

Budget Development Guidelines

The following represents the policy direction for county departments to follow in developing budget requests for the 2003 budget:

1. Service Levels – The Council recognizes that projected 2003 revenues will likely fall short of funding 2003 base level budgets in 2003. The Council requests that the Administration develop a budget that, wherever possible, maintains essential levels of service. A proposal for new or expanded high priority services should be offset by a reduction or elimination of lower priority services.
2. Prioritize Services – The Council requests the Administration prioritize departmental services in light of the mission of the county and the mission of the department. The Council requests that the Administration develop a prioritization of services currently offered, based on the feedback received from the Council in budget policy discussions to date, along with the Administration's own prioritization.
3. Staffing Levels – The Council supports the Administration's desire to avoid layoffs. The Council anticipates that no new positions will be considered unless they are an element of an additional service request (ASRs) that is budget neutral or funded through internal cost savings. The Council's policy is that continuation of positions supported by grants and external sources are contingent on continuation of funding.
4. Consolidation of Functions and Services – The Council encourages the Administration and all departments to consider consolidation or integration of similar or compatible functions to improve operational efficiency and public access to county services.
5. Revenues - The Council encourages the Administration to develop proposals that will increase fees for service and revenues, as well as adjust revenue streams. Whenever possible, fees should be structured in order to recover the total cost of providing the associated service, including administrative overhead. Whenever possible, the Administration should seek to recover administrative overhead from grants and contracts.
6. 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.

Budget Development Guidelines continued

7. Ending Fund Balance and Reserves –
The Council requests the Administration to develop the 2003 General Fund Budget so that it provides cash reserves of at least 15 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 for year 2003 supplemental budgets; and
 - c) Maintain 2002 service levels in the 2003 budget.

8. Cooperative Business Operations – The Council encourages the Administration to develop cooperative partnerships with governmental and private entities that provide services in an efficient and cost effective manner.

2003 Bond Fund Expenditures

Fund	Cost Center	2002 Budget
212	212000 1977 Fair GO Bond	\$700
219	219000 CRID #9 General Debt	\$203,843
220	220000 LRID #10 General Debt	\$1,000
240	240000 1991 Ltd Tax GO Bond	\$1,000
241	241000 1993 Ltd Tax GO Bond	\$562,105
242	242000 1997 Ltd Tax GO & Refunding Bond	\$1,184,915
243	243000 1998 Ltd Tax GO Bond	\$254,473
	Total	<u>\$2,208,036</u>

2003 General Fund Expenditures

Department Expenditures

Assessor	\$	1,871,585
Auditor	\$	891,769
County Council	\$	661,732
County Executive	\$	414,241
Planning & Development Svcs	\$	3,373,626
Treasurer	\$	1,013,883
Sheriff	\$	8,591,225
Jail	\$	6,776,557
District Court	\$	1,166,734
District Court Probation	\$	1,147,987
Hearing Examiner	\$	149,313
Juvenile	\$	3,358,165
Prosecuting Attorney	\$	3,473,646
Public Defender	\$	2,053,755
Superior Court	\$	3,462,017
Cooperative Extension	\$	402,584
Non - Departmental	\$	6,665,666
Park	\$	2,985,032
Public Health	\$	<u>9,277,875</u>
Total General Fund	\$	<u>57,737,392</u>

Non-Departmental Expenditures

2100	Medical Examiner	\$	266,000
4010	Microfilming	\$	116,517
4017	Law & Justice Strategic	\$	39,720
4025	Indigent Burial	\$	15,000
4035	County Morgue	\$	73,000
4040	Strategic Planning	\$	4,000
4050	Domestic Violence	\$	21,000
4055	Starling Program	\$	15,000
4060	Public Health/Home Health	\$	10,000
4070	Annual State Audit	\$	120,000
4075	Leave Pay Out	\$	225,000
4085	Employee Recognition	\$	3,000
4090	Association Dues	\$	54,000
4100	Criminal Justice Data Inte	\$	30,000
4105	Sister County Project	\$	5,000
4115	Water Conservation Board	\$	6,000
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	\$	68,000
4250	Emergency Communications	\$	629,197
4270	Ambulance Services	\$	1,311,500
4290	Air Pollution Control	\$	26,489
4300	Animal Control	\$	285,000
4440	Senior Support / RSVP	\$	35,000
4450	Planning / Com Dev	\$	50,234
4451	Transportation Planning	\$	20,500
4455	Readiness to Learn	\$	8,000
4456	Music & Art	\$	25,000
4515	Homeless Shelter/Lydia Place	\$	10,000
4520	Boundry Review Board	\$	10,100
4530	Transfers to Other Funds	\$	1,502,978
4612	Law & Justice Evaluation	\$	20,000
4900	Misc Non - Departmental	\$	<u>1,612,831</u>
	Total Non - Departmental	\$	<u>6,665,666</u>

