



WACO Board of Trustees Regular Meeting
Tuesday, September 30, 2025, 8:30a.m. – Noon
Three Rivers Convention Center - Boardroom
Kennewick, Washington

AGENDA
Tuesday, September 30, 2025

8:30am	Call to Order – President Amy Cziske	
	Roll Call of Attending Members	
8:32am	Approval of Agenda	Tab A
	Approval of Minutes – July 23 rd , 2025	Tab A-1
8:35am	Recognition of Departing Board Members	
8:45am	<p>2025 WACO Priority Legislative Proposals / Affiliate Legislative Priorities</p> <ul style="list-style-type: none"> ○ WSACA (Assessors): Tom Konis, WSACA Legislative Committee Chair and Spokane County Assessor ○ WSACA (Auditors): Lori Larsen, WSACA Legislative Co-Chair and Stevens County Auditor; Linda Farmer, WSACA Legislative Co-Chair and Pierce County Auditor ○ WSACC (Clerks): Catherine Cornwall, King County Clerk ○ WACME (Coroners): Annie Pillers, Whitman County Coroner ○ WSACT (Treasurers): Jackie Brunson, WSACT Legislative Chair and Skagit County Treasurer 	Tab B
10:00am	BREAK	
10:15am	Committee Reports:	
	Audit Committee – Danny Hagen, Tiffin Moreno 2023/2024 Independent Audit - Aiken Sanders	Tab C Tab C-1
	Legislative Committee – Linda Hjelle, Jennifer Wallace, Tim Grisham	Tab D
	Education Committee – Paul Budrow, Tim Grisham	Tab E

	Conference Committee – Amy Cziske, Cella Hyde	Tab F
	Nominating Committee – Jon Tunheim, Jennifer Wallace	Tab G
11:20am	Updates from Affiliate Representatives and Trustees-At-Large	
11:50am	Staff Reports:	
	Executive Director – Jennifer Wallace	Tab H
	Deputy Director – Timothy Grisham	Tab I
	Member Services Manager – Cella Hyde	Tab J
	Finance and Administration Manager – Tiffin Moreno	Tab K
12:00pm	ADJOURN	



WACO Board of Trustees Regular Meeting
Wednesday, July 23, 2025
206 10th Ave SE
Olympia, WA 98501

Draft Minutes

Wednesday, July 23, 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
Thad Duvall	Auditors' Trustee	Douglas	Auditor
Jon Tunheim	Prosecutors' Trustee	Thurston	Prosecutor
Teresa Summers	Treasurers' Trustee	Garfield	Treasurer
Jeff Gadman	Trustee at Large Position 3 / Past-President	Thurston	Treasurer

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 9:03 am. Paul Budrow, 2nd Vice-President; Scott Tinney, Clerks' Trustee; Craig Morrison, Coroners' Trustee; John Wilson, Trustee at Large Position 1; Tom Konis, Trustee at Large Position 2; Katie Sloan, Trustee at Large Position 5; Rob Waymire, Trustee at Large Position 6; and Rob Snaza, Sheriffs' Trustee were noted as absent.

Jeff Gadman, Trustee at Large Position 3/Past-President **MOVED** to approve the Wednesday, July 23, 2025 agenda Adam Kick, Immediate Past-President **SECONDED**. The **MOTION CARRIED** unanimously.

Thad Duvall, Auditor's Trustee **MOVED** to approve Tuesday, March 26, 2025 Board of Trustees meeting minutes. Trustee at Large Gadman **SECONDED**. The **MOTION CARRIED** unanimously.

2) Recognition for Mason County Treasurer Lisa Frazier Retirement

President Cziske presented Past-Treasurer Lisa Frazier with honors for her over 25 years of service to her community and WACO.

3) Committee Reports

a. Audit Committee

Danny Hagen, Secretary/Treasurer presented the Audit Committee report. Discussed training new committee member Chandra Schumacher, Lincoln County Auditor. Noted that there was nothing out of order in the finances.

b. Personnel Committee

Jennifer Wallace, Executive Director presented Personnel Committee report. Discussed current committee vacancies, searching for at least two members to serve of the committee. Bryan Elliott, Kittitas County Auditor to serve as President. Recommends to the Budget Committee a 1.7% cola increase due to CPI projection for the 2026 budget.

c. Budget Committee

President Cziske presented Budget Committee report. President Cziske provided historic background on the budget development by the Budget Committee. Discussed increasing expectations for sponsors and vendors for the conference in the budget. Discussed CPI based increase and the reception from counties on individual changes.

Trustee at Large Gadman **MOVED** to approve the 2026 budget as presented. Trustee Duvall **SECONDED**. The **MOTION CARRIED** unanimously.

d. Legislative Committee

Linda Hjelle, Vice-President presented the Legislative Committee report. Discussed interim committee work and potential proposals for 2026 session. Discussed priority proposal vetting process.

e. Education Committee

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

f. Scholarship Committee

Executive Director Wallace presented the Scholarship Committee report. Discussed committee make up. Discussed potential policy change regarding student eligibility and affiliate participation.

g. Conference Committee

Cella Hyde, Member Services Manager presented Conference Committee report. Discussed exhibitor, sponsorship, and registration numbers to date. Discussed activities, speakers, and major events.

a. Nominating Committee

Jon Tunheim, Prosecutor's Trustee presented Nominating Committee report. Discussed Board member nomination process beginning August 2025 until the conference.

*The Board went on **BREAK** at 10:04 am and **RECONVENED** at 10:20 am.*

4) Updates to the WACO Policy Manual

Executive Director Wallace presented suggested changes to the WACO Policy Manual. Discussed changes to the Designated Funds policy and the history of the policy. Discussed Audit Committee membership in policy.

Trustee at Large Gadman **MOVED** to accept the changes to the WACO Policy Manual as presented. Trustee Duvall **SECONDED**. Trustee at Large Gadman **AMENDED** his motion to adopt as recommended without increasing the Audit Committee membership numbers. Trustee Duvall **SECONDED the AMENDMENT**. The **MOTION CARRIED** unanimously.

5) Time to Lead: Board Support for the Implementation of WACO Leadership Guide

President Cziske and Executive Director Wallace discussed the development of the WACO Leadership Manual. Discussed potential enhancements and deployments of the manual.

*The Board went on **BREAK** at 11:03 am and **RECONVENED** at 11:48 am.*

6) Affiliate and Trustee at Large Updates

a. Affiliate Updates

Dan Lindgren, Assessors' Trustee provided the Assessors' report. Discussed Assessors' annual conference. Discussed potential legislative priorities and concerns for 2026.

Trustee Duvall provided the Auditors' report. Discussed implementation of 2025 legislative changes. Discussed 2025 election cycle.

Trustee Tunheim provided the Prosecutors' report. Discussed beginning the prosecutor office workload study. Discussed defense caseload standards and update on litigation and implementation.

Teresa Summers, Treasurer's Trustee provided the Treasurers' report. Discussed 2025 annual Treasurers' conference. Discussed potential 2026 legislation.

b. Trustee at Large Updates

Trustee at Large Gadman provided the county category 3 report. Discussed caution among many counties in budget development.

7) Staff Reports

a. Executive Director

Executive Director Wallace presented the Executive Director report. Discussed county visits. Provided the Washington Counties Building (WCB) update. Discussed Strategic Plan progress.

b. Deputy Director

Timothy Grisham presented the Deputy Director's report. Discussed county visits. Discussed communications metrics.

c. Member Services Report

Cella Hyde presented the Member Services Report. Discussed the membership manual development.

d. Finance and Administration Report

Tiffin Moreno, Finance and Administration Manager presented the Finance and Administration Manager's Report. Presented the first quarter financial report. Discussed progress on q2 reports. Discussed audit preparation. Discussed q3 and 2026 county assessments.

*The Board **ADJOURNED** the regular meeting at 1:20 pm.*





2026 DRAFT LEGISLATIVE PRIORITIES



Washington Association
of **COUNTY OFFICIALS**

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

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

ASSESSOR PROPOSALS

2026 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. Additionally, 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 affiliates, 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 2026 Session (primary contact for WACO staff related to legislative session):**
Tom Konis and Steven Drew

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

Section 2: Priority Legislation Request for the 2026 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 2026 session, please skip to Section 3.

2026 PRIORITY BILL / BUDGET REQUEST #1: Senior/ Disabled Property Tax Relief]

Purpose of Legislation:

Status of Proposal Development:

1. **Describe how affiliate has considered the following:**
 - Why is a legislative solution needed? Increase income limit to allow more taxpayers to qualify. Allow a standard deduction making it easier for the taxpayers to file and allowing staff to process requests faster.
 - Is this the right session to bring it forward?
 - What are the potential negative and positive impacts? There would be a tax shift

- Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? If yes, briefly describe. We can calculate what the income increase would be but do not have a number for how many more would qualify.
- Are there potential impacts on other affiliates and have they been discussed with them?

2. Who are the stakeholders that have expressed interest / potential support for this bill?
WSACA and AARP

3. Are there potential opponents and what is your plan to address?
 None that I know of.

4. What is the status of the bill language / Do you need assistance with bill drafting?
 Copy of the draft is attached.

5. What is the status of sponsorship / Do you need assistance identifying a sponsor?
 Sen. Noel Frame

Other / Additional information:

2026 PRIORITY BILL / BUDGET REQUEST #2: [Personal Property Exemption.]

Purpose of Legislation: Make the 1st \$50,000 of Business Personal Exempt

Status of Proposal Development:

- 1. Describe how affiliate has considered the following:**
- Why is a legislative solution needed? This is a burden on the small business owners that make the most of the lower value accounts.
 - Is this the right session to bring it forward?
 - What are the potential negative and positive impacts? There is a small tax shift typically less than 1%

- Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? If yes, briefly describe. We can provide data on the accounts less than \$50,000 and describe the tax implications.
- Are there potential impacts on other affiliates and have they been discussed with them?

None that we know of.

2. Who are the stakeholders that have expressed interest / potential support for this bill?

3. Are there potential opponents and what is your plan to address?

?

4. What is the status of the bill language / Do you need assistance with bill drafting?

This was a bill that was run last year. Not sure currently if the Legislator plans to run it again. I have a meeting this Friday with Suzanne Schmidt to discuss this.

5. What is the status of sponsorship / Do you need assistance identifying a sponsor?

See above

Other / Additional information:

2nd Proposed Substitute SB 5798

Bullet Summary:

- Increases the qualifying income thresholds under the Retired Persons Property Tax Relief Program.
- Increases the amount of assessed value used in determining the amount of property tax relief under the Retired Persons Property Tax Relief Program.
- Provides a standard deduction option for determining combined disposable income under the Retired Persons Property Tax Relief Program equal to \$7,500 for individuals and an additional \$7,500 for spouses and domestic partners.
- Excludes combat-related special compensation from the determination of disposable income under the Retired Persons Property Tax Relief Program.
- Exempts property owners qualifying under the Retired Persons Property Tax Relief Program from the entire state levy, which is being consolidated as described below.
- Consolidates part 1 and part 2 of the state levy into a single, integrated property tax and then sets the consolidated rate in calendar year 2027 at an amount (TBD) that reflects a slight reduction in state property tax revenues.
- Requires property tax statements to list the state property tax as the state school levy.
- Applies changes beginning with taxes levied for collection in 2027.

AN ACT Relating to property tax reform by providing additional property tax reductions under the senior citizen property tax relief program, consolidating the state property tax, and making the use of state property tax revenues more transparent; amending RCW 84.36.381, 84.36.383, 84.38.020, 84.56.020, 84.52.065, and 84.36.630; and creating new sections.

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

PART I

EXPANDING THE PROPERTY TAX RELIEF PROGRAM FOR RETIRED PERSONS

Sec. 101. RCW 84.36.381 and 2023 c 147 s 1 are each amended to read as follows:

A person is exempt from any legal obligation to pay all or a portion of the amount of excess and regular real property taxes due and payable in the year following the year in which a claim is filed, and thereafter, in accordance with the following:

(1)(a) The property taxes must have been imposed upon a residence which was occupied by the person claiming the exemption as a principal place of residence as of the time of filing. However, any person who sells, transfers, or is displaced from his or her residence may transfer his or her exemption status to a replacement residence, but no claimant may receive an exemption on more than one residence in any year. Moreover, confinement of the person to a hospital, nursing home, assisted living facility, adult family home, or home of a relative for the purpose of long-term care does not disqualify the claim of exemption if:

(i) The residence is temporarily unoccupied;

(ii) The residence is occupied by a spouse or a domestic partner and/or a person financially dependent on the claimant for support; or

(iii) The residence is rented for the purpose of paying nursing home, hospital, assisted living facility, or adult family home costs.

(b) For the purpose of this subsection (1), "relative" means any individual related to the claimant by blood, marriage, or adoption;

(2) The person claiming the exemption must have owned, at the time of filing, in fee, as a life estate, or by contract purchase, the residence on which the property taxes have been imposed or if the person claiming the exemption lives in a cooperative housing association, corporation, or partnership, such person must own a share therein representing the unit or portion of the structure in which he or she resides. For purposes of this subsection, a residence owned by a marital community or state registered domestic partnership or owned by cotenants is deemed to be owned by each

spouse or each domestic partner or each cotenant, and any lease for life is deemed a life estate;

(3)(a) The person claiming the exemption must be:

(i) Sixty-one years of age or older on December 31st of the year in which the exemption claim is filed, or must have been, at the time of filing, retired from regular gainful employment by reason of disability; or

(ii) A veteran of the armed forces of the United States entitled to and receiving compensation from the United States department of veterans affairs at:

(A) A combined service-connected evaluation rating of 80 percent or higher; or

(B) A total disability rating for a service-connected disability without regard to evaluation percent.

(b) However, any surviving spouse or surviving domestic partner of a person who was receiving an exemption at the time of the person's death will qualify if the surviving spouse or surviving domestic partner is 57 years of age or older and otherwise meets the requirements of this section;

(4)(a) The amount that the person is exempt from an obligation to pay is calculated on the basis of combined disposable income, as defined in RCW 84.36.383.

(b) If the person claiming the exemption was retired for two months or more of the assessment year, the combined disposable income of such person must be calculated by multiplying the average monthly combined disposable income of such person during the months such person was retired by 12.

(c) If the income of the person claiming exemption is reduced for two or more months of the assessment year by reason of the death of the person's spouse or the person's domestic partner, or when other substantial changes occur in disposable income that are likely to continue for an indefinite period of time, the combined disposable income of such person must be calculated by multiplying

the average monthly combined disposable income of such person after such occurrences by 12.

(d)(i) If the income of the person claiming the exemption increases as a result of a cost-of-living adjustment to social security benefits or supplemental security income in an amount that would disqualify the applicant from eligibility, the applicant is not disqualified but instead maintains eligibility.

(ii) The continued eligibility under this subsection applies to applications for property taxes levied for collection in calendar year 2024.

(e) If it is necessary to estimate income to comply with this subsection (4), the assessor may require confirming documentation of such income prior to May 31st of the year following application;

(5)(a) A person who otherwise qualifies under this section and has a combined disposable income equal to or less than income threshold 3 is exempt from all excess property taxes, the ~~((additional))~~ state property tax imposed under RCW 84.52.065(~~((+2))~~), and the portion of the regular property taxes authorized pursuant to RCW 84.55.050 and approved by the voters, if the legislative authority of the county or city imposing the additional regular property taxes identified this exemption in the ordinance placing the RCW 84.55.050 measure on the ballot; and

(b)(i) A person who otherwise qualifies under this section and has a combined disposable income equal to or less than income threshold 2 but greater than income threshold 1 is exempt from all regular property taxes on the greater of (~~((\$50,000))~~) \$70,000 or (~~((35))~~) 45 percent of the valuation of his or her residence, but not to exceed (~~((\$70,000))~~) \$200,000 of the valuation of his or her residence; or

(ii) A person who otherwise qualifies under this section and has a combined disposable income equal to or less than income threshold 1 is exempt from all regular property taxes on the greater of (~~((\$60,000))~~) \$80,000 or (~~((60))~~) 80 percent of the valuation of his or

her residence, but not to exceed \$500,000 of the valuation of his or her residence;

(6)(a) For a person who otherwise qualifies under this section and has a combined disposable income equal to or less than income threshold 3, the valuation of the residence is the assessed value of the residence on the later of January 1, 1995, or January 1st of the assessment year the person first qualifies under this section. If the person subsequently fails to qualify under this section only for one year because of high income, this same valuation must be used upon requalification. If the person fails to qualify for more than one year in succession because of high income or fails to qualify for any other reason, the valuation upon requalification is the assessed value on January 1st of the assessment year in which the person requalifies. If the person transfers the exemption under this section to a different residence, the valuation of the different residence is the assessed value of the different residence on January 1st of the assessment year in which the person transfers the exemption.

(b) In no event may the valuation under this subsection be greater than the true and fair value of the residence on January 1st of the assessment year.

(c) This subsection does not apply to subsequent improvements to the property in the year in which the improvements are made. Subsequent improvements to the property must be added to the value otherwise determined under this subsection at their true and fair value in the year in which they are made.

Sec. 102. RCW 84.36.383 and 2024 c 119 s 1 are each amended to read as follows:

As used in RCW 84.36.381 through 84.36.389, unless the context clearly requires otherwise:

(1) "Accessory dwelling unit" means a separate, autonomous residential dwelling unit that provides complete independent living

facilities for one or more persons and includes permanent provisions for living, sleeping, eating, cooking, and sanitation.

