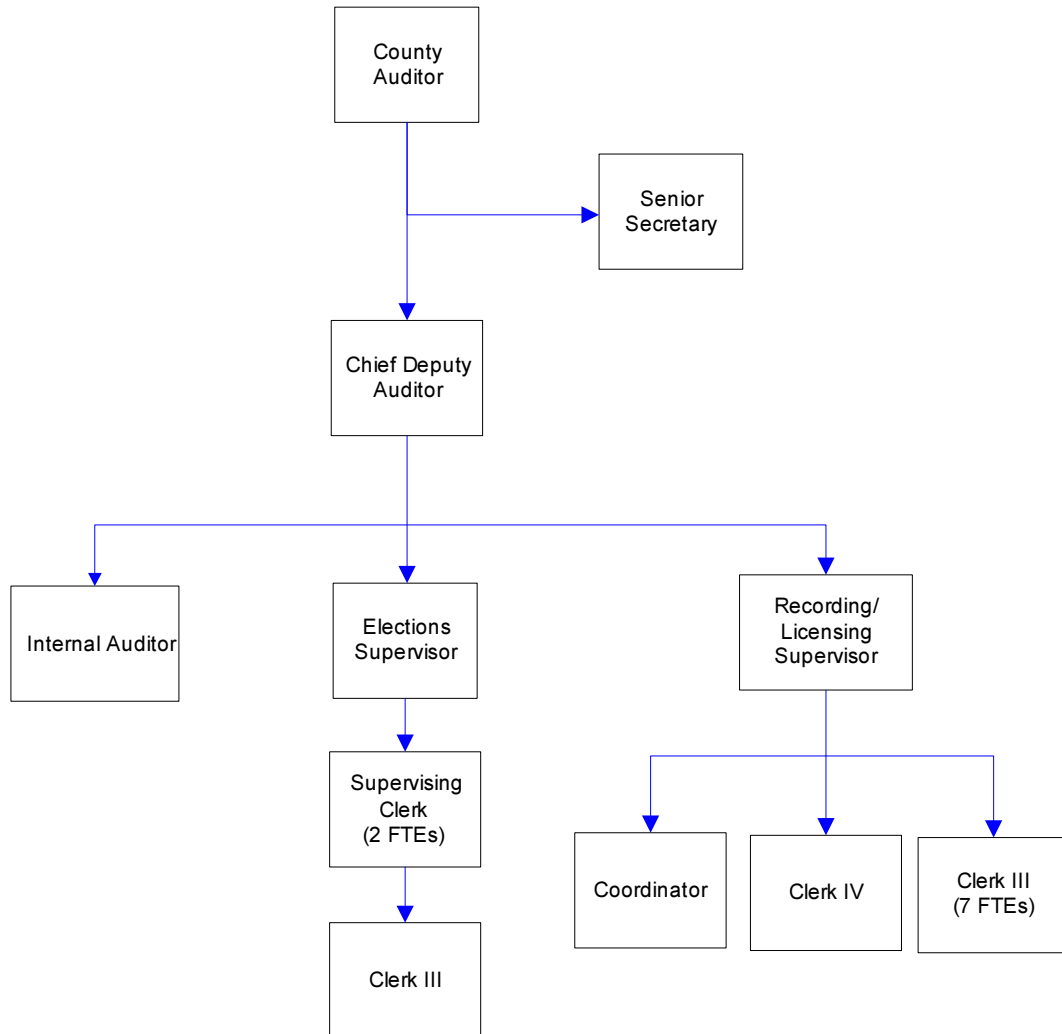


# County Auditor's Office



## Mission & Objectives

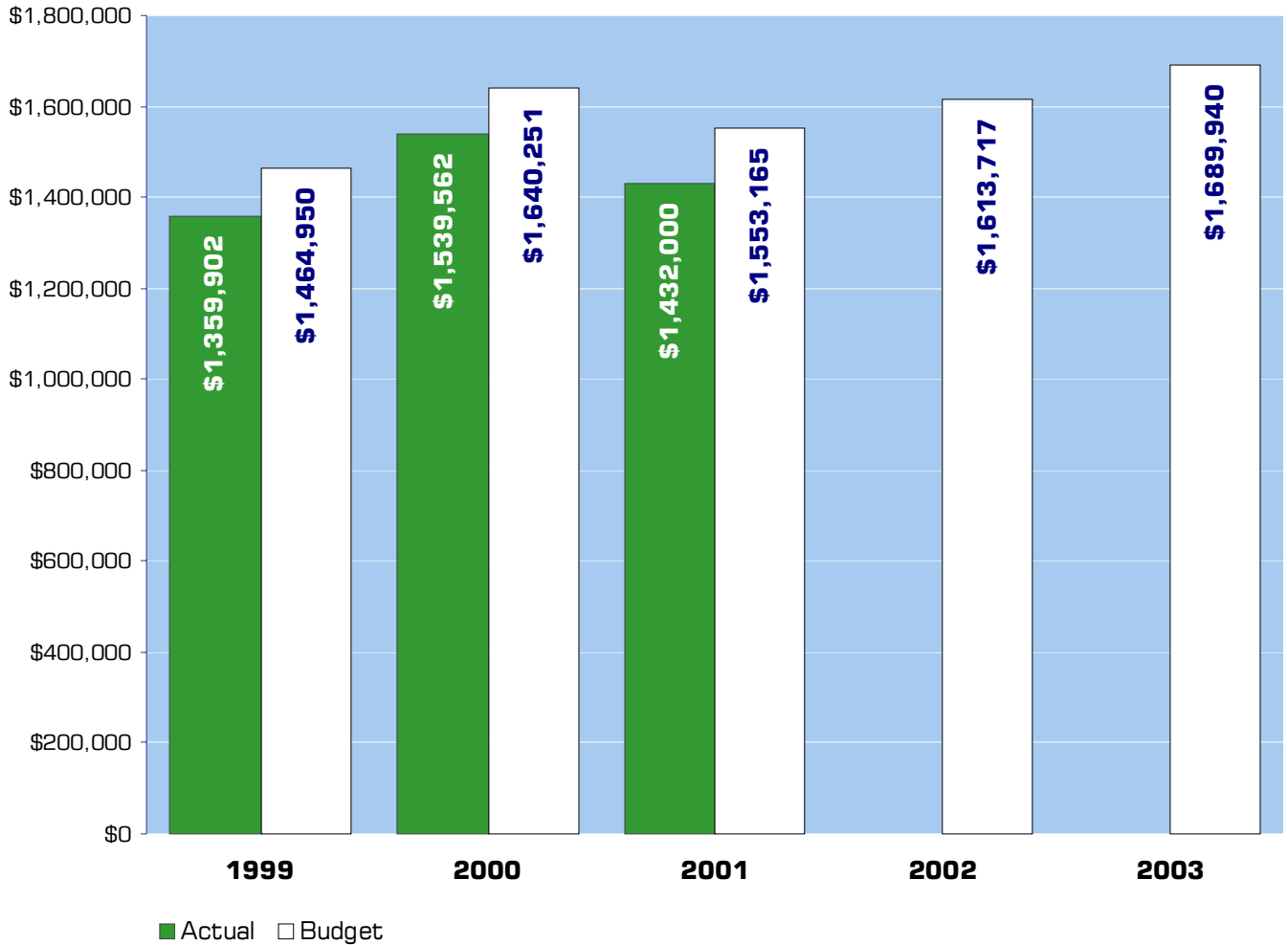
### Mission

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

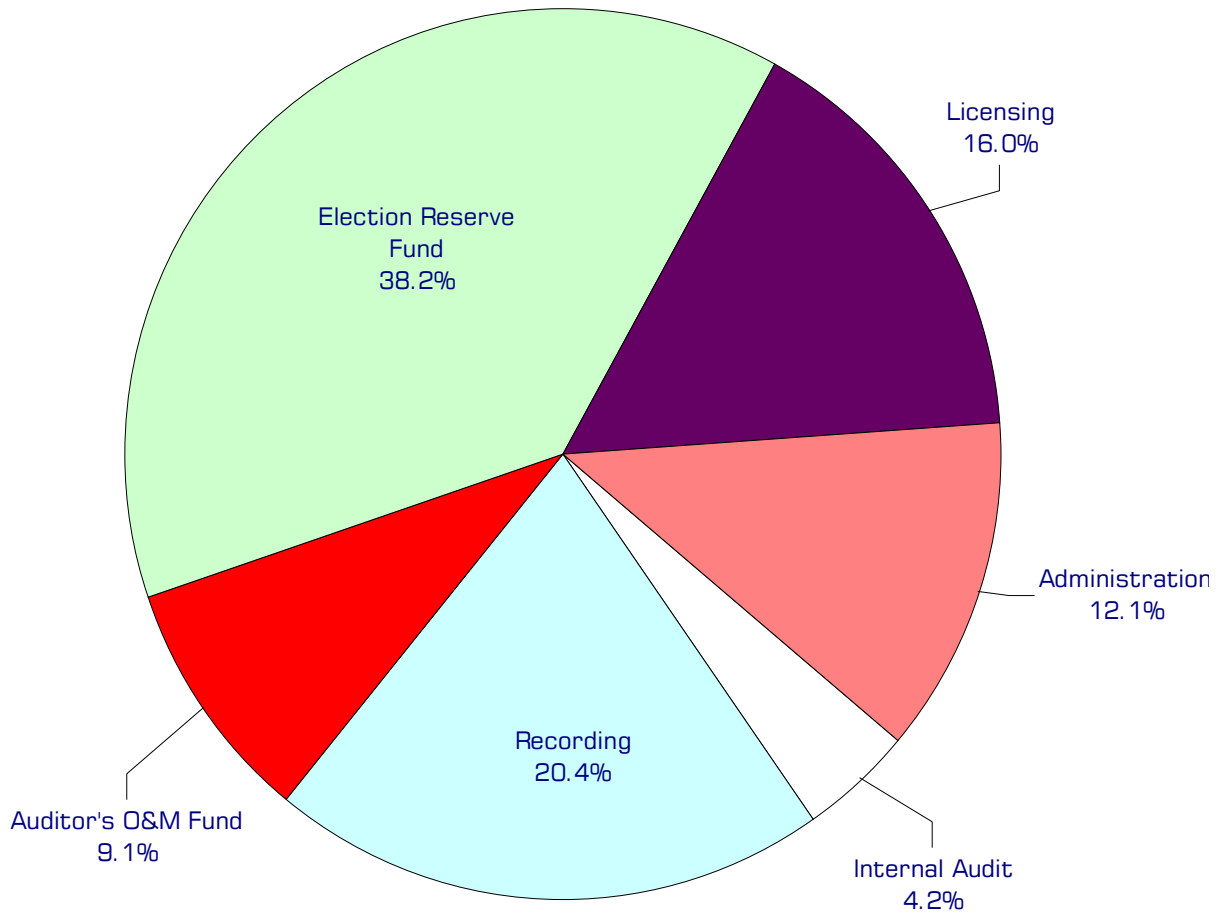
- Provide courteous and reliable customer service to all citizens.
- Improve the delivery of service through implementation of technological and management innovations.
- Identify and recommend improvements in operations that will promote accountability over county resources in a cost effective manner.
- 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.
- Demonstrate fiscal responsibility through accurate preparation of annual budget and consistent delivery of services while exceeding budget expectations.

