNSEL**

### **PURPOSE**

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

### **AUTHORITY**

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

### **POLICY**

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

### **PROCEDURE**

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



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

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

## **RECORDS RETENTION**

### **AUTHORITY**

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

### **POLICY**

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

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

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

### **PROCEDURE**

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

# **STRATEGIC PLAN**

## **PURPOSE**

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

## **AUTHORITY**

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

## **POLICY**

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

## **PROCEDURE**

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

## **PROCESS ANALYTICS**

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

# **LEGISLATIVE ACTION PLAN**

## **AUTHORITY**

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

## **POLICY**

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

## **PROCEDURE**

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

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

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

## **PROCESS ANALYTICS**

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

## **EDUCATION ACTION PLAN**

### **PURPOSE**

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

### **AUTHORITY**

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

### **BACKGROUND**

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

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

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

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



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

## **POLICY**

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

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

## **FINANCIAL AND INTERNAL CONTROLS**

### **PURPOSE**

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

### **AUTHORITY**

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

### **POLICY**

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

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

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

#### 4) Credit Card Use

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

#### 5) Amendments to Procedures

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

### **PROCEDURE**

#### 1) Financial Software

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

#### 2) Accounts Receivable (AR) Invoices

- a) AR invoices are to be generated by the Finance & Administration Manager using

WACO's financial software. An electronic version of the invoice is to be retained in the financial software and a hard copy, together with the appropriate backup documentation, must be retained until payment is received at which time it becomes part of the deposit record.

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

### 3) Receipt of Revenues

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

### 4) Deposits

- a) Revenues received are to be processed not less than once per week and cannot be processed by the Finance & Administration Manager unless assisting another authorized person.
- b) To process the deposits, the original financial instrument, stamped with appropriate "for deposit only" endorsement, along with its copy, and any other documentation received with the payment must be appended with the invoice(s) being paid and the backup documentation for the invoice. This bundle of paperwork will constitute the deposit record for that transaction.
- c) Once each financial instrument is appended with the appropriate documentation, the information from the financial instrument will be recorded onto a deposit

record sheet. At a minimum, the deposit record sheet should include the name of the entity making the payment, the check number, the check amount, the check date, and the invoice number and/or purpose of the payment.

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

#### 5) Disbursements by Check

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



transactions will be scanned for retention.

6) Voided Checks

- a) In the event a check is voided the original check must be written over in heavy black ink with the word "VOID" and the check must be correspondingly voided in the financial software. Additionally, a memo must be written by the Finance & Administration Manager to the Executive Director as to why the check was voided, and the Executive Director must initial the memo indicating receipt of the memo. Once initialed by the Executive Director, the voided check and corresponding memo must be placed into a file for that month's financial transactions. These transactions will be scanned for retention.
- b) Voided checks must be appropriately recognized and reconciled each month with the bank statement.
- c) Under no circumstances may a check be "deleted" in the financial software.

7) Disbursements by Credit Card.

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

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

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

9) Petty Cash



- a) The Executive Director may, as needed, authorize a petty cash fund not to exceed \$250. In these instances, cash will be obtained by issuing a check made payable to “cash” to create a temporary petty cash fund. The petty cash fund must be kept secure, and all transactions must be recorded and balanced with at least one other person present to witness and attest to the accuracy of the petty cash balance. All transactions require proper receipts & documentation. As soon as the event requiring petty cash is complete, the reconciled petty cash balance must be deposited into WACO’s checking account. These transactions will be scanned for retention.

#### 10) Payroll

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

#### 11) Bank Account Reconciliation

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

#### 12) Reporting

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

how much WACO's actual revenues and expenditures for the reported month compared to the amount of revenues and expenditures budgeted for the reported month.

- iii) Year-To-Date Profit & Loss Budget vs. Actual – This report shows the originally adopted WACO Budget amounts or the amended WACO Budget amounts (if any), actual revenues and expenditures for reported month, Year-To-Date actual revenues and expenditures, and the percent of annual budget received (for revenues) or spent (for expenditures).
  - iv) Accounts Receivable Aging Report – The Accounts Receivable Aging Report shows the invoices issued but not yet paid as of the date of the report. Items in the “current” column are invoices created within 30 days of the report date. Items in the 1-30, 31-60, 61-90, and >90 columns indicate how overdue an invoice is.
  - v) Bank Accounts Reconciliation Reports – The reconciliation report shows the financial activity for the reporting month according to WACO's financial records as compared to the financial activity according to the bank statements.
  - vi) Include Board meeting minutes or other documentation that approved or discussed line items affecting budgets.
- 13) Annual filings with Internal Revenue Service
- a) WACO must utilize a CPA firm to prepare and submit its annual 990 tax return with the Internal Revenue Service. The WACO Board of Trustees must be aware of, and welcomed to participate in, the preparation of the 990 tax return. The ‘Public Disclosure’ version of the filed 990 tax return must be distributed to the WACO membership via email and posted on the WACO website.
- 14) Audit by State Auditor's Office
- a) Pursuant to [RCW 36.47.060](#), the financial records of WACO are subject to accountability audits every 3 years by the State Auditor.
  - b) The WACO Board of Trustees must be aware of, and welcomed to participate in, audits conducted by the State Auditor's Office.
  - c) The WACO Board of Trustees must be made aware of any exit items, management letters, findings, or other relevant communications from the State Auditor's Office.
- 15) Unclaimed Property
- a) Per requirement of Washington State Department of Revenue, WACO submits an unclaimed property report, if applicable, by October 31<sup>st</sup> each year.

### **PROCESS ANALYTICS:**

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



# **ANNUAL BUDGET**

## **PURPOSE**

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

## **AUTHORITY**

- [WACO Constitution and Bylaws](#) Article VI, Section [6.2, 6.2\(d\)](#); Article VII, Section [7.3](#)
- Board of Trustees Meeting amended October 5, 2021
- Annual Budget Policy adopted July 13, 2016, amended October 1, 2019, amended March 9, 2021, October 5, 2021, December 8, 2021, March 15, 2023

## **POLICY**

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

## **PROCEDURE**

- 1) The Personnel Committee will submit recommendations for salary, including cost of living adjustments (COLA), per WACO Personnel Policy (13)(g), and benefit adjustments at the March Board meeting.
- 2) The Finance Manager will review Office of Financial Management population census in April to calculate each county's shared assessments.
  - a) If updated population data is unavailable, the Financial Manager will contact the Office of Financial Management for a timetable on when the data will be available.

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

### **PROCESS ANALYTICS**

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

# **ANNUAL REPORT**

## **PURPOSE**

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

## **AUTHORITY**

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

## **POLICY**

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

## **OPERATING RESERVES**

### **PURPOSE**

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

### **AUTHORITY**

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

### **POLICY**

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

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

5) Funding of Reserves

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

6) Use of Reserves requires three steps:

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

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



## **DESIGNATED FUNDS**

### **PURPOSE**

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

### **AUTHORITY**

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

### **POLICY**

- 1) The Designated Funds are intended to provide an internal source of funds for specific needs outlined below under definitions and goals.
- 2) Designated Funds are intended to be used to cover expenses that are periodic and costly.
- 3) It is the intention of the WACO Board that Designated Funds are to be replenished via the annual budget process, and in a reasonably short period of time, based on anticipated needs. Each fund will outline its budgetary needs for income and expenses each year and go through the WACO Board budget approval process. It is also the intent of the WACO Board that these funds can be authorized outside of the budget approval process due to timing and need of the expense.
- 4) Definitions and Goals
  - a) The Designated Funds established are:
    - i) Washington Counties Building Fund - \$120k Goal – defined usage is to pay for capital improvements or building maintenance (planned and/or unplanned) over and above the normal WCB budgeted line item.
    - ii) Technology & Equipment Replacement Fund - \$10k Goal – defined usage is to pay for the replacement of current or purchase of new T&E items such as, but not limited to, network servers, desktop and laptop computers, printers, monitors, cameras (video/still), projectors, telecommunications, banners, desk chairs, desks, other furnishings. Annually a review of potential needs and rotation should be evaluated so an anticipated dollar amount can be submitted as part of the budget review process.
    - iii) Newly-Elected Officials Training Fund - \$40k Goal – defined usage is to offset the cost of hosting the NEO conference which occurs every 4 yrs. This conference pays for NEOs to attend training needed to help them do their jobs better and to learn rules associated with public office.
    - iv) Professional Fees Fund - \$ 33k Goal – defined usage is to pay for mandatory WA State Audits which occurs every 3 years, and/or legal fees as required.
  - b) The Designated Funds serve a dynamic role and will be reviewed and adjusted in response to internal and external changes.

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

# **COUNTY REIMBURSEMENT**

## **PURPOSE**

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

## **AUTHORITY**

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

## **POLICY**

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

## **PROCEDURE**

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

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

## **WAPA PASS-THROUGH AGREEMENT**

### **PURPOSE**

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

### **AUTHORITY / REVIEW**

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

### **POLICY**

1) The distribution is as follows:

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

### **PROCEDURES**

1) Address in a periodic review

## **WASHINGTON COUNTIES BUILDING**

### **PURPOSE**

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

### **AUTHORITY**

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

### **POLICY and PROCEDURE**

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

### **PROCESS ANALYTICS**

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

## **GIFTS FOR MEMBERS LEAVING OFFICE**

### **AUTHORITY / REVIEW**

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

### **POLICY**

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

### **PROCEDURE**

- 1) Length of Service Awards:
  - a) For WACO members leaving office after having served four years or less, an outgoing member's service may be recognized with a custom certificate presented in a frame.
  - b) For WACO members leaving office having served more than four but less than twenty years, an outgoing member's service may be recognized with a custom plaque.
  - c) For WACO members leaving office having served more than twenty years, an outgoing member's service may be recognized with a picture of the WACO member's courthouse, together with a custom certificate, in a large frame with sufficient room for WACO representatives (and members of the WACO member's staff) to sign or include personalized messages.
  - d) For WACO members who served on the WACO Board of Trustees, WACO will recognize their service consistent with WACO members who served in office more than four but less twenty years.
- 2) Recognition Events – If WACO is aware of an event recognizing the member leaving office, every effort should be made to provide a member of the WACO staff or Executive Board to attend as a representative of WACO and present WACO's recognition of service to the member leaving office.
- 3) Outgoing President Award – WACO will recognize the outgoing WACO President with a unique gift not to exceed \$300, presented during the WACO Annual Conference, in recognition of his/her service as WACO President.

- 4) In the event a WACO member is removed from office, or otherwise leaves office under circumstances not consistent with the highest ethical expectations of an elected or appointed official, the WACO Executive Director may decline to exercise the recognition otherwise authorized under this policy.



## **TRAVEL AND REIMBURSEMENTS**

### **AUTHORITY**

- [WACO Constitution and Bylaws](#) Article VII, Section [7.2](#)
- Travel Reimbursement Policy amended March 6, 2018, consolidated into Travel and Reimbursements Policy October 1, 2019. Amended March 15, 2023
- Out of State Board Travel Policy adopted July 11, 2012, consolidated into Travel and Reimbursements Policy October 1, 2019
- [GSA Travel Resources Per Diem Schedule](#)
- [OFM Travel Resources](#)
- [IRS Publication 463](#) – Current Edition, Travel, Gift, and Car Expenses

### **POLICY**

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

- ii) Airfare, car rental, other transportation shall be at the most economical class.
- e) Tips – Tips (except for meals) and gratuities are not reimbursable.
- f) Non-Work Activities and Personal Expenses – Mileage, taxi fares, car rental, and other transportation costs to places of entertainment and other non-business facilities are not reimbursable.
- g) Telephone – Personal telephone calls are not reimbursable.
- h) Fines – Fines, penalties, and/or forfeitures are not reimbursable.
- 5) Eligible Board Meeting Travel Expenses
  - a) Board members are eligible to be reimbursed for travel to Board meetings, consistent with the terms of 4) above.
- 6) Eligible Member Travel Expenses
  - a) WACO members incurring expenses in service to WACO shall adhere to travel policies applicable to WACO staff and board members. Those travel expenses to be reimbursed to members require written approval from the WACO Executive Director prior to expenses incurred.
- 7) Contracted Event Meal and Lodging Rates
  - a) Meals and lodging shall be contracted at a rate up to General Service Administration (GSA) per diem for the location of the service. The GSA per diem rates include breakfast, lunch, dinner, incidental expenses, and lodging.
  - b) Per diem incidental expenses may include light refreshments, snack services, and other non-captured catering and lodging expenses.
  - c) WACO shall not pay for personal and non-work-related activities.
  - d) It is the policy of WACO that alcoholic beverages may not be a WACO expenditure and must only be provided at WACO events if the cost is covered by an external, non-public sponsor, or purchased by individual attendees.
- 8) Exceptions
  - a) In the event of contracts that include bundled lodging and food services, consideration will be given to contracts that discount certain expenditures based on meeting contractually specified numbers. In such cases, if the base unit price of a meal or lodging exceeds GSA per diem rates but would meet per diem rates in the event of fulfilling the contractually specified threshold, WACO can enter into such an agreement.
  - b) The WACO Annual Conference may exceed per diem rate if by a vote of the membership a venue is selected that does not offer GSA per diem rates.
  - c) WACO may exceed GSA per diem rates for a location if there are no venues available to provide meal and lodging services at or below the GSA per diem rate; or if they do not offer facility and technical services appropriate for the specific event(s). In such cases, WACO shall make every effort to contract with the venue that provides such services at the amount closest to GSA per diem rates.
- 9) Waco Board Meeting in Conjunction with the Annual Conference

- a) Board members may also request reimbursement for attendance at WACO Board Meetings held in conjunction with the annual membership meeting. Reimbursement shall not exceed one night's lodging and dinner/breakfast, unless meals are not otherwise provided. Registration, costs of travel, and other costs associated with the annual membership meeting are not reimbursable.

