

## Budget Development Guidelines

The following represents the policy direction for county departments to follow in developing budget requests for the 2002 budget:

1. Service Levels – The Council encourages departments to develop budgets that maintain current levels of service without the use of additional resources. If a department believes that additional resources are essential, the department will request additional funding through the additional service request process. Departments will clearly explain need for additional funding and projected results in their requests.
2. Consolidation of Functions and Services  
The Council encourages the Administration and all departments to develop proposals that improve operational efficiency and public access to county services. Proposals may include consolidation of similar or compatible functions.
3. Revenues – The Council encourages the Administration to develop proposals to provide adequate revenues for County government operations.
  - a) Whenever possible, departments will structure their fees for services to recover the total cost of providing their services, including administrative overhead.
  - b) The Council encourages the Administration to identify and seek grant revenues that support the county's mission.
4. Efficiencies – The Council encourages the Administration and all departments to make every reasonable effort to reduce costs, conserve energy, and carefully utilize public resources while providing the best possible service to the public.
5. Tax Considerations – The Council encourages the maintenance or potential reduction of the current level of the property tax levy for the 2002 budget year during the budget review and approval process.
6. Ending Fund Balance and Reserves – The Council requests the Administration to develop the 2002 General Fund Budget so that it provides cash reserves of at least 10 percent of the projected general fund budgeted expenditures. The Administration may utilize fund balance in excess of this limitation to:
  - a) Fund one-time capital purchases and one-time program expenditures;
  - b) Make provision to year 2002 supplemental budgets; and
  - c) Maintain 2001 service levels in the 2002 budget.
7. Strategic Planning – The Council requests the Administration to develop a budget consistent with the policies, goals, and objectives in the Whatcom County Strategic Plan. The Council directs the administration to include important and mandated items identified in the Strategic Plan in the 2002 Budget.
8. Inventory of Services and Performance Measures – The Council desires that the Administration continue to refine and maintain an accurate departmental inventory of service descriptions. The Council directs the Administration to identify measurable outcomes for all additional service requests and contracted services.

Budget Development Guidelines continued

9. Position Control – The Council supports the Administration in maintaining the county workforce at the 2001 level, including one-time positions that merit continuation. The Council will consider additional positions that are:
  - a) Supported by additional funding from fees, grants, and other external funding sources, or
  - b) Funded through internal cost savings.The Council’s policy is that continuation of positions supported by fees, grants and external sources is contingent on the continuation of positions’ funding source.
10. Cooperative Business Operations – The Council supports the Administration’s review of opportunities to contract for the delivery of public services with the private sector. The Council encourages the Administration to develop cooperative partnerships with governmental and private entities that provide services in an efficient and cost effective manner.

## 2002 Bond Fund Expenditures

Fund	Cost Center	2002 Budget
<b>215</b>	215000 1982 WC Ltd Tax GO Bond	\$500
<b>219</b>	219000 CRID #9 General Debt	\$177,830
<b>220</b>	220000 LRID #10 General Debt	\$9,000
<b>240</b>	240000 1991 Ltd Tax GO Bond	\$500
<b>241</b>	241000 1993 Ltd Tax GO Bond	\$561,485
<b>242</b>	242000 1997 Ltd Tax GO & Refunding Bond	\$1,189,428
<b>243</b>	243000 1998 Ltd Tax GO Bond	\$253,660
	<b>Total</b>	<b><u>\$2,192,403</u></b>

## 2002 General Fund Expenditures

### Department Expenditures

Assessor	\$	1,846,193
Auditor	\$	924,946
County Council	\$	652,965
County Executive	\$	429,069
Planning & Development Svcs	\$	3,204,714
Treasurer	\$	981,119
Sheriff	\$	7,973,159
Jail	\$	7,170,747
District Court	\$	1,120,520
District Court Probation	\$	1,048,076
Hearing Examiner	\$	130,833
Juvenile	\$	3,324,202
Prosecuting Attorney	\$	3,435,772
Public Defender	\$	2,041,563
Superior Court	\$	3,403,335
Cooperative Extension	\$	398,195
Non - Departmental	\$	6,725,483
Park	\$	2,937,712
Public Health	\$	9,156,838
<b>Total General Fund</b>		<b><u>\$ 56,905,441</u></b>