(2) "Combined disposable income" means the disposable income of the person claiming the exemption, plus the disposable income of his or her spouse or domestic partner, and the disposable income of each cotenant occupying the residence for the assessment year, less the standard deduction amount or amounts paid by the person claiming the exemption or his or her spouse or domestic partner during the assessment year for the items in this subsection (2). In determining combined disposable income, the person claiming the exemption may choose to use the standard deduction amount or the total itemized amount of the following items:

(a) Drugs supplied by prescription of a medical practitioner authorized by the laws of this state or another jurisdiction to issue prescriptions;

(b) The treatment or care of either person received in the home or in a nursing home, assisted living facility, or adult family home;

(c) Health care insurance premiums for medicare under Title XVIII of the social security act;

(d) Costs related to medicare supplemental policies as defined in Title 42 U.S.C. Sec. 1395ss;

(e) Durable medical equipment, mobility enhancing equipment, medically prescribed oxygen, and prosthetic devices as defined in RCW 82.08.0283;

(f) Long-term care insurance as defined in RCW 48.84.020;

(g) Cost-sharing amounts as defined in RCW 48.43.005;

(h) Nebulizers as defined in RCW 82.08.803;

(i) Medicines of mineral, animal, and botanical origin prescribed, administered, dispensed, or used in the treatment of an individual by a person licensed under chapter 18.36A RCW;

(j) Ostomic items as defined in RCW 82.08.804;

(k) Insulin for human use;

(l) Kidney dialysis devices; and

(m) Disposable devices used to deliver drugs for human use as defined in RCW 82.08.935.

(3) "Cotenant" means a person who resides with the person claiming the exemption and who has an ownership interest in the residence.

(4) "County median household income" means the median household income estimates for the state of Washington by county of the legal address of the principal place of residence, as published by the office of financial management.

(5) "Department" means the state department of revenue.

(6) "Disability" has the same meaning as provided in 42 U.S.C. Sec. 423(d)(1)(A) as amended prior to January 1, 2005, or such subsequent date as the department may provide by rule consistent with the purpose of this section.

(7) "Disposable income" means adjusted gross income as defined in the federal internal revenue code, as amended prior to January 1, 1989, or such subsequent date as the director may provide by rule consistent with the purpose of this section, plus all of the following items to the extent they are not included in or have been deducted from adjusted gross income:

(a) Capital gains, other than gain excluded from income under section 121 of the federal internal revenue code to the extent it is reinvested in a new principal residence;

(b) Amounts deducted for loss;

(c) Amounts deducted for depreciation;

(d) Pension and annuity receipts;

(e) Military pay and benefits other than attendant-care and medical-aid payments;

(f) Veterans benefits, other than:

(i) Attendant-care payments;

(ii) Medical-aid payments;

(iii) Disability compensation, as defined in Title 38, part 3, section 3.4 of the Code of Federal Regulations, as of January 1, 2008; ((and))

(iv) Dependency and indemnity compensation, as defined in Title 38, part 3, section 3.5 of the Code of Federal Regulations, as of January 1, 2008; and

(v) Combat-related special compensation under 10 U.S.C. Sec. 1413a;

(g) Federal social security act and railroad retirement benefits;

(h) Dividend receipts; and

(i) Interest received on state and municipal bonds.

(8) "Income threshold 1" means:

(a) For taxes levied for collection in calendar years prior to 2020, a combined disposable income equal to \$30,000;

(b) For taxes levied for collection in calendar years 2020 through 2023, a combined disposable income equal to the greater of "income threshold 1" for the previous year or 45 percent of the county median household income; (~~and~~)

(c) For taxes levied for collection in calendar years 2024 (~~and thereafter~~) through 2026, a combined disposable income equal to the greater of "income threshold 1" for the previous year or 50 percent of the county median household income(~~(, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8))~~); and

(d) For taxes levied for collection in calendar years 2027 and thereafter, a combined disposable income equal to the greater of "income threshold 1" for the previous year or 60 percent of the county median household income, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8).

(9) "Income threshold 2" means:

(a) For taxes levied for collection in calendar years prior to 2020, a combined disposable income equal to \$35,000;

(b) For taxes levied for collection in calendar years 2020 through 2023, a combined disposable income equal to the greater of "income threshold 2" for the previous year or 55 percent of the county median household income; (~~and~~)

(c) For taxes levied for collection in calendar years 2024 (~~and thereafter~~) through 2026, a combined disposable income equal to the greater of "income threshold 2" for the previous year or 60 percent of the county median household income(~~(, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8))~~); and

(d) For taxes levied for collection in calendar years 2027 and thereafter, a combined disposable income equal to the greater of "income threshold 2" for the previous year or 70 percent of the county median household income, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8).

(10) "Income threshold 3" means:

(a) For taxes levied for collection in calendar years prior to 2020, a combined disposable income equal to \$40,000;

(b) For taxes levied for collection in calendar years 2020 through 2023, a combined disposable income equal to the greater of "income threshold 3" for the previous year or 65 percent of the county median household income; (~~and~~)

(c) For taxes levied for collection in calendar years 2024 (~~and thereafter~~) through 2026, a combined disposable income equal to the greater of "income threshold 3" for the previous year or 70 percent of the county median household income(~~(, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8))~~); and

(d) For taxes levied for collection in calendar years 2027 and thereafter, a combined disposable income equal to the greater of "income threshold 3" for the previous year or 80 percent of the county median household income, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8).

(11) "Principal place of residence" means a residence occupied for more than six months each calendar year by a person claiming an exemption under RCW 84.36.381.

(12) The term "real property" also includes a mobile home which has substantially lost its identity as a mobile unit by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with

fixed pipe, connections with sewer, water, or other utilities. A mobile home located on land leased by the owner of the mobile home is subject, for tax billing, payment, and collection purposes, only to the personal property provisions of chapter 84.56 RCW and RCW 84.60.040.

(13) The term "residence" means a single-family dwelling unit whether such unit be separate or part of a multiunit dwelling, may include one accessory dwelling unit and includes the land on which such dwellings stand not to exceed one acre, except that a residence includes any additional property up to a total of five acres that comprises the residential parcel if this larger parcel size is required under land use regulations. The term also includes a share ownership in a cooperative housing association, corporation, or partnership if the person claiming exemption can establish that his or her share represents the specific unit or portion of such structure in which he or she resides. The term also includes a single-family dwelling situated upon lands the fee of which is vested in the United States or any instrumentality thereof including an Indian tribe or in the state of Washington, and notwithstanding the provisions of RCW 84.04.080 and 84.04.090, such a residence is deemed real property.

(14) "Standard deduction amount" means \$7,500 for the person claiming the exemption plus an additional \$7,500 for the person's spouse or domestic partner.

Sec. 103. RCW 84.38.020 and 2023 c 147 s 4 are each amended to read as follows:

The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1)(a) "Claimant" means a person who either elects or is required under RCW 84.64.050 to defer payment of the special assessments and/or real property taxes accrued on the claimant's residence by filing a declaration to defer as provided by this chapter.

(b) When two or more individuals of a household file or seek to file a declaration to defer, they may determine between them as to who the claimant is.

(2) "Devisee" has the same meaning as provided in RCW 21.35.005.

(3) "Equity value" means the amount by which the fair market value of a residence as determined from the records of the county assessor exceeds the total amount of any liens or other obligations against the property.

(4) "Heir" has the same meaning as provided in RCW 21.35.005.

(5) "Income threshold" means: (a) For taxes levied for collection in calendar years prior to 2020, a combined disposable income equal to \$45,000; ~~((and))~~ (b) for taxes levied for collection in calendar years 2020 ((and thereafter)) through 2026, a combined disposable income equal to the greater of the income threshold for the previous year, or 75 percent of the county median household income; and (c) for taxes levied for collection in calendar years 2027 and thereafter, a combined disposable income equal to the greater of the income threshold for the previous year, or 90 percent of the county median household income, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8). Beginning with the adjustment made by August 1, 2023, as provided in RCW 84.36.385(8), if the income threshold in a county is not adjusted based on percentage of county median income as provided in this subsection, then the income threshold must be adjusted based on the growth of the consumer price index for all urban consumers (CPI-U) for the prior ~~((twelve))~~ 12-month period as published by the United States bureau of labor statistics. In no case may the adjustment be greater than one percent. The adjusted threshold must be rounded to the nearest one dollar. If the income threshold adjustment is negative, the income threshold for the prior year continues to apply.

(6) "Local government" means any city, town, county, water-sewer district, public utility district, port district, irrigation district, flood control district, or any other municipal

corporation, quasi-municipal corporation, or other political subdivision authorized to levy special assessments.

(7) "Real property taxes" means ad valorem property taxes levied on a residence in this state in the preceding calendar year.

(8) "Residence" has the meaning given in RCW 84.36.383.

(9) "Special assessment" means the charge or obligation imposed by a local government upon property specially benefited.

PART II

REQUIRING PROPERTY TAX STATEMENTS TO LIST THE STATE PROPERTY TAX AS THE STATE SCHOOL LEVY

Sec. 201. RCW 84.56.020 and 2023 c 376 s 1 are each amended to read as follows:

Treasurers' tax collection duties.

(1) The county treasurer must be the receiver and collector of all taxes extended upon the tax rolls of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his or her county. No treasurer may accept tax payments or issue receipts for the same until the treasurer has completed the tax roll for the current year's collection and provided notification of the completion of the roll. Notification may be accomplished electronically, by posting a notice in the office, or through other written communication as determined by the treasurer. All real and personal property taxes and assessments made payable by the provisions of this title are due and payable to the county treasurer on or before the 30th day of April and, except as provided in this section, are delinquent after that date.

Tax statements.

(2)(a) Tax statements for the current year's collection must be distributed to each taxpayer on or before March 15th provided that:

(i) All city and other taxing district budgets have been submitted to county legislative authorities by November 30th per RCW 84.52.020;

(ii) The county legislative authority in turn has certified taxes levied to the county assessor in accordance with RCW 84.52.070; and

(iii) The county assessor has delivered the tax roll to the county treasurer by January 15th per RCW 84.52.080.

(b) Each tax statement must include a notice that checks for payment of taxes may be made payable to "Treasurer of County" or other appropriate office, but tax statements may not include any suggestion that checks may be made payable to the name of the individual holding the office of treasurer nor any other individual.

(c) Each tax statement distributed to an address must include a notice with information describing the:

(i) Property tax exemption program pursuant to RCW 84.36.379 through 84.36.389; and

(ii) Property tax deferral program pursuant to chapter 84.38 RCW.

(d) Each tax statement must identify the state property tax as the "state school levy."

Tax payment due dates.

On-time tax payments: First-half taxes paid by April 30th and second-half taxes paid by October 31st.

(3)(a) When the total amount of tax or special assessments on personal property or on any lot, block or tract of real property payable by one person is \$50 or more, and if one-half of such tax is paid on or before the 30th day of April, the remainder of such tax is due and payable on or before the following 31st day of October and is delinquent after that date.

(b) Payments generated by an automated check processing service or payments sent via United States mail with no discernable postmark date and received within three business days of the 30th day of

April or the 31st day of October, as required under (a) of this subsection, are not delinquent.

Delinquent tax payments for current year: First-half taxes paid after April 30th.

(4)(a) When the total amount of tax or special assessments on any lot, block or tract of real property, personal property, or on any mobile home payable by one person is \$50 or more, and if one-half of such tax is paid after the 30th day of April but before the 31st day of October, together with the applicable interest and penalty on the full amount of tax payable for that year, the remainder of such tax is due and payable on or before the following 31st day of October and is delinquent after that date.

(b) Payments generated by an automated check processing service or payments sent via United States mail with no discernable postmark date and received within three business days of the 30th day of April or the 31st day of October, as required under (a) of this subsection, are not delinquent.

Delinquent tax payments: Interest, penalties, and treasurer duties.

(5)(a) Except as provided in (c) of this subsection, delinquent taxes under this section are subject to interest as provided in this subsection computed on a monthly basis on the amount of tax delinquent from the date of delinquency until paid. Interest must be calculated at the rate as described below.

(i) Until December 31, 2022, the interest rate is 12 percent per annum for all nonresidential real property, residential real property, and personal property.

(ii) Beginning January 1, 2023, interest rates are as follows:

(A) Nine percent per annum for all residential real property with four or fewer units per taxable parcel, including manufactured/mobile homes as defined in RCW 59.20.030 for taxes levied in 2023 or after; or

(B) Twelve percent per annum for all other property.

(b)(i) Penalties on delinquent taxes under this section may not be assessed beginning January 1, 2022, and through December 31, 2022.

(ii) Beginning January 1, 2023, delinquent taxes under this section are subject to penalties for nonresidential real property, residential real property with greater than four units per taxable parcel, and for personal property as follows:

(A) A penalty of three percent of the amount of tax delinquent is assessed on the tax delinquent on June 1st of the year in which the tax is due.

(B) An additional penalty of eight percent is assessed on the delinquent tax amount on December 1st of the year in which the tax is due.

(iii) Penalties may not be assessed on residential real property with four or fewer units per taxable parcel, including manufactured/mobile homes as defined in RCW 59.20.030.

(c)(i) If a taxpayer is successfully participating in a payment agreement under subsection (15)(b) of this section or a partial payment program pursuant to subsection (15)(c) of this section, the county treasurer may not assess additional penalties on delinquent taxes that are included within the payment agreement. Interest and penalties that have been assessed prior to the payment agreement remain due and payable as provided in the payment agreement.

(ii) The following remain due and payable as provided in any payment agreement:

(A) Interest that has been assessed prior to the payment agreement; and

(B) Penalties assessed prior to January 1, 2022, that have been assessed prior to the payment agreement.

(6) A county treasurer must provide notification to each taxpayer whose taxes have become delinquent under subsections (4) and (5) of this section. The delinquency notice must specify where the taxpayer can obtain information regarding:

(a) Any current tax or special assessments due as of the date of the notice;

(b) Any delinquent tax or special assessments due, including any penalties and interest, as of the date of the notice; and

(c) Where the taxpayer can pay his or her property taxes directly and contact information, including but not limited to the phone number, for the statewide foreclosure hotline recommended by the Washington state housing finance commission.

(7) Within 90 days after the expiration of two years from the date of delinquency (when a taxpayer's taxes have become delinquent), the county treasurer must provide the name and property address of the delinquent taxpayer to a homeownership resource center or any other designated local or state entity recommended by the Washington state housing finance commission.

Collection of foreclosure costs.

(8)(a) When real property taxes become delinquent and prior to the filing of the certificate of delinquency, the treasurer is authorized to assess and collect tax foreclosure avoidance costs.

(b) When tax foreclosure avoidance costs are collected, such costs must be credited to the county treasurer service fund account, except as otherwise directed.

(c) For purposes of chapter 84.64 RCW, any taxes, interest, or penalties deemed delinquent under this section remain delinquent until such time as all taxes, interest, and penalties for the tax year in which the taxes were first due and payable have been paid in full.

Periods of armed conflict.

(9) Subsection (5) of this section notwithstanding, no interest or penalties may be assessed during any period of armed conflict regarding delinquent taxes imposed on the personal residences owned by active duty military personnel who are participating as part of one of the branches of the military involved in the conflict and assigned to a duty station outside the territorial boundaries of the United States.

State of emergency.

(10) During a state of emergency declared under RCW 43.06.010(12), the county treasurer, on his or her own motion or at the request of any taxpayer affected by the emergency, may grant extensions of the due date of any taxes payable under this section as the treasurer deems proper.

Retention of funds from interest.

(11) All collections of interest on delinquent taxes must be credited to the county current expense fund.

(12) For purposes of this chapter, "interest" means both interest and penalties.

Retention of funds from property foreclosures and sales.

(13) The direct cost of foreclosure and sale of real property, and the direct fees and costs of distraint and sale of personal property, for delinquent taxes, must, when collected, be credited to the operation and maintenance fund of the county treasurer prosecuting the foreclosure or distraint or sale; and must be used by the county treasurer as a revolving fund to defray the cost of further foreclosure, distraint, and sale because of delinquent taxes without regard to budget limitations and not subject to indirect costs of other charges.

Tax due dates and options for tax payment collections.

Electronic billings and payments.

(14) For purposes of this chapter, and in accordance with this section and RCW 36.29.190, the treasurer may collect taxes, assessments, fees, rates, interest, and charges by electronic billing and payment. Electronic billing and payment may be used as an option by the taxpayer, but the treasurer may not require the use of electronic billing and payment. Electronic bill presentment and payment may be on a monthly or other periodic basis as the treasurer deems proper for:

- (a) Delinquent tax year payments; and
- (b) Prepayments of current tax.

Tax payments.

Prepayment for current taxes.

(15)(a) The treasurer may accept prepayments for current year taxes by any means authorized. All prepayments must be paid in full by the due date specified in subsection (16) of this section.

Payment agreements for current year taxes.

(b)(i) The treasurer may provide, by electronic means or otherwise, a payment agreement that provides for payment of current year taxes, inclusive of prepayment collection charges. The payment agreement must be signed by the taxpayer and treasurer or the treasurer's deputy prior to the sending of an electronic or alternative bill, which includes a payment plan for current year taxes.

Payment agreements for delinquent year taxes.

(ii)(A) The treasurer may provide, by electronic means or otherwise, a payment agreement for payment of past due delinquencies. The payment agreement must be signed by the taxpayer and treasurer or the treasurer's deputy prior to the sending of an electronic or alternative bill, which includes a payment plan for past due delinquent taxes and charges.

(B) Tax payments received by a treasurer for delinquent year taxes from a taxpayer participating on a payment agreement must be applied first to the oldest delinquent year unless such taxpayer requests otherwise.

Partial payments: Acceptance of partial payments for current and delinquent taxes.

(c)(i) In addition to the payment agreement program in (b) of this subsection, the treasurer may accept partial payment of any current and delinquent taxes including interest and penalties by any means authorized including electronic bill presentment and payments.

(ii) All tax payments received by a treasurer for delinquent year taxes from a taxpayer paying a partial payment must be applied first to the oldest delinquent year unless such taxpayer requests otherwise.

