Meeting of the Board of the Whatcom Council of Governments

Wednesday, October 14, 2026, 3:00 p.m.
Gordon W. Rogers Conference Room
314 East Champion Street, Bellingham, Washington
Join using **Zoom** https://us06web.zoom.us/j/85793792519
Or phone: (253) 215-8782

Agenda

Page(s)

A. Call to Order

B. Public Comment
Citizens may speak informally to the Board, for up to 3 minutes, on matters pertinent to its statutory responsibilities and which are not the subject of a public hearing.

C. Additions to the Agenda (if any)

2-10 **D. Consent Agenda***
1. Approval of Executive Committee minutes of December 10, 2025
2. Approval of Minutes of the meeting of May 13, 2026
3. Approval of April-August 2026 expenditures

11 **E. Budget Report**
Budget report for the period ending August 31, 2026

F. Business

12-14 1. Draft 2027 budget and consideration of the COLA to be used in the final 2027 budget * -- Hugh Conroy.

15-25 2. Consideration for adoption of update to WCOG's Language Access Plan * -- Melissa Fanucci.

26-50 3. Consideration for adoption of a WCOG Policies and Procedures Manual * -- Ron Cubellis.

4. Other New Business if any

G. Director's Report – Hugh Conroy

H. Correspondence (if any)

I. Board Open Forum

J. Adjourn

*Action item

Persons with disabilities needing a special accommodation for this meeting should contact the WCOG office at (360) 676-6974, at least six (6) days prior to the meeting to receive assistance. Para asistencia en español, por favor enviar un correo electrónico a espanol@wcog.org.

Whatcom Council of Governments
DRAFT Executive Committee Minutes
December 10, 2025

In Attendance (In person or via Zoom)

Members	Voting: **Bellingham:** Michael Lilliquist (Vice Chair), Skip Williams; **Ferndale:** Greg Hansen (Secretary-Treasurer); **Lynden:** Scott Korthuis (Chair); **Whatcom County:** Jon Scanlon.
Others:	Kaylee Galloway: Whatcom County
Staff	Hugh Conroy, Ron Cubellis, Melissa Fanucci.

A. Call to order

Mr. Conroy determined that a quorum was present and Chair Korthuis called the meeting to order at 3:30 PM.

B. Approval of minutes of March 12, 2025.

Motion: Mr. Scanlon moved, second by Mr. Williams, to approve the March 12 meeting minutes as drafted. **Motion passed** unanimously.

E. Recommendation to the Council Board regarding passage of the final draft 2026 Budget.

Motion: Mr. Scanlon moved, seconded by Mr. Williams, for the Executive Committee to recommend adoption of the 2026 budget as drafted. **Motion passed** unanimously.

H. Adjourn

There being no further business, the meeting adjourned at 3:32 p.m.

Greg Hansen
Secretary-Treasurer

Hugh Conroy
Director

Approved October 14, 2026

Whatcom Council of Governments
DRAFT Board Minutes
May 13, 2026

Para obtener una copia en español, por favor envíanos un correo electrónico a español@wcog.org.

In Attendance (In person or via Zoom):

Members	*Voting:* **Bellingham:** Michael Lilliquist, Kim Lund; **Everson**: John Perry; **Ferndale:** Greg Hansen (Secretary/Treasurer); **Lake Whatcom Water & Sewer District:** Jeff Knakal; Lynden: Scott Korthuis (Chair) **Nooksack:** Kevin Hester; **Sumas:** Bruce Bosch; **Whatcom County**: Jon Scanlon, Satpal Sidhu; *Ex-officio*: **Public Utilities District No. 1:** Atul Deshmane.
Staff	Lethal Coe, Hugh Conroy, Ron Cubellis, Melissa Fanucci
Guests	Intisar Benge, McBride & Benge Public Affairs; River Martinez, WWU *Western Front* photographer)

A. **Call to Order**
Mr. Conroy determined that a quorum was present and Chair Korthuis called the meeting to order at 3:00 p.m.

B. **Public Comment**
None

C. **Agenda Additions**
None

D. **Consent Agenda**
The Consent Agenda included the minutes of the meeting of January 21, 2026 and January - March expenditures.
Motion: Mr. Korthuis moved, seconded by Mr. Lilliquist, to approve. **Motion passed** with none opposed.

E. **Budget Report**
Mr. Cubellis reviewed his budget report for the period ending March 31, 2025. Mr. Korthuis commented on the healthy amount of cash on hand and Mr. Cubellis noted that that was typical this time of the year but is expected to return to targeted amounts.
Mr. Korthuis noted that dues are currently at 98 percent and asked about the shortfall. Mr. Cubellis noted that two members have not yet submitted their dues: Sudden Valley Association and Lummi Nation.

F. **Business**

1. **Considering adoption of a different cost-of-living index.**
Mr. Cubellis reviewed the memo which described the issues with WCOG's current practice at setting a COLA based on the average COLAs adopted annually by WCOG members and the staff request to switch to using a regional index – specifically the June CPI-U of West Cities. Mr. Scanlon asked if other local governments use similar indices or use COLAs adopted by comparable cities. Mr. Sidhu responded that Whatcom County has used Seattle's COLA for certain things in the past.

Mr. Scanlon asked if this would have an impact on WCOG's labor costs. Mr. Cubellis responded that the proposed index was selected because it has historically matched the closest with the regional average COLA that WCOG has used for many years. So, the impact on labor costs should be relatively neutral – small differences positive or negative.
Mr. Lilliquist asked if any of the indices reviewed were more or less variable than the existing method. Mr. Cubellis showed a comparative chart of all the methods which illustrated some variability and also that the proposed indices tracked the closest historically.
Motion: Mr. Hester moved, seconded by Mr. Sidhu, to direct staff to use the June CPI-U of West Cities when preparing the draft budget. **Motion passed** with none opposed.

G. **Director's report:**

Mr. Conroy noted his recent email to the board asking for input on what questions members have regarding WSDOT's I-5 Master Plan and Cascadia High Speed Rail (HSR) projects. This is in response to questions from WSDOT about what I-5 corridor MPOs want to discuss as WSDOT starts their stakeholder outreach for these initiatives. Good feedback was received and shared with WSDOT's I-5 & HSR program office in a meeting earlier in the day.
Part of the feedback from the initial email was Mr. Scanlon and Mr. Korthuis's interest in our region more formally documenting support for siting of a HSR stop in Whatcom County. Mr. Scanlon expanded a bit, noting the benefits of declaring interest earlier in the process. Mr. Scanlon also noted the possibility that primary HSR trains might only stop in Portland, Seattle, and Vancouver, BC but that other trains on the future rail alignment might also stop at other stations along the route.
Mr. Sidhu was supportive of the concept of slower trains on the same route serving more communities. Mr. Sidhu also commented that a future HSR system should also carry freight – analogous to how commercial airlines transport freight in specialized containers. Mr. Sidhu added that, if we do not include more services on the route (in addition to pure HSR passenger service to only a few stops) he has concerns about underutilization – especially with slowing population growth.
Discussion indicated support for documenting interest in a Whatcom County HSR stop. Mr. Conroy asked the board how they would like to proceed, noting options: WCOG could pass declaration or resolution; individual local government councils could issue support in their chosen format, etc.
Discussion turned to a motion to direct staff to draft a letter of support for a Whatcom County HSR stop to be signed by the WCOG Chair.
Motion: Mr. Lilliquist, seconded by Mr. Scanlon, moved to direct staff to draft a letter in support of a Whatcom HSR stop. **Motion passed** with none opposed.

I. **Adjourn**

There being no further business, Mr. Lilliquist adjourned the meeting at 3:29 p.m.

Greg Hansen
Secretary-Treasurer

Hugh Conroy
Director

Approved October 14, 2026

Whatcom Council of Governments
CLAIMS LISTING
April through August 2026

Date	Num	Source Name	Memo	Paid Amount
Apr - Aug 26				
04/01/2026	LC 031826	American Planning Association	Professional Development	799.60
04/01/2026	HC 030926	Alaska Airlines	Travel	745.40
04/01/2026	HC 031326	Alaska Airlines	Travel	35.00
04/01/2026	MF 030226	Mailgun Technologies	Communication Services	19.35
04/01/2026	MF 030226	Amazon Web Services	Communication Services	452.02
04/01/2026	EC 031926	Avenue Bakery LLC	Supplies	365.71
04/01/2026	JM 022726	Shell	Travel	110.35
04/01/2026	JM 031126	Community Food Co-op	Supplies	24.05
04/01/2026	JM 031126	Shell	Travel	43.17
04/01/2026	JM 032126	Pendragon Software Corporation	Office Equipment & Software	40.00
04/01/2026	RC 022626	RightWorks LLC	Office Equipment & Software	228.02
04/01/2026	RC 030126	Digital Ocean LLC	Communication Services	114.56
04/01/2026	RC 030126	Google LLC	Office Equipment & Software	156.34
04/01/2026	RC 022726	Salesforce Inc.	Office Equipment & Software	815.98
04/01/2026	RC 030126	Google LLC	Communication Services	14.84
04/01/2026	RC 030426	Amazon.com, Inc.	Supplies	50.18
04/01/2026	RC 031626	Intermedia.net Inc	Communication Services	349.64
04/01/2026	RC 031626	Sanitary Service Corporation	Supplies	136.84
04/01/2026	RC 031726	Intuit Inc.	Office Equipment & Software	29.46
04/07/2026	4072	Applied Digital Imaging	Printing	2,070.46
04/07/2026	4073	Bains, Gurdeep	BRB per diem	50.00
04/07/2026	4074	Bliss, Bill	BRB per diem	100.00
04/07/2026	4075	Bruce's Janitor Service	Janitorial	625.00
04/07/2026	4076	Cascade Translation Services	Translation Services	163.65
04/07/2026	4077	CenturyLink	VOID: Communications	0.00
04/07/2026	4078	Fountain Rental & Leasing	Vehicle rental	2,139.99
04/07/2026	4079	Good Eye Design	Professional Services	480.00
04/07/2026	4080	McBride & Benge Public Affairs LLC	Professional Services	4,461.00
04/07/2026	4081	Moench, Chris	BRB per diem	100.00
04/07/2026	4082	Ohana, Constance	BRB per diem	100.00
04/07/2026	4083	Puget Sound Energy	Utilities	259.64
04/07/2026	4084	Salud Language Services	Translation Services	200.00
04/07/2026	4085	US Bank	Purchase Card Charges	4,530.51
04/07/2026	4086	Western Washington University	Partner Pass-Through	13,418.12
04/07/2026	EFT	WCOG Petty Cash	Petty Cash Refill	250.00
04/08/2026	EFT	QuickBooks Payroll Service	Miscellaneous	7.64
04/09/2026	EFT	Champion Building LLC	Office Lease	6,364.87
04/09/2026	EFT	Jaymes McClain	Expense Reimbursement	442.84
04/09/2026	EFT	PeopleReady Inc	Temp Staff	156.48
04/09/2026	EFT	RSG Consultants	Professional Services	22,758.68
04/16/2026	1203	Rombold, John	Incentives	250.00
04/16/2026	1204	Stephanie Ludlow	Incentives	1,000.00
04/21/2026	EFT	WA Dept of L&I	Payroll Taxes	1,077.70
04/21/2026	EFT	WA Dept of Employment Security	Payroll Taxes	2,025.33
04/21/2026	EFT	WA Dept of Employment Security	Payroll Taxes	868.27
04/26/2026	EFT	HSA Bank	HSA Fees	1,650.00
04/26/2026	EFT	HSA Bank	HSA Fees	1,794.00
04/28/2026	EFT	HSA Bank	HSA Fees	13.50
04/28/2026	EFT	QuickBooks Payroll Service	Miscellaneous	1.91
04/28/2026	E-pay	Internal Revenue Service	Payroll taxes	9,662.00
04/28/2026	E-pay	Internal Revenue Service	Payroll taxes	1,265.00
04/28/2026	E-pay	Internal Revenue Service	Payroll taxes	1,265.00
04/28/2026	E-pay	Internal Revenue Service	Payroll taxes	0.00
04/28/2026	EFT	AWC via Vimly	Benefits	10,543.85
04/28/2026	EFT	AWC via Vimly	Benefits	81.65
04/28/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	4,241.24
04/28/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	5,052.60
04/28/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	3,232.88
04/28/2026	EFT	Empower Retirement	Retirement	300.00
04/28/2026	EFT	Empower Retirement	Retirement	145.36
04/29/2026	EFT	QuickBooks Payroll Service	Payroll	57,095.18
04/29/2026	EFT	United Way	Employee Contributions	757.00
04/30/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	4,441.90
04/30/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	4,607.02
05/01/2026	LC 032726	WWU Foundation	Miscellaneous Expenses	10.00
05/01/2026	HC 042026	Alaska Airlines	Travel	581.80

