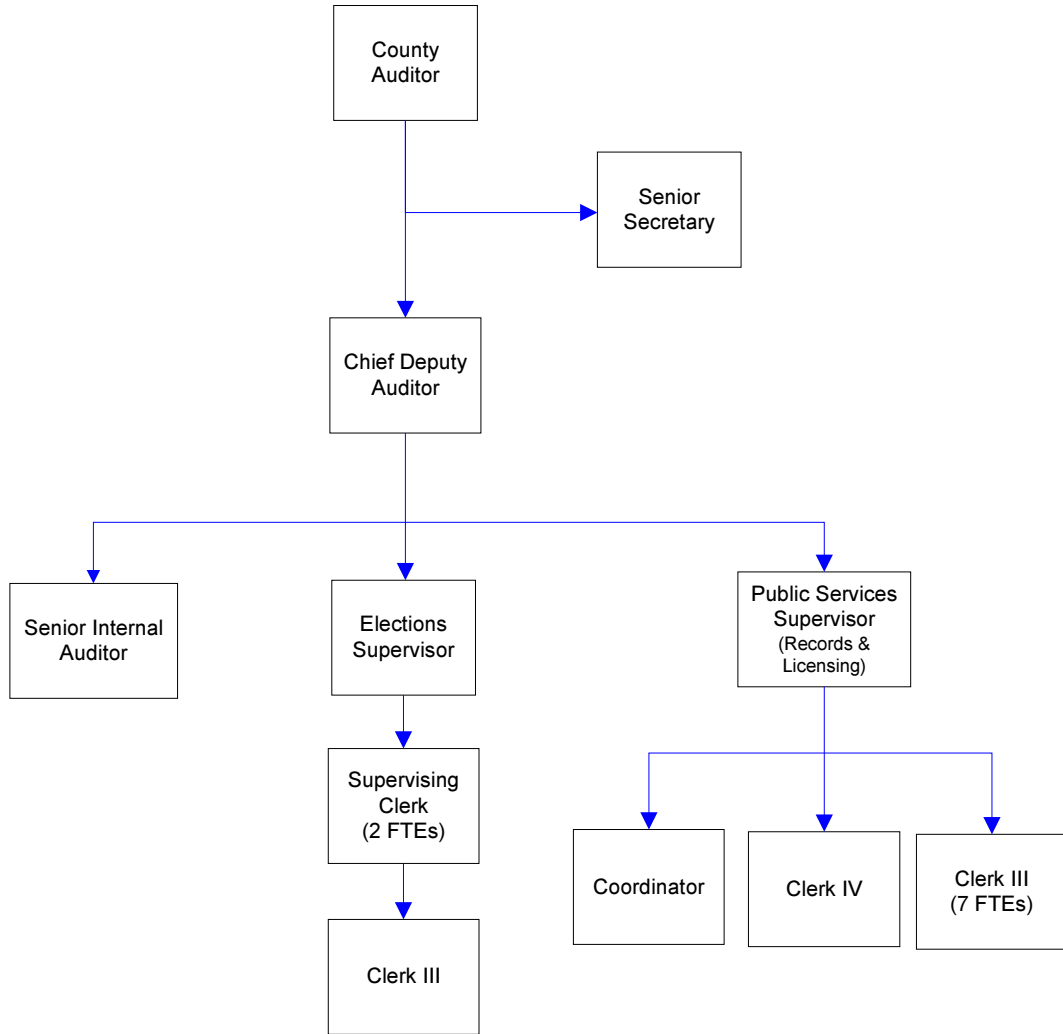


County Auditor's Office



Mission & Objectives

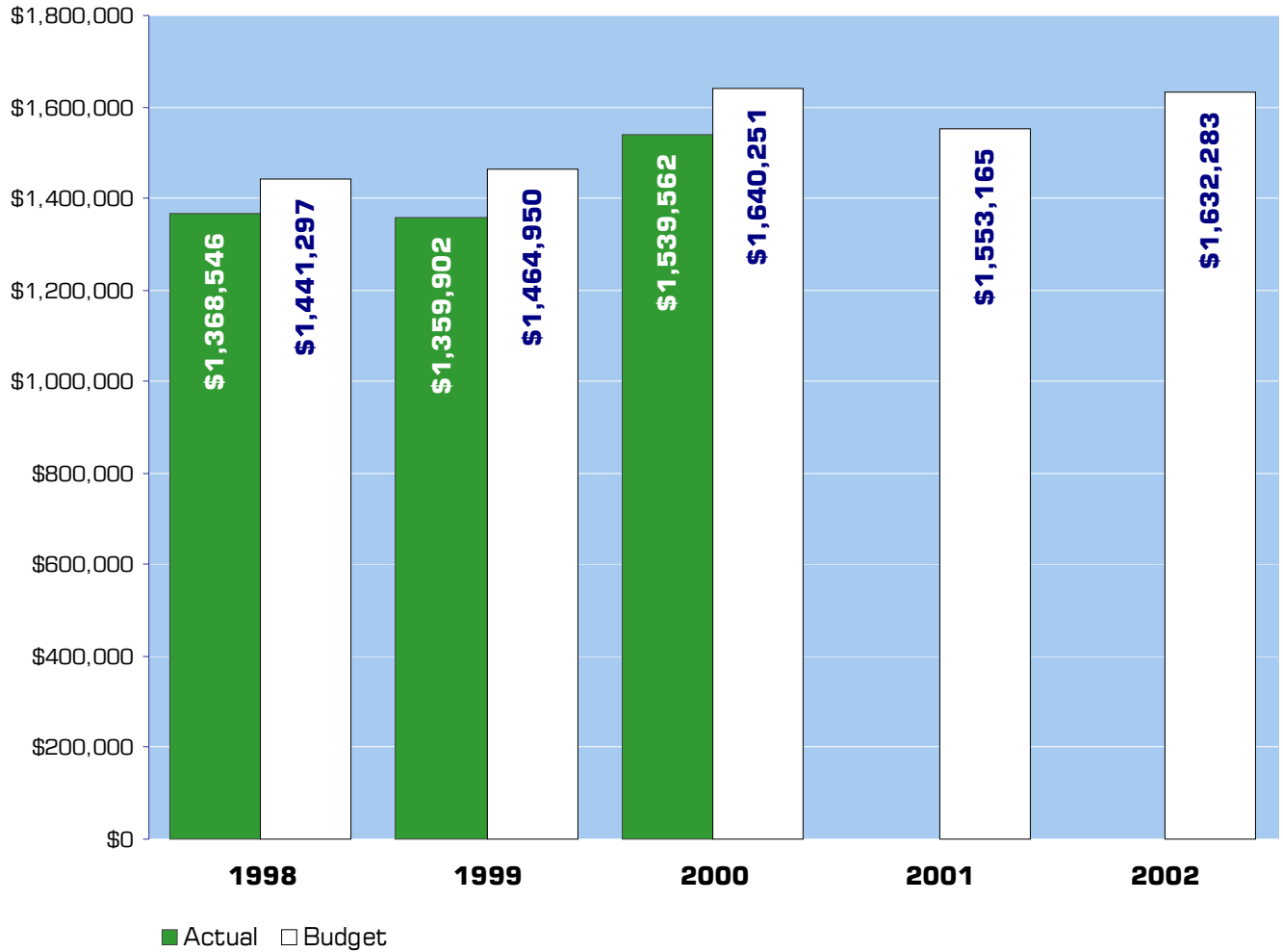
Mission

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

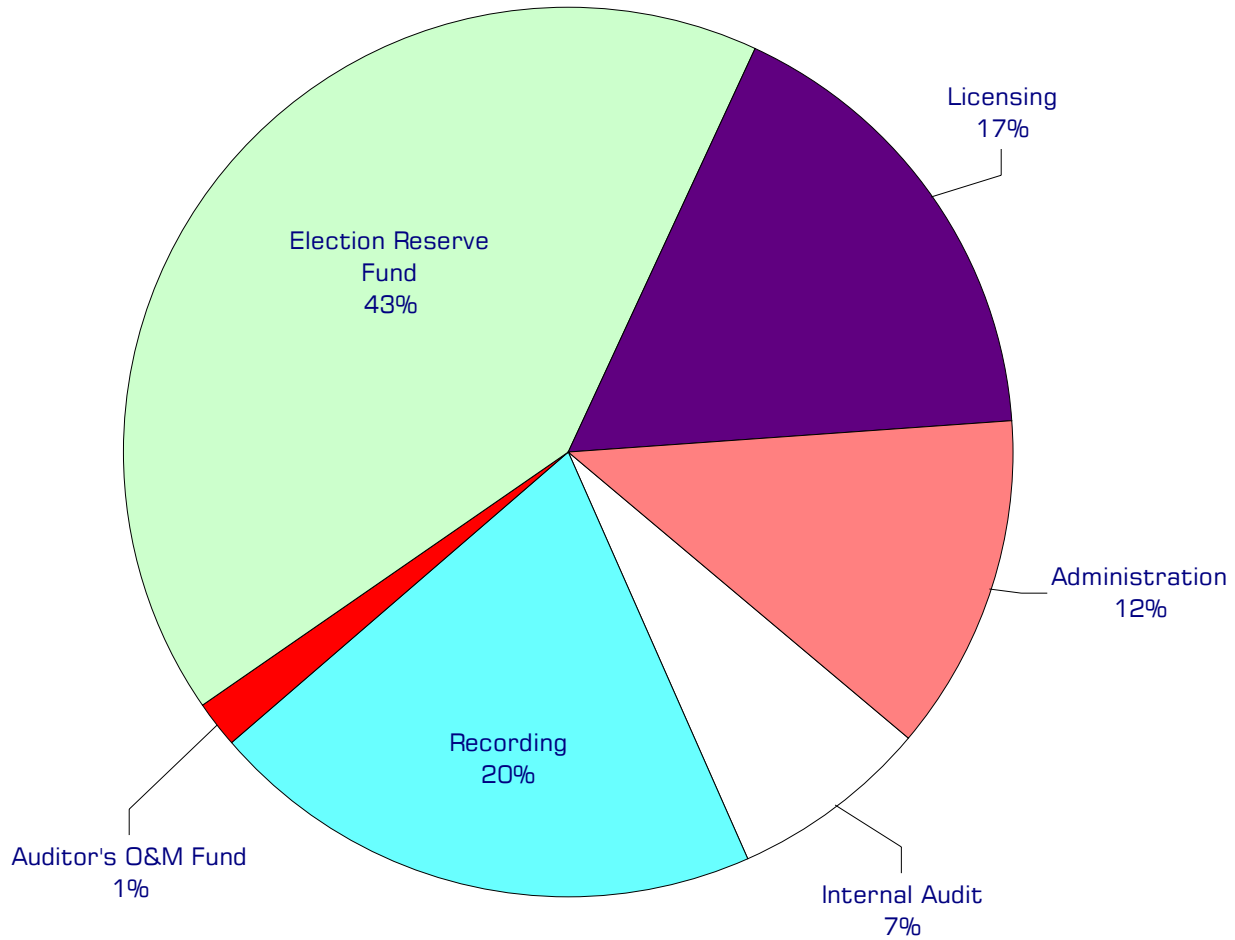
- Provide courteous and reliable customer service to all citizens.
