

# Budget Development Guidelines

**O**n June 22, 1999, the executive and county council met to discuss and establish general policies for the development of the 2000 fiscal budget for all county government operations. The following represents the policy direction for county departments to follow in developing budget requests for the 2000 budget:

1. **Service Levels** – Departmental budget submissions should be developed to maintain acceptable levels of service to the public. Every attempt should be made to maintain current levels of service without additional personnel resources. If additional personnel resources are deemed necessary by the department head, such requests shall be submitted through the normal additional service request process. Such additional service requests must be accompanied with supporting information, and, where applicable, “benchmark” standards that demonstrate the need for the additional resources.
2. **Public Service Departments Open from 8:30 A.M. to 5:00 P.M.** – Departments providing walk-in counter services to the public must provide continuous counter coverage between the hours of 8:30 A.M. and 5:00 P.M.
3. **Consolidation of Functions and Services** – The Administration is requested to work with departments wherever possible to develop proposals, plans and/or pilot projects to explore operational consolidations that facilitate greater and more efficient public access to county services. Such activities should involve the cross training of certain employees and explore consolidation of similar or compatible functions.
4. **Revenues** – The Administration and all departments shall make every reasonable effort to collect all revenues due the County. Departments are directed to conduct a review of all charges to ensure appropriate level, application and inclusion in the Unified Fee Schedule. The Administration and department heads are encouraged to develop proposals to increase revenues wherever possible for Council consideration. The Council desires the submission of proposals for the development of a centralized grant writing and/or coordination process or office for its consideration.
5. **Efficiencies** – The Administration and all departments shall make every effort to conserve public funds and resources and to develop and pursue every reasonable efficiency strategy.
6. **Tax Considerations** – The Council will determine the level of the property tax levy for the 2000 budget year during the budget review and approval process. The property tax levy will include the establishment of the levy amount, plus an amount equal to new construction.
7. **Ending Fund Balance and Reserves** – The 2000 General Fund Budget shall be developed to maintain a cash reserve level of at least 8.3 percent of the projected general fund budgeted expenditures. Fund balance in excess of this limitation may be used to: 1) fund one-time capital purchases and one-time program expenditures; 2) make provision to year 2000 supplemental budgets; and 3) maintain 1999 service levels in the 2000 budget.

## Budget Development Guidelines continued

8. **Strategic Planning** – The Administration and the departments shall develop budget recommendations consistent with goals developed during the 1999 strategic planning process for 2000. Sufficient funding shall be provided in the budget to enable the continuation of the strategic planning process. All departments shall review and work toward the fulfillment of the County’s Strategic Plan for 2000. All departments shall likewise ensure that budget mandated items established in the Comprehensive Plan are included in departmental program and budget proposals.
9. **Inventory of Services and Performance Measures** – The Council desires that the Administration and all departments continue to refine and maintain accurate departmental inventory of service descriptions. The Council further desires that every effort be made to research and establish realistic, reliable and measurable performance benchmarks for all applicable departmental service operations.
10. **Position Control** – It is the desire of the Council that the Executive’s Recommended Budget for the year 2000 maintain the county funded workforce at the 1999 level, except where increases are necessary to provide additional services or service enhancements. The Council will consider the addition of positions that are supported by additional funding from external funding sources, through specific revenue enhancement programs or through internal cost saving efforts. The continuation of positions supported by external sources shall be contingent on the continuation of such funding and will be subject to Council review.
11. **Cooperative Business Operations** – The Council desires that the Administration continue to review opportunities to contract for the delivery of public services with the private sector in the public interest. It is also encouraged to explore cooperative partnership with governmental and private entities that provide appropriate services in an efficient and cost effective manner.

# 2000 Bond Fund Expenditures

<i>Fund</i>	<i>Cost Center</i>	<i>2000 Budget</i>
215	215000 1982 WC Ltd Tax GO Bond	\$153,000
219	219000 CRID #9 General Debt	\$177,832
220	220000 LRID #10 General Debt	\$66,500
240	240000 1991 Ltd Tax GO Bond	\$543,400
241	241000 1993 Ltd Tax GO Bond	\$558,238
242	242000 1997 Ltd Tax GO & Refunding Bond	\$647,913
243	243000 1998 Ltd Tax GO Bond	\$257,848
<b>Total</b>		<b><u>\$2,404,731</u></b>



# Beginning & Ending Fund Balances

<i>Fund</i>	<i>Description</i>	<i>Estimated Beginning 2000 Balance</i>	<i>Approved Expenditures 2000</i>	<i>Approved Revenues 2000</i>	<i>Estimated Ending 2000 Balance</i>
001	Current Expense	(9,892,184)	50,237,925	(49,081,368)	(8,735,627)
108	County Road	(11,745,077)	28,071,571	(25,947,025)	(9,620,531)
109	Election Reserves	(129,496)	789,476	(659,980)	-
114	Veterans Relief	(102,121)	130,428	(143,480)	(115,173)
117	Water Resources	(748,748)	1,579,315	(1,981,303)	(1,150,736)
140	Solid Waste	(1,545,245)	1,028,232	(1,003,651)	(1,520,664)
141	WC Convention Center	(133,705)	111,000	(90,000)	(112,705)
142	Victim Witness	(74,001)	101,656	(89,406)	(61,751)
148	CERB	(60)	177,832	(177,832)	(60)
151	Community Development	(5,333)	5,000	-	(333)
154	Road Improve #1	(36,641)	21,882	(21,853)	(36,612)
155	Road Improve #2	(2,307)	1,554	(1,520)	(2,273)
159	Road Improve #7	(2,406)	2,187	(1,899)	(2,118)
162	Road Improve Guarantee	(101,387)	-	(5,000)	(106,387)
165	WC Drug Fund	(444,954)	495,817	(330,600)	(279,737)
166	Auditor's O&M	(233,572)	32,350	(128,000)	(329,222)
167	Emergency Management	(95,781)	245,770	(229,269)	(79,280)
169	Flood Control Zone	(7,012,380)	5,496,078	(5,253,856)	(6,770,158)
170	Pt. Robert's Fuel Tax	(2,978)	-	(20,000)	(22,978)
175	Conservation's Future	(1,615,704)	75,000	(600,000)	(2,140,704)
180	Lake Management	(25,878)	5,000	(1,200)	(22,078)
215	1982 Ltd Tax GO Bond	(6,580)	153,000	(153,000)	(6,580)
219	CRID #9 Gen Debt	(3,070)	177,832	(181,416)	(6,654)
220	LRID #10 Gen Debt	(29,208)	66,500	(60,862)	(23,570)
240	1991 Ltd Tax GO Bond	(2,566)	543,400	(543,400)	(2,566)
241	1993 Ltd Tax GO Bond	(385)	558,238	(558,238)	(385)
242	1997 Ltd Tax GO & Refund Bond	(285)	647,913	(647,913)	(285)
243	1998 Ltd Tax GO Bond	(644)	257,848	(257,848)	(644)
325	1983 Sewer Const.	(12,370)	13,005	(635)	-

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## Beginning & Ending Fund Balances continued