Whatcom Council of Governments
CLAIMS LISTING
April through August 2026

Date	Num	Source Name	Memo	Paid Amount
05/01/2026	MF 032726	Paddle.net	Communication Services	120.00
05/01/2026	MF 040126	Mailgun Technologies	Communication Services	18.57
05/01/2026	MF 040226	Amazon Web Services	Communication Services	465.04
05/01/2026	MF 040826	GiftOGram	Miscellaneous Expenses	50.00
05/01/2026	MF 041726	GiftOGram	Miscellaneous Expenses	50.00
05/01/2026	BB 041526	League of American Bicyclists	Professional Development	85.00
05/01/2026	EM 041026	WA St Assn of Boundary Review Boards	Miscellaneous Expenses	300.00
05/01/2026	JM 042126	Pendragon Software Corporation	Office Equipment & Software	40.00
05/01/2026	RC 032626	RightWorks LLC	Office Equipment & Software	228.02
05/01/2026	RC 040126	Digital Ocean LLC	Communication Services	114.56
05/01/2026	RC 040126	Google LLC	Office Equipment & Software	156.34
05/01/2026	RC 040126	Google LLC	Communication Services	14.84
05/01/2026	RC 040226	Big Red Consulting	Office Equipment & Software	79.00
05/01/2026	RC 040726	RemotePC	Office Equipment & Software	326.75
05/01/2026	RC 040726	Amazon.com, Inc.	Supplies	65.99
05/01/2026	RC 041526	Sanitary Service Corporation	Utilities	136.84
05/01/2026	RC 041626	Intermedia.net Inc	Communication Services	349.63
05/01/2026	RC 041726	Intuit Inc.	Office Equipment & Software	29.46
05/01/2026	RC 042326	WA Associaiton of Public Records Officers	Professional Development	65.00
05/01/2026	RC 042625	RightWorks LLC	Office Equipment & Software	228.02
05/07/2026	4087	A-1 Shredding, Inc.	Shredding	45.00
05/07/2026	4088	Applied Digital Imaging	Printing	1,673.18
05/07/2026	4089	Arcadis Professional Services Inc.	Professional Services	2,478.00
05/07/2026	4090	Bruce's Janitor Service	Janitorial	625.00
05/07/2026	4091	Cascade Natural Gas	Utilities	486.50
05/07/2026	4092	Cascadia Newspaper Company LLC	Public Hearing Notices	231.00
05/07/2026	4093	ESRI Inc.	GIS Software	10,055.75
05/07/2026	4094	Good Eye Design	Professional Services	829.16
05/07/2026	4095	McBride & Benge Public Affairs LLC	Professional Services	4,461.00
05/07/2026	4096	Puget Sound Energy	Utilities	215.60
05/07/2026	4097	US Bank	Purchase Card Charges	3,514.86
05/07/2026	4098	WA State Auditor's Office	Professional Services	8,536.55
05/07/2026	4099	Western Washington University	Partner Pass-Through	876.00
05/08/2026	EFT	WCOG Petty Cash	Petty Cash Refill	1,250.00
05/08/2026	EFT	Purchase Power	Postage	1,211.75
05/11/2026	EFT	QuickBooks Payroll Service	Miscellaneous	5.73
05/12/2026	EFT	Champion Building LLC	Office Lease	6,364.87
05/12/2026	EFT	Melissa Fanucci	Expense Reimbursement	812.30
05/12/2026	EFT	RSG Consultants	Professional Services	26,817.56
05/14/2026	1205	Smith, David	Incentives	250.00
05/26/2026	EFT	HSA Bank	HSA Fees	11.25
05/27/2026	EFT	AWC via Vimly	Benefits	81.65
05/27/2026	EFT	AWC via Vimly	Benefits	10,543.85
05/27/2026	EFT	HSA Bank	HSA Fees	1,650.00
05/27/2026	EFT	HSA Bank	HSA Fees	1,794.00
05/27/2026	E-pay	Internal Revenue Service	Payroll taxes	9,615.00
05/27/2026	E-pay	Internal Revenue Service	Payroll taxes	1,261.71
05/27/2026	E-pay	Internal Revenue Service	Payroll taxes	1,261.71
05/27/2026	E-pay	Internal Revenue Service	Payroll taxes	0.00
05/27/2026	EFT	Empower Retirement	Retirement	300.00
05/27/2026	EFT	Empower Retirement	Retirement	143.21
05/27/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	4,441.90
05/27/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	4,607.02
05/27/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	4,241.24
05/27/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	5,041.42
05/27/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	3,232.88
05/28/2026	EFT	QuickBooks Payroll Service	Payroll	56,933.46
05/28/2026	EFT	QuickBooks Payroll Service	Miscellaneous	1.91
05/29/2026	EFT	United Way	Employee Contributions	757.00
06/01/2026	HC 050426	Alaska Airlines	Travel	8.00
06/01/2026	HC 050426	Metro Cab	Travel	75.61
06/01/2026	050726	Alaska Airlines	Travel	8.00
06/01/2026	HC 050726	LYFT Ride	Travel	24.08
06/01/2026	HC 050726	Westin Hotels	Travel	528.96
06/01/2026	HC 051126	LYFT Ride	Travel	42.88
06/01/2026	HC 051226	Port of Bellingham (v)	Travel	23.00
06/01/2026	HC 051226	AC Hotel	Travel	173.90

Whatcom Council of Governments
CLAIMS LISTING
April through August 2026

Date	Num	Source Name	Memo	Paid Amount
06/01/2026	MF 050226	Mailgun Technologies	Communication Services	18.60
06/01/2026	MF 050226	Amazon Web Services	Communication Services	458.96
06/01/2026	MF 050726	Westin Hotels	Travel	528.96
06/01/2026	MF 051426	Amazon.com, Inc.	Supplies	13.80
06/01/2026	MF 052026	Haggen	Supplies	10.98
06/01/2026	MF 052026	Starbucks	Supplies	67.46
06/01/2026	MG 050426	Eurmax Canopy	Repair & Maintenance	96.95
06/01/2026	MG 051826	META (Facebook) Inc.	Communication Services	109.10
06/01/2026	BB 050326	Calendly LLC	Office Equipment & Software	417.79
06/01/2026	EC 042826	Whatcom Council on Aging	Communication Services	150.00
06/01/2026	JM 050626	Executive Hotel Pacific	Travel	199.42
06/01/2026	JM 050626	Executive Hotel Pacific	Travel	199.42
06/01/2026	JM 052126	Pendragon Software Corporation	Office Equipment & Software	40.00
06/01/2026	RC 050126	Digital Ocean LLC	Communication Services	114.56
06/01/2026	RC 050126	Google LLC	Office Equipment & Software	156.34
06/01/2026	RC 050126	Google LLC	Communication Services	14.81
06/01/2026	RC 051326	Dell Inc.	Repair & Maintenance	311.66
06/01/2026	RC 051726	Intuit Inc.	Office Equipment & Software	29.46
06/01/2026	RC 051526	Sanitary Service Corporation	Utilities	140.82
06/01/2026	RC 051826	Intermedia.net Inc	Communication Services	349.40
06/12/2026	4100	Applied Digital Imaging	Printing	121.10
06/12/2026	4101	Bay City Supply	Supplies	289.87
06/12/2026	4102	Bruce's Janitor Service	Janitorial	625.00
06/12/2026	4103	Cascade Natural Gas	Utilities	41.52
06/12/2026	4104	Good Eye Design	Professional Services	872.87
06/12/2026	4105	McBride & Benge Public Affairs LLC	Professional Services	4,461.00
06/12/2026	4106	Port of Bellingham (v)	Incentives	53.50
06/12/2026	4107	Puget Sound Energy	Utilities	196.90
06/12/2026	4108	Salud Language Services	Translation Services	100.00
06/12/2026	4109	Saturna Capital Corporation	CTR Incentives	75.00
06/12/2026	4110	Summit Law Group	Professional Services	132.00
06/12/2026	4111	Tiffany Brooks Photography	Professional Services	436.40
06/12/2026	4112	US Bank	Purchase Card Charges	4,312.92
06/12/2026	4113	WA State Auditor's Office	Professional Services	24,269.20
06/15/2026	EFT	QuickBooks Payroll Service	Miscellaneous	7.64
06/15/2026	1206	Carr, Stephanie	Incentives	250.00
06/16/2026	EFT	Champion Building LLC	Office Lease	6,219.82
06/16/2026	EFT	Hugh Conroy	Expense Reimbursement	309.00
06/16/2026	EFT	Jaymes McClain	Expense Reimbursement	287.58
06/16/2026	EFT	Melissa Fanucci	Expense Reimbursement	461.79
06/16/2026	EFT	WCOG Petty Cash	Petty Cash Refill	250.00
06/26/2026	EFT	HSA Bank	HSA Fees	11.25
06/26/2026	EFT	HSA Bank	HSA Fees	1,650.00
06/26/2026	EFT	HSA Bank	HSA Fees	1,794.00
06/26/2026	EFT	Internal Revenue Service	Payroll taxes	9,701.00
06/26/2026	EFT	Internal Revenue Service	Payroll taxes	1,268.12
06/26/2026	EFT	Internal Revenue Service	Payroll taxes	1,268.12
06/26/2026	EFT	Internal Revenue Service	Payroll taxes	0.00
06/26/2026	EFT	AWC via Vimly	Benefits	81.65
06/26/2026	EFT	AWC via Vimly	Benefits	10,543.85
06/29/2026	EFT	QuickBooks Payroll Service	Payroll	57,229.59
06/29/2026	EFT	QuickBooks Payroll Service	Miscellaneous	1.91
06/30/2026	EFT	United Way	Employee Contributions	757.00
06/30/2026	EFT	Empower Retirement	Retirement	300.00
06/30/2026	EFT	Empower Retirement	Retirement	147.38
06/30/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	4,241.24
06/30/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	5,063.09
06/30/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	3,232.88
06/30/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	4,464.32
06/30/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	4,630.27
06/30/2026	EC 061826	Earl's Bike Shop	Supplies	6.49
06/30/2026	EC 062426	Costco	Supplies	13.08
06/30/2026	EM 061026	American Planning Association	Professional Development	396.50
06/30/2026	JM 062126	Pendragon Software Corporation	Office Equipment & Software	40.00
06/30/2026	RC 052626	Microsoft Corporation	Communication Services	30.00
06/30/2026	RC 052526	Pitney Bowes	Communication Services	175.14
06/30/2026	RC 052626	RightWorks LLC	Office Equipment & Software	228.02

