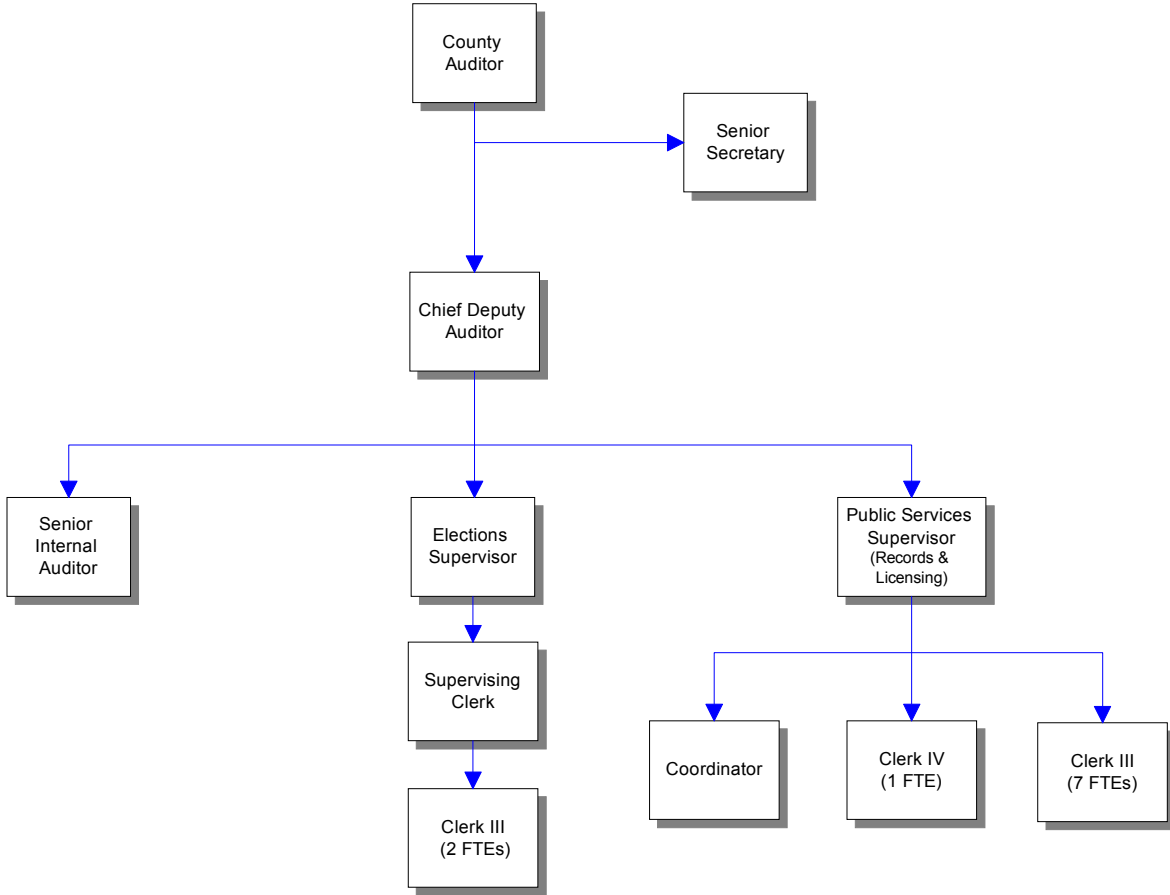


County Auditor's Office



Mission & Objectives

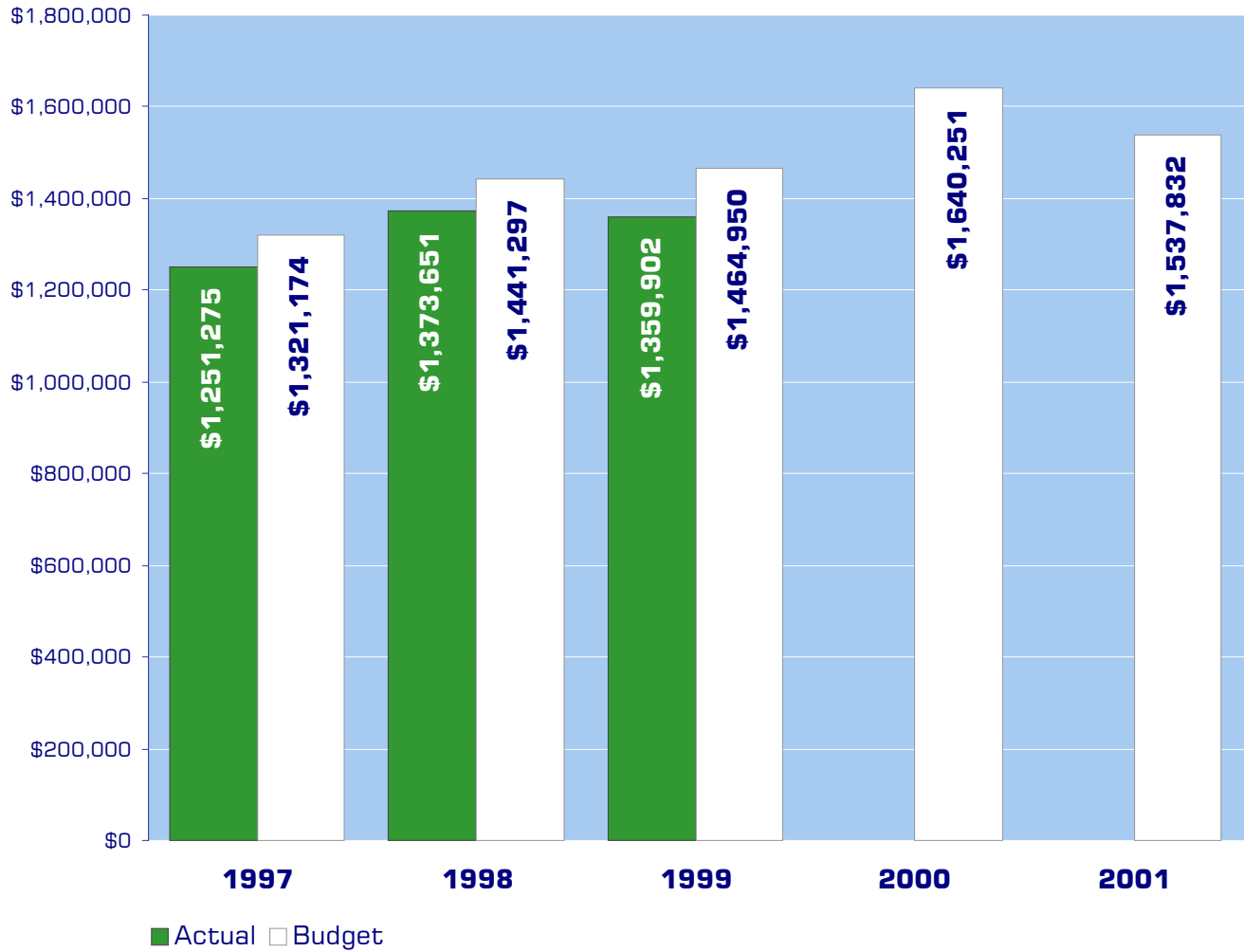
Mission

The Whatcom County Auditor's Office is committed to excellence in public service, easy access to information and efficient operations in the delivery of services to the citizens of this county. It is the mission of the Auditor's office to efficiently manage the electoral process, records management and preservation, vehicle, vessel and marriage licensing services and internal audit to ensure those responsibilities are performed in a professional, forthright and fair manner. This includes a commitment to continuous improvement with each division of the office supporting and complementing each other in a work environment that fosters and encourages innovation, cooperation and growth.