2003 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2003 Balance	Expenditures 2003	Revenues 2003	Estimated Ending 2003 Balance
001	General Fund	(13,329,631)	57,737,392	(54,659,533)	(10,251,772)
108	County Road	(10,892,940)	24,810,046	(20,901,208)	(6,984,102)
109	Election Reserves	(249,286)	645,221	(493,129)	(97,194)
114	Veterans Relief	(71,536)	146,355	(146,355)	(71,536)
117	Water Resources	(470,562)	3,170,789	(2,924,000)	(223,773)
121	Low-Income Housing Projects	(160,000)	-	(200,000)	(360,000)
140	Solid Waste	(1,308,471)	1,139,545	(1,012,600)	(1,181,526)
141	WC Convention Center	(199,575)	109,000	(115,000)	(205,575)
142	Victim Witness	(88,076)	112,126	(118,925)	(94,875)
148	CERB	(61)	203,904	(203,843)	-
151	Community Development	(23,566)	5,000	-	(18,566)
154	Road Improve #1	(42,983)	24,761	(22,074)	(40,296)
155	Road Improve #2	(1,700)	2,118	(1,520)	(1,102)
159	Road Improve #7	(1,929)	2,383	(1,880)	(1,426)
162	Road Improve Guarantee	(114,238)	117,638	(3,400)	-
165	WC Drug Fund	(530,794)	720,860	(355,903)	(165,837)
166	Auditor's O&M	(430,877)	219,950	(105,000)	(315,927)
167	Emergency Management	(123,121)	318,046	(288,046)	(93,121)
169	Flood Control Zone	(7,860,650)	7,996,381	(5,716,133)	(5,580,402)
170	Pt. Robert's Fuel Tax	(71,800)	-	(20,000)	(91,800)
175	Conservation's Future	(2,187,375)	105,245	(797,547)	(2,879,677)
180	Lake Management	(25,770)	5,000	(800)	(21,570)
212	1977 Fair GO Bond	(30,884)	700	-	(30,184)
219	CRID #9 Gen Debt	(102,124)	203,843	(219,560)	(117,841)
220	LRID #10 Gen Debt	(65,024)	1,000	(19,909)	(83,933)
240	1991 Ltd Tax GO Bond	(1,304)	1,000	-	(304)
241	1993 Ltd Tax GO Bond	(65)	562,105	(562,105)	(65)
242	1997 Ltd Tax GO & Refund Bond	(395)	1,184,915	(1,184,915)	(395)
243	1998 Ltd Tax GO Bond	(46)	254,473	(254,473)	(46)
325	1983 Sewer Const.	-	-	(800)	(800)
326	REET	(1,698,018)	994,012	(1,000,000)	(1,704,006)
329	LRID #10 Construction Fund	-	-	(200)	(200)
330	Parks Improvement	(32,893)	31,000	(1,000)	(2,893)
332	Public Utilities Improvement Fund	(4,673,320)	-	(1,600,000)	(6,273,320)
402	Whatcom County Investment Pool	-	180,854	(180,854)	-
501	ER&R	(13,210,125)	7,859,850	(7,763,819)	(13,114,094)
503	Whatcom County Supplemental Retirement	(242,038)	170,000	(120,000)	(192,038)
507	Administrative Services	(5,725,138)	12,263,320	(11,813,475)	(5,275,293)
16921	Lynden/Everson Sub-Zone	(137,131)	55,000	(32,000)	(114,131)
16922	Sumas/Nooksack/Everson Sub Zone	(273,567)	75,000	(71,820)	(270,387)
16923	Acme/Van Zandt Sub-Zone	(18,412)	11,250	(13,617)	(20,779)
	Total	<u>(64,395,425)</u>	<u>121,440,082</u>	<u>(112,925,443)</u>	<u>(55,880,786)</u>



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.
Administrative Policies & Procedures	Oversight of development of Administrative Policies & Procedures by A.S.-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.