<i>Fund</i>	<i>Description</i>	<i>Estimated Beginning 2000 Balance</i>	<i>Approved Expenditures 2000</i>	<i>Approved Revenues 2000</i>	<i>Estimated Ending 2000 Balance</i>
326	REET	(678,066)	672,983	(800,000)	(805,083)
329	LRID #10 Construction Fund	(8,289)	8,674	(385)	-
330	Parks Improvement	(78,802)	50,000	(3,500)	(32,302)
332	Capital Improvement Fund	(390,000)	-	(1,560,000)	(1,950,000)
501	ER&R	(11,877,606)	6,511,667	(5,552,152)	(10,918,091)
507	Administrative Services	(2,001,745)	9,263,555	(8,774,928)	(1,513,118)
16921	Lynden/Everson Sub-Zone	(76,578)	5,000	(28,176)	(99,754)
16922	Sumas/Nooksack/Everson Sub Zone	(84,063)	22,000	(65,390)	(127,453)
16923	Acme/Van Zandt Sub-Zone	(21,926)	20,000	(10,052)	(11,978)
	<b>Total</b>	<b>(49,222,141)</b>	<b>107,579,688</b>	<b>(104,965,137)</b>	<b>(46,607,590)</b>

# **General Fund Expenditures by Department**

<i>Department</i>	<i>Description</i>	<i>2000 Budget</i>
010	Assessor	1,765,757
015	Auditor	777,373
021	County Council	538,379
024	County Executive	389,227
026	Planning & Development Svcs	2,869,223
030	Treasurer	1,076,012
035	Sheriff	6,845,019
041	Jail	5,687,378
045	District Court	1,022,042
050	District Court Probation	854,141
055	Hearing Examiner	134,652
060	Juvenile	3,319,602
065	Prosecuting Attorney	3,068,708
066	Public Defender	1,774,275
070	Superior Court	2,577,773
075	Cooperative Extension	440,730
100	Non - Departmental	5,791,786
106	Park	2,793,489
153	Public Health	8,512,359
	<b>Total General Fund</b>	<b>50,237,925</b>

# Non-Departmental General Fund Expenditures

Cost Center	Description	2000 Budget
2100	Medical Examiner	251,000
4010	Microfilming	150,000
4015	Imaging	100,000
4017	Law & Justice Strategic	15,000
4025	Indigent Burial	15,000
4035	County Morgue	66,092
4040	Strategic Planning	3,000
4045	Cable Television	23,700
4050	Domestic Viloence	45,000
4055	Starling Program	10,000
4060	Public Health/Home Health	10,000
4065	Forestry Forum	500
4070	Annual State Audit	90,000
4075	Leave Pay Out	300,000
4085	Employee Recognition	3,000
4090	Association Dues	51,646
4095	Wide Area Network Impl.	110,000
4100	Criminal Justice Data Inte	70,000
4110	Computer Training Center	25,000
4120	Civil Service Commission	6,000
4130	Horticultural Inspections	10,000
4135	Pest Board	5,000
4160	LEOFF Board	4,045
4240	Northwest Regional Council	65,312
4250	Emergency Communications	518,521
4270	Ambulance Services	994,439
4290	Air Pollution Control	25,244
4300	Animal Control	300,000
4440	Senior Support/ RSVP	30,000
4450	Planning / Com Dev	66,431
4520	Boundry Review Board	10,201
4530	Transfers to Other Funds	1,860,232
4540	Capital Acquistions	49,430
4900	Misc Non - Departmental	507,993
	Total Non - Departmental	<u>5,791,786</u>

# Inventory of Services

<b>Administrative Services - Facilities Management</b>	
<b>Facilities Management</b>	Provide management of all aspects of property and asset management and project administration including planning, acquisition, design, construction, maintenance, custodial, grounds, security, parking and other related services for approximately 400,000 sq
<b>Administrative Services - Finance</b>	
<b>Accounts Payable</b>	Review, document, generate and distribute the organization's accounts payable warrants.
<b>Administration - ADS Finance</b>	Administrative functions, office operations
<b>Asset Management</b>	Tracks and accounts for all county capital and attractive assets from acquisition to final disposal. Monitors the organization for compliance with county polices and state laws.
<b>Budget Development</b>	Prepares, publishes and distributes the county's annual budget. Provides analytical support to Executive's Office.
<b>District Accounting/ Disbursements</b>	Issues warrants for payment of claims against diking, ditch, drainage and irrigation districts.
<b>District Accounting/ Payroll</b>	Issues paychecks for special purpose districts and performs related disbursement activities, tax reporting and recordkeeping.
<b>General Ledger &amp; Annual Financial Report</b>	Maintain general ledger, internal accounting controls and prepare year-end financial statement.
<b>Payroll</b>	Issues paychecks in compliance with union agreements, county policy and state law and performs related disbursement activities, tax reporting and recordkeeping.
<b>Purchasing</b>	Issues purchase orders, coordinates bids, RFP's and furniture orders. Monitors the organization's purchasing activities to ensure compliance with county policies and state law.
<b>Quarterly Financial Reports</b>	Compiles and distributes a Whatcom County financial report four times a year.
<b>Administrative Services - Human Resources</b>	
<b>Classification &amp; Compensation</b>	Administer compensation system to recruit, motivate, and retain employees with those skills and attributes which support the county's mission and strategic plan.
<b>Employee &amp; Labor Relations</b>	Administer personnel policies; negotiate 8 collective bargaining agreements covering 83% of county employees; investigate complaints; resolve grievances; assure good employee relations.
<b>Employee Services</b>	Coordinate benefit programs (health & welfare, paid and unpaid leave, workers' compensation, unemployment), conduct new employee orientations, exit interviews, and promote employee training and development.
<b>Employment &amp; Recruitment</b>	Coordinate the employment process to ensure selection of best suited candidates for vacancies and compliance with all applicable laws.
<b>Health &amp; Safety</b>	Promote a safe and healthy workplace through accident and hazard investigations, training and wellness programs.
<b>Human Resources Information</b>	Enhance and upgrade use of computer and other technology to make operations more efficient and cost effective and to make Human Resources information more readily accessible.
<b>Management Services</b>	Provide consistent information and recommendations to supervisors on labor, employment, performance, benefits and other issues through individual and group consultation and training.
<b>Strategic Planning &amp; Budgeting</b>	Assure that resources, systems and strategies for the management of Whatcom County's ~775 employees focus on priority organizational goals.

