

Budget Development Guidelines

The following represents the policy direction for county departments to follow in developing budget requests for the 2001 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, clear standards that demonstrate the need for the additional resources.
2. **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.
3. **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 levels, 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 effective efforts be made to generate grant revenues that support high priority plans and projects that will meet the identified needs of county government and its communities.
4. **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.
5. **Tax Considerations** - The Council will determine the level of the property tax levy for the 2001 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.
6. **Ending Fund Balance and Reserves** - The 2001 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 2001 supplemental budgets; and 3) maintain 2000 service levels in the 2001 budget.

Budget Development Guidelines continued

7. **Strategic Planning** - The Administration and the departments shall develop budget recommendations consistent with the policies, goals, and objectives developed during the 1999 and 2000 strategic planning process. 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 2001. All departments shall likewise ensure that important and budget mandated items established in the Comprehensive Plan and planning efforts such as the Six-Year Road Program, Water Resources Plan and the Law and Justice Plan approved by the Council are included in departmental program and budget proposals.
8. **Inventory of Services and Performance Measures** - The Council desires that the Administration and all departments continue to refine and maintain an accurate departmental inventory of service descriptions. The Council further desires that every effort be made to research and establish realistic, reliable and measurable performance standards for all applicable departmental service operations.
9. **Position Control** - It is the desire of the Council that the Executive's Recommended Budget for the year 2001 maintain the county funded workforce at the 2000 level, including one-time positions which merit continuation and 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.
10. **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 develop cooperative partnerships with governmental and private entities that provide appropriate services in an efficient and cost effective manner.

2001 Bond Fund Expenditures

Fund	Cost Center	2001 Budget
215	215000 1982 WC Ltd Tax GO Bond	\$500
219	219000 CRID #9 General Debt	\$177,830
220	220000 LRID #10 General Debt	\$62,728
240	240000 1991 Ltd Tax GO Bond	\$538,000
241	241000 1993 Ltd Tax GO Bond	\$560,498
242	242000 1997 Ltd Tax GO & Refunding Bond	\$641,963
243	243000 1998 Ltd Tax GO Bond	\$258,348
Total		<u><u>\$2,239,867</u></u>

2001 General Fund Expenditures

Department Expenditures

Assessor	\$	1,927,900
Auditor	\$	885,855
County Council	\$	625,239
County Executive	\$	423,661
Planning & Development Svcs	\$	2,994,834
Treasurer	\$	984,154
Sheriff	\$	7,563,372
Jail	\$	6,716,316
District Court	\$	1,088,667
District Court Probation	\$	901,350
Hearing Examiner	\$	143,833
Juvenile	\$	3,338,014
Prosecuting Attorney	\$	3,236,628
Public Defender	\$	1,868,959
Superior Court	\$	2,931,692
Cooperative Extension	\$	460,119
Non-Departmental	\$	7,809,299
Park	\$	3,012,305
Public Health	\$	8,816,416

Total General Fund \$ 55,728,613

Non-Departmental Expenditures

2100	Medical Examiner	\$251,000
4010	Microfilming	\$156,458
4017	Law & Justice Strategic	\$50,000
4025	Indigent Burial	\$15,000
4035	County Morgue	\$71,892
4040	Strategic Planning	\$4,000
4045	Cable Television	\$1,200
4050	Domestic Violence	\$15,000
4055	Starling Program	\$15,000
4060	Public Health/Home Health	\$10,000
4070	Annual State Audit	\$105,000
4075	Leave Pay Out	\$300,000
4085	Employee Recognition	\$3,000
4090	Association Dues	\$48,646
4100	Criminal Justice Data Integrat	\$70,000
4105	Sister County Project	\$5,000
4120	Civil Service Commission	\$6,000
4125	Chamber Business Svc Center	\$7,500
4130	Horticultural Inspections	\$10,000
4135	Pest Board	\$5,000
4140	Economic Development	\$15,000
4160	LEOFF Board	\$4,100
4240	Northwest Regional Council	\$66,206
4250	Emergency Communications	\$626,110
4270	Ambulance Services	\$1,144,439
4290	Air Pollution Control	\$25,567
4300	Animal Control	\$300,000
4440	Senior Support / RSVP	\$35,000
4450	Planning / Com Dev	\$46,301
4515	Homeless Shelter/Lydia Place	\$7,500
4520	Boundry Review Board	\$10,201
4530	Transfers to Other Funds	\$2,942,259
4540	Capital Acquisitions	\$61,500
4900	Misc Non-Departmental	\$1,375,420
	Total Non-Departmental	<u><u>\$7,809,299</u></u>