Payment for delinquent taxes.

(d) Payments on past due taxes must include collection of the oldest delinquent year, which includes interest, penalties, and taxes within an (~~eighteen~~) 18-month period, prior to filing a certificate of delinquency under chapter 84.64 RCW or distraint pursuant to RCW 84.56.070.

Due date for tax payments.

(16) All taxes upon real and personal property made payable by the provisions of this title are due and payable to the treasurer on or before the 30th day of April and are delinquent after that date. The remainder of the tax is due and payable on or before the following 31st of October and is delinquent after that date. All other assessments, fees, rates, and charges are delinquent after the due date.

Electronic funds transfers.

(17) A county treasurer may authorize payment of:

(a) Any current property taxes due under this chapter by electronic funds transfers on a monthly or other periodic basis; and

(b) Any past due property taxes, penalties, and interest under this chapter by electronic funds transfers on a monthly or other periodic basis. Delinquent taxes are subject to interest and penalties, as provided in subsection (5) of this section. All tax payments received by a treasurer from a taxpayer paying delinquent year taxes must be applied first to the oldest delinquent year unless such taxpayer requests otherwise.

Payment for administering prepayment collections.

(18) The treasurer must pay any collection costs, investment earnings, or both on past due payments or prepayments to the credit of a county treasurer service fund account to be created and used only for the payment of expenses incurred by the treasurer, without limitation, in administering the system for collecting prepayments.

Waiver of interest and penalties for qualified taxpayers subject to foreclosure.

(19) No earlier than 60 days prior to the date that is three years after the date of delinquency, the treasurer must waive all

outstanding interest and penalties on delinquent taxes due from a taxpayer if the property is subject to an action for foreclosure under chapter 84.64 RCW and the following requirements are met:

(a) The taxpayer is income-qualified under RCW 84.36.381(5)(a), as verified by the county assessor;

(b) The taxpayer occupies the property as their principal place of residence; and

(c) The taxpayer has not previously received a waiver on the property as provided under this subsection.

Definitions.

(20) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.

(a) "Electronic billing and payment" means statements, invoices, or bills that are created, delivered, and paid using the internet. The term includes an automatic electronic payment from a person's checking account, debit account, or credit card.

(b) "Internet" has the same meaning as provided in RCW 19.270.010.

(c) "Tax foreclosure avoidance costs" means those direct costs associated with the administration of properties subject to and prior to foreclosure. Tax foreclosure avoidance costs include:

(i) Compensation of employees for the time devoted to administering the avoidance of property foreclosure; and

(ii) The cost of materials, services, or equipment acquired, consumed, or expended in administering tax foreclosure avoidance prior to the filing of a certificate of delinquency.

PART III

CONSOLIDATING THE STATE PROPERTY TAX

Sec. 301. RCW 84.52.065 and 2022 c 56 s 13 are each amended to read as follows:

(1) Except as otherwise provided in this section, subject to the limitations in RCW 84.55.010, in each year the state must levy for collection in the following year for the support of common schools
Bill Draft - Sen. Frame, 5-29-25

of the state a tax of ~~((three dollars and sixty cents))~~ \$3.60 per ~~((thousand dollars))~~ \$1,000 of assessed value upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department ~~((of revenue))~~.

~~(2)(a) ((In addition to the tax authorized under subsection (1) of this section, the state must levy an additional property tax for the support of common schools of the state.~~

~~(i) For taxes levied for collection in calendar years 2018 through 2021, the rate of tax is the rate necessary to bring the aggregate rate for state property tax levies levied under this subsection and subsection (1) of this section to a combined rate of two dollars and forty cents per thousand dollars of assessed value in calendar year 2019 and two dollars and seventy cents per thousand dollars of assessed value in calendar years 2018, 2020, and 2021. The state property tax levy rates provided in this subsection (2)(a)(i) are based upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue.~~

~~(ii) For taxes levied for collection in calendar year 2022 and thereafter, the tax authorized under this subsection (2) is subject to the limitations of chapter 84.55 RCW.~~

~~(b)(i) Except as otherwise provided in this subsection, all taxes collected under this subsection (2) must be deposited into the state general fund.~~

~~(ii) For fiscal year 2019, taxes collected under this subsection (2) must be deposited into the education legacy trust account for the support of common schools.~~

~~(3) For taxes levied for collection in calendar years 2019 through 2021, the state property taxes levied under subsections (1) and (2) of this section are not subject to the limitations in chapter 84.55 RCW.~~

~~(4)(a) For taxes levied for collection in calendar year 2022 and thereafter, the aggregate rate limit for state property taxes levied under subsections (1) and (2) of this section is three dollars and sixty cents per thousand dollars of assessed value upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue.~~

~~(b) If the aggregate rate of state property taxes levied under subsections (1) and (2) of this section for collection in any calendar year after 2021 exceeds \$3.60 per \$1,000 of assessed value, each rate must be reduced on a pro rata basis until the aggregate rate no longer exceeds \$3.60 per \$1,000 of assessed value.~~

~~(5) For property taxes levied for collection in calendar years 2019 through 2021, the rate of tax levied under subsection (1) of this section is the actual rate that was levied for collection in calendar year 2018 under subsection (1) of this section.~~

(6)) For taxes levied for collection in calendar year 2027, the state property tax levy rate is \$. . . per \$1,000 of assessed value. The state property tax levy rate provided in this subsection (2)(a) is based upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the department.

(b) For taxes levied for collection in calendar year 2028 and thereafter, the limitations of chapter 84.55 RCW apply.

(3) As used in this section, "the support of common schools" includes the payment of the principal and interest on bonds issued for capital construction projects for the common schools.

Sec. 302. RCW 84.36.630 and 2017 3rd sp.s. c 13 s 312 are each amended to read as follows:

(1) All machinery and equipment owned by a farmer that is personal property is exempt from property taxes levied for any state purpose(~~(, including the additional state property tax imposed under RCW 84.52.065(2),)~~) if it is used exclusively in growing and

producing agricultural products during the calendar year for which the claim for exemption is made.

(2) (~~("Farmer")~~) For purposes of this section, "farmer" and "agricultural product" have the same meaning as defined in RCW 82.04.213.

(3) A claim for exemption under this section must be filed with the county assessor together with the statement required under RCW 84.40.190, for exemption from taxes payable the following year. The claim must be made solely upon forms as prescribed and furnished by the department (~~(of revenue)~~).

PART IV

MISCELLANEOUS

NEW SECTION. **Sec. 401.** This act applies to taxes levied for collection in 2027 and thereafter.

NEW SECTION. **Sec. 402.** RCW 82.32.805 and 82.32.808 do not apply to this act.

NEW SECTION. **Sec. 403.** This act is necessary for the support of the state government and its existing public institutions.

--- END ---

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.





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AUDITOR PROPOSALS

2026 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. Additionally, 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 affiliates, 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: WSACA

Section 1: Affiliate legislative contacts

1. Affiliate Legislative Chair(s) for 2026 Session (primary contact for WACO staff related to legislative session):

Lori Larsen, Legislative Committee Co-Chair and Stevens County Auditor
Linda Farmer, Legislative Committee Co-Chair and Pierce County Auditor

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

Lori Larsen, Legislative Committee Co-Chair and Stevens County Auditor
Linda Farmer, Legislative Committee Co-Chair and Pierce County Auditor
Chandra Schumacher, WSACA President and Lincoln County Auditor
Julie Wise, Elections Committee Co-Chair and King County Elections Director
Garth Fell, Elections Committee Co-Chair and Snohomish County Auditor
Kyle Haugh, Elections Committee Legislation Sub-Committee Co-Chair and Pierce County Elections Manager
Will Cavecche, Elections Committee Legislation Sub-Committee Co-Chair and King County Elections Research & Policy Coordinator

Section 2: Priority Legislation Request for the 2026 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 2026 session, please skip to Section 3.

2026 PRIORITY BILL / BUDGET REQUEST #1 SB 5069 State Printing of Even Year Voter Pamphlets

Purpose of Legislation: To achieve statewide consistency in voter pamphlet printing for even year and odd year primaries. The state does not currently print a voters' pamphlet for primary elections in even years. Some counties have taken on this responsibility and print pamphlets for

statewide candidates. However, as a community, we lack consistency. Different voters receive varying election materials based on their county of residence.

This legislation would remove requirements for counties to include information contained in voter's information pamphlets prepared by the Office of the Secretary of State in local voter pamphlets produced by those counties. The Office of the Secretary of State would be required to produce voter's information pamphlets not only for every general election occurring in any year but also for primary elections occurring in even numbered years.

This legislation will also result in cost savings in terms of staff time for county offices. For example, during the 2024 primary in Pierce County, 78 out of 112 pages were dedicated to state candidates. While these costs could potentially be passed on to the state, local resources are diverted from other essential election and voter registration tasks.

Status of Proposal Development:

1. Describe how affiliate has considered the following:

- **Why is a legislative solution needed?**
 - RCW [29A.32.210](#) states “Before any primary or general election, or any special election held under RCW [29A.04.321](#) or [29A.04.330](#), each county auditor shall print and distribute a local voters' pamphlet. The pamphlet shall provide information on all measures and candidates appearing on ballots within that county....”
 - This bill would modify this RCW to only require that the local voters pamphlet include measures and candidates that don't appear in the state voters pamphlet.
- **Is this the right session to bring it forward?**
 - Yes. With the upcoming mid-terms, this has a possibility to have immediate positive impacts for counties and voters across the state. Additionally, the bill was passed out of committee but did not advance out of Ways & Means.
- **What are the potential negative and positive impacts?**
 - Positive: There potential for significant cost savings to the county if the state were to publish a voters' pamphlet in each even year that includes, at a minimum, every office and candidate that files with the Secretary of State.
 - Negative: To meet very tight printing requirements, there will be a need to maintain strict dates and deadlines for both the state and local voters' pamphlet.

- **Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? If yes, briefly describe.**
 - Counties would experience an indeterminate decrease in costs associated with production of voter's pamphlets for primary elections occurring in even numbered years.
 - If Pierce Counties costs are proportionate to other counties, the statewide cost for producing the primary election voter's pamphlet is estimated between \$5,060,550 and \$5,099,000 in 2020 (\$585,000 county costs / 11.56 percent of registered voters = \$5,060,550; \$585,00 county costs / 11.48 percent statewide households = \$5,095,800). This average cost of \$5,078,175 (\$5,060,550 + \$5,095,800 = \$10,156,350; \$10,156,350 / 2 = \$5,078,175) would equate to \$9,202,347 in 2024 based on the U.S. Bureau of Labor Statistics CPI Inflation Calculator
- **Are there potential impacts on other affiliates and have they been discussed with them?**
 - No impacts to other affiliates.

2. Who are the stakeholders expressing interest / potential support for this bill?

The Office of the Secretary of State is supportive of the bill and submitted it as agency request legislation.

3. Are there potential opponents and what is your plan to address?

During committee hearings, most testimony was positive. However, there was some discussion about allowing for statement submission between the Primary and General. The Office of the Secretary of State has worked with the Code Revisors Office to draft a amendment for the Legislature's consideration.

4. What is the status of the bill language / Do you need assistance with bill drafting?

The bill has been drafted, submitted as agency requestion legislation under SB 5069 with Sponsors: Valdez, Dozier, Chapman, Cleveland, Hasegawa, Liias, Nobles, Riccelli

5. What is the status of sponsorship / Assistance needed identifying a sponsor?

SB 5069 has bipartisan sponsorship with Senators Valdez, Dozier, Chapman, Cleveland, Hasegawa, Liias, Nobles, Riccelli

Other / Additional information?

The Office of the Secretary of State is working with an independent consultant, AnthroTech, on a comprehensive study of the voters' pamphlet process. This effort is intended to identify possibly procedural improvements as well as other cost savings. These are likely to translate into a reduced Fiscal Note for this bill. A final report will be shared with the legislature in December 2025.

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

2026 PRIORITY BILL / BUDGET REQUEST #2: HB 2192 (2024) Celebrating National Voter Registration Day

Purpose of Legislation: [HB 2192](#) would move the high school voter registration and education events currently required by state law on Temperance and Good Citizenship Day in January to instead occur on National Voter Registration Day (NVRD) in September. NVRD is a better time for such events since it falls just before the General Election each year. The move is also better timing for teachers, lines up with national advocacy efforts already occurring on that day and allows counties to streamline voter education and outreach activities to achieve higher impact with lower cost.

King County Elections (KCE) worked with OSPI to introduce the bill in 2024 as agency-request legislation. King County is again working with OSPI on an updated bill for the 2026 Session.

Status of Proposal Development:

1. Describe how affiliate has considered the following:

- **Why is a legislative solution needed?**
 - Temperance and Good Citizenship Day is enshrined in state law RCW [28A.230.150](#) (enacted in 1923 and amended multiple times).
- **Is this the right session to bring it forward?**
 - Yes. There is no fiscal impact to the bill, and it will help teachers and counties streamline voter registration activities and reduce costs for higher voter impact.
- **What are the potential negative and positive impacts?**
 - Positive: NVRD is a better time for such events since it falls just before the General Election each year. The move is also better timing for teachers, lines up with national advocacy efforts already occurring on that day and allows counties to streamline voter education and outreach activities to achieve higher impact with lower cost.
 - Negative: People who are supportive of the original Temperance and Good Citizenship Day may have issues with de-emphasizing that holiday, although the legislator most opposed (Rep. Bergquist) was a co-sponsor of the bill when it was introduced during the 2024 session.
- **Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? If yes, briefly describe.** These can be provided.

- **Are there potential impacts on other affiliates and have they been discussed with them?** No impacts to other affiliates.

2. Who are the stakeholders expressing interest / potential support for this bill?

The Superintendent of Public Instruction is supportive of the bill, and KCE believes OSPI is willing to again submit it as agency request legislation. KCE also has heard of support from teachers, the League of Women Voters, the Secretary of State, and every legislator staff has spoken to about it.

3. Are there potential opponents and what is your plan to address?

People who are supportive of the original Temperance and Good Citizenship Day may have issues with de-emphasizing that holiday, although the legislator most opposed (Rep. Bergquist) was a co-sponsor of the bill when it was introduced during the 2024 session. Stakeholder meetings will be set to ensure support.

4. What is the status of the bill language / Do you need assistance with bill drafting?

KCE is working with OSPI on updates to the 2024 version of the bill.

5. What is the status of sponsorship / Assistance needed identifying a sponsor?

KCE has discussed a few options with OSPI, and also gotten multiple volunteers from legislators. OSPI will ultimately decide the sponsor.

Other / Additional information?

None





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CLERK PROPOSALS

2026 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. Additionally, 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 affiliates, 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: Clerks

Section 1: Affiliate legislative contacts

1. **Affiliate Legislative Chair(s) for 2026 Session (primary contact for WACO staff related to legislative session):** Catherine Cornwall (King County) and Lisa Henderson (San Juan County)

2. **Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:** Catherine Cornwall (King County) and Lisa Henderson (San Juan County)

Section 2: Priority Legislation Request for the 2026 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 2026 session, please skip to Section 3.

2026 PRIORITY BILL / BUDGET REQUEST #1: Align RCW 36.18.016 (Various Fees Collected) with Court Rule RAP 9.6 (Rules of Appellate Procedure).

Purpose of Legislation:

In October 2024, the Supreme Court updated Court Rule RAP 9.6 "Designation of Clerk's Papers and Exhibits." As a result of this rule change, Clerks are now required to provide (upon request) copies of all documents and exhibits in the court file regardless of the format. This rule change included new requirements to provide color copies and photographs of cumbersome exhibits that cannot be copied (e.g. physical evidence).

There are new requirements in RAP 9.6 that are not included in RCW 36.18.016 which authorizes Clerks fees. This proposed legislation is a technical change to align the fees authorized in RCW 36.18.016 with the requirements of RAP 9.6. In addition, some of the language in RCW 36.18.016 is outdated and needs to be updated (e.g. it refers to providing copies of compact discs and doesn't refer to providing electronic or digital copies).

Status of Proposal Development:

1. Describe how affiliate has considered the following:

- Why is a legislative solution needed? *Clerks are being required by Court Rule RAP 9.6 to provide records in appellate cases without the ability to charge for some of the required records (e.g. providing photographs of exhibits or color copies). The section of the statute that authorizes Clerks to charge fees needs to be updated to align with the Court Rule.*
- Is this the right session to bring it forward? *Yes. The Court Rule RAP 9.6 went into effect October 2024.*
- What are the potential negative and positive impacts?
 - *Positive impacts: Clerks will be able to charge fees for the new work and records they are now required to provide; the language in the RCW will be updated to reflect current technology (e.g. digital/electronic records rather than compact discs).*
 - *Negative impacts: proposing legislative changes regarding fees (even technical changes) can open the door for broader changes.*
- Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? *If yes, briefly describe.*
- Are there potential impacts on other affiliates and have they been discussed with them? *This section of the RCW only affects fees charged by Clerks. It will not affect other affiliates.*

2. Who are the stakeholders that have expressed interest / potential support for this bill?

None at this time.

3. Are there potential opponents and what is your plan to address?

Unknown at this time.

3. What is the status of the bill language / Do you need assistance with bill drafting?

The Clerks have drafted the changes to RCW 36.18.016

4. What is the status of sponsorship / Do you need assistance identifying a sponsor?

Yes, we could use assistance identifying a sponsor. Would Sen. Dhingra be a possibility?

Other / Additional information:

2026 PRIORITY BILL / BUDGET REQUEST #2: Clerk Safety Enhancement

Purpose of Legislation: The prevalence of personally identifiable information online presents a significant risk to County Clerks. County Clerks are often the face of the Superior Court. Their names are on all court orders and parties may view the Clerk responsible if they are unhappy with a court decision. Many Clerks have faced lawsuits as well as threats of violence and death against them and their family members. One Clerk had to work remotely for a month (from another county) due to a credible death threat that was made against her and her family. Another Clerk had to file for a protection order. Some Clerks have experienced people trying to follow them home.