### Non-Departmental Expenditures

2100	Medical Examiner	\$	260,000
4010	Microfilming	\$	113,647
4017	Law & Justice Strategic	\$	89,720
4025	Indigent Burial	\$	15,000
4035	County Morgue	\$	73,002
4040	Strategic Planning	\$	4,000
4050	Domestic Violence	\$	15,000
4055	Starling Program	\$	15,000
4060	Public Health/Home Health	\$	10,000
4070	Annual State Audit	\$	110,000
4075	Leave Pay Out	\$	225,000
4085	Employee Recognition	\$	3,000
4090	Association Dues	\$	52,000
4100	Criminal Justice Data Inte	\$	60,000
4105	Sister County Project	\$	5,000
4115	Water Conservation Board	\$	3,500
4120	Civil Service Commission	\$	6,000
4125	Chamber Business Svc Cente	\$	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	\$	67,843
4250	Emergency Communications	\$	611,766
4270	Ambulance Services	\$	1,317,938
4290	Air Pollution Control	\$	25,987
4300	Animal Control	\$	300,000
4440	Senior Support / RSVP	\$	35,000
4450	Planning / Com Dev	\$	48,850
4515	Homeless Shelter/Lydia Place	\$	7,500
4520	Boundry Review Board	\$	10,201
4530	Transfers to Other Funds	\$	2,767,643
4540	Capital Acquisitions	\$	54,455
4900	Misc Non - Departmental	\$	376,831
	<b>Total Non - Departmental</b>		<b><u>\$6,725,483</u></b>

## 2002 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2002 Balance	Expenditures 2002	Revenues 2002	Estimated Ending 2002 Balance
001	General Fund	(15,102,103)	56,905,441	(54,314,106)	(12,510,768)
108	County Road	(10,600,000)	24,995,586	(22,223,755)	(7,828,169)
109	Election Reserves	(70,547)	684,287	(614,452)	(712)
114	Veterans Relief	(93,984)	161,321	(161,440)	(94,103)
117	Water Resources	(720,130)	3,099,115	(2,543,188)	(164,203)
140	Solid Waste	(1,136,765)	1,078,936	(1,095,100)	(1,152,929)
141	WC Convention Center	(152,300)	101,500	(115,000)	(165,800)
142	Victim Witness	(87,686)	111,124	(112,450)	(89,012)
148	CERB	(61)	177,830	(177,830)	(61)
151	Community Development	(23,566)	5,000	-	(18,566)
154	Road Improve #1	(41,374)	22,753	(21,846)	(40,467)
155	Road Improve #2	(2,094)	1,918	(1,520)	(1,696)
159	Road Improve #7	(2,326)	2,283	(1,879)	(1,922)
162	Road Improve Guarantee	(76,250)	-	(4,200)	(80,450)
165	WC Drug Fund	(691,737)	761,931	(381,340)	(311,146)
166	Auditor's O&M	(353,752)	44,050	(90,000)	(399,702)
167	Emergency Management	(86,411)	304,384	(298,012)	(80,039)
169	Flood Control Zone	(9,361,773)	6,319,143	(5,602,225)	(8,644,855)
170	Pt. Robert's Fuel Tax	(54,324)	50,000	(26,000)	(30,324)
175	Conservation's Future	(1,895,153)	75,000	(784,150)	(2,604,303)
180	Lake Management	(26,745)	5,000	(1,500)	(23,245)
215	1982 Ltd Tax GO Bond	(7,962)	500	-	(7,462)
219	CRID #9 Gen Debt	(22,166)	177,830	(177,550)	(21,886)
220	LRID #10 Gen Debt	-	9,000	(55,965)	(46,965)
240	1991 Ltd Tax GO Bond	(757)	500	-	(257)
241	1993 Ltd Tax GO Bond	(276)	561,485	(561,485)	(276)
242	1997 Ltd Tax GO & Refund Bond	(128)	1,189,428	(1,189,428)	(128)
243	1998 Ltd Tax GO Bond	(399)	253,660	(253,660)	(399)
325	1983 Sewer Const.	(13,940)	14,000	(800)	(740)
326	REET	(1,276,291)	689,428	(900,000)	(1,486,863)
329	LRID #10 Construction Fund	(9,300)	9,500	(200)	-
330	Parks Improvement	(20,000)	20,000	(1,000)	(1,000)
332	Public Utilities Improvement Fund	(3,413,897)	90,000	(1,600,000)	(4,923,897)
402	Whatcom County Investment Pool	-	207,354	(207,354)	-
501	ER&R	(12,701,116)	7,342,520	(6,238,568)	(11,597,164)
503	Whatcom County Supplemental Retirement	(350,572)	170,000	(50,000)	(230,572)
507	Administrative Services	(3,170,567)	12,987,715	(13,149,507)	(3,332,359)
16921	Lynden/Everson Sub-Zone	(134,867)	36,200	(30,838)	(129,505)
16922	Sumas/Nooksack/Everson Sub Zone	(216,670)	30,000	(68,795)	(255,465)
16923	Acme/Van Zandt Sub-Zone	(11,916)	6,000	(13,200)	(19,116)
	<b>Total</b>	<b>(61,929,905)</b>	<b>118,701,722</b>	<b>(113,068,343)</b>	<b>(56,296,526)</b>