- Improve the delivery of service through implementation of technological and management innovations.
- Identify and recommend improvements in operations that will promote accountability over county resources in a cost effective manner.
- 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.

2002 Budget by Program



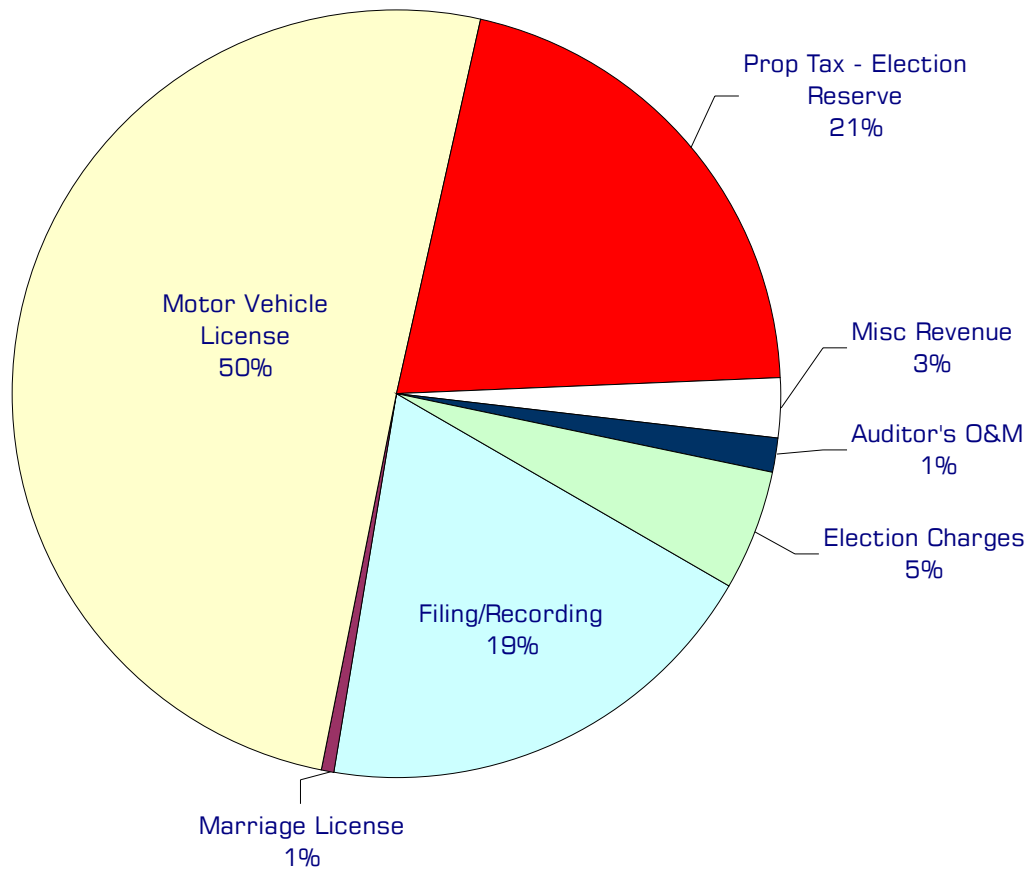
NOTE: Capital expenditures and interfund operating and residual equity transfers are not shown to more accurately reflect ongoing operational costs.

