

Budget Development Guidelines

The following represents the policy direction for county departments to follow in developing budget requests for the 2004 budget:

1. **Service Levels** – The Council recognizes that projected 2004 revenues will likely fall short of funding 2004 base level budgets in 2004. 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, in conjunction with departments, 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, where appropriate, consolidate or integrate similar or compatible functions to improve operational efficiency and public access to county services.
5. **Revenues** - The Council encourages the Administration to review fees and propose fee changes wherever appropriate. 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. The Council encourages the administration to review all existing Whatcom County taxes, levies, and fees, and to propose increasing, decreasing, or maintaining these revenues to fund general fund expenditures, while supporting policies for ending fund balances and reserves.

Budget Development Guidelines continued

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.

7. **Ending Fund Balance and Reserves** – The Council requests the Administration to develop the 2004 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 2004 supplemental budgets; and
 - c) Maintain 2003 service levels in the 2004 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.

2004 Bond Fund Expenditures

Fund	Cost Center	2004 Budget
219	219000 CRID #9 General Debt	\$109,135
220	220000 LRID #10 General Debt	\$1,000
241	241000 1993 Ltd Tax GO Bond	\$1,000
242	242000 1997 Ltd Tax GO & Refunding Bond	\$1,192,565
243	243000 1998 Ltd Tax GO Bond	\$254,598
244	244000 2003 Ltd Tax GO Bond	\$428,418
	Total	<u><u>\$1,986,716</u></u>

2004 General Fund Expenditures

Department Expenditures

Assessor	\$	1,919,078
Auditor	\$	957,238
County Council	\$	702,416
County Executive	\$	422,453
Planning & Development Svcs	\$	3,710,698
Treasurer	\$	1,247,283
Sheriff	\$	9,022,298
Jail	\$	7,045,986
District Court	\$	1,331,884
District Court Probation	\$	1,197,443
Hearing Examiner	\$	156,518
Juvenile	\$	3,565,668
Prosecuting Attorney	\$	3,790,016
Public Defender	\$	2,218,950
Superior Court	\$	3,646,709
Cooperative Extension	\$	409,140
Non - Departmental	\$	5,193,275
Park	\$	3,132,026
Public Health	\$	<u>9,740,340</u>
Total General Fund	\$	<u>59,409,419</u>

Non-Departmental Expenditures

2100	Medical Examiner	\$	282,000
4015	Imaging	\$	45,000
4017	Law and Justice Council	\$	10,000
4021	GIS Support	\$	10,000
4022	Lake Whatcom Management	\$	100,000
4025	Indigent Burial	\$	15,000
4035	County Morgue	\$	43,000
4040	Strategic Planning	\$	4,000
4050	Domestic Violence	\$	59,500
4055	Starling Program	\$	15,000
4060	Public Health/Home Health	\$	10,000
4070	Annual State Audit	\$	120,000
4075	Leave Pay Out	\$	300,000
4085	Employee Recognition	\$	3,000
4090	Association Dues	\$	57,455
4100	Criminal Justice Data Int.	\$	30,000
4105	Sister County Project	\$	5,000
4115	Water Conservation Board	\$	6,000
4120	Civil Service Commission	\$	1,500
4125	Chamber Business Svc Ctr	\$	7,500
4130	Horticultural Inspections	\$	10,440
4135	Pest Board	\$	5,000
4140	Economic Development	\$	15,000
4160	LEOFF Board	\$	2,000
4240	Northwest Regional Council	\$	68,673
4250	Emergency Communications	\$	612,452
4270	Ambulance Services	\$	1,322,970
4290	Air Pollution Control	\$	26,852
4300	Animal Control	\$	328,250
4440	Senior Support / RSVP	\$	35,000
4450	Planning / Com Dev	\$	51,711
4451	Transportation Planning	\$	20,500
4455	Readiness to Learn	\$	8,000
4456	Music & Art	\$	15,000
4515	Homeless Shelter/Lydia Pl	\$	10,000
4520	Boundary Review Board	\$	10,081
4530	Transfers to Other Funds	\$	1,026,719
4900	Misc Non - Departmental	\$	<u>500,672</u>
	Total Non - Departmental	\$	<u>\$5,193,275</u>