#### 10) Out-of-State Board Travel

- a) The Washington Association of County Officials (WACO) each year adopts a budget that may appropriate funds for, among other things, out-of-state Board travel. The purpose of this funding is to provide the means for WACO Board members to attend and participate in certain out-of-state events to represent the WACO membership, and to report back to the WACO membership on happenings outside Washington State. This policy intends to establish and clarify a process for determining out of state Board travel planning.
- b) The Budget Committee should consider a lump-sum amount when developing the preliminary budget that would be used to pay for out of state travel of WACO delegates. The dollar amount recommended by the Budget Committee, when approved by the Board, will be utilized to fund the highest priority travel requests as determined by the Executive Director and Board President.

### **PROCEDURE**

#### 1) All Travel

- a) Requests for travel reimbursement
  - i) will be submitted to the Finance & Admin Manager,
  - ii) on the approved WACO Reimbursement Form,
  - iii) supported by receipts for all non per diem items, consistent with terms of 4)b) above.
- b) Requests for reimbursement must be submitted within 45 days of the member's return to work following the end of travel, or the request will not be reimbursed.
- c) Requests for reimbursement will be approved by the Executive Director.
- d) Reimbursements for the Executive Director are reviewed and processed by the Finance and Administration Manager and submitted to the WACO Secretary/Treasurer for approval.
- e) Reimbursement claims will be processed in a timely fashion.

#### 2) Out of State Board Travel

- a) To allow for proper planning, orderly coordination and budgeting for such participation, Board members should submit to the Board President, prior to April 1 of each year, written requests for authorization to be a WACO representative at regional or national meetings of interest during the ensuing year. Requests should be listed in order of preference and should include the meeting name, location, and dates, along with an estimate of costs and the amount to be funded by WACO. The requests should include a brief

summary of the expected benefits to be derived by the participant and the WACO Board.

- b) The Executive Director and Board President shall meet to review and prioritize travel requests in sufficient time to make a recommendation to the Board before the adoption of the WACO annual budget.
- c) WACO Officer travel requests will be prioritized to ensure WACO representation at the NACO Legislative Conference and at the NACO Annual Conference. Travel requests from other board members will be evaluated (first) based on overall benefit to the Association, and (second) on the overall benefit to the individual's affiliate. Other than for WACO officers, out-of-state travel will be limited to one trip per year.
- d) Any Board Member who received partial funding for out-of-state travel may receive a pro rata payment if the total amount budgeted in this line item is not expended. Other requests for out-of-state travel to meetings not scheduled at the time of the adoption of the budget may be considered for adoption and funding at a subsequent WACO Board of Trustees meeting.
- e) Upon returning from a WACO-funded out-of-state event, the traveling Board member(s) must submit a written report to the WACO Board of Trustees, delineating the specific benefits derived from attendance at such event. The report shall include a copy of the agenda, delineating the specific sessions and workshops that were attended by the delegate and the specific points of interest noted.
- f) Association funds may be expended in advance to provide for travel tickets, registration, and lodging. Upon return, each out of state traveling Board Member may submit for reimbursement a properly itemized voucher for other actual expenses.

# **ASSET MANAGEMENT**

## **PURPOSE**

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

## **AUTHORITY / REVIEW**

- Asset Management Policy adopted July 8, 2020, amended October 5, 2021, March 15, 2023

## **POLICY**

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

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

## **PROCEDURES**

- 1) The WACO Executive Director and Finance and Administration Manager shall annually review the list of assets and surplus schedule.
- 2) Acquisition

- a) Upon purchasing of a qualifying item, the Finance and Administration Manager will issue an organization identification tag which will be affixed to the item upon arrival. The tag will be recorded in the existing database.
- 3) Decision to Surplus and Documentation
  - a) Items with tag numbers and/or values equal to or greater than \$2,500 require the approval of the WACO Board.
  - b) Items with or without tag numbers and valued less than \$2,500 may be administratively approved for surplus by the Executive Director. Records shall be maintained detailing the item, condition of item, process followed, surplus method and two signatures confirming the aforementioned.
- 4) Preparation of item for surplus and sale/disposal process
  - a) When an item is determined it is no longer needed or usable, it must be prepared for removal from the property. It must be removed from the asset database, electronic data must be wiped, and also determined if it is in surplus condition or trash.
  - b) If the equipment has data to be removed, contact the current IT contractor for their assistance. The equipment will need to be backed-up, wiped clean and, if going to surplus, restored to factory settings.
  - c) Items that are obsolete or have no value may be disposed of with one of the following methods listed below. Record of disposal method with two signatures and any receipts shall be retained.
    - i) Donate to non-profits or government entities, or
    - ii) Dispose of in a dumpster, or
    - iii) Recycle at an approved recycling facility
- 5) For items with value, the following procedure and documentation shall be followed:
  - a) Complete the process established by DES. Instructions and forms can be found on the organization's online data storage under >Server>Contracts>Dept of Enterprise Services>Surplus Interagency Agreement. Additional resources can be found online at <https://www.des.wa.gov/services/surplus/what-can-we-surplus> and <http://des.wa.gov/SiteCollectionDocuments/Surplus/SurplusDisposalInstructions.pdf>.
  - b) In addition to the protocol set forth by DES, the Executive Director and one other staff person must sign off on a disposal form that identifies asset tag number, if assigned, reason for removal and where the item is being disposed of or surplus.

## **PERSONNEL**

### **PURPOSE**

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

### **AUTHORITY**

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

### **POLICY**

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



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



## 9) Hours of Work

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

## 10) Inclement Weather or Other Adverse Conditions Policy

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

## 11) FLSA Non-Exempt Employees

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

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

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

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

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

#### 14) Payday and Pay Period

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

#### 15) Holidays

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

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

16) FLSA Administrative Exempt Employees and Non- Executive Exempt Employees' Vacation Leave

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

17) FLSA Administrative Exempt Employee and -Non-Executive Exempt Employee Paid Sick Leave

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

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

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



insurance coverage shall be terminated for nonpayment if the employee's payment is not received by WACO by the fifth (5<sup>th</sup>) day of the month the payment is due. The employee shall reimburse WACO for all premiums paid by WACO if the employee fails to return to employment from leave, unless the failure to return to employment is beyond the control of the employee.

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

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

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

25) Employee Benefit Programs

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

requirements specified in such plans and contracts with the organization(s) providing plans to WACO employees. The wages of WACO employees are subject to withholding for social security employee taxes.

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

26) Substance Abuse Policy

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



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

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

## **SALARY SCALE**

<b>Effective Jan 2025</b>								<b><u>Min</u></b>	<b><u>Max</u></b>
	<b><u>Step 1</u></b>	<b><u>Step 2</u></b>	<b><u>Step 3</u></b>	<b><u>Step 4</u></b>	<b><u>Step 5</u></b>	<b><u>Step 6</u></b>	<b><u>Step 7</u></b>	<b><u>Annual</u></b>	<b><u>Annual</u></b>
<b>Current Step %</b>		<b>4.50%</b>	<b>4.50%</b>	<b>4.50%</b>	<b>4.50%</b>	<b>4.50%</b>	<b>4.50%</b>	<b>4.50%</b>	<b>30.23%</b>
<b>COLA % for 2025</b>	<b>4.00%</b>	<b>4.00%</b>	<b>4.00%</b>	<b>4.00%</b>	<b>4.00%</b>	<b>4.00%</b>	<b>4.00%</b>		
<b>Executive Director</b>	\$ 12,076	\$ 12,620	\$ 13,188	\$ 13,782	\$ 14,402	\$ 15,050	\$ 15,727	\$ 144,912	\$ 188,724
<b>Deputy Director</b>	\$ 10,000	\$ 10,450	\$ 10,920	\$ 11,411	\$ 11,925	\$ 12,461	\$ 13,022	\$ 120,000	\$ 156,264
<b>Member Services Manager</b>	\$ 5,969	\$ 6,237	\$ 6,518	\$ 6,810	\$ 7,117	\$ 7,437	\$ 7,772	\$ 71,628	\$ 93,264
<b>Finance/Admin Manager</b>	\$ 5,969	\$ 6,237	\$ 6,518	\$ 6,810	\$ 7,117	\$ 7,437	\$ 7,772	\$ 71,628	\$ 93,264

## **TELEWORKING / REMOTE WORKPLACE POLICY**

### **PURPOSE**

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

### **AUTHORITY**

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

### **POLICY**

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

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

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

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

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

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

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

## **WHISTLEBLOWER**

### **PURPOSE**

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

### **AUTHORITY**

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

### **POLICY**

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

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

- d) Emergency means a circumstance that if not immediately changed may cause damage to persons or property.
  - e) An employee who fails to make a good faith effort to follow this policy shall not be entitled to the protection of this policy against retaliation.
- 3) Protection Against Retaliation
- a) A Covered Party is prohibited from taking retaliatory action because an employee provided information in good faith that Improper Action occurred. Employees who believe they have been retaliated against for reporting Improper Action should follow the procedure for seeking relief from retaliation.

## **PROCEDURE**

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

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

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



# **COMPUTER USE**

## **PURPOSE**

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

## **AUTHORITY**

- Computer Use Policy adopted by the Executive Director November 2, 2011, Last amended by March 14, 2023

## **POLICY**

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

## **PROCEDURE**

- 1) The Executive Director shall approve all software applications added to WACO computers.
- 2) Equipment shall be kept clean and protected from dust, food, and liquids.
- 3) All computers shall be protected with a password. Employees shall utilize the password manager application designated by the Executive Director.
- 4) Employees shall properly exit all applications and logout before leaving the computer and before turning the computer off. Computers shall be shut down and turned off at the end of each business day.
- 5) Do not to tamper in any way with WACO computers or other electronic equipment.

- 6) Only approved software shall be installed on computers. Unlicensed software shall not be installed Association generated data may not be copied and taken from the premises without the approval of the Executive Director.
- 7) Inappropriate or unprofessional messages are prohibited.
- 8) Do not open, preview, forward or otherwise acknowledge emails from unknown or suspicious sources.
- 9) Malfunction in a computer shall be immediately reported to the Executive Director.

## **SOCIAL MEDIA**

### **PURPOSE**

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

### **AUTHORITY**

- Social Media policy adopted Policy March 11, 2015, Last amended March 14, 2023

### **POLICY**

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

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

# **ANNUAL CONFERENCE**

## **PURPOSE**

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

## **AUTHORITY**

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

## **POLICY**

- 1) Registration Fees
  - a) Member and Non-member registration fees shall be determined by the Budget Committee during the development of the annual budget and reviewed by the conference committee. Final adoption of the fees shall be made by the Board of Trustees in the adoption of the annual budget.
  - b) Registration cost will be waived for one lead staff member of each affiliate organization, as applicable.
  - c) For the purposes of conference registration fees membership includes elected or appointed officials (Assessors, Auditors, Clerks, Coroners/Medical Examiners, Prosecuting Attorneys, Sheriffs, and Treasurers) as well as staff from their respective offices.
  - d) Vendor fees shall be suggested by the conference committee and determined by the Budget Committee during the development of the annual budget. Final adoption of the fees shall be made by the Board of Trustees in the adoption of the annual budget. The Executive Officers may alter the registration fees upon reevaluation prior to the conference if compelling information is presented to do so by the conference committee
- 2) Member Registration Cancellation
  - a) Members canceling their pre-paid conference registration may designate an alternate attendee. Alternate attendees must be current employees of the office of the (or “a”) WACO member.
- 3) Non-Member Registration Cancellation
  - a) WACO Conference registrations may be cancelled 30 or more days prior to the first official event of the Conference and receive a full refund of the registration fee paid without penalty.

