



WACO Board of Trustees Regular Meeting  
Wednesday, July 23, 2025 ~ 9:00a.m. – 2:00p.m.  
Washington Counties Building  
206 10<sup>th</sup> Avenue SE, Olympia, WA 98501

**AGENDA**  
**Wednesday, July 23, 2025**

9:00a.m.	Call to Order – President Amy Cziske	
	Roll Call of Attending Members	
9:02a.m.	Approval of Agenda	Tab A
	Approval of Minutes – March 25 & 26, 2025	Tab A-1
9:05a.m.	Recognition for Mason County Treasurer Lisa Frazier Retirement	
9:20a.m.	Committee Reports:	
	Audit Committee – Danny Hagen, Tiffin Moreno <ul style="list-style-type: none"><li>• Update on Committee</li></ul>	Tab B
	Personnel Committee – Jennifer Wallace <ul style="list-style-type: none"><li>• Proposed COLA for WACO staff for 2026 / Vacancies</li></ul>	Tab C
	Budget Committee – Amy Cziske, Jennifer Wallace, Tiffin Moreno <ul style="list-style-type: none"><li>• WACO 2026 Budget Proposal</li></ul>	Tab D
	Legislative Committee – Linda Hjelle, Jennifer Wallace, Tim Grisham <ul style="list-style-type: none"><li>• Interim Activities and Emerging 2026 Session Proposals</li></ul>	Tab E
	Education Committee –Upcoming training – Paul Budrow, Tim Grisham <ul style="list-style-type: none"><li>• Schedule of Upcoming Trainings</li></ul>	Tab F
	Scholarship Committee – Jennifer Wallace <ul style="list-style-type: none"><li>• Recipient Policy</li></ul>	Tab G
10:15a.m.	BREAK	



10:30a.m.	Committee Reports (continued):	
	Conference Committee – Amy Cziske, Cella Hyde <ul style="list-style-type: none"> <li>Status report</li> </ul>	Tab H
	Nominating Committee – Jon Tunheim, Jennifer Wallace <ul style="list-style-type: none"> <li>Status of 2025-26 slate of WACO officers</li> </ul>	Tab I
11:00a.m.	Updates to WACO Policy Manual <ul style="list-style-type: none"> <li>Jennifer Wallace, Executive Director</li> </ul>	Tab J
11:30a.m.	Time to Lead: Board support for implementation of WACO Leadership Guide	Tab K
Noon	BREAK / LUNCH	
12:45p.m.	Updates from Affiliate Representatives and Trustees-At-Large	
1:30p.m.	Staff Reports:	
	Executive Director – WCB Update, Status of Strategic Plan Workplan, Summer County Visits & Affiliate Conferences – Jennifer Wallace	Tab L
	Deputy Director – Communications, 2025 Scholarship Update/Winners – Timothy Grisham	Tab M
	Member Services Manager – Cella Hyde	Tab N
	Finance and Administration Manager – Tiffin Moreno	Tab O
2:00p.m.	ADJOURN	





WACO Board of Trustees Regular Meeting  
Tuesday, March 25, 2025  
206 10<sup>th</sup> Ave SE  
Olympia, WA 98501

### Draft Minutes

Tuesday, March 25, 2025

#### 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
Jon Tunheim	Prosecutors' Trustee	Thurston	Prosecutor
Tom Konis	Trustee at Large Position 2	Spokane	Assessor
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 9:09 am. Paul Budrow, 2<sup>nd</sup> Vice-President; Scott Tinney, Clerks' Trustee; Craig Morrison, Coroners' Trustee; Teresa Summers, Treasurers' Trustee; John Wilson, Trustee at Large Position 1; Thad Duvall, Auditors' Trustee; and Rob Snaza, Sheriffs' Trustee were noted as absent.

Adam Kick, Immediate Past-President **MOVED** to approve the Tuesday, March 26, 2025 agenda Tom Konis, Trustee at Large Position 2 **SECONDED**. The **MOTION CARRIED** unanimously.



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

## **2) Proposed Amendments to WACO Policy Manual**

Jennifer Wallace, Executive Director presented proposed amendments to the 2025 policy manual. Board broke into four groups to review the manual and reconvened to discuss potential changes to the policy manual.

Linda Hjelle, Vice-President discussed potential changes to the Conference Committee policy by adding the Vice-President to the membership of the Conference Committee. Discussed listing external boards and commissions WACO members serve on in the Committees policy. Discussed Elections policy to remove the word “contested” from the rules of voting.

Immediate Past-President Kick discussed potential changes to the Conference Committee policy by providing overlap membership between the Conference Committee and Education Committee. Discussed potential changes to Financial and Internal Controls Policy to update a section for more definition in credit card usage, review, and documentation. Discussed changes to the Annual Conference Committee regarding funding for the President’s Reception by adding the words “at least” prior to the dollar amount – another option could be an annual inflator.

Trustee at Large Frazier discussed potential changes to the Designated Funds policy. Discussed NEO training fund level and suggest increasing the fund by \$5,000. Discussed potential changes to the Asset Management policy by increasing the threshold from \$2,500 to \$5,000. Discussed suggested changed to the Personnel Committee policy.

Danny Hagen, Secretary/Treasurer discussed potential changes to the Annual Conference policy by aligning verbiage with Committee policy and designating members of Vice-President, Education Committee member, and member from hosting county. Discussed eligibility for WACO Scholarship.

*The Board went on **BREAK** at 10:14 am and **RECONVENED** at 10:28 am.*

## **3) Committee Reports**

### **a. Legislative Committee**

Vice-President Hjelle presented the Legislative Committee report. Discussed the operations of the Legislative Committee and the status of WACO legislative priorities. Discussed legislative issues of note.

### **b. Education Committee**

Timothy Grisham, WACO Deputy Director presented the Education Committee report. Discussed conference trainings and online trainings for 2025/2026.



**c. Audit Committee**

Secretary/Treasurer presented the Audit Committee report. New Auditor representative to the committee Shandra Shoemaker Lincoln County.

**d. Personnel Committee**

Trustee at Large Frazier presented Personnel Committee report. Discussed potential changes to the Finance and Administration Manager position description. Discussed potential changes to cost of living for 2026.

Position Description – JG/AK – unanimous.

Trustee at Large Gadman **MOVED** to adopt position description changes as presented. Trustee at Large Frazier **SECONDED**. The **MOTION CARRIED** unanimously.

**e. Conference Committee**

President Cziske presented Conference Committee report. Discussed conference affiliate needs, potential keynote speakers, and siting the 2026 conference.

**4) Affiliate and Trustee at Large Updates**

**a. Affiliate Updates**

Dan Lindgren, Assessors' Trustee provided the Assessors' update. Discussed 2025 legislative priorities and work addressing legislative concerns.

Katie Sloan, Trustee at Large Position 5 discussed the Clerks' update on behalf of Scott Tinney, Clerks Trustee. Discussed the 2025 spring Clerks' conference. Discussed changes to case management system.

Jon Tunheim, Prosecutors' Trustee provided the Prosecutors' update. Discussed 2025 legislative work around sentencing reform. Discussed victim advocacy funding in Washington State. Discussed statewide caseload study for prosecutors.

**b. Trustee at Large Updates**

Trustee at Large Konis discussed working to get members together more often to discuss issues for counties in their category.

Trustee at Large Gadman discussed outreach to counties in category 3. Discussed uncertainty due to potential state and federal funding levels.

Trustee at Large Frazier discussed the importance of the packed lunch program and breakouts during the meeting.



Trustee at Large Sloan discussed need for more regular meeting and communication.

Rob Waymire, Trustee at Large Position 6 discussed outreach efforts and needs for county category 6.

**5) Staff Reports**

**a. Executive Director**

Executive Director Wallace presented the Executive Director report. Discussed Strategic Plan progress. Discussed WACO Scholarship Committee operations and fundraising commitments from affiliates.

**b. Deputy Director**

Timothy Grisham presented the Deputy Director's report. Discussed changes at WACO over the past ten years.

**c. Finance and Administration Report**

Tiffin Moreno presented the Finance and Administration Manager's Report. Discussed year end reporting.

**d. Member Services Report**

Cella Hyde presented the Member Services Report. Discussed training topics for packed lunch and engagement with members to generate interest.

*The Board **ADJOURNED** the regular meeting at 11:47 am.*







## MEMORANDUM

**DATE:** July 1, 2025

**TO:** WACO Board of Trustees

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

**SUBJECT:** AUDIT COMMITTEE REPORT

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### BACKGROUND INFORMATION:

The Audit Committee currently meets quarterly. In addition to other duties tasked by the President or Board of Trustees, the Audit Committee is charged with the following duties:

- Review monthly financial statements
- Meet quarterly before the board meetings to review the Association's financial condition, financial activities and financial controls
- Complete its written conclusion and recommendation timely after each Audit Committee meeting for inclusion in the next board meeting packet

The current Audit Committee membership is as follows:

- Danny Hagen, Skagit County Assessor, WACO Secretary/Treasurer and Audit Committee Chair
- Jackie Brunson, Skagit County Treasurer
- Chandra Schumacher, Lincoln County Auditor
  
- CURRENT VACANCIES – Committee could have up to 2 additional members



## **MEETING SUMMARY:**

The committee met via Zoom and reviewed the usual financial documents, including WACO's bank statements, Treasurer's report, and the Leave Benefits Liability Balance. Tiffin provided a clear and detailed walkthrough of each document in the packet, ensuring everyone understood the context and recent updates.

She also shared how the reporting process has become more streamlined in recent years. Jackie Brunson expressed her appreciation for this improvement, noting it has made the audit process significantly easier from a reviewer's perspective.

There were no specific questions raised by committee members during the meeting. Jackie and I took a moment to walk through our monthly audit processes to help orient our newest member, Chandra Schumacher, the Lincoln County Auditor, as she steps into this important role.

All committee members were in attendance along with Tiffin Moreno of WACO.

**RECOMMENDED ACTION:** Information Only







## MEMORANDUM

**DATE:** July 3, 2024

**TO:** WACO Board of Trustees

**FROM:** Bryan Elliott, Personnel Committee Chair, Kittitas County Auditor

**SUBJECT:** PERSONNEL COMMITTEE REPORT

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### BACKGROUND INFORMATION:

The WACO Personnel Committee In addition to other duties tasked by the president or Board of Trustees, the Personnel Committee is charged with the following duties:

- Providing feedback to the Executive Director on amendments to job descriptions;
- Reviewing salary ranges for each staff position and presenting any recommended changes to the Budget Committee in April; and
- Reviewing the WACO Personnel Policy and presenting any recommendations for modifications to the Board of Trustees.

The committee shall be composed of no less than 5 and no more than 7 members.

Current members of the WACO Personnel Committee include:

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

### Cost of Living Adjustment

In 2022 the committee recommended, and the Board adopted, the following policy related to Cost-of-Living Increases:

*Review by the Personnel Committee and action by the Board of Trustees shall take place in a timely manner to inform the 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 Trustee's consideration and adoption of the annual*



*budget in July. The Personnel Committee will again review October CPI data to inform possible adjustments to the upcoming year budget for consideration by the Board in December.*

The April CPI was released May 13<sup>th</sup> and may be found here -

[https://www.bls.gov/regions/west/news-release/consumerpriceindex\\_seattle.htm](https://www.bls.gov/regions/west/news-release/consumerpriceindex_seattle.htm)

It reported a 1.7% increase over the previous 12 months. The Personnel Committee met on May 14<sup>th</sup> and forwarded their recommendation to the Budget Committee for a 1.7% COLA for WACO staff salaries.

**RECOMMENDED ACTION:** Board receive report and may make a motion related to proposed COLA for WACO staff for 2026.





**MEMORANDUM**

**DATE:** July 11, 2025

**TO:** WACO Board of Trustees

**FROM:** Amy Cziske, Kittitas County Treasurer, WACO President, Budget Committee Co-Chair  
Adam Kick, Skamania County Prosecutor, WACO Immediate Past President, Budget Committee Co-Chair

**SUBJECT:** BUDGET COMMITTEE REPORT

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**BACKGROUND INFORMATION:**

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

The budget committee met on May 18, 2025, to examine 2025 expenditures and develop a budget responsive to anticipated costs and aligned with organizational goals for 2026. Recommended changes over the 2025 budget are listed below and on the attached spreadsheet. Staff and the committee will walk members through these recommendations and overall proposed budget.

1. Increase WAPA rent by 1.7% to reflect CPI.
2. Support Personnel Committee's recommendation for a 1.7% COLA for WACO staff for 2026. (See Personnel Committee Report Tab C)
3. Raise county reimbursement by April Seattle CPI over-the-year percentage rate of 1.7%.

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



## 2026 PROPOSED WACO OPERATING AND DESIGNATED FUNDS BUDGET SUMMARY

7/7/2025		Funded through County Assessments and Other Income						
Fund # in MIP	10	10	21	30	31	50	51	
2026 Proposed Budget with 1.7% for COLA and increase in county assessments	2025 Approved Operating Budget	2026 Projection Operating Budget	2026 Projection Operating Reserve Budget	2026 Projection Capital Reserve Budget - WCB Maint	2026 Projection Capital Reserve Budget - Tech & Equip	2026 Projection Designated Funds Budget - NEO Conf	2026 Projection Designated Funds Budget - Prof Fees SAO	2026 Projected Designated Funds Budget - Prof Fees/Legal
<b>REVENUE</b>								
County Assessments	\$1,127,446	\$1,146,618						
WAPA's Portion	-\$273,406	-\$278,055						
Contracts	\$1,500	\$1,500						
Conference:Annual	\$181,150	\$185,769						
Education	\$0	\$0						
Rental	\$29,640	\$30,084						
Miscellaneous	\$36,400	\$40,850						
Fund: Operating Reserves	\$0	\$0						
Fund: NEO	\$0	\$0				\$10,000		
Fund: Prof Fees: SAO	\$0	\$0					\$3,575	
Fund: Prof Fees: Legal	\$0	\$0						
Fund: WCB: Bldg Maint	\$0	\$0		\$1,425				
Fund: Tech/Equip Replacement	\$0	\$0						
<b>Total Revenue</b>	\$1,102,730	\$1,126,766	\$0	\$1,425	\$0	\$10,000	\$3,575	\$0
<b>EXPENSES</b>								
Payroll and Benefits	\$733,124	\$759,958						
Conference	\$100,600	\$105,600						
Education	\$2,000	\$2,000						
Professional Services	\$14,161	\$4,500						
Legislative	\$83,000	\$83,000						
Operations/Administration	\$82,557	\$98,508						
Communications	\$13,725	\$10,000						
Insurance-Business	\$5,000	\$5,500						
Travel/Outreach	\$40,500	\$40,500						
Membership and Subscriptions	\$3,395	\$2,200						
<b>RESERVES TO FUND</b>								
TRX to Prof Fees: SAO	\$7,924	\$3,575					\$3,575	
TRX to Prof Fees: Legal	\$0	\$0						
TRX to WCB: Bldg Maint	\$0	\$1,425		\$1,425				
TRX to T&E: Tech/Equip	\$2,644	\$0						
TRX to Conf NEO	\$13,800	\$10,000				\$10,000		
TRX Out of Op Fund	\$0	\$0						
TRX to Operating Reserves	\$300	\$0						
<b>Total Expenses</b>	\$1,102,730	\$1,126,766	\$0	\$1,425	\$0	\$10,000	\$3,575	\$0
Dif between Rev & Expenses	\$0	\$0						
Est. Ending Balance 2025	\$0	\$0	\$500,000	\$118,575	\$10,000	\$40,000	\$13,000	\$20,000
Est. 2026 Revenue for funds				<u>\$1,425</u>		<u>\$10,000</u>	<u>\$3,575</u>	
Est. 2026 Ending Cash Balance			\$500,000	\$120,000	\$10,000	\$50,000	\$16,575	\$20,000
Approved Fund Goal			\$500,000	\$120,000	\$10,000	\$50,000	\$13,000	\$20,000
Approximate % of Goal Met			100%	100%	100%	100%	100%	100%
Amount Needed to Get to Goal			0	\$0	\$0	\$0	\$0	\$0

