



MEETING OF THE BOARD OF THE  
WHATCOM COUNCIL OF GOVERNMENTS  
**Wednesday, December 9, 2020, 3:30 p.m.**  
Login: <https://zoom.us/j/94910619640>  
Or join by phone: (253) 215-8782

## AGENDA

### PAGES

- |       |    |   |
|-------|----|---|
|       | A. | CALL TO ORDER AND ROLL CALL – Chairman Korthuis   |
|       | B. | AGENDA APPROVAL*  |
|       | C. | CONSENT AGENDA*   |
| 3-4   | 1. | Minutes of the Meeting of November 4, 2020  |
| 5-6   | 2. | October-November 2020 Claims  |
| 7-9   | 3. | Americans with Disabilities Act Policy Amendment  |
| 10-15 | 4. | Fixed Assets Policy Amendment   |
| 16    | 5. | 2021 WCOG Meeting Calendar  |
|       | D. | BUDGET REPORT   |
| 17    |    | Budget Report for the Period Ending November 30, 2020 – Ron Cubellis<br><i>To be sent via e-mail prior to the meeting</i> |
|       | E. | OLD BUSINESS  |
|       | F. | NEW BUSINESS  |
| 18-20 | 1. | Adoption of 2021 WCOG Budget – Bob Wilson and Mr. Cubellis*   |
|       | 2. | Other new business (if any)   |
|       | G. | ADJOURN   |

\* Action item



## **Notice to the Public Regarding Title VI of the Civil Rights Act of 1964**

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, Executive Order 12898 on Environmental Justice, Executive Order 13166 on Limited English Proficiency, 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, sex, 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 an 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 the WCOG at no cost and are available on WCOG's website.

## **Aviso al Público Sobre Título VI de la Ley de Derechos Civiles de 1964**

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 Recuperación de Derechos Civiles de 1987, el Decreto Presidencial 12898 sobre Justicia Ambiental, el Decreto Presidencial 13166 sobre 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, sexo 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 en un periodo 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.

WHATCOM COUNCIL OF GOVERNMENTS  
BOARD MINUTES – DRAFT  
NOVEMBER 4, 2020

IN ATTENDANCE (VIA ZOOM):

MEMBERS VOTING: Bellingham: Seth Fleetwood (Secretary-Treasurer), Pinky Vargas, Hollie Huthman; Blaine: Bonnie Onyon; Ferndale: Greg Hansen; Lake Whatcom W&SD: John Carter; Lynden: Scott Korthuis (Chairman); Nooksack: Tom Jones; Whatcom County: Satpal Sidhu, Carol Frazey

GUESTS Michael Lilliquist and Tim Wilder, WTA; Tom McBride and Intisar Surur, McBride Public Affairs; Chris Comeau and Eric Johnston, Bellingham; Kirk Vinish, Lummi Nation; Michael Jones, Blaine; Jon Hutchings, Whatcom County

STAFF Bob Wilson, Ron Cubellis, Hugh Conroy, Melissa Fanucci

A. CALL TO ORDER

Chairman Korthuis called the meeting to order at 3:03 p.m. with a quorum present.

B. AGENDA APPROVAL

**MOTION:** Mr. Jones moved, Ms. Onyon seconded, to approve the agenda as presented.

**MOTION PASSED**

C. MINUTES OF MEETING OF OCTOBER 14, 2020

**MOTION:** Mr. Hansen moved, Ms. Frazey seconded, to approve the minutes of the meeting of October 14, 2020.

**MOTION PASSED**

D. OLD BUSINESS

2021 List of Regional Transportation Funding Requests

Mr. Korthuis suggested that three funding requests should be designated as having the highest priority, with one from Whatcom County, one from the City of Bellingham, and one from among the six small cities. All the remaining requests would be included on the list, including those submitted by Blaine and the Lummi Nation after the meeting packet was sent. Mr. Wilson indicated that he would list the non-priority funding requests in the order they were received.