2001 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2001 Balance	Expenditures 2001	Revenues 2001	Estimated Ending 2001 Balance
001	Current Expense	(14,690,786)	55,728,613	(53,893,659)	(12,855,832)
108	County Road	(8,919,936)	26,997,206	(23,195,440)	(5,118,170)
109	Election Reserves	(198,031)	641,427	(494,452)	(51,056)
114	Veterans Relief	(102,862)	130,428	(130,647)	(103,081)
117	Water Resources	(567,798)	2,356,624	(2,008,188)	(219,362)
140	Solid Waste	(1,181,769)	1,136,047	(1,039,984)	(1,085,706)
141	WC Convention Center	(119,070)	131,500	(90,000)	(77,570)
142	Victim Witness	(76,250)	108,642	(97,065)	(64,673)
148	CERB	(61)	177,830	(177,830)	(61)
151	Community Development	(5,333)	5,000	-	(333)
154	Road Improve #1	(39,685)	21,600	(21,861)	(39,946)
155	Road Improve #2	(2,340)	1,518	(1,520)	(2,342)
159	Road Improve #7	(2,272)	2,168	(1,889)	(1,993)
162	Road Improve Guarantee	(108,075)	-	(6,000)	(114,075)
165	WC Drug Fund	(528,478)	540,233	(356,340)	(344,585)
166	Auditor's O&M	(308,376)	16,050	(90,000)	(382,326)
167	Emergency Management	(58,942)	374,245	(354,407)	(39,104)
169	Flood Control Zone	(8,324,517)	6,436,914	(5,401,725)	(7,289,328)
170	Pt. Robert's Fuel Tax	(22,076)	-	(20,000)	(42,076)
175	Conservation's Future	(1,787,495)	75,000	(600,000)	(2,312,495)
180	Lake Management	(27,580)	5,000	(1,500)	(24,080)
215	1982 Ltd Tax GO Bond	(7,124)	500	-	(6,624)
219	CRID #9 Gen Debt	(22,209)	177,830	(177,704)	(22,083)
220	LRID #10 Gen Debt	(21,673)	62,728	(48,638)	(7,583)
240	1991 Ltd Tax GO Bond	(556)	538,000	(538,000)	(556)
241	1993 Ltd Tax GO Bond	(693)	560,498	(560,498)	(693)
242	1997 Ltd Tax GO & Refund Bond	(331)	641,963	(641,963)	(331)
243	1998 Ltd Tax GO Bond	(10,823)	258,348	(258,348)	(10,823)
325	1983 Sewer Const.	(13,119)	14,000	(800)	81
326	REET	(818,539)	666,393	(800,000)	(952,146)
329	LRID #10 Construction Fund	(8,796)	-	(480)	(9,276)
330	Parks Improvement	(40,000)	40,000	(3,000)	(3,000)
332	Public Utilities Improvement Fund	(230,462)	-	(1,560,000)	(1,790,462)
402	Whatcom County Investment Pool	(78,249)	189,094	(184,744)	(73,899)
501	ER&R	(12,516,202)	7,060,701	(6,414,528)	(11,870,029)
507	Administrative Services	(2,211,353)	11,347,729	(12,094,451)	(2,958,075)
16921	Lynden/Everson Sub-Zone	(95,190)	35,000	(28,176)	(88,366)
16922	Sumas/Nooksack/Everson Sub Zone	(147,391)	40,000	(65,390)	(172,781)
16923	Acme/Van Zandt Sub-Zone	(30,391)	38,500	(10,052)	(1,943)
	Total	(53,324,833)	116,557,329	(111,369,279)	(48,136,783)



Inventory of Services

Administrative Services

Administration

Administration Support Services

Provide support for the AS Director in administration of the department as well as the role of Deputy County Administrator, by providing coordination and communication between divisions and the Executive's Office

Grants Coordination

Coordinate County government grant efforts

Identify Grant Funding

Identify potential funding and their funding cycles

Regional Grant Facilitation

Facilitate regional grant effort between community based organizations, university, cities and county

Standardization of Contracts

Implement standardized boiler contract language guidelines and provide training therefor.

Facilities Management

Facilities Management

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 square feet of buildings and associated parking and grounds.

Finance

Accounts Payable

Review, document, generate and distribute the organization's accounts payable warrants.

Administrative and Other - AS Finance

Administrative functions: Office operations and special projects such as public information pamphlets, multi-media presentation design, etc.

Asset Management

Tracks and accounts for all county capital and attractive assets from acquisition to final disposal. Monitors the organization for compliance with county policies and state laws.

Budget Development

Prepares, publishes and distributes the county's annual budget. Provides analytical support to Executive's Office.

District Accounting/ Disbursements

Issues warrants for payment of claims against diking, ditch, drainage and irrigation districts.

District Accounting/ Payroll

Issues paychecks for special purpose districts and performs related disbursement activities, tax reporting and recordkeeping.

General Ledger & Annual Financial Report

Maintain general ledger, internal accounting controls and prepare year-end financial statement.

Payroll

Issues paychecks in compliance with union agreements, county policy and state law and performs related disbursement activities, tax reporting and recordkeeping.

Administrative Services continued

Purchasing

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.

Quarterly Financial Reports

Compiles and distributes a Whatcom County financial report four times a year.

Human Resources

Classification & Compensation

Administer compensation system to recruit, motivate, and retain employees with those skills and attributes which support the county's mission and strategic plan.

Employee & Labor Relations

Administer personnel policies; negotiate 8 collective bargaining agreements covering 83% of county employees; investigate complaints; resolve grievances; assure good employee relations.