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

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

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

1c = \$50,000 goal; add to and replish as used - Next NEO 2026

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

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



7/2/2025

**2026 OPERATING FUND Income Worksheet**

		Proposed 2026	Prior YR (2025) Approved Budget	2024 Actual (or 2025, if known)
<b>Members Cost Allocations</b>				
Membership Assessment - County Assessments increased by 1.7% to match the increase of the April CPI for Seattle		\$ 1,146,618.00	\$ 1,127,451.00	\$ 1,127,451.00
To be disbursed to WAPA		(\$278,055.00)	\$ (273,406.00)	\$ (273,406.00)
<b>Total Members Cost Allocations</b>		<b>\$ 868,563.00</b>	<b>\$ 854,045.00</b>	<b>\$ 854,045.00</b>
<b>Contracts</b>				
	Historical Income:			
DSHS	12 months based 2022=\$1,735, 2023=\$1,097, 2024=\$1,215	\$ 1,500.00	\$ 1,500.00	\$ 1,215.00
<b>Total Contracts</b>		<b>\$ 1,500.00</b>	<b>\$ 1,500.00</b>	<b>\$ 1,215.00</b>
<b>Annual Conference</b>				
Conference Revenue - All Members Paid by County	2022 begin including conf attendance to dues; 2022=\$97,200, 2023=\$103,200, 2024=\$109,650	\$ 109,650.00	\$ 109,650.00	\$ 109,650.00
Conference Registration Revenue - Non-Member Attendee	27 ppl @ \$390 avg in 2018; 3@ \$450 in 2019; ?# in 2021 at \$450, 2022=\$9,515 (\$400X24), 2023=\$5,487.08 \$400X14), 2024=\$8,488.38 (\$425X20)	\$ 6,000.00	\$ 4,750.00	\$ 8,488.38
Conference Registration Revenue - Exhibitor/Additional Exhibitor Attendees	2016=\$20,383; 2017=\$19,960; 2018=\$24,275; 2019=\$28,000; 2020 data not used, 2021=\$24,950, 2022=\$30,951, 2023=\$29,050, 2024=\$32,500	\$ 45,000.00	\$ 45,000.00	\$ 32,500.00
Conference Registration Revenue - Sponsorships	2016=\$5,160; 2017=\$8,874; 2018=\$10,400; 2019=\$5,500; 2020 data not used, 2021=\$21,865, 2022=\$25,750, 2023=\$26,950, 2024=\$29,500	\$ 25,119.00	\$ 21,750.00	\$ 29,500.00
<b>Total Conferences</b>		<b>\$ 185,769.00</b>	<b>\$ 181,150.00</b>	<b>\$ 180,138.38</b>



## 2026 OPERATING FUND Income Worksheet

		Proposed 2026	Prior YR (2025) Approved Budget	2024 Actual (or 2025, if known)
<b>Rental</b>				
Offices/Shared Spaces/Parking/Utilities - WCB	2013-2018=\$2,129pm; 2019=\$2,204pm; 2020=\$2,296; 2021=\$2,643(actual \$2,296); 2022=\$2,296; 2023 = \$2,378, 2024=\$2,378, 2025=\$2,470	30,084.00	29,640.00	\$ 29,640.00
<b>Total Rental Receipts</b>		<b>30,084.00</b>	29,640.00	\$ 29,640.00
<b>Miscellaneous</b>				
Income Interest	2022=\$2,682, 2023=\$15,433.07, 2024=\$39,652.07	38,000.00	33,600.00	\$ 39,652.07
Misc Income / Restitution	restitution 2022=\$8,372, 2023 =\$4,215, 2024=\$2,879.06	2,850.00	2,795.00	\$ 2,879.06
<b>Total Miscellaneous</b>		<b>40,850.00</b>	36,395.00	\$ 42,531.13
<b>TOTAL INCOME</b>		<b>\$ 1,126,766.00</b>	<b>\$ 1,102,730.00</b>	





# Washington Association of COUNTY OFFICIALS

## COUNTY ASSESSMENT

COUNTY:		2025 Assessment		2026 Assessment
Adams		\$ 7,471		\$ 7,512
Asotin		\$ 7,641		\$ 7,677
Benton		\$ 34,602		\$ 35,164
Chelan		\$ 16,170		\$ 16,370
Clallam		\$ 15,235		\$ 15,361
Clark		\$ 77,927		\$ 79,531
Columbia		\$ 5,091		\$ 5,093
Cowlitz		\$ 20,469		\$ 20,714
Douglas		\$ 10,692		\$ 10,797
Ferry		\$ 5,550		\$ 5,560
Franklin		\$ 18,891		\$ 19,167
Garfield		\$ 4,866		\$ 4,866
Grant		\$ 19,299		\$ 19,580
Grays Harbor		\$ 15,504		\$ 15,662
Island		\$ 17,034		\$ 17,167
Jefferson		\$ 9,134		\$ 9,199
King		\$ 285,262		\$ 290,057
Kitsap		\$ 43,893		\$ 44,686
Kittitas		\$ 11,586		\$ 11,703
Klickitat		\$ 7,740		\$ 7,794
Lewis		\$ 16,531		\$ 16,734
Lincoln		\$ 6,087		\$ 6,096
Mason		\$ 14,153		\$ 14,294
Okanogan		\$ 10,851		\$ 10,941
Pacific		\$ 7,808		\$ 7,842
Pend Oreille		\$ 6,434		\$ 6,468
Pierce		\$ 134,130		\$ 136,493
San Juan		\$ 7,063		\$ 7,100
Skagit		\$ 23,108		\$ 23,476
Skamania		\$ 6,193		\$ 6,220
Snohomish		\$ 122,925		\$ 125,084
Spokane		\$ 81,069		\$ 82,775
Stevens		\$ 11,457		\$ 11,545
Thurston		\$ 46,736		\$ 47,462
Wahkiakum		\$ 5,169		\$ 5,175
Walla Walla		\$ 13,596		\$ 13,745
Whatcom		\$ 37,350		\$ 38,033
Whitman		\$ 11,606		\$ 11,772
Yakima		\$ 40,778		\$ 41,353
TOTALS		\$ 1,237,097		\$ 1,256,268



2026 OPERATING FUND Expense Worksheet

2026 Expenses Worksheet  
7/2/2025

		Proposed 2026	Prior YR (2025) Approved Budget	2024 Actual (or 2025, if known)
Payroll and Benefits				
Based on 1.7% COLA for staff as per the recommendation of the personnel committee after the release of the April CPI for Seattle		\$ 759,958.00	\$ 733,124.00	\$ 646,447.68
Total Payroll and Benefits		\$ 759,958.00	\$ 733,124.00	\$ 646,447.68
Annual Conference				
Historical Expenses:				
Annual Conference - Facility/Equip Rental	Davenport 2018=\$13,789; Murano 2019=\$21,891; Davenport (Virtual) 2020=\$1,246; Murano 2021=\$39k Centennial 2022 = \$22,708, Delta 2023=\$14,862, Historic 2024=\$23,690	\$ 30,000.00	\$ 30,000.00	\$ 23,690.93
Annual Conference - Food/Catering/Awards Banquets	2018=\$27,974, 2019=\$21,791, 2020 (COVID)=\$0; 2021=\$28k 2022=\$32,316, 2023=\$36,999, 2024=\$34,873	\$ 37,000.00	\$ 32,000.00	\$ 34,873.88
Annual Conference - Outgoing President's Reception	2018=\$6,502, 2019=\$5,500, 2020 (COVID)=\$0; 2021=\$4,217, 2022=\$5,473, 2023=\$7,449, 2024=\$7,879	\$ 7,500.00	\$ 7,500.00	\$ 7,879.84
Annual Conference - Facilitators/Speakers/Trainers w/ Travel Exp & Color Guard	2016=\$8,925; 2017=\$1,489(joint conf); 2018=\$12,800; 2019=\$8,652; 2020 (COVID)=\$1k; 2021=\$7,700, 2022=\$14,610, 2023=\$13,403, 2024=\$7,611	\$ 15,050.00	\$ 15,050.00	\$ 7,611.60
Annual Conference - Entertainment/Music	2018=\$1,200; 2019=\$1,001; 2020 (COVID)=\$0; 2021=\$3k, 2022=\$4,620, 2023=\$3,268, 2024=\$6,387	\$ 4,550.00	\$ 4,550.00	\$ 6,387.44
Annual Conference - Registration Processing Fees + App	2015=\$1,519; 2016=\$3,419; 2017=\$2,081; 2018=\$3,450; 2019=\$431; 2020 (COVID)=\$1,324; 2021=\$5,500, 2022=\$4,130, 2023=\$3,799, 2024=\$4,412	\$ 6,300.00	\$ 6,300.00	\$ 4,412.38
Annual Conference - Admin/Supplies/Printing/Staff/hospitality Suite	2018=\$8,471; 2019=\$1,946; 2020 (COVID)=\$0; 2021=\$2,500, 2022 =\$857 + \$1,507 for hospitality, 2023=\$3,156, 2024=\$7,178	\$ 3,200.00	\$ 3,200.00	\$ 7,178.91
Annual Conference -Awards & Recognition	2018=\$3,525; 2019=\$1,212; 2020=\$965; 2021=\$1,666, 2022=\$2,621, 2023=\$795, 2024=\$1,326	\$ 2,000.00	\$ 2,000.00	\$ 1,326.84
Total Annual Conference		\$ 105,600.00	\$ 100,600.00	\$ 93,361.82
Non-Conference Education				
Education/Training - Members	No money spent prior to 2023 - 2023=\$515, 2024=\$0	\$ 2,000.00	\$ 2,000.00	\$ -
		\$ 2,000.00	\$ 2,000.00	\$ -
Professional Fees - Acctg/Auditing				
Aiken Sanders - Bi-Annual Audit / 990 Prep	2017=\$6,700; 2018=\$6,800; 2019=\$6,800; 2020=\$7,250; 2021=\$7,500, 2022=\$7,750, 2023=\$8,550, 2024=\$1,350	\$ 1,500.00	\$ 11,261.00	\$ 1,350.00
Gallagher/Definiti - 401k Financial Fees	2016=\$767; 2017=\$2,200; 2018=\$2,200; 2019=\$1,964; 2020=\$3,538; 2021=\$2,200, 2022=\$2,685, 2023=\$2,339, 2024=\$2,721	\$ 2,800.00	\$ 2,700.00	\$ 2,721.12
AATRIX - 941/942/W2/1099/1096 Processing	2022=\$189, 2023=\$189, 2024=\$188	\$ 200.00	\$ 200.00	\$ 188.80
Total Professional Fees		\$ 4,500.00	\$ 14,161.00	\$ 4,259.92
Legislative Advocacy				



2026 OPERATING FUND Expense Worksheet

		Proposed 2026	Prior YR (2025) Approved Budget	2024 Actual (or 2025, if known)
Contract - Legislative/Advocacy	2017-2018-\$60K -2019-\$66K 2020-\$72K M Shaw through 2025 - \$80K	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
Legislative Sessions Support Waco Day Hill	2018=\$2,520; 2019=\$3,860; 2020=\$3,471; 2021=\$0, 2022=\$0, 2023=\$3,397, 2024=\$1,894, 2025=2,872	\$ 3,000.00	\$ 3,000.00	\$ 2,872.00
Total Legislative Advocacy		\$ 83,000.00	\$ 83,000.00	\$ 82,872.00
Operations / Administration				
Supplies/Printing-Copier & Professionally	2022=\$1,596, 2023=\$3,288, 2024=\$1,870	\$ 2,500.00	\$ 3,000.00	\$ 1,870.76
Office Software/Renewals: Adobe	2022=\$1,365, 2023 = \$1,589, 2024=\$1,435	\$ 1,500.00	\$ 1,750.00	\$ 1,435.39
Office 365	2022=\$1,292, 2023=\$1,363, 2024=\$950	\$ 1,500.00	\$ 1,500.00	\$ 950.08
MIP Licensing	2022=\$2,153, 2023=\$2,325, 2024=\$2,827, 2025=\$3,062	\$ 3,220.00	\$ 2,900.00	\$ 3,062.00
Canva Design	2022=\$120, 2023=\$120, 2024=\$119	\$ 125.00	\$ 120.00	\$ 119.99
Dashlane Password Storage Software	2022=\$300, 2023=\$263, 2024=\$263, 2025=\$395.28	\$ 415.00	\$ 270.00	\$ 395.28
Jotform	2023=\$234, 2024=\$234	\$ 250.00	\$ 290.00	\$ 234.00
Postage & UPS	2022=\$16, 2023=\$42, 2024=0	\$ 50.00	\$ 50.00	\$ -
Offices/IT/Parking/Utilities - WCB	2018=\$6,600; 2019=\$6,750; 2020=\$6,933; 2021=\$7,100, 2022=\$7,362, 2023=\$7,668.50, 2024=\$7,668.50, 2025 \$6,571.50	\$ 82,458.00	\$ 78,858.00	\$ 78,858.00
Telephone - Cell Reimbursement	phones run through WCB network expense; staff Cell reimbursement \$30/mo/pp	\$ 1,440.00	\$ 1,440.00	\$ 1,440.00
Equipment Rental & Maint. Agree. Thru 05/29	2015=\$8,700; 2016=\$5,437; 2017=\$7,653; 2018=\$7,274; 2019=\$5,783; 2020=\$3,522; 2021=\$4,200 est , 2022=\$4,333, 2023=\$4,596, 2024=\$4,387 Copier contract 9/2024-9/2029	\$ 1,800.00	\$ 1,800.00	\$ 1,610.00
Property/B&O Taxes	copier & office property, City of OLY-B&O tax-NA, 2022=\$229, 2023=\$177, 2024=\$167	\$ 200.00	\$ 200.00	\$ 167.16
Fees - Banking/EFT/Direct Deposit/Misc	2016=\$712; 2017=\$208; 2018=\$555; 2019=\$641; 2020=\$480; 2021=\$485 est, 2022=\$550, 2023=\$1065, 2024=\$2,092	\$ 2,500.00	\$ 2,100.00	\$ 2,092.57
License Fees and Permits	Sec of State; DOL; Notary License, Dept of Rev 2022=\$100, 2023=\$20, 2024=\$25.13	\$ 50.00	\$ 50.00	\$ 25.13
Miscellaneous	used for items not in other categories; to balance budget, 2022=\$1,303, 2023=<\$41> - 2024 fence & parking lot =\$3,160	\$ 500.00	\$ 493.00	\$ 3,160.36
Total Operations		\$ 98,508.00	\$ 94,821.00	\$ 95,420.72
Communications				
Vimeo - Video Sharing	2022=\$344, 2023=\$263, 2024=\$329	\$ 350.00	\$ 275.00	\$ 329.10
Web Conf Service - Zoom	2020=\$1,200 (disc new user); 2021=\$1,300 bdgt, 2022=\$1,345, 2023=\$1,346, 2024=\$1,357	\$ 1,500.00	\$ 1,500.00	\$ 1,357.84
CivicPlus - Website Platform	2019=\$3,570; 2020=\$4,004; 2021=\$4,208, 2022=\$4,418, 2023=\$4,479, 2024=\$4,762	\$ 5,200.00	\$ 5,400.00	\$ 4,951.11
WSAC Media Sharing	2018=\$1,550; 2019/2020=\$1,800; 2021=\$1,900 bdgt, 2022=\$1,800, 2023=\$1,800, 2024=\$1,799	\$ 2,000.00	\$ 2,000.00	\$ 1,799.64
Survey Monkey - Survey Service	2022=\$420, 2023=\$512, 2024 \$512, 2024=\$512, 2025=\$514	\$ 550.00	\$ 550.00	\$ 513.86
Blu Hosting - Website domains - Clerks/WACO	2022=\$224, 2023=\$532.75, 2024=\$375	\$ 400.00	\$ 500.00	\$ 375.11
Social media archive-Archive Social	2022=\$1,245, 2023=\$3,439, 2024=\$3,439	\$ -	\$ 3,500.00	\$ -
Total Communications		\$ 10,000.00	\$ 13,725.00	\$ 9,326.66