2004 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2004 Balance	Expenditures 2004	Revenues 2004	Estimated Ending 2004 Balance
001	General Fund	(15,023,627)	59,409,419	(57,626,092)	(13,240,300)
108	County Road	(8,707,793)	27,946,971	(21,792,588)	(2,553,410)
109	Election Reserves	(141,642)	1,508,727	(1,393,500)	(26,415)
114	Veterans Relief	(139,050)	149,659	(149,659)	(139,050)
117	Water Resources	(310,127)	150,000	(100,000)	(260,127)
121	Low-Income Housing Projects	(583,197)	300,000	(300,000)	(583,197)
140	Solid Waste	(1,336,733)	1,255,742	(1,031,200)	(1,112,191)
141	WC Convention Center	(235,881)	114,000	(150,000)	(271,881)
142	Victim Witness	(91,375)	117,164	(116,850)	(91,061)
148	CERB	-	109,135	(109,135)	-
151	Community Development	(18,566)	5,000	-	(13,566)
154	Road Improve #1	(43,805)	24,761	(22,113)	(41,157)
155	Road Improve #2	(1,562)	2,088	(1,133)	(607)
159	Road Improve #7	(1,669)	2,583	(1,874)	(960)
162	Road Improve Guarantee	(113,735)	113,735	-	-
165	WC Drug Fund	(441,655)	709,400	(351,425)	(83,680)
166	Auditor's O&M	(369,838)	280,623	(105,200)	(194,415)
167	Emergency Management	(81,928)	414,604	(382,654)	(49,978)
169	Flood Control Zone	(7,941,542)	4,923,531	(3,225,463)	(6,243,474)
170	Pt. Robert's Fuel Tax	(90,551)	-	(20,000)	(110,551)
175	Conservation's Future	(2,822,144)	75,000	(808,529)	(3,555,673)
180	Lake Management	(19,081)	6,000	-	(13,081)
219	CRID #9 Gen Debt	(14,956)	109,135	(207,913)	(113,734)
220	LRID #10 Gen Debt	(63,716)	1,000	(15,895)	(78,611)
241	1993 Ltd Tax GO Bond	(64)	1,000	(1,000)	(64)
242	1997 Ltd Tax GO & Refund Bond	(92)	1,192,565	(1,192,565)	(92)
243	1998 Ltd Tax GO Bond	(46)	254,598	(254,598)	(46)
244	2003 Ltd Tax GO & Refund Bond	-	428,418	(428,418)	-
326	REET	(2,271,153)	1,192,565	(1,000,000)	(2,078,588)
330	Parks Improvement	(34,415)	32,500	(1,000)	(2,915)
332	Public Utilities Improvement Fund	(6,504,357)	1,348,100	(2,025,000)	(7,181,257)
402	Whatcom County Investment Pool	-	179,239	(177,031)	2,208
501	ER&R	(14,731,813)	9,067,453	(8,570,603)	(14,234,963)
503	Whatcom County Supplemental Retirement	(191,122)	-	-	(191,122)
507	Administrative Services	(5,981,442)	14,607,088	(12,956,924)	(4,331,278)
16921	Lynden/Everson Sub-Zone	(180,851)	58,000	(32,000)	(154,851)
16922	Sumas/Nooksack/Everson Sub-Zone	(331,342)	117,250	(71,820)	(285,912)
16923	Acme/Van Zandt Sub-Zone	(28,027)	25,000	(13,617)	(16,644)
	Total	(68,848,897)	126,232,053	(114,635,799)	(57,252,643)



Inventory of Services

Administrative Services

Administration

Administration Support Services	Provide support for the AS Director, in the administration of the department as well as his 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.
GIS Administration	Administration/Coordination of GIS Services for Whatcom County.
Grants Coordination	Coordinate County government grant efforts.
Identify Grant Funding	Identify potential funding sources 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 450,000 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.

Inventory Services continued

Payroll	Issues paychecks in compliance with union agreements, county policy and state law and performs related disbursement activities, tax reporting and recordkeeping.
Public Works Accounting	To provide accounting services for Public Works ER&R division.
Purchasing	Issues purchase orders, coordinates bids, RFP's and furniture orders. Monitors the organization's purchasing activities to ensure compliance with county policies and state law.
Quarterly Financial Reports	Compiles and distributes a Whatcom County financial report four times a year.
Human Resources	
Classification & Compensation	Administer compensation and classification system to recruit, motivate, evaluate, and retain employees with those skills and attributes which support the County's mission and strategic plan for services.
Employee & Labor Relations	Administer personnel policies; negotiate and administer eight 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 with qualifications and experience to meet the County's needs and for compliance with applicable laws.
Human Resources Information	Optimize 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 management on labor, employment, performance, benefits, leaves and other personnel 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, retirement), 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.