Whatcom Council of Governments
CLAIMS LISTING
April through August 2026

Date	Num	Source Name	Memo	Paid Amount
06/30/2026	RC 052726	Data Axle, Inc.	Supplies	2,481.12
06/30/2026	RC 052726	Bitdefender	Office Equipment & Software	435.19
06/30/2026	RC 052926	Dell Inc.	Repair & Maintenance	122.73
06/30/2026	RC 060126	Digital Ocean LLC	Communication Services	114.56
06/30/2026	RC 053126	Pitney Bowes	Supplies	123.14
06/30/2026	RC 053126	Doodle	Office Equipment & Software	90.99
06/30/2026	RC 060126	Google LLC	Office Equipment & Software	156.34
06/30/2026	RC 060126	Google LLC	Communication Services	14.73
06/30/2026	RC 060826	CenturyLink	Office Equipment & Software	65.38
06/30/2026	RC 061026	Kaseya US LLC	Office Equipment & Software	414.58
06/30/2026	RC 061026	Amazon.com, Inc.	Repair & Maintenance	48.10
06/30/2026	RC 061026	Amazon.com, Inc.	Supplies	115.25
06/30/2026	RC 061526	Sanitary Service Corporation	Utilities	140.82
06/30/2026	RC 061626	Intermedia.net Inc	Communication Services	349.32
06/30/2026	RC 061726	Intuit Inc.	Office Equipment & Software	29.46
06/30/2026	RC 062026	Amazon.com, Inc.	Supplies	235.33
06/30/2026	MF 052926	Avenue Bakery LLC	Supplies	415.31
06/30/2026	MF 052926	Avenue Bakery LLC	Supplies	934.31
06/30/2026	MF 052926	Avenue Bakery LLC	Supplies	25.52
07/01/2026	MF 060126	Mailgun Technologies	Communication Services	18.46
07/01/2026	MF 060526	Mailmeteor	Communication Services	8.78
07/01/2026	MF 061526	WebAIM	Professional Development	125.00
07/01/2026	MG 061426	Survey Monkey	Office Equipment & Software	327.30
07/10/2026	4114	Amjay Inc.	Incentives	1,001.36
07/10/2026	4115	AMPO	Membership	1,060.90
07/10/2026	4116	Arcadis Professional Services Inc.	Professional Services	2,520.00
07/10/2026	4117	Bruce's Janitor Service	Janitorial	625.00
07/10/2026	4122	Capitol City Press	Printing	590.68
07/10/2026	4123	Cascade Natural Gas	Utilities	34.93
07/10/2026	4124	Cascadia Newspaper Company LLC	VOID: vendor did not receive; c...	0.00
07/10/2026	4118	Good Eye Design	Professional Services	589.68
07/10/2026	4119	McBride & Benge Public Affairs LLC	Professional Services	4,461.00
07/10/2026	4120	Puget Sound Energy	Utilities	200.98
07/10/2026	4121	US Bank	Purchase Card Charges	7,580.95
07/10/2026	EFT	Purchase Power	Postage	1,150.85
07/10/2026	EFT	WCOG Petty Cash	Petty Cash Refill	250.00
07/13/2026	EFT	QuickBooks Payroll Service	Miscellaneous	3.82
07/14/2026	EFT	Champion Building LLC	Office Lease	6,219.82
07/14/2026	EFT	RSG Consultants	Professional Services	38,698.39
07/28/2026	EFT	HSA Bank	HSA Fees	13.50
07/30/2026	EFT	QuickBooks Payroll Service	Payroll	57,366.20
07/30/2026	EFT	WA Dept of L&I	Payroll Taxes	1,048.39
07/30/2026	EFT	WA Dept of Employment Security	Payroll Taxes	2,030.02
07/30/2026	EFT	WA Dept of Employment Security	Payroll Taxes	871.63
07/31/2026	E-pay	Internal Revenue Service	Payroll taxes	9,717.00
07/31/2026	E-pay	Internal Revenue Service	Payroll taxes	1,270.67
07/31/2026	E-pay	Internal Revenue Service	Payroll taxes	1,270.67
07/31/2026	E-pay	Internal Revenue Service	Payroll taxes	0.00
07/31/2026	EFT	HSA Bank	HSA Fees	1,650.00
07/31/2026	EFT	HSA Bank	HSA Fees	1,794.00
07/31/2026	EFT	AWC via Vimly	Benefits	81.65
07/31/2026	EFT	AWC via Vimly	Benefits	10,543.85
07/31/2026	EFT	Empower Retirement	Retirement	300.00
07/31/2026	EFT	Empower Retirement	Retirement	147.38
07/31/2026	eft	WA Dept of Retirement Systems	PERS Contribution	4,241.24
07/31/2026	eft	WA Dept of Retirement Systems	PERS Contribution	5,073.41
07/31/2026	eft	WA Dept of Retirement Systems	PERS Contribution	3,232.88
07/31/2026	1207	Scholtz, Nick	Incentives	250.00
07/31/2026	1208	Kwiatkowski, Larry	Incentives	1,000.00
07/31/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	4,473.28
07/31/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	4,641.36
08/01/2026	LC 070826	Trader Joes	Supplies	12.98
08/01/2026	MF 070226	Mailgun Technologies	Communication Services	18.61
08/01/2026	MF 071426	Community Food Co-op	Supplies	17.47
08/01/2026	MF 072126	iAccessible Revelo	Consultants & Contracted Serv...	571.60
08/01/2026	MG 062526	Target	Supplies	21.81
08/01/2026	MG 062526	Target	Supplies	43.63

Whatcom Council of Governments
CLAIMS LISTING
April through August 2026

Date	Num	Source Name	Memo	Paid Amount
08/01/2026	MG 071426	Community Food Co-op	Supplies	21.47
08/01/2026	MG 071026	DollarTree	Supplies	9.56
08/01/2026	MG 070726	4imprint	Incentives	1,535.59
08/01/2026	BB 072526	Earl's Bike Shop	Supplies	22.32
08/01/2026	EC 071526	Target	Supplies	30.01
08/01/2026	EC 071526	Target	Supplies	10.46
08/01/2026	EC 071526	Office Depot	Supplies	8.73
08/01/2026	JM 082026	Pendragon Software Corporation	Office Equipment & Software	40.00
08/01/2026	RC 062726	Pacific Power Batteries	Utilities	46.90
08/01/2026	RC 062626	RightWorks LLC	Office Equipment & Software	228.02
08/01/2026	RC 070126	Digital Ocean LLC	Communication Services	83.98
08/01/2026	RC 070126	Google LLC	Office Equipment & Software	156.84
08/01/2026	RC 070126	Google LLC	Communication Services	14.86
08/01/2026	RC 070126	Hardware Sales	Supplies	27.26
08/01/2026	RC 070626	CenturyLink	Communication Services	80.00
08/01/2026	RC 070826	Amazon.com, Inc.	Repair & Maintenance	65.51
08/01/2026	RC 071126	Pacific Power Batteries	Utilities	43.68
08/01/2026	RC 071526	Sanitary Service Corporation	Utilities	139.91
08/01/2026	RC 071626	Intermedia.net Inc	Communication Services	349.54
08/01/2026	RC 071726	Intuit Inc.	Office Equipment & Software	29.46
08/01/2026	RC 072226	Amazon.com, Inc.	Supplies	90.56
08/01/2026	RC 072426	Dell Inc.	Office Equipment & Software	991.19
08/01/2026	RC 072626	RightWorks LLC	Office Equipment & Software	228.23
08/03/2026	EFT	QuickBooks Payroll Service	Miscellaneous	1.91
08/04/2026	EFT	United Way	Employee Contributions	757.00
08/07/2026	4125	A-1 Shredding, Inc.	Shredding	45.00
08/07/2026	4126	Applied Digital Imaging	Printing	10.53
08/07/2026	4127	Bains, Gurdeep	BRB per diem	50.00
08/07/2026	4128	Bliss, Bill	BRB per diem	50.00
08/07/2026	4129	Bruce's Janitor Service	Janitorial	625.00
08/07/2026	4130	Caliper Corporation	Professional Services	3,290.00
08/07/2026	4131	Capitol City Press	VOID: Splitting into 2 invoices	0.00
08/07/2026	4132	Cascade Natural Gas	Utilities	29.70
08/07/2026	4133	Cascadia Newspaper Company LLC	Public Hearing Notices	192.50
08/07/2026	4134	Enduris	Property & Liability Insurance	12,102.00
08/07/2026	4135	Express Services Inc.	Temp Staff	4,110.70
08/07/2026	4136	Good Eye Design	Professional Services	1,867.32
08/07/2026	4137	McBride & Benge Public Affairs LLC	Professional Services	4,461.00
08/07/2026	4138	Moench, Chris	BRB per diem	50.00
08/07/2026	4139	Ohana, Constance	BRB per diem	50.00
08/07/2026	4140	Puget Sound Energy	Utilities	245.23
08/07/2026	4141	Salud Language Services	Translation Services	395.00
08/07/2026	4142	US Bank	Purchase Card Charges	4,172.38
08/07/2026	4143	Vibrant Senior Options LLC	Outreach	1,900.08
08/07/2026	4144	Capitol City Press	Printing	6,812.73
08/10/2026	1209	Gay, Jennifer	Incentives	250.00
08/11/2026	EFT	WCOG Petty Cash	Petty Cash Refill	1,250.00
08/12/2026	EFT	QuickBooks Payroll Service	Miscellaneous	3.82
08/13/2026	EFT	Champion Building LLC	Office Lease	8,551.59
08/13/2026	EFT	RSG Consultants	Professional Services	6,390.92
08/26/2026	EFT	HSA Bank	HSA Fees	11.25
08/27/2026	EFT	AWC via Vimly	Benefits	10,552.63
08/27/2026	EFT	HSA Bank	HSA Fees	1,650.00
08/27/2026	EFT	HSA Bank	HSA Fees	1,794.00
08/27/2026	E-pay	Internal Revenue Service	Payroll taxes	9,717.00
08/27/2026	E-pay	Internal Revenue Service	Payroll taxes	1,270.69
08/27/2026	E-pay	Internal Revenue Service	Payroll taxes	1,270.69
08/27/2026	E-pay	Internal Revenue Service	Payroll taxes	0.00
08/27/2026	EFT	AWC via Vimly	Benefits	81.65
08/27/2026	EFT	Empower Retirement	Retirement	300.00
08/27/2026	EFT	Empower Retirement	Retirement	147.38
08/27/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	4,241.24
08/27/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	5,073.41
08/27/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	3,232.88
08/28/2026	EFT	QuickBooks Payroll Service	Payroll	57,366.18
08/28/2026	EFT	QuickBooks Payroll Service	Miscellaneous	1.91
08/31/2026	EFT	United Way	Employee Contributions	757.00

Whatcom Council of Governments
CLAIMS LISTING
April through August 2026

Date	Num	Source Name	Memo	Paid Amount
08/31/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	4,473.28
08/31/2026	EFT	WA Dept of Retirement Systems	PERS Contribution	4,639.55
Apr - Aug 26				**862,098.13**

The Council Board retroactively approves the payments made during April through August 2026, for the above listed claims in the total amount of $862,098.13*

Secretary/Treasurer

Board Officer **Title** **Date**

Whatcom Council of Governments
Board Budget Report
January through August 2026

(67% of the year)

	Jan - Aug 26	2026 Budget	% of Budget
Income			
333 · Federal Grants	$ 750,335	$ 1,198,671	63%
334 · State Grants	314,115	414,225	76%
337 · Local Grants	95,705	134,379	71%
361 · Interest Income	10,468	7,000	150%
367 · Contributions & Donations	-		
368 · Membership Dues	210,672	210,978	100%
369 · Other Income	1,179	3,000	39%
Total Income	$ 1,382,474	$ 1,968,253	70%
Expense			
505 · Communication Services	$ 24,793	$ 31,600	78%
510 · Consultants & Contract Services	288,668	416,532	69%
515 · Incentives	7,582	20,000	38%
520 · Insurance- Property & Liability	12,102	13,000	93%
530 · Office Equipment & Software	32,257	44,601	72%
535 · Pass-Through Funding	22,487	30,000	75%
545 · Printing	9,456	10,000	95%
550 · Professional Development	3,680	8,900	41%
555 · Rent	61,115	77,000	79%
560 · Repair & Maintenance	695	2,000	35%
565 · Payroll - Salaries & Wages	661,494	994,079	67%
566 · Payroll - Taxes & Benefits	199,700	296,067	67%
575 · Supplies	8,281	11,500	72%
580 · Travel	10,231	28,600	36%
585 · Utilities	4,876	8,000	61%
590 · Miscellaneous Expense	1,340		
Total Expense	$ 1,348,757	$ 1,991,879	68%
Net Increase (Decrease) in Cash	**$33,717**	**($23,626)**	

Balance Sheet as of:	1/1/2026	8/31/2026
Cash on hand	$ 28,463	$ 35,937
Investment Account	314,524	339,992
Accounts Receivable	312,471	314,947
Total	$ 655,458	$ 690,876
Accounts Payable	54,542	28,255
Net Equity	$ 600,916	$ 662,621

Cash & Investments	
Target (3 mos.)	$393,837
Available	$375,929

whatcom council of governments

Memo

To: The WCOG Council Board
From: Hugh Conroy, Director
Date: October 7, 2026
Subject: Proposed 2027 Budget – First Draft

Attached to this memo please find the first draft of the proposed 2027 Budget for your review prior to the Council Board meeting next week. I draw your attention to the following:

Dues

Dues are determined using both population and a cost-of-living adjustment (COLA). The Port's dues increase is based on the average percentage increase of the nine jurisdictions.