## Inventory of Services continued

<b>Administrative Services - Information Services</b>	
<b>ADA Compliance</b>	Make all programs and facilities compliant with ADA by removing any barriers to disabled citizens.
<b>Computer Support</b>	AS/400, local and wide area networks and personal computer hardware/software support.
<b>Courier Service</b>	Daily pickup and delivery of packages, mail and supplies from the Courthouse mailbox area to State St. Health, Forest St. Annex, Northwest Annex, Central Shop and Girard St. Health.
<b>Information Kiosk</b>	Provide information to individuals who call the County's main telephone number as well as assist walk-up customers.
<b>Mailing Services</b>	Collect, weigh, meter, sort and bundle all outgoing county mail and send by most cost effective means, process all UPS and FedEx outgoing letters/packages and bill departments for usage.
<b>Microfilming</b>	Prepping, filming, film processing, editing, indexing and film duplicating of various county records for the purposes of meeting state storage and preservation requirements.
<b>Paper Sales</b>	Paper is stocked in the Print Shop so departments have immediate access to copy and computer paper when it is needed.
<b>Printing Services</b>	Printing services; designing and ordering county envelopes and business cards; coordinating print orders requiring vendor services.
<b>Records Management</b>	A centralized County Records Management Program provides efficient records management services to comply with state and federal laws regarding storage, protection and disposal of all county records.
<b>Telecommunication Support</b>	Troubleshoot and repair telephone system problems, including voice mail. Coordinate services with local telephone companies.
<b>Assessor</b>	
<b>Assessor - Public Assistance</b>	Provide assistance to public inquiries by phone and at office counter. Also provide outreach program of public educational seminar presentations to interested groups on property tax related topics.
<b>Assessor's Database Management</b>	Maintains an accurate property ownership/taxpayer, parcel inventory data, taxing district boundary definitions, land use definition, assessed valuation data and mapping for all properties and accounts.
<b>Flood Control Assessment</b>	Administrative support to the Whatcom County Flood Control District Special Assessment Roll, including verification, audit control, data entry and report.
<b>New Construction Valuation</b>	Inspects and determines value of new construction.
<b>Office Operation</b>	Administrative overhead
<b>Personal Property Valuation</b>	Businesses must report their equipment and asset listings annually. These are valued at 100% assessed value to market value relationships.
<b>Real Property Revaluation</b>	Physically inspects and revalues real property parcels on a continuous systematic cycle, at least once every four years to re-establish a 100% assessed value to market value relationship.
<b>Taxroll Processing</b>	Process assessment roll to certification as a Property Tax receivable collection roll for the Treasurer's billing, collection and distribution. Reports and audit verification are required by statute and accurate calculations and distributions must be pro
<b>Valuation Defense</b>	Answers to valuation and procedures before a distinct and separate administrative appeals mechanism.

## Inventory of Services continued

<b>Auditor</b>	
<b>Document Recording</b>	The County Auditor is the official recorder of property and other records within the county. Deeds, mortgages and other property contracts are recorded in this office and an official copy is maintained for public research and historical purposes.
<b>Elections</b>	Register voters and conduct elections held within the county.
<b>Internal Audit</b>	Evaluate, make recommendations and report on county operations.
<b>Licensing</b>	License and process title transfers for vehicles and vessels; monitor licensing subagents.
<b>Marriage Licenses</b>	Issue, record and maintain marriage licenses as public records.
<b>Cooperative Extension</b>	
<b>4-H/ Youth Development</b>	Organizes and supports 4-H educational activities that teach life skills to 4-H members and other school age youth through direct education and through volunteers.
<b>Ag &amp; Natural Resources - Environment</b>	Provides factual information and community capacity building to appreciate, protect, and conserve our natural resources through local efforts.
<b>Ag &amp; Natural Resources - Horticulture</b>	Provides educational technical assistance to growers of all economic crops grown in the county. This assistance includes pest, disease, and cultural problem diagnosis and control recommendations.
<b>Ag &amp; Natural Resources - Nutrient Management</b>	Provides education and technical assistance to dairy producers to help them protect the environment and remain economically viable production units.
<b>Family Living Education</b>	Helps families and individuals acquire knowledge and learn skills to become more self-reliant in today's changing world.
<b>Council</b>	
<b>Administrative Overhead</b>	Administrative functions for Council, Board of Equalization and Hearing Examiner.
<b>Appeals, Hearing Examiner</b>	Processing appeals of any final decision of the Whatcom County Hearing Examiner. The applicant, any party of record, or any county department may appeal the Hearing Examiner's decisions.
<b>Board of Equalization</b>	This service provides the taxpayer with an appeal for process to challenging the Assessor's determination of real property value.
<b>Boards &amp; Commissions, Administration of</b>	Ensures fully staffed Whatcom County Boards and Commissions. Also ensures all members are appointed in an appropriate and legal manner.
<b>Council Accounting</b>	Council, Hearing Examiner, and Board of Equalization budget preparation, accounts payable, payroll, expenditure authority, monitoring of all fiscal operations, voucher journal processing, and billing for services.
<b>Council Meeting &amp; Special Event Scheduling</b>	Scheduling items for Council review and action, proper notification, agenda packet preparation and distribution, attendance/ recording of meetings, all after meeting processing of minutes and necessary paperwork.
<b>Council Member Correspondence Processing; Records Retention</b>	Drafting, processing, and distribution of Council member correspondence, documentation, incoming mail, outgoing mail, and archiving.
<b>Legal &amp; Public Notices (Council)</b>	Drafting and processing of legal notices; alerting the public to proposed and or adopted legislation and proposed public hearings.
<b>Ordinance &amp; Resolution Processing</b>	Provides documented evidence of the laws and policies created for Whatcom County by the legislative body of county government and a reference for all county elected officials, employees, and citizens.
<b>Ordinances &amp; Resolutions, Drafting of</b>	Council Clerk and staff conduct research and draft ordinances and resolutions to assist Council members, citizens and other county departments in setting policy and law for Whatcom County.
<b>Public/ Council Reception</b>	Assists Council members, Council Clerk, other departments, and citizens in meeting deadlines and reaching various goals. Provides all front line support for the Council's office.
<b>Road Vacations</b>	Provide processing assistance to petitioners requesting the vacation of county roads or portions thereof.

## Inventory of Services continued

<b>District Court</b>	
<b>Criminal &amp; gross misdemeanor (DUI, Criminal Traffic)</b>	Trials, probation, collection of fines and fees, jury coordination, criminal orders for protection, warrants for arrest.
<b>District Court Civil Cases</b>	Small Claims Trials & Post Judgment Filings; Civil Trials & Post Judgment Hearings & Filings; Name Change Orders; Civil Orders for Protection, Domestic & Anti Harassment
<b>District Court Infractions</b>	Contested hearings and collection of penalties.
<b>District Court Probation</b>	
<b>Deferred Prosecution (Probation)</b>	Supervise compliance with conditions of deferred prosecution. Make recommendations to the courts when changes in conditions are needed. Assist offenders with problems. Coordinate treatment requirements with community resources. Bring offenders before the
<b>Pre Trial Probation</b>	Supervise conditions of release pending trial date. These cases are usually intensive supervision requiring contact once a week.
<b>Probation Supervision</b>	Conduct pre-sentencing and post-sentencing background investigations, including sentencing recommendations to the court regarding jail terms, alternatives to incarceration, and conditions of release and provide ongoing supervision and assessment of offend
<b>Probation, City Contracts</b>	Probation and deferred prosecution services are provided by contract. The primary users are the municipal courts of Sumas, Lynden, Everson-Nooksack and Bellingham.
<b>Executive</b>	
<b>Administration of County Departments</b>	Administration and supervision of county departments to assure coordinated delivery of services to the citizens of Whatcom County at acceptable levels and through appropriate methods.
<b>Budget Administration</b>	Oversee annual development of budgets for all county operations. Ensure that the County Council is presented with balanced budgets that meet established policies regarding the funding of public services through county government.
<b>County Contracts &amp; Agreements</b>	Ensure that all contracts and agreements are properly formulated, negotiated, approved and administered so that the intent of said agreements may be properly and fully realized.
<b>Financial Administration</b>	Provide for proper administration and oversight of all financial matters and aspects of county government at all levels of county organization.
<b>Personnel Administration</b>	Ensure that all aspects of the county's personnel policies are properly drafted, distributed and applied within the workforce of county government. Administer and oversee all department head administrative personnel in selection, hiring supervision and w
<b>Public Service, Executive</b>	Ensure appropriate response to a wide variety of requests, expressions of concern and complaints from persons, organizations and other governments regarding all facets of the county's operations.
<b>Executive - Non-Departmental</b>	
<b>ADA Compliance</b>	Make all programs and facilities compliant with ADA by removing any barriers to disabled citizens.
<b>Air Pollution Control</b>	The Northwest Air Pollution Authority is responsible for prevention, abatement and control of air pollution within its jurisdiction. RCW 70.94 authorizes the Authority to levy assessments on a per capita basis on all jurisdictions within its boundaries.
<b>Ambulance Services</b>	Whatcom County contracts with the City of Bellingham to provide ambulance services to the residents of unincorporated Whatcom County.
<b>Animal Control</b>	Animal housing and control services, and enforcement of related ordinances is provided by contract for unincorporated areas of Whatcom County.