Employment & Recruitment

Coordinate the employment process to ensure selection of best suited candidates for vacancies and compliance with all applicable laws.

Human Resources Information

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.

Management Services

Provide consistent information and recommendations to supervisors on labor, employment, performance, benefits and other issues through individual and group consultation and training.

Risk Management: Health & Safety

Promote a safe and healthy workplace through accident and hazard investigations, training and wellness programs.

Strategic Planning & Budgeting

Assure that resources, systems and strategies for the management of Whatcom County's ~775 employees focus on priority organizational goals.

Employee Services

Coordinate benefit programs (health & welfare, paid and unpaid leave, workers' compensation, unemployment), conduct new employee orientations, exit interviews, and promote employee training and development.

Information Services

Computer Support

AS/400, local and wide area networks and personal computer hardware/software support.

Courier Service

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.

Internet and Internal Intranet Development Services

Plan, develop, coordinate and administer public internet website and internal employee intranet to provide County information online 24/7.

Information Kiosk

Provide information to individuals who call the County's main telephone number as well as assist walk-up customers.

Administrative Services continued

Mailing Services

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.

Microfilming

Prepping, filming, film processing, editing, indexing and film duplicating of various county records for the purposes of meeting state storage and preservation requirements.

Records Management

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.

Paper Sales

Paper is stocked in the Print Shop so departments have immediate access to copy and computer paper when it is needed.

Printing Services

Printing services; designing and ordering county envelopes and business cards; coordinating print orders requiring vendor services.

Telecommunication Support

Troubleshoot and repair telephone system problems, including voice mail. Coordinate services with local telephone companies.

ASSESSOR

Assessor - Public Assistance

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.

Assessor's Database Management

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.

Flood Control Assessment

Administrative support to the Whatcom County Flood Control District Special Assessment Roll, including verification, audit control, data entry and report.

New Construction Valuation

Inspects and determines value of new construction.

Office Operation

Administrative overhead

Personal Property Valuation

Businesses must report their equipment and asset listings annually. These are valued at 100% assessed value to market value relationships.

Real Property Revaluation

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.

Taxroll Processing

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 provided.

Assessor continued

Valuation Defense

Answers to valuation and procedures before a distinct and separate administrative appeals mechanism.

Auditor

Internal Audit

Evaluate, make recommendations and report on county operations.

Elections

Register voters and conduct elections held within the county.

Document Recording

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.

Marriage Licenses

Issue, record and maintain marriage licenses as public records.

Licensing

License and process title transfers for vehicles and vessels; monitor licensing subagents.

Cooperative Extension

4-H/ Youth Development

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.

Ag & Natural Resources - Environment

Provides factual information and community capacity building to appreciate, protect, and conserve our natural resources through local efforts.

Ag & Natural Resources - Horticulture

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.

Ag & Natural Resources - Nutrient Management

Provides education and technical assistance to dairy producers to help them protect the environment and remain economically viable production units.

Family Living Education

Helps families and individuals acquire knowledge and learn skills to become more self-reliant in today's changing world.

Water Resources Education

To provide public involvement and education support for elements of the Whatcom County Comprehensive Resources Plan.

County Council

Administrative Overhead

Administrative functions for Council, Board of Equalization and Hearing Examiner.

County Council continued

Appeals, Hearing Examiner

Processing appeals of final decisions of the Whatcom County Hearing Examiner.

Boards & Commissions, Appointments

Ensures fully staffed Whatcom County boards and commissions.

Correspondence Processing; Mail Distribution; Records Retention

Drafting, processing, and distribution of councilmember correspondence, documentation, and distribution of incoming and outgoing mail, archiving.

Council Accounting

Council, Hearing Examiner, and Board of Equalization accounting.

Legal & Public Notices

Drafting and processing of legal notices.

Meeting & Special Event Scheduling and Follow-up

Scheduling items for Council review and action.

Ordinance & Resolution Processing

Provides documented evidence of the laws and policies created for Whatcom County.

Ordinances & Resolutions, Drafting of

Drafting of ordinances and resolutions to assist councilmembers, citizens and other county departments in setting policy and law for Whatcom County.

Public/ Council Reception

Assists Councilmembers, Council Clerk, other departments, and citizens in meeting deadlines and reaching various goals. Provides all front line support for the Council Office.

Road Vacations

Assist in processing of requests for the vacation of county roads or portions thereof.

Board of Equalization

Provides the taxpayer with an appeal for process to challenge the Assessor's determination of real property value.

District Court

Criminal & gross misdemeanor (DUI, Criminal Traffic)

Trials, probation, collection of fines and fees, jury coordination, criminal orders for protection, warrants for arrest.

District Court Civil Cases

Small Claims Trials & Post Judgment Filings; Civil Trials & Post Judgment Hearings & Filings; Name Change Orders; Civil Orders for Protection, Domestic & Anti Harassment

District Court Infractions

Contested hearings and collection of penalties.

District Court Probation

Deferred Prosecution (Probation)

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 court when non-compliance needs court attention.