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

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

- 1) Conference Committee
  - a) WACO shall establish an ad-hoc Conference Committee consisting of the current WACO President and designee(s) as appointed by the Board of Trustees.
  - b) The ad-hoc Conference Committee shall plan, in consultation with WACO staff non-education events including, but not limited to, entertainment, recognition events, and evening meals.
    - i) WACO finds that the provision of food and beverage to attendees is consistent with the public policy purpose of the WACO annual meeting. RCW 36.47 created WACO as a coordinated body for elected county officials and authorizes meetings to further this purpose. The public benefits when WACO fosters opportunities for communication and cooperation among WACO members. Per Attorney General's Office guidance (Pharris, 1987) RCW does

not specifically address whether provision of food and beverage is permitted at public expense, but rather leaves such decision to local public entities to establish their own policies.

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

## **PROCEDURE**

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

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

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



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

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

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

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

### **PROCESS ANALYTICS**

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

# **WACO SCHOLARSHIP PROGRAM**

## **PURPOSE**

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

## **AUTHORITY**

- WACO Scholarship Program Policy adopted December 11, 2018, amended October 1, 2019, March 14, 2023

## **POLICY**

### 1) General Provisions

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

### 2) Scholarship Eligibility Requirements

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

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

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

## **PROCEDURE**

### **1) Annual Fund Raising**

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

## 2) Scholarship Selection Process

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

## 3) Scholarship Application Communication

- a) WACO staff shall communicate general information regarding the Washington County Scholarship fund to the members during the application period.
  - i) One month prior to the application window WACO staff shall send all WACO members a notice about the upcoming year's application process.

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



# WACO Policies and Standard Operating Procedures

## AMENDED DATES

TOPIC	LAST AMENDED
<b>General Governance</b>	
<a href="#">Constitution and Bylaws</a>	October 2, 2019
<a href="#">Bylaws Amendment Protocol</a>	October 1, 2019
<a href="#">Code of Ethics</a>	October 1, 2019
<a href="#">Conflict of Interest</a>	March 14, 2023
<a href="#">Board of Trustees Meetings</a>	March 14, 2023
<a href="#">Alternative Voting Means</a>	July 16, 2024
<a href="#">Committees</a>	July 16, 2024
<a href="#">Appointments to External Boards and Commissions</a>	March 9, 2021
<a href="#">Legal Brief</a>	March 14, 2023
<a href="#">Legal Advice/General Counsel</a>	July 8, 2020
<a href="#">Records Retention</a>	July 16, 2024
<b>Strategic Planning</b>	
<a href="#">Strategic Plan</a>	December 8, 2021
<a href="#">Legislative Action Plan</a>	July 16, 2024
<a href="#">Education Action Plan</a>	March 9, 2021
<b>Finances</b>	
<a href="#">Financial and Internal Controls</a>	July 16, 2024
<a href="#">Annual Budget</a>	July 16, 2024
<a href="#">Operating Reserves</a>	October 1, 2019
<a href="#">Designated Funds</a>	July 16, 2024
<a href="#">County Reimbursement</a>	October 5, 2021
<a href="#">WAPA Pass-through Agreement</a>	October 5, 2021
<a href="#">Washington Counties Building</a>	July 8, 2020
<a href="#">Gifts for Members Leaving Office</a>	July 16, 2024
<a href="#">Travel and Reimbursements</a>	July 16, 2024
<a href="#">Asset Management</a>	July 16, 2024
<b>Human Resources</b>	
<a href="#">Personnel</a>	July 16, 2024
<a href="#">Salary Scale</a>	July 18, 2023
<a href="#">Whistleblower</a>	October 1, 2019
<a href="#">Computer Use</a>	March 14, 2023
<a href="#">Social Media</a>	March 14, 2023
<b>Conference, Events, and Programs</b>	
<a href="#">Annual Conference</a>	July 16, 2024
<a href="#">WACO Scholarship Program</a>	July 16, 2024



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

**MEMORANDUM**

**DATE:** March 12, 2025

**TO:** WACO Board of Trustees

**FROM:** Linda Hjelle, 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 2025 session/interim has been:

- Steven Drew, Thurston County Assessor
- Tom Konis, Spokane County Assessor
- Linda Farmer, Pierce County Auditor
- Lori Larsen, Stevens County Auditor
- Catherine Cornwall, King County Clerk
- Hayley Thompson, Skagit County Coroner
- Annie Pillers, Whitman County Coroner
- Joe Brusic, Yakima County Prosecutor
- Paul Budrow, Okanogan County Sheriff
- Jackie Brunson, Skagit County Treasurer

**WACO Priority Legislation**

At the 2024 WACO Conference membership approved 7 proposals for the 2025 Legislative Session:

- Updating the Personal Property Tax Threshold (Assessors)
- Updating the REET Technology Fee (Assessors and Treasurers)
- Equity and Updates to Personal Property Delinquency and Distraint (Treasurers)
- Alignment of Court Exhibit Retention Schedules (Clerks)
- PTSD Services for Medical Death Investigation and Pathology Staff (Coroners)
- Ensuring Continuity of County Treasurer Services – Cost Recovery (Treasurers)
- State Printing of Primary Voters Pamphlet (Auditors)

Serving the Executive Branch of County Government since 1959

Copies of the summary of WACO Legislative Priorities and one-pagers for each proposal are attached.

### **Legislative Session / WACO Priority Bill Status**

The 2025 session got up and running at a much faster pace than usual. Four of our priority bills were heard in committee the first week! Hanging heavy over the session from the start has been the enormous budget deficit the governor and legislature must address – estimated at \$12 billion over the next four years. At a little halfway through the session, Governor Ferguson introduced a budget proposal with \$4 billion in cuts and is reported to have a “back pocket” proposal being shared with legislators for even more significant cuts. The legislature has a great deal of work ahead of it to identify cuts and pass bills necessary to implement them as well as make tough and undoubtedly contentious decisions about new revenue. Many are not expecting the legislature will finish its work in the 105 days / by April 27<sup>th</sup>.

March 12<sup>th</sup> was the cutoff in house of origin. This means that with the exception of bills considered “necessary to implement the budget” all House bills must be successfully voted off the House Floor and Senate bill off the Senate floor. As illustrated in the table below, three bills we may confidently state will not progress further this session – the Treasurer/WACO cost recovery proposal, the Secretary of State/Auditor/WACO proposal on state printing of primary voters’ pamphlet in even numbered years, and the Coroner/WACO proposal related to eligibility for PTSD-related services. The Treasurers/WACO proposal faced significant opposition from associations representing affected taxing districts and the Auditor/WACO bill had a significant fiscal note from the Secretary of State’s Office. The Coroner/WACO bill fell victim to the latest cutoff of house of origin likely due to R minority sponsorship and fiscal note, although very low in fiscal impact.

Although HB 1004 (personal property tax exemption) and HB 1044 (REET) were not successfully voted out of house of origin, 1004 could be considered “necessary to implement the budget” and 1044 may see its contents amended into another, still living, bill.

The remaining two bills – SB 5021, the Clerks’ retention of court exhibits bill and SB 5221, the Treasurers’ personal property distraint bill continue to progress, have been assigned committees in opposite house and are scheduled for hearings the week of March 17.

The chart below depicts status of WACO priority bills.

Bill #	Title	Sponsor	Status
HB 1004	Increasing the personal property tax exemption	Leavitt	House Rules 2
HB 1002	<del>Recognizing posttraumatic stress disorder as an occupational disease for county coroners, examiners, and investigative personnel.</del>	Abbarno	House Floor 2nd
HB 1042	<del>Authorizing cost recovery for county treasurers</del>	Wylie	Pub hearing House Finance 2/13 1:30
HB 1044	Concerning county fees for administration of the real estate excise tax	Wylie	House Rules 2
SB 5021	Concerning retention of court exhibits	Wagoner	House Civil Rights and Judiciary
SB 5069	<del>Requiring the secretary of state to print and distribute a voters' pamphlet for the primary in each even-numbered year and for the general election every year</del>	Valdez (SOS request)	Ways and Means 2/3 public hearing
SB 5221	Simplifying processes and timelines related to personal property distraint	Bateman	House Housing

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



## Sustainable Policies, Sustainable Counties

Counties provide constitutionally and statutorily directed state services to all of Washington's residents. The Washington Association of County Officials (WACO) is working to secure clear and sustainable policies to provide all 39 counties with the foundation to provide sustainable service levels to every Washingtonian. Our elected county officials provide direct services to citizens in support of their health, safety and financial well-being. The membership of the Washington Association of County Officials (WACO) includes elected county assessors, auditors, clerks, coroners and medical examiners, prosecuting attorneys, sheriffs, treasurers and comparable appointed officials in charter counties.

### HB 1004 – UPDATING THE PERSONAL PROPERTY TAX THRESHOLD

RCW has long provided relief for small businesses by exempting the first \$15,000 in personal property from taxation, but this was established many years ago and no longer provides the intended relief. As a result, the purchase of one piece of equipment can mean a small business owner transitions from exempt to owing personal property taxes. For smaller businesses, the administrative cost of reporting is often higher than the tax owed, and for County Assessors the administrative cost for small accounts is greater than the tax revenue.

By updating the outdated personal property tax threshold from \$15,000 to \$50,000 to help small businesses and eliminate unnecessary administrative cost and burden for county assessors.

### HB 1044 – UPDATING THE REET TECHNOLOGY FEE

In 2013 the Legislature established a fee accompanying collection of Real Estate Excise Tax (REET) to be used to help cover the cost of software and operations of County Assessors and Treasurers charged by the state with implementing the tax. This fee has not increased in twelve years despite ongoing needs and rising costs related to software and administration. To maintain this program, this fee needs to catch up and keep up with cost of administration and ensure the fee is directed to the offices that administer this tax.

We propose an increase the current REET fee from \$5 to \$20 and direct that these REET funds be deposited 65% into the Assessor Fund and 35% into the Treasurer Fund. For future increases we propose the establishment in RCW of an inflator for these funds, such as CPI, every four years.

This proposal aligns legislative intent with local practice and helps relieve pressure of competition for limited local general funds while maintaining program integrity.

### SB 5221 – EQUITY AND UPDATES – PERSONAL PROPERTY DELINQUENCY AND DISTRAINT

Some requirements in RCW related to personal property distraint are outdated, resulting in more administrative cost than tax revenue and providing unnecessary hardship for struggling taxpayers. The legislature in recent years has improved the timelines and requirements for real property foreclosure as part of larger efforts to bring relief to struggling homeowners and bring cost-effective changes to administration. Personal property taxpayers, in particular mobile homeowners and small businesses are in need of these improvements as well.

This proposal gives County Treasurers an option to waive collection of delinquent property tax when cost of collection exceeds amount due, eliminates the unnecessary 3-year waiting period for title for new owners of mobile homes obtained through distraint sale, and align the distraint timeline with foreclosure timeline in the management of excess proceeds.

This bill makes common sense updates that benefit both tax revenue and taxpayers.

## **SB 5021 – ALIGNMENT OF COURT EXHIBIT RETENTION SCHEDULES**

RCW authorizes the County 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 new RCW was create that requires that certain exhibits be destroyed five years after the final judgment. This creates different retention requirements within the same case type and the different requirements creates the possibility of confusion and errors in exhibit retention and destruction. This is not an efficient or effective use of resources in systems that are already stretched beyond capacity; and creates the possibility of confusion and errors in exhibit retention and management.

County Clerks are seeking to align the two retention schedules by lowering the standard retention to five years to match the schedule amended in 2024.

## **HB 1002 – PTSD SERVICES FOR MEDICAL DEATH INVESTIGATION AND PATHOLOGY STAFF**

Current RCW defines certain mental health or disability conditions as an occupational disease for firefighters, law enforcement, and nurses. Every day, County Coroner and Medical Examiner investigation and pathology staff work on the very same cases that help trigger PTSD related conditions, yet these staff are not afforded the same occupational protections as their peers in the field.

Coroner/ME investigative and pathology staff must be able to access the same occupational services as their colleagues in the field to help prevent burn out, compounded mental health issues, and ongoing effects of PTSD.

## **HB 1042 – ENSURING CONTINUITY OF COUNTY TREASURERS SERVICES**

One major function of the County Treasurer is to provide billing, collection, and disbursement of property taxes for all public taxing entities in the county. Over time, this has resulted in roughly 60% of the workload of the county treasurer providing services free-of-cost to entities other than the county.

RCW allows County Treasurers to assess a modest fee on special purpose districts/special assessments but has no such provision for services provided to taxing districts (e.g. cities, ports, school, fire and hospital districts, and the state). This has resulted in growing inequity in who is paying for and receiving services, and inadequate and unstable funds for key Treasurer's office functions and staffing.

To support and ensure continuity in services from local collection through the state revenue system, County Treasurers are seeking collaboration and support from the state and local taxing districts in identifying means for County Treasurer's operations to be more self-sustaining.

We propose the County Treasurer recover allowable prior year actual costs on a pro rata basis from each billable levy for actual real and personal property. To mitigate the impact on smaller taxing districts, the first \$50,000 of the district's levy amount shall be excluded from the cost recovery.