## Inventory of Services continued

Executive - Non-Departmental continued	
<b>Annual State Audit</b>	As mandated by state law, the county submits to an annual audit for compliance with professional governmental accounting standards and finance-related legal requirements. Payment for services is to the State Auditor.
<b>Boundary Review Board</b>	All corporate boundary changes such as incorporations, annexations or extension of services proposed by cities or special purpose districts are reviewed by the Board which considers the effects of such actions on area residents.
<b>Civil Service Commission</b>	Pursuant to RCW 41.14, the Commission is required to oversee the administration of the civil service for the Sheriff's Office. The county must pay for the services provided by the Civil Service Commission.
<b>Council of Governments</b>	The Whatcom County Council of Governments is an intergovernmental agency supported by the jurisdictions it includes. It was formed to coordinate planning and community development within the county.
<b>County Morgue</b>	The county pays for the lease, utilities, and operating supplies for the morgue, for use by the medical examiner to perform autopsy services.
<b>Domestic Violence</b>	Whatcom County contracts with Womenscare Shelter to provide temporary shelter and assistance to women in violent domestic situations.
<b>Economic Development</b>	A portion of the county budget is allocated to support economic development and job creation. The county contracts with the Fourth Corner Economic Development Group for this activity.
<b>Emergency Communication - 911</b>	A county-wide emergency communication system is operated by the City of Bellingham with the support of all jurisdictions within the county. The county pays proportionately for the services provided to residents of the unincorporated area.
<b>Horticulture Inspection</b>	The county contracts with the State Department of Agriculture for horticulture inspection services in support of the agriculture industry in Whatcom County.
<b>Indigent Burial</b>	Provide payment of burial costs for people who die without resources to cover this expense.
<b>Lake Whatcom Management Plan</b>	Funding to begin implementation of Lake Whatcom Management Committee plans to preserve and protect the Lake Whatcom watershed.
<b>LEOFF Board</b>	RCW 41.26.110 requires a board to act on all claims for disability to be paid by the Law Enforcement Officers' and Fire Fighters' (LEOFF) retirement system plan.
<b>Medical Examiner</b>	Provides medical examiner services to the county.
<b>Northwest Regional Council</b>	The Northwest Regional Council (NWRC) is an intergovernmental agency which provides certain specific law enforcement-related support regionwide (i.e. radio repeater sites, etc.), and services for the aging. Costs are shared by 4 counties.
<b>Public Health/Home Health</b>	Whatcom County has an agreement with the Visiting Nurse/NWRC for reimbursement to compensate uncompensated Home Health Care Services and Nursing Services for the Well Adult Clinic.
<b>Senior Support</b>	The county provides support for the Whatcom Volunteer Center (formerly RSVP) which places seniors who wish to volunteer their services in county offices and agencies.
Health - Administration	
<b>Community Health Assessment</b>	Regular and systematic process of collecting, analyzing and making available information on the health of a community, including statistics on health status and community health needs, and the conduct of epidemiological and other studies of health problems.
<b>Vital Records</b>	The Vital Records program is responsible for the registration of all deaths occurring in Whatcom County, the issuance of burial permits, and the issuance of certified death certificates for Whatcom County deaths.

## Inventory of Services continued

<b>Health - Environmental Health</b>	
<b>Chemical/ Physical Hazards</b>	Public health response to chemical releases and public exposure to toxic substances.
<b>Drinking Water</b>	Ensures safe drinking water for public through approval of water sources, public water supplies, well construction and investigation of disease and complaints.
<b>Food Protection</b>	Prevention of food borne disease through inspection of food services and education of food workers. Investigation of food borne illness and complaints.
<b>Living Environment Program</b>	Drowning prevention, injury prevention and investigation of exposures to diseases like rabies, Hanta Virus and Lyme Disease and investigation of complaints.
<b>On-Site Sewage Control</b>	Permitting and inspection of on-site sewage systems.
<b>Solid Waste Monitoring</b>	Regulation of solid waste management and disposal practices through public education and enforcement.
<b>Health - Human Services</b>	
<b>Community Prevention</b>	The Human Services Division provides direct service and subcontracts prevention programs. All prevention activities must incorporate the risk and protective factor model.
<b>Developmental Disabilities Administration</b>	Contracted employment training, day program and early intervention services for people with Developmental Disabilities.
<b>Developmental Disabilities Community Access</b>	There are three components of the Community Access program: Volunteer employment, Leisure Program, and Senior or retirement program.
<b>Developmental Disabilities Early Childhood Services</b>	Provide services for children age, birth to three and their families.
<b>Developmental Disabilities Group Supported Employment</b>	Provides community based employment in work-group or enclave settings.
<b>Developmental Disabilities Individual Employment</b>	Assists people with developmental disabilities to acquire and retain remunerated individual community based jobs.
<b>Developmental Disabilities Pre-Vocational Services</b>	Contracted vendors provide work skill training and employment in specialized work environments.
<b>Developmental Disabilities Professional Services</b>	Contracted professional services.
<b>General Fund Services</b>	Contracted mental health services include supportive living, transitional housing, elder services, Jail Case Management, children's services, Psychosocial Activity Center, Elder Gatekeeper Services, and meals.
<b>Housing Authority Outreach</b>	Provides substance abuse outreach to individuals and families living in Housing Authority projects.
<b>Mental Health</b>	Contract for County funded mental health service. Coordinate County mental health planning, monitoring and quality of service oversight.
<b>Substance Abuse Crisis Services</b>	A subcontract with the local hospital provides comprehensive crisis intervention services, including detoxification, case management, and involuntary commitment.
<b>Substance Abuse Evaluations</b>	Chemical dependency diagnostic evaluations
<b>Substance Abuse Treatment</b>	Whatcom County provides a comprehensive continuum of substance abuse services through subcontracts with local private and non-profit treatment providers.
<b>Traffic Safety</b>	Direct traffic safety education and prevention services. Prevention activities focus on impaired driving, speeding, bicycle and pedestrian safety, and correct seatbelt and child car seat usage.