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, multimedia presentation design, etc.
Asset Management	Track and account for all county capital and attractive assets from acquisition to final disposal. Monitor the organization for compliance with county polices and state laws.
Budget Development	Prepare, publish, and distribute the county's annual budget. Provide analytical support to Executive's Office.
District Accounting/ Disbursements	Issue warrants for payment of claims against diking, ditch, drainage, and irrigation districts.
District Accounting/ Payroll	Issue paychecks for special purpose districts and perform related disbursement activities, tax reporting and recordkeeping.
General Ledger & Annual Financial Report	Maintain general ledger, internal accounting controls and prepare year-end financial statement.

Inventory Services continued

Administrative Services - Finance continued

Jail Accounting	Process jail billings to other agencies for jail usage, account reconciliations, and other accounting functions.
Payroll	Issue paychecks in compliance with union agreements, county policy and state law and perform related disbursement activities, tax reporting and recordkeeping.
Public Works Accounting Purchasing	Provide accounting services for Public Works ER&R division. Issue purchase orders, coordinate bids, and RFP's. Monitor 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 the skills and attributes that support the county's mission and strategic planning goals.
Employee & Labor Relations	Administer personnel policies; negotiate 8 collective bargaining agreements covering 81% 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 make Human Resources information 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.
Strategic Planning & Budgeting	Assure that resources, systems and strategies for the management of Whatcom County's 800 employees focus on priority organizational goals.
Risk Management	With A.S. Facilities, foster a safe and healthy workplace by managing risks, and offering training and wellness activities.
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.
Internet and Internal Intranet Development Services	Plan, develop, coordinate and administer public Internet website and internal employee intranet to provide county information online 24 hours a day, 7 days a week.

Inventory of Services continued

Administrative Services - Information Services continued

Telecommunication Support	Troubleshoot and repair telephone system problems, including voice mail. Coordinate services with local telephone companies.
Wide Area Network (WAN) Integration	Plan, develop, coordinate and administer the County's Wide Area Network operations.
Information Kiosk	Provide information to individuals who call the County's main telephone number as well as assist walk-up customers.
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	Provide in-house printing services; design and order county envelopes and business cards; and coordinate print orders that require vendor services.
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.
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.

Assessor

Assessor - Public Assistance	Provide assistance to public that 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	Maintain 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	Inspect and determine value of new construction.
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 inspect and revalue 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.

Inventory of Services continued

Assessor continued

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.

Auditor

Internal Audit	Evaluate, make recommendations and report on county operations.
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 records.
Marriage Licenses	Issue, record and maintain marriage licenses as public records.
Licensing	License and process title transfers for vehicles and vessels; monitor licensing subagents.
Elections	Register voters and conduct elections held within the county.

Cooperative Extension

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 parents, families and individuals acquire knowledge and learn life skills to become healthier and 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.

Inventory of Services continued

Council

Ordinances and Resolutions	Council staff members draft, process, and codify ordinances and resolutions in accordance with local and state law.
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.
Accounting	Council, hearing examiner, and board of equalization accounting.
Agenda and Packet Preparation	Council staff prepares and distributes the council agenda, related packet, and after-meeting follow-up information.
Appeals	Process appeals to the council of final hearing examiner decisions and preparation of the official record for appeals to Superior Court.
Board & Commission Appointments	Ensures that vacant positions on Whatcom County boards, commissions, and committees are filled annually and upon resignation of members.
Correspondence Processing	Drafting, processing, distribution and retention of all incoming and outgoing councilmember correspondence and council-related documentation.
Legal & Public Notices	Drafting and processing public and legal notices.
Meeting Requirements	Council staff members schedule, attend, and record all council-related meetings, transcribe official minutes, and provide all necessary follow-up action.
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 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)	Monitor compliance with conditions of Deferred Prosecution. Bring to the attention of the courts any non-compliance with Deferred Prosecution conditions. Make recommendations to the courts when changes in the conditions are necessary. Coordinate with the service providers in the community.
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Inventory of Services continued

District Court Probation continued

Pre Trial Probation	Monitor Defendant for compliance with conditions of release pending trial date. These cases usually require intensive supervision.
Probation Supervision	Supervision of individuals placed on court ordered probation.
Assessment Unit	Provide court ordered substance abuse assessments for offenders charged with alcohol/drug related driving offenses.
Probation, City Contracts	Municipal courts of Sumas, Lynden, Everson-Nooksack and Bellingham contract for probation, deferred prosecution and pre trial services.