## **SB 5069 – STATE PRINTING OF PRIMARY VOTERS PAMPHLETS**

Currently the state is required to produce a voters' pamphlet for general elections, but not for the primary elections in even- numbered years. While counties may choose to do so themselves and bill the state for their portion of a locally-produced pamphlet, the result is that the information received by voters varies by county, and the cost of to counties is collectively higher than if centrally produced and distributed at the state level.

Voters expect and rely upon the information provided in voter pamphlets. Having information on state-level candidates in primary elections should not differ depending on county. This proposal will result in equity of information received by voters and a more cost-effective means of getting it to them.



[WWW.COUNTYOFFICIALS.ORG](http://WWW.COUNTYOFFICIALS.ORG)

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## UPDATING THE PERSONAL PROPERTY TAX THRESHOLD



RCW has long provided relief for small businesses by exempting the first \$15,000 in personal property from taxation, but this was established many years ago and no longer provides the intended relief. As a result, the purchase of one piece of equipment can mean a small business owner transitions from exempt to owing personal property taxes. For smaller businesses, the administrative cost of reporting is often higher than the tax owed, and for County Assessors the administrative cost for small accounts is greater than the tax revenue.

### What we Propose:

**Update the outdated personal property tax threshold from \$15,000 to \$50,000 to help small businesses and eliminate unnecessary administrative cost and burden for county assessors.**

Increasing the exemption will help small businesses, reduce Assessor administrative costs and cause only a minor loss in tax revenue. In Spokane County, for example, this will help an estimated 6,200 small businesses while representing only a .095% loss of tax revenue. The Washington Association of County Officials joins with the Washington Association of County Assessors in enthusiastic support of this proposal.

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## STATE PRINTING OF PRIMARY VOTER PAMPHLET



Currently the state is required to produce a voters' pamphlet for general elections, but not for the primary elections in even-numbered years. While counties may choose to do so themselves and bill the state for their portion of a locally-produced pamphlet, the result is that the information on primary candidates received by voters varies by county of residence, and the cost of local staffing and production is collectively higher than if centrally produced and distributed at the state level.

**This bill proposes to ensure statewide consistency in providing a voter pamphlet for primary elections in a equitable and cost-effective manner.**

Voters expect and rely upon the information provided in voter pamphlets. Having information on state-level candidates in primary elections should not be a factor of local residence. This proposal will result in equity of information received by voters and a more cost-effective means of getting it to them.

The Washington Association of County Officials (WACO) joins with Secretary of State Steve Hobbs and the Washington Association of County Auditors (WSACA) in support of this proposal.

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## **ALIGNMENT OF COURT EXHIBIT RETENTION SCHEDULES**



[RCW 36.23.070](#) authorizes the County 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, [Senate Bill 5937](#) amended [RCW 9A.44.026](#) and requires that certain exhibits be destroyed five years after the final judgment. This creates different retention requirements within the same case type and the different requirements creates the possibility of confusion and errors in exhibit retention and destruction.

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; and creates the possibility of confusion and errors in exhibit retention and management.

**The Washington Association of County Clerks (WSACC) are joined by all WACO members in seeking to align the two retention schedules by lowering the standard retention to five years to match the schedule amended in 2024.**

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## **ACCESS TO PTSD SERVICES FOR MEDICAL DEATH INVESTIGATION AND PATHOLOGY STAFF**



Current RCW defines certain mental health or disability conditions as an occupational disease for firefighters, law enforcement, and nurses. Every day, County Coroner and Medical Examiner investigation and pathology staff work on the very same cases that help trigger PTSD related conditions, yet these staff are not afforded the same occupational protections as their peers in the field.

**The Washington Association of County Coroners and Medical Examiners (WACME) are joined by all WACO members in supporting Coroner/ME investigative and pathology staff to be able to access the same occupational services as their colleagues in the field to help prevent burn out, compounded mental health issues, and ongoing effects of PTSD.**

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## ENSURING CONTINUITY OF COUNTY TREASURERS SERVICES



Washington Association  
of COUNTY OFFICIALS

One major function of the County Treasurer is to provide billing, collection, and disbursement of property taxes for all public taxing entities in the county. Over time, this has resulted in roughly 60% of the workload of the county treasurer providing services free-of-cost to entities other than the county. For example, Yakima County provides these services for 98 public entities other than Yakima County. RCW allows County Treasurers to assess a modest fee on special purpose districts / special assessments but has no such provision for services provided to taxing districts (e.g. cities, ports, school, fire and hospital districts, and the state). This has resulted in growing inequity in who is paying for and receiving services, and inadequate and unstable funds for key Treasurer's office functions and staffing.

To support and ensure continuity in services from local collection through the state revenue system, County Treasurers are seeking collaboration and support from the state and local taxing districts in identifying means for County Treasurer's operations to be more self-sustaining.

**This bill proposes to initiate modest cost-recovery fee to taxing districts receiving treasurer services for billing, collection and distribution of property taxes.**

We propose the County Treasurer recover allowable prior year actual costs on a pro rata basis from each billable levy for actual real and personal property. To mitigate the impact on smaller taxing districts, the first \$50,000 of the district's levy amount shall be excluded from the cost recovery. Recovered costs would be credited to a new dedicated fund to help sustain property tax billing, collection, and distribution operations in each County Treasurer's office. The maximum percentage for cost recovery shall be capped at 1% for counties larger than 250,000 and 2% for counties smaller than 250,000. REET administration, local investment pool administration, foreclosure and distraint administration and other non-allowable expenses will not be included in the cost recovery model. Taxing districts may recover the fees paid the following year through a refund levy.

The Washington Association of County Officials (WACO) joins with the Washington Association of County Treasurers (WSACT) in support of this proposal.

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**Timothy Grisham - Deputy Director**

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## UPDATING THE REET TECHNOLOGY FEE



In 2013 the Legislature established a fee accompanying collection of Real Estate Excise Tax (REET) to be used to help cover the cost of software and operations of County Assessors and Treasurers charged by the state with implementing the tax. This fee has not increased in twelve years despite ongoing needs and rising costs related to software and administration. To maintain this program, this fee needs to catch up and keep up with cost of administration and ensure the fee is directed to the offices that administer this tax.

### What we Propose:

- Increase the current REET fee from \$5 to \$20.
- Establish both an Assessor Administrative Assistance Fund and a Treasurer Administrative Assistance Fund in each County. Direct that these REET funds be deposited 65% into the Assessor Fund and 35% into the Treasurer Fund.
- Give County Assessor and Treasurer offices authority for appropriation of fee funds and exempt fee funds from local budget appropriation.
- Establish in RCW an inflator for these funds, such as CPI, every four years.

This proposal aligns legislative intent with local practice and helps relieve pressure of competition for limited local general funds while maintaining program integrity.

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## **EQUITY AND UPDATES – PERSONAL PROPERTY DELINQUENCY AND DISTRAINT**



Washington Association  
of COUNTY OFFICIALS

Some requirements in RCW related to personal property distraint are outdated, resulting in more administrative cost than tax revenue and providing unnecessary hardship for struggling taxpayers. The legislature in recent years has improved the timelines and requirements for real property foreclosure as part of larger efforts to bring relief to struggling homeowners and bring cost-effective changes to administration. Personal property taxpayers, in particular mobile homeowners and small businesses are in need of these improvements as well.

### **What we Propose:**

- **Give County Treasurers option to waive collection of delinquent property tax when cost of collection exceeds amount due.**
- **Eliminate unnecessary 3-year waiting period for title for new owners of mobile homes obtained through distraint sale.**
- **Align the distraint timeline with foreclosure timeline in the management of excess proceeds.**

This bill makes common sense updates that benefit both tax revenue and taxpayers.

**Jennifer Wallace - Executive Director**

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## MEMORANDUM

**DATE:** March 12, 2025

**TO:** WACO Board of Trustees

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

**SUBJECT:** EDUCATION COMMITTEE REPORT

---

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

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

The current Education Committee membership is as follows:

- Paul Budrow, WACO 2<sup>nd</sup> Vice-President, Okanogan County Sheriff, **Chair**
- Emily Wilcox, Cowlitz County Assessor
- Sandy Jamison, Whitman County Auditor
- Krissy Chapman, Columbia County Clerk
- Kym Foster, Grays Harbor County Clerk
- Craig Morrison, Grant County Coroner/Medical Examiner
- Amy Vira, San Juan County Prosecutor
- Kayla Meise, Adams County Treasurer

I would like to personally thank Mason County Sheriff Ryan Spurling for stepping up as a proxy Chair for the February meeting while I was unavailable.

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

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

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

The Committee is set to meet March 17 to finalize their recommendations, a draft of which is provided below.

For the Annual Conference Breakout Sessions:

- Use of AI for Communication to the Public
- Legal Autonomy of Elected Officials
- The Sheriff's Role in Elections
- BLA & Segregations: Coordination Among Planning Departments, Assessors, Auditors, and Treasurers

Remaining Online Trainings for 2025/2026 – note the goal of these trainings is for one every other month.

- Managing Employee Morale and Wellness
- Time Management
- Staff Onboarding
- Effective Management Strategies
- Risk Management
- Changing Financial Systems and Internal Controls – Ensuring Protection of Assets

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.

In addition to setting a new schedule of trainings, the committee has been discussing how to better utilize the meeting time in the months of June-November. This discussion will continue with the goal of increasing member engagement, and providing an additional slate of potential training topics that could be utilized for emergent opportunities with partners and sponsors.

**RECOMMENDED ACTION:** Information Only





## MEMORANDUM

**DATE:** March 13, 2025

**TO:** WACO Board of Trustees

**FROM:** Danny Hagen, Skagit County Assessor  
WACO Secretary/Treasurer, Audit Committee Chair

**SUBJECT:** AUDIT COMMITTEE REPORT

---

**Members Present:** Jackie Brunson, Skagit County Treasurer  
Chandra Schumacher, Lincoln County Auditor

**Additional Attendees:** Tiffin Moreno of WACO

### BACKGROUND AND SUMMARY:

The WACO Audit Committee discussed the reviewed reports from October, November & December 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.

Discussions included a question from Jackie about why the balance sheet did not match the reconciled bank statement at the time of review. Tiffin clarified that one report was generated before year-end adjustments were completed and the other after. A revised balance sheet has since been uploaded, and the two now match as expected.

Jackie also asked as to why there are variations in the projection report from one month to another. Tiffin explained that the actual monthly revenue for the annual conference changed when a late exhibitor paid, and that the AR invoice was charted in September as that is when the conference was held.



Another amount that changed was in the travel/outreach expense account which was a correction of \$125 that needed to be made later in the year via a reversal and required journal entries.

The final figures on the year-end reports are now accurate and Tiffin plans to review the adjustments with the accountant during the annual financial review.

### **COMMITTEE TRANSITION:**

The committee welcomed Chandra Schumacher, Lincoln County Auditor, as a new member of the Audit Committee, filling the position vacated by Heidi Hunt. We are excited to have Chandra join the Audit Committee and appreciate her willingness to step into this important role.

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





## MEMORANDUM

**DATE:** March 12, 2025  
**TO:** WACO Board of Trustees  
**FROM:** Lisa Frazier, WACO Personnel Committee Chair  
**SUBJECT:** PERSONNEL COMMITTEE REPORT

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

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

Current members of the WACO Personnel Committee include:

- Linda Hjelle, Snohomish County Assessor
- Bryan Elliott, Kittitas County Auditor
- Ex-Officio member Amy Cziske, Kittitas County Treasurer, WACO President

The committee met on 2/17 to consider staff information and recommendations related to the committee's charges.

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

WACO staff job descriptions were last amended as follows:

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

The WACO Executive Director and staff have minor suggested changes to the position description for Finance and Administration Manager to better reflect responsibilities (attached). The Personnel Committee accepted these recommended changes.

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

### **Cost of Living Adjustment**

In 2023 the committee recommended, and the Board adopted, the following policy related to Cost-of-Living Increases:

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

April CPI will be released May 13<sup>th</sup>. The Personnel Committee will meet between May 13<sup>th</sup> and the budget committee's meeting on May 21<sup>st</sup> to discuss and make recommendations related to a potential cost-of-living increase for 2026.

### **Salary and Benefit Ranges –**

Last year, the Personnel Committee asked the Executive Director to identify comparable positions for the committee to examine the Finance and Administration Manager and Member Services Manager positions. The Executive Director worked with staff to identify five comparable positions for the Finance and Administration Manager position and six for the Member Services Manager position. The committee considered the scope of these position responsibilities, qualifications, and salary range against the WACO positions. The Executive Director and Personnel Committee found WACO salaries and benefits for these positions highly competitive with the comparable positions. Given the WACO salary step increments of 4.5% and potential for annual cost of living increases, the Executive Director and Personnel Committee are not recommending changes to the salary ranges of these positions at this time.

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

The WACO Executive Director had no Personnel Policy changes for the Personnel Committee to consider. The Personnel Committee also has no further suggested changes. The WACO Board will have an opportunity to review the entire policy manual at the March 2025 meeting.