**MOTION:** Mr. Fleetwood moved, Mr. Jones seconded, to designate the following project funding requests as the highest priorities:

- Marine Drive Improvements, Whatcom County
- Meridian/Birchwood Roundabout, City of Bellingham
- Bell Road/Peace Portal Drive Intersection, City of Blaine

**MOTION PASSED**

E. NEW BUSINESS

No new business was discussed.

F. ADJOURNMENT

There being no further business, the meeting adjourned at 3:31 p.m.

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Scott Korthuis  
Chairman

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Robert H. Wilson, AICP  
Executive Director

Approved December 9, 2020

DRAFT

# Whatcom Council of Governments

## CLAIMS LISTING

October through November 2020

Date	Num	Source Name	Memo	Paid Amount
<b>Oct - Nov 20</b>				
10/01/2020	eft	ClubExpress	Communication Services	24.00
10/01/2020	ACH	AWC via Vimly	Benefits	22.50
10/01/2020	ACH	AWC via Vimly	Benefits	8,304.77
10/01/2020	LC 091120	Amazon	Supplies	36.95
10/01/2020	HC 092220	SurveySparrow Inc.	Communication Services	207.00
10/01/2020	RC 082520	Washington Finance Officers Association	Miscellaneous	250.00
10/01/2020	RC 082920	Adobe Systems Inc.	Office Equipment & Software	347.80
10/01/2020	RC 090120	Clearly Communications	Communication Services	172.97
10/01/2020	RC 090220	Google	Communication Services	78.12
10/01/2020	RC 090220	Intuit Payroll Service	Office Equipment & Software	17.39
10/01/2020	RC 090520	Comcast	Communication Services	319.16
10/01/2020	RC 091020	Heroku	Communication Services	184.85
10/01/2020	RC 091120	GoDaddy	Communication Services	39.50
10/01/2020	RC 091120	GoDaddy	Communication Services	39.50
10/01/2020	RC 091120	GoDaddy	Communication Services	46.03
10/01/2020	RC 091120	GoDaddy	Communication Services	39.50
10/01/2020	RC 091520	Sanitary Service Corporation	Utilities	70.85
10/01/2020	MF 090120	Mailgun Technologies	Communication Services	7.21
10/01/2020	MF 091220	Amazon Web Services	Communication Services	434.24
10/01/2020	MF 091220	Amazon	Supplies	64.13
10/01/2020	MF 091620	T-Mobile	Communication Services	25.00
10/01/2020	JM 091320	Pendragon Software Corporation	Office Equipment & Software	40.00
10/01/2020	KW 090820	Cascade Bicycle Club	Miscellaneous	175.00
10/01/2020	BW 090420	ADT Security Systems	Utilities	72.89
10/01/2020	BW 09/09/20	Seattle Times	Communication Services	15.96
10/01/2020	MG 090420	WA Ridesharing Organization	Professional Development	62.50
10/02/2020	ACH	HSA Bank	HSA Fees	1,950.00
10/02/2020	ACH	HSA Bank	HSA Fees	881.00
10/09/2020	3066	AES Inc.	Temp Agency	2,764.27
10/09/2020	3067	Bellingham Herald (legal notices)	Public Hearing Notices	125.45