Objectives

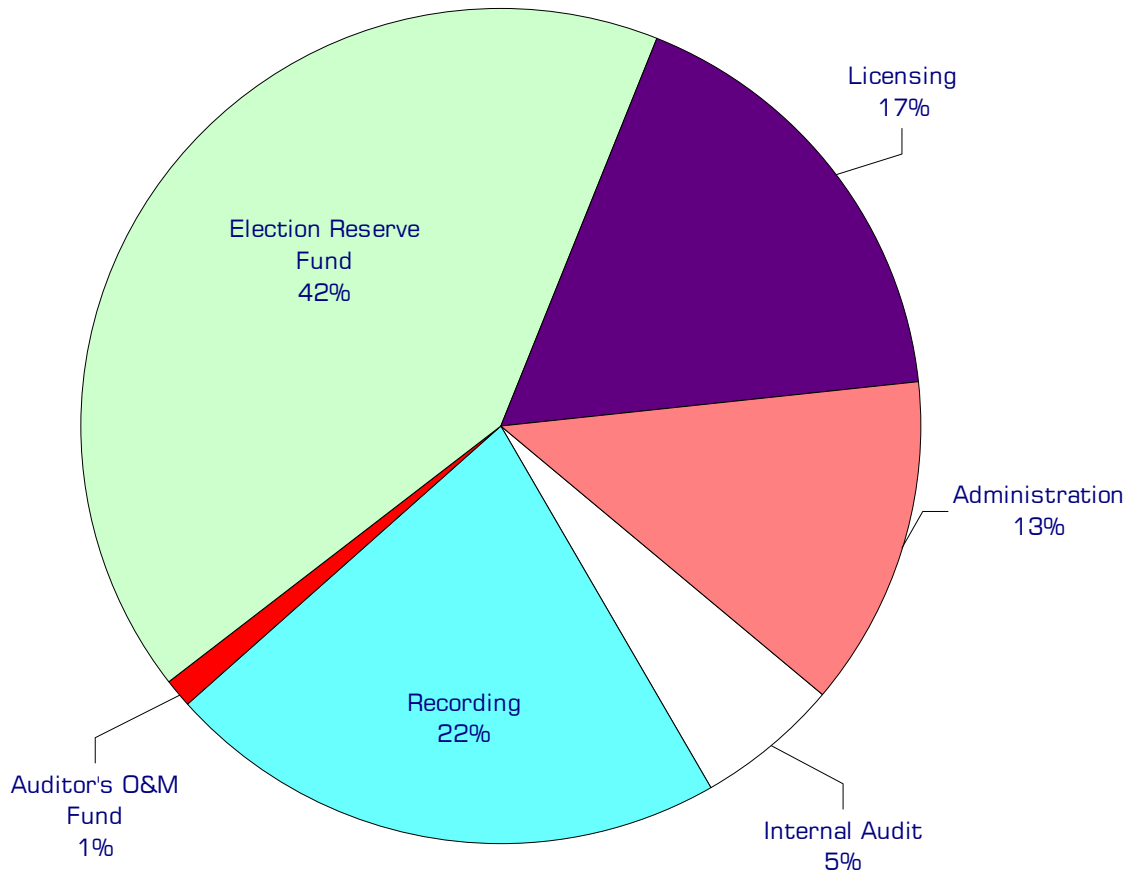
- Provide courteous and reliable customer service to all citizens.
- Improve the delivery of service through implementation of technological and management innovations.
- Identify and recommend improvements in operations that will promote accountability over county resources in a cost effective manner.
- Administer fair elections which are open to all county citizens.
- Monitor activities of licensing subagents for compliance with legal and customer service requirements.
- Conduct voter registration and election services within the county in accordance with federal, state and local requirements.
- Provide training opportunities for employees to maintain and improve knowledge of changing laws and technology and to comply with certification programs.
- Work with other counties through professional associations and individually, to improve the delivery of Auditor's services.
- Promote voter registration through existing voter outreach programs such as conducting Associated Student Body (ASB) elections at local schools as well as other effective methods.

Expenditure Trends



NOTE: Capital expenditures and interfund operating transfers are not shown to more accurately reflect ongoing operational costs.