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





## MEMORANDUM

**DATE:** March 11, 2025  
**TO:** WACO Board of Trustees  
**FROM:** Amy Cziske, President, Kittitas County Treasurer  
**SUBJECT:** CONFERENCE COMMITTEE REPORT

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### 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:

- Amy Cziske, President, Kittitas County Treasurer
- Adam Kick, Immediate Past-President, Skamania County Prosecutor
- Marianne Nichols, Pend Oreille County Auditor

In February the Committee successfully completed its first meeting of 2025 and discussed the conference theme, the style of keynote for the event, pre & post event activities for members, additional training length limits, and potential locations for the 2026 WACO Annual Conference.

### CURRENT STATS:

- **Exhibitors** – 9; Revenue: \$12,500  
*\*2 In-Kind Exhibitors; No Monetary Value [Headshots & Destination]*
- **Sponsors** – 4; Revenue: \$10,250
- **Current Members Registered/Lodging Booked:** 20

**RECOMMENDED ACTION:**

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

- Monthly meetings to discuss progress in securing sponsorships, vendors, entertainment, and other decisions pertinent to the committee.
- By April decide on 2025 conference keynote speaker.
- By April decide on 2026 conference venue.



**MEMORANDUM**

**DATE:** March 13, 2025

**TO:** WACO Board of Trustees

**FROM:** Jennifer Wallace, Executive Director

**SUBJECT:** EXECUTIVE DIRECTOR REPORT

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**2023-2027 Strategic Plan Status**

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

**WACO Scholarship Committee**

At the Board retreat in December 2023, the Board supported the notion of a new ad-hoc committee of members representing each affiliate group to serve as ambassadors building affiliate support and other sources of support, for the WACO scholarship program. Current committee members include:

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

As reported to the Board previously, the committee decided to carry forward the Board's goal of each affiliate contributing at least \$1,500 annually to the scholarship fund and to provide assistance to their fundraising efforts through the scholarship auction at the WACO conference or other efforts. The committee sent formal request and also did individual outreach to affiliate associations asking for support and offering assistance.

Results of 2024 fundraising for the WACO Scholarship Program are:

\$1,548.95     Donations from WSACA (Auditors)

\$1,500.00	Donation from WSACT (Treasurers)
\$525.90	Donations from WAPA (Prosecutors)
\$1,539.14	Donations from WSACA (Assessors)
\$1,500.00	Donation from WSACC (Clerks)
\$1,500.00	Donation from WACME (Coroners)
\$1,783.12	Donation from WACO (from WACO KeyBank points)
<u>\$1,016.25</u>	Money raised during WACO conference silent auction (items funds through WACO KeyBank points)
<b><u>\$10,913.36</u></b>	Total money raised currently raised in 2024 for the scholarship fund

With carryforward balance, the current total WACO Scholarship Fund balance is \$14,156.33. I am working on a date to reconvene the committee. At past meetings the committee has discussed whether the scholarship program would continue to be eligible to all affiliates if some are not contributors. My assumption is that this would need to be in the form of a recommendation to the board for action as it involves a change in WACO policy.

### **Washington Counties Building**

The Washington Counties Building Management Committee, with representation from WSAC and WACO Executive Officers, voted to contribute funds from each organization's building fund toward a new position at WSAC whose responsibilities include a number of building management-related duties. Tanya Naylor is the new WSAC bookkeeper / WCB office coordinator. Thus far she has tackled some much-neglected back burner projects like directing efforts to clear out outdated storage in the WCB "dungeon" and move in contents of our storage unit, which will result in significant monthly savings of rental of the storage unit. Thus far this position is looking to be a cost-effective, efficient way of addressing building maintenance.

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





# WACO 2023-2027 Strategic Plan Implementation



## MARCH 2025 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
<del>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</del>	<del>Annually – late May beginning 2024</del>	<del></del>	<del>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</del>
Establish and maintain a long-term cross-affiliate legislative agenda anticipating future cross affiliate policy issues. Board of Trustees revisit draft WACO policy platform in light of forecasted issues	Annually - ongoing		Legislative committee interim work includes numerous cross-affiliate issues but haven’t yet been successful developing a robust policy agenda for organization
WACO affiliate trustees and Exec Dir meeting with affiliate presidents annually to discuss cross-affiliate policy agenda	Annually – in conjunction with Annual Meeting		Didn’t hold in conjunction with conference – met with legislators instead – Plan for 25 to hold virtually in August. Invite affiliate legislative and education chairs as well. Focus on WACO services
Per Legislative Action Plan - End of Session reporting and survey	Annually – end of session		Completed
Per Legislative Action Plan - Interim Legislative	Annually May - August		Legislative committee meeting

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

Committee meetings – evaluate previous session, build relationships, anticipate and plan for next session			monthly; WACO offering interim assistance
Per Legislative Action Plan – take advantage of fall committee meetings	Annually September - November		Expanded – interim committee work increased – tracking this. Also working on gathering of committee / caucus staff of local govt, state govt, and law and justice
Affiliate proposals for WACO priority legislation	Annually August – conference		New for 2025 interim – online vetting of proposals – available for all members to attend. New form / process for proposals.
Per Legislative Action Plan - Legislative session advocacy and support	Annually January – March/April		Need interim discussion on service levels / allocations / determination of types of assistance to each affiliate
WACO Day on Hill	Annual Jan / Feb		2024/5 new format well received / reviewed; Date set for 2026

### 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.**

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

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

**Work plan components:**

Action	Timing	Status	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>2025/26 trainings -</p> <ul style="list-style-type: none"> <li>• Use of AI for Communication to the Public</li> <li>• Legal Autonomy of Elected Officials</li> <li>• The Sheriff's Role in Elections</li> <li>• BLA &amp; Segregations: Coordination Among Planning Departments, Assessors, Auditors, and Treasurers</li> <li>• Managing Employee Morale and Wellness</li> <li>• Time Management</li> <li>• Staff Onboarding</li> <li>• Effective Management Strategies</li> <li>• Risk Management</li> <li>• Changing Financial Systems and Internal Controls – Ensuring Protection of Assets</li> </ul> <p>Monthly Packed Lunches continue to be well attended and relevant, providing needs assessment and identification of future education and training offerings</p>
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.

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

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 Spring / summer 25
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 –

#### Benchmarks

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

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

## OUTREACH AND ENGAGEMENT

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

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

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

### Work plan components:

Action	Timing	Status	Notes
Staff Prepare and Board review existing service area menu, analyzing relevance and affiliate use over time			Service menu revised and updated August 2024; review with affiliate presidents in august 25; part of potential president agenda re: service augmentation model
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 2 – as component of annual survey (March/April) Part of president agenda for 25/26 or 26/27		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 – continuing to seek opportunities (e.g. metro presort)		Maintaining as an opportunity for vendors/sponsors
Executive Officers and staff develop potential cost and contracting models for fee-for-service; development of expanded training and technical assistance. Board consider EO and staff proposal for ala carte service offerings, including cost and contracting models	Potential Presidents agenda for 25/26 or 26/27?		Perhaps not fee-for-service per se but rather service augmentation with negotiated rates if agreed upon by EO / budget committee decision

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

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.
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### 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		In conjunction with conference unsuccessful in 23 and 25 – will conduct virtually in August 25
Explore citizen perception of county official roles to inform cross-affiliate and cross-organization communication and outreach. Consider contracting with polling firm	2025		Exploring options; may be cost prohibitive 2025 environment perhaps not best for true sample

Status Key: Blank = not started; Blue = in progress; Yellow = addressing barriers; 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 – featured discussion during march 2025 retreat		Per President Cziske theme – add new component re: clarity re: organizational leadership roles – develop job descriptions for all trustee roles early 2025 – reconvene TALs to update outreach plan
TAL and staff strengthen monthly “Packed Lunch” gatherings – advertise 4 months of upcoming topics / presenters; use evaluation data to strengthen breakout discussions	Monthly regularly		Packed Lunches planned through 2025. Being more deliberate on linkages between packed lunch, social media, CHJ and CHJ blog and other trainings
Provide Board strengthened member outreach methods and resources for assessing varying needs in category counties	As part of TAL work – will be discussion point at march 2025 retreat		
WACO committee and staff design and implement sustained NEO activities and support	Convened NEO committee Spring 2023, 2024. Will reconvene for planning 2026 NEO late spring 2026		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; Yellow = addressing barriers; 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		Launching new phase of KYCO – repurposing KYCO content to populate member social media / raise awareness of roles -
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	2024-2027		Stalled – restart Fall 25

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

box?)			
Staff update communications strategic plan for Board review / adoption	2025		
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.	2026		Tie to KYCO; rethink “speakers bureau” - where does leadership fit into that? virtual, video - Civics education association -

#### 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 – achieving much better returns!
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; Yellow = addressing barriers; Red = late / stalled; Green = completed / recurring completed for this year.



## MEMORANDUM

**DATE:** March 12, 2025

**TO:** WACO Board of Trustees

**FROM:** Timothy Grisham, Deputy Director

**SUBJECT:** DEPUTY DIRECTOR REPORT

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**BACKGROUND INFORMATION:** As I write this, I am excited to celebrate my tenth anniversary at WACO. I sit in the WA Counties Building as the longest tenured full-time employee in the building. Something that I am frankly quite surprised by – as the time has not seemed that long.

In the past few weeks I have been reflecting on where WACO was when I started, and where we are now. When I began ten years ago, WACO was in a low point following a couple years of internal turmoil, rapid staffing changes, and a sense of disconnect with a majority of its members. The need for better *Outreach and Engagement* was clear.

When I started, the WACO website was a single page html text website that had links to static PDFs. It was jumbled, hap-hazard, unreadable, and nearly a decade behind the times. After extensive building and usability testing WACO launched a new website in short order. We have since reviewed and refreshed the website three different times – each with an eye for increased usability and keeping in step with modern web practices. Over the course of the past decade our website user/view metrics have grown exponentially and serves as a hub for not only WACO information, but local county government as a whole.

Communications was still done in a manner in line with the 1990s when I began at WACO. Board packets were photocopied scans to PDF, printed in binders for each member, with little thought to advanced reading. We have since shifted to navigable pdfs with internal links, posted in advance online, and communicate any changes to the board and interested parties well in advance to the meeting. Minor changes like this over the course of ten years adds up to a world of difference in how we operate, and how people perceive our work.

Similarly, the Courthouse Journal had been revived after years dormant just prior to me taking on my role at WACO. It was delivered as an email with a large PDF attachment once a month. The PDF was not navigable, nor was there any way of providing metrics on how many people were reading the CHJ, or what they were interested in for each issue. Additionally, many counties rejected the emails due to the size of the attachment.

In short order we switched to a weekly CHJ model, delivered through a content management platform, with navigable links and web integration. We expanded the offering to incorporate a CHJ blog for long-form articles to be posted and not clogging up the email with overly long lines of text – which increased readership and better navigation to external and internal points of interest. Much of the CHJ is directed at sharing information about our education and legislative endeavors.

Prior to 2015 WACO *Education and Capacity* building was limited to conference training, and occasional regional onsite training. In 2015, five years before many people began to migrate to online forms of work due to Covid, WACO launched its first series of online trainings. Ten years later, we host regular online trainings, offer our conference trainings online, and hold monthly packed-lunch trainings. This has created a menu of well over 60 training topics that our members can access online at any time.

The shift to online training has increased member engagement with WACO as a provider of education opportunities, decreased costs for our members associated with travel and time out of office for trainings, and has decreased the overall cost of training for the WACO budget.

In my ten years I have been part of three different iterations of the strategic plan. In each case, a strong focus on *Legislative Advocacy* was placed on the organization. As such, it is fitting that I share my view of how things have progressed from when I began to where we are currently.

When I started at WACO the association, and many of our affiliates, were considered the “association of ‘no’” and had a diminished voice on the hill due to the legislative strategy at the time. No legislative marketing materials were created regularly, and the association very much was reactionary in its approach. Despite that the association was still passing priority legislation with an average of two bills per year from 2010-2014 (the records I can see).

Since 2015 WACO has shifted our legislative strategy to work more directly with stakeholders, the legislature, and cabinet agencies in the interim offering education opportunities and opening dialog before, during, and after session and the results are clear. WACO is no-longer considered the association of ‘no’, but a go-to resource for questions about local government operations.

In the past decade WACO has passed 40 pieces of priority legislation – 5 Assessor led bills, 8 Auditor led bills, 7 Clerk led bills, 7 Coroner/ME led bills, 2 Prosecutor led bills, 2 Sheriff led bills, 8 Treasurer led bills, and the Covid-omnibus bill led by all affiliates. This is in addition to the bills that we assisted our affiliates to pass as their own affiliate priorities that WACO membership did not vote on at the annual conference.