However, in various sections of the RCW on unlawful release of court and law enforcement employee information, the Clerks are not included. Caselaw has found that Clerks are separate from the Court – so while Court officers and employees are protected, Clerks are not.

This proposed legislation would update RCW 4.24.680; RCW 9A.46.020; and RCW 9A.90.120 to add Clerks to the list of justice system participants protected by these statutes.

Status of Proposal Development:

1. Describe how affiliate has considered the following:

- Why is a legislative solution needed? *The only way to add Clerks to the lists of justice system participants is by legislation.*
- Is this the right session to bring it forward? *Yes. Threats against Clerks continue.*
- What are the potential negative and positive impacts?
 - *Positive – these changes will improve safety for Clerks.*
 - *Negative – None.*
- Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? If yes, briefly describe.
 - *A Clerk received a credible death threat (from someone being evicted) against her and her family. An arrest warrant was issued. The Clerk had to work remotely from another County for a month until it was determined that the individual had left the County.*
- Are there potential impacts on other affiliates and have they been discussed with them?
We do not believe this would affect other affiliates.

2. Who are the stakeholders that have expressed interest / potential support for this bill?

This legislation is being proposed by the Board of Judicial Administration. The BJA expects that the SCJA, DMCJA, OAH and Sen. Pedersen will support it.

3. Are there potential opponents and what is your plan to address?

Unknown at this time.

5. What is the status of the bill language / Do you need assistance with bill drafting?

The BJA has drafted the bill language.

6. What is the status of sponsorship / Do you need assistance identifying a sponsor?

The BJA listed Sen. Pedersen as being in support.

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.





CORONER PROPOSAL

2026 Legislative Session WACO Priority Legislation and Legislative Services

Affiliate: WACME – Washington Association of Coroners/Medical Examiners as of 7/16/2025

Section 1: Affiliate legislative contacts

1. Affiliate Legislative Chair(s) for 2026 Session (primary contact for WACO staff related to legislative session):

CO-CHAIRS

Annie Pillers, Whitman County Coroner

Hayley Thompson, Skagit County Coroner

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:

CO-CHAIRS

Annie Pillers, Whitman County

Hayley Thompson, Skagit County

Section 2: Priority Legislation Request for the 2026 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 2026 session, please skip to Section 3.

2026 PRIORITY BILL / BUDGET REQUEST #1: PTSD Recognition

Purpose of Legislation:

Status of Proposal Development:

- **Describe how affiliate has considered:**

- Rationale for legislation as opposed to other remedies?

- RCW 5.60.060: states that a peer support group counselor for first responders has testimonial privilege and cannot be called to testify about communication with the first responder except in certain circumstances. Currently, Coroners, Medical Examiners, and their staff are not listed as “first responders” in this RCW.
 - RCW 51.08.142 notes that PTSD is only considered an “occupational disease” for fire fighters, law enforcement officers, 911 dispatchers, and nurses. Coroners, Medical Examiners, and their staff should be added as “first responders” since they are exposed to ongoing and cumulative physical/emotional/behavioral risk factors in the line of their public service duties.

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

- Coroners and Medical Examiner personnel are exposed to numerous risk factors in the line of their public service duties. These factors increase their risk for

exposure to biological contaminants, infectious diseases and potential violence, all of which increase the threat to physical safety and mental well being. First responders are at a great risk of exposure when interacting with patients, decedents and the general public. Coroners and Medical Examiner personnel are on the front lines alongside their counterparts from emergency medical services, law enforcement, fire department personnel, and health care providers. In many jurisdictions, especially those in rural areas, the Coroner or Medical Examiner personnel may be the only individual who comes into contact with family and bystanders. Those currently designated as first responders, whether local, state, or federal level, qualify for additional benefits such as hazardous pay, enhanced paid time off or sick leave, and enhanced line-of-duty death benefits. Coroners and medical examiners should be eligible for these additional benefits and therefore should be designated as first responders.

- Lack of mental health benefits for those in the medicolegal death investigation community can result in experienced staff resigning from the profession, jeopardizing the timeliness for completing death investigations and burnout of those death investigators left behind. The work performed by Coroner/Medical Examiner Offices is important and heavily relied upon by the public health, public safety, and law and justice communities. The number of deaths continues to increase each year, resulting in a greater need for medicolegal death professionals, and putting additional workload stressors on the existing death investigator professionals.
- Considered potential negative and positive impacts?
 - Positive: Retention of medicolegal death professionals. Having access to mental health resources, provides longevity to the field. Negative impacts: loss of more medicolegal death professionals.
- Facts and figures or anecdotes to show concept will fix problem / improve a situation?
- Potential impact on other affiliates and discussed with them?
 - None known at this time.
- 1. Stakeholders that have expressed interest and/or potential support for this bill?**
 - Law enforcement, fire fighters, EMS
 - International Association of Coroners and Medical Examiners IACME
- 2. Potential Opponents and How Address?**
 - a. None known at this time.
- 3. Status of bill language / Need assistance with bill drafting?**
 - a. There is an existing draft from the 2025 legislative session – HB 1002
<https://lawfilesexternal.wa.gov/biennium/2025-26/Pdf/Bills/House%20Bills/1002.pdf?q=20250716121336>
 - b. Amendment – NOT considered in 2025 Session
<https://lawfilesexternal.wa.gov/biennium/2025-26/Pdf/Amendments/House/1002%20AMH%20SCHM%20MCCB%20034.pdf>
- 4. Status of sponsorship / Need assistance identifying sponsor?**
 - a. 2025 session sponsors were: Abbarno, Rude, Marshall, Callan, Doglio, Timmons, Goodman, Pollet, Davis, and Scott. This is a good start for 2026!





Washington Association
of **COUNTY OFFICIALS**

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

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

TREASURER PROPOSALS

2026 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. Additionally, 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 affiliates, regardless of whether they have priority legislation in any given session, focused on building legislative understanding of affiliate roles and issues and assisting affiliate organizations in developing long-term policy goals and legislative relations.

Affiliate: Washington State Association of County Treasurers (WSACT)

Section 1: Affiliate legislative contacts

1. **Affiliate Legislative Chair(s) for 2026 Session (primary contact for WACO staff related to legislative session):**

Jackie Brunson, Skagit County Treasurer, WSACT Legislative Committee Chair
Jeff Gadman, Thurston County Treasurer, WSACT President

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:**

Jeff Gadman, Thurston County Treasurer, WSACT President

Section 2: Priority Legislation Request for the 2026 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 2026 session, please skip to Section 3.

2026 PRIORITY BILL / BUDGET REQUEST #1: Remove local sales tax from the sales tax rebate provided qualified renewal energy projects.

Purpose of Legislation: The promise of renewable energy projects to local communities is economic benefit. The reality is depreciating personal property owned by energy companies that shifts tax burden to local residents and a state-established refund of local sales tax dollars are harming, not helping, local economies. The state may use relief from state sales tax to incentivize these projects, but locals need the ability to retain local sales tax and would not have bargained away local funds. The proposal would remove the exemption for the local portion of the sales tax on renewable energy projects.

Status of Proposal Development:

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

- Why is a legislative solution needed?

Local government is faced with costs that are increasing greater than the revenues they have to provide the required services to its citizens. The local sales tax rebate is in RCW 82.08.962 for both the state and local portion. An amendment in RCW is required to give discretion to local government to retain their portion.

- Is this the right session to bring it forward?

Renewable energy projects will continue to be built in Washington State to meet the desired needs of Clean Energy Legislation on the west coast and across the country. These projects will affect a greater number of counties in Washington State requiring urgent relief.

- What are the potential negative and positive impacts?

Positive impact – Allow counties to retain local sales tax dollars. It is unlikely that this will create a disincentive for clean energy projects to establish in Washington State.

- Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? If yes, briefly describe.

Klickitat County recently refunded nearly \$1 million dollars to a project that was constructed in their County. This represents 27% of their annual budgeted sales tax revenue.

Of Klickitat County's 11 current renewable energy facilities, 9 are aging wind projects that will likely be in a repowering stage. This means replacing older, outdated turbines with new, more efficient ones, either by fully decommissioning the old equipment and installing entirely new turbines or by refurbishing and upgrading specific components. This is important because Counties cannot recognize these potential sales tax revenues since they will likely qualify for the exemption. Passing this legislation will provide a benefit in increased revenue to the counties they are constructed in.

From 2014-2019, Columbia County refunded back a total of 48% of sales tax collected. Since 2015, the amount of sales tax Columbia County has had to refund back, county-wide, to the department of revenue is just over 6.8 million. The total revenues for Columbia County general fund in 2024 was just \$5.67 million.

- Are there potential impacts on other affiliates and have they been discussed with them?

This will have impact on all affiliates of WACO. The Offices are funded in the General Fund of all counties and the sales tax that is being refunded to the Renewable Energy Projects is being taken directly from those Offices who are always trying to do more with less.

None

2. Who are the stakeholders that have expressed interest / potential support for this bill?

In 2024, the Washington State Association of Counties convened a task force to develop recommendations to mitigate the negative impact on property taxes of clean energy projects and overall ensure greater community benefit. This task force did not address sales tax, however, which is a critical issue to small/rural counties, but is anticipated to affect larger / urban / suburban counties as well as solar and data center projects grow.

3. Are there potential opponents and what is your plan to address?

Energy companies, with changes in policy/funding occurring at federal level, will look to states for greater incentives. There are several proposals to suggest if the State does not support this because of the opposition from the developers.

4. What is the status of the bill language / Do you need assistance with bill drafting?

Bill not yet drafted. Working with WACO and WSACT.

5. What is the status of sponsorship / Do you need assistance identifying a sponsor?

We will need a sponsor. At this point there have been preliminary discussions with Rep. Orcutt.

Other / Additional information:

2026 PRIORITY BILL / BUDGET REQUEST #2: Personal Property Tax Refunds

Purpose of Legislation:

The purpose is to eliminate paying refund petition interest on situations that are not the fault of the county. We had many senior exemptions processed this year where we had to pay refund petition interest. It was a lot of work paying the smaller amounts.

Status of Proposal Development:

1. Describe how affiliate has considered the following:

- Why is a legislative solution needed?

Personal property tax is not currently addressed in the statute regarding grounds for refunds.

- Is this the right session to bring it forward?

This is a minor clean-up bill.

- What are the potential negative and positive impacts?

Only positive. It allows Treasurers to make refunds on overpayment of personal property

taxes. This is an infrequent situation.

- Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? If yes, briefly describe.
- Are there potential impacts on other affiliates and have they been discussed with them?

Do not believe there are impacts on other affiliates.

2. Who are the stakeholders that have expressed interest / potential support for this bill?

We believe National Federation of Independent Businesses Washington State would support the bill as might Association of Washington Businesses.

3. Are there potential opponents and what is your plan to address?

None anticipated

4. What is the status of the bill language / Do you need assistance with bill drafting?

5. What is the status of sponsorship / Do you need assistance identifying a sponsor?

WACO will assist in identifying sponsor

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: September 1, 2025

TO: WACO Board of Trustees

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

SUBJECT: AUDIT COMMITTEE REPORT

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 Moreno again provided a clear and detailed walkthrough of each document in the packet.

Chandra Schumacher asked several thoughtful questions regarding the way the reports could be read, which contributed to a stronger discussion and demonstrated her growing engagement and value to the committee. Jackie Brunson did not have any questions – marking the second consecutive meeting where she expressed confidence in the materials presented.

Overall, the meeting was productive and reflected the committee's steady progress in oversight and review.

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

RECOMMENDED ACTION: Information Only



WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS
(A Washington Non-Profit Organization)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS
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DECEMBER 31, 2024

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Draft

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Washington State Association of County Officials
Olympia, WA 98501

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Washington State Association of County Officials ("WACO") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of WACO as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of WACO and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about WACO's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of WACO's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about WACO's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Montesano, Washington
September XX, 2025

FINANCIAL STATEMENTS

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2024

ASSETS

Current assets:

Cash and cash equivalents	\$ 989,461
Accounts receivable	5,000
Prepaid expenses	<u>14,531</u>
Total current assets	<u>1,008,992</u>

Noncurrent assets:

Leasehold improvements, net	13,126
Furniture and equipment, net	2,873
Investment	<u>140,602</u>
Total noncurrent assets	<u>156,601</u>
Total assets	<u>1,165,593</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Current liabilities:

Accounts payable	24,328
Accrued vacation	<u>67,881</u>
Total current liabilities	<u>92,209</u>
Total liabilities	<u>92,209</u>

NET ASSETS

Without donor restrictions	464,651
Without donor restrictions-board designated	<u>594,267</u>
Total without donor restrictions	<u>1,058,918</u>
With donor restrictions	<u>14,466</u>
Total net assets	<u>1,073,384</u>
Total liabilities and net assets	<u>\$ 1,165,593</u>

The accompanying notes are an integral part of these financial statements.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Without donor restrictions	With donor restrictions	Total
Support and revenue:			
Membership dues	\$ 1,079,931	\$ -	\$ 1,079,931
Contract revenue	1,215	-	1,215
Conference income	180,138	-	180,138
Rent income	28,536	-	28,536
Investment income (Loss)	(16,881)	-	(16,881)
Contributions	11,078	-	11,078
Miscellaneous income	2,879	279	3,158
Interest income	<u>39,652</u>	<u>-</u>	<u>39,652</u>
Total support and revenue	<u>1,326,548</u>	<u>279</u>	<u>1,326,827</u>
Expenses:			
Program services	1,009,238	-	1,009,238
Management and general	<u>230,443</u>	<u>-</u>	<u>230,443</u>
Total expenses	<u>1,239,681</u>	<u>-</u>	<u>1,239,681</u>
Change in net assets	86,867	279	87,146
Net assets, beginning of year	<u>972,051</u>	<u>14,187</u>	<u>986,238</u>
Net assets, end of year	<u>\$ 1,058,918</u>	<u>\$ 14,466</u>	<u>\$ 1,073,384</u>

The accompanying notes are an integral part of these financial statements.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Salary and wages	\$ 370,472	\$ 116,991	\$ 487,463
Payroll taxes and employee benefits	120,828	38,156	158,984
Conferences	93,362	-	93,362
Pass-through membership	261,876	-	261,876
Lease expense	42,507	42,507	85,014
Printing and office supplies	6,928	5,668	12,596
Miscellaneous expense	612	-	612
Travel	25,113	-	25,113
Depreciation	-	1,164	1,164
Technology	-	14,755	14,755
Telephone	792	648	1,440
Insurance	-	4,995	4,995
Dues and subscriptions	1,150	1,151	2,301
Professional services	76,598	4,408	81,006
Scholarships	9,000	-	9,000
Total expenses	\$ <u>1,009,238</u>	\$ <u>230,443</u>	\$ <u>1,239,681</u>

The accompanying notes are an integral part of these financial statements.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2024

Cash flows from operating activities

Change in net assets	\$ 87,146
Adjustments to reconcile change in net assets to net cash provided by/(used in) operating activities:	
Depreciation	1,164
Investment loss (gain)	16,881
Changes in operating assets and liabilities:	
Accounts receivable	18,775
Prepaid expenses	675
Accounts payable	3,900
Accrued vacation	(4,879)
Payroll liabilities	<u>(20,500)</u>
Net cash provided by/(used in) operating activities	<u>103,162</u>

Cash flows from investing activities

Purchase of furniture and equipment	(1,866)
Capital contributions	<u>(12,596)</u>
Net cash provided by/(used in) investing activities	<u>(14,462)</u>

Net increase/(decrease) in cash and cash equivalents 88,700

Cash and cash equivalents, beginning of year 900,761

Cash and cash equivalents, end of year \$ 989,461

The accompanying notes are an integral part of these financial statements.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 1 - ORGANIZATION AND PURPOSE

The Washington State Association of County Officials (WACO) was incorporated in the State of Washington in 1960. WACO has approximately 270 members. The membership of WACO includes elected county assessors, auditors, clerks, coroners and medical examiners, prosecuting attorneys, sheriffs, treasurers & comparable appointed officials in charter counties.

WACO provides its members legislative representation; education and training; informational publications; day-to-day assistance concerning a wide variety of issues of importance to counties; local, state, and federal agency liaison; an annual conference for training and to develop a legislative package; affiliate support; and other forums in which to develop ideas and build consensus.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

WACO maintains its financial records on the accrual basis of accounting. Therefore, revenue is recognized when it is earned, and expenses are recognized when the obligations are incurred.

B. Presentation Method for Financial Statements

Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of WACO and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed stipulations. Includes public support and revenues, which are not restricted by the donor and are currently available for the support of WACO.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions that may or will be met, whether by actions of the project and/or the passage of time. Generally, the donors of these assets permit the project to use all or part of the income or gains earned on related investments for general or specific purposes. Net assets are released from restrictions when the purpose or time restrictions have been satisfied. The following represent net assets with donor restrictions on December 31, 2024:

Program restrictions:	
Scholarship program	\$ <u>14,466</u>
	\$ <u><u>14,466</u></u>

C. Statement of Cash Flows

Cash and cash equivalents include cash on hand and cash on deposit in financial institutions with an original maturity of three months or less to be cash equivalents.

D. Use of Accounting Estimates

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. In preparing the financial statements, management is required to make estimates and assumptions that affect the reported amounts of certain assets and liabilities as of the date of the financial statements. Actual results could differ, either positively or negatively, from those estimates.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

D. Use of Accounting Estimates - Cont'd

Significant estimates include the allowance for loss provisions on performing loans receivable, present value discount of deferred loan receivables, the provision for depreciation, and the allocation of expenses by function.