## Inventory of Services continued

<b>Health - Personal Health</b>	
<b>Bloodborne Diseases</b>	Health promotion activities to decrease the behaviors that place individuals at risk for developing HIV/AIDS and protects the health of persons who are HIV positive by assuring access to appropriate services.
<b>Child Health</b>	Family centered, coordinated and comprehensive services for children with special health care needs, child care consultation, home and office visits to families referred by CPS, car seat training and semi-annual community-wide car seat inspection clinics
<b>Communicable Disease</b>	Case investigation, contact notification, and surveillance for certain reportable communicable disease. Education and consultation to the health care community, and the general public. Leadership in outbreak control.
<b>Immunization Program</b>	Administration of vaccine to target populations; distribution and oversight of state-supplied vaccines; education and consultation to health care providers and the community; response to vaccine preventable disease outbreaks. Adult immunization awareness.
<b>Maternal &amp; Infant</b>	Comprehensive health promotion and support services for women, children and families.
<b>Public Health Nutrition</b>	This program provides supplemental foods, nutrition education and community referrals are provided to participants on a monthly basis. Services include assessment and intervention for children with special health care needs who have feeding problems
<b>Sexually Transmitted Disease</b>	STD diagnosis and treatment; Patient and Community education; Consult and Technical assistance; Health Prevention and Promotion
<b>Special Projects</b>	The Special Projects cost center is one which we hope to increase activity. Generally this will address efforts to decrease incidence and impact of chronic disease.
<b>Travel Clinic</b>	Provide nursing consultation to travelers on health issues pertinent to the country they will visit. Administer vaccines to prevent diseases endemic to the area of travel.
<b>Tuberculosis Program</b>	Screening, diagnosis, treatment, and prevention of tuberculosis; consultation and education of health care providers and the public; surveillance; and contact follow-up.
<b>Youth Tobacco Prevention Program</b>	In addition to the compliance checks, presentations are given in schools educating students on the hazards of smoking.
<b>Hearing Examiner</b>	
<b>Office Operation, Public Hearings, Decision Processing</b>	The Hearing Examiner, on behalf of the County Council, considers the applications of regulatory enactments to land use developers, and property owners seeking land use and shoreline permits.
<b>Juvenile Administration</b>	
<b>Community Supervision (Probation)</b>	Juvenile offenders placed on community supervision for a set period are given a risk assessment. If they score as moderate to high risk, they are assigned to a probation officer.
<b>Court Services / Intake</b>	Provides Court related information requested by the judge, prosecutor, and public defender as well as keeping the client informed of all hearings.

## Inventory of Services continued

<b>Juvenile Detention</b>	
<b>Parole Detention / Diagnostics</b>	Custody & care (pre/post diagnostic report writing) of youth held in detention who are under JRA Parole Supervision or pending transportation to the institutions.
<b>Juvenile Detention</b>	Juvenile Detention is a safe and secure environment for youth who have been arrested pending a court appearance or who have been sentenced to serve time after a court appearance.
<b>Juvenile Detention Medical &amp; Health Services</b>	Juvenile offenders who have medical needs while in the County's detention facilities are provided mental and applicable health services.
<b>Juvenile Detention Mental Health</b>	Emergency mental health services on an on-call basis 24 hours/day. Contracted mental health professionals provide counseling & consultation at the direction of the detention manager.
<b>Juvenile Probation</b>	
<b>Diversion</b>	Eligible minor & first offenders are referred to Northwest Youth Services & offered a diversion agreement instead of prosecution in court.
<b>Administration - Juvenile</b>	Project administration, supervision of CJS staff, liaison between the county and state, policy and procedures development, program development, maintenance of records and reports, contracting for services.
<b>Becca Bill Grant</b>	The Becca Bill programs fall into 3 categories, At-Risk Youth; Children in need of Services (CHINS); and Truancy, which provide for Court intervention for youth that are out of control.
<b>Chemical Dependency Dispositional Alternative (CDDA)</b>	E3SHB 3900 requires the evaluation of chemically dependent youth for consideration for a dispositional alternative. This allows judges to order treatment instead of confinement.
<b>Community Commitment Program</b>	Assessment, case planning, coordination with the community, accountability, skill development, training, education, structured transition back to the community.
<b>Community Justice Accountability Act (CJAA)</b>	Provides Functional Family Therapy services to moderate-to-high risk offenders and their families. Therapists intervene to change and reduce negative behaviors.
<b>Community Justice Building</b>	To establish programs and resources in our communities to reduce the incidents of juvenile crime through mediation and conflict resolution training.
<b>Community Work Crew</b>	Provides youthful offenders the opportunity to engage in meaningful work service project that benefit the community, hold them accountable, satisfy court ordered sanctions and reduce the detention population.
<b>Consolidated Juvenile Services</b>	Frequent contact with offenders and parents, coordinated case planning, certified sex offender treatment, community involvement, accountability, skill building, planned reintegration.
<b>Education Unit</b>	Provides educational and/or vocational assessment and case planning through Whatcom Co & schools for juvenile offenders aimed at competency skill development & reintegration.
<b>Intensive Supervision Unit (ISU)</b>	Case management, monitoring, and intervention services for the most serious offenders in Whatcom County.
<b>Special Sex Offender Dispositional Alternative - SSODA</b>	All first-time adjudicated sex offenders are evaluated for risk to the community and suitability for community based treatment.
<b>Victim Restoration Project</b>	The Victim Restoration Project provides advocacy services to victims of juvenile crime including court process information, victim impact statements, restitution claim processing, restitution collection and general support.

## Inventory of Services continued

<b>Parks &amp; Recreation</b>	
<b>Cultural Arts and Outdoor Recreation Programs</b>	Provide cultural arts and indoor/outdoor recreation classes to the citizens of Whatcom County.
<b>Parks</b>	Provide maintenance and operations of 9 developed parks, trails additional properties owned by the department, maintenance of 3 senior activity centers, and coordinate and organize community events.
<b>Senior Services</b>	Recreation, education and human services for the elderly and other members of the community living in Whatcom County.
<b>Planning &amp; Development Services - Building Services</b>	
<b>Building Inspections</b>	Provides enforcement of mandated codes. Provides inspections during different phases of constructions, assist in resolving construction related issues in the field.
<b>Fire Inspection Services</b>	Provides fire code on-site inspections, including new construction, fire alarm & sprinkler system installations, fire extinguisher placements, emergency exiting, storage and handling of hazardous materials, plan review for fire code. Partners with Sheriff
<b>Permit Coordination</b>	Permit services include development permit intake, permit routing and tracking, permit issuance and research at request of public or staff and cashiering.
<b>Plan Review</b>	Provides structural and non-structural review of residential and commercial plans.
<b>Zoning Code Counter Review</b>	Review, make recommendations regarding approval of permits authorized under the zoning code. Provides zoning information to public.
<b>Planning &amp; Development Services - Land Use</b>	
<b>Critical Areas Review &amp; Surface Mines</b>	Review and approval of development activity within or near regulated critical areas. Review and approval of regulated surface mines.
<b>Land Clearing / Fill &amp; Grading Review</b>	Reviews for approval of grading and clearing permits to ensure that these activities are undertaken utilizing best management practices and in accordance with sound engineering practices.
<b>Land Use Code Compliance</b>	The services provided are education and enforcement of land use, development and building regulations. The enforcement program is compliance base. This provides a means to address complaints generated by citizens, property owners and taxpayers and ensure
<b>Records Management - Planning &amp; Development</b>	Provides specialized software support and maintenance for permit tracking system.
<b>SEPA Review</b>	Provides review of threshold determination on all projects, public and private subject to Whatcom County jurisdiction and which do not qualify for a SEPA exemption. Provides supervision of writing of Environmental Impact Statements.
<b>Shoreline Program</b>	Review and permitting for all development proposals within 200 feet of the ordinary high water mark of regulated shorelines.
<b>Subdivision Review</b>	Review and approval/ recommendation of short plat/ long plat applications and other permits and approvals authorized by Title 21.
<b>Zoning Code Administration</b>	Review, make recommendations regarding approval of permits authorized under the zoning code. Review and approve building permits for compliance with zoning code. Provide information to the public and include pre-application review, consultation and cu