2026 OPERATING FUND Expense Worksheet

Insurance - Business

		Proposed 2026	Prior YR (2025) Approved Budget	2024 Actual (or 2025, if known)
Insurance - WACO - D&O/Emp Liab, ERISA, Comm Liab, Auto, Prop, Notary, Bond	2016=\$5,005; 2017=\$4,228; 2018=\$4,721; 2019=\$4,700; 2020=\$4,650; 2021=\$4,750, 2022=\$4,770, 2023=\$4,890, 2024=\$4,994, 2025=\$5,377	\$ 5,500.00	\$ 5,000.00	\$ 5,377.00
Total Insurance		\$ 5,500.00	\$ 5,000.00	\$ 5,377.00

Travel/Membership Outreach

Travel Expense - Board	2015=\$26,765; 2016= \$16,500; 2017= \$8,600; 2018= \$24,200; 2019= \$34,130; 2020=\$12k; 2021=\$14k, 2022=\$26,782, 2023=\$23,833.71, 2024=\$10,506	\$ 23,500.00	\$ 23,500.00	\$ 10,506.12
Travel Expenses - Staff -Meetings/Member Outreach	2016=\$19,400; 2017=\$11,800; 2018=\$22,600; 2019=\$19,000; 2020=\$1,500; 2021=\$6k, 2022=\$13,645 + \$2495. outreach (now combined), 2023=\$13,924, 2024=\$14,607	\$ 17,000.00	\$ 17,000.00	\$ 14,607.15
Total Travel		\$ 40,500.00	\$ 40,500.00	\$ 25,113.27

Memberships and Subscriptions

LOBBYGOV - Organization Team Plan	membership, 2022=\$1,969, 2023=\$1,969, 2024=\$1,971, 2025=\$1,976	\$ 2,000.00	\$ 2,000.00	\$ 1,976.40
Third House	2023=\$125, 2024=\$135, 2025=\$195	\$ 200.00	\$ 145.00	\$ 195.00
Total Memberships and Subscriptions		\$ 2,200.00	\$ 3,395.00	\$ 2,171.40

ADDTL RESERVES TO FUND

Operating Reserve - Fund 21	Goal \$500k		\$ 300.00	
Prof Fees: SAO - Fund 51	Goal \$13k - Upcoming SAO audit in 2026 & 2029	\$ 3,575.00	\$ 7,924.00	\$ 14,000.13
Prof Fees: Legal - Fund 51	Goal \$20k		\$ -	
WCB: Bldg Maint - Fund 30	Goal 120k	\$ 1,425.00	\$ -	\$ 32,016.09
T&E: Tech/Equip Replacement - Fund 31	Goal \$10k		\$ 2,644.00	\$ 1,755.41
Conf: NEO - Fund 50	Goal \$40k - Upcoming NEO in 2026 & 2030	\$ 10,000.00	\$ 1,536.00	\$ 23,264.66
Contingency - Unexpended - Fund 20	No goal set	\$ -	\$ -	\$ 10,000.00
Total Reserves to Fund		\$ 15,000.00	\$ 12,404.00	\$ 81,036.29

TOTAL EXPENSES

\$ 1,126,766.00	\$ 1,102,730.00
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# 2026 Operating Fund Salary & Benefit Expense Worksheet

Payroll and Benefits Expense – 1.7% COLA	Annual Amount
Accrued Vacation	\$24,000
Salaries	\$530,743
Employee Payroll Benefits- Health/Dental/Life/vision	\$80,827
Employee Payroll Benefits - HRA Contributions	\$42,900
Employee Payroll Benefits - Retirement	\$39,806
Payroll Taxes - FICA (SS & MC)	\$40,602
Payroll Taxes - L&I	\$1,080
Total 2026 Salary & Benefits	<u>\$759,958</u>







## MEMORANDUM

**DATE:** July 8, 2025

**TO:** WACO Board of Trustees

**FROM:** Linda Hjelle, WACO Vice President and Legislative Committee Chair

**SUBJECT:** LEGISLATIVE COMMITTEE REPORT

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**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
- Lori Larsen, Stevens County Auditor
- Linda Farmer, Pierce County Auditor
- Lisa Henderson, San Juan County Clerk
- 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

### Interim Committee Work

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

1. Review / revise WACO priority bill proposal application and process.

The current form (attached) was developed by WACO staff several years ago and is loosely modeled after forms used by OFM and state agencies to outline rationale and supporting data for budget and legislative proposals. Our hope was this would be a useful process for affiliates in determining whether



justification, timing, stakeholder support and other factors are strong enough to bring the proposal before WACO membership and the state legislature. In general, however, affiliates have not used this form as intended so the legislative committee is reviewing and discussing what might be better tools or process for affiliates to use in preparing their proposals for review and vote of the WACO membership.

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

Five of seven affiliate organizations have proposals they are exploring and vetting as potential WACO proposals. Committee members have begun sharing information emerging from these affiliate organizations regarding these proposals. These discussions are an important opportunity for early feedback and shaping that can help ensure full association support.

WSACA (Assessors) – Will continue to propose an increase to the personal property tax threshold from \$15,000 to \$50,000 as did this past session with HB 1004. They will also propose raising the minimum threshold for the senior exemption program from 65% to 80% median income, which will bring in additional counties. In addition, they will also bring forward last year's proposal to update the REET technology fee (HB 1044), but it will not be jointly requested with WSACT (Treasurers)

WSACT (Treasurers) will likely bring forward their cost recovery proposal (HB 1042) with modifications to include only those taxing districts for which County Treasurers are not designated Treasurers, thus excluding a number of larger districts that were in strong opposition to the proposal. Treasurers will also ask WACO to prioritize a revised clean energy bill from last session that includes removing the exemption for the local portion of the sales tax on renewable energy projects.

WSACC (Clerks) may be seeking an increase in their filing fees to help cover administrative costs.

WACME (Coroners / Medical Examiners) – Coroners are hoping the third year is a charm for their well-substantiated proposal (HB 1002) to include coroners in the definition of first responders for purposes of certain occupationally-related mental health services.

WSACA (Auditors) will likely bring forward last year's state printing of primary voter pamphlets bill (SB 5069) and a proposal to change Temperance Day to National Voter Registration Day as a recognized state holiday.

The timeline for affiliate proposals to be submitted for consideration and potential approval as a WACO priority is:

**September 1<sup>st</sup>**

Affiliate priority bill request form, or other form of notification, and draft



bills (if available) due to WACO office.

### **September 5th**

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

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

### **October 1<sup>st</sup> and 2<sup>nd</sup> (WACO Conference - affiliate meetings)**

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

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

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

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

In addition to meetings with specific legislators, WACO staff are also working on virtual gatherings of committee / caucus staff as information sessions on key topics related to affiliate priorities.

### 4. Interim staffing support

WACO is providing staffing support for workgroups using the interim time to explore and develop potential legislative proposals and assisting in securing fiscal and policy data and best practices information.

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





## **202X Legislative Session WACO Priority Legislation and Legislative Services**

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

### **Affiliate:**

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

1. **Affiliate Legislative Chair(s) for 202X Session (primary contact for WACO staff related to legislative session):**
2. **Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:**

#### **Section 2: Priority Legislation Request for the 202X Session**

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success. If you are not proposing priority bills for the 2019 session, please skip to Section 3.

### **202X PRIORITY BILL / BUDGET REQUEST #1: [ADD DESCRIPTIVE TITLE HERE]**

#### **Purpose of Legislation:**

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

1. **Describe how affiliate has considered:**
  - Rationale for legislation as opposed to other remedies?
  - Timely issue / appropriate for particular session / political and fiscal climate?
  - Considered potential negative and positive impacts?
  - Facts and figures or anecdotes to show concept will fix problem / improve a situation?
  - Potential impact on other affiliates and discussed with them?
2. **Stakeholders that have expressed interest and/or potential support for this bill?**



3. **Potential Opponents and How Address?**
4. **Status of bill language / Need assistance with bill drafting?**
5. **Status of sponsorship / Need assistance identifying sponsor?**
6. **Other / Additional information:**

**202X PRIORITY BILL / BUDGET REQUEST #2: [ADD DESCRIPTIVE TITLE HERE]**

**Purpose of Legislation:**

**Status of Proposal Development:**

1. **Describe how affiliate has considered:**
  - Rationale for legislation as opposed to other remedies?
  - Timely issue / appropriate for particular session / political and fiscal climate?
  - Considered potential negative and positive impacts?
  - Facts and figures or anecdotes to show concept will fix problem / improve a situation?
  - Potential impact on other affiliates and discussed with them?
2. **Stakeholders that have expressed interest and/or potential support for this bill?**
3. **Potential Opponents and How Address?**
4. **Status of bill language / Need assistance with bill drafting?**
5. **Status of sponsorship / Need assistance identifying sponsor?**
6. **Other / Additional information:**



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

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

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

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

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

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

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

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







## MEMORANDUM

**DATE:** July 9, 2025

**TO:** WACO Board of Trustees

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

**SUBJECT:** EDUCATION COMMITTEE REPORT

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**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
- Ryan Spurling, Mason County Sheriff, Vice-Chair
- Kayla Meise, Adams County Treasurer

Annually the Education Committee plans for the provision of quality education opportunities that support WACO members and their offices. The Committee



endeavors to make WACO a go-to entity for its members, partners, and citizens on county matters involving the memberships' roles and duties.

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

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

The Committee selected the following trainings for 2025/2026.

For the Annual Conference Breakout Sessions:

- Use of AI for Communication to the Public presented by Danny Hagen, Skagit County Assessor and WATech
- Legal Autonomy of Elected Officials presented by Greg Banks, Island County Prosecutor
- The Sheriff's Role in Elections presented by Tina Barton, Senior Election Expert for Elections Group.
- BLA & Segregations: Coordination Among Planning Departments, Assessors, Auditors, and Treasurers. Pannel discussion with Michelle Mercer, Benton County Community Development; Dan Lindgren, Grays Harbor Assessor; and Marrienne Nichols, Pend Orielle County Auditor

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

- Streaming Mail to Better Serve the public (held 2/26/25)
- Levy Process from Start to Finish (held 5/30/25)
- Managing Employee Morale and Wellness (held 6/16/25)
- Changing Financial Systems and Internal Controls – Hosted by the Office of the State Auditor and Scheduled for 7/21/25
- Staff Onboarding – Hosted by Neo Gov and scheduled for 8/1/25\*  
\*tentative – may move to November 2025
- Risk Management – Hosted by the Washington Counties Risk Pool and scheduled for 9/12/25
- Effective Management Strategies – Hosted by Sharon Andrade and Scheduled for 10/8/25

The great news is that we have found presenters and scheduled the times for each training selected. We were able to surpass the goal of every other month and



provide monthly training through October. 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 with a focus on filling training for the early parts of the year.

**RECOMMENDED ACTION:** Information Only







## MEMORANDUM

**DATE:** July 11<sup>th</sup>, 2025

**TO:** WACO Board of Trustees

**FROM:** Jennifer Wallace, WACO Executive Director

**SUBJECT:** SCHOLARSHIP COMMITTEE REPORT / RECOMMENDATION

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**BACKGROUND INFORMATION:** The WACO Scholarship Committee is a committee created by the Board in 2024. It provides guidance and facilitates affiliate support for the WACO Scholarship program. It is composed of one representative from each affiliate. Its current members are:

- 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 previously reported to the Board, in order to uphold the Board's goal of \$1,500 per affiliate annual contribution to the WACO Scholarship program, the scholarship committee sent a memo to affiliate leadership encouraging affiliate involvement and offering WACO staff assistance with affiliate fundraising activities. The memo also informed affiliates that the committee would be recommending to the Board a change in policy to link eligibility of affiliate dependents to that affiliate's achievement of the \$1,500 annual contribution. The committee is pleased that at this point it appears all affiliates are in agreement on willingness and ability to annually meet this goal.

On the Board's agenda for the July meeting is consideration of a range of changes to the WACO policy manual. Included is an amendment from the scholarship committee shown below as underlined text.



The strikethrough language is an amendment proposed by the WACO Board of Trustees, which they also will be considering in July.

#### Scholarship Eligibility Requirements

1. 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.
2. Beginning in 2026, the list of county officials whose dependent children are eligible in any given year is determined by that affiliate's achievement of a \$1,500 fundraising goal the previous year.
3. Full-time student is defined according to the criteria for "full-time" as defined by the institutions being attended.
4. 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.
5. Eligible dependent child does not include the children of the following:
  1. ~~A member of the WACO Board of Trustees, or a~~Any committee established by the WACO Board of Trustees with oversight over the WACO Scholarship Program
  2. 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
  3. Other disqualifying individuals as defined by the IRS Code

RECOMMENDED ACTION: Board receive report and may indicate support or amendments to the committee's recommendation.







## MEMORANDUM

**DATE:** July 3, 2025

**TO:** WACO Board of Trustees

**FROM:** Amy Cziske, Kittitas County Treasurer  
WACO President, Conference Committee Chair

**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
- **CURRENT VACANCIES** – Committee is looking for one more member after Benton County Auditor, Brenda Chilton, needed to resign for current year.