E. Accounts Receivable

Bad debts have been immaterial in the past; therefore, an allowance for doubtful accounts has not been established. Receivables are considered past due if not collected within 90 days. WACO does not charge interest on past due receivables. As of December 31, 2024, management believes that all accounts receivable are collectible.

F. Allocation of Indirect Costs

The financial statements report certain categories of expenses that are attributable to one or more programs or supporting functions of WACO. These expenses include facilities, printing and office supplies, and dues and subscriptions, and are allocated based on a ratio determined by management to be appropriate. Payroll and related costs are allocated based on time spent on each function.

G. Advertising Costs

The costs of advertising are expensed as incurred.

H. Recognizing Revenue from Contracts

The Financial Accounting Standards Board (FASB) issued guidance which requires an entity to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. WACO follows these principles. WACO, if it receives an advance of funds from grants or contracts, recognizes deferred revenue in the amount of the advance for its performance obligation to perform services in the future. The balances of receivables from contracts are as follows as of December 31, 2024:

Accounts receivable	\$ <u>5,000</u>
---------------------	-----------------

I. Leases

WACO recognizes and measures its leases in accordance with FASB ASC 842, leases. WACO is a lessee in several noncancellable operating leases, for office space and office equipment. WACO determines if an arrangement is a lease, or contains a lease, at inception of a contract and when the terms of an existing contract are changed. WACO recognizes lease liability and a right of use (ROU) asset at the commencement date of the lease. The lease liability is initially and subsequently recognized based on the present value of its future lease payments. The discount rate is the implicit rate if it is readily determinable or otherwise WACO uses the U.S. Treasury Bill risk free rate with a term equivalent to the lease term. The implicit rate of the leases were not readily determinable and accordingly, WACO used the U.S. Treasury Bill risk free rate based on the information available at the commencement date for the leases.

The ROU asset is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e. present value of the remaining lease payments). Lease cost for lease payments is recognized on a straight-line basis over the lease term.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

I. Leases - Cont'd

Management classifies all leases greater than \$5,000 in value and twelve months or more in length as operating or finance leases. In order to meet the classification as a finance lease, leases must meet at least one of the following criteria; 1) the lease transfers ownership of the underlying asset to the lessee by the end of the lease term, 2) the lease grants the lessee an option to purchase the underlying asset that the lessee is reasonably certain to exercise, 3) the lease term is for a major part of the economic life of the leased asset, 4) the present value of the sum of the lease payments and any residual value equals or exceeds substantially all of the fair value of the underlying asset, or 5) the underlying asset is of such a specialized nature that it is expected to have no alternative use to the lessor at the end of the lease term.

WACO has elected, for all underlying classes of assets, not to recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement, and do not include an option to purchase the underlying asset that WACO is reasonably certain to exercise. WACO recognizes lease cost associated with the short-term leases on a straight-line basis over the lease term.

J. Property and equipment

Property and equipment are recorded at cost or, if acquired as a donation, at the estimated fair value at the date donated. Depreciation is computed utilizing the straight-line method and the following estimated useful lives:

Equipment and furnishings	3 - 7 years
Leasehold improvements	39 years

Maintenance and repairs are charged to expense as incurred; major renewals and improvements are capitalized. When items of equipment are sold or are otherwise disposed of, the appropriate cost and related accumulated depreciation amounts are removed from the accounts, and any gain or loss is included in income.

K. Employee Benefits and Compensated Absences

WACO provides its employees with paid annual and sick leave in accordance with its current policies. Sick leave benefits are cumulative only to the extent of use for illness. Accrued and unused annual leave is payable to the employee in cash upon termination. Unused balances as of December 31, 2024, was \$67,881. All WACO employees are eligible to participate in their retirement program, a 401(k) plan. The amount of the contribution is determined annually during the budget process and must be approved by the Board of Directors. WACO approved a matching contribution of 7.5% of employee wages for the years ended December 31, 2024. Once the contribution is made to an employee's 401K account, control over the account is vested in the employee. Pension cost for the years ended December 31, 2024, was \$30,391.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 3 - CASH AND CASH EQUIVALENTS

As of December 31, 2024, the carrying amount of WACO's cash deposits was \$989,461 and the bank balance was \$1,004,327. The difference between the bank balance and the carrying amount represents outstanding checks.

Credit Risk: WACO maintains its cash balances in various financial institutions, which at times may not exceed federally insured limits. All accounts are fully secured through the Federal Deposit Insurance Corporation (FDIC) and the ICS Sweep program. As of December 31, 2024, WACO had uninsured balance of \$177,648.

NOTE 4 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

WACO, although it expects to receive current support to fund operations for 2024 and later years, has \$979,995 of financial assets available within one year of the statement of financial position date as of December 31, 2024, to meet cash needs for general operating expenditures of WACO. Financial assets available within one year consist of the following:

	<u>2024</u>
Cash and cash equivalents	\$ 989,461
Accounts receivable	5,000
Less: donor restriction imposed	<u>(14,466)</u>
Financial assets available to meet cash needs within one year	<u>\$ 979,995</u>

NOTE 5 - BOARD DESIGNATED NET ASSETS

WACO has a board designated reserve that can be used for maintenance or improvements to the Partnership, anticipated expenses for annual events, and unforeseen expenditures. As of December 31, 2024, the board restricted reserve was \$594,267.

	<u>2024</u>
Board reserve for:	
Operations	\$ 499,700
Capital expenditures	97,499
Conference	141
Audit reserve	<u>(3,073)</u>
Total board designated net assets	<u>\$ 594,267</u>

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 6 - INVESTMENTS & FAIR VALUE MEASUREMENTS

WACO is the general partner of Washington Counties Building (Partnership). WACO is a 50% participant in the income/loss of the Partnership. WACO's invested capital in the Partnership on December 31, 2024, was \$140,602.

Investment gain(loss) on the statement of activities for the year ended December 31, 2024, was \$(16,881).

Fair Value Measurements establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that WACO has the ability to access.

Level 2: Inputs to valuation methodology include:

- A. Quoted prices for similar assets or liabilities in active markets.
- B. Quoted prices for identical or similar assets or liabilities in inactive markets.
- C. Inputs other than quoted prices that are observable for the asset or liability.
- D. Inputs that are principally from or corroborated by observable market data by correlation or other means.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024.

Washington Counties Building: The equity method of accounting.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although WACO believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 6 - INVESTMENTS & FAIR VALUE MEASUREMENTS - CONT'D

The following table sets forth by level, within the fair value hierarchy, WACO assets at fair value as of December 31, 2024:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>2024 Total</u>
Washington Counties Building	\$ <u> -</u>	\$ <u> -</u>	\$ <u>140,602</u>	\$ <u>140,602</u>
	\$ <u> -</u>	\$ <u> -</u>	\$ <u>140,602</u>	\$ <u>140,602</u>

Level 3

Balance January 1, 2024	\$ 144,887
Capital contributions	12,596
Realized loss	<u>(16,881)</u>
Balance December 31, 2024	\$ <u>140,602</u>

NOTE 7 - LEASES

WACO leases office space that is classified as an operating lease. The lease is year to year and is not recognized as a right to use assets due to a lease term of 12 months or less. Lease expenses for the year ended December 31, 2024, was \$80,627, which include fixed payments.

WACO also leases a copier that is classified as a operating lease. The lease has a 60-month term. Lease expenses for the year ended December 31, 2024 was \$4,387.

NOTE 8 - UNCERTAIN TAX POSITIONS

WACO is a non-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is not classified as a private foundation.

WACO files income tax returns in the U.S. federal jurisdiction. WACO is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2021. Currently, there is no examination or pending examination with the Internal Revenue Service (IRS).

As of December 31, 2024, there are no tax positions for which the deductibility is certain but for which there is uncertainty regarding the timing of such deductibility.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 9 - PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of December 31, 2024:

	Beginning balance 01/01/2024	Addition	Disposal	Ending balance 12/31/2024
Furniture and equipment	\$ 28,519	\$ 1,866	\$ -	\$ 30,385
Less: accumulated depreciation	<u>(26,832)</u>	<u>(680)</u>	<u>-</u>	<u>(27,512)</u>
Furniture and equipment, net	<u>\$ 1,687</u>	<u>\$ 1,186</u>	<u>\$ -</u>	<u>\$ 2,873</u>
Leasehold improvements	\$ 18,886	\$ -	\$ -	\$ 18,886
Less: accumulated depreciation	<u>(5,276)</u>	<u>(484)</u>	<u>-</u>	<u>(5,760)</u>
Leasehold improvements, net	<u>\$ 13,610</u>	<u>\$ (484)</u>	<u>\$ -</u>	<u>\$ 13,126</u>

Depreciation expenses for the year ended December 31, 2024 was \$1,164.

NOTE 10 - EVALUATION OF SUBSEQUENT EVENTS

Management has evaluated subsequent events for the period of time from the year end December 31, 2024 through September XX, 2025, the date at which the financial statements were available to be issued, and have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.



MEMORANDUM

DATE: September 18, 2025

TO: WACO Board of Trustees

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

SUBJECT: LEGISLATIVE COMMITTEE REPORT

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

Our committee composition for the 2025 session/interim has been:

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

2025 Legislative Session

The 2025 Legislative Session came to a close after Sine Die Sunday, April 27, 2025. The 105-day session was dominated by conversations on how to shore up the 16 billion dollar budget gap.

Despite a very narrow bandwidth for policy bills, especially any that have any financial implication, two WACO priority bills, bills that the WACO membership voted on to propose and support during the 2025 Legislative Session, were signed into law prior to Sine Die. They were SB 5021 - alignment of court exhibit retention schedules (Clerks) and SB 5221 equity and updates - personal property delinquency and distraint into law. (Treasurers).

Overall, counties fared well in the final operating budget, including \$4.4 billion in new revenue from a change in rate structure for capital gains and estate tax (ESSB 5813), targeted increases in B&O (ESHB 2081), modification to certain excise taxes (ESSB 5814), and discontinuation of a number of tax preference programs (SB 5794). With an ending balance of \$225 million and \$2.3 billion in reserves, the budget (SB 5167) contains \$1.8 millions dollars for the Clerks Legal Financial Obligations program, a big win for the Clerks who have long sought to return this funding back to the level it was twenty years ago. This is paired with the Secretary of State's request legislation (HB 1207) that increased Clerk filing fees. The increase was a bill that the Clerks had long conversations about, and reservations. After being eliminated from the bill – which would impact their offices by increased work, the final passage saw them receive a \$5 per filing fee surcharge to offset any work impacts.

The budget also saw positive funding news for our County Coroner and Medical Examiner operations. The Death Investigations Account \$6.3 million for autopsies (and increase of \$1.3 million), \$1.59 million for Coroner/Medical Examiner training (same as 2023-2025 budget), and an additional \$30,000 increase for the Forensic Investigation Council

The budget package also included a \$100 dollar law enforcement grant to bolster ranks of law enforcement officers, WA currently sits at the bottom of the nation in officers per capita in the nation. This fund passed, although there are still potential implementation hurdles moving forward, however that remains to be seen. It also fully funds the state's share of election costs and increases public defense funding by \$8.3 million.

Assessors worked successfully on a bill (SHB 1261) which will result in much needed clarification in rules for administering the open space classification program, particularly in instances where landowners engage in agritourism. Assessors had influence on a number of high-profile bills that we may well see emerge next session related to senior exemption, personal property tax, and REET. Of particular note was their impact on a Senate Majority Leader sponsored bill expanding the senior exemption program while offsetting the administrative impact by establishing an optional standard deduction for individuals / two heads of household used in computing household income for program qualification.

Treasurers and Assessors worked together to hold back HB 1960, encouraging renewable energy through tax policy and investments in local communities. Both served on an interim committee that provided recommendations to the 2025 legislature, but neither felt the bill honored these recommendations and encouraged further work.

Treasurers were able to quickly produce statewide data on administrative costs for serving Conservation Districts to dispel myths/misunderstanding that lead to a bill (HB 1488 / SB 5510) placing an arbitrary cap on administrative cost to CDs - a great example of the power of statewide data anticipated and produced quickly.

Now that the 2025 legislative session has wrapped, the WACO Legislative Committee will be pivoting to interim discussions with legislators and stakeholders on topics the committee identifies as issues of importance for the 2026 legislative session. We look forward to hosting an online town hall this summer outlining proposed priorities for the affiliates, and seek broader engagement on the subject leading into the WACO Annual Conference

WACO Priority Proposal Development for the 2026 Session

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

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

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



MEMORANDUM

DATE: September 18, 2025

TO: WACO Board of Trustees

FROM: Paul Budrow, WACO 2nd Vice-President, Education Committee Chair

SUBJECT: EDUCATION COMMITTEE REPORT

BACKGROUND INFORMATION: The Education Committee currently meets the fourth Tuesday of each month at 10:30 am. However, it has been determined that the 10:30 am time conflicts with one or more affiliate's stated meetings limiting participation. This meeting time is suggested to be amended for future meetings after the Board of Trustees elections during the WACO business meeting.

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 2nd Vice-President, Okanogan County Sheriff, Chair
- Emily Wilcox, Cowlitz County Assessor
- Sandy Jamison, Whitman County Auditor
- Krissy Chapman, Columbia County Clerk
- Tammie Ownbey, Pend Oreille County Clerk
- Craig Morrison, Grant County Coroner/Medical Examiner
- Amy Vira, San Juan County Prosecutor
- Ryan Spurling, Mason County Sheriff
- 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

Trainings selected by the Education Committee for 2025 have included – note the goal of these trainings is for one every other month, and selections were made in early spring.

- 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
- Risk Management – Hosted by the Washington Counties Risk Pool (held 9/12/25)
- Effective Management Strategies – Hosted by Sharon Andrade and Scheduled for 10/8/25

- Staff Onboarding – Hosted by Neo Gov and scheduled for November 2025

Training 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: September 18, 2025

TO: WACO Board of Trustees

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

SUBJECT: CONFERENCE COMMITTEE STATUS REPORT

BACKGROUND INFORMATION:

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

This year committee membership is made up of:

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

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

- **CURRENT VACANCIES** – Committee currently has one general vacancy but will restructure in 2026 per policy to include new members.

Financial Markers – Goal vs Actuals

- Membership (prepaid tickets): \$109,650 | \$109,650
- Sponsorship: \$21,750 | \$29,750
- Exhibitors: \$45,000 | \$36,100
- Non-Member Tickets: \$4,750 | \$9,600
- Extra Meals: \$0 | \$155
- Total In: \$181,150 | \$185,255

Affiliate Numbers [Members & Staff]

Total: 153

- Assessors – 34
- Auditors – 22
- Clerks – 32
- Coroners/Medical Examiners – 10
- Prosecutors – 15
- Sheriff – 12
- Treasurer - 22

Special Events Helping Drive Attendance:

- Featured Workshop: Success Signals [Provided by Rhonda Hilyer]
- Cross-Affiliate | Coroner/ME, Prosecutor, Sheriff [Tuesday @ 2PM]
- Cross-Affiliate | Assessor, Auditor, Prosecutor, Sheriff, Treasurer [Thursday @ 11AM]
- New Session: Making Time to Connect
- New Session: Chief Deputy/Senior Staff Gathering
- New Session: Getting Involved with WACO

Featured Education & Special Guests

- Lunch remarks - State Auditor Pat McCarthy with team members & team members from office of WA Secretary of State Steve Hobbs
- Mary Kelly presenting keynote on 10/1
- Peterson Pro Media providing free headshots throughout event
- Blooming Coffee - vendor on site making custom drinks in addition to drip





MEMORANDUM

DATE: September 18, 2025

TO: WACO Board of Trustees

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

SUBJECT: NOMINATING COMMITTEE REPORT

BACKGROUND INFORMATION:

The nominating committee is responsible for:

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

The 2025 Nominating Committee members are:

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

The Nominating Committee Policy and Procedures dictate that nominations be open for not less than 14 days. Nominations opened August 14th with a deadline of September 8th.

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

The following positions are open for election this year:

1. President

2. Vice President
3. 2nd Vice President
4. Secretary-Treasurer
5. Trustee-at-large Position 2 (county population 401,00 - 1 million; Clark, Pierce, Snohomish, Spokane) Two-year term
6. Trustee-at-large Position 4 (county population 50,001 - 100,000: Chelan, Clallam, Grays Harbor, Island, Lewis, Mason, Walla Walla) Two-year term
7. Trustee-at-large Position 6 (county population under 20,000: Columbia, Ferry, Garfield, Lincoln, Pend Oreille, San Juan, Skamania, Wahkiakum Two-year term

The Nominating Committee met on September 17th and approved the slate of Candidates listed in the chart below. Application materials for these candidates are included in the Board packet.

There are no current nominees for the position of Secretary / Treasurer or Trustee-at-Large Position 6. Nominations for these positions may be made on the floor of the business meeting on Wednesday morning October 1st in conjunction with the WACO Conference.

Position	Candidate 1	Candidate 2
President	Linda Hjelle Snohomish County Assessor	
Vice-President	Jeff Gadman Thurston County Treasurer	
2 nd Vice President	Danny Hagen Skagit County Assessor	
Secretary / Treasurer		
Trustee-at-Large Position 2	Tom Konis Spokane County Assessor	
Trustee-at-Large Position 4	Arny Davis Lewis County Treasurer	
Trustee-at-Large Position 6		

RECOMMENDED ACTION: Review and discuss committee's report.





Washington Association
of **COUNTY OFFICIALS**

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

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

2026 BOARD NOMINATIONS



Tuesday, September 2, 2025

2025 WACO Board Of Trustees Nomination Form

WACO Board Of Trustees and Officers Nomination Form

Full Name Linda M Hjelle

Title Assessor

County Snohomish

Phone Number (xxx) xxx-xxxx 425-388-3678

What Position is the Nomination for?