10/09/2020	3068	Bruce's Janitor Service	Janitorial	625.00
10/09/2020	3069	BTC Leasing	Office Equipment/Software	449.18
10/09/2020	3070	Cascade Natural Gas	Utilities	13.83
10/09/2020	3071	Champion Building LLC	Rental	5,877.98
10/09/2020	3072	IBI Group US	Professional Services	1,080.00
10/09/2020	3073	Puget Sound Energy	Utilities	200.29
10/09/2020	3074	Ricoh USA Inc.	Office Equipment/Software	212.51
10/09/2020	3075	US Bank	Purchase Card	2,409.05
10/09/2020	3076	WA Ridesharing Organization	Employer/Employee Training	237.50
10/09/2020	3077	Wilson Engineering LLC	Professional Services	7,068.00
10/16/2020	E-pay	WA Dept of Employment Security	Payroll Taxes QB Tracking # -1038357450	11.31
10/16/2020	E-pay	WA Dept of Employment Security	Payroll Taxes QB Tracking # -1038357450	1,809.89
10/16/2020	ACH	WA Dept of Employment Security	Payroll Taxes	435.83
10/16/2020	ACH	WA Dept of L&I	Payroll Taxes	548.68
10/27/2020	ACH	HSA Bank	HSA Fees	11.25
10/28/2020	E-pay	Internal Revenue Service	Payroll Tax Tracking # -1222077254	7,933.00
10/28/2020	E-pay	Internal Revenue Service	Payroll Tax Tracking # -1222077254	917.38
10/28/2020	E-pay	Internal Revenue Service	Payroll Tax Tracking # -1222077254	917.38
10/28/2020	E-pay	Internal Revenue Service	Payroll Tax Tracking # -1222077254	0.00
10/28/2020	3078	AFLAC	Employee Paid Coverage	129.56
10/28/2020	3079	United Way	Employee Contributions	344.00
10/28/2020	ACH	Mass Mutual	Retirement	490.00
10/28/2020	ACH	Mass Mutual	Retirement	606.44
10/28/2020	ACH	Mass Mutual	Retirement	1,118.00
10/28/2020	ACH	AWC via Vimly	Benefits	22.50
10/28/2020	ACH	AWC via Vimly	Benefits	8,304.77
10/28/2020	ACH	WA Dept of Retirement Systems	PERS Contribution	4,690.32
10/28/2020	ACH	WA Dept of Retirement Systems	PERS Contribution	7,700.43
10/28/2020	ACH	WA Dept of Retirement Systems	PERS Contribution	2,392.78
10/28/2020	ACH	WA Dept of Retirement Systems	PERS Contribution	3,074.57
10/29/2020		QuickBooks Payroll Service	Created by Payroll Service on 10/28/2020	41,344.04
11/01/2020	RC 092920	Adobe Systems Inc.	Office Equipment & Software	347.80
11/01/2020	RC 100220	Google	Communication Services	78.12
11/01/2020	RC 100120	Clearly Communications	Communication Services	172.51
11/01/2020	RC 100220	Intuit Payroll Service	Office Equipment & Software	17.39
11/01/2020	RC 100520	Comcast	Communication Services	319.16
11/01/2020	RC 100820	Nest Labs	Office Equipment & Software	214.14
11/01/2020	RC 100820	Amazon	Supplies	202.16
11/01/2020	RC 101220	Heroku	Communication Services	184.89
11/01/2020	RC 101520	Sanitary Service Corporation	Utilities	70.85
11/01/2020	RC 101920	Amazon	Supplies	44.01