2001 Budget by Program



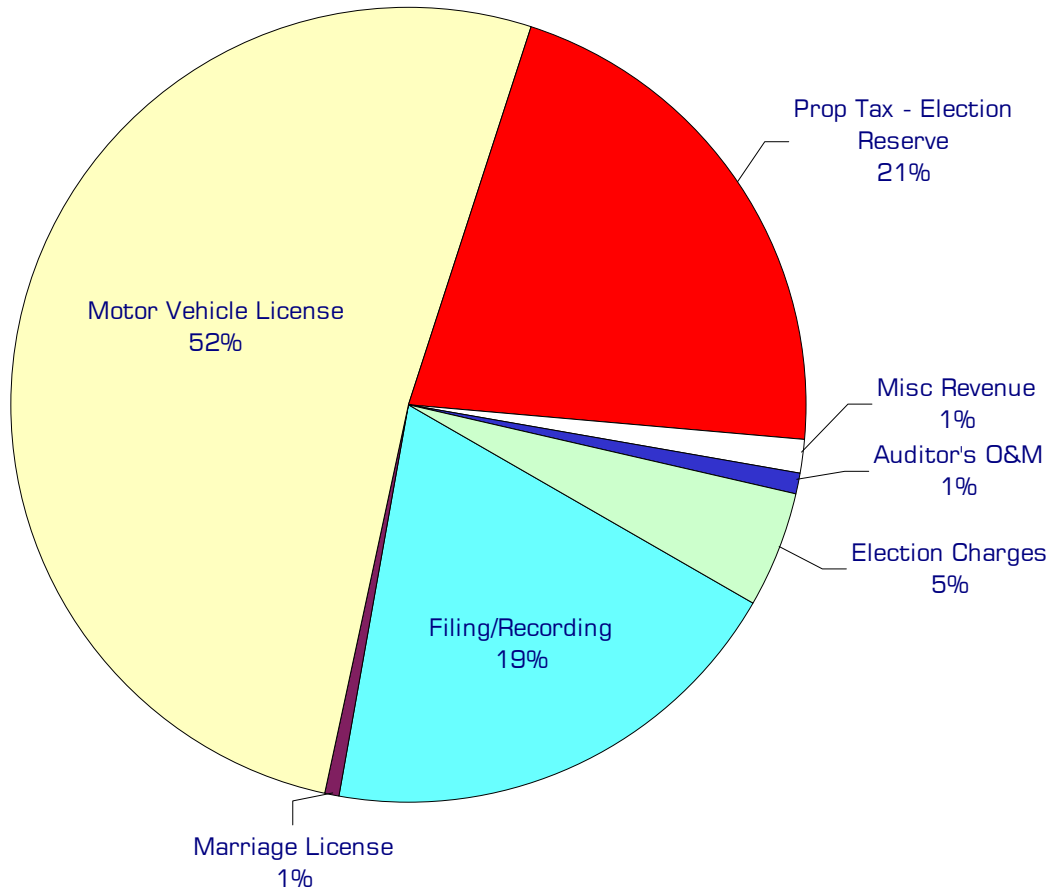
NOTE: Capital expenditures and interfund operating and residual equity transfers are not shown to more accurately reflect ongoing operational costs.