Inventory of Services continued

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.
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	Providing in-house printing services; designing and ordering County envelopes and business cards; and, coordinating print orders requiring 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 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.

Inventory of Services continued

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.
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 purposes.
Marriage Licenses	Issue, record and maintain marriage licenses as public records.
Licensing	License and process title transfers for vehicles and vessels; monitor licensing subagents.
Elections	Register voters and conduct elections held within the county.
Cooperative Extension	
4-H/ Youth Development	4-H/Youth Development programs apply research-based methods to develop healthy youth and families in our community.
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.
Family Living Education	Helps parents, families and individuals acquire knowledge and learn life skills to become more responsible and resourceful 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

Accounting and Payroll Services	Council, hearing examiner, and board of equalization accounting and payroll services.
Administrative Overhead	Administrative overhead for council and board of equalization.
Appeals	Process appeals to the council of final hearing examiner decisions and preparation of the official record for appeals of council decisions to Superior Court or other appropriate body.
Board & Commission Appointments	Ensures that vacant positions on Whatcom County boards, commissions, and committees are filled annually and upon resignation of members.
Correspondence and Document Processing and Retention	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 in accordance with state and county law.
Meeting Elements	Council staff members schedule, attend, and record all council-related meetings, prepare and distribute council agendas and packets, transcribe official minutes, update the council's web page, and provide all necessary follow-up action.
Ordinance & Resolution Processing & Codification	Council staff members draft, process, and codify ordinances and resolutions in accordance with local and state law.
Reception	Provides all front line support for the council office.
Road Vacations	Assist in processing of requests for the vacation of county roads or portions thereof.
Board of Equalization	Provides the taxpayer with an appeal 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 courts when changes in the conditions are necessary. Coordinate with service providers in the community.
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Inventory of Services 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 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.
Executive Support Services	Provide support for the Executive, in the administration of the department as well as his role of County Executive, by providing coordination and communication between divisions and the public.
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	Administer and oversee all department head administrative personnel in selection, hiring supervision and where necessary, separation.
Public Service	Provide direct service to the public. 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	
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.

Inventory of Services continued

Vital Records	The Vital Records program is responsible for the registration of all deaths occurring in Whatcom County, the issuance of burial permits, and the issuance of certified death certificates for Whatcom County deaths.
Community Health	
Maternal & Child	Comprehensive health promotion and support services for pregnant women 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 and technical assistance to health care providers, exams for child sexual assault victims.
Blood borne Diseases- HIV/AIDS	Health promotion activities to decrease high risk behaviors and referrals to 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 under six.
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.
Communicable Disease Investigation/Surveillance	Case investigation, contact notification, and surveillance for notifiable conditions. Education and consultation to the health care providers, and general public.
Environmental Health	
Emergency and Bioterrorism Response Planning	Public health emergency preparedness, response and recovery.
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, West Nile Virus and Lyme Disease, investigation of complaints.

Inventory of Services continued

On-Site Sewage Control	Permitting and inspection of on-site sewage systems.
Solid Waste Monitoring	Regulation of solid waste management and disposal practices through public education and enforcement.
Chemical/ Physical Hazards	Public health response to chemical releases, public exposure to toxic substances and investigations of contaminated sites.
Human Services	
Mental Health Services Administration	Local contractors provide an array of mental health services that are not provided by the NSMHA. Coordinates in the administration, planning, and quality assurance of NSMHA-funded services in Whatcom County.
Developmental Disabilities Services Administration	Contracted employment training, day program and early intervention services for people with Developmental Disabilities.
Substance Abuse Treatment Services Administration	Whatcom County provides a comprehensive continuum of substance abuse services through subcontracts with local private and non-profit treatment providers.
Substance Abuse Crisis Services Administration	Local contractors provide comprehensive crisis intervention services, including social detoxification, outreach & engagement, case management, and involuntary commitment services.
Substance Abuse Prevention Program	The Substance Abuse Prevention Program provides services directly and through "best practice" service contracts. All prevention activities work to reduce the risks and increase protective factors in program participants.
Tobacco Prevention Program	Program activities reduce youth access to tobacco, increase resources for quitting, reduce second hand smoke, and increase local capacity to prevent the use of tobacco products.
Hearing Examiner	
Office Operation, Public Hearings, Decision Processing	The Hearing Examiner, on behalf of the county council, considers the applications of regulatory enactments to land use developers and property owners seeking land use and shoreline permits.
Jail	
Administrative Functions	This service includes all function associated with the day to day administration of the County Jail and Jail Alternative Center.
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, over the counter medications, snacks, packaged drinks, candy, clothing and stationery.