**Whatcom Council of Governments**  
**CLAIMS LISTING**  
 October through November 2020

<u>Date</u>	<u>Num</u>	<u>Source Name</u>	<u>Memo</u>	<u>Paid Amount</u>
11/01/2020	RC 102120	Amazon	Supplies	119.56
11/01/2020	MF 100120	Mailgun Technologies	Communication Services	7.21
11/01/2020	MF 100220	Zoom.us	Communication Services	597.74
11/01/2020	MF 100320	Amazon Web Services	Communication Services	425.72
11/01/2020	MF 101520	T-Mobile	Communication Services	25.00
11/01/2020	JM 101320	Pendragon Software Corporation	Office Equipment & Software	40.00
11/01/2020	JM 101520	Trek Bicycle	Healthcare	97.82
11/01/2020	KW 101720	Cash & Carry	Supplies	12.27
11/01/2020	BW 100420	ADT Security Systems	Utilities	72.89
11/01/2020	BW 100720	Seattle Times	Communication Services	15.96
11/01/2020	BW 100820	Bellingham Frameworks	Supplies	113.50
11/01/2020	BW 100820	Bellingham Frameworks	Supplies	22.83
11/01/2020	MG 101820	Facebook Inc.	Communication Services	65.95
11/03/2020	ACH	HSA Bank	HSA Fees	1,950.00
11/03/2020	ACH	HSA Bank	HSA Fees	881.00
11/06/2020	3080	AES Inc.	Temp Agency	1,909.96
11/06/2020	3081	Bay City Supply	Supplies	36.70
11/06/2020	3082	Bob Wilson	Expense Reimbursement	22.83
11/06/2020	3083	Bruce's Janitor Service	Janitorial	625.00
11/06/2020	3084	BTC Leasing	Office Equipment/Software	449.18
11/06/2020	3085	Caliper Corporation	Professional Services	1,862.50
11/06/2020	3086	Cascade Natural Gas	Utilities	79.39
11/06/2020	3087	Champion Building LLC	Rental	5,877.98
11/06/2020	3088	IDAX Data Solutions	Traffic Counts	8,820.00
11/06/2020	3089	McBride Public Affairs LLC	Professional Services	3,793.00
11/06/2020	3090	MetroQuest	VOID: Outreach Service Software	0.00
11/06/2020	3091	Nathan Carnes	Professional Services	8,600.00
11/06/2020	3092	Pitney Bowes	Postage	177.17
11/06/2020	3093	Puget Sound Energy	Utilities	161.96
11/06/2020	3094	US Bank	Purchase Card	3,092.48
11/18/2020		QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$1.75 each	1.75
11/18/2020		QuickBooks Payroll Service	Sales Tax	0.15
11/19/2020	ACH	MetroQuest	Outreach Service Software	15,000.00
11/25/2020	3095	AFLAC	Employee Paid Coverage	129.56
11/25/2020	3096	United Way	Employee Contributions	344.00
11/25/2020	E-pay	Internal Revenue Service	Payroll Tax Tracking # -868402254	7,933.00
11/25/2020	E-pay	Internal Revenue Service	Payroll Tax Tracking # -868402254	920.03
11/25/2020	E-pay	Internal Revenue Service	Payroll Tax Tracking # -868402254	920.03
11/25/2020	E-pay	Internal Revenue Service	Payroll Tax Tracking # -868402254	0.00
11/25/2020	ACH	Mass Mutual	Retirement	490.00
11/25/2020	ACH	Mass Mutual	Retirement	606.44
11/25/2020	ACH	Mass Mutual	Retirement	1,118.00
11/25/2020	ACH	WA Dept of Retirement Systems	PERS Contribution	4,702.45
11/25/2020	ACH	WA Dept of Retirement Systems	PERS Contribution	7,720.33
11/25/2020	ACH	WA Dept of Retirement Systems	PERS Contribution	2,392.78
11/25/2020	ACH	WA Dept of Retirement Systems	PERS Contribution	3,084.09
11/27/2020		QuickBooks Payroll Service	Created by Payroll Service on 11/25/2020	41,482.33
				<b>246,245.58</b>

Oct - Nov 20

The Council Board retroactively approves the payments made during October through November 2020, for the above listed claims in the total amount of \$246,245.58\*

Chairperson

Board Officer \_\_\_\_\_ Title \_\_\_\_\_



whatcom council of governments

## MEMORANDUM

To: WCOG Board  
From: Ron Cubellis, Deputy Executive Director  
Date: December 2, 2020  
Subject: Americans with Disabilities Act (ADA) Policy amendment

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The Washington State Department of Transportation in their capacity as sub-recipient oversight monitor for our Federal Transit Administration funding has requested that we update our ADA policy to better align with federal requirements. Staff supports the suggested updates. They are shown on the following 2 pages.

**SUGGESTED MOTION: Move to approve the ADA Policy modifications as presented.**

 <small>whatcom council of governments</small>	Document: <b>Americans with Disabilities Act (ADA) Policy</b>
	Amended: <del>May 8, 2019</del> <u>December 9, 2020</u>

# Whatcom Council of Governments (WCOG) Americans with Disabilities Act (ADA) Policy

## General Policy

The American with Disabilities Act (ADA) was signed into law on July 26, 1990. The ADA is civil rights legislation which requires that persons with disabilities receive services equal to those available to all Americans.

It is the policy of the Whatcom Council of Governments (WCOG) that, when viewed in their entirety, services, programs, facilities, and communications provided by WCOG, directly or by a contracted service provider, are readily accessible and usable to individuals with disabilities to the maximum extent possible. *49 CFR 37.105*

## 1. Approved Equipment

WCOG facilities will accommodate the use of personal mobility devices such as wheelchairs, scooters, and walkers.