Population: Annual population change is drawn from Office of Financial Management estimates for Whatcom County, the seven cities, and the Lummi Nation.

COLA: At your May 13 meeting, staff requested, and you approved, changing WCOG's COLA benchmark from the average of COLAs adopted by WCOG's member jurisdictions to the CPI-Urban for West Size Class B/C Cities published in June. This measure for June 2026, and used for WCOG's draft 2027 budget, is 2.9%

Notable Change

State Revenue: 2027 is currently estimated to be 37% lower than 2026. This is primarily because it is not known yet if continued grant-funding for the Whatcom Smart Trips transportation demand management program will be renewed.

Health insurance: This level of increase is common to all employers but, being 14% over the 2026 budget, it merits mention here.

Consultants & Contracted Services: Large annual changes in this category are not unusual for WCOG. 2026 included a large consulting contract for the Household Travel Survey which has concluded.

Suggested Motion

"Move approval of WCOG's use of a 2.9% COLA, as calculated for the June 2026 CPI-U West Size Class B/C Cities, for application in its 2027 Budget."

Ron and I look forward to discussing the draft 2026 Budget with you next week.

Whatcom Council of Governments	2026		2027
2027 Budget draft #1 10-7-2026	Approved 12/10/2025		Draft #1 10/7/2026
REVENUE			
Programs & Projects			
Local	$ 134,379		$ 135,531
State	414,225		259,693
Federal	1,198,671		1,254,148
Miscellaneous (foundations, classes, rebates)	3,000		3,000
Interest Income	7,000		10,000
Total Programs & Projects	$ 1,750,275		$ 1,652,372
Dues			
Bellingham	$ 72,772		$ 75,263
Blaine	4,873		5,149
Everson	2,401		2,523
Ferndale	12,595		13,102
Lummi Nation	4,319		4,437
Lynden	12,462		13,087
Nooksack	1,351		1,440
Sumas	1,358		1,395
Whatcom County (unincorporated)	65,841		67,714
Port of Bellingham	32,156		33,265
Lake Whatcom Water & Sewer	250		250
Public Utilities District #1	150		150
Sudden Valley Association	150		-
Western Washington University	150		150
Total Dues	$ 210,978		$ 217,925
Total Revenue	**$ 1,968,253**		**$ 1,870,297**
EXPENSES			
Salaries & Benefits			
Salaries	$ 994,079		$ 1,046,065
Benefits:			
Dental Insurance	10,680		11,144
Disability Insurance	4,205		4,425
Health Insurance	141,767		161,410
Life Insurance	810		810
Retirement Contributions	55,470		58,370
Social Security equivalent & Medicare	76,957		80,710
Vision Insurance	2,002		2,107
Workers Compensation Premiums (L&I)	4,176		4,575
Total Benefits	$ 296,067		$ 323,551
Total Salaries & Benefits	$ 1,290,146		$ 1,369,616

Whatcom Council of Governments	2026		2027
2027 Budget draft #1 10-7-2026	Adpoted 12/11/2024		Draft #1 10/7/2026
Other Expenses			
Communication Services	$ 31,600		$ 31,600
Consultants & Contracted Services	416,532		228,080
Incentives	20,000		20,000
Insurance - Property & Liability	13,000		13,000
Office Equipment & Software	44,601		48,881
Pass Through to Partners	30,000		0
Printing	10,000		10,000
Professional Development	8,900		8,900
Rent	77,000		80,555
Repair & Maintenance	2,000		2,000
Supplies	11,500		11,500
Travel	28,600		26,600
Utilities	8,000		8,000
Total Other Expenses	$ 701,733		$ 489,116
Total Expenses	**$ 1,991,879**		**$ 1,858,732**
Net increase/(decrease) in cash position	$ (23,626)		$ 11,565

whatcom council of governments

Memorandum

To: The Council Board

From: Melissa Fanucci, Principal Planner

Date: October 7, 2026

Subject: Adoption of WCOG's 2026 Language Access Plan

Request

Staff recommends adoption of the 2026 Language Access Plan for Whatcom Council of Governments (WCOG).

Background

As a recipient of federal financial assistance, WCOG is required to comply with the Title VI of the Civil Rights Act of 1964, which provides:

> No person in the United States, on the ground of race, color, or national origin, shall be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

The WA State Department of Transportation requires that we develop a Language Access Plan to: identify and assess the language assistance needs of our community; outline our procedures for translation and interpretation services; describe how we inform Limited English Proficiency (LEP) individuals about our language services; describe how we train staff; and note how we plan to monitor, evaluate, and update this plan.

Suggested motion

Move to adopt the 2026 Language Access Plan for WCOG.

LANGUAGE ACCESS PLAN

For the Whatcom Council of Governments

10/13/26 Draft for Board
Approved by WSDOT 7/27/26

Prepared by:
Melissa Fanucci, Principal Planner
melissa@wcog.org
(360)685-8385

Whatcom Council of Governments
314 E. Champion St., Bellingham, WA 98225
www.wcog.org

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2. Definitions 3
3. Needs assessment 4
5. Language assistance measures 8
6. Staff training 9
7. Outreach/notification techniques 9
8. Monitoring and updating the LEP Plan 9

Title VI Notice to Public

The Whatcom Council of Governments (WCOG) hereby gives public notice that it is the policy of the agency to assure full compliance with Title VI of the Civil Rights Act of 1964, the Civil Rights Restoration Act of 1987, and related statutes and regulations in all programs and activities. Title VI requires that no person in the United States of America shall, on the grounds of race, color, or national origin, be excluded from the participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which WCOG receives federal financial assistance.

Any person who believes they have been aggrieved by unlawful discriminatory practice under Title VI has a right to file a formal complaint with WCOG. Any such complaint must be in writing and filed with the WCOG Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence. Title VI Discrimination Complaint Forms may be obtained from WCOG at no cost and are available on WCOG's website.

Americans with Disabilities Act (ADA) information

This material can be made available in an alternate format by emailing the Whatcom Council of Governments at: wcog@wcog.org or by calling 360-676-6974. Persons who are deaf or hard of hearing may make a request by calling the Washington State Relay at 711.

Notificación de Titulo VI al Público

Por medio de la presente, el WCOG notifica de manera pública que la política del organismo es garantizar el pleno cumplimiento del Título VI de la Ley de Derechos Civiles de 1964, la Ley de Restauración de Derechos Civiles de 1987, el Decreto Ejecutivo 12898 sobre Justicia Ambiental, el Decreto Ejecutivo 13166 sobre el Dominio Limitado del Idioma Inglés, así como los estatutos y reglamentos relacionados en todos los programas y actividades. De acuerdo con lo estipulado en el Título VI, ningún individuo de los Estados Unidos de América deberá, con fundamento en su raza, color o nacionalidad, ser excluido de participar en, que se le nieguen los beneficios de, o ser víctima de discriminación en virtud de cualquier programa o actividad por el cual el WCOG reciba fondos federales.

Toda persona que se considere agraviada por una práctica discriminatoria e ilícita en virtud del Título VI tiene derecho a presentar una denuncia formal ante el WCOG. Cualquier denuncia de este tipo debe presentarse por escrito ante el coordinador del Título VI del WCOG dentro de un plazo de 180 días naturales a partir de la fecha de la presunta discriminación. El WCOG pone a disposición del público los formularios de denuncia del Título VI de manera gratuita en su página web.

Información de la Ley sobre Esta dounidenses con Discapacidades (ADA)

Este material puede ser disponible en formato alternativo enviando un correo electrónico a Whatcom Council of Governments al wcog@wcog.org o llamando al número gratuito 360-676-6974. Las personas sordas o con dificultades auditivas pueden solicitarlo llamando a Washington State Relay al 877-833-6399 TTY/877-833-6398

1. Introduction

The Whatcom Council of Governments (WCOG) is the Metropolitan Planning Organization (MPO) and the Regional Transportation Planning Organization (RTPO) for the Whatcom region of Washington State. As a recipient of federal financial assistance, WCOG is required to comply with Title VI of the Civil Rights Act of 1964, which provides:

> *No person in the United States, on the ground of race, color, or national origin, shall be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.*

When language services are not readily available to individuals with Limited English Proficiency (LEP), or where an individual with LEP is unaware of the availability of language assistance services, individuals with LEP may be less likely to participate in or benefit from the programs and services that WCOG provides.

This Language Access Plan (LAP) provides guidance and strategies to identify and address the language access needs of LEP individuals and ensure that everyone within our community has access to WCOG's programs, services, and information at no cost.

2. Definitions

The following terms and abbreviations are used in this plan:

ACS	American Community Survey
ADA	Americans with Disabilities Act
DOJ	U.S. Department of Justice
LAP	Language Access Plan
LEP	Limited English Proficiency
MPO	Metropolitan Planning Organization
RTPO	Regional Transportation Planning Organization
Title VI	Title VI of the Civil Rights Act of 1964 – prohibits discrimination on the basis of race, color, or national origin
WCOG	Whatcom Council of Governments
Whatcom County	In this plan "Whatcom County" includes both unincorporated Whatcom County and all local and tribal jurisdictions within

3. Needs assessment

To determine the language assistance needs of Whatcom County communities, WCOG uses a four-factor LEP analysis to determine its language assistance measures. The four factors are:

- The number and proportion of people with LEP served or encountered in the eligible service population.
- The frequency with which people with LEP come in contact with WCOG programs, activities, or services.
- The importance to people with LEP regarding WCOG's programs, activities, and services.
- The resources available to WCOG and the overall cost to provide assistance to people with LEP.

Factor #1: demographics/identification of LEP persons

This step uses estimates from the American Community Survey to establish the proportion and number of people in the Whatcom region who are LEP. In Whatcom County, 12.5% of the population speak a language other than or in addition to English at home. 8,712 people are LEP — 4% of Whatcom's total population.

As shown in **Figure 1,** Spanish is the most common language spoken by LEP individuals, making up 2.1% of the Whatcom region's population.

Figure 1: Estimated number of LEP individuals in Whatcom County [1]

Language	Speakers at Home	# LEP	LEP Percentage
Spanish	13,495	4,581	2.1%
Other	8,209	2,201	1.0%
Indo-European	3,648	959	0.4%
Russian & Other Slavic	2,118	971	0.4%
WHATCOM Population Total	**219,978**		

Total LEP	8,712		4.0%
Total Foreign Language Speakers	27,470		12.5%

Using Whatcom's school district data shown in **Figure 2,** a breakdown of specific languages spoken at home shows that 9.5% of students in Whatcom's school districts speak Spanish at home, 1.4% speak Punjabi, 0.7% speak Russian, and 0.7% speak Ukrainian. Note that the data

[1] *U.S. Census Bureau. "Language Spoken at Home for the Population 5 Years and Over." American Community Survey, ACS 5-Year Estimates Detailed Tables, Table C16001, https://data.census.gov/table/ACSDT5Y2024.C16001?q=Whatcom+County+c16001&t=Language+Spoken+at+Home. Accessed on 9 Jun 2026.*

table includes only counts from school districts within Whatcom County (Bellingham, Blaine, Ferndale, Lynden, Meridian, Mt. Baker, Nooksack).