## Inventory of Services continued

<b>Planning &amp; Development Services - Planning</b>	
<b>Development Codes, Review and Update of</b>	Review and update of Planning and Development Codes related to zoning, subdivisions and environmental regulations to reflect changing state and federal laws, practices and technology.
<b>Forest Practice Act Applications</b>	Monitor, track and comment on Forest Practice Applications.
<b>Geographic Information System</b>	Provides access to parcel-based land use and ownership, administrative zoning, fire, school and public utility boundaries; environmental wetland, shoreline, floodplain, geo-hazard and wildlife areas; provides base map elements such as roads and city limit
<b>Grant Writing and Management</b>	Obtain funding for county projects from state and federal sources.
<b>Open Space Taxation Application Processing</b>	Processing of citizen applications for open space taxation.
<b>Public Information - Planning Services</b>	Provides day to day response to inquiries from the public, elected and appointed officials and other local, state and federal agencies regarding planning and zoning projects, laws, procedures and background information compiled in support of comprehensive
<b>Water Resource Program</b>	Provide public education and planning regarding county water resources and related issues.
<b>Zoning, Rezoning &amp; Comp Plan Amendment Processing</b>	Processes citizen applications, Council and Planning Commission requests for changes to zoning maps and text.
<b>Prosecuting Attorney</b>	
<b>Administration, Prosecuting Attorney</b>	Administrative functions.
<b>Civil Practice, Prosecuting Attorney</b>	Provide legal counsel and representation to all county departments, the Executive's Office and the County Council.
<b>Criminal Prosecution</b>	Represent the State of Washington in the prosecution of crimes. Assist authorities in determining probable cause, obtaining search warrants, interpretation and application of the law, and case investigation issues.
<b>Paternity / Support Enforcement Unit</b>	Represents the interest of the child in legal actions brought under RCW 26.26 to establish paternity or enforce the payment of child support.
<b>Victim/ Witness Unit</b>	Provides information, assistance and advocacy to victims in order to facilitate prosecution efforts.
<b>Law Library</b>	
<b>Interlibrary Loan/ Resource Sharing</b>	Provides access to legal research resources unavailable in this library and elsewhere in Whatcom County.
<b>Law Library</b>	Provides effective access to legal research materials to support the legal research needs of the courts, the bar, county administration, and the public in Whatcom County.
<b>Public Defender</b>	
<b>Public Defender</b>	Provides criminal defense for indigents in Whatcom County, and representation for parents in dependency cases and for individuals undergoing involuntary mental health and alcohol commitment proceedings.
<b>Public Works - Administration</b>	
<b>Administration / Accounting - Public Works</b>	Provides centralized accounting functions necessary for the department. Administration provides the safety, training, claims functions in addition to personnel, central filing and various reporting activities

## Inventory of Services continued

<b>Public Works - Engineering</b>	
<b>Administration - Engineering</b>	Operation of the office of the County Engineer.
<b>Administration - Flood Control</b>	Oversees flood emergencies, flood control projects, coordinates with other agencies.
<b>Comprehensive Flood Hazard Management Plan</b>	The Comprehensive Flood Hazard Management Plan (CFHMP) provides an understanding of flood causes and behaviors, evaluation of available flood hazard management options and strategies for achieving consistent long term flood hazard reduction.
<b>Comprehensive Flood Hazard Management Plan Implementation</b>	Implements flood projects and programs as designated by the Comprehensive Flood Hazard Management Plan (CFHMP) and ongoing studies.
<b>Early Flood Warning</b>	Maintains flood warning equipment and provides warning information to the public.
<b>Encroachment Permits</b>	Provides initial right of way determination for applicability and safety of permit, reception and processing of application and fee, issuing of permit and coordination of inspection.
<b>Flood Control Technical Assistance</b>	Provides flood control technical assistance in planning, design, prioritization, funding research, permitting, construction and supervision.
<b>Flood Damage Reduction</b>	Plans, designs, oversees flood control projects for the protection of public and private property.
<b>Flood Response and Damage Recovery</b>	Coordinates local, state and federal response to floods.
<b>National Flood Insurance Program - FEMA</b>	Implements the National Flood Insurance Program.
<b>Oversize and Overweight Permits</b>	Provides reception, assistance with applications, safety review of proposed routes, certification of licensing, regulation of hours of operation and traffic control for overweight or oversized vehicles.
<b>Public Information - Public Works</b>	Respond in person, on the phone and in writing to the staff and public concerning all areas of responsibility for Public Works.
<b>Records Management &amp; Archiving</b>	Provides record for all matters concerning public roads, highways, bridges, ditches, or other surveys, complete with the original papers, documents, petitions, surveys, repairs and other papers.
<b>Road Restrictions and Road Closures</b>	Determines, announces, notifies and monitors road closures and restrictions necessary for protecting the safety of the public or to prevent significant damage to road or facilities.
<b>Road Vacations</b>	Processes and reports on applications for vacation or abandonment of all county roads or parts thereof.
<b>Public Works - Engineering Design/Const</b>	
<b>Bridge Inspection</b>	Assures the safety of the traveling public through regular inspection of all county bridges.
<b>Road Construction</b>	Prioritizes, designs and administers the construction of roads and bridges, including necessary acquisition of right-of-way.
<b>Public Works - Engineering Traffic/Devel</b>	
<b>Address &amp; Road Naming</b>	Provides address for properties and road names in the county.
<b>Pavement Management</b>	Reviews county roads for condition and funding.
<b>Surface Drainage Review</b>	Provides assistance in coordinating and managing district meetings, operations, assessments and finances; obtains environmental and hydraulic permit approvals and assists public and county government in resolving drainage problems.
<b>Traffic Mitigation</b>	Reviews proposed developments and construction projects within county public right of way.

## Inventory of Services continued

<b>Public Works - ER&amp;R</b>	
<b>Central Stores</b>	Provides professional and competitive procurement of goods and services and maintain material inventories for various Whatcom County departments.
<b>Equipment Maintenance</b>	Provides all maintenance for county road department equipment and other departments maintenance needs in professional, competitive and safe manner.
<b>Equipment Rental</b>	Provides procurement, equipment & vehicle maintenance, disposal, fueling, parts and training.
<b>Facilities</b>	Provides building, storage and parking space to county agencies, including the buildings at 316 Lottie and the Central Shop and various parcels of land.
<b>Pits &amp; Quarries</b>	Provides chip seal rock, sand and other materials needed by the county road department in the performance of their duties.
<b>Public Works - Ferry &amp; Docks</b>	
<b>Ferry &amp; Docks</b>	Provides passenger and vehicle transportation from the mainland to Lummi Island 365 days per year. It is the only means of transportation to reach county roads on Lummi Island.
<b>Public Works - Maintenance &amp; Operations</b>	
<b>Roadway Maintenance</b>	Provides all necessary labor, equipment and materials, either public or private, to maintain and prevent deterioration of county roads.
<b>Public Works - Noxious Weed</b>	
<b>Noxious Weed Management</b>	Provides information to the public regarding the management and spread of exotic pest plants (noxious weeds) and their impacts on the environment and economy.
<b>Public Works - Solid Waste</b>	
<b>Administration - Solid Waste</b>	Provides staff for oversight of Solid Waste programs.
<b>DOE - Litter Program</b>	Dept of Ecology Litter Control Grant
<b>General Recycling Programs - WC</b>	Whatcom County sponsored Recycling Programs
<b>Hazardous Waste Management - CPG</b>	Provides education and recycling opportunities to separate hazardous and moderate-risk waste products from general waste.
<b>Landfill Closure Monitoring</b>	Monitors closed landfill sites
<b>Litter Control - WC</b>	Litter Control in Whatcom County
<b>Waste Reduction &amp; Recycling - CPG</b>	Provides education and recycling opportunities for general waste and yard waste.
<b>Sheriff - Administration</b>	
<b>Sheriff - Civil Division</b>	Provides service of court papers.