### SUMMARY:

The committee has met successfully multiple times over the last quarter to confirm the conference entertainment for the banquet, the featured Wednesday keynote, and a featured Thursday morning workshop (Success Signals) that will focus on communication styles and interpersonal interaction. All providers have been actively contracted and are on schedule for the conference.

Conference entertainment for 2025 will include guided painting, a cornhole tournament, and karaoke. Headshots will be available for all members from Peterson



Pro Media who will also be collecting video footage of WACO members for future marketing use in WACO marketing initiatives.

The committee discussed the scholarship banquet silent auction during June meeting and recommends that WACO forgo the ask to affiliate groups for items to be brought or created for the auction. The committee recommends that as in previous years, WACO utilize reward points to stock the auction alongside any donations from host destination businesses.

#### **CURRENT STATS:**

- Exhibitors – 23; Revenue: \$27,900
- Sponsors – 9; Revenue: \$22,750
- Current Members Registered/Lodging Booked: 64

#### **RECOMMENDED ACTION:**

In line with WACO policy, the committee will work to solidify the reception details, confirm food options and seating style, and assess additional education, recreation, and networking opportunities that could be added to the schedule.







## MEMORANDUM

**DATE:** July 10, 2025  
**TO:** WACO Board of Trustees  
**FROM:** Jon Tunheim, Nominating Committee Chair  
**SUBJECT:** NOMINATING COMMITTEE REPORT

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

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

The committee consists of a representative from each affiliate group selected by the respective affiliate president. Current committee composition is:

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

The attached chart depicts the incumbents and open positions for elections in conjunction with the WACO annual conference. The procedures and timeline for electing officers are:

- 1) The call for nominations will be August 18th and will remain open through September 8<sup>th</sup>. The call letter will be prepared by WACO staff and reviewed by the Chair for review prior to distribution.



- 2) Candidates will be “vetted” to insure they have applied in the correct category. They will be asked to submit a letter of intent, resume, and answer a questionnaire by September 8<sup>th</sup>. This process will be administered by WACO staff using a process as in past years. WACO will distribute a list of the questions to the committee for review prior to finalizing the process. The committee will reach out to the incumbents and other interested parties to determine their interest in being nominated to serve.
- 3) We will make printed ballots available at the registration desk at the conference location and allow voting electronically. Members will have a window of opportunity for voting to be determined by the nominating committee.
- 4) During the WACO conference - At the business meeting on October 1st the Nominating Committee Chair will call for nominations from the floor; nominations from the floor will be accepted at that time only.
- 5) Electronic voting will open following the business meeting and conclude by 7a.m. the next morning, October 2nd. The winners will be announced and sworn into office at the second business meeting / closing ceremony later that morning.

RECOMMENDED ACTION: Information only, no action required.



Position	Current	Candidate 1	Candidate 2
<b>President</b>	Amy Cziske, Kittitas Treasurer	Linda Hjelle, Snohomish Assessor	
<b>Vice President</b>	Linda Hjelle, Snohomish Assessor	Paul Budrow, Okanogan Sheriff	
<b>2<sup>nd</sup> Vice President</b>	Paul Budrow, Okanogan Sheriff	Danny Hagen, Skagit County Assessor	
<b>Secretary/ Treasurer</b>	Danny Hagen, Skagit County Assessor		
<b>Trustee-at-large Position 2</b> (county population 400,001 - 1 Million). Two-year term  Clark, Pierce, Snohomish, Spokane	Tom Konis Spokane County Assessor	Tom Konis Spokane County Assessor	
<b>Trustee-at-large Position 4</b> (county population from 50,000 - 100,000) Two-year term  Chelan, Clallam, Franklin, Grays Harbor, Island, Lewis, Mason, Walla Walla, Whitman	Lisa Frazier Mason County Treasurer		
<b>Trustee-at-large Position 6</b> (county population under 20,000) Two-year term	Robert Waymire Skamania County Auditor	Robert Waymire Skamania County Auditor	





**MEMORANDUM**

**DATE:** July 11, 2025

**TO:** WACO Board of Trustees

**FROM:** Jennifer Wallace, Executive Director

**SUBJECT:** Proposed Amendments to WACO Policy Manual

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**BACKGROUND INFORMATION:**

At the March WACO Board of Trustees meeting, members conducted their annual review of the WACO policy manual. The Board broke into small groups to conduct two activities:

1. Review of policy changes brought forth by staff.
2. Identify any additional changes to the set of policies assigned to that breakout group.

Below is a chart of proposed changes and rationale identified by the Board, staff or committees for Board discussion and potential action. Attached is the relevant sections of the policy manual and the proposed amendment language.

Proposed changes brought by staff to Board in March:

Policy	Proposed Amendment	Rationale
Financial and Internal Controls	Add a review by the Secretary/Treasurer of monthly credit card statement	Currently Executive Director signs off on credit card statement. This provides an additional check
Annual 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.



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

Changes identified by breakout groups of Board members at March meeting:

Committees	Change composition of conference committee from immediate and past president and two WACO members to immediate and past president, vice president and one additional member. Also stipulate that the committee should consult with a WACO member from the host county	Board recommendation – as conference being planned is often that of the incoming president, makes sense to involve the vice president as likely incoming president. Consulting with member from host county will inform resources and activities.
Committees	Increase composition of Audit Committee by one member	Staff wondering if reviewers realized that although currently 3 members on committee, current policy allows up to 5 members. Change needed?
Committees	Remove word “contested” from references to conditions in which members cast a vote for association officers and trustees and opportunity for candidates to address member at annual conference	Board recommendation – members should vote for candidates even if uncontested and candidates should have an opportunity to address the membership regardless of whether have an opponent.
Annual Budget	Stipulate that the line item for the President’s reception if “at least” \$7,500	Allow for rising costs or more expensive venues.
Designated Funds	Raise the NEO Fund from \$40K to \$50K	Increased costs
Asset Management	Raised the capitalization threshold from \$2,500 to \$5,000	\$2,500 impractically low



WACO Scholarship	Remove language making dependents of WACO Board of Trustees ineligible	WACO Board has no responsibility regarding selection of recipients thus not a conflict of interest
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Additional proposed changes from committees or staff identified since March meeting:

WACO Scholarship	Modify eligibility to specify that affiliates must meet \$1,500 annual fundraising goal in any given year for dependents of that affiliate to be eligible the subsequent year.	Recommendation of WACO Scholarship Committee in recognition of inequities in donation / participation.
Education Action Plan	Amendments to clarify timeline and responsibilities of committee and to ensure adequate, timely and sufficiently funded education / training offerings	Staff recommendations reviewed by education committee

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





## **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, vice president, and one additional WACO member. The committee will also consult with a member of the host county for the conference being planned.
  - 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 from or submit a Nomination Letter of intent for any position to the Nominating Committee.
    - iii) Candidates must be willing to appear in person before the members or Nominating Committee, if so, requested by the nominating committee (*except floor nominations*).
    - iv) Upon receipt of a nomination or Letter of Intent, the Nominating Committee will ensure that the candidate has applied for the correct category. If a question arises about a member's eligibility, it will be referred to the Board of Trustees as directed by the Bylaws.
    - v) At the first business meeting of the annual conference, the Chair or a member of the Nominating Committee selected by the Chair, will call for nominations from the floor; nominations from the floor will be accepted at that time only. Floor nominees must be a qualified candidate.



- vi) To be considered, the addition of candidates as nomination(s) from the floor shall coincide with each individual position's call for nomination. Nominations from the floor shall require that the nominee give voice confirmation acceptance in person or by phone, or by signed correspondence.

c) Elections

- i) The 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) 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.



## **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 offerings 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.
    - i) WACO staff shall collate results for data analysis, and progress tracking for upcoming trainings.
  - b) 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.
  - c) 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.
  - d) 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 June of the current year until May of the following year with further guidance given to anticipated costs for the entire next budget year..
    - i) As part of the program recommendations, annually the Education Committee shall assess needs related to legislative training for the WACO membership.
    - ii) Program recommendations shall be sufficient to ensure the provision of at least six events annually.
  - e) In November, the committee will review the status of education program provisions and its recommendations for the upcoming fiscal year and make recommendations to the budget committee for any necessary revisions.
- 2) The Education Committee shall assist the Executive Director with facilitating the development of WACO education programs including planning education, meeting, and speaker events during the annual conference.
  - a) 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.
  - b) During the months of April and May each Education Committee member consults with their affiliates to secure time requests for affiliate and/or cross affiliate meetings.



- c) During the June Education Committee meeting the Education Committee reviews the draft agenda for the annual conference and recommends approval or changes.
- 3) 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 at least \$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 increase 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



## **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 - \$50k 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.



## **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 \$ 5,000. Purchases with a value equal to or greater than \$5,000 will following 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.



# **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
<b>January - March</b>	<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) In any given year, the list of county officials whose dependent children are eligible is determined by that affiliate's achievement of a \$1,500 fundraising goals the previous year.
  - c) Full-time student is defined according to the criteria for "full-time" as defined by the institutions being attended.
  - d) 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.
  - e) Eligible dependent child does not include the children of the following:
    - i) 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.





**UNLOCK YOUR POWER TO LEAD  
HELP WACO SUCCEED:**



Washington Association  
of **COUNTY OFFICIALS**

# **LEADERSHIP MANUAL**

*2025 Edition*



[www.countyofficials.org](http://www.countyofficials.org)



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Why Serve?





# Washington Association of COUNTY OFFICIALS

**The Washington Association of County Officials provides legislative advocacy, education and training opportunities, and day-to-day support on a wide variety of issues of importance to counties and to each of our over 270 members.**

The membership of the Washington Association of County Officials (WACO) are the elected county assessors, auditors, clerks, coroners and medical examiners, prosecuting attorneys, sheriffs, treasurers and comparable appointed officials in charter counties. WACO is a non-profit, nonpartisan organization. WACO is comprised of affiliate organizations for every executive level county official in Washington's 39 counties.

WACO is governed by a Board of Trustees consisting of 19 positions: the President, Vice-President, 2nd Vice-President, Secretary/Treasurer, the 2 most recent Past-Presidents, 1 member chosen by their respective affiliate (known as a trustee), and 6 positions as trustees-at-large based on their county category.



## HOW WE DO IT

WACO assists elected county officials, their offices, and their affiliate groups in three primary areas: legislation, education, and communication. WACO has presented and passed legislation on behalf elected county officials, created educational opportunities online and in person, and fostered a greater understanding of the unique roles and duties of each separately elected executive level county government office.

## Who We Represent

### The Washington Association of County Assessors (WSACA)

- Appraises taxable real and personal property to determine assessed property values
- Calculates levy rates and certifies the tax roll to the county treasurer

### The Washington Association of County Auditors (WSACA)

- Conducts elections and maintains voter registration
- Keeps property records by recording documents
- Issues vehicle and vessel licenses

### The Washington State Association of County Clerks (WSACC)

- Is the record keeping officer of the Superior Court
- Financial office of the courts
- Quasi-judicial officer

### The Washington Association of Coroners & Medical Examiners (WACME)

- Conducts death investigations
- Notifies next of kin of family member's death
- Arranges the disposition of the deceased

### The Washington Association of Prosecuting Attorneys (WAPA)

- Advises county departments and officials on legal matters
- Represents and defends the county
- Prosecutes all criminal and civil actions on behalf of the state and county

### The Washington State Sheriffs' Association (WSSA)

- Provides countywide law enforcement services, with a primary focus in unincorporated areas
- Operates jail and jail alternative programs
- Director of emergency management, coordinates search & rescue

### The Washington State Association of County Treasurers (WSACT)

- Provides banking debt management services to the county, school, fire, port, cemetery and library districts, as well as various other taxing districts
- Processes property sales and transfers
- Collects taxes and assessments



# Message from 2025 WACO President Amy Cziske, Kittitas County Treasurer

## This is YOUR association

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## Want to know more/think you might be interested?

Contact WACO Executive Director Jennifer Wallace and she can answer any questions and walk you through next steps.

Jennifer Wallace, WACO Executive Director  
360-489-3042 | [jennifer@countyofficials.org](mailto:jennifer@countyofficials.org)



# General Roles and Expectations – WACO Board of Trustees

## Composition of the 19-member WACO Board of Trustees:

- 4 executive officers annually elected by the WACO membership:
  - President
  - Vice-President
  - 2nd Vice-President
  - Secretary / Treasurer
- The 2 most recent past presidents
- 7 Affiliate Trustees – one for each affiliate group in WACO membership; appointed by each affiliate association without term limitation
- 6 Trustees-at-Large – elected annually to two-year terms by the WACO membership, each representing one of 6 categories of counties by population size

You can view the current board composition by visiting [www.countyofficials.org/148/Board-of-Trustees](http://www.countyofficials.org/148/Board-of-Trustees)

## What does the Board do?

WACO Bylaws stipulate that the Board of Trustees has general governance over the association and as such may:

- Adopt policies governing the association
- Take actions necessary to fulfill the purpose of the association
- Establish a strategic plan for the association
- Adopt an annual budget for the association
- Approve any litigation or amicus brief
- Appoint, evaluate, and terminate if necessary the association Executive Director.

Board members serve as ambassadors for the work and services of WACO to their peer members. Board members bring the concerns of their affiliate role, their counties and those they represent to the Board table in shaping the work of WACO and the services provided to all WACO members.

## What would be expected of me?

Generally speaking, Board members are expected to come prepared to Board meetings, having reviewed the packet of materials from staff sent to members in advance of each meeting. As you will often be expected to vote on issues or policies before the Board, you will want to ensure you are setting aside time to touch base with your affiliate organization or other elected officials in your or other affiliate roles about the issues before the board to gain their insights and perspective.

## When does the Board meet?

Generally, the WACO Board meets in March, July, and late September / early October in conjunction with the WACO Conference. Some WACO Presidents have opted to also hold a late November / early December Board retreat to set the agenda for their term in office. Availability of a virtual option is at the discretion of the President. Expenses related to Board meeting attendance (travel, food, lodging) are paid / reimbursed by WACO.

You can view the WACO Policy Guide by visiting [www.countyofficials.org/157/Forms-and-Policies](http://www.countyofficials.org/157/Forms-and-Policies)



## Specific Trustee Roles and Responsibilities

There are three types of positions on the WACO Board of Trustees. They are:

### Executive Officers

The 5 WACO Executive Officers (President, Vice President, 2nd Vice President, Secretary-Treasurer, and Immediate Past-President) play an ongoing, direct role working with the WACO Executive Director on Board agenda and Association matters. The Executive Officers and Executive Director meet virtually on a monthly basis. Each position is elected annually and has a term of one year. Any WACO member may run for any executive officer position, although the association has a history of the executive officer positions being sequential in service, with trustees running first for the office of secretary-treasurer, then 2nd Vice President, Vice President, President, and Immediate Past-President; so it is often spoken of being a five-year commitment.

Each executive officer position chairs a committee and/or has specific committee responsibilities. More specific position descriptions for each executive officer position is in Section 2 of this guide.