District Court Probation continued

Pre Trial Probation

Supervise conditions of release pending trial date. These cases are usually intensive supervision.

Probation Supervision

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 offender's needs and the risk they pose to the community.

Probation, City Contracts

Contract probation, deferred prosecution, and pre-trial services are provided primary to the municipal courts of Sumas, Lynden, Everson-Nooksack and Bellingham.

Executive

Administration of County Departments

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.

Budget Administration

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. The Executive is responsible for ensuring that yearly budgets are properly administered in conformance with legal mandates and the policy direction of the Council.

County Contracts & Agreements

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.

Financial Administration

Provide for proper administration and oversight of all financial matters and aspects of county government at all levels of county organization.

Personnel Administration

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 where necessary, separation.

Public Service, Executive

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.

Health & Human Services

Administration

Community Health Assessment

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.

Health continued

Vital Records

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.

Community Health & Wellness

Maternal & Infant

Comprehensive health promotion and support services for women, children and families.

Child Health

Family centered, coordinated and comprehensive services for children birth to 18 years of age, including children with special health care needs.

Sexually Transmitted Disease

STD diagnosis and treatment; Patient and Community education; Consult and Technical assistance; Health Prevention and Promotion, health services in Juvenile Detention.

Bloodborne Diseases

This program conducts 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.

Public Health Nutrition

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.

Special Projects

The Public Health Nutrition program has received federal funding to provide nutrition education to food stamp recipients.

Immunization Program

Administration of vaccine to target populations; distribution and oversight of state-supplied vaccines; consultation to health care providers; response to vaccine preventable disease outbreaks; promoting immunizations.

Tuberculosis Program

Screening, diagnosis, treatment, and prevention of tuberculosis; consultation and education of health care providers and the public; surveillance; and contact follow-up.

Communicable Disease

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.

Youth Tobacco Prevention Program

In addition to the compliance checks, presentations are given in schools educating students on the hazards of smoking.

Environmental Health

Drinking Water

Ensures safe drinking water for public through approval of water sources, public water supplies, well construction and investigation of disease and complaints.

Food Protection

Prevention of food borne disease through inspection of food services and education of food workers. Investigation of food borne illness and complaints.

Health continued

Living Environment Program

Drowning prevention, injury prevention and investigation of exposures to diseases like rabies, Hanta Virus and Lyme Disease, investigation of complaints and shellfish resource protection .

On-Site Sewage Control

Permitting and inspection of on-site sewage systems.

Solid Waste Monitoring

Regulation of solid waste management and disposal practices through public education and enforcement.

Chemical/ Physical Hazards

Public health response to chemical releases, public exposure to toxic substances and investigations of contaminated sites.

Human Services

Mental Health

Contract for County funded mental health service. Coordinate County mental health planning, monitoring and quality of service oversight.

General Fund Services

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.

Developmental Disabilities Administration

Contracted employment training, day program and early intervention services for people with Developmental Disabilities.

Developmental Disabilities Early Childhood Services

Provide services for children age, birth to three and their families.

Developmental Disabilities Individual Employment

Assists people with developmental disabilities to acquire and retain remunerated individual community based jobs.

Developmental Disabilities Pre-Vocational Services

Contracted vendors provide work skill training and employment in specialized work environments.

Developmental Disabilities Community Access

There are three components of the Community Access program: Volunteer employment, Leisure Program, and Senior or retirement program.

Developmental Disabilities Group Supported Employment

Provides community based employment in work-group or enclave settings.

Developmental Disabilities Professional Services

Contracted professional services.

Substance Abuse Treatment

Whatcom County provides a comprehensive continuum of substance abuse services through subcontracts with local private and non-profit treatment providers.

Substance Abuse Crisis Services

A subcontract with the local hospital provides comprehensive crisis intervention services, including detoxification, case management, and involuntary commitment.

Community Prevention

The Human Services Division provides direct service and subcontracts prevention programs. All prevention activities must incorporate the risk and protective factor model.

Health continued

Traffic Safety

The Human Services Division provides 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.

Substance Abuse Evaluations

Chemical dependency diagnostic evaluations

Hearing Examiner

Office Operation, Public Hearings, Decision Processing

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.

Jail

Administrative Functions

This function includes all tasks associated with the day to day administration of a county department.

Inmate Commissary

Through their commissary purchases, jail inmates are supplied with a variety of goods such as toiletries, medications, packaged drinks, candy, clothing and stationary.

Juvenile Meals - Jail

Provides three nutritionally balanced meals per day to inmates of the Whatcom County Juvenile Detention facility.

Northwest Cooperative Transport

Transport prisoners between various jails from Bellingham to King County.

Prisoner Housing

Booking, Inmate Services, Bail/Fine Receipt, Release/Transfer, Court Escorts, Transportation, Surveillance, Meals, Laundry, Correspondence, Education Programs, Library, Recreation, Religious Services, Mail, Visiting.

Telephone Service, Inmate

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.

Pt. Roberts Detention Center

Temporary holding center for persons under arrest.

Drug Testing - Jail

Randomly screens work release, work program offenders and offenders on probation for drug or alcohol use to assure their compliance with program rules.