But the quantity of bills pass does not even begin to scratch the surface of telling the story of the impact of the changes. In the past decade WACO has worked with WACME to completely re-define the medical/legal system in the state leading to more accountability, better transparency, and increased funding. We have worked with the Auditors to gain even year election funding, increase their licensing fee, to eliminate archaic statute and practices such as torrens, standardized practices in record and voter pamphlet printing, and more. We have increased the civil service pull list for Sheriffs and worked to better language and accountability for certifying peace officers; and

worked with the Prosecutors for better rules regarding child forensic interviews and re-entry programs. All this on top of a never-ending shift in property taxation and collection, several statewide studies, and more.

This, of course, is only the tip of the iceberg when it comes to session work. While we have found success in passing priority legislation, 90% of our work is derived from supporting our affiliates in defense of bills that impact their operations and supporting bills that may help their operations. This takes a high level of coordination and tracking.

When I started WACO was offering one weekly report in a non-editable PDF file of all the bills they are tracking (with no notation of where the affiliates stand on the bills) to leadership, as well as a list of hearings for the next week.

Now we have created several available reports tailored to each affiliates needs. We have created categories, and fields non previously available in our tracking system by working with the provider. The innovations WACO has made with LobbyGov have been passed on to other users of the system. This includes Excel exporting, fields for positions with more nuance, fields for comments, stakeholder tracking and much more. We tailored the look, delivery schedule, and recipients of the data for each affiliate according to their needs and desire. Additionally, we share legislative updates with the entire WACO membership weekly, something that had not occurred prior to 2015.

With better member engagement we have successfully launched and maintained interest in an annual “Day on the Hill” event. Since 2019, and each year since, WACO has brought together our members to speak with strategically targeted legislators about our legislative concerns. We have increased our participation, have received strong positive feedback from legislative leadership, and have better solidified WACO as a face of local government on the hill. This is set amid a backdrop of fractured relations that many of our partners have experienced with the legislature over the past decade. The event serves as a physical reminder of the voice of local government.

I don’t want to make this overly long, I have many more thoughts about the growth over the past decade, and the outlook into the future for WACO, but I can say that without hesitation WACO is in an exponentially better place in 2025 in all areas of operations than it was in 2015. Our team has solidified and operated well, we continue to work to support our members to the limits of our capacity, and we have achieved a high level of success by all metrics.

**RECOMMENDED ACTION:** Information Only





## MEMORANDUM

**DATE:** March 10, 2025  
**TO:** WACO Board of Trustees  
**FROM:** Tiffin Moreno, Finance & Administration Manager  
**SUBJECT:** FINANCIAL REPORTS AS OF DECEMBER 31, 2024

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**SUMMARY:** The following bank statement ending balances are true as of December 31, 2024

Institution	Account ID	Total Statement Balances	Notes
<b>Key Bank</b>		\$811,813.26	
	Ckg #6577	\$797,633.70	Checking
	Ckg #9986	\$14,179.56	Donor Reserve – Scholarship Acct
<b>Seattle Bank</b>	Certificate #6516	\$177,647.82	Matures 11/14/25 (4.21%)
Total Cash on Hand:		\$989,461.08	
Total Reserve:		\$499,700.00	
Total Operating:		\$292,185.52	
Total Designated/Capital Funds:		\$183,396.00	
Total Scholarship Funds:		\$14,179.56	

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

As of December 31, 2024

### Current Assets

Operating Cash & Equivalents										
Checking: Key Bank - Operating Acct 48206577	1010	268,101.47	10,000.00	336,136.23	120,000.00	7,356.00	0.00	30,964.00	25,076.00	797,633.70
Ckg: Key Bank - WACO Scholarship - Acct 471481009986	1042	0.00	0.00	0.00	0.00	0.00	14,179.56	0.00	0.00	14,179.56
Cash (Deposits in Transit)	1090	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Credit Card AP Clearing	2011	(6,251.25)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,251.25)
Total Operating Cash & Equivalents		261,850.22	10,000.00	336,136.23	120,000.00	7,356.00	14,179.56	30,964.00	25,076.00	805,562.01
Board Reserve Cash Funds										
CD: Seattle Bank - Acct 60296516	1031	14,084.05	0.00	163,563.77	0.00	0.00	0.00	0.00	0.00	177,647.82
Total Board Reserve Cash Funds		14,084.05	0.00	163,563.77	0.00	0.00	0.00	0.00	0.00	177,647.82
Accounts Receivable										
Accounts Receivable	1200	5,000.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.47
Total Accounts Receivable		5,000.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.47
Accounts Receivable - Misc										
AR Miscellaneous	1250	20,500.00	0.00	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	0.00
WAPA/WAPA SEP Pass-through	1350	0.00	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	0.00
Clearing Temporary Account	2520	0.00	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	0.00
Clearing Account - Conf Related	2522	0.00	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	0.00
Total Accounts Receivable - Misc		20,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00
Prepays										
Prepays	1280	10,092.88	0.00	0.00	0.00	0.00	0.00	7,500.00	0.00	17,592.88
Total Prepays		10,092.88	0.00	0.00	0.00	0.00	0.00	7,500.00	0.00	17,592.88
Total Current Assets		311,527.62	10,000.00	499,700.00	120,000.00	7,356.00	14,179.56	38,464.00	25,076.00	1,026,303.18
Fixed Assets										
Furniture, Equipment, Website										
Fixed Assets - Furniture & Equipment	1400	47,629.42	0.00	0.00	0.00	1,642.49	0.00	0.00	0.00	49,271.91
Total Furniture, Equipment, Website		47,629.42	0.00	0.00	0.00	1,642.49	0.00	0.00	0.00	49,271.91
Accumulated Depreciation										
Accumulated Depreciation	1450	(32,107.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(32,107.94)
Total Accumulated Depreciation		(32,107.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(32,107.94)
Total Fixed Assets		15,521.48	0.00	0.00	0.00	1,642.49	0.00	0.00	0.00	17,163.97
Other Assets										
WCB Partnership										
WA Counties Building Partnership	1500	139,467.00	0.00	0.00	18,016.09	0.00	0.00	0.00	0.00	157,483.09
Total WCB Partnership		139,467.00	0.00	0.00	18,016.09	0.00	0.00	0.00	0.00	157,483.09
Total Other Assets		139,467.00	0.00	0.00	18,016.09	0.00	0.00	0.00	0.00	157,483.09
Total Assets		466,516.10	10,000.00	499,700.00	138,016.09	8,998.49	14,179.56	38,464.00	25,076.00	1,200,950.24
Liabilities and Net Assets										
Liabilities										
Accounts Payable										
Accounts Payable	2000	23,633.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,633.11
Accounts Payable (GL SYSTEM)	2005	0.00	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	0.00
Contracts Payable/Receivable	2510	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accounts Payable		23,633.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,633.11
Accrued Payroll Liabilities										
Salary and Wages Payable	2100	0.00	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	0.00
Payroll - HSA Contribution Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - HRA Contribution Payable	2121	(2,494.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,494.35)
Payroll - Retirement Plan Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - Accrued Vacation Payable	2190	67,881.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,881.19
Payroll - SUI and FUTA Payable	2200	20,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00
Payroll - Federal Tax Withholding Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - FICA (SS & MC) Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - Labor & Industries (Work Comp) Payable	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - Paid Family Medical Leave Payable	2241	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accrued Payroll Liabilities		85,886.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,886.84

Total Liabilities		109,519.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,519.95
Net Assets										
Beginning Net Assets										
Interfund Balances / Transfers	1901	(81,036.29)	10,000.00	0.00	32,016.09	1,755.41	0.00	32,322.91	14,000.13	9,058.25
Net Assets	3000	371,099.42	0.00	0.00	0.00	0.00	(2,652.15)	0.00	0.00	368,447.27
Cash To Carry-Forward	3001	(40,500.00)	0.00	0.00	10,000.00	7,500.00	0.00	6,000.00	17,000.00	0.00
Total Beginning Net Assets		249,563.13	10,000.00	0.00	42,016.09	9,255.41	(2,652.15)	38,322.91	31,000.13	377,505.52
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	0.00
Operating: Board Reserve	3010-21	0.00	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	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	0.00	1,498.78	0.00	0.00	0.00	1,498.78
Designated: Conference - NEO Reserve	3010-50	0.00	0.00	0.00	0.00	0.00	0.00	141.09	0.00	141.09
Designated: Prof Fees Audit Reserve	3010-51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,072.58)	(3,072.58)
Total Without Donor Restrictions		0.00	0.00	499,700.00	96,000.00	1,498.78	0.00	141.09	(3,072.58)	594,267.29
With Donor Restrictions										
WACO Scholarship Fund - Donor Reserve	3010-42	(174.33)	0.00	0.00	0.00	0.00	14,639.61	0.00	0.00	14,465.28
Conference Networking Fund - Donor Reserve	3010-70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total With Donor Restrictions		(174.33)	0.00	0.00	0.00	0.00	14,639.61	0.00	0.00	14,465.28
Current Year Excess (Deficit)		107,607.35	0.00	0.00	0.00	(1,755.70)	2,192.10	0.00	(2,851.55)	105,192.20
Total Net Assets		356,996.15	10,000.00	499,700.00	138,016.09	8,998.49	14,179.56	38,464.00	25,076.00	1,091,430.29
Total Liabilities and Net Assets		466,516.10	10,000.00	499,700.00	138,016.09	8,998.49	14,179.56	38,464.00	25,076.00	1,200,950.24



## COMBINED FUNDS REVENUE AND EXPENSES

As of December 31, 2024

### Revenue

#### Members Assessments

Membership Income - County Reimbursements	4000	1,079,931.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WAPA Assessment Pass Through	8950	(261,876.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Members Assessments		818,055.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Contracts

Contract Rev - DSHS	4100	1,215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Contracts		1,215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Conferences

Annual Conf Registration Rev - Attendee	4200	8,488.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conference Rev - All Elected Members	4201	109,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf Registration Rev - Exhibitor	4210	32,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf Registration Rev - Sponsorships	4220	29,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Conferences		180,138.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Rental Receipts

Rental Income - WAPA	4600	28,536.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rental Receipts		28,536.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Miscellaneous

Interest Income	4800	39,652.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Income	4900	2,879.06	0.00	0.00	0.00	0.00	278.74	0.00	0.00
Total Miscellaneous		42,531.13	0.00	0.00	0.00	0.00	278.74	0.00	0.00
Total Revenue		1,070,475.51	0.00	0.00	0.00	0.00	278.74	0.00	0.00

### Expense

#### Salaries, Taxes, Benefits

Salaries & Wages	5000	487,463.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Accrued Vacation at Year End	5005	(4,236.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - Health Insurance	5110	68,184.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - HRA Contributions	5121	27,430.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - Retirement	5130	30,390.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - FICA (SS & MC)	5210	36,221.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - Labor & Industries (Workers Comp)	5240	993.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries, Taxes, Benefits		646,447.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Conferences

Annual Conf - Facility/Equip Rental	6500	23,690.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Food/Catering	6510	34,873.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Outgoing President's Reception	6511	7,879.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Facilitators/Speakers/Trainers	6520	7,611.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Entertainment	6521	6,387.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Reg Platform/Processing Fees	6530	4,412.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Supplies/Printing/Staff/Lodging	6540	7,178.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Awards & Recognition	6545	1,326.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Operating - Unrestricted	Unexpended - Board Unrestricted	Operating Reserve - Board Restricted	Capital: Building Maint Reserve	Capital: Tech & Equip Replacement (T&E)	WACO Scholarship Fund (WACOSF)	Designated: Conference - NEO	Designated: Prof Fee - SAO_Legal_etc
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Total Conferences		93,361.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional Fees									
Prof Fees - Acctg and Annual Audit	8100	4,259.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Fees - State Audit - Every 3 Yrs	8101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,851.55
Total Professional Fees		4,259.92	0.00	0.00	0.00	0.00	0.00	0.00	2,851.55
Legislative Advocacy									
Legislative/Advocacy - Contract Reps	8110	72,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legislative Session Support - WACO Day on the Hill	8111	1,893.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Legislative Advocacy		73,893.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - General									
Office Expenses	6000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Supplies	6000-1	1,616.51	0.00	0.00	0.00	1,755.70	0.00	0.00	0.00
Office - Printing/Publications	6000-2	254.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Software/Subscripts/Renewals	6000-3	5,835.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Leased Space	7000	80,626.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Telephone	7050	1,440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Equip Rental & Maint. Agreement	7200	4,387.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Bank/Credit Card Fees/Penalty Fees	7300	2,092.57	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
Office - Property Taxes	7900	167.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Improvements	8700	2,772.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Miscellaneous Exp	8900	279.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - General		99,496.95	0.00	0.00	0.00	1,755.70	0.00	0.00	0.00
Operations - Communications									
Office - Technology & Communication	7100	12,999.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Communications		12,999.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Insurance									
Office - Insurance - WACO	7800	4,994.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Insurance		4,994.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Travel									
Travel Expenses - Board - Contg Ed/Training/Travel	8500	10,506.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel Expenses - Staff - Contg Ed/Training/Travel	8550	14,607.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Travel		25,113.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Memberships & Subscriptions									
Office - Memberships & Subscriptions	7410	2,301.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Memberships & Subscriptions		2,301.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Scholarship									
Scholarship Awards Paid Out	8400	0.00	0.00	0.00	0.00	0.00	9,000.00	0.00	0.00
Scholarship Misc Expenses	8401	0.00	0.00	0.00	0.00	0.00	164.20	0.00	0.00
Total Scholarship		0.00	0.00	0.00	0.00	0.00	9,164.20	0.00	0.00
Total Expense		962,868.16	0.00	0.00	0.00	1,755.70	9,164.20	0.00	2,851.55
Depreciable Assets/Trx Funds									
Furniture & Equipment		1,866.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WCB Remodel/Update Funds		0.00	0.00	0.00	12,595.70	0.00	0.00	0.00	0.00
Trx To/From Funds									
Due to/from other funds	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Balances / Transfers	1901	81,036.29	(10,000.00)	0.00	(32,016.09)	(1,755.41)	0.00	(32,322.91)	(14,000.13)