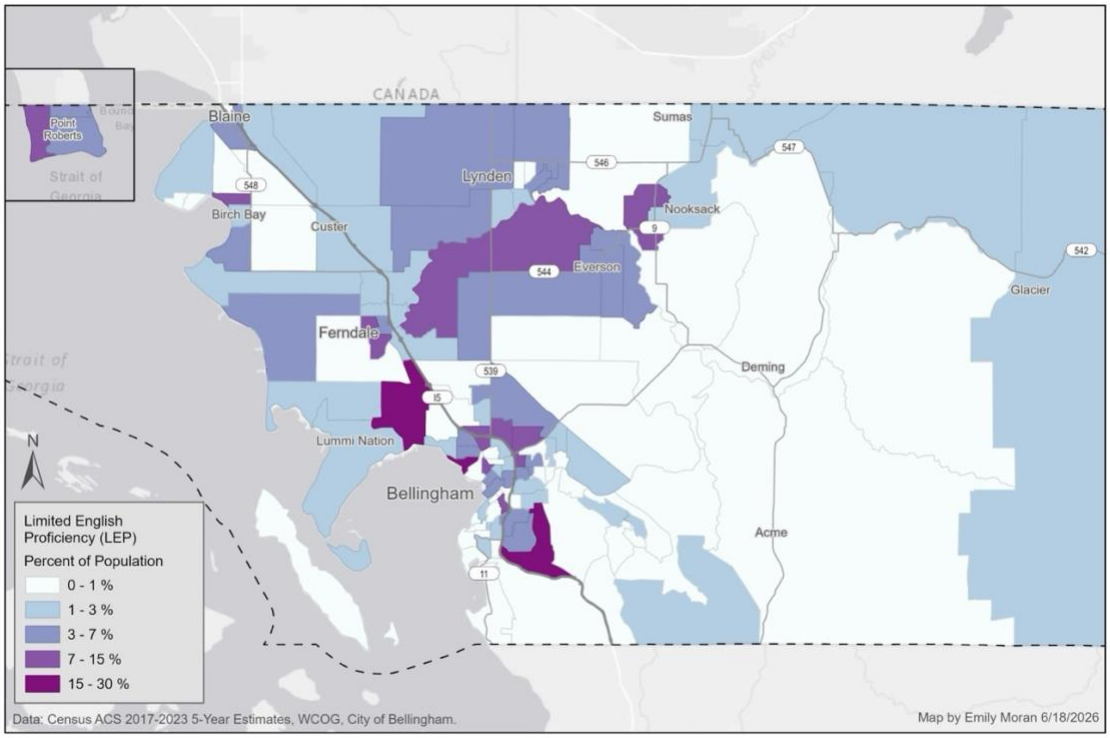
Additional information about languages spoken at home can be found in ***Appendix A: WSDOT Public Transportation Data Viewer Report*** for the Whatcom RTPO.

Figure 2: Languages spoken at home [2]

English	24,863 (85.4%)
Spanish	2,755 (9.5%)
Punjabi	400 (1.4%)
Other	320 (1.1%)
Russian	210 (0.7%)
Ukrainian	208 (0.7%)
Mixteco	137 (0.5%)
Vietnamese	93 (0.3%)
Arabic	41 (0.1%)
Aguacateco	39 (0.1%)
Chinese-Mandarin	32 (0.1%)
Grand Total	29,098 (100.0%)

[2] *WSDOT Public Transportation Data Viewer, https://experience.arcgis.com/experience/2168cab50d3a417a99250d3599a260bf/page/Page?views=Welcome); "Language Spoken at Home for the Population 5 Years and Over." American Community Survey, ACS 5-Year Estimates Detailed Tables, Table C16001 https://data.census.gov/table/ACSDT5Y2024.C16001?q=c16001&g=9700000US5300420*

Figure 3: Percent of LEP population by Census block group in Whatcom County



The map of Whatcom County in **Figure 3** displays the percent of population that are LEP individuals by Census block group.

Safe Harbor provisions

LEP safe harbor provisions are Department of Justice (DOJ) guidelines that protect federally funded organizations from civil rights violations. Organizations satisfy written translation obligations if they translate vital documents for LEP language groups making up 5% or 1,000 people of the eligible population, whichever is less.

Spanish meets the threshold of Safe Harbor provisions with over 4,500 LEP individuals in the Whatcom Region.

Factor #2: frequency of contact

Frequency with which LEP individuals contact WCOG's programs, activities, and services

WCOG infrequently comes into contact with LEP individuals. Because of the nature of WCOG's work as a planning organization, WCOG is most likely to encounter LEP individuals through participation in public meetings and customer service interactions.

WCOG public meetings occur roughly every other month at WCOG's office in downtown Bellingham. Most communication with the general public typically occurs via email, by phone, or in person. Most customer service interactions are with Whatcom Smart Trips program participants and are conducted in person at the WCOG office.

Materials have been provided in Spanish, Russian, and Ukrainian for outreach in school districts around the county, and Spanish language surveys and signage were provided for outreach as part of the Human Services Transportation Plan update. Digital surveys were also available in multiple languages. There has been minimal uptake of the translated materials.

Almost 100% of WCOG staff interaction has been with individuals who spoke English well. WCOG has not received any request for translation or interpretation services as of this year.

Factor #3: importance of services provided

The importance of WCOG programs, activities, and services to people with LEP

As the metropolitan and regional transportation planning agency, WCOG's interactions with the public are different than those of jurisdictions that own, operate, and maintain transportation networks in Whatcom. People in the region may be affected by regional transportation projects that the WCOG worked to advance through its planning and programming responsibilities.

Individuals may be impacted by the following WCOG's plans:

- The Regional/Metropolitan Transportation Plan
- Unified Planning Work Program
- Human Services Transportation Plan
- Safety Action Plan
- Public Participation Plan
- Title VI Plan
- Language Access Plan

All these planning efforts depend on meaningful public participation and input. Efforts to include LEP individuals in these discussions help ensure investment priorities reflect the whole community.

Factor #4: resources available and overall cost

Resources available to WCOG and overall cost to provide assistance to people with LEP

WCOG is a relatively small MPO and RTPO and as such has limited resources to provide language assistance. Employees at WCOG speak English and a small amount of basic Spanish.

WCOG is committed to providing any translation service within reason. To determine what is feasible, WCOG will monitor translation costs and services on an annual basis.

Definition of vital documents

Vital documents are defined by the Federal government (prior to the removal of its LEP website) as follows: "A document will be considered vital if it contains information that is critical for obtaining Federal services and/or benefits or is required by law."

Non-vital information includes documents that are not critical to access such benefits and services.

Based on the list of vital documents included in WA State Department of Transportation's (WSDOT) LEP Accessibility Plan[3], relevant vital documents from WCOG may include:

- Applications
- Notices regarding the availability of free language access services for LEP individuals
- Outreach or informational material the lack of which may effectively deny a LEP individual meaningful access to WCOG's programs, services, or activities
- Forms, notices, or written material related to an individual's rights, requirements, or responsibilities regarding WCOG services, such as filing a discrimination complaint against WCOG.

Conclusion

Over 4,500 LEP individuals in Whatcom speak Spanish; and 4% of the population are LEP with a range of other first languages including Russian, Ukrainian, Punjabi, and Vietnamese. WCOG's planning and programming efforts may impact anyone in Whatcom County. That said, WCOG has had limited to no interaction with LEP individuals in the past few years.

Based on these factors, WCOG will provide vital documents in Spanish by default and offer translated versions of materials and translated services in any language upon request.

5. Language assistance measures

Interpretation

WCOG uses LanguageLine to provide telephone interpretation services in over 240 languages. Guidance on how to use this service is provided to WCOG staff and updated annually.

Translation

WCOG has all vital documents translated into Spanish and makes versions of other documents available on the website www.wcog.org. All content on WCOG's website is accessible in several languages.

WCOG will translate any document upon request. WCOG currently has language translation services for Spanish and Russian; methods of translating documents in other languages will be determined as needed.

Notice of translation services is printed on all WCOG Board agendas and summaries.

Notification of rights

All notifications of individual rights are posted in English and Spanish. For WCOG this specifically refers to our Title VI Notice to the Public and Americans with Disabilities Act (ADA) information.

[3] *WA State Department of Transportation. "Limited English Proficiency Accessibility Plan, https://wsdot.wa.gov/sites/default/files/2025-02/WSDOT-Limited-English-Proficiency-LEP-Accessibility-Plan-2024.pdf Accessed on 11 Jun 2026.*

All WCOG's policies are available on our website in English and Spanish. The web tool will provide translations in other languages, or they can be translated by a service upon request.

6. Staff training

Every year at WCOG's annual staff compliance meeting, WCOG's Title VI Coordinator provides training on Title VI requirements and procedures. This includes instruction on current LEP procedures.

7. Outreach/notification techniques

WCOG's interaction with the public is primarily engagement efforts related to development of regional transportation plans, public notification of board meetings and public hearings, collecting feedback on documents, voluntary participation in large scale travel surveys, and participation in incentive and encouragement programs conducted by the Smart Trips travel demand management program

Online translation features provide access to all WCOG's digital content in over a dozen languages. Printed materials that are distributed at events or through programs are available in Spanish and other languages upon request.

WCOG regularly updates its mailing lists to include community groups and organizations representing historically underserved communities, who may include LEP persons.

8. Monitoring and updating the LEP Plan

WCOG's annual Title VI Report updates its LEP and demographic data every year (although ACS survey data estimates may not change every year). This data review provides an opportunity to monitor LEP trends in the region for purposes of updating this plan as needed.

WCOG staff record all translation requests and translation documents produced and report this information to the Title VI Coordinator. WCOG will use this data to annually determine if additional automatically translated resources would be beneficial to LEP individuals. Staff also summarizes public interactions with LEP individuals to help inform the scope of effort to best meet stated accessibility goals.

whatcom council of governments

MEMORANDUM

To: The Council Board
From: Ron Cubellis, Deputy Director
Date: October 7, 2026
Subject: **Policies and Procedures Manual**

Request – Staff is requesting you adopt WCOG's first Policies and Procedures Manual.

Background – Most years the state auditors and WSDOT subrecipient monitors ask to see our written financial policies and procedures. I tell them we do not have one official policy document that addresses the full scope of their interest and explain our various, adopted policies and procedures. To improve this recurring conversation for future WCOG management, it's time to adopt such a document.

The Manual – The document we've come up with incorporates most of the existing, board-approved policies and procedures with a few minor changes, completely replaces the ADA policy, and adds a new Administrative and Financial Policies and Procedures section. The reasons for the changes and additions are as follows:

Administrative and Financial Policies and Procedures – New section that incorporates the financial policies the monitoring agencies request.

American with Disabilities Act (ADA) Policy – The Federal Transit Administration (FTA) updated their ADA guidance and requirements in 2023. As a result, the Washington State Department of Transportation Public Transportation Division (PTD) has updated their ADA guidance. The changes were numerous and necessitated a complete rewrite of our policy. The upside is the PTD guidance now acknowledges that Metropolitan and Regional Planning Organizations such as WCOG provide different services than transit agencies. The policy for your consideration is significantly more applicable to the services we provide to the public with FTA funds.

Assets Policy – The suggested changes here are, 1) a name change from Fixed Assets Policy, 2) increasing the theft sensitive asset threshold from $250 to the state auditor's suggested $500, and 3) changing the physical inventory requirement from every year to every 2 years. This last change is consistent with the state and federal requirements.

Credit Card Program – Adding a requirement that employees set up fraud notifications on their WCOG-issued credit card accounts.

Procurement Policy – Removing text that repeats language in the Credit Card Program section of the Administrative and Financial Policies and Procedures section and adding a section specifically for state- and federally-funded consultant agreements.

Public Records Policy – Adding a statement that WCOG adopts the WA State exemptions per RCW 42.56.

The board-adopted policies not initially included in the Policies & Procedures Manual are the larger ones with specific formatting requirements: Public Participation Plan, Title VI Plan, the proposed Language Assistance Plan and the Personnel Manual. Staff will evaluate the feasibility of incorporating these into the manual later.

The pages following this memo are only the additions and changes. The entire document can be viewed at https://wcog.org/assets/documents/wcog-policies-&-procedures-manual.pdf

SUGGESTED MOTION: Move to adopt the WCOG Policies and Procedures Manual incorporating the changes as presented.

Whatcom Council of Governments Policies & Procedures Manual

DRAFT

October 7, 2026

Whatcom Council of Governments
314 E Champion Street
Bellingham WA 98225

Phone: (360) 676-6974
Fax: (360) 738-6232
Email: wcog@wcog.org

2. Purpose

This policy manual shall be used as a procedural framework for employees to make sound defendable decisions of the highest ethical standards.

The intent of this policy and procedure manual is to provide purchasing, budgeting, and accounting guidance for accountability, consistency and standards of operational procedures and processes for all financial transactions.

This policy manual is a guide to policies and procedures and does not give anyone the authority to revise or manipulate the adopted budget. The adopted budget shall be adhered to as adopted by the WCOG Council Board.

The policies in this manual cannot provide for every possible financial transaction situation. The content is guidance in everyday, ordinary transactions. When out of the ordinary situations arise, the Executive Director will determine the proper processing method to be used.