# Inventory of Services

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**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
Administrative Policies & Procedures	Oversight of development of Administrative Services Policies & Procedures by AS-Policies & Procedures Writing Group
Code Revisions	Coordinate and monitor code revisions to the Whatcom County Code based on comprehensive legal review
Grants Coordination	Coordinate County government grant efforts
Identify Grant Funding	Identify potential funding and their funding cycles
Standardization of Contracts	Monitor use of standardized contracts 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.
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**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 polices 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.
Jail Accounting	Processes jail billings to other agencies for jail usage, account reconciliations, and other accounting functions.
Payroll	Issues paychecks in compliance with union agreements, county policy and state law and performs related disbursement activities, tax reporting and recordkeeping.

## Inventory Services continued

<b>Administrative Services, Finance continued</b>	
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.
<b>Human Resources</b>	
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 81% of County employees; investigate complaints; resolve grievances; assure good employee relations.
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.
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 800 employees focus on priority organizational goals.
<b>Information Services</b>	
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.
Information Kiosk	Provide information to individuals who call the County's main telephone number as well as assist walk-up customers.
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.

Inventory of Services continued

<b>Administrative Services, Information Services continued</b>	
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.
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.
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.
Telecommunication Support	Troubleshoot and repair telephone system problems, including voice mail. Coordinate services with local telephone companies.
<b>Assessor</b>	
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.
Valuation Defense	Answers to valuation and procedures before a distinct and separate administrative appeals mechanism.

## Inventory of Services continued

<b>Auditor</b>	
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.
Elections	Register voters and conduct elections held within the county.
Internal Audit	Evaluate, make recommendations and report on county operations.
Licensing	License and process title transfers for vehicles and vessels; monitor licensing subagents.
Marriage Licenses	Issue, record and maintain marriage licenses as public records.
<b>Cooperative Extension</b>	
4-H/ Youth Development	Develop life skills in youth and families to promote healthy youth and families through programs delivered by trained 4-H 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.
<b>Council</b>	
Administrative Overhead	Administrative overhead for Council and Board of Equalization.
Appeals to Council of Hearing Examiner Decisions	Process appeals to the Council of final Hearing Examiner decisions.
Board & Commission Appointments	Ensures that vacant positions on Whatcom County boards and commissions are filled annually and upon resignation of members.
Board of Equalization	Provides the taxpayer with an appeal process to challenge the Assessor's determination of real property value.
Correspondence Processing; Mail Distribution; Records Retention	Drafting, processing, and distribution of Councilmember correspondence, documentation and distribution of incoming and outgoing mail, archiving of all Council-related records.
Council Accounting	Council, Hearing Examiner, and Board of Equalization accounting.
Drafting Ordinances & Resolutions	Drafting of ordinances and resolutions to assist Councilmembers, citizens and other county departments in setting policies and laws for Whatcom County.