Electronic Home Monitoring (Jail)

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, a less expensive form of incarceration.

One Day Offender Program

A special program for first time misdemeanor offenders.

Out of Custody Work Crews

Provides offender work crews and supervisors

Jail continued

Work Release

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.

Food Service

Provides meals for the adult main housing, work release, juvenile detention and lunches for out of custody work program.

Inmate Medical

Through contracted professional health care services, provide full range of medical, dental and psychiatric care to jail inmates.

Juvenile

Administration

Community Supervision (Probation)

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.

Court Services / Intake

Provides court related information requested by the judge, prosecutor, and public defender; keeps offenders informed of all hearings; administers short form risk assessment; monitors low risk cases.

Detention

Parole Detention / Diagnostics

Custody & care of youth held in detention who are under JRA Parole Supervision or pending transportation to the institutions. Pre/post diagnostic report writing on youth committed to JRA.

Juvenile Detention

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.

Juvenile Detention Mental Health

Case planning 4 hrs/week and 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.

Juvenile Detention Medical & Health Services

Juvenile offenders who have medical needs while in the County's detention facilities are provided medical and applicable health services.

Probation

Consolidated Juvenile Services - C J High

Provides case management, intensive supervision, and intervention services to high risk offenders.

Consolidated Juvenile Services - Diversion

Eligible minor & first offenders are referred to Northwest Youth Services & offered a diversion agreement instead of prosecution in court.

Consolidated Juvenile Services - SSODA

All first-time adjudicated felony sex offenders are evaluated for risk to the community and suitability for community based treatment.

Juvenile continued

E35HB 3900 Impact Funds

Provides 1 FTE Probation Officer to coordinate case plans on moderate to high risk offenders and .5 FTE Case Aide Monitor for the Court Services Intake Unit.

Community Commitment Program - CCP

Assessment, case planning, coordination with the community, accountability, skill development, training, education, structured transition back to the community for eligible committed youth.

Community Justice Building

To establish programs and resources in our communities to reduce the incidents of juvenile crime through mediation and conflict resolution training.

Becca Bill Grant

The Becca Bill programs fall into 3 categories, At-Risk Youth; Children in need of Services (CHINS); and Truancy. Court intervention, case planning, and monitoring services are provided.

Victim Restoration Project

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.

Chemical Dependency Disposition Alternative (CDDA)

E35HB 3900 requires the evaluation of chemically dependent youth for consideration for a disposition alternative. This allows judges to order treatment instead of confinement.

Community Justice Accountability Act (CJAA)

Provides Functional Family Therapy services to moderate-to-high risk offenders and their families. Therapists intervene to change and reduce negative behaviors.

Teen Court

Provides an experiential diversion option for minor offenders referred to Diversion for the second time.

Community Work Crew

The Community Work Crew is a program designed to provide 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.

Non-Departmental

ADA Compliance

Make all programs and facilities compliant with ADA by removing any barriers to disabled citizens.

Air Pollution Control

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.

Ambulance Services

Whatcom County contracts with the City of Bellingham to provide ambulance services to the residents of unincorporated Whatcom County.

Animal Control

Animal housing and control services, and enforcement of related ordinances is provided by contract for unincorporated areas of Whatcom County.

Non-Departmental continued

Annual State Audit

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.

Association Dues

Dues paid to participate in government associations, i.e., WSAC, WACO and NACO.

Bellingham Festival of Music

To provide the area with educational opportunities to experience live music performances at the highest artistic level by nationally and internationally renowned musicians in a concentrated festival format.

Boundary Review Board

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.

Chamber - Business Service Center

Support expansion of the Business Service Center into Whatcom County.

City of Bellingham Wayfinding Project

Provide matching funds to City of Bellingham wayfinding project for City Center and waterfront area, including Civic Center and Courthouse.

Civil Service Commission

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.

Council of Governments

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.

County Morgue

The county pays for the lease, utilities, and operating supplies for the morgue, for use by the medical examiner to perform autopsy services.

Domestic Violence

Whatcom County provides assistance to Womenscare Shelter.

Economic Development

A portion of the county budget is allocated to support economic development and job creation. The county contracts with the Bellingham Whatcom Economic Development Council for this activity.

Emergency Communication - 911

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.

Employee Recognition

Provide for annual employee recognition; contributions received to cover expense.

Homeless Shelter

Whatcom County provides assistance to Lydia Place, offering transitional housing and support services to homeless women and children.

Horticulture Inspection

The county contracts with the State Department of Agriculture for horticulture inspection services in support of the agriculture industry in Whatcom County.

Indigent Burial

Provide payment of burial costs for people who die without resources to cover this expense.

Law & Justice Planning

Provide staff logistical support to newly restructured Whatcom County Enhanced Law and Justice Council.

Non-Departmental continued

Leave Pay Out

Provide fund bank for leave pay out (sick leave and vacation) for retiring employees.

LEOFF Board

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 I) retirement system plan.

Medical Examiner

Contract for services to provide medical examiner services to the county.