The Executive Director shall review these policies and procedures annually with the Deputy Director and update them as necessary. Any additions or modifications shall be presented to the Council Board for approval. Any modifications shall be noted with the date that it became effective.

3. Administrative and Financial Policies and Procedures

3.1 Accounting

WCOG records transactions using the cash basis of accounting. Revenues are recognized when cash is received, and expenditures are recognized when paid.

All policies and procedure guidelines are designed to comply with federal and state accounting and administrative standards. WCOG's financial records are audited by the Washington State Auditor's Office (SAO) on a schedule determined by SAO. Copies of the annual audit are provided to the Council Board and when applicable the Federal Audit Clearinghouse.

3.2 Accounts Payable

The Whatcom Council of Governments (WCOG) pays vendors once per month. Typically invoices received by the 5th of the month are paid within two weeks. Employee expense reimbursements are paid at the same time as vendors.

All invoices and credit card receipts are coded by the employee that incurred the expense. The following documentation should be on each invoice or receipt:

1. Vendor or Merchant name
2. Date of transaction or date range for service provided
3. Clear description of service received or item purchased
4. A total on the invoice or receipt
5. Employee's name or initials
6. Program or Project to be charged for the expense (i.e. UPWP-Planning, WST, WCOG, etc.)
7. Nature of the expense if it's not obvious (i.e. supplies, web services, repairs, etc.)
8. If travel related - The purpose of travel including event names & dates

The invoices and receipts are entered into the Accounts Payable system by the Deputy Director. A list of the vendors to be paid and copies of the invoices and receipts are sent to the Executive Director and one Board Officer for review and approval.

The Deputy Director prints the approved vendor checks. The checks and a list of the pending Electronic Funds Transfer (EFT) vendor payments are provided to the Senior Planner along with the list of payments approved by the Executive Director. Once the Senior Planner confirms the checks and pending EFT payments are on the approved list, the Deputy Director mails the checks and initiates the EFT payments.

In accordance with Council Board resolution 2002-01, the Council Board reviews and considers for retroactive approval the disbursements that have taken place since its last meeting.

3.3 Accounts Receivable

Most of the Whatcom Council of Governments' revenue is received in response to invoices it sends for payment of previously agreed-to-costs. Revenue received where the

payor determines the amount is not invoiced. Examples include investment interest and credit card rebates.

Membership dues are invoiced in early January. Reimbursement grants are invoiced per schedules outlined in the grant agreements (typically monthly or quarterly). Partner funding for specific programs is invoiced per the schedule outlined in the interlocal agreement.

Checks received are processed in accordance with the procedures listed under the Cash Management Procedures section below.

3.4 Budget

WCOG receives its revenues from member contributions and various granting agencies that contract with WCOG for specified work programs. Each year WCOG staff prepare a budget for the next fiscal year that begins on January 1.

For member dues and staff wages, the draft budget will use the June Consumer Price Index for All Urban Consumers (CPI-U) of West US Cities Size Class B/C published by the US Bureau of Labor Statistics.

3.4.1 Estimate

A budget estimate (preliminary budget) for the next calendar year shall be prepared by the staff not later than August 15 of each year.

3.4.2 Preliminary

Along with a listing of expected revenue and expenditures approved for the current year, the preliminary budget shall present estimated revenues and expenditures on projects to be undertaken in the following year. Expenditures shall be divided into the major classifications of salaries and benefits, items of maintenance and operation, and capital outlays. The revenue section of the budget shall indicate by source the expected contribution of each participating member agency and all other revenue.

3.4.3 Review

Each member entity shall review this estimate, making additional recommendations it deems appropriate no later than October 31 of each year.

3.4.4 Approval

At its regular December meeting, the Council shall review the preliminary budget, make such additional changes as may be necessary, and adopt as the final budget.

3.4.5 Amendment

The Council may amend its budget from time-to-time, provided that at no time may its budget expenditures exceed funds reasonably expected to be available.

3.5 Cash Management Procedures

3.5.1 Purpose

Cash management procedures are put in place to ensure that Public Funds received by WCOG employees are properly recorded, secured, and transmitted to the WCOG's authorized bank account. These procedures provide WCOG employees responsible for handling funds the tools to minimize risk and losses, increase awareness of responsibility, and ensure compliance with the SAO. For the purposes of these procedures, "funds" refers to checks and electronic bank transfers received by the WCOG.

3.5.2 Segregation of Duties

The cash management roles are spread among 3 employees - the Executive Director, Deputy Director and Senior Planner.

3.5.3 Receiving Funds

3.5.3.1 Electronic Funds Transfer (EFT) Deposits

The majority of WCOG's funds are received as EFTs directly to the Whatcom County Treasurer's bank account. When notification of a pending deposit is received, a copy is sent to the Treasurer's Office to ensure the funds are properly credited to WCOG.

In the less frequent cases when WCOG has a direct contract with the US Government, , the US Treasury sends EFT deposits to the bank account the Whatcom County Treasurer's Office set up for WCOG at the county's bank.

The Deputy Director records the EFT receipts in the accounting system.

3.5.3.2 Checks

Checks mailed to the WCOG office are dropped into a locked mailbox by the US Postal Service. The Executive Director and Deputy Director have keys to the mailbox.

Checks are recorded in a pre-numbered receipt book, endorsed using the stamp provided by the Whatcom County Treasurer's Office and placed in the locked, fireproof cabinet. Only the Executive Director and Deputy Director have keys to the fireproof cabinet. A photocopy of the check is given to the Deputy Director.

The Senior Planner deposits the checks at the Whatcom County Treasurer's Office as soon as feasible but no less frequently than weekly. The Whatcom County Treasurer's Office has issued WCOG a one-week waiver in accordance with RCW 43.09.240. The treasurer's receipt is given to the Deputy Director who records receipt of the check and subsequent deposit in the accounting system.

3.5.3.3 Cash

WCOG does not accept cash.

3.5.3.4 Credit or Debit Cards

WCOG does not accept credit or debit card payments.

3.5.4 Receipting Locations

The WCOG only receives funds at its office location: 314 E Champion St, Bellingham WA 98225

3.5.5 Reconciliation

The Senior Planner reconciles the 4 bank accounts in the accounting system: General Account (Whatcom County), Investment Account (Whatcom County), Accounts Payable Account (KeyBank) and Petty Cash Checking Account (KeyBank). The Executive Director reviews the reconciliations.

3.6 Conflict of Interest

Whatcom Council of Governments' (WCOG) employees, officers and agents have a responsibility to be entirely free of any influence which might conflict, or appear to conflict, with the interests of WCOG. Areas where a conflict of interest might exist include, but are not limited to, the following situations:

1. Staff members or their immediate family members a substantial financial interest in or are involved directly or indirectly in the management of an organization which deals directly with WCOG as a supplier, contractor, purchaser or distributor of WCOG's products.
2. Staff members are employed outside WCOG, and such employment interferes with the proper and efficient performance of your duties for WCOG.
3. Staff members or their immediate family members buy, sell, or lease any kind of property, facility or equipment from or to WCOG or renders service to WCOG other than as an employee.
4. Staff members provide services as an employee or consultant of an organization doing or seeking to do business with WCOG or competing with WCOG or its members.
5. Staff members use confidential information about WCOG or its customers to derive personal financial gain.
6. A staff member is romantically involved with another WCOG staff member they supervise.

In addition, WCOG prohibits staff from working for other employers (including self-employment) using time that they are expected to use to work for WCOG. It is the employees' responsibility to recognize and avoid these or other situations which may pose an actual or perceived conflict of interest.

3.7 Cost Allocation

When a cost can be determined to benefit a specific program, it is expensed directly to that program. Travel expenses are expensed per WCOG's personnel policy using Washington State and US General Services Administration rates when applicable. Every effort is made to assign costs accurately and fairly to each program. Those shared expenses that benefit several programs are accounted for as indirect expenses and allocated to each program based on hours worked each month.

Each employee keeps a timesheet that records the time spent on each work item. All time worked is accounted for on the timesheet. Timesheets are signed by the employee and

submitted to the Executive Director monthly for review and signature and are then given to the Deputy Director for payroll cost allocation. Using the timesheets, the accounting software allocates the cost per employee to the various work programs.

Indirect expenses and employee benefits costs are expensed using rates applied to employee salaries. Each calendar year, the Deputy Director prepares a Cost Allocation Plan that is reviewed by the Executive Director and submitted to the Council Board. WCOG uses the fixed-rate with carry-forward method to allocate indirect costs and employee benefits. During the budgeting process, rates are established by estimating indirect costs as a percentage of direct labor costs and the employee benefits as a percentage of direct + excluded + indirect labor costs. The rates are used to allocate indirect and benefit costs each month regardless of actual costs incurred. After the close of each calendar year, the indirect and benefit costs recovered are compared to the actual costs to determine the amount to carry forward as an adjustment to the following year's rates.

3.8 Ethics

WCOG is dedicated to maintaining the highest standard of public accountability. This standard depends on board members and employees conducting themselves in a manner suitable for abundant public scrutiny. Each board member and employee should strive to meet this responsibility as a routine approach to their role as a public servant and shall avoid any activity which conflicts with these ethical obligations or creates, or has the potential to create, the appearance of impropriety.

The following are guidelines for conduct:

- Ensure that our interactions and communications with each other, community partners and the general public are professional and caring.
- Demonstrate mutual respect toward co-workers, colleagues, community partners, clients, and the public.
- Recognize that each work assignment is important and worthy of our best efforts.
- Accomplish work in a timely, accurate, and professional manner.
- Exercise good judgment by limiting personal calls, texting, conversations, and visiting to non-working hours.
- Adhere to policies, procedures, safety rules and safe working practices.
- Comply with directions from supervisors.
- Preserve and protect WCOG's equipment, grounds, facilities, and resources.
- Follow WCOG's ethics and conflict of interest standards.

3.9 General Ledger

The general ledger documents all of WCOG's transactions over the course of a year for all accounts. The account balances are the basis for all reporting activity. Access to the general ledger is limited to the Executive Director and Deputy Director. Most transactions are posted automatically through revenue and payables modules.

General journal entries are used to modify account balances and should rarely be used. All general journal entries are reviewed by the Executive Director before being entered by the Deputy Director. Supporting documentation for general journal entries is maintained.

3.10 Internal Controls

3.10.1 Definition of Internal Control

Internal control is a process that is developed by WCOG to provide reasonable assurance that the following categories of objectives will be achieved:

1. WCOG's financial reporting will be reliable
2. WCOG will be operated effectively and efficiently
3. WCOG will comply with applicable laws, regulations, contracts, and grant agreements

A good internal control structure is essential to providing reasonable assurance that WCOG is achieving its objectives. Such objectives include, but are not limited to, utilizing public resources in compliance with laws, regulations, and budgetary limitations. An adequate control structure will provide information that helps detect errors and fraud and provides reasonable assurance that financial reports are accurate. It will limit the opportunity for theft or unauthorized use of assets, including cash, inventory, and capital assets.

These internal controls guide compliance and management within WCOG. Developing an adequate internal control system requires continual analysis and modification to address changing circumstances. Management should identify and address additional objectives that are relevant to their operations.

These objectives are often stated as goals and should address all significant activities of WCOG. There is the need to identify these activities and place relevant risks and related control procedures to them.

The internal control plan includes these five components:

1. Control environment
2. Risk assessment
3. Control activity
4. Information and communication
5. Monitoring

3.10.2 Control Environment

The control environment is the foundation for all the other components. It "sets the tone at the top". That is, if management (the Council Board and Executive Director) view internal control as important, the rest of the organization will likely follow that same path. Control environment factors include integrity, ethical values, management's philosophy and operating style, organizational structure, assignment of authority and responsibility, and human resource policies and practices.

The control environment involves more than setting standards, policies, and structures; it involves communicating and enforcing those standards, policies, and structures.

3.10.3 Risk Assessment

WCOG should have processes in place to identify potential risks due to changing circumstances. Technological developments, employee turnover, new programs, new accounting standards, new laws and regulations, economic growth and decline, and many other factors impact the adequacy of an internal control structure.

WCOG needs to consider the potential for fraud by assessing incentives, pressures, and opportunities. Each will present different risks that must be identified and analyzed for their significance and each risk needs a determination of the level for response.