Have you ever served on the WACO Board of Trustees

Have you ever served as an officer or board member for your affiliate?

Why do you want to be on the WACO Board, what skills and perspective will you bring to the Board?

I have 36+ years working for the Snohomish County Assessor's Office in various roles. Approximately 30 of those years in leadership positions including the Property Control Manager, Chief Deputy and currently as the elected Assessor. Holding these various positions over the years has provided me with the opportunity to work directly with leaders of various departments in the county in order to accomplish Countywide goals, tasks and initiatives. In addition, we have increased efficiencies involving work that may travel from department to department until complete. I have learned a great deal about how other Elected Official offices work and what their needs and concerns may be in relation to my department. My skills include facilitation, organization, highly analytical and can look at the big picture when tackling difficult issues.

What do you bring to the WACO Board in the way of ideas and change?

I am currently a WACO Board member and believe that open and frequent communication is extremely important. Reaching out to see what the needs are currently and how they are changing will help define the activities staff can participate in and provide throughout the year.

How do you think WACO can sustain the organization?

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



Snohomish County

Assessor's Office

August 22nd, 2025

Linda Hjelle

County Assessor

Laura Washabaugh

Chief Deputy

M/S #510

3000 Rockefeller Ave.
Everett, WA 98201-4046

(425) 388-3433

FAX (425) 388-3961

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

RE: Letter of Intent

Dear Board Members –

I am interested in running for WACO President and am asking for your consideration in nominating me for the position. I have had the opportunity to serve as WACO Vice President, for this past year, 2nd Vice President in 2021-22, Secretary-Treasurer in 2022-23 and as WACO Board Trustee, Position #2 for the prior 5 years.

In serving as WACO Vice President, I have chaired the Legislative Committee. With the help of Tim, we have taken on the challenge of facilitating sharing of legislative intent, planning organized responses and supporting the committee members in their pursuit of legislative change.

I bring 36+ years of Snohomish County Assessor's Office experience and have worked closely with the various affiliate members within my county. I currently serve on WSACA's Legislative Committee. I also serve as the Chair of both the Puget Sound District Committee and the Appraisal Committee for WSACA.

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

I thank you for your consideration –

Linda Hjelle
Snohomish County Assessor

LINDA HJELLE



LINDA.HJELLE@SNOCO.ORG



425-388-3678

3000 ROCKEFELLER AVE M/S 510
EVERETT, WA 98201

OBJECTIVE:
APPOINTMENT TO THE WACO
BOARD AS VICE-PRESIDENT

VOLUNTEER EXPERIENCE OR LEADERSHIP

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

EXPERIENCE

SNOHOMISH COUNTY ASSESSOR

January 1, 2016 - Current

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

CHIEF DEPUTY – SNOHOMISH COUNTY ASSESSOR

January 1, 2004 – December 31st 2015

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

PROPERTY CONTROL MANAGER – SNOHOMISH COUNTY ASSESSOR

January 1, 1994 – December 31st 2015

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

EDUCATION

BACHELOR OF ARTS IN LANGUAGE ARTS

WSU 1984\Cum Laude

IAAO & Dept. of Revenue -

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



Tuesday, August 26, 2025

2025 WACO Board Of Trustees Nomination Form

WACO Board Of Trustees and Officers Nomination Form

Full Name Jeff Gadman

Title Treasurer

County Thurston

Phone Number (xxx) xxx-xxxx 360-628-6876

What Position is the Nomination for? Vice-President

Have you ever served on the WACO Board of Trustees Yes

Have you ever served as an officer or board member for your affiliate? Yes

Why do you want to be on the WACO Board, what skills and perspective will you bring to the Board?

I believe my past leadership experience in various organizations has shaped me into someone that leads with confidence and compassion. I listen well and want to make sure all voices are heard because I believe that leads to the best outcomes.

What do you bring to the WACO Board in the way of ideas and change?

I will continue to advocate for all county leaders and will highlight the benefits of being involved in WACO. I will also encourage WACO to continue to improve its excellent member outreach and education.

How do you think WACO can sustain the organization?

WACO has built a great library of education programs for all affiliates. As time goes on, we need to look at any of the presentations that need to be updated. I look for WACO to be a one stop shop for education for all of our members and their staffs.

Letter of Intent (upload .doc or .pdf)



Vice President Letter of Interest.docx

Resume (upload .doc or .pdf)



Vice President Resume.docx



**JEFF GADMAN
TREASURER**

2000 Lakeridge Drive SW, Olympia, Washington 98502-6080 • 360-786-5550 • FAX 360-754-4683

August 26, 2025

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

This letter serves as my notice of intent to run for the position of Vice President for the Washington Association of County Officials for the 2025-26 term.

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

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

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

Sincerely,

Jeff Gadman
Thurston County Treasurer

RESUME

Jeff Gadman

3000 Pacific AVE SE

Olympia WA 98501

360-628-6876

Experience

November 2022	Elected Thurston County Treasurer
November 2018	Elected Thurston County Treasurer
November 2017	Elected Thurston County Treasurer
February 2017	Appointed Thurston County Treasurer
November 2015	Elected Lacey City Council
November 2011	Elected Lacey City Council
February 2011	Appointed Lacey City Council
October 1986 – February 2017	Thurston County Assessor's Office (35 years with Thurston County)

Education

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

Community Service

Current

Leadership Thurston County – Board of Regents (Chair)
Lacey Planning Commission (Chair)
Grandfather
Father

Past

Thurston County Food Bank – Board of Directors
Intercity Transit Authority – Board Member (past Chair)
Joint Animal Services Commission – Board Member (Past Chair)
Thurston County Law and Justice Council – Board Member
(Vice Chair)
LEOFF Disability Board – Board Member (Vice Chair)
Sustainable Thurston Planning Project – Member



Monday, August 18, 2025

2025 WACO Board Of Trustees Nomination Form

WACO Board Of Trustees and Officers Nomination Form

Full Name Danny Hagen

Title Assessor

County Skagit

Phone Number (xxx) xxx-xxxx (360) 416-1792

What Position is the Nomination for? 2nd Vice President

Have you ever served on the WACO Board of Trustees Yes

Have you ever served as an officer or board member for your affiliate? Yes

Why do you want to be on the WACO Board, what skills and perspective will you bring to the Board?

I bring the perspective of a younger elected with kids at home who understands the challenges of balancing public service with family life. That helps me think about ways to make WACO more accessible to members across the state, especially those serving in rural or remote counties who may not have the same opportunities to connect in person.

I also bring experience in governance and financial oversight. As Secretary/Treasurer, I chaired the Audit Committee and participated in the annual budget process. That work sharpened my focus on balancing high-quality member services with responsible use of resources. Just as important, I bring a collaborative style that values relationships, communication, and building consensus.

What do you bring to the WACO Board in the way of ideas and change?

My first priority would be to strengthen member engagement. WACO provides a tremendous amount of value, but it becomes even more powerful when members are actively involved. I would focus on encouraging greater participation at WACO events and in affiliate discussions so that more perspectives are heard.

This starts with simple steps like reaching out to new officials, highlighting the benefits of participation, and making sure everyone feels like they have a voice. When more members engage, WACO becomes more inclusive and more effective in serving counties across Washington.

How do you think WACO can sustain the organization?

In five years, I want WACO to be known as an inclusive and collaborative association where every member feels their voice matters. For new officials, I want the experience to feel like mine did at the Newly Elected Officials conference in 2022. I walked in uncertain but left knowing I was not alone and had a statewide network behind me.

To help get there, I will support the President's leadership, encourage engagement across affiliates, and work to keep WACO accessible to officials from every part of the state. By continuing to build community, keeping the doors open, and delivering value in everything we do, WACO will be even stronger in the years ahead.

Letter of Intent (upload .doc or .pdf)



Letter of intent.docx

Resume (upload .doc or .pdf)



Danny Hagen resume.docx

Danny Hagen

Skagit County Assessor
Skagit County, Washington
dhagen@co.skagit.wa.us
(360) 416-1792
08/18/2025

WACO Nominating Committee

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

Dear Members of the WACO Nominating Committee,

I am writing to express my intent to run for the position of 2nd Vice President on the WACO Board of Trustees. Over the past year as Secretary/Treasurer, I have chaired the Audit Committee, participated in the budget process, and served on the Executive Committee. These experiences have given me a stronger understanding of WACO's work and the thoughtful way we balance high-quality service with responsible stewardship of member resources.

What I value most is the network WACO creates. The expertise across our affiliates and the dedication of our staff provide support that makes all of us better leaders in our counties. I have also built relationships with colleagues I can call on at any time, which is one of WACO's greatest strengths.

I bring the perspective of a younger elected with kids at home, serving in a rural county. I want WACO to feel welcoming and accessible to every member, especially new officials who may feel isolated at first. I still remember attending the Newly Elected Officials conference in 2022 and realizing I wasn't alone. I want others to have that same experience of belonging.

As 2nd Vice President, my focus will be on supporting the President's vision and encouraging greater member participation at WACO events. Looking ahead, I see WACO continuing to grow into an inclusive and collaborative association where every member feels their voice matters.

Thank you for considering my nomination. It has been an honor to serve on the Board, and I look forward to the opportunity to continue contributing as 2nd Vice President.

Sincerely,

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

DANNY HAGEN

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

OBJECTIVE

To serve as 2nd Vice President of the WACO Board of Trustees, building on experience as current Secretary/Treasurer, Audit Committee Chair, and Executive Committee member. My goal is to foster collaboration, accessibility, and innovation while strengthening WACO's inclusive culture and support for all elected officials.

WACO & STATEWIDE LEADERSHIP

- **Secretary/Treasurer, WACO** (2024 – Present) – Member of the Executive Committee; chaired the Audit Committee; active in annual budget review and policy direction.
- **Vice President, WSACA** (2024 – Present) – Support statewide assessor initiatives, equity in taxation, and professional development.
- **Executive Committee Contributor** – Provide perspective as a younger elected with a rural county background, helping make WACO more accessible and inclusive.

PROFESSIONAL EXPERIENCE

Assessor

Skagit County Assessor's Office

Jan 2023 – Present

- Lead the Assessor's Office, ensuring equitable and accurate valuations.
- Enhance transparency, public engagement, and interdepartmental collaboration.
- Introduced innovations in appraisal processes and public communication.

Appraiser / Analyst

Skagit County Assessor's Office

Jan 2015 – Dec 2022

- Conducted mass appraisals, managing complex and often high-stakes taxpayer interactions.
- Developed and optimized SQL queries to improve data analysis and decision-making.
- Mentored and trained new appraisers, supporting professional growth and office excellence.

EDUCATION

Studied Business Administration

California Lutheran University / Thousand Oaks, CA

COMMUNITY SERVICE

Treasurer of Board of Directors

Community Action of Skagit County

Chair of Board of Directors

Chinook Enterprises

Leadership Skagit

Graduate of the class of 2018.

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



Monday, August 25, 2025

2025 WACO Board Of Trustees Nomination Form

WACO Board Of Trustees and Officers Nomination Form

Full Name Tom Konis

Title Assessor

County Spokane

Phone Number (xxx) xxx-xxxx 5094775732

What Position is the Nomination for?

Trustee-at-large Position 2 (Population 400,001 - 1 million - Counties: Clark, Pierce, Snohomish, Spokane)
Two-year term

Have you ever served on the WACO Board of Trustees

Yes

Have you ever served as an officer or board member for your affiliate?

Yes

Why do you want to be on the WACO Board, what skills and perspective will you bring to the Board?

I am very even tempered and enjoy helping groups come to a consensus on topics that will benefit everyone.

What do you bring to the WACO Board in the way of ideas and change?

The scope of the members at large needs to be redefined. The affiliate representative should be who members go to for assistance and the members at large can be of assistance to WACO in other capacities.

How do you think WACO can sustain the organization?

We always could use to have more elected officials active in WACO. To get to that we need to be able to show them the benefits that WACO can provide.

Letter of Intent (upload .doc or .pdf)



WACO Letter of Intent.pdf

WACO Nominating Committee,

I would like to submit my name for WACO Position 2 Member at Large. I have served in this position for two and a half terms and wish to continue. I am coming to the end of my second term as Spokane County Assessor, and my intent currently is to run for one more four-year term. I have been with the Spokane Assessor's office for 32 years in many positions.

I am currently serving as Legislative co-chair for WSACA.

A handwritten signature in blue ink that reads "Tom Konis". The signature is written in a cursive style with a large, sweeping "T" and "K".

Tom Konis



Monday, September 8, 2025

2025 WACO Board Of Trustees Nomination Form

WACO Board Of Trustees and Officers Nomination Form

Full Name Arny Davis

Title Treasurer

County Lewis

Phone Number (xxx) xxx-xxxx 360 740-1110

What Position is the Nomination for?

Trustee-at-large Position 4 (Population 50,001 - 100,000 - Counties: Chelan, Clallam, Grays Harbor, Island, Lewis, Mason, Walla Walla) Two-year term

Have you ever served on the WACO Board of Trustees

No

Have you ever served as an officer or board member for your affiliate?

No

Why do you want to be on the WACO Board, what skills and perspective will you bring to the Board?

2.5 years of Chief Deputy Treasurer under former Treasurer Rose Bowman who for those of you who knew was a force to be reckoned with.
10 plus years as a County Treasurer during which I spent two years as the legislative Chair for the WSACT legislative committee..

What do you bring to the WACO Board in the way of ideas and change?

C'mon Really? How do you improve a well-oiled machine that performs at such a high level already. If it ain't broke don't fix it.

How do you think WACO can sustain the organization?

It is a great question, but probably above my pay grade.... Maybe I am not the right person for the job eh...

Letter of Intent (upload .doc or .pdf)



09 08 2025 letter of Intention.pdf

Resume (upload .doc or .pdf)



04 21 2025 updated Resume Arny Dav....pdf



Lewis County Treasurer

September 8, 2025

To:

Jennifer Wallace
Executive Director
Washington Association of County Officials (WACO)

From:

Arny Davis
Lewis County Treasurer

Subject: Letter of Intent – WACO Board of Trustees
At-Large Position #4

Dear Jennifer,

I am writing to formally express my intention to apply for At-Large Position #4 on the WACO Board of Trustees for the upcoming term.

Thank you for your consideration.

Respectfully,

Arny Davis
Lewis County Treasurer

ARNY DAVIS

192 Dieckman Rd. • Chehalis, WA 98532

Phone: (360) 219-7072

Professional Objective

Seeking an executive-level or senior management position in Finance, Marketing, and/or Sales where I can leverage over 30 years of leadership experience, financial expertise, and a proven ability to build teams and drive growth across diverse industries.

Professional Summary

- Accomplished executive with over three decades of experience in business management, finance, sales, and marketing.
- Strong communicator with a collaborative leadership style, able to inspire, motivate, and align teams around shared goals.
- Skilled financial analyst with comprehensive knowledge in budgeting, fund and conventional accounting, banking relations, and investment portfolio management.
- Adept at managing multi-million dollar budgets and navigating the political and regulatory complexities of government finance.
- Proven ability to manage large teams, implement strategy, and maintain focus on both day-to-day operations and long-term objectives.
- Respected for integrity, work ethic, and the ability to foster loyalty from colleagues, direct reports, and stakeholders alike.

Professional Experience

Lewis County, Washington

Lewis County Treasurer | *Jan 2015 – Present*

- Elected Treasurer; oversee tax collection, banking, investment management, and debt service for the County and 40+ affiliated districts.
- Manage investment portfolios exceeding \$200 million and play a key role in shaping fiscal policy.
- Collaborate with the Board of County Commissioners, other elected officials, and state associations to improve financial operations and influence legislation.

Chief Deputy Treasurer | *Apr 2012 – Dec 2014*

- Led a staff of seven in processing over \$1 billion annually in county revenues.

- Oversaw the collection of all county property taxes and helped manage an annual budget of over \$330 million.
- Developed in-depth knowledge of public finance and enhanced collaboration across county departments.

Mt. Capra Products

CFO & Executive Vice President – Key Account Manager | *May 2001 – Apr 2012*

- Directed company finances, including budgeting and banking relationships.
- Oversaw sales and international marketing through a network of 12 territory managers across the U.S., Canada, Asia, and Australia.
- Played a vital role in expanding the company's product line from 3 to over 30 products over 10 years.
- Coordinated logistics, production, and marketing for successful product launches and company growth.

The Chamber Serving Centralia, Chehalis & Greater Lewis County

Executive Director | *Nov 2000 – May 2001*

- Led a team of six in support of over 700 local business members.
- Directed community engagement initiatives, legislative advocacy, and promotional events.
- Built consensus among a diverse board of 16 members to align organizational goals.

Seafirst Bank / Wells Fargo / First Community Bank

Commercial Loan Officer | *Aug 1993 – Nov 2000*

- Managed and expanded a loan portfolio from \$15M to over \$50M, with zero losses under management.
- Specialized in agricultural and business lending, providing tailored financial solutions.
- Known for developing strong client relationships and cross-selling financial products.

Germania Dairy Automation

Regional Marketing Manager | *Mar 1993 – Aug 1993*

- Managed a multi-state and Canadian territory selling high-end dairy milking systems.
- Worked closely with large-volume dairy producers and equipment dealerships.

- Described this role as a career highlight due to its dynamic, hands-on nature and client satisfaction.

U.S. Marine Sales

Owner/Operator | *Mar 1992 – Mar 1993*

- Purchased and managed a boating supply business.
- Gained hands-on retail and operations experience before selling the business at a modest profit.

Land O' Lakes Inc. (formerly Manna Pro Corp.)

Sales Consultant | *Jan 1990 – Mar 1992*

- Maintained and expanded dairy feed sales in a declining market.
- Consistently increased year-over-year sales despite industry headwinds.