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	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 Department

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.
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Inventory of Services continued

Health Department 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.
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Community Health

Maternal & Child	Comprehensive health promotion and support services for pregnant women, infants, children and families.
Clinical Child Health	Family centered, coordinated services for children with special health care needs and health care for adolescents in Juvenile Detention.
Sexually Transmitted Disease	STD surveillance prevention, consultation and technical assistance to health care providers, exams for child sexual assault victims.
Bloodborne Diseases-HIV/AIDS	Health promotion activities to decrease high risk behaviors for developing HIV/AIDS and assuring access to appropriate services for persons who are HIV positive.
Public Health Nutrition	Provides supplemental foods, nutrition education and community referrals to low income participants.
Access to Baby and Childhood Dentistry (ABCD)	Increases the access and utilization of dental services for Medicaid eligible children.
Immunization Program	Administration of vaccine to target populations; distribution and oversight of state-supplied vaccines; consultation and quality assurance activities with health care providers
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.
Communicable Disease Investigation/Surveillance	Case investigation, contact notification, and surveillance for notifiable conditions. Education and consultation to the health care providers, and general public. Provide leadership in response to outbreaks and emergencies.
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.
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.

Inventory of Services continued

Health Department continued

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 services. Coordinate County mental health planning, monitoring and quality of service oversight.
Developmental Disabilities Administration & Services	Contracted employment training, day program and early intervention services for people with Developmental Disabilities.
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.
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

Food Service	Provides three nutritionally balanced meals per day to inmates of the Whatcom County Jail, Whatcom County Juvenile Detention facility, Work Release and sack lunches for the Inmate Work Crews.
Inmate Commissary	Through their commissary purchases, jail inmates are supplied with a variety of goods such as toiletries, medications, snacks, packaged drinks, candy, clothing and stationary.
Northwest Cooperative Transport	Transport prisoners between various jails from Bellingham to King County.

Inventory of Services continued

Jail continued

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.
Work Crews, In and Out of Custody	Provides offender work crews and supervisors.
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.
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.
Inmate Medical	Through contracted professional health care services, provides basic medical, dental and psychiatric care to jail inmates.

Juvenile

Administration

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; provides pre-trial monitoring.
Community Justice Accountability Act (CJAA)	Provides Aggression Replacement Training (ART) services to Court-involved youth. Provides Interagency Coordination Services to youth and their families.
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).

Inventory of Services continued

Juvenile continued**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 Medical & Health Services	Juvenile offenders who have medical needs while in the County's detention facilities are provided medical and applicable health services.

Probation

Community Conferencing	Community Conferencing is designed to provide interagency cooperative collaboration between the Juvenile Court, schools, social service agencies, treatment providers, and other relevant community resources.
Consolidated Juvenile Services - Diversion	Eligible minor & first offenders are referred to the Diversion Unit, where they may choose to enter a diversion agreement in lieu of going to Court and being placed on probation.
Consolidated Juvenile Services - Education Unit	Provides educational assessment, planning & transitional services for Court-involved youth to achieve competency development & reintegration. Provides liaison between Juvenile Court, schools & the community.
Consolidated Juvenile Services - SSODA	All first-time adjudicated felony sex offenders are evaluated for risk to the community and suitability for community based treatment.
Becca Bill Program	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 Program	The Victim Restoration Program 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)	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.
Service Learning Program	Provides offenders opportunities to engage in service projects that benefit the community, hold them accountable, satisfy court ordered sanctions, develop work skills & employability, & reduce the detention population.

Inventory of Services continued

Non-Departmental

Medical Examiner	Contract for services to provide medical examiner services to the county.
Law & Justice Planning	Provide staff logistical support to newly restructured Whatcom County Enhanced Law and Justice Council.
Indigent Burial	Provide payment of burial costs for people who die without resources to cover this expense.
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.
Strategic Planning	Provide for strategic planning by executive and legislative branches.
Domestic Violence	Whatcom County provides assistance to Womenscare Shelter.
Starling Program	Whatcom County Agriculture Preservation Committee provides advocacy for farmers and rural residents. This project assists in funding the starling program.
Public Health/Home Health	Whatcom County has an agreement with the NWRC to contract with Whatcom County Council on Aging (subcontracting with Visiting Nurse Personal Services) to provide well adult services.
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.
Leave Pay Out	Provide fund bank for leave pay out (sick leave and vacation) for retiring employees.
Employee Recognition	Provide for annual employee recognition; contributions received to cover expenses.
Association Dues	Dues paid to participate in government associations, i.e., WSAC, WACO and NACO.
Support Services for Data Integration/L& J Evaluations	Development work for the Data Integration Project and evaluation of new law & justice projects
Sister County Project	Develop sister county relationship with Ganghwa County in Korea.
Water Conservancy Board	Provide staff support through contract with NWRC for Water Conservancy Board.
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.
Chamber - Business Service Center	Support the Business Service Center efforts to define, present and enhance the community's economy and economic well-being in Whatcom County.
Horticulture Inspection	The county contracts with the State Department of Agriculture for horticulture inspection services in support of the agriculture industry in Whatcom County.