Program Summary

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001	\$ Change 2000 to 2001	% Change 2000 to 2001
OPERATIONS							
General Fund							
510 Internal Audit	88,413	123,253	127,411	118,781	83,436	(35,345)	-29.76%
520 Administration	-	-	-	-	195,339	195,339	0.00%
520 District Accounting	54,946	-	-	-	-	-	0.00%
540 Recording	229,863	277,083	292,433	308,883	335,210	26,327	8.52%
560 Licensing	247,550	292,198	299,327	357,561	266,570	(90,991)	-25.45%
Election Reserve Fund	613,771	667,003	633,870	838,976	641,227	(197,749)	-23.57%
Auditor's O&M Fund	16,732	11,472	6,861	16,050	16,050	-	0.00%
Total Auditor Operations	1,251,275	1,371,009	1,359,902	1,640,251	1,537,832	(102,419)	-6.24%
CAPITAL							
General Fund							
540 Recording	-	2,642	-	-	-	-	0.00%
560 Licensing	-	-	-	-	5,300	5,300	0.00%
Election Reserve Fund Capital	16,963	-	-	-	-	-	0.00%
Auditor's O&M Fund Capital	280,855	13,015	29,581	16,300	-	(16,300)	-100.00%
Total Auditor Capital	297,818	15,657	29,581	16,300	5,300	(11,000)	-67.48%
TOTAL AUDITOR	1,549,093	1,386,666	1,389,483	1,656,551	1,543,132	(113,419)	-6.85%

2001 Funding Sources

Filing/Recording	330,000
Marriage License	10,500
Motor Vehicle License	875,000
Prop Tax - Election Reserve	361,129
Misc Revenue	23,300
Auditor's O&M	16,050
Election Charges	78,500
<hr/> Total Funding	<hr/> 1,694,479



Funding Sources continued

Filing/Recording

Fees collected on filing and recording of transactions, such as real property sales.

Marriage License

Fees collected for the issuance of marriage licenses.

Motor Vehicle License

Fees received for vehicle license renewals and title transfers performed in Whatcom County by county and subagent staff.

Property Tax - Election Reserve

Property tax levy to fund the cost of voter registration and administration of regular and special state and county elections.

Miscellaneous Revenue

Small amounts of revenue collected from a variety of sources such as sale of microfilm reels to title companies.

Auditor's O & M (Intergovernmental Revenues)

Fees collected in Whatcom County to fund document recording. The state receives fees on every recorded document. A portion of this fee is reallocated to the county. Additionally, the county collects a fee on each document recorded. The revenue from these fees is used to acquire and maintain document recording systems. These fees total \$90,000; however, the majority of these revenues fund capital purchases. Only the \$16,050 used for current operations is included in the Auditor's funding.

Election Charges

The county is reimbursed by local jurisdictions for the cost of administering all elections in those jurisdictions and additionally, is reimbursed for costs of maintaining voter registration by cities. State reimbursement for elections occurs only in odd numbered years. The department also receives revenue from the sale of election publications, printing/duplicating and candidate filing fees.

Performance / Activity Measures

	Actual 1997	Actual 1998	Actual 1999	Projected 2000	Projected 2001
Registered Voters-Active	85,618	90,404	90,987	100,000	103,000
Registered Voters-Inactive	12,000	12,597	15,385	16,200	19,000
License Transactions	203,930	205,143	203,095	215,000	220,000
Document Recordings	45,600	58,319	54,229	50,000	52,000
Marriage Licenses	1,314	1,225	1,646	1,500	1,500
Days to Index Recorded Documents	NA	41	25	35	35