Inventory of Services continued

Northwest Cooperative Transport	Transport prisoners between various jails from Bellingham to King County.
Prisoner Housing	Booking, Inmate Services, Bail/Fine Receipt, Release/Transfer, Court Escorts, Transportation, Surveillance, Laundry, Correspondence, Education Programs, Library, Recreation, Religious Services, Mail, Visiting.
Telephone Service, Inmate	Provides telephone communication for inmates in jail.
Pt. Roberts Holding Facility	The facility is currently being used as a storage shed.
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.
One day offender program	A work/educational program for first time misdemeanor offenders.
Work Release	While on Work Release, offenders are allowed to work at their regular jobs to provide family support and pay bills. When they are not at work, offenders are housed in the contracted work release facility.
Electronic Home Monitoring (Jail)	Program participants are outfitted with a monitoring unit that allows corrections staff to monitor inmates' movement. This allows the jail to have some degree of supervision over selected inmates who can satisfy court requirements without spending time in the main jail.
Inmate Medical	This service provides basic medical, dental and psychiatric care to jail inmates primarily through the use of contracted health care professionals.

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), Family Functional Therapy (FFT) and Coordination of Services to youth and their families.

Inventory of Services 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 Justice Programs	Community Justice Programs provide community based alternatives to detention and case management support for probation officers.
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 - 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.
Non-Departmental	
Medical Examiner	Contract for services to provide medical examiner services to the county.
Law & Justice Support	Provide clerical support to Whatcom County Law and Justice Council.
Geographic Information Systems (GIS) Support	Support of the Whatcom County GIS Administrator and GIS operations.
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.

Inventory of Services continued

Domestic Violence/Womencare Shelter	Whatcom County provides assistance to Womencare Shelter and the Domestic Violence Commission.
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 expense.
Association Dues	Dues paid to participate in government associations, i.e., WSAC, WACO, CEA and NACO.
Support Services for Data Integration	Development work for the Data Integration Project and evaluation.
Sister County Project	Develop sister county relationship with Ganghwa County in Korea.
Water Conservancy Board	Provides 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.
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 plan.

Inventory of Services continued

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 four 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.
Transportation Planning/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.
Readiness to Learn	Support to the Ferndale School District for the Readiness to Learn Program.
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.
Homeless Shelter/Lydia Place	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.

Inventory of Services continued

Law & Justice Evaluation	Accurate analysis and evaluation of the progress and impact of the various Law and Justice projects that have been funded to enhance the delivery of the County's law and justice services.
Misc Non-Departmental (Executive Contingency Fund)	Executive Contingency Fund provides for emergency funding at discretion of County Executive.
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.

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

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.
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, including manufactured structures.

Inventory of Services continued

SEPA Reviews	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.
Data/Records	Specialized database development, software support and maintenance of system for permit tracking, recording inspection results 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. Arson investigation.
Inspections/ Life Safety	Field inspection and enforcement of mandated zoning and life safety codes.
Comprehensive Plan Revisions	Processes applications, Council and Planning Commission requests for changes to the Comprehensive Plan, map and text, Sub area Plans, Economic Development and Capital Facilities Plan.
Prosecuting Attorney	
Administration	Managerial and administrative functions.
Civil Practice	Provide legal counsel and representation to all county departments, the Executive's Office and the County Council.
Criminal Prosecution/Felony	Represents the State of Washington in the prosecution of adults and remanded juveniles who commit felony offenses. Assists authorities in determining probable cause, obtaining search warrants, interpretation and application of the law, and on case investigation issues.
Criminal Prosecution/Juvenile	Represent the interests of the State of Washington in the adjudication of juvenile offenders who commit felony or misdemeanor criminal acts, excluding criminal traffic misdemeanors committed by offenders over the age of sixteen.