3.10.3.1 Operations

- Ensure that WCOG's resources are adequately safeguarded.
- Provide taxpayer services efficiently and effectively.
- Consider tolerances for risk.
- Provide for the long-term stability of WCOG.
- Provide a stable and rewarding environment for employees.

3.10.3.2 Financial Reporting

- Provide timely internal financial reports and schedules for evaluating operations.
- Provide timely external financial and non-financial reporting.
- Issue timely financial reports that comply with generally accepted accounting principles and the additional applicable requirements of GASB (Government Accounting Standards Board).

3.10.3.3 Compliance

- Comply with all relevant laws, regulations, contracts, and grant agreements.

3.10.4 Control Activities

Control activities are management's specific policies and procedures that help ensure that the risks to WCOG's objectives are addressed.

Management should at a minimum:

- Develop an employee manual that addresses management's expectations regarding business practices and ethical behavior (including pay scales, promotions, probationary period, evaluations, conflict of interest issues, etc.); job skills requirements (job descriptions, lines of authority and responsibility, certifications, education, training, etc.); employee benefits (leave, flex plans, health insurance, pension, PTO, etc.); and disciplinary policies and procedures.
- Establish a simple and flexible organizational plan that clearly places responsibility for specific activities upon specified individuals/job titles. Control over the accounting function should be centralized under one official who is responsible for all recordkeeping and reporting and who has the authority to supervise the entire financial operation. Centralizing the accounting function does not eliminate the approval and custodial functions. It allows for consistent

application of accounting rules and a general overall review of all activities of the organization.

- Separate duties of employees so that no one person has control over a complete transaction from beginning to end. Workflow should be established so that one employee's work is automatically verified by another employee working independently. When possible, different persons should be responsible for the authorization, recordkeeping (posting), custodial (cash and materials handling), and review procedures, to prevent manipulation of records and minimize the possibility of collusion. When adequate segregation of duties is not possible, management oversight should be increased to provide reasonable assurance that errors, irregularities, or fraud are prevented or detected and corrected in a timely manner. Such oversight would include, but not be limited to, the review of bank statements, cash receipts and cash disbursements summaries as well as the related supporting documentation, and analysis of monthly reports.
- Retain records to substantiate transactions.
- Ensure that qualified individuals are hired, and that appropriate training is provided.
- Establish information technology controls for processing a) security b) passwords c) change management.
- Use tangible (cameras, locks, barriers) and intangible (collateral insurance on financial resources, institutional knowledge) safeguards to secure the organization's resources.

3.10.5 Information and Communication

Information and communication systems should provide reliable reports for both internal and external purposes. The means of communicating information within the organization will significantly impact whether objectives are achieved.

3.10.6 Monitoring

Monitoring the internal control system provides assurance to management that: policies and procedures are being followed; information is being communicated accurately and timely; and risks are being identified and appropriately addressed. In addition, it ensures that internal control continues to operate effectively, since processes, goals, and circumstances are not static and changes in those areas will necessitate changes in internal control.

During the periodic external audit, performed by SAO, internal controls will also be analyzed and measured for their effectiveness. They shall issue a report on internal controls and compliance, offering information regarding laws and regulations and internal controls related to financial reporting.

3.11 Investment Policy

It is WCOG's policy to invest all temporary cash surpluses in the Whatcom County Investment Pool (WCIP). The WCIP is an investment pool consisting of public funds. The

WCIP was established to provide county departments as well as eligible government entities within Whatcom County a mechanism whereby they may utilize the resources of the County Treasurer to maximize the potential of their surplus public funds, in a manner that optimizes safety, liquidity and return on such funds. The WCIP portfolio is a combination of high quality investments with varying maturities designed to control investment risk and maximize earnings. The WCIP seeks to provide current income by investing in fixed income securities that meet defined standards for credit quality and maturity.

3.12 Management Reports

A report that compares year-to-date expenditures with the approved budget and includes a balance sheet is provided to the Executive Director and Council Board prior to their regularly scheduled meetings. Project reports are provided to staff upon request.

3.13 Payroll

WCOG pays employees on the last working weekday of each month. The Executive Director approves the amount to be paid each month. Salaries are set at the time of hire and adjusted for annual step increases, board approved cost-of-living-adjustments, and position adjustments. Any salary changes are documented by the Executive Director and kept in the personnel files.

The Deputy Director enters payroll into the payroll system. The Senior Planner compares what has been entered to what the Executive Director has approved. The Deputy Director then processes the payroll for direct deposit and pays the various payroll taxes and employee benefit premiums.

Each employee records their time on a monthly timesheet. Once the timesheet is complete, it is reviewed by the Deputy Director before the Executive Director signs. The time is then entered into the payroll system so the wages can be allocated to the various projects and paid leave categories.

3.14 Personnel

Personnel policies are established by the Council Board and kept in a separate document. The Executive Director is responsible for administering the personnel policies and making them available to all employees. Changes to personnel policy require Council Board approval.

3.15 Records Retention

WCOG is committed to proper maintenance and retention of records. The State of Washington’s Public Records Act (PRA) requires effective management of government records (Revised Code of Washington 42.56).

Falsifying records, deliberately concealing records, destroying records in bad faith, exploiting confidential information, or otherwise mishandling records is not acceptable. Employees must take steps to ensure potentially relevant information is not inadvertently

destroyed pursuant to document retention schedules or by routine computer operations or common computer settings, such as the automated deletion of emails.

As an intergovernmental organization authorized in RCW 36.64.080, WCOG adheres to the Local Government Common Records Retention Schedule (CORE). It can be found on the Washington State Secretary of State's website.
https://www.sos.wa.gov/archives/help-government-agencies/records-retention-schedules

WCOG will, at a minimum:

1. establish and maintain a records management system on a continuing and active basis;
2. create and maintain records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions, designed to furnish information to any agency or person affected by the activities of WCOG;
3. identify and take adequate steps to protect confidential and vital records;
4. ensure that all information potentially relevant to any Washington State Public Records Act request, internal or government investigation or lawsuit filed or reasonably anticipated to be filed against WCOG is preserved and provided upon request in a timely manner.

4. Americans with Disabilities Act (ADA) Policy

4.1 Acronyms and abbreviations

ADA	Americans with Disabilities Act
RCW	Revised Code of Washington
WCOG	Whatcom Council of Governments
WLAD	Washington's Law Against Discrimination

4.2 Applicability

Last updated October 14, 2026

This policy replaces all previous versions of the same policy.

This policy will be reviewed triennially to ensure the Whatcom Council of Governments (WCOG) complies with ADA standards and has applicable ADA-compliant policies and procedures.

4.3 Definitions

- **Disability**: With respect to an individual, a physical or mental impairment that substantially limits one or more of the major life activities of such individual; a record of such an impairment; or being regarded as having such an impairment.
- **Service Animal**: Any guide dog, signal dog, or other animal individually currently trained or in training to work or perform tasks for an individual with a disability, including, but not limited to, guiding individuals with impaired vision, alerting individuals with impaired hearing to intruders or sounds, providing minimal protection or rescue work, pulling a wheelchair, or fetching dropped items.

4.4 ADA policy introduction

WCOG is committed to compliance with Section 504 of the Rehabilitation Act of 1973, as amended; Americans with Disabilities Act (ADA), signed into law on July 26, 1990; and RCW 49.60, Washington's Law Against Discrimination (WLAD).

These civil rights laws prohibit discrimination based on disability and require transportation service options be provided to persons with disabilities comparable to those available to people without disabilities.

It is the policy of WCOG that, when viewed in its entirety, services, programs, facilities, website and communications provided by WCOG, directly or by a contracted service provider, are readily accessible to and usable by individuals with disabilities to the maximum extent possible.

Facility alterations completed by WCOG will be ADA compliant. If full ADA compliance is unfeasible due to structural impracticability, facility alterations will be ADA compliant to the maximum extent feasible.

4.5 Complaint process

WCOG is committed to providing safe, reliable, and accessible transportation services and welcomes customer feedback. ADA complaints and questions about WCOG's ADA complaint process may be submitted to WCOG's ADA Coordinator, the Executive Director, using the following methods:

- Email: ADA@wcog.org
- Call: 360-676-6974
- Send mail to: Executive Director
  Whatcom Council of Governments
  314 E Champion St; Bellingham WA 98225

WCOG will respond promptly to all complaints that have valid contact information.

WCOG will retain copies of complaints, investigation and resolution documentation; and Whatcom Council of Government's response to the complainant in accordance with the complaint record retention requirements of the ADA, Washington State Archives Office, and Washington State Department of Transportation (WSDOT) Consolidated Grant Program.

To share information about its ADA complaint process, WCOG will use the same means it uses to inform the general public about its policies and procedures. This includes WCOG's website.

4.6 Service animals

A service animal is any guide dog, signal dog, miniature horse, or other animal individually currently trained or in training to work or perform tasks for a person with a disability. WCOG allows service animals to accompany people with disabilities in all organization vehicles and facilities. Individuals may use more than one service animal.

If a service animal causes damage to WCOG facilities, the user of the service animal may be charged for those damages.

When accompanying users of WCOG services, vehicles or facilities, service animals:

- Must be on a leash, tether, or harness unless use of such a device would interfere with the task the service animal performs, or the person's disability prevents use of such devices. In these cases, the handler must use voice, signal, or other effective means to maintain control of the service animal.
- Must not be aggressive toward or pose a direct threat to the health or safety of others in the facility or vehicle, WCOG staff or other animals.
- Must be potty-trained.

WCOG staff will not request written certification that a individual's animal is a service animal or request demonstration of service animal's task(s). However, WCOG staff may ask users of service animals the following questions:

- Is your animal a service animal?
- Is the service animal required because of a disability?

- What work or task has the animal been trained to perform?

WCOG may deny a service animal service if the animal is out of control of the handler, posing a direct threat, not potty-trained, or if its handler refuses to answer the questions about the animal noted above.

If WCOG decides the service animal should not be in the facility or vehicle, the handler/person with a disability may still use WCOG services. WCOG staff will provide the handler/person with information on how to appeal WCOG's decision and, if applicable, options to remedy the situation so the service animal can be allowed to use WCOG facilities, vehicles or services in the future.

4.7 Denial of service

WCOG may deny, suspend, or exclude any individual from its facilities and/or services for engaging in conduct that is violent, seriously disruptive, illegal or considered a direct threat to others.

A direct threat is a significant risk to the health or safety of others that cannot be eliminated by a reasonable modification to WCOG policies, practices, procedures, or by the provision of auxiliary aides or services, such as being accompanied by a personal care attendant. A direct threat does not occur when a person's disability causes an appearance or involuntary behavior that may offend, annoy, or inconvenience others.

Individuals suspended or excluded from WCOG property and/or services may request an appeal of this decision using the complaint process described above with WCOG's contact information.

4.8 Reasonable modification

Requests for modifications of WCOG policies, practices, or procedures to accommodate a person with a disability may be made either in advance or at the time of service. WCOG is best able to address and accommodate requests when made in advance.

Advance requests for reasonable modifications may be made to WCOG by emailing wcog@wcog.org or calling 360-676-6974. The request should contain an explanation of the modification needed.

For requests at the time of service, WCOG staff will determine if the modification can be provided. Staff may consult with WCOG management before deciding to grant or deny the request.

WCOG will only deny requests based on one or more of the following:

- Granting the request would fundamentally alter the nature of WCOG's services, programs, or activities.
- Granting the request would create a direct threat to the health or safety of others.
- Without the requested modification, the person with a disability can fully use WCOG's services, programs, or activities for their intended purpose.

When WCOG denies a request for a reasonable modification, the organization will take other actions to ensure that the person with a disability receives the services provided by WCOG, to the maximum extent possible.

WCOG commits to sharing information with the public about its ADA reasonable modification request procedures using the same means used to inform the public about other organization policies and procedures, including on WCOG's website.

4.9 Training

WCOG provides ADA related training to staff on an as-needed basis to ensure they are proficient in assisting people with disabilities and do so in a respectful and courteous way.

5. ~~Fixed~~ Assets Policy

5.1 Policy

The Whatcom Council of Governments (WCOG) will maintain an accounting system and accountability of all equipment purchased, constructed, donated, transferred, sold, junked or surplused. WCOG will also maintain a listing theft sensitive assets and accountability of all theft sensitive assets purchased, constructed, donated, transferred, sold, junked or surplused.