Inventory of Services continued

Non-Departmental continued

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.
Economic Development	The purpose of the Bellingham Whatcom Economic Development Council (EDC) is to encourage new business investments in Whatcom County. Whatcom County contracts with the EDC to provide this service.
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.
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.
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.
Ambulance Services	Whatcom County contracts with the City of Bellingham to provide ambulance services to the residents of unincorporated Whatcom County.
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.
Animal Control	Animal housing and control services, and enforcement of related ordinances is provided by contract for unincorporated areas of Whatcom County.
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.
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.
Homeless Shelter	Whatcom County provides assistance to Lydia Place, offering transitional housing and support services to homeless women and children.
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.
Transfers to other funds (TR&R funding)	TR&R funding provides for replacement of computer equipment in departments.
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.

Inventory of Services continued

Non-Departmental continued

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.
Whatcom Symphony Orchestra	Whatcom County contracts with the Whatcom Symphony Orchestra to enhance the cultural and artistic life of our community, and offer people of all ages and economic backgrounds the opportunity to experience live symphonic music.

Parks & Recreation

Cultural Arts, Outdoor Recreation, and Teen Adventure 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 10 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

Comprehensive Plan Revisions	Processes applications, Council and Planning Commission requests for changes to the Comprehensive Plan, map and text, Subarea Plans, Economic Development and Capital Facilities Plan.
Data/Records	Specialized database development, software support and maintenance of system for permit tracking, land use and environmental data, filing and records retention.
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.
Inspections/ Life Safety	Field inspection and enforcement of mandated zoning and life safety codes.
Building Reviews	Review and enforcement of mandated zoning and life safety codes.
Code Compliance	Education and enforcement of land use, development, natural resource development, natural resources and building regulations.
Land Disturbance	Reviews for approval of land clearing, fill, grading, erosion control and forest practices.

Inventory of Services continued

Planning & Development Services continued

Natural Resources Program	Review and approval of development activity within or near regulated water resource protection areas and critical areas. Review and approval of regulated surface mines. Protection of agricultural land and update of regulations to comply with state and federal requirements.
Open Space	Develop and administer programs relating to conservation of open space, including open space tax programs, purchase or transfer of development rights, and acquisition of land or easements.
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.
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, including periodic update of regulations and data.
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

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	Provide 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.

Inventory of Services continued

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

Administration / Accounting	Public Works Administration provides centralized accounting in addition to personnel, central filing and various reporting support activities necessary for the department.
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Safety and Training	Centralized safety, training and claims management for the Public Works Department.
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Engineering Admin

Engineering Administration	Operation of Office of the County Engineer
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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.
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Engineering Design/Const

Bridge Inspection	Monitor the functional and structural integrity of county bridges through regular inspection of all county bridges.
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Road Construction	Design and construction of roads and bridges, including acquisition of needed right-of-way and permits.
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Engineering Development

Addressing and Road Naming	Process road name and address assignments for properties roadways in the county.
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Development Review and Mitigation	Review proposed developments and construction projects affecting existing and future county public right of ways and transportation systems.
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Engineering Environmental & Special Projects

Stormwater and Environmental Permitting/Compliance	Obtain environmental permits for county projects. Assure compliance with other agency standards and regulations.
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Engineering Traffic

Encroachment Permits	To determine applicability of WCC title 12.16 for the use of county right of way.
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Pavement Management	Reviews county roads for condition and funding.
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Traffic / Transportation Analysis	Reviews county right of way for transportation efficiency and safety.
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Inventory of Services continued

Public Works continued**Equipment Services**

Equipment Rental and Maintenance	Provides acquisition, equipment and vehicle maintenance and replacement.
Central Stores	Provides professional and competitive procurement of goods and services and maintain 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.
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Flood Control Zone District

Administration	Administrative and accounting support for the Flood Control Zone District.
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.
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.
Technical Assistance	Provide flood control technical assistance in planning, design, prioritization, funding research, and permitting to special purpose districts . Also provides administrative support for special purpose districts.
National Flood Insurance Program	Administer the National Flood Insurance Program and the Community Rating System.
Early Flood Warning System	Maintain flood warning equipment, monitor gages during potential flooding situations, and provide 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.
Flood Hazard Reduction	Provide for implementation of projects resulting from comprehensive planning efforts to reduce flood damages.