Program Summary

	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002	\$ Change 2001 to 2002	% Change 2001 to 2002
OPERATIONS							
General Fund							
510 Internal Audit	120,790	127,411	117,339	85,236	118,727	33,491	39.29%
520 Administration	-	-	313	191,480	200,325	8,845	4.62%
540 Recording	277,083	292,433	269,785	335,210	332,376	(2,834)	-0.85%
560 Licensing	292,198	299,327	335,300	266,570	273,518	6,948	2.61%
Election Reserve Fund	667,003	633,870	801,813	638,619	684,287	45,668	7.15%
Auditor's O&M Fund	11,472	6,861	15,012	36,050	23,050	(13,000)	-36.06%
<i>Total Auditor Operations</i>	1,368,546	1,359,902	1,539,562	1,553,165	1,632,283	79,118	5.09%
CAPITAL							
General Fund							
510 Internal Audit	2,463	-	-	-	-	-	0.00%
540 Recording	2,642	-	-	-	-	-	0.00%
560 Licensing	-	-	-	5,300	-	(5,300)	-100.00%
Election Reserve Fund Capital	-	-	-	-	-	-	0.00%
Auditor's O&M Fund Capital	13,015	29,581	10,780	7,502	21,000	13,498	179.93%
<i>Total Auditor Capital</i>	18,120	29,581	10,780	12,802	21,000	8,198	64.04%
TRANSFERS							
General Fund							
510 Internal Audit	-	-	-	2,059	-	(2,059)	-100.00%
Election Reserve Fund Capital	-	-	-	2,808	-	(2,808)	-100.00%
<i>Total Transfers</i>	-	-	-	4,867	-	(4,867)	-100.00%
TOTAL AUDITOR	1,386,666	1,389,483	1,550,342	1,570,834	1,653,283	82,449	5.25%

2002 Funding Sources

Filing/Recording	330,000
Marriage License	10,500
Motor Vehicle License	875,000
Prop Tax - Election Reserve	361,129
Misc Revenue	43,300
Auditor's O&M	23,050
Election Charges	88,500
<hr/> Total Funding	<hr/> 1,731,479



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 \$23,050 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 1998	Actual 1999	Actual 2000	Projected 2001	Projected 2002
Registered Voters-Active	90,404	90,987	99,601	103,000	104,000
Registered Voters-Inactive	12,597	15,385	14,437	15,000	16,000
License Transactions	205,143	203,095	231,177	232,000	233,000
Document Recordings	58,319	54,229	43,669	50,000	50,000
Marriage Licenses	1,225	1,646	1,191	1,200	1,200
Days to Index Recorded Documents	41	25	21	21	21