Inventory of Services continued

<b>Council continued</b>	
Legal & Public Notices	Drafting and processing public and legal notices.
Meeting & Special Event Scheduling and Follow-up	Scheduling items for Council review and action and processing of all follow-up documentation.
Ordinance & Resolution Processing	Council staff members process ordinances and resolutions in accordance with local and state law to provide a current and accurate record of enacted laws and policies adopted 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.
<b>District Court</b>	
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.
<b>District Court Probation</b>	
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.
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 pretrial services are provided primary to the municipal courts of Sumas, Lynden, Everson-Nooksack and Bellingham.

## Inventory of Services continued

<b>Executive</b>	
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.
<b>Health</b>	
<b>Administration</b>	
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.
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.
<b>Community Health</b>	
Access to Baby and Childhood Dentistry (ABCD)	The Access to Baby and Childhood Dentistry (ABCD) Program increases the access and utilization of dental services for Medicaid eligible children.
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.
Child Health	Family centered, coordinated and comprehensive services for children birth to 18 years of age, including children with special health care needs.

Inventory of Services continued

<b>Health, Community Health continued</b>	
Communicable Disease	Case investigation, contact notification, and surveillance for certain reportable communicable diseases. Education and consultation to the health care community, and the general public. Leadership in outbreak control.
Immunization Program	Administration of vaccine to target populations; distribution and oversight of state-supplied vaccines; consultation and quality assurance activities with health care providers; response to vaccine preventable disease outbreaks.
Maternal & Infant	Comprehensive health promotion and support services for women, children and families.
Public Health Nutrition	Provides supplemental foods, nutrition education and community referrals are provided to participants on a monthly basis and includes assessment and intervention for children with special health care needs who have feeding problems
Sexually Transmitted Disease	STD diagnosis and treatment for adolescents; Patient and Community education; Consultation and Technical assistance; Health Prevention and Promotion.
Tuberculosis Program	Screening, diagnosis, treatment, and prevention of tuberculosis; consultation to and education of health care providers and the public; surveillance; and contact follow-up.
Youth Tobacco Prevention Program	In addition to the compliance checks, presentations are given in schools educating students on the hazards of smoking.
<b>Environmental Health</b>	
Chemical/ Physical Hazards	Public health response to chemical releases, public exposure to toxic substances and investigations of contaminated sites.
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.
Living Environment Program	Drowning prevention, injury prevention and investigation of exposures to diseases like rabies, Hanta Virus and Lyme Disease, investigation of complaints.
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.
<b>Human Services</b>	
Community Prevention	The Human Services Division provides direct service and subcontracts prevention programs. All prevention activities must incorporate the "risk and protective factor" model.

## Inventory of Services continued

**Health, Human Services continued**

Developmental Disabilities Administration & Services	Contracted employment training, day program and early intervention services for people with Developmental Disabilities.
Mental Health	Contract for County funded mental health services. Coordinate County mental health planning, monitoring and quality of service oversight.
Substance Abuse Crisis Services	A subcontract with the local hospital provides comprehensive crisis intervention services, including detoxification, case management, and involuntary commitment.
Substance Abuse Evaluations	Chemical dependency diagnostic evaluations
Substance Abuse Treatment	Whatcom County provides a comprehensive continuum of substance abuse services through subcontracts with local private and non-profit treatment providers.
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.