## Inventory of Services continued

<b>Sheriff - Emergency Management</b>	
<b>Alert &amp; Warning</b>	This service involves the issuance of warnings to selected areas or to the public. These warnings may involve weather, flood, hazardous materials or evacuation instructions.
<b>Chemical Inventory</b>	Maintenance of the chemical inventory in Whatcom County, 10 billion pounds of hazardous materials at 100 facilities. The DEM provides this information to the public on request.
<b>DEM Administration</b>	Administrative management and planning of all day-to-day and long term operations of the DEM.
<b>Disaster &amp; Emergency Exercises</b>	Exercises familiarize responders, assess plans or test specific functions. They are a key element in building response teams and developing coordinated disaster/emergency plans.
<b>Disaster Planning</b>	This service applies the four functions (planning, response, recovery and mitigation) of Emergency Management to the hazard vulnerabilities threatening Whatcom County.
<b>Disaster/ Emergency Recovery</b>	This service is incident specific; involving damage assessment, recovery efforts, promulgation of emergency proclamations, initiating requests assistance and coordination of assistance.
<b>Disaster/ Emergency Response</b>	The DEM serves as the coordination and resource agency for large emergencies or disasters; and may activate the Emergency Operations Center or respond to an incident.
<b>Emergency Management Database</b>	The DEM maintains critical emergency resource databases on: volunteers, facilities, materials and equipment. The DEM also maintains typical business databases, with failsafe redundancies.
<b>Emergency Operations Center, Maintenance &amp; Operations</b>	During a disaster, the EOC becomes the hub of: information gathering and dissemination; strategic decision making; resource allocation; and incident coordination.
<b>Hazard Identification &amp; Vulnerability Analysis</b>	A Hazard Identification and Vulnerability Analysis (HIVA) is a prelude to emergency management planning and it involves identifying the risks and the impact of those risks.
<b>Hazardous Materials Planning</b>	Developing general and specific hazardous materials response plans and Standard Operating Procedures for Whatcom County.
<b>Hazardous Materials Response</b>	The DEM staff are certified hazardous materials technicians and may provide tactical response in a hazardous material incident. The DEM may activate the Emergency Operations Center.
<b>Local Emergency Planning Committee</b>	The DEM facilitates the Local Emergency Planning Committee and provides the mechanism to achieve the Community Right-to-Know provisions of SARA Title III.
<b>Public Education</b>	Public education is provided on various risks in Whatcom County and preparedness for those risks.
<b>Responder Training</b>	The DEM acts as a clearing house for a variety of responder training opportunities. The DEM conducts training when it is needed due to a change in procedures, personnel, or equipment.
<b>Sheriff - Operations</b>	
<b>Investigations Division</b>	Handles the vast majority of major case investigations that require numerous hours of follow-up contacts and documentation prior to criminal charging or criminal trials.
<b>Sheriff - Criminal Division</b>	Provides Whatcom County law enforcement response to calls via personal contact, telephone or dispatch from 911 center.

## Inventory of Services continued

Jail	
<b>Administrative Functions</b>	This function includes all tasks associate with the day to day administration of a county department.
<b>Cooperative Transport - Jail</b>	A Whatcom County Jail van, staffed by a Corrections Officer, picks up and delivers inmates at county jails between Bellingham and Seattle daily. This a small segment of the Cooperative Network which serves Idaho, Oregon and Washington.
<b>Drug Testing - Jail</b>	Randomly screens work release, work program offenders and offenders on probation for drug or alcohol use to assure their compliance with program rules.
<b>Electronic Home Monitoring (Jail)</b>	Program participants, outfitted with an anklet which interacts with a unit connected to his/her phone, allows corrections staff to monitor inmates' movement while out of jail custody. Program also allows the jail to place some inmates on in-home custody,
<b>Inmate Commissary</b>	Through their commissary purchases, jail inmates are supplied with a variety of goods such as toiletries, medications, packaged drinks, candy, clothing and stationary.
<b>Inmate Medical</b>	Through contracted professional health care services, provides a full range of medical, dental and psychiatric care to jail inmates.
<b>Juvenile Meals - Jail</b>	Provides three nutritionally balanced meals per day to inmates of the Whatcom County Juvenile Detention facility.
<b>Prisoner Housing</b>	Booking, Inmate Services, Bail/Fine Receipt, Release/Transfer, Court Escorts, Transportation, Surveillance, Meals, Laundry, Correspondence, Education Programs, Library, Recreation, Religious Services, Mail, Visiting.
<b>Telephone Service, Inmate</b>	Provides telephone communication for inmates in jail. The system is able to gather statistical information, as well as block outgoing calls, such as those to victims and witnesses.
<b>Work Release</b>	Through Work Release, offenders are allowed to work at their regular jobs to provide family support and pay bills. When they are not working, offenders remain in the work release facility.
Superior Court	
<b>Appeals</b>	Criminal and civil appeals to Court of Appeals and Supreme Court, appeals from District and Municipal Courts and administrative agencies.
<b>Archiving Records Management</b>	The microfilming, preservation of and transfer of approximately 400,000 pages of case files annually, under direction of the Secretary of State.
<b>Assigned Counsel</b>	Provide indigency screening, Superior/ District Court's criminal actions, parents in dependencies, alleged incompetents, juveniles, GAL applicants and conflict counsel.
<b>Becca Cases (Truancy/CHINS/At-Risk)</b>	Youthful offender programs, to modify incipient criminal behaviors.
<b>Calendar Scheduling</b>	Scheduling of approximately 20,000 hearings and trials per year.
<b>Civil Cases</b>	Index and file documents, temporary orders, preliminary hearings, trials, supplemental examinations, garnishments and foreclosures, trust accounting and respond to phone and mail research requests.
<b>Court Computer Management</b>	Management of 30+ PC's and printers; involving the automation of business practices and interactivity with other law and justice agencies; liaison between local and state IS offices.
<b>Court Interpretation</b>	Arrange for in-court foreign language and American Sign Language interpreter services, maintain library of certified and qualified interpreters and coordinate services with other offices and agencies.
<b>Criminal Cases</b>	Services include indexing and filing documents, probable cause determinations, first appearances, preliminary hearings, trials, sentencing, issuing warrants of arrest, certifying and mailing J&S's weekly, responding to research requests, taking finger pri