Total Trx To/From Funds	81,036.29	(10,000.00)	0.00	(32,016.09)	(1,755.41)	0.00	(32,322.91)	(14,000.13)
Total Depreciable Assets/Trx Funds	82,902.88	(10,000.00)	0.00	(19,420.39)	(1,755.41)	0.00	(32,322.91)	(14,000.13)
Excess (Deficit)	24,704.47	10,000.00	0.00	19,420.39	(0.29)	(8,885.46)	32,322.91	11,148.58



# Washington Association of COUNTY OFFICIALS

## 2024 YE Projection as of 12/31/2024

OPERATING FUND #10 - ONLY

	1/1/2024 - 1/31/2024	2/1/2024 - 2/29/2024	3/1/2024 - 3/31/2024	4/1/2024 - 4/30/2024	5/1/2024 - 5/31/2024	6/1/2024 - 6/30/2024	7/1/2024 - 7/31/2024	8/1/2024 - 8/31/2024	9/1/2024 - 9/30/2024	10/1/2024 - 10/31/2024	11/1/2024 - 11/30/2024	12/1/2024 - 12/31/2024	TOTAL 2024 ACTUAL SO FAR	2024 APPROVED BUDGET	VARIANCE TO BUDGET (RED) = Deficit
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			
<b>REVENUE</b>															
<b>Members Assessments / Allotments</b>															
Membership Income - County Reimbursements	475,551.75			181,715.75			211,158.50			211,505.00			1,079,931.00	1,079,929	2
WAPA Assessment Pass Through	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(261,876.00)	(261,876)	0
Total Members' Assessments / Allotments	453,728.75	(21,823.00)	(21,823.00)	159,892.75	(21,823.00)	(21,823.00)	189,335.50	(21,823.00)	(21,823.00)	189,682.00	(21,823.00)	(21,823.00)	818,055.00	818,053	2
<b>Contracts</b>															
DSHS	256.25		43.75	118.75	0.00	90.00		231.25		175.00	187.50	112.50	1,215.00	1,800	(585)
Total Contracts	256.25	0.00	43.75	118.75	0.00	90.00	0.00	231.25	0.00	175.00	187.50	112.50	1,215.00	1,800	(585)
<b>Conferences / Training / Education</b>															
<b>Annual Conference</b>															
Conf Registration - Attendee							2,125.00	1,700.00	850.00	3,813.38			8,488.38	9,500	(1,012)
Conf Registration - Pre-Paid Elected Officials	79,514.25			29,789.25			346.50						109,650.00	109,650	0
Conf Registration - Exhibitor			6,925.00	6,000.00	3,475.00	500.00	1,475.00	5,950.00	4,225.00	3,950.00			32,500.00	21,750	10,750
Conf Registration - Sponsorships			5,750.00	8,000.00	750.00	4,750.00	250.00	2,500.00	4,500.00	3,000.00			29,500.00	30,000	(500)
Total Conferences	79,514.25	0.00	12,675.00	43,789.25	4,225.00	5,250.00	4,196.50	10,150.00	9,575.00	10,763.38	0.00	0.00	180,138.38	170,900	9,238
<b>Rental</b>															
Rental Income - WAPA	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	28,536.00	28,536	0
Total Rental Receipts	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	28,536.00	28,536	0
<b>Miscellaneous</b>															
Interest Income	2,274.62	4,315.97	3,091.28	2,979.35	4,872.67	2,947.14	2,899.75	4,709.34	2,725.86	2,584.02	4,046.61	2,205.46	39,652.07	18,000	21,652
Miscellaneous Income / Restitution	479.84		239.93	239.92	479.84		479.85		479.84	239.92	239.92		2,879.06	4,000	(1,121)
Total Miscellaneous	2,754.46	4,315.97	3,331.21	3,219.27	5,352.51	2,947.14	3,379.60	4,709.34	3,205.70	2,823.94	4,286.53	2,205.46	42,531.13	22,000	20,531
Total Revenue + Fund Balance Carryover	538,631.71	(15,129.03)	(3,395.04)	209,398.02	(9,867.49)	(11,157.86)	199,289.60	(4,354.41)	(6,664.30)	205,822.32	(14,970.97)	(17,127.04)	1,070,475.51	1,041,289	29,187



# Washington Association of COUNTY OFFICIALS

## 2024 YE Projection as of 12/31/2024

OPERATING FUND #10 - ONLY

### EXPENSE

#### Salaries / Taxes / Benefits

##### Salaries

	1/1/2024 - 1/31/2024	2/1/2024 - 2/29/2024	3/1/2024 - 3/31/2024	4/1/2024 - 4/30/2024	5/1/2024 - 5/31/2024	6/1/2024 - 6/30/2024	7/1/2024 - 7/31/2024	8/1/2024 - 8/31/2024	9/1/2024 - 9/30/2024	10/1/2024 - 10/31/2024	11/1/2024 - 11/30/2024	12/1/2024 - 12/31/2024	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)	(1,466.00)	(1,928.67)	221.60	(427.99)	1,696.71	(3,346.09)	(4,236.62)	24,000	28,237
Employee - Executive Director	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	181,464.00	181,464	0
Employee - Dep Dir	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	150,252.00	150,252	0
Employee - FAM	6,267.00	6,267.00	6,267.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	77,733.00	77,742	9
Employee - MSM	6,267.00	6,267.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	78,014.00	78,024	10
Subtotal Salaries & Wages	42,841.10	44,338.90	38,353.92	40,743.43	40,550.57	37,214.90	39,273.00	38,810.33	40,960.60	40,311.01	42,435.71	37,392.91	483,226.38	511,482	28,256

##### 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	5,682.04	5,682.04	5,682.04	5,682.04	5,682.04	5,682.04	68,184.48	77,652	9,468
Employee Payroll Benefits - HRA Contributions	1,005.00	1,005.00	1,005.00	1,005.00	6,711.03	4,789.82	2,808.09	1,130.00	1,894.18	2,010.76	2,205.29	1,861.55	27,430.72	15,420	(12,011)
Employee Payroll Benefits - Retirement	2,743.07	2,855.40	2,385.45	2,564.66	2,550.20	2,300.02	2,454.38	2,419.68	2,580.95	2,532.23	2,691.58	2,313.37	30,390.99	36,561	6,170
P/R Taxes - FICA (SS & MC)	3,287.82	3,402.41	2,944.57	3,127.34	3,112.60	2,857.41	3,014.85	2,979.49	3,143.95	3,094.26	3,256.81	1,999.80	36,221.31	35,962	(259)
P/R Taxes - Labor & Industries (Workers Comp)	82.80	82.80	82.85	82.80	82.80	82.85	82.80	82.80	82.85	82.80	82.80	82.85	993.80	1,056	62
Total Salaries, Taxes, Benefits	55,641.83	57,366.55	50,453.83	53,205.27	58,689.24	52,927.04	53,315.16	51,104.34	54,344.57	53,713.10	56,354.23	49,332.52	646,447.68	678,133	31,685

#### Conferences

##### Annual Conference

Annual Conf - Facility/Equip Rental										23,690.93			23,690.93	30,000	6,309
Annual Conf - Food/Catering/Awards Banquet									18,050.51	16,918.37		(95.00)	34,873.88	28,000	(6,874)
Annual Conf - Outgoing President's Reception										7,879.84			7,879.84	7,500	(380)
Annual Conf - Facilitators/Speakers/Trainers					3,250.00					4,361.60			7,611.60	15,050	7,438
Annual Conf - Entertainment					300.00					3,711.72			6,387.44	4,550	(1,837)
Annual Conf - Reg Platform										4,412.38			4,412.38	6,300	1,888
Annual Conf - Printing/Supplies/Lodging	(55.18)							370.76	2,433.15	73.48		4,356.70	7,178.91	2,800	(4,379)
Annual Conf - Awards & Recognition	76.93								1,053.82	196.09			1,326.84	1,500	173
Total Conference	21.75	0.00	0.00	0.00	3,550.00	0.00	0.00	370.76	23,913.20	61,244.41	0.00	4,261.70	93,361.82	95,700	2,338

##### Non-Conference Education

###### Summer Education/Training - Members

Total Non-Conference Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500	1,500
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#### Professional Fees - Acctg/Auditing/PR

Aiken Sanders - Annual Audit / 990 Prep							1,350.00						1,350.00	1,200	(150)
Trowe/Kestra/Gallagher - 401k Financial Fees			674.36			655.09			772.14		619.53		2,721.12	2,700	(21)
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	1,350.00	0.00	772.14	0.00	0.00	619.53	4,259.92	4,100	(160)

#### Legislative Advocacy

Contract - Legislative/Advocacy	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	72,000.00	80,000	8,000
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	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	73,893.77	83,500	9,606

### EXPENSE (con't)

#### Operations

Supplies	47.81	109.22	41.87	50.49	184.32	21.44	26.66	56.55	256.35	(30.48)		852.28	1,616.51	1,600	(17)
Printing/Publications	9.33	23.88	31.07	9.42	16.50	61.54	20.20	38.29			44.02		254.25	400	146
Software/Software Renewals	349.74	356.56	464.97	499.13	235.61	441.14	355.60	301.22	547.19	2,250.62	(409.62)	443.33	5,835.49	5,825	(10)
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	4,717.00	4,973.66	5,762.31	4,717.00	4,717.00	9,102.96	80,626.86	92,022	11,395
Telephone - Office / Cells	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	1,440.00	1,440	0
Equipment Rental & Maint. Agree.	398.12	398.12	398.12	398.12	399.21	399.21	399.23	399.23	399.23	399.23	399.23		4,387.05	4,500	113
Fees - Banking	145.45	(12.13)	195.30	195.50	195.40	195.40	195.25	195.65	195.35	200.45	195.65	195.30	2,092.57	36	(2,057)
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	1,484.82	13.62	25.50	13.50	13.60	13.50	13.50	1,314.34	3,051.93	508	(2,544)
Total Operations	8,752.45	8,787.55	9,038.88	9,605.72	10,304.36	8,978.11	5,859.44	6,098.10	7,294.03	7,670.32	5,079.78	12,028.21	99,496.95	106,781	7,284

#### Communications

Vimeo - Video Sharing	262.80											329.10	591.90	350	(242)
Zoom Meeting - Web Conf Service							1,357.84						1,357.84	1,500	142
CivicPlus - Website Platform	376.00	376.00	385.23	412.60	412.60	412.60	412.60	412.60	412.60	412.60	412.60	412.60	4,850.63	4,650	(201)
WSAC Media Sharing	149.97	149.97	149.97			449.91			449.91				1,799.64	2,000	200
Survey Monkey - Survey Service		512.46											512.46	550	38