**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.
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**Jail**

Administrative Functions	This function includes all tasks associated with the day to day administration of a county department.
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.
Food Service	Provides meals for the adult main housing, work release, juvenile detention and lunches for out of custody work program.
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.
Inmate Medical	Through contracted professional health care services, provides a full range of medical, dental and psychiatric care to jail inmates.
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.

Inventory of Services continued

<b>Jail continued</b>	
One day offender program	A special program for first time misdemeanor offenders.
Out of Custody Work Crews	Provides offender work crews and supervisors
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.
Pt. Roberts Detention Center	Temporary holding center for persons under arrest.
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.
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.
<b>Juvenile</b>	
<b>Administration</b>	
Community Justice Accountability Act (CJAA)	Provides Functional Family Therapy (FFT) & Aggression Replacement Training (ART) services to moderate-to-high risk offenders and their families. Staff working with community providers intervene to change & reduce negative behaviors.
Community Supervision (Probation)	The supervision of juvenile offenders by probation officers as defined by the order of disposition by the Court or conditions contained in an individualized agreement between the probation officer and the offender.
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.
Teen Court	Provides an experiential diversion option for minor offenders referred to Diversion for the second time. Teen Court is funded by a grant from the Governor's Juvenile Justice Advisory Committee (GJJAC).
<b>Detention</b>	
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 Medical & Health Services	Juvenile offenders who have medical needs while in the County's detention facilities are provided medical and applicable health services.
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.

## Inventory of Services continued

<b>Probation</b>	
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.
Chemical Dependency Disposition Alternative (CDDA)	E3SHB 3900 allows for the evaluation of chemically abusing youth to be considered for a disposition alternative that allows judges to order treatment instead of confinement.
Consolidated Juvenile Services - Community Justice Programs	Provides diversion services for first and minor offenders and provides educational, vocational and competency building opportunities using a Community Justice Model.
Consolidated Juvenile Services - SSODA	All first-time adjudicated felony sex offenders are evaluated for risk to the community and suitability for community based treatment.
E35HB 3900 Impact Funds	Provides 1 FTE Probation Officer to coordinate case plans on moderate to high risk offenders and .25 FTE Case Aide Monitor for the Court Services Intake Unit.
Service Learning Program	The Service Learning Program is 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, develop positive work skills, enhance employability, and reduce the detention population.
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.
<b>Non-Departmental</b>	
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.
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

Inventory of Services continued

<b>Non-Departmental continued</b>	
Bellingham Festival of Music	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.
Cable Television Administrative Board	Joint Committee with the City of Bellingham
Chamber - Business Service Center	Support the Business Service Center efforts with businesses and potential businesses in Whatcom County
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	Provide temporary shelter and care to victims of domestic violence, community based training programs and office space for operations.
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.
Horticulture Pest & Disease 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

## Inventory of Services continued

<b>Non-Departmental continued</b>	
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
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.
Programming Support Services for Data Integration	Computer programming services for the Data Integration Project
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
Starling Program	Whatcom County Agriculture Preservation Committee provides advocacy for farmers and rural residents. This project assists in funding the starling program.
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
Water Conservancy Board	Provides staff support through contract with NWRC for Water Conservancy Board
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

Inventory of Services continued

<b>Parks &amp; Recreation</b>	
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.
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.
Senior Services	Recreation, education and human services for the elderly and other members of the community living in Whatcom County.
<b>Planning &amp; Development Services</b>	
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 Revisions	Processes applications, Council and Planning Commission requests for changes to the Comprehensive Plan, map and text.
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. Oversee outdoor burn program.
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.
Natural Resources Program	Review and approval of development activity within or near regulated critical areas including wetlands, frequently flooded areas, aquifer recharge areas, fish and wildlife areas. Review and approval of regulated surface mines. Update of regulations to comply with State and Federal requirements.
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.

## Inventory of Services continued

**Planning & Development Services continued**

Subdivision Review	Review and approval/ recommendation of short plat/ long plat applications and other permits and 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.
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.
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**Public Works**

Administration / Accounting	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
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.