Wheelchair means a mobility aid belonging to any class of three-or more-wheeled devices, usable indoors, designed or modified for and used by individuals with mobility impairments, whether operated manually or powered.

Equipment must be in good working order, with batteries charged, tires inflated, ~~footrests attached,~~ and all parts secure. *49 CFR 37.3*

## 2. Mobility Device Brakes

When occupying an elevator, it is recommended that passengers apply the brakes on their mobility devices; however, they are not required to do so. With power chairs or scooters, it is recommended that the power switch be turned to the "off" position. Again, this is not mandatory.

### 3. Portable Oxygen Use

Individuals with disabilities who use portable oxygen devices are allowed to travel with respirators and properly secured portable oxygen supplies. Oxygen supplies must not obstruct the aisle. *49 CFR 37.167(h)*

### 4. Personal Care Attendants

A Personal Care Attendant (PCA) may accompany clients with disabilities into WCOG facilities. A PCA is someone who travels with, and helps, a rider who is not able to travel alone. You must provide your own PCA if you need one.

### 5. Service Animals

A service animal is any guide dog, signal dog, or other animal individually trained to work or perform tasks for an individual with a disability. In order to utilize WCOG facilities:

- ~~— The animal must be on a leash or in a container, remain under control of the owner, and behave appropriately.~~
- ~~- The service animal 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.~~
- ~~- The service animal must remain under control of the owner and behave appropriately at all times.~~
- Birds, reptiles, amphibians, rodents, and cats must be kept in an enclosed carrier/container.
- The animal must remain at your feet or on your lap.
- The animal must not be aggressive toward people or other animals. *49 CFR 37.167(d)*

### 6. Suspension of Access to Facilities

A client's privileges may be suspended for any of the following infractions in any WCOG facility:

- Smoking or carrying a lit pipe, cigar, or cigarette (unless in a designated smoking area).
- Discarding or dumping litter in places other than the recognized receptacles.
- Consuming alcoholic beverages or in possession of alcoholic beverages.
- Loud, raucous, unruly, harmful, or harassing behavior.
- Engaging in other conduct that is inconsistent with the intended purpose of the facility. *RCW 9.91.025*



whatcom council of governments

## MEMORANDUM

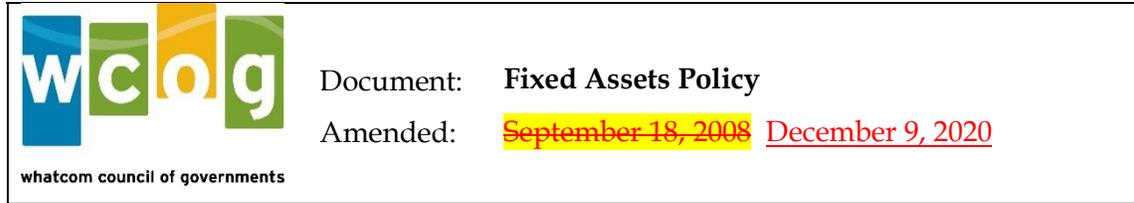
To: WCOG Board  
From: Ron Cubellis, Deputy Executive Director  
Date: December 2, 2020  
Subject: Fixed Assets Policy amendment

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The Washington State Auditor's Office has suggested WCOG update its fixed assets policy to clarify two items. And staff is taking this opportunity to also update some of the outdated terminology. Admittedly, there is a lot of strikeout and underlining on the following pages. It is all intended to address the following:

1. Provide segregation of duties so no one person cannot do everything.
2. Identify who should conduct and reconcile the annual physical inventory.
3. Replace the terms "Fixed Asset" and "Small and Attractive" with "Equipment" and "Theft Sensitive" respectively.
4. Replace the term "inventory" with "equipment database" where appropriate to differentiate between the task of storing information about the assets and that of annually verifying their existence.

**SUGGESTED MOTION: Move to approve the Fixed Assets Policy modifications as presented.**



# Whatcom Council of Governments (WCOG)

## Fixed Assets Policy

### 1. Policy

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

### 2. Purpose

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

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

### 3. Definitions

**Fixed Assets Equipment:** Equipment Assets costing more than \$5,000, including shipping, tax and installation, with a life expectancy of more than one year is a fixed asset equipment. All fixed assets are equipment is tagged and listed on added to the equipment inventory database.