# Washington Association of COUNTY OFFICIALS

## 2024 YE Projection as of 12/31/2024

OPERATING FUND #10 - ONLY	1/1/2024 - 1/31/2024	2/1/2024 - 2/29/2024	3/1/2024 - 3/31/2024	4/1/2024 - 4/30/2024	5/1/2024 - 5/31/2024	6/1/2024 - 6/30/2024	7/1/2024 - 7/31/2024	8/1/2024 - 8/31/2024	9/1/2024 - 9/30/2024	10/1/2024 - 10/31/2024	11/1/2024 - 11/30/2024	12/1/2024 - 12/31/2024	TOTAL 2024 ACTUAL SO FAR	2024 APPROVED BUDGET	VARIANCE TO BUDGET (RED) = Deficit
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			
Blu Hosting - Website domains - Clerks/WACO	295.48	78.82										73.04	447.34	375	(72)
Social Media Archiving	286.62	286.62	286.62	286.62	286.62	286.62	286.62	286.62	286.62	286.62	286.62	286.62	3,439.44	1,350	(2,089)
<b>Total Communications</b>	<b>1,370.87</b>	<b>1,403.87</b>	<b>821.82</b>	<b>699.22</b>	<b>699.22</b>	<b>1,149.13</b>	<b>2,057.06</b>	<b>699.22</b>	<b>1,149.13</b>	<b>699.22</b>	<b>699.22</b>	<b>1,551.27</b>	<b>12,999.25</b>	<b>10,775</b>	<b>(2,224)</b>
<b>Insurance - Business</b>															
Insurance - WACO	396.00	396.00	405.25	555.25	405.25	405.25	405.25	405.25	405.25	405.25	405.25	405.25	4,994.50	4,900	(95)
<b>Total Insurance</b>	<b>396.00</b>	<b>396.00</b>	<b>405.25</b>	<b>555.25</b>	<b>405.25</b>	<b>405.25</b>	<b>405.25</b>	<b>405.25</b>	<b>405.25</b>	<b>405.25</b>	<b>405.25</b>	<b>405.25</b>	<b>4,994.50</b>	<b>4,900</b>	<b>(95)</b>
<b>Travel</b>															
Travel Expense - Board Mtg/Training/Travel		136.13	BOD		Bdgt		BOD				BOD				
Travel Expenses - Staff -Contg Ed/Training/Travel/Outreach	58.25	53.79	2,698.64	616.20	2,519.16	704.43	2,145.75	218.21	291.58	2,369.87	418.36		10,506.12	23,500	12,994
			20.81		1,463.74		1,176.06	520.01		4,429.47	88.28	5,184.53	14,607.15	17,000	2,393
<b>Total Travel</b>	<b>58.25</b>	<b>189.92</b>	<b>2,719.45</b>	<b>616.20</b>	<b>3,982.90</b>	<b>704.43</b>	<b>3,321.81</b>	<b>738.22</b>	<b>291.58</b>	<b>6,799.34</b>	<b>506.64</b>	<b>5,184.53</b>	<b>25,113.27</b>	<b>40,500</b>	<b>15,387</b>
<b>Memberships and Subscriptions</b>															
NCCAE / NACO													0.00	1,250	1,250
LOBBYGOV - Organization Team Plan	164.25	164.25	164.25	164.25	164.25	164.25	164.25	164.25	164.25	164.25	164.25	164.25	1,971.00	2,000	29
3CMA-County Comm/Marketing/Others	135.00												195.00	400	70
<b>Total Memberships and Subscriptions</b>	<b>299.25</b>	<b>164.25</b>	<b>164.25</b>	<b>164.25</b>	<b>164.25</b>	<b>164.25</b>	<b>164.25</b>	<b>164.25</b>	<b>164.25</b>	<b>164.25</b>	<b>164.25</b>	<b>164.25</b>	<b>359.25</b>	<b>3,650.00</b>	<b>1,349.00</b>
<b>Total Expense</b>	<b>74,533.97</b>	<b>74,308.14</b>	<b>70,366.84</b>	<b>70,845.91</b>	<b>83,795.22</b>	<b>70,983.30</b>	<b>72,472.97</b>	<b>65,580.14</b>	<b>94,334.15</b>	<b>136,695.89</b>	<b>69,209.37</b>	<b>79,742.26</b>	<b>962,868</b>	<b>1,029,539</b>	<b>66,671</b>
Assets - Office Furniture / Equipment												1,866.59	1,866.59		
WCB Conf Rm Improvements															
<b>ADD THESE FUNDS FOR INCLUSION IN BUDGET NEEDED IN THE UPCOMING YEAR</b>															
<b>Designated Funds Income Requirements:</b>															
Fund 20: Undesignated Funds												10,000.00			
Fund 30:WCB Capital Reserve: WCB - Bldg Maint Reserve												32,016.09			
Fund 31:T&E: Tech/Equipment Replacement												1,755.41			
Fund 51:Prof Fees: SAO_Legal Fees	4,000.00											10,000.13		4,000	
Fund 50:Conf: Newly Elected Officers	7,750.00											15,514.66		7,750	
	11,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,286.29	81,036.29	0.00	(81,036.29)
<b>DEFICIT/PROFIT</b>	<b>452,347.74</b>	<b>(89,437.17)</b>	<b>(73,761.88)</b>	<b>138,552.11</b>	<b>(93,662.71)</b>	<b>(82,141.16)</b>	<b>126,816.63</b>	<b>(69,934.55)</b>	<b>(100,998.45)</b>	<b>69,126.43</b>	<b>(84,180.34)</b>	<b>(168,022.18)</b>	<b>24,704.47</b>	<b>0</b>	

## 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	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total
Cash on hand for Operating (beginning of month)	223,909	125,312	577,660	488,223	414,461	553,013	459,350	377,209	504,026	434,091	333,093	402,219	318,039	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
<b>CASH RECEIPTS</b>														
Membership Assessments		475,552	0	0	181,716	0	0	211,159	0	0	211,505	0	0	1,079,931
Wapa Allocations		-21,823	-21,823	-21,823	-21,823	-21,823	-21,823	-21,823	-21,823	-21,823	-21,823	-21,823	-21,823	-261,876
Contracts / Rental		2,634	2,378	2,422	2,497	2,378	2,468	2,378	2,609	2,378	2,553	2,566	2,491	29,751
Interest, other income		2,754	4,316	3,331	3,219	5,353	2,947	3,380	4,709	3,206	2,824	4,287	2,205	42,531
Conferences		79,514	0	12,675	43,789	4,225	5,250	4,197	10,150	9,575	10,763	0	0	180,138
<b>TOTAL CASH RECEIPTS</b>		538,632	-15,129	-3,395	209,398	-9,867	-11,158	199,290	-4,354	-6,664	205,822	-14,971	-17,127	1,070,476
<b>Total cash available</b>	223,909	663,944	562,531	484,828	623,859	543,146	448,192	576,499	499,671	427,427	538,915	387,248	300,912	

<b>CASH PAID OUT</b>														
Salaries / Benefits		55,642	57,367	50,454	53,205	58,689	52,927	53,315	51,104	54,345	53,713	56,354	49,333	646,448
Conferences		22	0	0	0	3,550	0	0	371	23,913	61,244	0	4,262	93,362
Education		0	0	0	0	0	0	0	0	0	0	0	0	0
Professional Fees		100	0	763	0	0	655	1,350	0	772	0	0	620	4,260
Legislative		7,894	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	73,894
Operations		8,752	8,788	9,039	9,606	10,304	8,978	5,859	6,098	7,294	7,670	5,080	12,028	99,497
Communications		1,371	1,404	822	699	699	1,149	2,057	699	1,149	699	699	1,551	12,999
Outreach		0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Business		396	396	405	555	405	405	405	405	405	405	405	405	4,995
Travel/Outreach - Board/Staff		58	190	2,719	616	3,983	704	3,322	738	292	6,799	507	5,185	25,113
Memberships/Subscriptions		299	164	164	164	164	164	164	164	164	164	164	359	2,301
Other expenses														0
Miscellaneous														0
<b>SUBTOTAL</b>		74,534	74,308	70,367	70,846	83,795	70,983	72,473	65,580	94,334	136,696	69,209	79,742	962,868
Equip Purch / WCB Cap improv														0
<b>TOTAL CASH PAID OUT</b>		74,534	74,308	70,367	70,846	83,795	70,983	72,473	65,580	94,334	136,696	69,209	79,742	962,868
<b>Subtotal Cash on hand (end of month)</b>	223,909	589,410	488,223	414,461	553,013	459,350	377,209	504,026	434,091	333,093	402,219	318,039	221,170	

<b>OTHER OPERATING DATA</b>														
													-1,867	
Trx to Other Funds		-11,750											-69,286	
Accounts receivable balance +	3,298													
Payroll Liability / SUI -	-20,500													
Accrued Vacation balance -	-72,760													
Accounts payable balance -	-8,636													
<b>Total Designated Liability</b>	-98,597	-11,750	0	0	0	0	0	0	0	0	0	0	-82,903	
Available Cash for Next Month	125,312	577,660	488,223	414,461	553,013	459,350	377,209	504,026	434,091	333,093	402,219	318,039	138,267	

**Washington Association of County Officials**  
Aged Payables by Invoice Date - 00 Aged Payables-Monthly  
Aging Date - 12/31/2024  
10 - Operating - Unrestricted  
From 12/1/2024 Through 12/31/2024

Vendor ID	Vendor Name	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
DEFINITI	DEFINITI LLC	EFT PPA-00066479-CI...	1/30/2025	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 330863	1/30/2025	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
Key CC	KeyBank Credit Card	EFT CC 2024 11 23	12/23/2024	0.00	0.00	(601.21)	0.00	0.00	(601.21)
		EFT CC 2024 12 23	1/22/2025	0.00	8,780.05	0.00	0.00	0.00	8,780.05
Total Key CC	KeyBank Credit Card			0.00	8,780.05	(601.21)	0.00	0.00	8,178.84
L&L Lufkin	L&L Lufkin, Inc	EFT 2024 12 LL	1/31/2025	1,125.00	0.00	0.00	0.00	0.00	1,125.00
Total L&L Lufkin	L&L Lufkin, Inc			1,125.00	0.00	0.00	0.00	0.00	1,125.00
LNI	Department of Labor and Industries	EFT LNI 2024 Q4	1/31/2025	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
PFML	Paid Family & Medical Leave Program	EFT PFML 2024 4Q	1/31/2025	578.01	0.00	0.00	0.00	0.00	578.01
Total PFML	Paid Family & Medical Leave Program			578.01	0.00	0.00	0.00	0.00	578.01



**Washington Association of County Officials**  
Aged Payables by Invoice Date - 00 Aged Payables-Monthly  
Aging Date - 12/31/2024  
10 - Operating - Unrestricted  
From 12/1/2024 Through 12/31/2024

Vendor ID	Vendor Name	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Rehn	Rehn and Associates	16861	1/31/2025	13.50	0.00	0.00	0.00	0.00	13.50
		2024 12 31	2/5/2025	2,091.82	0.00	0.00	0.00	0.00	2,091.82
Total Rehn	Rehn and Associates			2,105.32	0.00	0.00	0.00	0.00	2,105.32
WA Cares	Washington Cares Act	EFT WA Cares Act EE - 2024 4Q	1/31/2025	445.72	0.00	0.00	0.00	0.00	445.72
Total WA Cares	Washington Cares Act			445.72	0.00	0.00	0.00	0.00	445.72
WAC BUILDING	Washington Counties Building	WCB IT 2024	2/28/2025	2,369.57	0.00	0.00	0.00	0.00	2,369.57
Total WAC BUILDING	Washington Counties Building			2,369.57	0.00	0.00	0.00	0.00	2,369.57
WSAC	WSAC	WACO4Q24	12/31/2025	4,919.46	0.00	0.00	0.00	0.00	4,919.46
Total WSAC	WSAC			4,919.46	0.00	0.00	0.00	0.00	4,919.46
		Total 10 - Operating - Unrestricted		13,881.43	8,780.05	(601.21)	0.00	0.00	22,060.27
Report Total				13,881.43	8,780.05	(601.21)	0.00	0.00	22,060.27

**Washington Association of County Officials**

Aged Receivables by Due Date

Aging Date - 12/31/2024

10 - Operating - Unrestricted

From 12/1/2024 Through 12/31/2024

Customer Name	Invoice Number	Invoice/Cr...	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Conference Vendors	24-CONF-V32	9/19/2024	1,475.00	0.00	0.00	0.00	0.00	1,475.00
WAPA	AJG-330863-01	12/31/2024	377.67	0.00	0.00	0.00	0.00	377.67
WAPA	AJG-330863-02	12/31/2024	213.14	0.00	0.00	0.00	0.00	213.14
WAPA	PPA-000066479-1	12/31/2024	445.65	0.00	0.00	0.00	0.00	445.65
WAPA	PPA-000066479-2	12/31/2024	251.51	0.00	0.00	0.00	0.00	251.51
	Total 10 - Operating - Unrestricted		2,762.97	0.00	0.00	0.00	0.00	2,762.97
Report Total			2,762.97	0.00	0.00	0.00	0.00	2,762.97



## MEMORANDUM

**DATE:** March 12, 2025

**TO:** WACO Board of Trustees

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

**SUBJECT:** MEMBER SERVICES REPORT

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### **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 direct emails sent 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.

### **OUTREACH & MARKETING MATERIAL –**

The WACO Member Services Manager continues to actively grow engagement and perceived value of WACO outreach material by working to create a collection of passive marketing materials that highlight available free services and upcoming opportunities from fellow entities.

### **DEVELOPMENT OF AS-NEEDED PRESENTER CONTACTS –**

The WACO Member Services Manager continues to actively work to increase member engagement and perceived value of WACO Education Hub with specific focus on the Packed Lunch series. Working under direction of the Executive Director and Deputy Director, the Member Services Manager has been utilizing the existing directory of WACO exhibitors, sponsors, and other adjacent organizational entities to pinpoint industry leading presenters that can discuss and educate on a variety of topics of interest to WACO members at no cost.

**RECOMMENDED ACTION:** For information only.