### Trustees-At-Large

Trustees-at-Large are elected by the WACO membership to two-year terms and continue until their successors have been elected or appointed. The six trustees-at-large each represent WACO members in a category of counties determined by population.

#### Category 1

Population over 1 million

- King

#### Category 2:

Population 400,001 - 1 million

- Clark
- Pierce
- Snohomish
- Spokane

#### Category 3:

Population 100,001 - 400,000

- Benton
- Cowlitz
- Franklin
- Grant
- Kitsap
- Skagit
- Thurston
- Yakima
- Whatcom

#### Category 4:

Population 50,001 - 100,000

- Chelan
- Clallam
- Grays Harbor
- Island
- Lewis
- Mason
- Walla Walla

#### Category 5:

Population 20,000 - 50,000

- Adams
- Asotin
- Douglas
- Jefferson
- Kittitas
- Klickitat
- Okanogan
- Pacific
- Stevens
- Whitman

#### Category 6:

Population Under 20,000

- Columbia
- Ferry
- Garfield
- Lincoln
- Pend Oreille
- San Juan
- Skamania
- Wahkiakum

Trustees at large bring the perspective of an elected official from counties of various population sizes to Board deliberations and decisions.

To assist Trustees-at-Large in understanding current issues in their category counties, TALs participate in the monthly WACO "Packed Lunch". The last portion of this one-hour event is devoted to breakout sessions by county categories where WACO members and staff may discuss any issues of current importance.



## Important Dates / Activities & Time Commitment

**Usual timeframe and estimated minimum hours per month below.**

*\*Additional time for reviewing materials and preparation to participate in each of these events is necessary.*

<b>WACO Annual Conference and Membership Meeting</b>	<b>WACO Board meetings</b>	<b>WACO "Packed Lunch"</b>
4 days - Last week of September or first week of October annually	2 days in March, one day in July, 2 days in late November / early December.	2nd Wednesday of the month for 1 hour

## Affiliate Representative Trustees

Each association representing one of the seven WACO member roles appoints a member to the WACO Board of Trustees to serve a term determined by each association. The 7 affiliate organizations are:

- Washington State Association of County Assessors
- Washington State Association of County Auditors
- Washington State Association of County Clerks
- Washington Association of Coroners and Medical Examiners
- Washington Association of Prosecuting Attorneys
- Washington State Sheriffs Association
- Washington State Association of County Treasurers

Affiliate representative trustees are expected to speak for the perspective, concerns and priorities of their affiliate role and organization in the course of WACO Board deliberations. As such, they are active members in both their affiliate organization and WACO. With the support of WACO staff they participate in a variety of outreach activities aimed at strengthening collaboration and support between and among WACO and affiliate organizations.

Affiliate Representative Trustees comprise the membership of the Nominating Committee, whose responsibilities are to:

- Promote and facilitate the list of candidates from the Associations membership to run for election for seats on the Associations Board of Trustees and Executive Officers;
- Ensure that candidates are knowledgeable of the requirements of the position he or she is running for; and
- Biennially, review the Nominating Committee Policy adopted by the Board and make any recommendations to the Board.

Affiliate Representative Trustees also comprise the membership of the Newly-Elected Officials (NEO) Committee. This committee is responsible for providing advice and guidance to WACO staff on the NEO conference held every four years, as well as ongoing service provided to newly-elected officials.

Affiliate Representative Trustees also serve on the Nominating Committee, whose purpose is to:

- 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;
- Ensure that candidates are knowledgeable of the requirements of the position he or she is running for.
- Nominating Committee shall, at least biennially, review the Nominating Committee Policy adopted by the Board and make any recommendations to the Board.



## Important Dates / Activities & Time Commitment

**Usual timeframe and estimated minimum hours per month below.**

*\*Additional time for reviewing materials and preparation to participate in each of these events is necessary.*

### WACO Annual Conference and Membership Meeting

4 days – Last week of September or first week of October annually

### Affiliate-specific meetings

Varies by affiliate – as appropriate to ensure affiliate is briefed on WACO status and activities affecting the affiliate

### WACO Board meetings

2 days in March, one day in July, 2 days in late November / early December.

### NEO Committee

As needed, typically once annually and twice annually the year leading up to the NEO conference

### Nominating Committee

3-4 brief meetings between August and late September to review nominees and applications from candidates for WACO Board of Trustees – 3 hours total



2020 WACO BOARD OF TRUSTEES



# Executive Officer Responsibilities

## President – Position Description

### Overview

The WACO President is nominated and elected annually by the WACO Membership. This position serves a one-year term and is a member of the WACO Executive Officers, WACO Board of Trustees, WACO Budget Committee, chairs the Conference Committee, and serves as an ex-officio member of any and all WACO committees. The President issues key communications and statements on behalf of the organization and Board of Trustees. The President must know and understand WACO's core values, strategic plans, bylaws, and policies and procedures. WACO Presidents generally identify a theme / agenda for their term in office that aligns with / furthers the organizations mission and strategic plan.

### Responsibilities / Duties

According to WACO Bylaws, the WACO President shall:

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

### Committee Membership / Responsibilities -

#### Executive Officers

The WACO President leads the executive committee of 5 executive officers (WACO President, Vice President, 2nd Vice President, Secretary-Treasurer, and Immediate Past-President). This committee plays ongoing, direct role working with the WACO Executive Director on Board agenda and Association matters.

Executive Officers serve in an important vetting and agenda setting role related to the Board and organization as a whole.

#### Budget Committee

According to WACO Bylaws, the President annually appoints one of the two past presidents to serve as Chair of the Budget Committee. The Budget Committee meets annually in May and, with support from the WACO Executive Director and Finance and Administration Manager, determines preliminary budget recommendations to be delivered to the WACO Board of Trustees in May. Their budget recommendations include changes in county reimbursements, operating budget, and reserve funds for the upcoming fiscal year.



According to WACO policy, the budget committee's duties include:

- Preparing a preliminary budget aligned with the Strategic Plan for the Board of Trustees' review and consideration;
- Presenting the budget to the Board of Trustees for approval at the July Board meeting;
- Responding to recommendations for budget modifications during the fiscal year as needed; and
- Monitoring the overall financial condition of the Association and making recommendations to the Board of Trustees on actions necessary for the long-term financial stability of the Association.

## Conference Committee

The President Chairs the Conference Committee. Staffed by the WACO Member Service Manager the Conference Committee meets monthly to discuss and provide oversight of plans for each year's annual conference / membership meeting.

According to WACO Bylaws, the Conference Committee is 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; and
- Planning, in consultation with WACO staff non-educational events including, but not limited to, entertainment, recognition events, and evening meals.

## Washington Counties Building Management Committee

The 5 WACO executive officers serve, along with the members of the Washington State Association of Counties (WSAC) executive committee, on the Washington Counties Building Management Committee. WACO And WSAC co-own the Washington Counties Building. The WSAC and WACO Executive Directors serve as building managers. The Management committee meets twice annually to:

- Review capital improvement plans
- Review status of building reserve funds
- Review and approve as appropriate budget and factors impacting proposed changes
- Review status of tenant lease agreements.

## Important Dates / Activities & Time Commitment

**Usual timeframe and estimated minimum hours per month below.**

*\*Additional time for reviewing materials and preparation to participate in each of these events is necessary.*

<b>WACO Annual Conference and Membership Meeting</b> <hr/> 4 days - Last week of September or first week of October annually	<b>Washington Counties Building Management Committee Meetings</b> <hr/> Twice annually, one in April	<b>Conference Committee</b> <hr/> One hour or less monthly
<b>WACO Board meetings</b> <hr/> 2 days in March, one day in July, 2 days in late November / early December.	<b>Executive Officers Meetings</b> <hr/> Virtually 1-2 hours monthly	<b>Budget Committee</b> <hr/> One day in May



# Executive Officer Responsibilities

## Vice-President – Position Description

### Overview

The WACO Vice President is nominated and elected annually by the WACO Membership. This position serves a one-year term and is a member of the WACO Executive Officers, WACO Board of Trustees, WACO Budget Committee, and chairs the WACO Legislative Committee. The Vice President must know and understand WACO's core values, strategic plans, bylaws, and policies and procedures.

### Responsibilities / Duties

According to WACO Bylaws, the WACO Vice President shall:

- Perform the duties of the President in the absence of the President;
- 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
- Serve as Chair of the WACO Legislative Committee.

### Committee Membership / Responsibilities -

#### Executive Officers

The WACO Vice President serves as one of 5 executive officers along with the WACO President, 2nd Vice President, Secretary-Treasurer, and Immediate Past-President. This committee plays ongoing, direct role working with the WACO Executive Director on Board agenda and Association matters. Executive Officers serve in an important vetting and agenda setting role related to the Board and organization as a whole.

#### Budget Committee

The budget committee meets annually in May and, with support from the WACO Executive Director and Finance and Administration Manager, determines preliminary budget recommendations to be delivered to the WACO Board of Trustees in May. Their budget recommendations include any changes in county reimbursements, operating budget, and reserve funds for the upcoming fiscal year.

According to WACO policy, the budget committee's duties include:

- Preparing a preliminary budget aligned with the Strategic Plan for the Board of Trustees' review consideration;
- Presenting the budget to the Board of Trustees for approval at the July Board meeting;
- Responding to recommendations for budget modifications during the fiscal year as needed; and
- Monitoring the overall financial condition of the Association and making recommendations to the Board of Trustees on actions necessary for the long-term financial stability of the Association.

#### Legislative Committee

The Vice President chairs the Legislative Committee, which meets virtually, monthly when the legislature is not in session and weekly for 1-2 hours during the course of the session.



According to WACO policy the duties of the Legislative Committee are:

- Facilitating the development of the legislative proposals of the Association;
- Reviewing legislation introduced affecting the Association, its membership, or the services provided by either;
- Coordinating the legislative activities of the affiliated groups to avoid conflicting differences between affiliate groups of the Association;
- Meeting regularly during the legislative session and as needed during other times of the year; and
- Solicit feedback from the affiliate legislative chairs on whether or not WACO's legislative services were equitably provided. Any identified issues would be reported to the Board with a recommended strategy to resolve the inequity.

## Conference Committee

The Vice-President serves on the WACO Conference Committee. Staffed by the WACO Member Service Manager, the Conference Committee meets monthly to discuss and provide oversight of plans for each year's annual conference / membership meeting.

According to WACO Bylaws, the Conference Committee is 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; and
- Planning, in consultation with WACO staff non-educational events including, but not limited to, entertainment, recognition events, and evening meals.

## Washington Counties Building Management Committee

The 5 WACO executive officers serve, along with the members of the Washington State Association of Counties (WSAC) executive committee, on the Washington Counties Building Management Committee. WACO And WSAC co-own the Washington Counties Building. The WSAC and WACO Executive Directors serve as building managers. The Management committee meets twice annually to:

- Review capital improvement plans
- Review status of building reserve funds
- Review and approve as appropriate budget and factors impacting proposed changes
- Review status of tenant lease agreements.

## Important Dates / Activities & Time Commitment

**Usual timeframe and estimated minimum hours per month below.**

*\*Additional time for reviewing materials and preparation to participate in each of these events is necessary.*

<b>WACO Annual Conference and Membership Meeting</b> <hr/> 4 days - Last week of September or first week of October annually	<b>Washington Counties Building Management Committee Meetings</b> <hr/> Twice annually, one in April	<b>Executive Officers Meetings</b> <hr/> Virtually 1-2 hours monthly
<b>WACO Board meetings</b> <hr/> 2 days in March, one day in July, 2 days in late November / early December.	<b>Legislative Committee</b> <hr/> One hour monthly during interim; 1-2 hours weekly during legislative session.	<b>Budget Committee</b> <hr/> One day in May
		<b>Conference Committee</b> <hr/> One hour or less monthly



# Executive Officer Responsibilities

## 2nd Vice-President – Position Description

### Overview

The 2nd Vice-President is an important position in the WACO Board of Trustees executive officers group tasked with assisting in the annual performance evaluation of the Executive Director, Chairing WACO's Education Committee, as well as filling vacancies in the position of Vice-President and President when appropriate. The term of 2nd Vice-President is for one year, or if entering into the position due to a previous vacancy mid-term, until the next annual election of the Board of Trustees.

### Responsibilities / Duties

According to WACO Bylaws, the WACO 2nd Vice President shall:

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

### Committee Membership / Responsibilities -

#### Executive Officers

The WACO 2nd Vice-President serves as one of 5 executive officers along with the WACO President, Vice President, Secretary-Treasurer, and Immediate Past-President. This committee plays an ongoing, direct role working with the WACO Executive Director on Board agenda and Association matters. Executive Officers serve in an important vetting and agenda setting role related to the Board and organization as a whole.

#### Budget Committee

The budget committee meets annually in May and, with support from the WACO Executive Director and Finance and Administration Manager, determines preliminary budget recommendations to be delivered to the WACO Board of Trustees in May. Their budget recommendations include any changes in county reimbursements, operating budget, and reserve funds for the upcoming fiscal year.

According to WACO policy, the budget committee's duties include:

- Preparing a preliminary budget aligned with the Strategic Plan for the Board of Trustees' review consideration;
- Presenting the budget to the Board of Trustees for approval at the July Board meeting;
- Responding to recommendations for budget modifications during the fiscal year as needed; and
- Monitoring the overall financial condition of the Association and making recommendations to the Board of Trustees on actions necessary for the long-term financial stability of the Association.



## Education Committee

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

According to WACO policy, the Education Committee:

- Facilitates the recommendation of WACO educational programs;
- Presents recommendations to the Executive Director, prior to the annual Budget Committee meeting, a summary of the proposed education program(s) for the ensuing year;
- Vets education / training programs proposed by staff for relevance and priority;
- Assists the Executive Director with recommendations in the planning of the annual meeting; and
- Facilitates the development of WACO education, meeting, and speaker events during the annual conference.

## Washington Counties Building Management Committee

The 5 WACO executive officers serve, along with the members of the Washington State Association of Counties (WSAC) executive committee, on the Washington Counties Building Management Committee. WACO And WSAC co-own the Washington Counties Building. The WSAC and WACO Executive Directors serve as building managers. The Management committee meets twice annually to:

- Review capital improvement plans
- Review status of building reserve funds
- Review and approve as appropriate budget and factors impacting proposed changes
- Review status of tenant lease agreements.