5.2 Purpose

To establish the policies and procedures under which the WCOG's equipment and theft sensitive assets will be recorded and maintained in a database and to provide current data required for:

- Preparation of financial reports
- Adequate insurance coverage
- Compliance with the WA State Auditor's Office

5.3 Definitions

Equipment: Assets costing more than $5,000, including shipping, tax and installation, with a life expectancy of more than one year is equipment. All equipment is tagged and added to the equipment database.

Theft Sensitive Assets: Items where the unit cost is between $~~250~~ 500 and $5,000 and the useful life is greater than two years ~~and the item is theft-sensitive~~. Theft sensitive items can easily be moved – laptop computers, portable projectors, cameras, etc. Determination of theft sensitive assets may be at the discretion of the Executive Director or a designee. All theft sensitive assets are tagged and added to the equipment database.

Software: Software purchases are considered fixed assets due to required licensing agreements for initial and upgrade versions. It will be the responsibility of the Executive Director or a designee to document and monitor software location and installation.

5.4 Real Property

The WCOG does not own any real property. Upon occasion they may make leasehold improvements to property leased or rented from others. Title to leasehold improvements transfers to the real property owner upon expiration of leasing/renting period.

5.5 Equipment

5.5.1 Title

Subject to the obligations and conditions set forth in this section, title to equipment acquired with federal or state funds will vest upon acquisition in the WCOG.

5.7 Disposition

When original or replacement equipment acquired under a grant or subgrant is no longer needed for the original project or program or for other activities currently or previously supported by federal or state funds, disposition of the equipment will be as follows:

- Items of equipment with a current per-unit fair market value of less than $5,000 may be disposed of with no further obligation to the awarding agency.
- Items of equipment with a current per-unit fair market value in excess of $5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the fair market value or proceeds from sale by the awarding agency's share of the equipment.

5.8 Supplies

5.8.1 Title

Title to supplies acquired under a grant or subgrant will vest, upon acquisition, in WCOG.

5.8.2 Disposition

If there is a residual inventory of unused supplies exceeding $5,000 in total aggregate fair market value upon termination or completion of the award, and if the supplies are not needed for any other federal or state sponsored programs or projects, WCOG shall compensate the awarding agency for its share.

5.9 Copyrights

The federal or state awarding agency reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use, for Federal or State Government purposes:

- The copyright in any work developed under a grant or subgrant
- Any rights of a copyright to which WCOG purchases ownership with grant support

5.10 Inventory

The Executive Director or a designee will conduct a complete physical inventory of its equipment every other year. The inventory will be supervised by the staff member responsible for maintaining the equipment database.

The Executive Director or a designee other than the staff member responsible for maintaining the equipment database will perform reconciliations between actual counts and entity records, determine how variances should be resolved and establish how to evaluate and record observations about the physical condition of assets.

discrepancies or damaged goods. Should any item(s) need to be returned to the vendor, the cardholder will follow the vendors return policy and also be responsible to ensure that proper credit is posted for said returned item(s). In most cases, returns and errors can be resolved directly between the cardholder and the vendor.

If for any reason the cardholder is unable to reach agreement with the vendor, the cardholder must contact US Bank and explain the dispute and the reason behind it. In addition to contacting US Bank, the reporting cardholder will also contact the Administrator and apprise them of the situation. They will follow US Bank procedures in relation to the dispute and its process.

7.10 Payment of Bills

The Administrator shall be responsible for reconciling the complete combined WCOG credit card statement each month. WCOG will not pay interest and/or penalties on any credit card. WCOG assumes responsibility WCOG is responsible for the credit card payment and liability for failure to timely remit payment.

7.11 Card Security

WCOG credit cards should always be treated with great care and should be kept in a secured location. The cardholder is the only one authorized to use the card and it should not be lent to another person.

It is the responsibility of the cardholder to immediately report a lost or stolen WCOG credit card. WCOG is liable for all transactions until the card is reported lost or stolen to, but only to the extent expressly required by law. A cardholder must report a lost or stolen credit card by phone directly to US Bank Customer Service at 1-800-344-5696 and also to the Administrator. Verbal reports of lost or stolen credit cards must be followed up in writing to the Administrator. A replacement card will be sent within 10 days after a report is filed.

Cardholders are required to set up specific fraud, event, purchase and location notifications on their credit card account. The Administrator will provide a list of the required notifications.

7.12 Renewal of an Existing Credit Card

A renewal credit card will be sent automatically to the Administrator by the issuing bank approximately 30 days prior to the expiration date of the card. This renewed card will in turn be forwarded to the cardholder.

7.13 Extended Absence

If a cardholder will be absent from WCOG for an extended period, the Administrator will determine the best options to cover the individual's credit card procurement responsibilities.

7.15 WCOG Credit Card User Agreement

Your signature below verifies that you have read and understand the WCOG Credit Card Program guidelines listed below and agree to comply with them.

1. I understand the WCOG Credit Card is intended to facilitate the purchase of business-related goods and services for the conduct of WCOG business and is not for my personal use.

2. I understand that my card may be revoked at any time based on change of assignment or location and that use of this card is not an entitlement nor reflective of title or position.

3. I understand that if I am issued a card with my name specifically, I am the only person authorized to use the card and I am responsible for all charges made against the card.

4. I understand that improper use of the card can be considered misappropriation of WCOG funds, which may result in disciplinary action, up to and including termination.

5. I understand that all charges are billed directly to and paid directly by WCOG and any personal charges on the card could be considered misappropriation of funds since US Bank cannot accept any payment from me directly.

6. I understand that I will be required to provide detailed receipts and to comply with internal control procedures designed to protect WCOG assets. This may include being asked to produce the credit card to verify its existence and providing assistance in an audit review of its use.

7. I understand that I am responsible for resolving any discrepancies that may occur by contacting the vendor and/or US Bank directly.

8. I will safeguard use of the issued credit card and use appropriate security whenever and wherever I use the card. If my card is lost or stolen, I agree to immediately notify US Bank as well as the Administrator.

9. I understand that the credit card is the property of WCOG and it must be surrendered upon termination of employment or demand of surrender by the Administrator and/or the Executive Director. At that point, no further use of the account will be authorized.

10. I understand that I am required to setup fraud, event, purchase and location alerts on my account at US Bank. The details will be provided the Administrator.

I hereby acknowledge receipt of the WCOG Credit Card. As a Cardholder, I agree to comply with the WCOG Credit Card Program.

listed in the Whatcom Council of Governments' Personnel Manual, Section 9.2 Disciplinary Guidelines.

13.1.5 Credit Cards

WCOG recognizes the use of credit cards to be an appropriate and useful means of making payment for a variety of purchase types, including travel expenses, supplies, online purchases and recurring vendor payments (where appropriate). See the Credit Card Program in WCOG's Administrative and Financial Policies and Procedures.

~~The Executive Director is responsible for determining which employees are authorized to use credit cards and for designating a Credit Card Administrator who will setup and maintain credit card account(s) with the credit card financial institution.~~

~~The Credit Card Administrator is responsible for the overall administration of the credit card program by reviewing, reporting and coordinating all aspects of the program. The Credit Card Administrator will act as the liaison between the financial institution and the employee.~~

~~The employee is responsible for providing all credit card receipts and/or other documents identifying the credit card expenditures to the Credit Card Administrator no later than the workday following the day the purchase was made, except when the employee is traveling on business; in such case, the employee shall provide all receipts on his/her first day back in the office.~~

~~Issuance, Use and Control:~~

~~• Issuance and Use. Credit cards may be issued to WCOG and used by authorized employees for purchasing goods, services, supplies and other items from vendors, or in incurring registration, training or travel expenses in connection with the performance of their duties on behalf of WCOG.~~

~~• Authorization and Control. Upon authorization from the Executive Director, employees may obtain a credit card from the Credit Card Administrator who shall maintain a record of individuals issued credit cards. The Credit Card Administrator shall implement accounting controls to promote the proper use of credit cards and reduce the risk of loss or misuse.~~

~~• Credit Limits. Card limits will be set administratively for each card, reflecting among other things purchases expected to be made during a typical billing cycle and additional credit capacity needed in an emergency or other contingency.~~

~~• Payment of Bills. The Credit Card Administrator shall establish a procedure for the prompt payment of all credit card bills on or before the due date.~~

~~• Unauthorized Charges. Credit cards issued to employees shall be used only for bona fide WCOG business purposes. Any employee using a WCOG credit card for unauthorized purposes, including personal purchases, may be subject to disciplinary action up to and including termination, civil action to recover unauthorized credit card charges plus court costs, and criminal prosecution.~~

~~• Prohibited Uses. Cash advances on credit cards are prohibited.~~

13.4 State & Federal Funded Contracts

Contracts funded directly with state or federal funds must adhere to the state and federal statutory and regulatory requirements.

- The Executive Director shall sign all contracts and contract amendments
- The direct or pass-through funding agreement shall be incorporated by reference and attached to the consultant contract
- The consultant shall be required to comply with the relevant provisions of the funding agreement
- Washington State Department of Transportation (WSDOT) shall be invited to approve the final contract prior to the signing of any consultant contracts to be paid directly with WSDOT managed funds
- The granting agency shall be invited to approve contracts funded directly with grant funds
- Contracts and amendments in an amount or cumulative amount greater than the Executive Director's signing authority require prior approval by the WCOG Council Board
- Documentation in the contract file must include:
    - The method of procurement
    - The evaluation and selection process
    - The basis for the contract price
    - Final labor, overhead and profit rates as applicable
    - Record of consultant's suspension and debarment history available by search at Sam.gov to verify the contractor is eligible to receive federal funding when applicable

~~13.4~~13.5 Appeal and Protest Procedures

Any bidder, contractor or vendor who is aggrieved in connection with the solicitation or award of a bid or contracted products and services may file an appeal with Whatcom Council of Governments. Bidders, contractors or vendors may submit an appeal of an award to the Executive Director in accordance with the following procedure:

- Bidder, contractor or vendor shall submit an appeal no later than five (5) business days after notification of the bid award. Such appeals must be received by the Executive Director no later than 5:00 p.m. within five (5) days of notice of award postmark date.
- All appeals must be in writing and signed by the bidder or an authorized agent of the bidder.
- The appeal shall include the name and address of the bidder, contractor or vendor.

15.3.5 Public record requests shall be reviewed by the Executive Director, and at the discretion of the Executive Director, legal counsel.

15.3.6 WCOG may not deny a request for being "overbroad" (RCW 42.56.080) However, when a request is for a large number of records, the Public Records Officer shall provide access for inspection and copying in installments if that officer reasonably determines that it would be practical to provide responsive records in such a manner. If, within thirty (30) days (WAC 44-14-040), the requestor fails to inspect the entire set of records in one or more installments, the Public Records Officer may stop searching for records and close the request. The Public Records Officer shall promptly notify the requestor in writing when a request is closed.

15.3.7 If, after the Public Records Officer has informed the requestor that all available records have been provided, and then becomes aware (WAC 44-14-04003) of responsive material that was not initially disclosed, he/she will promptly inform the requestor of the additional documents and provide them on an expedited basis.

15.3.8 WCOG shall not distinguish among persons requesting records, and such persons shall not be required to provide information as to the purpose of the request, unless it must be determined whether a request for a list of names is intended for commercial purposes, or information is needed to determine whether another statute prohibits disclosure. If the requestor fails to clarify an unclear request with thirty (30) days, the Public Records Officer will treat the request as having been withdrawn and close the request (RCW 42.56.520).

15.3.9 WCOG is not obligated to create new records or to compile data or information in order to respond to a public records request. (WAC 44-14-04003)

15.3.10 An example of a request for information versus a request for records is distinguished by the following examples: "How many employees used sick days in the year 2006?" versus "Provide all time sheets or other documents that show how many sick days were used by employees in the year 2006." Specifically, WCOG is not obligated to respond to requests for information. However, when it is in the best interest of the Council's community outreach and communication efforts to do so, and if collecting the information requires a manageable time investment, then the Council may choose to do so.

15.3.11 WCOG adopts all WA State exemptions as per Chapter 42.56 RCW.

15.4 Office Hours

Public records shall be available for inspection and copying during the customary office hours of WCOG. For purposes of this policy, the customary hours shall be from 9:00 a.m. to 4:00 p.m., Monday through Friday, excluding legal holidays.