Inventory of Services continued

Criminal Prosecution/Misdemeanor & Criminal Traffic	Represent the State of Washington in the prosecution of misdemeanor and criminal traffic offenses committed by adults and in criminal traffic matters committed by juveniles who are over the age of sixteen.
Paternity / Support Enforcement Unit	Represent the interest of the child and state in legal actions brought under RCW 26, to establish paternity and/or enforce the payment of child support in an effort to reduce public assistance expenditures.
Victim/ Witness Unit	Provide information, assistance and advocacy to victims or witnesses in order to facilitate prosecution efforts.
Law Library	
Interlibrary Loan/ Resource Sharing	Provides access to legal research resources unavailable in this library and elsewhere in Whatcom County.
Law Library	Provides effective access to legal research materials to support the legal research needs of the courts, the bar, county administration, and the public in Whatcom County.
Public Defender	
Public Defender	Provides criminal defense for indigents in Whatcom County, and representation for parents in dependency cases and for individuals undergoing involuntary mental health and alcohol commitment proceedings.
Public Works Administration	
Administration / Accounting	Public Works 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 Admin	
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.
Engineering Design/Const	
Bridge Inspection	Monitor the functional and structural integrity of county bridges through regular inspection of all county bridges. Perform same duties for municipalities if interlocals/contracts exist.
Road Construction	Design & construction of roads and bridges, including acquisition of needed right-of-way and permits. Serve as Certification Acceptance (CA) Agency for small cities and other county department on federally funded projects.

Inventory of Services continued

Engineering Development	
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.
Engineering Environmental & Special Procjects	
Environmental and Special Projects	Support county road construction and maintenance activities through resolution of complex environmental, hydraulic, geotechnical, and regulatory issues.
Engineering Traffic	
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.
Equipment Services	
Equipment Rental and Maintenance	Provides acquisition of 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 322 N. Commercial Street and the Central Shop facility at 901 W. Smith Road along with various parcels of land.
Ferry & Docks	
Ferry & Docks	Provides passenger and vehicle transportation from the mainland to Lummi Island 365 days per year. It is the only means of transportation to reach county roads on Lummi Island.
Flood Control Zone District	
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.

Inventory of Services continued

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.
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.
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.

Inventory of Services continued

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	
Implementation of the WRIA Watershed Management Plan.	Implementation of County activities identified in the WRIA Watershed Management Plan.
Marine Resources	Preservation and restoration of Marine habitat in Whatcom County and shellfish protection and response to shellfish closures.
Salmon Recovery/ESA	County response to Endangered Species Act and salmon recovery.
Stormwater Management	Stormwater services in accordance with EPA NPDES Phase II requirements.
Water Resource Administration	Administrative support for the Water Resource Division.
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	
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.
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.
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.

Inventory of Services continued

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.
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.
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.
Homeland Security	To ensure that adequate planning, training and response capability is available to meet the threat of terrorism in Whatcom County.
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.
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	
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.

Inventory of Services continued

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

Inventory of Services continued

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.
Collections	Contractual commercial collections for delinquent payment of adult criminal and juvenile legal financial obligations.
Counter/Phone Reception Customer Service	Full service customer service and phone reception, with on-line research ability.
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 of arrest warrants and bench warrants.
Judgments	Index and file documents, respond to research requests. Provide official index of all debts reduced to enforceable judgment, entry required within 24 hours and partial and full satisfaction of judgments.
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.

Inventory of Services continued

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.
Specialized/Confidential Record Tracking	Limited access topics received/indexed/filed confidentially: including one-party wiretap consents, special inquiry proceedings and search warrants.
Time-Pay, Criminal Legal Financial Obligations	Contractual commercial installment payment services for criminal defendants ordered to pay financial obligations.
Web Posting -Domestic Violence Orders	Scan/post to web domestic violence protection orders.
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.