Expenditures Summary

	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002	\$ Change 2001 to 2002	% Change 2001 to 2002
GENERAL FUND							
510 Internal Audit							
Salaries & Wages	76,104	81,201	84,589	57,120	55,320	(1,800)	-3.15%
Benefits	19,124	19,093	18,611	12,902	14,543	1,641	12.72%
Supplies	2,134	2,330	1,639	2,671	2,671	-	0.00%
Other Services & Charges	23,428	24,787	12,500	12,543	46,193	33,650	268.28%
Capital Outlays	2,463	-	-	-	-	-	0.00%
<i>Total Internal Audit</i>	123,253	127,411	117,339	85,236	118,727	33,491	39.29%
520 Administration							
Salaries & Wages	-	-	133	155,975	161,175	5,200	3.33%
Benefits	-	-	54	35,505	39,150	3,645	10.27%
Supplies	-	-	2	-	-	-	0.00%
Other Services & Charges	-	-	124	-	-	-	0.00%
Operating Transfers	-	-	-	2,059	-	(2,059)	-100.00%
<i>Total Accounting</i>	-	-	313	193,539	200,325	6,786	3.51%
540 Recording							
Salaries & Wages	165,650	183,568	162,004	163,440	158,714	(4,726)	-2.89%
Benefits	47,033	46,599	40,371	48,477	46,093	(2,384)	-4.92%
Supplies	9,983	7,716	5,257	8,072	8,072	-	0.00%
Other Services & Charges	54,417	54,550	62,153	115,221	119,497	4,276	3.71%
Capital Outlays	2,642	-	-	-	-	-	0.00%
<i>Total Recording</i>	279,725	292,433	269,785	335,210	332,376	(2,834)	-0.85%
560 Licensing							
Salaries & Wages	183,697	186,365	203,956	135,826	141,006	5,180	3.81%
Benefits	53,137	54,447	51,729	39,178	38,323	(855)	-2.18%
Supplies	3,602	4,305	2,500	5,544	5,544	-	0.00%
Other Services & Charges	51,762	54,210	77,115	86,022	88,645	2,623	3.05%
Capital Outlay	-	-	-	5,300	-	(5,300)	-100.00%
<i>Total Licensing</i>	292,198	299,327	335,300	271,870	273,518	1,648	0.61%
<i>Total General Fund</i>	695,176	719,171	722,737	885,855	924,946	39,091	4.41%

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Expenditures Summary continued

	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002	\$ Change 2001 to 2002	% Change 2001 to 2002
ELECTION RESERVE FUND							
10904 Election Costs							
Salaries & Wages	261,395	224,029	342,125	236,565	236,831	266	0.11%
Benefits	59,269	48,928	56,379	53,174	59,331	6,157	11.58%
Supplies	71,154	65,039	108,755	84,600	84,600	-	0.00%
Other Services & Charges	136,355	122,543	166,399	136,035	139,532	3,497	2.57%
Capital Outlay	-	-	-	-	-	-	0.00%
Operating Transfers	-	-	-	2,106	-	(2,106)	-100.00%
<i>Total Election Costs</i>	<i>528,173</i>	<i>460,539</i>	<i>673,658</i>	<i>512,480</i>	<i>520,294</i>	<i>7,814</i>	<i>1.52%</i>
10906 Registrations							
Salaries & Wages	34,331	51,427	40,042	63,605	68,694	5,089	8.00%
Benefits	8,766	16,565	11,292	17,725	20,419	2,694	15.20%
Supplies	198	942	232	5,300	18,800	13,500	254.72%
Other Services & Charges	55,568	63,507	33,437	41,415	55,880	14,465	34.93%
Debt Service	-	-	-	200	200	-	0.00%
Operating Transfers	-	-	-	702	-	(702)	-100.00%
<i>Total Registrations</i>	<i>98,863</i>	<i>132,441</i>	<i>85,003</i>	<i>128,947</i>	<i>163,993</i>	<i>35,046</i>	<i>27.18%</i>
10907 Administration							
Salaries & Wages	30,121	32,655	34,449	-	-	-	0.00%
Benefits	7,456	7,583	7,400	-	-	-	0.00%
Supplies	742	577	1,107	-	-	-	0.00%
Other Services & Charges	1,070	75	196	-	-	-	0.00%
Debt Service	578	-	-	-	-	-	0.00%
<i>Total Administration</i>	<i>39,967</i>	<i>40,890</i>	<i>43,152</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.00%</i>
<i>Total Election Reserve Fund</i>	<i>667,003</i>	<i>633,870</i>	<i>801,813</i>	<i>641,427</i>	<i>684,287</i>	<i>42,860</i>	<i>6.68%</i>
166 AUDITOR'S O&M FUND							
Salaries & Wages	10,000	5,029	8,598	10,000	10,000	-	0.00%
Benefits	550	495	1,123	550	550	-	0.00%
Supplies	624	1,337	1,978	3,500	3,500	-	0.00%
Other Services & Charges	298	-	3,313	22,000	9,000	(13,000)	-59.09%
Capital Outlay	13,015	29,581	10,780	7,502	21,000	13,498	179.93%
<i>Total Auditor's O & M Fund</i>	<i>24,487</i>	<i>36,442</i>	<i>25,792</i>	<i>43,552</i>	<i>44,050</i>	<i>498</i>	<i>1.14%</i>
TOTAL AUDITOR	1,386,666	1,389,483	1,550,342	1,570,834	1,653,283	82,449	5.25%