**~~Small & Attractive Theft Sensitive~~ Assets:** Items where the unit cost is between \$250 and \$5,000 and the useful life is greater than two years and the item is theft-sensitive are small & attractive assets. Theft sensitive items can easily be moved – laptop computers, calculators portable projectors, cameras, etc. Determination of small & attractive theft sensitive assets may be at the discretion of the Executive Director or his 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.

## 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. Equipment

### 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.

### Use

Equipment may be used by WCOG in the program or project for which it is acquired as long as needed, whether or not the program continues to be supported by federal funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a federal agency.

- WCOG shall also make equipment available for use on projects or programs currently or previously supported by the Federal Government, providing such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use shall be given to programs or projects supported by the original awarding agency.
- WCOG must not use equipment acquired with grant funds to provide services for a fee to compete unfairly with private sector companies that provide equivalent services, unless specifically permitted by federal statute.
- When acquiring replacement equipment, WCOG may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property, subject to the approval of the awarding agency if the current per unit fair market value of the trade-in property is \$5,000 or more.

## 6. Procedures

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

a. Purchasing/Receiving/Disposal: The Executive Director and Deputy Executive Director are the personnel authorized to purchase, receive and dispose of items that will be tagged and added to the equipment database.

a. b. Property records must be maintained in a database by an employee other than Executive Director and Deputy Executive Director that include:

- A description of the property
- A serial number or other identification number, if available
- The funding source(s) of the property
- Who holds title
- The acquisition date and cost of the property
- The location, use and condition of the property
- Any ultimate disposition data including the type and date of disposal and value of the property at disposition.

A physical inventory of the property must be taken and the results reconciled with the property records at least every year. (See Section 10 Inventory)

## 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:

a. 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.

b. 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.

## 8. Supplies

### Title

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

### 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.

## 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

## 10. Inventory

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

The Executive Director or a designee other than the staff member responsible for maintaining the inventory equipment database will determine who will be responsible for taking the inventory; determine how to handle items in existence but not on the list and items on the list but not located; 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.

## 11. Surplus Equipment

When WCOG determines that items with remaining useful life are no longer needed for use within WCOG, the items will be sold to another government entity for fair market value or sold at public auction.

Revenues generated from disposal of surplus equipment will be used to support on-going WCOG programs.

## 12. Donated Assets

Assets donated to the WCOG are to be handled the same as new purchases. All new acquisitions are to be tagged and information entered into the inventory equipment database before items are delivered to final location.

### 13. Improvements/Repair and Maintenance Expenditures

Routine repair and maintenance costs are to be expensed as they are incurred. Major repairs which would extend the life of listed equipment are to be reflected ~~on~~ in the inventory equipment database.

Information which identifies the type of repair, date of repair, total cost and funding sources must be added to the inventory equipment database.



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**MEMORANDUM**

To: The Council Board  
From: Bob Wilson, Executive Director  
Date: December 2, 2020  
Subject: **Proposed 2021 WCOG Meeting Calendar**

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The following dates are proposed for the 2021 Whatcom Council of Governments' meeting calendar:

1/20/21	3:00	Council Board
	3:30	Whatcom Transportation Policy Board
3/10/21	3:30	Whatcom Transportation Policy Board
5/12/21	3:00	Council Board
	3:30	Whatcom Transportation Policy Board
7/14/21	3:30	Whatcom Transportation Policy Board
10/13/21	3:00	Council Board
	3:30	Whatcom Transportation Policy Board
12/8/21	3:15	Executive Committee
	3:30	Council Board

Please be aware that Executive Committee meetings may be called in those months when no Council Board meeting is scheduled.