## Important Dates / Activities & Time Commitment

**Usual timeframe and estimated minimum hours per month below.**

*\*Additional time for reviewing materials and preparation to participate in each of these events is necessary.*

<b>WACO Annual Conference and Membership Meeting</b>	<b>Washington Counties Building Management Committee Meetings</b>	<b>Executive Officers Meetings</b>
4 days - Last week of September or first week of October annually	Twice annually, one in April	Virtually 1-2 hours monthly
<b>WACO Board meetings</b>	<b>Education Committee</b>	<b>Budget Committee</b>
2 days in March, one day in July, 2 days in late November / early December.	One hour monthly	One day in May



WASHINGTON SECRETARY OF STATE STEVE HOBBS ADDRESSING WACO MEMBERS AT THE 2022 WACO ANNUAL CONFERENCE



# Executive Officer Responsibilities

## Secretary/Treasurer

### Overview

The WACO Secretary/Treasurer is elected annually by the WACO Membership from nominations. This position is a one-year term and is a member of the WACO Executive Officers, WACO Board of Trustees, WACO Budget Committee, and chairs the Audit Committee. As Secretary/Treasurer, this position is expected to attend the FOUR board meetings annually as well as the annual Budget Committee meeting. The Secretary/Treasurer also reviews and approves the meeting minutes of each meeting to ensure accurate records. The Secretary/Treasurer reviews the monthly reports that are submitted by the Finance and Administration Manager. These reports will be discussed by the Secretary/Treasurer and the other members of the Audit Committee quarterly. Any questions or concerns regarding those reports will be answered by the Finance and Administration Manager. After each Audit Committee meeting the Secretary/Treasurer is responsible for typing up a report to be included in the Board Meeting packet. The Secretary/Treasurer will present at each board meeting the Audit Committee report. The Secretary/Treasurer reviews and approves WACO's credit card statement and WACO staff leave reports monthly.

### Responsibilities / Duties

According to WACO Bylaws, the Secretary/Treasurer shall:

- Review for approval the minutes of the annual meeting and special meetings of the Association.
- Review for approval the minutes of all meetings of the Board of Trustees.
- 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.
- Chair the Audit Committee.
- Automatically become 2nd Vice President in the event of a vacancy in the office of 2nd Vice President.
- In the event of vacancies in the offices of the President, Vice President, and 2nd Vice President, shall automatically become the President.

### Committee Membership / Responsibilities -

#### Executive Officers

The WACO 2nd Vice-President serves as one of 5 executive officers along with the WACO President, Vice President, Secretary-Treasurer, and Immediate Past-President. This committee plays an ongoing, direct role working with the WACO Executive Director on Board agenda and Association matters. Executive Officers serve in an important vetting and agenda setting role related to the Board and organization as a whole.

#### Budget Committee

The budget committee meets annually in May and, with support from the WACO Executive Director and Finance and Administration Manager, determines preliminary budget recommendations to be delivered to the WACO Board of Trustees in May. Their budget recommendations include any changes in county reimbursements, operating budget, and reserve funds for the upcoming fiscal year.

According to WACO policy, the budget committee's duties include:



- Preparing a preliminary budget aligned with the Strategic Plan for the Board of Trustees' review consideration;
- Presenting the budget to the Board of Trustees for approval at the July Board meeting;
- Responding to recommendations for budget modifications during the fiscal year as needed; and
- Monitoring the overall financial condition of the Association and making recommendations to the Board of Trustees on actions necessary for the long-term financial stability of the Association.

## Audit Committee

The Secretary/Treasurer chairs the WACO Audit Committee

According the WACO Bylaws, In addition to other duties tasked by the President or Board of Trustees, the Audit Committee shall be charged with:

- Quarterly reviewing the Association's financial condition, financial activities, and financial controls
- Complete its written conclusions and recommendation by the first day of June.

## Washington Counties Building Management Committee

The 5 WACO executive officers serve, along with the members of the Washington State Association of Counties (WSAC) executive committee, on the Washington Counties Building Management Committee. WACO And WSAC co-own the Washington Counties Building. The WSAC and WACO Executive Directors serve as building managers. The Management committee meets twice annually to:

- Review capital improvement plans
- Review status of building reserve funds
- Review and approve as appropriate budget and factors impacting proposed changes
- Review status of tenant lease agreements.

## Important Dates / Activities & Time Commitment

**Usual timeframe and estimated minimum hours per month below.**

*\*Additional time for reviewing materials and preparation to participate in each of these events is necessary.*

<b>WACO Annual Conference and Membership Meeting</b>	<b>Washington Counties Building Management Committee Meetings</b>	<b>Executive Officers Meetings</b>
4 days - Last week of September or first week of October annually	Twice annually, one in April	Virtually 1-2 hours monthly
<b>WACO Board meetings</b>	<b>Audit Committee</b>	<b>Budget Committee</b>
2 days in March, one day in July, 2 days in late November / early December.	One hour quarterly	One day in May



SIGNED 2023 CONFERENCE BANNER GIFTED TO PAST WACO PRESIDENT & THURSTON COUNTY TREASURER, JEFF GADMAN.



# Executive Officer Responsibilities WACO Past Presidents

## Overview

WACO Bylaws establish designated roles for the two most recent past presidents.

## Responsibilities / Duties

The Immediate Past-President shall:

- Serve on the Budget Committee with eligibility to chair the Budget Committee, if requested by the current President.
- Executive Committee
- Conference Committee
- Chair the Legal Committee - an ad hoc committee with support from WA Association of County Prosecutors or a WACO Prosecutor member. In addition to other duties tasked by the President or Board of Trustees, the Legal Committee is charged overseeing duties and procedures outlined in WACO's Legal Advice and Legal Brief policies.

The Past-President shall:

- Serve on the Budget Committee with eligibility to chair the Budget Committee, if requested by the current President.
- Executive Committee – while WACO Bylaws do not list the past-president as an executive officer, the association has in practice traditionally include the past president on the executive committee.

**The past presidents play an important role in training incoming leadership and in ensuring continuity of policy and practice.**



2019 WACO BOARD OF TRUSTEES



# WACO Member Committees

## Overview

In addition to the three leadership-level committees of WACO, the budget, executive, and Washington Counties Building management committees, WACO has numerous committees comprised of WACO members, as well as external boards and commissions with designated WACO-nominated members. **You can view current WACO Legislative Advocacy work by visiting [www.countyofficials.org/232/Legislative-Advocacy](http://www.countyofficials.org/232/Legislative-Advocacy)**

## WACO Standing Committees -

### Legislative Committee

Purpose / Duties:

- Facilitating the development of the legislative proposals of the Association;
- Reviewing legislation introduced affecting the Association, its membership, or the services provided by either;
- Coordinating the legislative activities of the affiliated groups to avoid conflicting differences between affiliate groups of the Association;
- Meeting regularly during the legislative session and as needed during other times of the year; and
- Having the last committee meeting at the end of the legislative session without WACO staff present, to solicit feedback from the affiliate legislative chairs on whether or not WACO's legislative services were equitably provided. Any identified issues would be reported to the Board with a recommended strategy to resolve the inequity.

Membership: The Chair(s) of each affiliate's legislative committee. Chaired by the WACO Vice President.

## Important Dates / Activities & Time Commitment

**Usual timeframe and estimated minimum hours per month below.**

### Monthly meetings during interim

1-2 hours

### Weekly meetings during legislative session

1-2 hours

### WACO Day on the Hill (In-Person)

Full Day, mid-late January



2025 WACO DAY ON THE HILL EVENT



## Education Committee

Purpose / Duties:

- Facilitate the recommendation of WACO educational programs.
- Present recommendations to the Executive Director, prior to the annual Budget Committee meeting, a summary of proposed education program(s) for 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.
- Assist the Executive Director with recommendations in the planning of the annual meeting.
- The Education Committee is responsible for facilitating the development of WACO education programs including planning education, meeting, and speaker events during the annual conference.
- The Education Committee is responsible for assisting in the planning of the annual business meeting.

Membership: The Chair(s) of each affiliate's Education Committee. The WACO 2nd Vice President Chairs the committee.

## Important Dates / Activities & Time Commitment

Usual timeframe and estimated minimum hours per month below.

### Monthly meetings

1 hour

## Audit Committee

Purpose / Duties:

- Quarterly reviewing the Association's financial condition, financial activities, and financial controls
- Complete its written conclusions and recommendation by the first day of June.

Membership: 3-5 WACO member appointed by the WACO President. Majority may not be WACO Board members. The WACO Secretary / Treasurer Chairs of the Committee.

## Important Dates / Activities & Time Commitment

Usual timeframe and estimated minimum hours per month below.

### Quarterly meetings

1-2 hours



EDUCATION SESSION AT THE 2022 NEWLY ELECTED OFFICIALS CONFERENCE



## Conference Committee

Purpose / Duties:

- 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; and
- Planning, in consultation with WACO staff non-educational events including, but not limited to, entertainment, recognition events, and evening meals

Membership: Current and immediate WACO past-presidents, WACO Vice President, and one additional member.

### Important Dates / Activities & Time Commitment

**Usual timeframe and estimated minimum hours per month below.**

*\*Additional time for reviewing materials and preparation to participate may be necessary.*

#### Monthly meetings Q1-Q3

1 hour; ~7-8 meetings total.

#### Review & select of venue for upcoming year(s) (Q1)

1-2 hours

#### Review & feedback on current year guidelines, program, keynotes. (Q1-Q3)

Full Day, mid-late January

## Personnel Committee

Purpose / Duties:

- Annually review and provide feedback to the Executive Director on amendments to job descriptions
- Bi-annually review salary and benefit ranges for each staff position WACO Policies and Standard Operating Procedures 22 | Page and present any recommended changes to the President and Executive Director prior to the annual Budget Committee meeting
- 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.
- The Personnel Committee shall have no authority over, nor shall it involve itself in, any personnel matters of the Association staff.

Membership: 5-7 WACO members appointed by the President

### Important Dates / Activities & Time Commitment

**Usual timeframe and estimated minimum hours per month below.**

*\*Additional time for reviewing materials and preparation to participate may be necessary.*

#### At least one meeting in January or February to prepare recommendations for Board in March

2-3 hours

#### Brief meeting in early May to review annual CPI data and make recommendations related to COLA to budget committee

1 hour



## Nominating Committee

Purpose / Duties:

- 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
- Ensure that candidates are knowledgeable of the requirements of the position he or she is running for.
- Nominating Committee shall, at least biennially, review the Nominating Committee Policy adopted by the Board and make any recommendations to the Board.

Membership: A representative from each affiliate group appointed by the affiliate president and a WACO member appointed by the President.

### Important Dates / Activities & Time Commitment

**Usual timeframe and estimated minimum hours per month below.**

*\*Additional time for reviewing materials and preparation to participate may be necessary.*

**3-4 brief meetings between August and late September to review nominees and applications from candidates for WACO Board of Trustees**

3 hours total

## Legal Committee

Purpose / Duties:

- Oversee duties and procedures related to WACO's pursuit of legal advice and/or participation in legal briefs.

Membership: Immediate past-President of WACO and the Prosecutor Affiliate representative or other prosecutor WACO member.

### Important Dates / Activities & Time Commitment

**Usual timeframe and estimated minimum hours per month below.**

*\*Additional time for reviewing materials and preparation to participate may be necessary.*

**As needed**

Typically less than one convening per year and a couple hours of potential discussion / legal work.



2019 WACO DAY ON THE HILL EVENT



# External Boards and Commissions on which WACO Nominates / Appoints Members

## Forensic Investigations Council (RCW 3.103)

### Purpose / Duties:

- To preserve and enhance the state crime laboratory and state toxicology laboratory, which are essential parts of the criminal justice and death investigation systems in the state of Washington;
- To fund the death investigation system and to make related state and local institutions more efficient;
- To provide resources necessary for the performance, by qualified pathologists, of autopsies which are also essential to the criminal justice and death investigation systems of this state and its counties;
- To improve the performance of death investigations and the criminal justice system through the formal training of county coroners and county medical examiners;
- To establish and maintain a dental identification system; and
- To provide flexibility so that any county may establish a county morgue when it serves the public interest.

Positions: WACO submits one nominee each for the coroner and medical examiners positions on the council.

Term: Four-year renewable

## State Auditor's Office Local Government Advisory Committee

### Purpose / Duties:

Review state and federal legislation and proposed changes from the Governmental Accounting Standards Board (GASB). GASB is the primary authority that determines Generally Accepted Accounting Principles (GAAP) for state and local governments. The Committee also advises the State Auditor's Office on issues relating to the prescription of a uniform financial reporting system for cities and counties.

Positions: WACO submits one nominee each for the coroner and medical examiners positions on the council.

Positions: Two WACO nominees, traditionally one County Treasurer and one County Auditor

Term: 3-year terms; may be renewed once.



2023 LEGISLATIVE SESSION



# Why Serve?



## **SO AND SO, SUCH COUNTY POSITION**

### *WACO BOARD POSITION*

Vestibulum quis pharetra diam, eu digniss purus. Mauris magna orci, accumsan in ante eget, luctus fermentum massa. Aliquam et risus consectetur, ultrices dui a, lobortis quam. Quisque mauris felis, elementum in fermentum quis, posuere vel tellus. Vestibulum quis pharetra diam, eu digniss purus. Mauris magna orci, accumsan.

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## **SO AND SO, SUCH COUNTY POSITION**

### *WACO BOARD POSITION*

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## **SO AND SO, SUCH COUNTY POSITION**

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## **SO AND SO, SUCH COUNTY POSITION**

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Washington Association  
of **COUNTY OFFICIALS**



**Email: [info@countyofficials.org](mailto:info@countyofficials.org)**



**Phone: 360-753-7319**



**Site: [www.countyofficials.org](http://www.countyofficials.org)**



**Address: 206 10th Avenue SE  
Olympia, WA 98501**



**[www.countyofficials.org](http://www.countyofficials.org)**





## MEMORANDUM

**DATE:** July 11, 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. I have highlighted in pink one of the more ambitious components of the Board's plan – exploration of “fee for service” model to offer affiliates. I propose at the meeting in July during this report the Board check-in on timing and relevance and I will also share thoughts on what might be entailed in exploring this model.

### **Washington Counties Building (WCB)**

The WCB management committee, composed of the WACO Executive Officers and representatives from WSAC's executive committee, held its annual meeting in May. WSAC Executive Director Derek Young, WSAC Operations and Administration Director Bridget Lockling, WSAC/WACO Office Coordinator Tanya Naylor, WACO Finance and Administration Manager Tiffin Moreno and myself serve as the internal WCB management committee and meet at least monthly on a variety of issues. At the annual management committee meeting, staff presented past year expenditures, proposed building maintenance and improvement projects and the budget for 2026. Security and maintenance impacted by homelessness in downtown Olympia continues to be a concern and challenge. After consulting again with Olympia police department, investment has been made in upgrading exterior lighting and staff have cut back on shrubbery surrounding the building to make presence of trespassers more evident to passing patrols. We are continuing to explore potential private security patrols.

### **Affiliate Conferences / Courthouse Visits**

WACO staff will be making the rounds to various affiliate conferences, several of which unfortunately are held at the same time, making coverage a challenge. This year thus far I had the privilege of attending the Assessor, Treasurer and Clerk conferences at least in part. In my travel to conferences I've made stops at county courthouses along the way and will resume visits in late August, September and October.