Acronyms

ABCD	Access to Baby and Child Dentistry
ADA	Americans with Disabilities Act
ADS	Administrative Services (has been superceded, see also AS)
AED	Automated External Defibrillators
AH	Anti-Harassment
ART	Aggression Replacement Training
ARY	At-Risk Youth
AS	Administrative Services (current acronym, see also ADS)
AS/400	Central computer (mainframe) used by Whatcom County government
BMP	Best Management Practices
BR&R	Building Repair & Replacement
CAPA	County Arterial Preservation Accounts
CDBG	Community Development Block Grant
CDDA	Chemical Dependency Disposition Alternative
CDL	Clandestine Drug Lab
CE	Current Expense Fund (aka General Fund)
CEA	County Executives of America
CEDS	Community Economic Development Strategy
CERB	Community Economic Revitalization Board
CERT	Community Emergency Response Team
CHINS	Children in Need of Services
CJAA	Community Justice Accountability Act
CJS	Consolidated Juvenile Services
COG	Council of Governments
CPG	Comprehensive Procurement Guideline
CRAB	County Road Administration Board
CRID	County Road Improvement District
CRP	County Road Project
CTR	Commute Trip Reduction
CZM	Coastal Zone Management
DCD	Department of Community Development
DEA	Drug Enforcement Agency
DEM	Department of Emergency Management
DNR	Department of Natural Resources

Acronyms continued

DOE	Department of Ecology
DOT	Department of Transportation
DSHS	Department of Social and Health Services
DTF	Drug Task Force
DUI	Driving Under the Influence
DV	Domestic Violence
DWLS	Driving While License Suspended
EDA	Economic Development Act
EDC	Economic Development Council
EDI	Economic Development Investments
EHD	Electronic Home Detention/Monitoring
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ER&R	Equipment Rental & Revolving
ESA	Endangered Species Act
FCZD	Flood Control Zone District
FEMA	Federal Emergency Management Agency
FFT	Family Functional Therapy
FTA	Failure to Appear
FTE	Full-time Equivalent
GAL	Guardian Ad Litem
GFOA	Government Finance Officers Association
GIS	Geographical Information Systems
GMA	Growth Management Act
GO Bond	General Obligation Bond
GPS	Global Positioning System
HAVA	Help America Vote Act
HD	Health Department
HHW	Household Hazardous Waste
HIDTA	High Intensity Drug Trafficking Areas
HIVA	Hazard Identification and Vulnerability Analysis
HR	Human Resources (a division of Administrative Services)
HVAC	Heating Ventilation and Air Conditioning
IFPTE	International Federation of Professional and Technical Engineers

Acronyms continued

IPM	Integrated Pest Management
IS	Information Services (a division of Administrative Services)
J&S	Judgment & Sentencing document
JAIBG	Juvenile Accountability Incentive Block Grant
JIS	Judicial Information System
JRA	Juvenile Rehabilitation Administration
LEOFF	Law Enforcement Officers and Fire Fighters
LEPC	Local Emergency Planning Committee
LLEB	Local Law Enforcement Block Grant
LOS	Levels of Service
LRID	Local Road Improvement District
MIS	Management Information Systems
NACO	National Association of County Officials
NEP	Needle Exchange Program
NFIP	National Flood Insurance Program
NPDES	National Pollution Discharge Elimination System
NSMHA	North Sound Mental Health Association
NWAPA	Northwest Air Pollution Authority
NWRC	Northwest Regional Council
O&M	Operations & Maintenance
PA	Prosecuting Attorney
PAWS	Public Agricultural Weather System
PC/LAN	Personal Computers/Local Area Network
PDR	Purchase Development Rights
PWS	Public Water System
RCW	Revised Code of Washington
REET	Real Estate Excise Tax
RFP	Request for Proposal
SARA	Superfund Amendments and Reauthorization Act
SEPA	State Environmental Policy Act
SMA	Shoreline Management Act
SSODA	Special Sex Offender Disposition Alternative
SSP	Security Specialists Plus
STD	Sexually Transmitted Disease

Acronyms continued

STOP	Services Training Officers Prosecutors
STP	Surface Transportation Program
TAP	Teen Adventure Program
TB	Tuberculosis
TDR	Transfer Development Rights
TPA	Third Party Administrator
TR&R	Technology Repair & Replacement
TRO	Temporary Restraining Orders
UGA	Urban Growth Area
VOA	Volunteers of America
WAC	Washington Administrative Code
WACO	Washington Association of County Officials
WAN	Wide Area Network
WC	Whatcom County
WCIP	Whatcom County Investment Pool
WERS	Whatcom Emergency Radio System
WIC	Women, Infant and Children Program
WRIA	Water Resource Inventory Area
WSAC	Washington State Association of Counties
WSDOE	Washington State Department of Ecology
WSDOH	Washington State Department of Health
WWU	Western Washington University

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.

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.

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.

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.