Maintenance & Operations

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.
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Inventory of Services continued

Public Works - Maintenance & Operations continued

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 the 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.
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Solid Waste

Administration	Administrative and accounting support for the county's Solid Waste program.
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.
Water Resource Administration	Administrative support for Water Resource Division.
Lake Whatcom Management	Implementation and coordination of Lake Whatcom Management Plan.

Inventory of Services continued

Public Works - Water Resources continued

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 and shellfish protection and response to shellfish closures.

Sheriff**Administration**

Sheriff - Civil Division	Provides intake, processing and service of civil process.
Records Bureau and Identification	The records and identification bureaus perform record keeping, data entry, fingerprinting, criminal files, submissions, permits and licenses, report retention and information management for the Sheriff's Office as mandated by law.

Emergency Management

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.
Communication Project	The Whatcom Emergency Radio System (WERS) is contracting a Program Manager to facilitate the development of a new emergency responder communications system.
Community Emergency Response Team (CERT)	CERT provides emergency preparedness and response information to citizens enabling them to take care of themselves and their family in the event that aid is not able to reach them in a timely manner following a disaster.
Counter-terrorism Coordination	To ensure that adequate planning, training and response capability is available to meet the threat of terrorism in Whatcom County.
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 EOC or respond to an incident. The EOC gathers and disseminates information and allocates resources.

Inventory of Services continued

Sheriff - Emergency Management continued

Emergency Management Database	The DEM maintains critical emergency resource databases on: volunteers, facilities, materials and equipment. The DEM also maintains typical business databases, with fail-safe redundancies.
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	Develops hazardous materials response plans and Standard Operating Procedures for Whatcom County. Facilitates the LEPC and provides the mechanism to achieve the Community Right-to-Know of SARA Title III.
Mitigation Planning	The development of a comprehensive strategy for eliminating or reducing the impact of jurisdictional natural hazards.
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.
Alert & Warning	This service involves the issuance of warnings to selected geographic areas. These warnings may include weather, flood, hazardous materials or evacuation instructions.

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

Superior Court

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.
Teen Court	Alternative to criminal case, where youthful offender is tried by peers, with peers acting as attorneys, court staff and jury.
Adult Drug Court	Intensive case management and monitoring of long-term drug users, involving treatment and reward and punishment.
Becca Cases (Truancy/CHINS/At-Risk)	Youthful offender programs, to modify incipient criminal behaviors.
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.

Inventory of Services continued

Superior Court continued

Dispute Resolution Center	Provide family law dispute resolution services and small claims dispute resolution.
Family Drug Court	Case management for drug using parents in dependency cases.
Guardians ad Litem	Provide court ordered independent investigations regarding alleged incompetents, abused children and children whose parents are in dispute.
Jury Administration	Summons 24,000 jurors per year. (80% for Superior Court, 20% District Court)
Juvenile Drug Court	Intensive case management of juvenile drug users, providing treatment and life skills.
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.
Public Education	Provide for public education.
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.
Assigned Counsel	Provide indigency screening, Superior/ District Court's criminal actions, parents in dependencies, alleged incompetents, juveniles, GAL applicants and conflict counsel.
Domestic Violence	Provide protection order processing for both Superior and District Courts, domestic violence and antiharassments and training satellite processors at Crisis Center.
Mandatory Arbitration	Provide arbitration for certain civil cases with limited amounts in dispute. Maintain strike-list of 47 arbitrators.
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.
Bar Code File Tracking (CRIMS)	Infrared scanning program for file folder tracking.
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.

Inventory of Services continued

Superior Court continued

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.
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 Data Entry	Parties information entry in statewide database of protection orders.
Exhibit Management	Catalog and monitor release of exhibits, transfer to Archives, monitor for hazards, coordinate destruction and/ or return.
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.
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.
Juvenile Dependency	Provide indexing and filing of documents, and research requests. Attorney General-filed cases of re-abused 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.
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.
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.

Inventory of Services continued

Superior Court continued

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

Treasurer

Tax Administration and Collection	Billing, collection, receipting and distribution of all property taxes and special assessments for all taxing districts. Administration and collection of taxes under various state and local taxing authorities.
Financial Services	Provides investment portfolio management, cash management, debt management, financial reporting and reconciliation services.

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.