# WACO 2023-2027 Strategic Plan Implementation





## JULY 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		2026 session may provide unique opportunity for affiliates to incorporate statements of need into policy platforms in lieu of direct proposals given fiscal crisis
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. Committee is reviewing and restructuring the priority proposal form and process
Per Legislative Action Plan – take advantage of fall committee meetings	Annually September - November		Expanded – interim committee work increased – tracking this.
Affiliate proposals for WACO priority legislation	Annually August – conference		Team of legislative committee members will drop by each affiliate meeting to present other affiliate WACO legislative priority proposals
Per Legislative Action Plan - Legislative session advocacy and support	Annually January – March/April		Conducting interim discussions 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	Green	<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	Red	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
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		WACO Leadership Guide completed; discussing Board-supported dissemination plan at July 2025 meeting
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		Board modified expectations of TAL role. Voice for counties not necessarily representative voice
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

## Supporting documents –

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



## 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 box?)	2024-2027		Stalled – restart Fall 25
Staff update communications strategic plan for Board review / adoption	2025		

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



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 -
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### 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		
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:** July 9, 2025  
**TO:** WACO Board of Trustees  
**FROM:** Timothy Grisham, Deputy Director  
**SUBJECT:** DEPUTY DIRECTOR REPORT

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**BACKGROUND INFORMATION:** Interim legislative work has begun with regular meetings with the affiliates for post-session follow up and 2026 session planning. This is coupled with the regular planning of education and emergent events.

In this report I want to highlight two areas communications and county visits.

### COMMUNICATIONS

The communications and outreach numbers thus far this year are very positive. Our weekly CHJ mailings have seen a 4% average monthly increase in opens over there 2024 numbers, putting the trend to be the best numbers since 2020 after two years of plateaued numbers.

On the website side of things, we have seen the highest user rate since 2020 with a 13% increase over the 2024 numbers, and the highest views ever with a 20% increase over 2024 numbers.

### COUNTY VISITS

Having visited all but one of the counties on my bi-annual list of counties to visit last year, I will be making a visit to Pend Orielle to cap off the original list in August. Additionally, I will be visiting three other counties while on the trip with planned stops in Spokane, Stevens, and Lincoln counties as well.

**RECOMMENDED ACTION:** Information Only







## MEMORANDUM

**DATE:** July 3, 2025

**TO:** WACO Board of Trustees

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

**SUBJECT:** Member Services Report

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### Leadership Manual -

Working under the direction of the Executive Director to actualize the vision of the board of trustees, the Member Services Manager has created a 24-page leadership guide that can be utilized in print or digital format. This document lists all leadership positions within the board and details anticipated commitments, work involved, and provides an accessible method to introduce potential trustees to open positions on the board and within active committees. After final approval of the booklet, there is a goal to have printed copies at the 2025 WACO Annual Conference for members that attend the *Getting Involved with WACO* session at 4:00 PM on 10/01/2025.

### Training Outreach: Proactive Calendar Blocks –

Starting in Q2, the Member Services Manager implemented a more proactive outreach standard when contacting members about upcoming trainings and events. In addition to standard blasts, inclusion in the Courthouse Journal newsletter, and posts on social media, each member now actively receives a calendar block that they can accept, deny, or forward on to staff that they think it will benefit. At current, this additional outreach has had fantastic results, with May's *Levies Start to Finish* training bringing in 91 attendees and June's *Unlocking Potential - A Comprehensive Guide to Managing Employee Morale and Wellness* bringing in 46. July's *Changing Financial Systems* training, sent out two days before this reporting, already has ~20 accepted invitations and has been shared by the Office of the Washington State Auditor on both social media platforms where WACO is active.

**RECOMMENDED ACTION:** Information only.







## MEMORANDUM

**DATE:** July 1, 2025

**TO:** WACO Board of Trustees

**FROM:** Tiffin Moreno, Finance & Administration Manager

**SUBJECT:** FINANCIAL REPORTS AS OF MARCH 31, 2025

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**SUMMARY:** The following bank statement ending balances are true as of March 31, 2025

Institution	Account ID	Total Statement Balances	Notes
<b>Key Bank</b>		\$1,089,028.23	
	Ckg #6577	\$1,074,778.99	Checking
	Ckg #9986	\$14,249.24	Donor Reserve – Scholarship Acct
<b>Seattle Bank</b>	Certificate #6516	\$179,542.86	Matures 11/14/25 (4.21%)
Total Cash on Hand:		\$1,268,571.09	
Total Reserve:		\$500,000.00	
Total Operating:		\$558,821.85	
Total Designated/Capital Funds:		\$195,500.00	
Total Scholarship Funds:		\$14,248.24	

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





# Washington Association of COUNTY OFFICIALS

## 2025 YE Projection as of 03/31/2025

OPERATING FUND #10 - ONLY

	1/1/2025 - 1/31/2025	2/1/2025 - 2/28/2025	3/1/2025 - 3/31/2025	TOTAL 2025 ACTUAL SO FAR	2025 APPROVED BUDGET	VARIANCE TO BUDGET
	ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit
<b>REVENUE</b>						
<b>Members Assessments / Allotments</b>						
Membership Income - County Reimbursements	532,581.75			532,581.75	1,127,451	(594,869)
WAPA Assessment Pass Through	(22,783.00)	(22,783.00)	(22,783.00)	(68,349.00)	(273,406)	205,057
Total Members' Assessments / Allotments	509,798.75	(22,783.00)	(22,783.00)	464,232.75	854,045	(389,812)
<b>Contracts</b>						
DSHS	43.75	37.50		81.25	1,500	(1,419)
Total Contracts	43.75	37.50	0.00	81.25	1,500	(1,419)
<b>Conferences / Training / Education</b>						
<b>Annual Conference</b>						
Conf Registration - Attendee				0.00	4,750	(4,750)
Conf Registration - Pre-Paid Elected Officials	104,414.25			104,414.25	109,650	(5,236)
Conf Registration - Exhibitor				0.00	45,000	(45,000)
Conf Registration - Sponsorships				0.00	21,750	(21,750)
Total Conferences	104,414.25	0.00	0.00	104,414.25	181,150	(76,736)
<b>Rental</b>						
Rental Income - WAPA	2,470.00	2,470.00	2,470.00	7,410.00	29,640	(22,230)
Total Rental Receipts	2,470.00	2,470.00	2,470.00	7,410.00	29,640	(22,230)
<b>Miscellaneous</b>						
Interest Income	2,062.66	4,091.68	2,716.16	8,870.50	33,600	(24,730)
Miscellaneous Income / Restitution	479.85	239.92		719.77	2,795	(2,075)
Total Miscellaneous	2,542.51	4,331.60	2,716.16	9,590.27	36,395	(26,805)
Total Revenue + Fund Balance Carryover	619,269.26	(15,943.90)	(17,596.84)	585,728.52	1,102,730	(517,001)





# Washington Association of COUNTY OFFICIALS

## 2025 YE Projection as of 03/31/2025

	1/1/2025 - 1/31/2025	2/1/2025 - 2/28/2025	3/1/2025 - 3/31/2025	TOTAL 2025 ACTUAL SO FAR	2025 APPROVED BUDGET	VARIANCE TO BUDGET
	ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit
<b>OPERATING FUND #10 - ONLY</b>						
<b>EXPENSE</b>						
<b>Salaries / Taxes Benefits</b>						
<b>Salaries</b>						
Accrued Vacation	3,941.77	4,806.14	4,764.60	13,512.51	24,000	10,487
Employee - Executive Director	15,727.00	15,727.00	15,727.00	47,181.00	188,724	141,543
Employee - Dep Dir	13,022.00	13,022.00	13,022.00	39,066.00	156,264	117,198
Employee - FAM	6,810.00	6,810.00	7,117.00	20,737.00	84,483	63,746
Employee - MSM	6,810.00	6,810.00	6,810.00	20,430.00	84,790	64,360
Subtotal Salaries & Wages	46,310.77	47,175.14	47,440.60	140,926.51	538,261	397,334
<b>Taxes / Benefits</b>						
Employee Payroll Benefits - Health Insurance	6,123.29	6,123.29	6,123.29	18,369.87	74,112	55,742
Employee Payroll Benefits - HRA Contributions	3,178.82	1,905.45	1,087.00	6,171.27	41,760	35,589
Employee Payroll Benefits - Retirement	2,962.56	3,027.39	3,024.27	9,014.22	38,570	29,556
P/R Taxes - FICA (SS & MC)	3,554.77	3,620.90	3,641.19	10,816.86	39,341	28,524
P/R Taxes - Labor & Industries (Workers Comp)	82.00	82.00	81.93	245.93	1,080	834
Total Salaries, Taxes, Benefits	62,212.21	61,934.17	61,398.28	185,544.66	733,124	547,579
<b>Conferences</b>						
<b>Annual Conference</b>						
Annual Conf - Facility/Equip Rental				0.00	30,000	30,000
Annual Conf - Food/Catering/Awards Banquet				0.00	32,000	32,000
Annual Conf - Outgoing President's Reception				0.00	7,500	7,500
Annual Conf - Facilitators/Speakers/Trainers				0.00	15,050	15,050
Annual Conf - Entertainment				0.00	4,550	4,550
Annual Conf - Reg Platform				0.00	6,300	6,300
Annual Conf - Printing/Supplies/Lodging				0.00	3,200	3,200
Annual Conf - Awards & Recognition				0.00	2,000	2,000
Total Conference	0.00	0.00	0.00	0.00	100,600	100,600
<b>Non-Conference Education</b>						
Summer Education/Training - Members				0.00	2,000	2,000
Total Non-Conference Education	0.00	0.00	0.00	0.00	2,000	2,000
<b>Professional Fees - Acctg/Auditing/PR</b>						
Aiken Sanders - Annual Audit / 990 Prep				0.00	11,261	11,261





# Washington Association of COUNTY OFFICIALS

## 2025 YE Projection as of 03/31/2025

	1/1/2025 - 1/31/2025	2/1/2025 - 2/28/2025	3/1/2025 - 3/31/2025	TOTAL 2025 ACTUAL SO FAR	2025 APPROVED BUDGET	VARIANCE TO BUDGET
<b>OPERATING FUND #10 - ONLY</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>			<b>(RED) = Deficit</b>
Trowe/Kestra/Gallagher - 401k Financial Fees			586.92	586.92	2,700	2,113
AATRIX - 941/942/W2/1099/1096 Processing	111.96			111.96	200	88
<b>Total Professional Fees</b>	<b>111.96</b>	<b>0.00</b>	<b>586.92</b>	<b>698.88</b>	<b>14,161</b>	<b>13,462</b>
<b>Legislative Advocacy</b>						
Contract - Legislative/Advocacy	7,400.00	6,600.00	6,600.00	20,600.00	80,000	59,400
Legislative Sessions Support Waco Day Hill	2,872.40			2,872.40	3,000	128
<b>Total Legislative Advocacy</b>	<b>10,272.40</b>	<b>6,600.00</b>	<b>6,600.00</b>	<b>23,472.40</b>	<b>83,000</b>	<b>59,528</b>
<b>EXPENSE (con't)</b>						
<b>Operations</b>						
Supplies	125.13	204.55		329.68	2,500	2,170
Printing/Publications	153.23		13.04	166.27	500	334
Software/Software Renewals	255.16	255.16	255.16	765.48	6,830	6,065
Postage & UPS				0.00	50	50
Office Lease/IT	6,571.50	6,571.50	6,571.50	19,714.50	78,858	59,144
Telephone - Office / Cells	120.00	120.00	120.00	360.00	1,440	1,080
Equipment Rental & Maint. Agree.	229.47	147.11		376.58	1,800	1,423
Fees - Banking		205.48	205.48	410.96	200	(211)
License Fees and Permits	195.35			195.35	2,100	1,905
Property Taxes / B&O Taxes		124.76		124.76	50	(75)
Miscellaneous	13.50	13.50	532.79	559.79	493	(67)
<b>Total Operations</b>	<b>7,663.34</b>	<b>7,642.06</b>	<b>7,697.97</b>	<b>23,003.37</b>	<b>94,821</b>	<b>71,818</b>
<b>Communications</b>						
Vimeo - Video Sharing				0.00	275	275
Zoom Meeting - Web Conf Service				0.00	1,500	1,500
CivicPlus - Website Platform	412.60	412.60	412.51	1,237.71	5,400	4,162
WSAC Media Sharing				0.00	2,000	2,000
Survey Monkey - Survey Service		513.86		513.86	550	36
Blu Hosting - Website domains - Clerks/WACO	223.86	79.44		303.30	500	197
Social Media Archiving				0.00	3,500	3,500
<b>Total Communications</b>	<b>636.46</b>	<b>1,005.90</b>	<b>412.51</b>	<b>2,054.87</b>	<b>13,725</b>	<b>11,670</b>
<b>Insurance - Business</b>						
Insurance - WACO	405.25	445.25	432.25	1,282.75	5,000	3,717
<b>Total Insurance</b>	<b>405.25</b>	<b>445.25</b>	<b>432.25</b>	<b>1,282.75</b>	<b>5,000</b>	<b>3,717</b>





# Washington Association of COUNTY OFFICIALS

## 2025 YE Projection as of 03/31/2025

	1/1/2025 - 1/31/2025	2/1/2025 - 2/28/2025	3/1/2025 - 3/31/2025	TOTAL 2025 ACTUAL SO FAR	2025 APPROVED BUDGET	VARIANCE TO BUDGET
	ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit
<b>OPERATING FUND #10 - ONLY</b>						
<b>Travel</b>			BOD			
Travel Expense - Board Mtg/Training/Travel			1,360.72	1,360.72	23,500	22,139
Travel Expenses - Staff -Travel/Outreach/Training	39.35	57.40		96.75	17,000	16,903
<b>Total Travel</b>	<b>39.35</b>	<b>57.40</b>	<b>1,360.72</b>	<b>1,457.47</b>	<b>40,500</b>	<b>39,043</b>
<b>Memberships and Subscriptions</b>						
NCCAE / NACo				0.00	1,250	1,250
LOBBYGOV - Organization Team Plan	1,976.40			1,976.40	2,000	24
Third House County Comm/Marketing/Others				0.00	145	145
<b>Total Memberships and Subscriptions</b>	<b>1,976.40</b>	<b>0.00</b>	<b>0.00</b>	<b>1,976.40</b>	<b>3,395.00</b>	<b>1,418.60</b>
<b>Total Expense</b>	<b>83,317.37</b>	<b>77,684.78</b>	<b>78,488.65</b>	<b>239,491</b>	<b>1,090,326</b>	<b>850,835</b>
Assets - Office Furniture / Equipment				0.00		
WCB Conf Rm Improvements						
<b>ADD THESE FUNDS FOR INCLUSION IN BUDGET NEEDED IN THE UPCOMING YEAR</b>						
<b>Deisgnated Funds Income Requirements:</b>						
Fund 20: Undesignated Funds						
Fund 21: Operating Reserve - Board Restricted	300.00				300	
Fund 30:WCB Capital Reserve: WCB - Bldg Maint Reserve						
Fund 31:T&E: Tech/Equipment Replacement	2,644.00				2,644	
Fund 51:Prof Fees: SAO_Legal Fees	7,924.00				7,924	
Fund 50:Conf: Newly Elected Officers	1,536.00				1,536	
	<b>12,404.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,404.00</b>	<b>12,404</b>	<b>0.00</b>
<b>DEFICIT/PROFIT</b>	<b>523,547.89</b>	<b>(93,628.68)</b>	<b>(96,085.49)</b>	<b>333,833.72</b>	<b>0</b>	<b>(333,834)</b>