Manna Pro Corporation

Store Manager / Territory Manager | *Jun 1986 – Jan 1990*

- Reversed losses at a retail feed store and achieved profitability within 18 months.
- Expanded sales through strategic supply chain improvements and bulk product offerings.
- Awarded "Store Manager of the Year" for Washington and Oregon in 1988.

Territory Representative | *Feb 1986 – Jun 1986*

- Boosted sales in a new market while continuing performance in a secondary territory.
- Promoted rapidly due to strong performance.

Carnation Company

Field Representative / Assistant Store Manager | *May 1985 – Jan 1986*

- Grew market share from 50% to over 95% in SW Oregon dairy markets.
- One of the most impactful and formative roles in early career—built success on customer trust and responsiveness.

Key Strengths

- Leadership & Team Building
- Budgeting & Financial Planning

- Government & Fund Accounting
- Strategic Sales & Marketing
- Cross-Functional Management
- Public Speaking & Communication
- Customer & Stakeholder Relations
- Legislative Advocacy



MEMORANDUM

DATE: September 18, 2025

TO: WACO Board of Trustees

FROM: Jennifer Wallace, Executive Director

SUBJECT: EXECUTIVE DIRECTOR REPORT

2023-2027 Strategic Plan Status

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

WACO Scholarship

The WACO Scholarship committee is composed of representatives of each affiliate group. Current members include:

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

The committee sent a memo to affiliate leadership on behalf of the WACO Board of Trustees conveying the Board's and committee's goal of each affiliate contributing at least \$1,500 annually to the scholarship fund and to provide assistance to their fundraising efforts through the scholarship auction at the WACO conference or other efforts. They further informed each affiliate of the Board's intent to adopt policy restricting eligibility for the scholarship to dependents of affiliate's that have reached that goal, beginning in 2026. The Board adopted policy language to that effect at its March 2025 meeting. WACO staff received confirmation from each affiliate of their intent to reach this goal.

As of the date of this memo, funds received in 2025 are:

\$1,500.00	Donation from WSACT (Treasurers)
\$0.00	Donation from WAPA (Prosecutors)
\$1,500.00	Donation from WSSA (Sheriffs)
\$1,500.00	Donation from WSACA (Auditors)
\$1,500.00	Donation from WSACC (Clerks)
\$0.00	Donation from WSACA (Assessors)
\$1,500.00	Donation from WACME (Coroners)
<u>\$7,500.00</u>	2025 Fundraising total thus far for WACO Scholarship Fund

With carryforward balance, the current total WACO Scholarship Fund balance is \$12,888.59.

At the WACO conference we will have a scholarship raffle for several gift baskets; some of which are donations from Tri-Cities and two that are funded by WACO KeyBank points. Tiffin is putting together a couple of very desirable baskets – so buy raffle tickets! Remaining KeyBank rewards point funds will be transferred into the Scholarship Fund as well. Proceeds of the raffle will further contribute to the Scholarship Fund.

County Courthouse Visits / Affiliate Conferences

WACO staff are out and about attending affiliate conferences and visiting county courthouses! Again this year we have been doing so in a way that encourages and acknowledges regular meetings of county elected official WACO members as a group. Thus far, visited or on the immediate calendar have been Pend Oreille, Spokane, Stevens, Lincoln, Mason, Lewis, Pacific, Wahkiakum, Snohomish and Pierce.

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



WACO 2023-2027 Strategic Plan Implementation



SEPTEMBER 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
Convene policy forecast council of WACO members and stakeholders to discuss anticipated future policy issues; staff equip council with trend data, literature/news/media and best practice examples	Annually – late May beginning 2024		Collaborating with WSAC on formation of “Counties Futures Think Tank” – Thus far not tremendous interest in necessary investments of time and potentially fees for forecasting expertise
Establish and maintain a long-term cross-affiliate legislative agenda anticipating future cross affiliate policy issues. Board of Trustees revisit draft WACO policy platform in light of forecasted issues	Annually - ongoing		Legislative committee interim work includes numerous cross-affiliate issues but haven’t yet been successful developing a robust policy agenda for organization
WACO affiliate trustees and Exec Dir meeting with affiliate presidents annually to discuss cross-affiliate policy agenda	Annually – in conjunction with Annual Meeting		Affiliate presidents and WACO affiliate representatives on the Board of Trustees will meet in conjunction with the WACO Executive Officers meeting in October.
Per Legislative Action Plan - End of Session reporting and survey	Annually – end of session		Completed
Per Legislative Action Plan - Interim Legislative Committee meetings – evaluate previous session,	Annually May - August		Legislative committee meeting monthly; WACO offering interim

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

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

Supporting documents –

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

Benchmarks

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

EDUCATION AND CAPACITY BUILDING

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

Goal: Enhance the capacity and effectiveness of our members

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

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

Work plan components:

Action	Timing	Status	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		2025/26 trainings - <ul style="list-style-type: none"> • Use of AI for Communication to the Public • Legal Autonomy of Elected Officials • The Sheriff's Role in Elections • BLA & Segregations: Coordination Among Planning Departments, Assessors, Auditors, and Treasurers • Managing Employee Morale and Wellness • Time Management • Staff Onboarding • Effective Management Strategies • Risk Management • Changing Financial Systems and Internal Controls – Ensuring Protection of Assets Monthly Packed Lunches continue to be well attended and relevant, providing needs assessment and identification of future education and training offerings
Explore / launch / support need for	Launch MIP user group Spring /		MIP not widely used, exploring different user

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

affiliate/cross-affiliate user groups, beginning with MIP accounting software users	Summer 23; evaluate Spring/Summer 24; ID potential additional user groups Spring/summer 24		groups of interest to counties / members.
NEO Committee review and work with affiliates to update and maintain the NEO core curriculum available on the WACO Education Hub	Annually – convene NEO committee Spring 2023 / determine timeline		Low attendance at cohort gatherings. NEO committee met to discuss core curriculum, but no progress / affiliate reluctance to connect materials to the Hub. Will reconvene the committee 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.

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

2. By 2026, providing enhanced training and technical assistance delivery.
3. By 2027, Have a full suite of offerings available to members and their office staff.

OUTREACH AND ENGAGEMENT

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

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

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

Work plan components:

Action	Timing	Status	Notes
Staff Prepare and Board review existing service area menu, analyzing relevance and affiliate use over time			Service menu revised and updated August 2024; 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	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.

for ala carte service offerings, including cost and contracting models			
WACO staff engage in training and discussion on best practices in customer service	Completed Spring/summer 2023		Staff engaged in different training based on individually assessed / discussed need; will be meeting to discuss learnings in August.

Supporting documents –

Benchmarks

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

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

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

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

Work plan components:

Action	Timing	Status	Notes
Establish a regular cycle for annual meetings with leadership of MRSC, WSAC, and other key stakeholders to discuss high-level topical and policy issues of concern and the priorities and contributions of each organization	Annually – Spring/summer		Initial meeting held now a quarterly meeting of associations present MRSC new exec dir in Nov 24 - met
WACO host regular cross-affiliate leadership meetings	In conjunction with Annual Conference; quarterly via Zoom		In conjunction with October EO meeting
Explore citizen perception of county official roles to inform cross-affiliate and cross-organization communication and outreach. Consider contracting with polling firm	2025		Exploring options; may be cost prohibitive 2025 environment perhaps not best for true sample

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

Supporting documents –

Benchmarks

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

By 2027, increased number of cross-affiliate initiatives

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

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

Work plan components:

Action	Timing	Status	Notes
Trustees-at-Large and staff review and revise membership outreach plan	Start Winter 2023 – featured discussion during march 2025 retreat		Per President Cziske theme – add new component re: clarity re: organizational leadership roles – develop job descriptions for all trustee roles early 2025 – reconvene TALs to update outreach plan
TAL and staff strengthen monthly “Packed Lunch” gatherings – advertise 4 months of upcoming topics / presenters; use evaluation data to strengthen breakout discussions	Monthly regularly		Packed Lunches planned through 2025. Being more deliberate on linkages between packed lunch, social media, CHJ and CHJ blog and other trainings
Provide Board strengthened member outreach methods and resources for assessing varying needs in category counties	As part of TAL work – will be discussion point at march 2025 retreat		Board revised TAL role description – reflected in leadership manual
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

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Supporting documents –

Conference procedures in WACO policy

Benchmarks

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

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

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

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

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

Work plan components:

Action	Timing	Status	
Staff and affiliate representatives complete remaining Know Your County Official Videos and develop an external distribution plan for viewing beyond the WACO website	2024 – video completed		Launching new phase of KYCO – repurposing KYCO content to populate member social media / raise awareness of roles – Members making brief video statement about what appreciate about fellow EOs
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	2024-2027		Stalled – restart Fall 25

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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?)			
Staff update communications strategic plan for Board review / adoption	2025		
WACO partner with state and local education agencies and providers to raise student awareness of local county official roles and future employment opportunities; explore establishing internship possibilities for interested affiliates.	2026		Tie to KYCO; rethink "speakers bureau" - where does leadership fit into that? virtual, video - Civics education association -

Supporting documents –

Benchmarks

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

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

Enhancement Strategy – Financial Sustainability

Desired Outcome: WACO's finances are stable and adequate

Work plan components:

Action	Timing	Status	Notes
Staff work with Audit Committee and Executive Officers to explore new investment strategies for WACO	2023		Completed – achieving much better returns!
Budget Committee / Executive Officers evaluate reserve fund status and goals and develop plan for reaching reserve fund goal for Board review / approval	Annually, starting in May 2023 for July board meetings		May 24 budget committee revised goals and adopted staff recommendation for anticipated unexpended funds to be transferred to reserves annually.

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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
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MEMORANDUM

DATE: September 19, 2025

TO: WACO Board of Trustees

FROM: Timothy Grisham, Deputy Director

SUBJECT: DEPUTY DIRECTOR REPORT

BACKGROUND INFORMATION:

LEGISLATIVE WORK

Interim legislative work has begun with regular meetings with the affiliates for post-session follow up and 2026 session planning. As the WACO membership adopts its 2026 legislative priorities, WACO staff will shift to securing sponsorship of the adopted policy bills for the 2026 session, as well as beginning the work of lining up a pathway in the legislature for success.

COUNTY VISITS

In August I visited Spokane, Pend Orielle, Stevens, and Lincoln counties. The visits were well attended and identified several funding issues and implementation issues such as changes to retail sales tax, public defense, changes to overtime pay, and more that will be discussed by WACO members and committees such as the Legislative Committee.

COMMUNICATIONS PLAN AND ANALYTICS

WACO staff has begun to develop the newest iteration of the Communications Plan. WACO adopted its first plan in 2015, re-affirmed the plan with changes in 2020, and now will begin work on a new plan to better align with the current Strategic Plan and help transition into the next decade. This work will note changes in technology and utilization since the last version was adopted.

When looking at the communications and outreach numbers over the past year (conference to conference), we have seen very positive progress in increasing the number of people who view our information, as well as continued engagement.

Our weekly CHJ mailings have seen a 4% average monthly increase in opens over there 2024 numbers, these are the best numbers since 2020 after two years of little or no change in readership analytics.

On the website side of things, we have seen the highest user rate since 2020 with a 10% increase in users month/month over the 2024 numbers, and the highest views ever with a 16% increase over same 2024 numbers.

RECOMMENDED ACTION: Information Only





MEMORANDUM

DATE: September 18, 2025

TO: WACO Board of Trustees

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

SUBJECT: MEMBER SERVICES REPORT

ANNUAL CONFERENCE –

The WACO Member Services Manager has allocated the majority of time over the last three months to development, planning, and marketing of the 2025 WACO Annual Conference. There has been a focus this year on bringing more large-scale vendors and sponsors to the conference to increase industry solution knowledge and availability to WACO members. This includes groups like Canon (returning for a second year), T-Mobile for Government, and the potential of additional large-scale communications provider, Verizon.

At this time, sponsors and exhibitors are being approached not only for the instance of the conference itself, but also as industry knowledge providers. These are entities with strong backgrounds in applicable industry, solutions, and focus areas communicated by WACO membership as priorities in education. These sponsors and exhibitors are being asked to provide additional non-sale training, webinars, and expertise to further add value, insight, and robust/varied solutions exposure to WACO membership.

In addition to general offerings at the WACO conference, this year the WACO Member Services Manager has worked with WSSA President (Walla Walla Sheriff Mark Crider) with approval from the WACO Executive Director to create a full training day for Sheriffs. The agenda includes a critical analysis of force incidents training, a presentation on rural county connection issues and emerging technology available to first responders/dispatch/law enforcement, a training on law-enforcement specific grant writing, and Chaos to Courage – a de-escalation, resilience training that is aimed at supporting mental health/regulating extreme stress in law enforcement roles. Through strategic partnership, this training day will not have a direct cost to WACO outside of basic lodging for select trainers.

As this is the first WACO conference that is taking place outside of the standard East/West split in some time, at a host location that is not familiar with our operation, and with a higher exhibiting/sponsoring fee, this year's event has provided valuable insight to our team. It has allowed us to see member response to a new location (neutral to positive; rarely negative), gauge the ability of new venues to accommodate our needs (eight concurrent breakouts of 10-35 people), and highlighted some items that had become expected from repeat venue use (IE: the provision of Monday venue reservation for conference setup being necessary in contractual writing). The WACO team is looking forward to going over this year's conference results when the event is completed to see how we can improve future events going forward.

RECOMMENDED ACTION:

- Board members assist in helping solicit education topics of interest during WACO's annual conference to help drive long-term partnerships with industry leaders and solidify value to WACO members.
- WACO team conduct project post-mortem after event.





MEMORANDUM

DATE: September 30, 2025

TO: WACO Board of Trustees

FROM: Tiffin Moreno, Finance & Administration Manager

SUBJECT: FINANCIAL REPORTS AS OF JUNE 30, 2025

SUMMARY: The following bank statement ending balances are true as of June 30, 2025

Institution	Account ID	Total Statement Balances	Notes
Key Bank		\$1,071,742.16	
	Ckg #6577	\$1,055,923.24	Checking
	Ckg #9986	\$15,818.92	Donor Reserve – Scholarship Acct
Seattle Bank	Certificate #6516	\$181,395.33	Matures 11/14/25 (4.21%)
Total Cash on Hand:		\$1,253,137.49	
Total Reserve:		\$500,000.00	
Total Operating:		\$543,243.91	
Total Designated/Capital Funds:		\$194,074.66	
Total Scholarship Funds:		\$15,818.92	

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



As of June 30, 2025

Current Assets

Operating Cash & Equivalents										
Checking: Key Bank - Operating Acct 48206577	1010	515,412.35	10,000.00	336,436.23	118,574.66	10,000.00	0.00	32,500.00	33,000.00	1,055,923.24
Ckg: Key Bank - WACO Scholarship - Acct 471481009986	1042	0.00	0.00	0.00	0.00	0.00	15,818.92	0.00	0.00	15,818.92
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		515,412.35	10,000.00	336,436.23	118,574.66	10,000.00	15,818.92	32,500.00	33,000.00	1,071,742.16
Board Reserve Cash Funds										
CD: Seattle Bank - Acct 60296516	1031	17,831.56	0.00	163,563.77	0.00	0.00	0.00	0.00	0.00	181,395.33
Total Board Reserve Cash Funds		17,831.56	0.00	163,563.77	0.00	0.00	0.00	0.00	0.00	181,395.33
Accounts Receivable										
Accounts Receivable	1200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accounts Receivable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable - Misc										
AR Miscellaneous	1250	20,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00
AR Misc Other	1251	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WAPA/WAPA SEP Pass-through	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to/from other funds	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Clearing Temporary Account	2520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Scholarship Fund Clearing Acct	2521	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Clearing Account - Conf Related	2522	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Service Bureau Clearing	2550	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accounts Receivable - Misc		20,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00
Prepays										
Prepays	1280	20,703.60	0.00	0.00	0.00	0.00	0.00	7,500.00	0.00	28,203.60
Total Prepays		20,703.60	0.00	0.00	0.00	0.00	0.00	7,500.00	0.00	28,203.60
Total Current Assets		574,447.51	10,000.00	500,000.00	118,574.66	10,000.00	15,818.92	40,000.00	33,000.00	1,301,841.09
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		729,435.99	10,000.00	500,000.00	136,590.75	11,642.49	15,818.92	40,000.00	33,000.00	1,476,488.15
Liabilities and Net Assets										
Liabilities										
Accounts Payable										
Accounts Payable	2000	4,104.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,104.33
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	(1,375.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,375.00)
Total Accounts Payable		2,729.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,729.33
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	(35.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(35.00)
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	83,533.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,533.97
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		103,998.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,998.97

Total Liabilities		106,728.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,728.30
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	(2,791.51)	0.00	0.00	394,878.97
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	(2,791.51)	7,536.00	24,924.00	394,878.97
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	16,971.07	0.00	0.00	16,796.74
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	16,971.07	0.00	0.00	16,796.74
Current Year Excess (Deficit)		278,115.54	0.00	0.00	(1,425.34)	0.00	1,639.36	0.00	0.00	278,329.56
Total Net Assets		622,707.69	10,000.00	500,000.00	136,590.75	11,642.49	15,818.92	40,000.00	33,000.00	1,369,759.85
Total Liabilities and Net Assets		729,435.99	10,000.00	500,000.00	136,590.75	11,642.49	15,818.92	40,000.00	33,000.00	1,476,488.15

COMBINED FUNDS REVENUE AND EXPENSES

As of June 30, 2025

Revenue

Members Assessments

Membership Income - County Reimbursements	4000	727,698.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WAPA Assessment Pass Through	8950	(136,698.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Members Assessments		591,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Contracts

Contract Rev - DSHS	4100	187.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Contracts		187.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Conferences