Misc Non-Departmental (Executive Contingency Fund)

Executive Contingency Fund provides for emergency funding at discretion of County Executive

Mt. Baker Theatre

Provide funding to Mt. Baker Theatre to support educational program for youth outreach arts program.

Northwest Regional Council

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.

Pest Board

Whatcom County Horticultural Pest & Disease Board works to prevent the spread of new pests and diseases into Whatcom County through education and immediate measures.

Public Health/Home Health

Whatcom County has an agreement with the NWRC to use Visiting Nurse Personal Services to provide in-home services to clients unable to pay their COPES participation, in addition to providing well adult clinic services.

Sister County Project

Develop sister county relationship with Ganghwa County in Korea.

Strategic Planning

Provide for strategic planning by executive and legislative branches.

Transfers to other funds (TR&R funding)

TR&R funding provides for replacement of computer equipment in departments.

Whatcom Symphony Orchestra

Whatcom County contracts with the Whatcom Symphony Orchestra to provide quality cultural programming and opportunities for the citizens of Whatcom County, through concerts, a free children's concert and Young Artist Competition.

Whatcom Volunteer Center

Whatcom Volunteer Center provides volunteer services to a number of county departments as well as community non-profits, schools, other government and healthcare-related worksites.

Parks & Recreation

Cultural Arts (6001), Outdoor Recreation (6015), and Teen Adventure(6005) Programs

Provide cultural arts and indoor/outdoor recreation classes to the citizens of Whatcom County.

Senior Services

Recreation, education and human services for the elderly and other members of the community living in Whatcom County.

Parks

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.

Planning & Development Services

Administration

Building Reviews

Review and enforcement of mandated zoning and life safety codes.

Code Compliance

Education and enforcement of land use, development and building regulations.

Comprehensive Plan Review

Assists with and processes inquiries, applications, Council and Planning Commission requests for changes to the Comprehensive Plan, zoning administration and text.

Critical Area Review Program

Review and approval of development activity within or near regulated critical areas. Review and approval of regulated surface mines.

Fire

Review of permits, plat applications & provides on-site site inspections including new construction, fire alarm & sprinkler system installations, fire extinguisher placement, emergency exiting, storage & handling of hazardous materials.

Geographic Information System

Development and maintenance of database utilized for planning purposes.

Land Disturbance

Education, review and enforcement of land use, development and forestry applications.

Permit Coordination

Permit services include development permit intake, permit routing and tracking, permit issuance and research at the request of the public, staff or cashiering.

Plan Review

Provide non-structural and structural review of residential and commercial plans.

Records

Specialized software support and maintenance for permit tracking.

SEPA Cases

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.

Shoreline Program

Review and permitting for all development proposals within 200 feet of the Ordinary High Water Mark of regulated shorelines.

Subdivision Review

Review and approval/ recommendation of short plat/long plat applications and other permits & approvals authorized by Title 21.

Zoning Administration

Respond to citizen inquiries; review and make recommendations regarding approval of permits authorized under the zoning code. Process citizen applications, Council and Planning Commission request for changes to zoning maps and text.

Prosecuting Attorney

Administration, Prosecuting Attorney

Administrative functions.

Prosecuting Attorney continued

Civil Practice, Prosecuting Attorney

Provide legal counsel and representation to all county departments, the Executive's Office and the County Council.

Criminal Prosecution

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.

Paternity / Support Enforcement Unit

Represents the interest of the child in legal actions brought under RCW 26.26 to establish paternity or enforce the payment of child support.

Victim / Witness Unit

Provides information, assistance and advocacy to victims in order to facilitate prosecution efforts.

Law Library

Interlibrary Loan/ Resource Sharing

Provides access to legal research resources unavailable in this library and elsewhere in Whatcom County.

Law Library

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.

Public Defender

Public Defender

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.

Public Works

Administration

Administration / Accounting - Public Works

Public Works Administration provides centralized accounting in addition to personnel, central filing and various reporting support activities necessary for the department.

Safety and training

Centralized safety, training and claims management for the Public Works Department.

Engineering

Engineering Administration

Operation of Office of the County Engineer

Oversize and Overweight Permits

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.

Records Management and Archiving

File and maintain legal records for all matters concerning public roads, highways, bridges, ditches, or other surveys, complete with the original papers, documents, petitions, surveys, repairs and other papers.

Public Works continued

Road Restrictions and Road Closures

Determine, publicly announce, and monitor roadway conditions for road closures and/or restrictions necessary for protecting the safety of the traveling public or to prevent significant damage to road or facilities.

Road Vacations

As a part of management of the County road right of way asset, process the consideration of vacation or abandonment of county roads or parts thereof.

Engineering Design/Const

Bridge Inspection

Monitor the functional and structural integrity of county bridges through regular inspection of all county bridges.

Road Construction

Design and construction of roads and bridges, including acquisition of needed right-of-way and permits.

Engineering Traffic/Devel

Addressing and Road Naming

Process road name and address assignments for properties roadways in the county.

Development Review and Mitigation

Review proposed developments and construction projects affecting existing and future county public right of ways and transportation systems.