## Cash Forecast / Flow Projection

### Washington Assoc of County Officials

Starting date 1/1/2025

Cash balance alert minimum 25,000

	Beginning	Jan-25	Feb-25	Mar-25	Total
Cash on hand for Operating (beginning of month)	261,850	154,836	690,788	597,160	
		Actual	Actual	Actual	

CASH RECEIPTS					
Membership Assessments		532,582	0	0	532,582
Wapa Allocations		-22,783	-22,783	-22,783	-68,349
Contracts / Rental		2,514	2,508	2,470	7,491
Interest, other income		2,543	4,332	2,716	9,590
Conferences		104,414	0	0	104,414
<b>TOTAL CASH RECEIPTS</b>		619,269	-15,944	-17,597	585,729
<b>Total cash available</b>	261,850	774,106	674,844	579,563	

CASH PAID OUT					
Salaries / Benefits		62,212	61,934	61,398	185,545
Conferences		0	0	0	0
Education		0	0	0	0
Professional Fees		112	0	587	699
Legislative		10,272	6,600	6,600	23,472
Operations		7,663	7,642	7,698	23,003
Communications		636	1,006	413	2,055
Outreach		0	0	0	0
Insurance - Business		405	445	432	1,283
Travel/Outreach - Board/Staff		39	57	1,361	1,457
Memberships/Subscriptions		1,976	0	0	1,976
Other expenses					0
Miscellaneous					0
<b>SUBTOTAL</b>		83,317	77,685	78,489	239,491
Equip Purch / WCB Cap improv					0
<b>TOTAL CASH PAID OUT</b>		83,317	77,685	78,489	239,491
<b>Subtotal Cash on hand (end of month)</b>	261,850	690,788	597,160	501,074	

OTHER OPERATING DATA					
Trx to Other Funds					
Accounts receivable balance +	5,000				
Payroll Liability / SUI -	-20,500				
Accrued Vacation balance -	-67,881				
Accounts payable balance -	-23,633				
Total Designated Liability	-107,014	0	0	0	
Available Cash for Next Month	154,836	690,788	597,160	501,074	



**Washington Association of County Officials**

Aged Receivables by Due Date

Aging Date - 3/31/2024

10 - Operating - Unrestricted

From 3/1/2025 Through 3/31/2025

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
Clark County	25-Q1-003	1/1/2025	19,481.75	0.00	0.00	0.00	0.00	19,481.75
Whatcom County	25-A-017	1/1/2025	37,350.00	0.00	0.00	0.00	0.00	37,350.00
	Total 10 - Operating - Unrestricted		56,831.75	0.00	0.00	0.00	0.00	56,831.75
Report Total			56,831.75	0.00	0.00	0.00	0.00	56,831.75



**Washington Association of County Officials**  
Aged Payables by Due Date - 00 Aged Payables-Monthly  
Aging Date - 3/31/2025  
10 - Operating - Unrestricted  
From 3/1/2025 Through 3/31/2025

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-00080370-CI...	4/30/2025	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
FRAZLI	Lisa Frazier	EFT 2025 03 LF	4/30/2025	64.40	0.00	0.00	0.00	0.00	64.40
Total FRAZLI	Lisa Frazier			64.40	0.00	0.00	0.00	0.00	64.40
Gallagher Fiduciary	Gallagher Fiduciary Advisors	EFT 336901	4/30/2025	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
Kick A	Adam Kick	EFT 2025 03 AK	4/5/2025	205.80	0.00	0.00	0.00	0.00	205.80
Total Kick A	Adam Kick			205.80	0.00	0.00	0.00	0.00	205.80
Konis, T.	Tom Konis	EFT 2025 03 TK	4/30/2025	500.80	0.00	0.00	0.00	0.00	500.80
Total Konis, T.	Tom Konis			500.80	0.00	0.00	0.00	0.00	500.80
L&L Lufkin	L&L Lufkin, Inc	EFT 2025 03 Lufkin	4/30/2025	437.50	0.00	0.00	0.00	0.00	437.50
Total L&L Lufkin	L&L Lufkin, Inc			437.50	0.00	0.00	0.00	0.00	437.50
LNI	Department of Labor and Industries	EFT LNI 2025 1Q	4/30/2025	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
PAC AUTO	Pacific Office Automation INC	EFT 588970122	2/10/2025	0.00	0.00	229.47	0.00	0.00	229.47



**Washington Association of County Officials**  
Aged Payables by Due Date - 00 Aged Payables-Monthly  
Aging Date - 3/31/2025  
10 - Operating - Unrestricted  
From 3/1/2025 Through 3/31/2025

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
		EFT 589166519	3/10/2025	0.00	147.11	0.00	0.00	0.00	147.11
Total PAC AUTO	Pacific Office Automation INC			0.00	147.11	229.47	0.00	0.00	376.58
PFML	Paid Family & Medical Leave Program	EFT PFML 2025 1Q	4/5/2025	843.82	0.00	0.00	0.00	0.00	843.82
Total PFML	Paid Family & Medical Leave Program			843.82	0.00	0.00	0.00	0.00	843.82
Rehn	Rehn and Associates	EFT 17495	4/30/2025	13.50	0.00	0.00	0.00	0.00	13.50
		EFT 2025 03 31 Rehn	4/30/2025	245.00	0.00	0.00	0.00	0.00	245.00
Total Rehn	Rehn and Associates			258.50	0.00	0.00	0.00	0.00	258.50
Sloan, C	Sloan, Catherine (Katie)	EFT 2025 03 CS	4/30/2025	388.12	0.00	0.00	0.00	0.00	388.12
Total Sloan, C	Sloan, Catherine (Katie)			388.12	0.00	0.00	0.00	0.00	388.12
WA Cares	Washington Cares Act	EFT WA Cares Act EE - 2025 1Q	4/30/2025	467.92	0.00	0.00	0.00	0.00	467.92
Total WA Cares	Washington Cares Act			467.92	0.00	0.00	0.00	0.00	467.92
Waymire	Robert Waymire	EFT 2025 03 RW	4/30/2025	201.60	0.00	0.00	0.00	0.00	201.60
Total Waymire	Robert Waymire			201.60	0.00	0.00	0.00	0.00	201.60



**Washington Association of County Officials**  
Aged Payables by Due Date - 00 Aged Payables-Monthly  
Aging Date - 3/31/2025  
10 - Operating - Unrestricted  
From 3/1/2025 Through 3/31/2025

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Invoice Number</u>	<u>Due Date</u>	<u>Current</u>	<u>1 - 30 Days Past Due</u>	<u>31 - 60 Days Past Due</u>	<u>61 - 90 Days Past Due</u>	<u>Over 90 Days Past Due</u>	<u>Total</u>
		Total 10 - Operating - Unrestricted		5,706.81	147.11	229.47	0.00	0.00	6,083.39



**Washington Association of County Officials**  
Aged Payables by Due Date - 00 Aged Payables-Monthly  
Aging Date - 3/31/2025  
30 - Capital: Building Maint Reserve  
From 3/1/2025 Through 3/31/2025

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
WAC BUILDING	Washington Counties Building	WCB2025-01	3/26/2025	0.00	1,425.34	0.00	0.00	0.00	1,425.34
Total WAC BUILDING	Washington Counties Building			0.00	1,425.34	0.00	0.00	0.00	1,425.34
		Total 30 - Capital: Building Maint Reserve		0.00	1,425.34	0.00	0.00	0.00	1,425.34
Report Total				5,706.81	1,572.45	229.47	0.00	0.00	7,508.73



As of March 31, 2025

### Current Assets

Operating Cash & Equivalents										
Checking: Key Bank - Operating Acct 48206577	1010	532,842.76	10,000.00	336,436.23	120,000.00	10,000.00	0.00	32,500.00	33,000.00	1,074,778.99
Ckg: Key Bank - WACO Scholarship - Acct 471481009986	1042	0.00	0.00	0.00	0.00	0.00	14,249.24	0.00	0.00	14,249.24
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Cash & Equivalents		532,842.76	10,000.00	336,436.23	120,000.00	10,000.00	14,249.24	32,500.00	33,000.00	1,089,028.23
Board Reserve Cash Funds										
CD: Seattle Bank - Acct 60296516	1031	15,979.09	0.00	163,563.77	0.00	0.00	0.00	0.00	0.00	179,542.86
Total Board Reserve Cash Funds		15,979.09	0.00	163,563.77	0.00	0.00	0.00	0.00	0.00	179,542.86
Accounts Receivable										
Accounts Receivable	1200	56,831.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,831.75
Total Accounts Receivable		56,831.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,831.75
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	1,320.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,320.58
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		21,820.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,820.58
Prepays										
Prepays	1280	18,683.94	0.00	0.00	0.00	0.00	0.00	7,500.00	0.00	26,183.94
Total Prepays		18,683.94	0.00	0.00	0.00	0.00	0.00	7,500.00	0.00	26,183.94
Total Current Assets		646,158.12	10,000.00	500,000.00	120,000.00	10,000.00	14,249.24	40,000.00	33,000.00	1,373,407.36
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		801,146.60	10,000.00	500,000.00	138,016.09	11,642.49	14,249.24	40,000.00	33,000.00	1,548,054.42
Liabilities and Net Assets										
Liabilities										
Accounts Payable										
Accounts Payable	2000	6,208.39	0.00	0.00	1,425.34	0.00	0.00	0.00	0.00	7,633.73
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	(437.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(437.50)
Total Accounts Payable		5,770.89	0.00	0.00	1,425.34	0.00	0.00	0.00	0.00	7,196.23
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	(245.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(245.00)
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	83,440.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,440.84
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		103,695.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,695.84



Total Liabilities		109,466.73	0.00	0.00	1,425.34	0.00	0.00	0.00	0.00	110,892.07
Net Assets										
Beginning Net Assets										
Interfund Balances / Transfers	1901	(12,404.00)	0.00	300.00	0.00	2,644.00	0.00	1,536.00	7,924.00	0.00
Net Assets	3000	397,670.48	0.00	0.00	0.00	0.00	(2,721.83)	0.00	0.00	394,948.65
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		344,766.48	0.00	300.00	10,000.00	10,144.00	(2,721.83)	7,536.00	24,924.00	394,948.65
Without Donor Restrictions										
Operating: Unexpended - Board Unrestricted	3010-20	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
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	128,016.09	0.00	0.00	0.00	0.00	128,016.09
Capital: Tech & Equip Replacement Reserve	3010-31	0.00	0.00	0.00	0.00	1,498.49	0.00	0.00	0.00	1,498.49
Designated: Conference - NEO Reserve	3010-50	0.00	0.00	0.00	0.00	0.00	0.00	32,464.00	0.00	32,464.00
Designated: Prof Fees Audit Reserve	3010-51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,076.00	8,076.00
Total Without Donor Restrictions		0.00	10,000.00	499,700.00	128,016.09	1,498.49	0.00	32,464.00	8,076.00	679,754.58
With Donor Restrictions										
WACO Scholarship Fund - Donor Reserve	3010-42	(174.33)	0.00	0.00	0.00	0.00	16,901.39	0.00	0.00	16,727.06
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	16,901.39	0.00	0.00	16,727.06
Current Year Excess (Deficit)		347,087.72	0.00	0.00	(1,425.34)	0.00	69.68	0.00	0.00	345,732.06
Total Net Assets		691,679.87	10,000.00	500,000.00	136,590.75	11,642.49	14,249.24	40,000.00	33,000.00	1,437,162.35
Total Liabilities and Net Assets		801,146.60	10,000.00	500,000.00	138,016.09	11,642.49	14,249.24	40,000.00	33,000.00	1,548,054.42



## COMBINED FUNDS REVENUE AND EXPENSES

As of 3/31/2025

### Revenue

#### Members Assessments

Membership Income - County Reimbursements	4000	532,581.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WAPA Assessment Pass Through	8950	(68,349.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Members Assessments		464,232.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Contracts

Contract Rev - DSHS	4100	81.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Contracts		81.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Conferences

Annual Conference Rev - All Elected Members	4201	104,414.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf Registration Rev - Exhibitor	4210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Conferences		104,414.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Rental Receipts

Rental Income - WAPA	4600	7,410.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rental Receipts		7,410.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Miscellaneous

Interest Income	4800	8,870.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Income	4900	719.77	0.00	0.00	0.00	0.00	69.68	0.00	0.00
Reimbursement Revenue Clearing Acct	4901	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Miscellaneous		9,590.27	0.00	0.00	0.00	0.00	69.68	0.00	0.00
Total Revenue		585,728.52	0.00	0.00	0.00	0.00	69.68	0.00	0.00

### Expense

#### Salaries, Taxes, Benefits

Salaries & Wages	5000	127,414.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Accrued Vacation at Year End	5005	13,512.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - Health Insurance	5110	18,369.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - HRA Contributions	5121	6,171.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - Retirement	5130	9,014.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - FICA (SS & MC)	5210	10,816.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - Labor & Industries (Workers Comp)	5240	245.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries, Taxes, Benefits		185,544.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Professional Fees

Prof Fees - Acctg and Annual Audit	8100	698.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Professional Fees		698.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Legislative Advocacy

Legislative/Advocacy - Contract Reps	8110	20,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legislative Session Support - WACO Day on the Hill	8111	2,872.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Legislative Advocacy		23,472.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Operations - General

Office - Supplies	6000-1	329.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Printing/Publications	6000-2	166.27	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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Office - Software/Subscripts/Renewals	6000-3	765.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Leased Space	7000	19,714.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Telephone	7050	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Equip Rental & Maint. Agreement	7200	376.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Bank/Credit Card Fees/Penalty Fees	7300	606.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Property Taxes	7900	124.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Improvements	8700	0.00	0.00	0.00	1,425.34	0.00	0.00	0.00	0.00
Office - Miscellaneous Exp	8900	559.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - General		23,003.37	0.00	0.00	1,425.34	0.00	0.00	0.00	0.00
Operations - Communications									
Office - Technology & Communication	7100	2,054.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Communications		2,054.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Insurance									
Office - Insurance - WACO	7800	1,282.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Insurance		1,282.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Travel									
Travel Expenses - Board - Contg Ed/Training/Travel	8500	1,360.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel Expenses - Staff - Travel/Outreach/Training	8550	96.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Travel		1,457.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Memberships & Subscriptions									
Office - Memberships & Subscriptions	7410	1,976.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Memberships & Subscriptions		1,976.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense		239,490.80	0.00	0.00	1,425.34	0.00	0.00	0.00	0.00
Depreciable Assets/Trx Funds									
Trx To/From Funds									
Interfund Balances / Transfers	1901	12,404.00	0.00	(300.00)	0.00	(2,644.00)	0.00	(1,536.00)	(7,924.00)
Total Trx To/From Funds		12,404.00	0.00	(300.00)	0.00	(2,644.00)	0.00	(1,536.00)	(7,924.00)
Total Depreciable Assets/Trx Funds		12,404.00	0.00	(300.00)	0.00	(2,644.00)	0.00	(1,536.00)	(7,924.00)
Excess (Deficit)		333,833.72	0.00	300.00	(1,425.34)	2,644.00	69.68	1,536.00	7,924.00