Annual Conf Registration Rev - Attendee	4200	1,275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conference Rev - All Elected Members	4201	109,333.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf Registration Rev - Exhibitor	4210	13,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf Registration Rev - Sponsorships	4220	15,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Conferences		139,308.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Rental Receipts

Rental Income - WAPA	4600	14,820.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rental Receipts		14,820.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Miscellaneous

Interest Income	4800	19,183.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Income	4900	1,439.54	0.00	0.00	0.00	0.00	139.36	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		20,622.84	0.00	0.00	0.00	0.00	139.36	0.00	0.00
Total Revenue		765,938.34	0.00	0.00	0.00	0.00	139.36	0.00	0.00

Expense

Salaries, Taxes, Benefits

Salaries & Wages	5000	256,363.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Accrued Vacation at Year End	5005	13,593.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - Health Insurance	5110	36,739.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - HRA Contributions	5121	13,657.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - Retirement	5130	17,090.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - FICA (SS & MC)	5210	20,723.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - Labor & Industries (Workers Comp)	5240	491.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries, Taxes, Benefits		358,658.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Conferences

Annual Conf - Facility/Equip Rental	6500	8,665.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Facilitators/Speakers/Trainers	6520	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Entertainment	6521	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Supplies/Printing/Staff/Lodging	6540	166.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Awards & Recognition	6545	71.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Conferences		15,203.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Professional Fees

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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Prof Fees - Acctg and Annual Audit	8100	708.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Professional Fees		708.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legislative Advocacy									
Legislative/Advocacy - Contract Reps	8110	40,400.00	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		43,272.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - General									
Office - Supplies	6000-1	337.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Printing/Publications	6000-2	205.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Software/Subscripts/Renewals	6000-3	2,490.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Leased Space	7000	39,429.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Telephone	7050	720.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Equip Rental & Maint. Agreement	7200	965.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Bank/Credit Card Fees/Penalty Fees	7300	1,297.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - License Fees and Permits	7400	25.00	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	599.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - General		46,194.84	0.00	0.00	1,425.34	0.00	0.00	0.00	0.00
Operations - Communications									
Office - Technology & Communication	7100	3,865.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Communications		3,865.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Insurance									
Office - Insurance - WACO	7800	2,729.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Insurance		2,729.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Travel									
Travel Expenses - Board - Contg Ed/Training/Travel	8500	11,489.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel Expenses - Staff - Travel/Outreach/Training	8550	3,723.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Travel		15,213.27	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		487,822.80	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)		265,711.54	0.00	300.00	(1,425.34)	2,644.00	139.36	1,536.00	7,924.00

Washington Association of County Officials
Aged Payables by Due Date - 00 Aged Payables-Monthly
Aging Date - 6/30/2025
10 - Operating - Unrestricted
From 6/1/2025 Through 6/30/2025

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
IRS Deposits	IRS - Federal Tax Deposits	EFT IRS 720 HRA 2025	7/30/2025	12.88	0.00	0.00	0.00	0.00	12.88
Total IRS Deposits	IRS - Federal Tax Deposits			12.88	0.00	0.00	0.00	0.00	12.88
L&L Lufkin	L&L Lufkin, Inc	EFT 2025 06 30 Lufkin	7/30/2025	1,375.00	0.00	0.00	0.00	0.00	1,375.00
Total L&L Lufkin	L&L Lufkin, Inc			1,375.00	0.00	0.00	0.00	0.00	1,375.00
LNI	Department of Labor and Industries	EFT LNI 2025 2Q	7/30/2025	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
PFML	Paid Family & Medical Leave Program	EFT PFML 2025 2Q	7/30/2025	848.47	0.00	0.00	0.00	0.00	848.47
Total PFML	Paid Family & Medical Leave Program			848.47	0.00	0.00	0.00	0.00	848.47
Rehn	Rehn and Associates	EFT 17700	7/30/2025	13.50	0.00	0.00	0.00	0.00	13.50
		EFT 17900	7/30/2025	13.50	0.00	0.00	0.00	0.00	13.50
Total Rehn	Rehn and Associates			27.00	0.00	0.00	0.00	0.00	27.00
WA Cares	Washington Cares Act	EFT WA Cares Act EE - 2025 2Q	7/30/2025	474.25	0.00	0.00	0.00	0.00	474.25

Washington Association of County Officials
Aged Payables by Due Date - 00 Aged Payables-Monthly
Aging Date - 6/30/2025
10 - Operating - Unrestricted
From 6/1/2025 Through 6/30/2025

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
Total WA Cares	Washington Cares Act			474.25	0.00	0.00	0.00	0.00	474.25
Wallace J	Jennifer Wallace	EFT 2025 06 JW WSACA/WSACT	7/9/2025	598.68	0.00	0.00	0.00	0.00	598.68
		EFT 2025 06 JW WSACC	7/23/2025	212.20	0.00	0.00	0.00	0.00	212.20
Total Wallace J	Jennifer Wallace			810.88	0.00	0.00	0.00	0.00	810.88
		Total 10 - Operating - Unrestricted		3,979.33	0.00	0.00	0.00	0.00	3,979.33
Report Total				3,979.33	0.00	0.00	0.00	0.00	3,979.33



Washington Association of COUNTY OFFICIALS

2025 YE Projection as of 06/30/2025

OPERATING FUND #10 - ONLY

	1/1/2025 - 1/31/2025	2/1/2025 - 2/28/2025	3/1/2025 - 3/31/2025	4/1/2025 - 4/30/2025	5/1/2025 - 5/31/2025	6/1/2025 - 6/30/2025	TOTAL 2025 ACTUAL SO FAR	2025 APPROVED BUDGET	VARIANCE TO BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit
REVENUE									
Members Assessments / Allotments									
Membership Income - County Reimbursements	532,581.75			195,116.25			727,698.00	1,127,451	(399,753)
WAPA Assessment Pass Through	(22,783.00)	(22,783.00)	(22,783.00)	(22,783.00)	(22,783.00)	(22,783.00)	(136,698.00)	(273,406)	136,708
Total Members' Assessments / Allotments	509,798.75	(22,783.00)	(22,783.00)	172,333.25	(22,783.00)	(22,783.00)	591,000.00	854,045	(263,045)
Contracts									
DSHS	43.75	37.50	43.75		62.50		187.50	1,500	(1,313)
Total Contracts	43.75	37.50	43.75	0.00	62.50	0.00	187.50	1,500	(1,313)
Conferences / Training / Education									
Annual Conference									
Conf Registration - Attendee			850.00		425.00		1,275.00	4,750	(3,475)
Conf Registration - Pre-Paid Elected Officials	104,414.25			4,918.75			109,333.00	109,650	(317)
Conf Registration - Exhibitor				8,000.00	3,475.00	1,975.00	13,450.00	45,000	(31,550)
Conf Registration - Sponsorships				7,750.00	2,500.00	5,000.00	15,250.00	21,750	(6,500)
Total Conferences	104,414.25	0.00	850.00	20,668.75	6,400.00	6,975.00	139,308.00	181,150	(41,842)
Rental									
Rental Income - WAPA	2,470.00	2,470.00	2,470.00	2,470.00	2,470.00	2,470.00	14,820.00	29,640	(14,820)
Total Rental Receipts	2,470.00	2,470.00	2,470.00	2,470.00	2,470.00	2,470.00	14,820.00	29,640	(14,820)
Miscellaneous									
Interest Income	2,062.66	4,091.68	2,716.16	2,753.14	4,841.93	2,717.73	19,183.30	33,600	(14,417)
Miscellaneous Income / Restitution	479.85	239.92		479.84	239.93		1,439.54	2,795	(1,355)
Total Miscellaneous	2,542.51	4,331.60	2,716.16	3,232.98	5,081.86	2,717.73	20,622.84	36,395	(15,772)
Total Revenue + Fund Balance Carryover	619,269.26	(15,943.90)	(16,703.09)	198,704.98	(8,768.64)	(10,620.27)	765,938.34	1,102,730	(336,792)



Washington Association of COUNTY OFFICIALS

2025 YE Projection as of 06/30/2025

OPERATING FUND #10 - ONLY

	1/1/2025 - 1/31/2025	2/1/2025 - 2/28/2025	3/1/2025 - 3/31/2025	4/1/2025 - 4/30/2025	5/1/2025 - 5/31/2025	6/1/2025 - 6/30/2025	TOTAL 2025 ACTUAL SO FAR	2025 APPROVED BUDGET	VARIANCE TO BUDGET
EXPENSE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit
Salaries / Taxes Benefits									
Salaries									
Accrued Vacation	3,941.77	4,806.14	4,764.60	1,028.44	(100.27)	(847.29)	13,593.39	24,000	10,407
Employee - Executive Director	15,727.00	15,727.00	15,727.00	15,727.00	15,727.00	15,727.00	94,362.00	188,724	94,362
Employee - Dep Dir	13,022.00	13,022.00	13,022.00	13,022.00	13,022.00	13,022.00	78,132.00	156,264	78,132
Employee - FAM	6,810.00	6,810.00	7,117.00	7,117.00	7,117.00	7,117.00	42,088.00	84,483	42,395
Employee - MSM	6,810.00	6,810.00	6,810.00	7,117.00	7,117.00	7,117.00	41,781.00	84,790	43,009
Subtotal Salaries & Wages	46,310.77	47,175.14	47,440.60	44,011.44	42,882.73	42,135.71	269,956.39	538,261	268,305
Taxes / Benefits									
Employee Payroll Benefits - Health Insurance	6,123.29	6,123.29	6,123.29	6,123.29	6,123.29	6,123.29	36,739.74	74,112	37,372
Employee Payroll Benefits - HRA Contributions	3,178.82	1,905.45	1,087.00	2,424.87	2,824.04	2,236.83	13,657.01	41,760	28,103
Employee Payroll Benefits - Retirement	2,962.56	3,027.39	3,024.27	2,767.09	2,682.44	2,626.41	17,090.16	38,570	21,480
P/R Taxes - FICA (SS & MC)	3,554.77	3,620.90	3,641.19	3,378.87	3,292.53	3,235.35	20,723.61	39,341	18,617
P/R Taxes - Labor & Industries (Workers Comp)	82.00	82.00	81.93	82.00	82.00	81.93	491.86	1,080	588
Total Salaries, Taxes, Benefits	62,212.21	61,934.17	61,398.28	58,787.56	57,887.03	56,439.52	358,658.77	733,124	374,465
Conferences									
Annual Conference									
Annual Conf - Facility/Equip Rental					8,665.00		8,665.00	30,000	21,335
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				4,500.00			4,500.00	15,050	10,550
Annual Conf - Entertainment						1,800.00	1,800.00	4,550	2,750
Annual Conf - Reg Platform							0.00	6,300	6,300
Annual Conf - Printing/Supplies/Lodging						166.84	166.84	3,200	3,033
Annual Conf - Awards & Recognition						71.48	71.48	2,000	1,929
Total Conference	0.00	0.00	0.00	4,500.00	8,665.00	2,038.32	15,203.32	100,600	85,397
Non-Conference Education									
Summer Education/Training - Members							0.00	2,000	2,000
Total Non-Conference Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000	2,000
Professional Fees - Acctg/Auditing/PR									
Aiken Sanders - Annual Audit / 990 Prep							0.00	11,261	11,261
Trowe/Kestra/Gallagher - 401k Financial Fees			586.92				586.92	2,700	2,113
AATRIX - 941/942/W2/1099/1096 Processing	111.96			9.99			121.95	200	78
Total Professional Fees	111.96	0.00	586.92	9.99	0.00	0.00	708.87	14,161	13,452
Legislative Advocacy									
Contract - Legislative/Advocacy	7,400.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	40,400.00	80,000	39,600
Legislative Sessions Support Waco Day Hill	2,872.40						2,872.40	3,000	128
Total Legislative Advocacy	10,272.40	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	43,272.40	83,000	39,728
EXPENSE (con't)									



Washington Association of COUNTY OFFICIALS

2025 YE Projection as of 06/30/2025

	1/1/2025 - 1/31/2025	2/1/2025 - 2/28/2025	3/1/2025 - 3/31/2025	4/1/2025 - 4/30/2025	5/1/2025 - 5/31/2025	6/1/2025 - 6/30/2025	TOTAL 2025 ACTUAL SO FAR	2025 APPROVED BUDGET	VARIANCE TO BUDGET
OPERATING FUND #10 - ONLY	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit
Operations									
Supplies	125.13	204.55		7.68			337.36	2,500	2,163
Printing/Publications	153.23		25.05	15.11	11.84		205.23	500	295
Software/Software Renewals	255.16	255.16	585.64	650.44	255.16	489.16	2,490.72	6,830	4,339
Postage & UPS							0.00	50	50
Office Lease/IT	6,571.50	6,571.50	6,571.50	6,571.50	6,571.50	6,571.50	39,429.00	78,858	39,429
Telephone - Office / Cells	120.00	120.00	120.00	120.00	120.00	120.00	720.00	1,440	720
Equipment Rental & Maint. Agree.	229.47	147.11	147.11	147.11	147.11	147.11	965.02	1,800	835
Fees - Banking		205.48	205.48	392.79	68.47	230.42	1,102.64	200	(903)
License Fees and Permits	195.35			20.00	5.00		220.35	2,100	1,880
Property Taxes / B&O Taxes		124.76					124.76	50	(75)
Miscellaneous	13.50	13.50	532.79	13.50	13.50	12.97	599.76	493	(107)
Total Operations	7,663.34	7,642.06	8,187.57	7,938.13	7,192.58	7,571.16	46,194.84	94,821	48,626
Communications									
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	453.55	453.55	453.55	2,598.36	5,400	2,802
WSAC Media Sharing			449.91				449.91	2,000	1,550
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
Total Communications	636.46	1,005.90	862.42	453.55	453.55	453.55	3,865.43	13,725	9,860
Insurance - Business									
Insurance - WACO	405.25	445.25	432.25	582.25	432.25	432.25	2,729.50	5,000	2,271
Total Insurance	405.25	445.25	432.25	582.25	432.25	432.25	2,729.50	5,000	2,271
Travel									
Travel Expense - Board Mtg/Training/Travel			BOD 6,496.24		Bdgt 2,993.69	2,000.00	11,489.93	23,500	12,010
Travel Expenses - Staff -Travel/Outreach/Training	39.35	57.40		906.46	1,530.58	1,189.55	3,723.34	17,000	13,277
Total Travel	39.35	57.40	6,496.24	906.46	4,524.27	3,189.55	15,213.27	40,500	25,287
Memberships and Subscriptions									
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
Total Memberships and Subscriptions	1,976.40	0.00	0.00	0.00	0.00	0.00	1,976.40	3,395.00	1,418.60
Total Expense	83,317.37	77,684.78	84,563.68	79,777.94	85,754.68	76,724.35	487,823	1,090,326	602,503
Assets - Office Furniture / Equipment							0.00		
WCB Conf Rm Improvements									
ADD THESE FUNDS FOR INCLUSION IN BUDGET NEEDED IN THE UPCOMING YEAR									
Deisgnated Funds Income Requirements:									
Fund 20: Undesignated Funds									
Fund 21: Operating Reserve - Board Restricted	300.00							300	
Fund 30: WCB Capital Reserve: WCB - Bldg Maint Reserve									



Washington Association of COUNTY OFFICIALS

2025 YE Projection as of 06/30/2025

	1/1/2025 -	2/1/2025 -	3/1/2025 -	4/1/2025 -	5/1/2025 -	6/1/2025 -	TOTAL 2025		
	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	6/30/2025	ACTUAL SO FAR	2025 APPROVED BUDGET	VARIANCE TO BUDGET
OPERATING FUND #10 - ONLY	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit
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	
	12,404.00	0.00	0.00	0.00	0.00	0.00	12,404.00	12,404	0.00
DEFICIT/PROFIT	523,547.89	(93,628.68)	(101,266.77)	118,927.04	(94,523.32)	(87,344.62)	265,711.54	0	(265,712)

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	Apr-25	May-25	Total
Cash on hand for Operating (beginning of month)	261,850	154,836	690,788	597,160	495,893	614,820	
		Actual	Actual	Actual	Actual	Actual	

CASH RECEIPTS							
Membership Assessments		532,582	0	0	195,116	0	727,698
Wapa Allocations		-22,783	-22,783	-22,783	-22,783	-22,783	-136,698
Contracts / Rental		2,514	2,508	2,514	2,470	2,533	15,008
Interest, other income		2,543	4,332	2,716	3,233	5,082	20,623
Conferences		104,414	0	850	20,669	6,400	139,308
TOTAL CASH RECEIPTS		619,269	-15,944	-16,703	198,705	-8,769	765,938
Total cash available	261,850	774,106	674,844	580,457	694,598	606,051	

CASH PAID OUT							
Salaries / Benefits		62,212	61,934	61,398	58,788	57,887	358,659
Conferences		0	0	0	4,500	8,665	15,203
Education		0	0	0	0	0	0
Professional Fees		112	0	587	10	0	709
Legislative		10,272	6,600	6,600	6,600	6,600	43,272
Operations		7,663	7,642	8,188	7,938	7,193	46,195
Communications		636	1,006	862	454	454	3,865
Outreach		0	0	0	0	0	0
Insurance - Business		405	445	432	582	432	2,730
Travel/Outreach - Board/Staff		39	57	6,496	906	4,524	15,213
Memberships/Subscriptions		1,976	0	0	0	0	1,976
Other expenses							0
Miscellaneous							0
SUBTOTAL		83,317	77,685	84,564	79,778	85,755	487,823
Equip Purch / WCB Cap improv							0
TOTAL CASH PAID OUT		83,317	77,685	84,564	79,778	85,755	487,823
Subtotal Cash on hand (end of month)	261,850	690,788	597,160	495,893	614,820	520,297	

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	0	0	
Available Cash for Next Month	154,836	690,788	597,160	495,893	614,820	520,297	