## Inventory of Services continued

<b>Superior Court continued</b>	
<b>Dispute Resolution Center</b>	Provide family law dispute resolution services and small claims dispute resolution.
<b>Domestic Relations</b>	Index and file documents; respond to phone and mail research requests, temporary orders, preliminary hearings, trials, support, custody and visitation modification, contempt actions, copying tapes of proceedings and preparing monthly DSHS report.
<b>Domestic Violence</b>	Provide protection order processing for both Superior and District Courts, domestic violence and antiharassments and training satellite processors at Crisis Center.
<b>Domestic Violence Data Entry</b>	Parties information entry in statewide database of protection orders.
<b>Drug Court</b>	Intensive case management and monitoring of long-term drug users, involving treatment and reward and punishment.
<b>Exhibit Management</b>	Catalog and monitor release of exhibits, transfer to Archives, monitor for hazards, coordinate destruction and/or return.
<b>Family Law Courthouse Facilitator</b>	Provide assistance with domestic relations matters for those without attorneys. Clerk is required to provide assistance and the use of a Facilitator is optional.
<b>Guardians ad Litem</b>	Provide court ordered independent investigations regarding alleged incompetents, abused children and children whose parents are in dispute.
<b>Judgments</b>	Index and file documents, respond to research requests. Provide official index of all debts reduced to enforceable judgment, entry required within 24 hours and partial and full satisfaction of judgments.
<b>Jury Administration</b>	Summons 24,000 jurors per year. (80% for Superior Court, 20% District Court)
<b>Juvenile Dependency</b>	Provide indexing and filing of documents, and research requests. Attorney General-filed cases of reabused or neglected children, 6-month reviews until 18; hearings and trials.
<b>Juvenile Offenders</b>	Provide indexing and filing of documents, respond to research requests, first appearances, hearings, trials, probation violations, truancies and children at risk/ in need of supervision.
<b>Mandatory Arbitration</b>	Provide arbitration for certain civil cases with limited amounts in dispute. Maintain strike-list of 47 arbitrators.
<b>Mandatory Mediation</b>	In domestic relations cases certain matters MUST be mediated before the parties may come to court. These matters include property, custody and visitation.
<b>Mental Commitments</b>	Provide indexing and filing of documents, respond to research requests. Hearings and trials at hospital courtroom.
<b>Paternity &amp; Adoptions</b>	Index and file documents, respond to research requests, generate notices; hearings, trials, monitor sealed and unsealed portions of files.
<b>Probate &amp; Guardianship</b>	Index and file documents; respond to phone and mail research requests; estate settlement; guardianship monitoring; hearings; trials; issuing Form K's; Letters Testamentary/ Administration.
<b>Public Education</b>	Provide for public education.
<b>Restitution and Probation Accounting</b>	Provide accounting services to receipt \$250,000 monthly, bank deposits, restitution disbursements, manage investment accounts for minors, coordinate multi-register operations with Juvenile Probation, payroll, accounts payable and accounts receivable.
<b>Settlement Conferences</b>	The requirement that parties must attend a settlement conference presided over by a judicial officer, with the intent that parties may be induced to settle cases based on predicted trial outcomes.
<b>Teen Court</b>	Alternative to criminal case, where youthful offender is tried by peers, with peers acting as attorneys, court staff and jury.

## Inventory of Services continued

Treasurer	
<b>Investments and Cash Management</b>	Provide portfolio management, safekeeping, policy development and reporting.
<b>Real, Personal &amp; Special Assessment Tax Collection</b>	Billing, collection, receipting and distribution of all property taxes and special assessments for all taxing districts.
<b>Tax Collection of Excise, Gambling, Gas, 911 Taxes</b>	Tax collection and review of all property transfer documents and enforcement of state and county rules are provided.
<b>Taxes &amp; Bonds Accounting</b>	Record all revenue for all taxing districts and report all financial transactions for junior taxing districts, including warrant and bond payment activities and banking activities.

# □ Temporary Positions for Special Projects

<b>1999 One-Time Positions Continuing in 2000</b>		
ADS - Information Services	Microfilmers	4.00
ADS - Information Services	Wide Area Network - Lan Tech	1.00
ADS - Information Services	Criminal Justice Data Integration Programmer	1.00
ADS - Information Services	Help Desk	1.00
Sheriff - Jail	Jail Records Specialist	1.00
Sheriff - Jail	Work Crew Supervisor	1.00
Juvenile	Work Crew Supervisor	1.00
Public Defender	Deputy I	1.00
Planning & Development Services	Land Use Specialist* (funded by fees) *Added in Nov 1999	1.00
	Subtotal	12.00

<b>New One-Time Positions in 2000</b>		
ADS - Finance	Account Clerk / Jail Billing	1.00
ADS - Information Services	Clerical Support	0.50
ADS - Information Services	Lan Tech - PW funded	1.00
ADS - Information Services	Programmer	1.00
District Court Probation	Probation Officer	0.60
Health & Human Services	Data Management Specialist	1.00
Parks & Recreation	TAPS Coordinator	0.40
	Subtotal	5.50

	Grand Total	17.50
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## Accounting Period / Budgetary Control

**Accounting Period** - A period at the end of which and for which financial statements are prepared.

**Accrual Basis** - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

**Annual Budget** - A budget applicable to a single fiscal year.

**Appropriation** - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be used.

**Assessed Valuation** - A valuation set upon real assets or other property by a government as a basis for levying taxes.

**Assessment** - The process of making the official valuation of property for purposes of taxation.

**Assets** - Resources owned or held by a government which have monetary value.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

**Budget Document** - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years actual revenues, expenditures and other data used in making the estimates. In addition to the budget document, an appropriation ordinance or resolution and revenue and borrowing measures will be necessary to put the budget into effect.

**Budget Message** - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**Budgetary Accounts** - Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

**Budgetary Control** - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

## Capital Budget / Fiscal Year

**Capital Budget** - A plan of proposed capital outlays and the means of financing them.

**Capital Program** - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**Capital Projects Fund** - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Cash Basis** - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**Continuing Appropriations** - An appropriation which, once established, is automatically renewed without further legislative action, period after period, until altered, revoked or expended.

**Debt Limit** - The maximum amount of gross or net debt which is legally permitted.

**Debt Service Fund** - A fund established to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

**Deficit** - The excess of expenditures over revenues during an accounting period.

**Double Entry** - A system of bookkeeping which requires an entry to the debit side of an account or accounts for the corresponding amount or amounts of the entry to the credit side of another account or accounts.

**Encumbrance** - Commitments for unperformed contracts for goods or services.

**Enterprise Fund** - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Expenditures** - Decreases in net current assets. Expenditures include debt service, capital outlays, and those current-operating costs which require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays, while expenses measure total costs.

**Expenses** - Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**Fiscal Year** - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. Whatcom County's fiscal year begins on January 1 and ends on December 31.

## Fixed Assets / Interfund Transfers

**Fixed Assets** - Assets which are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance** - The fund equity of governmental funds and trust funds.

**General Fund** - The fund used to account for all financial resources except those required to be accounted for in another fund.

**Generally Accepted Accounting Principles (GAAP)** -. Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

**Governmental Accounting Standards Board** - The authoritative accounting and financial reporting standard-setting body for government entities.

**Governmental Fund Types** - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund types is on the determination of financial position rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**Grants** - External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

**Interfund Transfers** - Interfund transfers are a type of interfund transaction. There are two types of interfund transfers. Both types involve the permanent movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire municipality equal the total operating transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

**Residual Equity Transfers** - These transfers are the nonrecurring or non-routine transfers of equity between funds.

**Operating Transfers** - All other interfund transfers are operating transfers. These transactions are often the interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund.

## Intergovernmental Revenues / Unencumbered Appropriation

**Intergovernmental Revenues** - Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**Internal Service Fund** - A fund used to account for the financing of goods or services provided by one department of agency to other departments or agencies of a governments, or to other governments, on a cost reimbursement basis.

**Liabilities** - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

**Long-Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Modified Accrual Basis** - The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

**Proprietary Fund Types** - Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government's ongoing organizations and activities that are similar to those often in the private sector.

**Revenues** - (1) Increases in governmental fund type net current assets other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

**Unencumbered Appropriation** - That portion of an appropriation not yet expended or encumbered.