**Whatcom Council of Governments**  
**Board Budget Report**  
 January through November 2020  
 (92% of the year)

	<u>Jan - Nov 20</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Income</b>			
333 · Federal Grants	873,144	1,237,329	71%
334 · State Grants	318,981	218,732	146%
337 · Local Grants	83,417	87,306	96%
361 · Interest Income	4,195	2,500	168%
367 · Contributions & Donations	80,020	60,000	133%
368 · Membership Dues	163,442	163,436	100%
369 · Other Income	1,234		
<b>Total Income</b>	<u>1,524,433</u>	<u>1,769,303</u>	<u>86%</u>
	1,524,433	1,769,303	86%
<b>Expense</b>			
505 · Communication Services	19,934	28,300	70%
510 · Consultants & Contract Services	397,416	358,521	111%
515 · Incentives	4,310	10,000	43%
520 · Insurance- Property & Liability	10,439	10,500	99%
530 · Office Equipment & Software	55,544	54,140	103%
535 · Pass-Through Funding	0	0	0%
545 · Printing	29,379	21,500	137%
550 · Professional Development	4,190	13,150	32%
555 · Rent	64,658	72,100	90%
560 · Repair & Maintenance	2,407	3,000	80%
565 · Payroll - Salaries & Wages	682,481	809,985	84%
566 · Payroll - Taxes & Benefits	294,047	335,731	88%
575 · Supplies	13,715	10,000	137%
580 · Travel	3,059	19,250	16%
585 · Utilities	11,943	13,000	92%
590 · Miscellaneous Expense	904		
<b>Total Expense</b>	<u>1,594,426</u>	<u>1,759,177</u>	<u>91%</u>
<b>Revenue less Expense</b>	<u><b>(\$69,993)</b></u>	<u><b>\$10,126</b></u>	

Balance Sheet as of:

	<u>1/1/2020</u>	<u>11/30/2020</u>	<u>Cash &amp; Investments</u>
Cash on hand	\$ 17,947	\$ 27,255	} Target \$466,885 Available \$268,175
Investment Account	319,989	240,920	
Accounts Receivable	192,243	214,222	
Total	\$ 530,179	\$ 482,397	
Accounts Payable	143,189	16,682	
Working Capital	<u>\$ 386,990</u>	<u>\$ 465,715</u>	



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**MEMORANDUM**

To: The Council Board  
From: Bob Wilson, Executive Director  
Date: December 2, 2020  
Subject: **Proposed 2021 Budget – Final Draft**

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Attached to this memo please find the final draft of the proposed 2021 Budget for your review prior to the Council Board meeting next week. I draw your attention to the following:

Dues. Recognizing the financial stress all our member jurisdictions and agencies are experiencing this year, *the 2021 Budget freezes dues at their current (2020) levels.* Dues are normally determined using both population and the average cost-of-living adjustment (COLA) of the member jurisdictions. Annual population change is drawn from Office of Financial Management estimates for Whatcom County, the seven cities and the Lummi Nation. The Port's dues increase is the average increase of the eight jurisdictions.

Salaries. No salary adjustments beyond annual step increases are budgeted for 2021. All staff members except me will receive step increases, but there will be no COLA next year. It should be noted that the 2021 Budget reflects the retirement of Susan Horst and the reduction to half-time of Kirsten Wert and Michelle Grandy, who until earlier this year worked 80 and 75 percent time, respectively. The amount of their step increases will be prorated accordingly. WCOG's salary expense will decline in 2021 by 6.9 percent, to \$754,306.

Employee Benefits. The COG's 2021 expense for all employee benefits – health insurance, retirement, workers' compensation, etc. – is expected to decrease next year by approximately eight percent, attributable primarily to Susan's retirement.

Consultants. The 2020 consultant expense is anticipated to decline by about 47 percent, to \$191,173. It is important to note, however, that that amount could increase in the event WCOG engages in currently unanticipated projects. Consultant expenses are fully reimbursed under the grant programs through which WCOG funds planning activities and studies.

Office Lease. The lease we negotiated in 2015 ended in June of this year. Prior to its expiration on June 30<sup>th</sup>, I informed our landlord that I could not commit WCOG to another long-term lease at that time, and I proposed freezing our rent at the 2019-20 level, which he accepted. Ron and I will be paying close attention to the local commercial real estate market in the first half of 2021 – and perhaps engage an appraiser – to determine whether our current rent is in line with market conditions ahead of the lease extension's end in June.