Encroachment Permits

To determine applicability of WCC title 12.16 for the use of county right of way.

Pavement Management

Reviews county roads for condition and funding.

ERS&R

Equipment Rental and Maintenance

Provides acquisition, equipment and vehicle maintenance and replacement.

Central Stores

Provides professional and competitive procurement of goods and services and maintains material inventories.

Pits & Quarries

Provides various aggregates (chip seal rock, sand, pit run gravel and other materials) needed by the county road department in the performance of their duties.

Facilities

Provides building, storage and parking space to county agencies, including the buildings at 316 Lottie and the Central Shop and various parcels of land.

Ferry & Docks

Ferry & Docks

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.

Flood Control Zone District

Flood Response and Damage Recovery

Coordinates local, state and federal response to floods.

Public Works continued

Comprehensive Flood Hazard Management Planning

Comprehensive flood hazard management planning includes developing an in-depth understanding of flood causes and behaviors, evaluating alternative flood hazard management options and recommending a strategy for achieving consistent long-term flood hazard reduction.

Flood Hazard Management Plan Implementation

Implements flood projects and programs as designated by a Comprehensive Flood Hazard Management Plan (CFHMP) and ongoing studies.

Technical Assistance

Provides flood control technical assistance in planning, design, prioritization, funding research, permitting, construction and supervision. Also provides administrative support for special districts.

National Flood Insurance Program

Administers the National Flood Insurance Program and the Community Rating System

Early Flood Warning System

Maintains flood warning equipment, monitors gages during potential flooding situations, and provides warning information to the public.

Flood Control Maintenance Program

Plans, designs, oversees flood control projects for the protection of public and private property.

Maintenance & Operations

Maintenance & Operations Administration

Coordinate and provide a variety of support services necessary for the appropriate allocation of labor, equipment and materials, either public or private, to prevent, reduce or restore deterioration of the roadway infrastructure.

Roadway Maintenance

Maintain the County road system by preventing, reducing or restoring deterioration of the roadway infrastructure through road surface and roadway structure management.

Structures Maintenance

Maintain the County road system by preventing, reducing or restoring deterioration of the roadway infrastructure through management of bridges and other roadway related structures.

Surface Drainage Management

Maintain the County road system by preventing, reducing or restoring deterioration of the roadway infrastructure through management of stormwater drainage systems.

Traffic Operations

Maintain the safety of County road system by installing and maintaining appropriate traffic control devices.

Vegetation Management

Maintain the County road system by preventing, reducing or restoring deterioration of the roadway infrastructure through roadside vegetation management.

Noxious Weed

Noxious Weed Management

Provides information to the public regarding the management and spread of exotic pest plants (noxious weeds) and their impacts on the environment and economy.

Public Works continued

Solid Waste

Landfill Closure Monitoring

Monitors closed landfill sites

General Recycling Programs

Provides education and recycling opportunities for general waste and yard waste.

Litter Control

Litter Control in Whatcom County

Hazardous Waste Management - CPG

Provides education and recycling opportunities to separate hazardous and moderate-risk waste products from general waste.

Water Resources

Public Information and Education

Provides public information and education services for water resource program areas.

Stormwater Management

Development of stormwater response strategies in Whatcom County

Water Resource Administration

Administrative support for Water Resource Division

Lake Whatcom Management

Implementation and coordination of Lake Whatcom Management Plan

Watershed Planning

Coordination and funding for the development of WRIA 1 watershed plan

Salmon Recovery/ESA

County response to Endangered Species Act and salmon recovery

Marine Resources

Preservation and restoration of Marine habitat in Whatcom County

Groundwater Management

Groundwater management

Shellfish Protection

Shellfish protection and response to shellfish closures

Sheriff

Administration

Sheriff - Civil Division

Provides service of court papers.

Emergency Management

Alert & Warning

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.

Sheriff continued

Chemical Inventory

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.

DEM Administration

Administrative management and planning of all day-to-day and long term operations of the DEM.

Disaster & Emergency Exercises

Exercises familiarize responders, assess plans or test specific functions. They are a key element in building response teams and developing coordinated disaster/emergency plans.

Disaster Planning

This service applies the four functions (planning, response, recovery and mitigation) of Emergency Management to the hazard vulnerabilities threatening Whatcom County.

Disaster/ Emergency Recovery

This service is incident specific; involving damage assessment, recovery efforts, promulgation of emergency proclamations, initiating requests assistance and coordination of assistance.

Disaster/ Emergency Response

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.

Emergency Management Database

The DEM maintains critical emergency resource databases on: volunteers, facilities, materials and equipment. The DEM also maintains typical business databases, with failsafe redundancies.

Emergency Operations Center, Maintenance & Operations

During a disaster, the EOC becomes the hub of: information gathering and dissemination; strategic decision making; resource allocation; and incident coordination.

Hazard Identification & Vulnerability Analysis

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.

Hazardous Materials Planning

Developing general and specific hazardous materials response plans and Standard Operating Procedures for Whatcom County.

Hazardous Materials Response

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.