Inventory of Services continued

<b>Public Works continued</b>	
<b>Engineering Design/Const</b>	
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.
<b>Engineering Development</b>	
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.
<b>Engineering Traffic</b>	
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.
Traffic / Transportation Analysis	Reviews County Right of Way for transportation efficiency and safety.
<b>ER&amp;R</b>	
Central Stores	Provides professional and competitive procurement of goods and services and maintain material inventories.
Equipment Rental and Maintenance	Provides acquisition, equipment and vehicle maintenance and replacement.
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.
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.
<b>Ferry &amp; Docks</b>	
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.
<b>Flood Control Zone District</b>	
Administration	Administrative and accounting support for the Flood Control Zone District.
Comprehensive Flood Hazard Management Planning	Comprehensive flood hazard management planning includes developing an in-depth understanding of flood causes and behaviors and evaluating/selecting flood hazard management options.
Early Flood Warning System	Maintain flood warning equipment, monitors gages during potential flooding situations, and provides warning information to the public.
Flood Control Repair & Maintenance Program	Plan, design, and oversee flood control repair and maintenance projects for the protection of public and private property.

## Inventory of Services continued

<b>Public Works continued</b>	
Flood Hazard Reduction	Provide for implementation of projects resulting from comprehensive planning efforts to reduce flood damages.
Flood Response	Provide annual training to staff for flood response and flood fighting. In case of a flood emergency, coordinate and perform various response functions.
National Flood Insurance Program	Administer the National Flood Insurance Program and the Community Rating System
Technical Assistance	Provide flood control technical assistance in planning, design, prioritization, funding research, permitting, construction and supervision. Also provides administrative support for special purpose districts.
<b>Maintenance &amp; Operations</b>	
Maintenance & Operations Administration	Provide progressive, outcome based, customer centered, efficiency oriented management and support services of Maintenance and Operations activities, both public and private, emphasizing use of training and technology.
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.
<b>Noxious Weed</b>	
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.
<b>Solid Waste</b>	
Administration	Administrative and accounting support for the County's Solid Waste program.
General Recycling Programs	Provides education and recycling opportunities for general waste and yard waste.
Hazardous Waste Management - CPG	Provides education and recycling opportunities to separate hazardous and moderate-risk waste products from general waste.

Inventory of Services continued

<b>Public Works, Solid Waste continued</b>	
Landfill Closure Monitoring	Monitors closed landfill sites
Litter Control	Litter Control in Whatcom County
<b>Water Resources</b>	
Lake Whatcom Management	Implementation and coordination of Lake Whatcom Management Plan
Marine Resources	Preservation and restoration of Marine habitat in Whatcom County and shellfish protection and response to shellfish closures
Public Information and Education	Provides public information and education services for water resource program areas.
Salmon Recovery/ESA	County response to Endangered Species Act and salmon recovery
Water Resource Administration	Administrative support for Water Resource Division
Watershed Planning	Coordination and funding for the development of WRIA 1 watershed plan
<b>Sheriff</b>	
Sheriff - Civil Division	Provides service of court papers.
<b>Emergency Management</b>	
Alert & Warning	This service involves the issuance of warnings to selected geographic areas. These warnings may include weather, flood, hazardous materials or evacuation instructions.
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 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.

## Inventory of Services continued

<b>Sheriff, Emergency Management continued</b>	
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 their impact.
Hazardous Materials Planning	Developing 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 technical support 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 hazards in Whatcom County and preparedness to reduce 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.
<b>Operations</b>	
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.
<b>Superior Court</b>	
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.

Inventory of Services continued

<b>Superior Court continued</b>	
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.
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.

## Inventory of Services continued

<b>Superior Court continued</b>	
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 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% Superior Court, 20% 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.
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.

Inventory of Services continued

<b>Treasurer</b>	
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.

**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.

## Glossary of Terms continued

**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** - 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.

Glossary of Terms continued

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

## Glossary of Terms continued

**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.