Expenditures Summary

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001	\$ Change 2000 to 2001	% Change 2000 to 2001
GENERAL FUND							
510 Internal Audit							
Salaries & Wages	65,646	76,104	81,201	83,420	55,320	(28,100)	-33.68%
Benefits	16,562	19,124	19,093	18,696	12,902	(5,794)	-30.99%
Supplies	887	2,134	2,330	2,671	2,671	-	0.00%
Other Services & Charges	5,318	23,428	24,787	13,994	12,543	(1,451)	-10.37%
Capital Outlays	-	2,463	-	-	-	-	0.00%
<i>Total Internal Audit</i>	88,413	123,253	127,411	118,781	83,436	(35,345)	-29.76%
520 Administration							
Salaries & Wages	-	-	-	-	157,775	157,775	0.00%
Benefits	-	-	-	-	37,564	37,564	0.00%
<i>Total Accounting</i>	-	-	-	-	195,339	195,339	0.00%
520 District Accounting							
Salaries & Wages	33,121	-	-	-	-	-	0.00%
Benefits	11,030	-	-	-	-	-	0.00%
Supplies	250	-	-	-	-	-	0.00%
Other Services & Charges	10,545	-	-	-	-	-	0.00%
<i>Total Accounting</i>	54,946	-	-	-	-	-	0.00%
540 Recording							
Salaries & Wages	149,164	165,650	183,568	180,972	163,440	(17,532)	-9.69%
Benefits	43,272	47,033	46,599	47,924	48,477	553	1.15%
Supplies	4,828	9,983	7,716	7,750	8,072	322	4.15%
Other Services & Charges	32,599	54,417	54,550	72,237	115,221	42,984	59.50%
Capital Outlays	-	2,642	-	-	-	-	0.00%
<i>Total Recording</i>	229,863	279,725	292,433	308,883	335,210	26,327	8.52%
560 Licensing							
Salaries & Wages	163,335	183,697	186,365	207,807	135,826	(71,981)	-34.64%
Benefits	48,213	53,137	54,447	53,121	39,178	(13,943)	-26.25%
Supplies	3,871	3,602	4,305	5,544	5,544	-	0.00%
Other Services & Charges	32,131	51,762	54,210	91,089	86,022	(5,067)	-5.56%
Capital Outlay	-	-	-	-	5,300	5,300	0.00%
<i>Total Licensing</i>	247,550	292,198	299,327	357,561	271,870	(85,691)	-23.97%
<i>Total General Fund</i>	620,772	695,176	719,171	785,225	885,855	100,630	12.82%

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Expenditures Summary continued

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001	\$ Change 2000 to 2001	% Change 2000 to 2001
ELECTION RESERVE FUND							
10904 Election Costs							
Salaries & Wages	212,598	261,395	224,029	303,118	236,565	(66,553)	-21.96%
Benefits	46,826	59,269	48,928	47,850	55,280	7,430	15.53%
Supplies	92,278	71,154	65,039	116,000	84,600	(31,400)	-27.07%
Other Services & Charges	104,374	136,355	122,543	167,407	136,035	(31,372)	-18.74%
Capital Outlay	16,963	-	-	-	-	-	0.00%
Total Election Costs	473,039	528,173	460,539	634,375	512,480	(121,895)	-19.21%
10906 Registrations							
Salaries & Wages	77,952	34,331	51,427	84,948	63,605	(21,343)	-25.12%
Benefits	25,639	8,766	16,565	26,293	18,427	(7,866)	-29.92%
Supplies	1,349	198	942	4,800	5,300	500	10.42%
Other Services & Charges	23,947	55,568	63,507	46,117	41,415	(4,702)	-10.20%
Total Registrations	128,887	98,863	132,441	162,158	128,747	(33,411)	-20.60%
10907 Administration							
Salaries & Wages	22,674	30,121	32,655	33,572	-	(33,572)	-100.00%
Benefits	5,278	7,456	7,583	7,321	-	(7,321)	-100.00%
Supplies	153	742	577	750	-	(750)	-100.00%
Other Services & Charges	523	1,070	75	600	-	(600)	-100.00%
Debt Service	180	578	-	200	-	(200)	-100.00%
Total Administration	28,808	39,967	40,890	42,443	-	(42,443)	-100.00%
Total Election Reserve Fund	630,734	667,003	633,870	838,976	641,227	(197,749)	-23.57%
166 AUDITORS O&M FUND							
Salaries & Wages	7,408	10,000	5,029	10,000	10,000	-	0.00%
Benefits	1,406	550	495	550	550	-	0.00%
Supplies	4,945	624	1,337	3,500	3,500	-	0.00%
Other Services & Charges	2,973	298	-	2,000	2,000	-	0.00%
Capital Outlay	280,855	13,015	29,581	16,300	-	(16,300)	-100.00%
Total Auditor's O & M Fund	297,587	24,487	36,442	32,350	16,050	(16,300)	-50.39%
TOTAL AUDITOR	1,549,093	1,386,666	1,389,483	1,656,551	1,543,132	(113,419)	-6.85%