Local Emergency Planning Committee

The DEM facilitates the Local Emergency Planning Committee and provides the mechanism to achieve the Community Right-to-Know provisions of SARA Title III.

Public Education

Public education is provided on various risks in Whatcom County and preparedness for those risks.

Responder Training

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.

Sheriff continued

Operations**Investigations Division**

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.

Sheriff - Criminal Division

Provides Whatcom County law enforcement response to calls via personal contact, telephone or dispatch from 911 center.

Superior Court

Appeals

Criminal and civil appeals to Court of Appeals and Supreme Court, appeals from District and Municipal Courts and administrative agencies.

Archiving Records Management

The microfilming, preservation of and transfer of approximately 400,000 pages of case files annually, under direction of the Secretary of State.

Assigned Counsel

Provide indigency screening, Superior/ District Court's criminal actions, parents in dependencies, alleged incompetents, juveniles, GAL applicants and conflict counsel.

Bar Code File Tracking (CRIMS)

Infrared scanning program for file folder tracking.

Becca Cases (Truancy/CHINS/At-Risk)

Youthful offender programs, to modify incipient criminal behaviors.

Calendar Scheduling

Scheduling of approximately 20,000 hearings and trials per year.

Change of Venue

The certification and forwarding of complete files to sister counties pursuant to a court order.

Civil Cases

Index and file documents, temporary orders, preliminary hearings, trials, supplemental examinations, garnishments and foreclosures, trust accounting and respond to phone and mail research requests.

Counter/Phone Reception Customer Service

Full service customer service and phone reception, with on-line research ability.

Court Computer Management

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.

Court Interpretation

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.

Criminal Cases

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 prints, probation violations, collecting and disbursing restitution/fines.

Superior Court continued

Dispute Resolution Center

Provide family law dispute resolution services and small claims dispute resolution.

Document Search for Office of Support Enforcement

File research and faxing of documents for collection purposes to state office.

Domestic Relations

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.

Domestic Violence

Provide protection order processing for both Superior and District Courts, domestic violence and antiharassments and training satellite processors at Crisis Center.

Domestic Violence Data Entry

Parties information entry in statewide database of protection orders

Drug Court

Intensive case management and monitoring of long-term drug users, involving treatment and reward and punishment.

Exhibit Management

Catalog and monitor release of exhibits, transfer to Archives, monitor for hazards, coordinate destruction and/ or return.

Family Law Courthouse Facilitator

Provide assistance with domestic relations matters for those without attorneys. Clerk is required to provide assistance and the use of a Facilitator is optional.

Grant and Cost Reimbursement Agreement Tracking/Accounting

Record, monitor and submit grant and interlocal agreement financial tracking for JAIBG Grant, Drug Court Grant, Support Enforcement Grant and WAC civil commitment costs.

Guardians ad Litem

Provide court ordered independent investigations regarding alleged incompetents, abused children and children whose parents are in dispute.

Involuntary Commitments

For involuntary mental health commitments, provide indexing and filing of documents, respond to research requests. Hearings and trials at hospital courtroom.

Issuance of Warrants

Timely issue of arrest warrants and bench warrants.

Judgments

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.

Jury Administration

Summons 24,000 jurors per year. (80% for Superior Court, 20% for District Court)

Juvenile Dependency

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.

Juvenile Offenders

Provide indexing and filing of documents, respond to research requests, first appearances, hearings, trials and probation violations.

Superior Court continued

Mandatory Arbitration

Provide arbitration for certain civil cases with limited amounts in dispute. Maintain strike-list of 47 arbitrators.

Mandatory Mediation

In domestic relations cases certain matters MUST be mediated before the parties may come to court. These matters include property, custody and visitation.

Paternity & Adoptions

Index and file documents, respond to research requests, generate notices; hearings, trials, monitor sealed and unsealed portions of files.

Probate & Guardianship

Index and file documents; respond to phone and mail research requests; estate settlement; guardianship monitoring; hearings; trials; issuing Form K's; Letters Testamentary/ Administration.

Public Education

Provide for public education

Restitution and Probation Accounting

Provide accounting services to receipt \$250,000 monthly, bank deposits, restitution disbursements, manage investment accounts for minors, payroll, accounts payable and accounts receivable.

Settlement Conferences

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.

Specialized/Confidential Record Tracking

Limited access topics received/indexed/filed confidentially: including one-party wiretap consents, special inquiry proceedings and search warrants.

Teen Court

Alternative to criminal case, where youthful offender is tried by peers, with peers acting as attorneys, court staff and jury.

Treasurer

Investments and Cash Management

Provide portfolio management, safekeeping, policy development and reporting.

Real, Personal & Special Assessment Tax Collection

Billing, collection, receipting and distribution of all property taxes and special assessments for all taxing districts.

Tax Collection of Excise, Gambling, Gas, 911 Taxes

Tax collection and review of all property transfer documents and enforcement of state and county rules are provided.

Taxes & Bonds Accounting

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.

Glossary of Terms

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.

Glossary of Terms continued

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 - 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.

Glossary of Terms continued

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.

Glossary of Terms continued

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 - 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.