Ron and I look forward to discussing the draft 2021 Budget with you next week.

Whatcom Council of Governments  
2021 Budget (draft #2 12-1-2020)

	2021	2021	2021
	Draft #1 10-6-2020	Draft #2 12-2-2020 for Adoption	Changes from 10/6 to 12/2/20
<b>CONSOLIDATED</b>			
<b>Beginning Net Cash and Investments</b>	\$ 305,126	\$ 305,126	\$ -
<b>REVENUE</b>			
<b>Programs &amp; Projects</b>			
Local	\$ 88,146	\$ 88,146	\$ -
State	136,310	136,310	-
Federal	1,089,828	1,059,010	(30,818)
Canadian	15,000	34,948	19,948
Miscellaneous (foundations, classes, rebates)	0	0	-
Total Programs & Projects	\$ 1,329,283	\$ 1,318,413	\$ (10,870)
<b>Dues</b>			
Bellingham	\$ 55,147	\$ 55,147	\$ -
Blaine	3,320	3,320	-
Everson	1,714	1,714	-
Ferndale	8,752	8,752	-
Lummi Nation	-	3,219	3,219
Lynden	8,856	8,856	-
Nooksack	982	982	-
Sumas	982	982	-
Whatcom County (unincorporated)	54,912	54,912	-
Port of Bellingham	24,572	24,572	-
Lake Whatcom Water & Sewer	230	230	-
Birch Bay Water & Sewer	150	150	-
Opportunity Council	150	150	-
Public Utilities District #1	150	150	-
Sudden Valley Association	150	150	-
Western Washington University	150	150	-
Total Dues	\$ 160,217	\$ 163,436	\$ 3,219
<b>Other Revenue</b>			
Interest Income	4,000	4,000	-
Total Other Revenue	\$ 4,000	\$ 4,000	\$ -
<b>Total Revenue</b>	<b>\$ 1,493,500</b>	<b>\$ 1,485,849</b>	<b>\$ (7,651)</b>
<b>EXPENSES</b>			
<b>Salaries &amp; Benefits</b>			
Salaries	\$ 754,306	\$ 754,306	\$ -
Dental Insurance	11,842	11,842	-
Disability Insurance	3,191	3,191	-
Health Insurance	121,781	121,780	(1)
Life Insurance	906	906	-
Retirement Contribution	87,575	87,575	-
Social Security Equivalent	57,547	57,547	-
Unemployment Insurance Tax	20,875	20,875	-
Vision Insurance	1,923	1,923	-
Workers Compensation Insurance	2,699	2,672	(27)
Total Benefits	\$ 308,339	\$ 308,311	\$ (28)
Total Salaries & Benefits	\$ 1,062,645	\$ 1,062,617	\$ (28)

Whatcom Council of Governments  
2021 Budget (draft #2 12-1-2020)

	2021	2021	2021
<b>CONSOLIDATED</b>	<b>Draft #1 10-6-2020</b>	<b>Draft #2 12-2-2020 for Adoption</b>	Changes from 10/6 to 12/2/20
<b>Other Expenses</b>			
Communication Services	\$ 25,600	\$ 25,600	-
Consultants & Contracted Services	191,173	191,173	-
Incentives	10,000	10,000	-
Insurance - Property & Liability	10,500	10,500	-
Office Equipment & Software	37,960	37,960	-
Printing	15,700	15,700	-
Professional Development	11,500	11,500	-
Rent	71,100	71,100	-
Repair & Maintenance	3,000	3,000	-
Supplies	9,800	9,800	-
Travel	14,900	14,900	-
Utilities	13,000	13,000	-
Total Other Expenses	\$ 414,233	\$ 414,233	\$ -
<b>Total Expenses</b>	<b>\$ 1,476,878</b>	<b>\$ 1,476,850</b>	<b>\$ (28)</b>
<b>Ending Net Cash and Investments</b>	<b>\$ 321,748</b>	<b>\$ 314,125</b>	<b>\$ (7,623)</b>

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Board Officer

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Robert Wilson, Executive Director