# Expenditure Trends



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

# 2003 Budget by Program



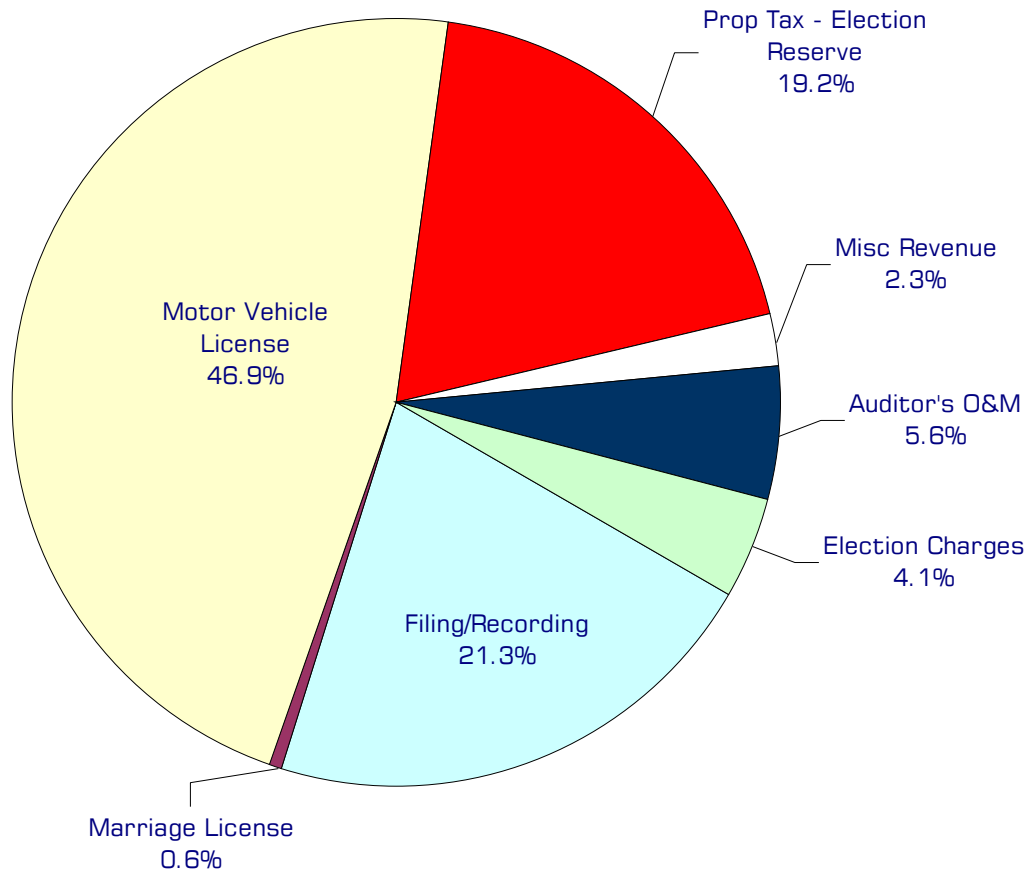
NOTE: Capital expenditures and interfund operating and residual equity transfers are not shown to more accurately reflect ongoing operational costs.

# Program Summary

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003	\$ Change 2002 to 2003	% Change 2002 to 2003
<b>OPERATIONS</b>							
<b>General Fund</b>							
510 Internal Audit	127,411	117,339	84,381	90,761	71,349	(19,412)	-21.39%
520 Administration	-	313	177,883	200,325	204,305	3,980	1.99%
540 Recording	292,433	269,785	307,404	332,376	344,938	12,562	3.78%
560 Licensing	299,327	335,300	251,934	282,918	271,177	(11,741)	-4.15%
<b>Election Reserve Fund</b>	633,870	801,813	595,337	684,287	645,221	(39,066)	-5.71%
<b>Auditor's O&amp;M Fund</b>	6,861	15,012	15,061	23,050	152,950	129,900	563.56%
<b>Total Auditor Operations</b>	1,359,902	1,539,562	1,432,000	1,613,717	1,689,940	76,223	4.72%
<b>CAPITAL</b>							
<b>General Fund</b>							
510 Internal Audit	-	-	-	-	-	-	0.00%
540 Recording	-	-	-	-	-	-	0.00%
560 Licensing	-	-	4,046	-	-	-	0.00%
<b>Election Reserve Fund Capital</b>	-	-	-	-	-	-	0.00%
<b>Auditor's O&amp;M Fund Capital</b>	29,581	10,780	7,776	21,000	67,000	46,000	219.05%
<b>Total Auditor Capital</b>	29,581	10,780	11,822	21,000	67,000	46,000	219.05%
<b>TRANSFERS</b>							
<b>General Fund</b>							
510 Internal Audit	-	-	722	-	-	-	0.00%
520 Administration	-	-	2,059	-	-	-	0.00%
540 Recording	-	-	2,094	-	-	-	0.00%
560 Licensing	-	-	1,731	-	-	-	0.00%
<b>Election Reserve Fund Capital</b>	-	-	2,808	-	-	-	0.00%
<b>Total Transfers</b>	-	-	9,414	-	-	-	0.00%
<b>TOTAL AUDITOR</b>	1,389,483	1,550,342	1,453,236	1,634,717	1,756,940	122,223	7.48%

# 2003 Funding Sources

Filing/Recording	400,000
Marriage License	10,500
Motor Vehicle License	880,000
Prop Tax - Election Reserve	361,129
Misc Revenue	43,200
Auditor's O&M	105,000
Election Charges	77,000
*Fund Balance	47,950
<b>Total Funding</b>	<b>1,924,779</b>



\*Fund balance is not included in chart.

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 \$105,000.

**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.

**Fund Balance**

Current year operations will result in a projected decrease to the Auditor's O&M dedicated fund balance.

## Performance / Activity Measures

	Actual 1999	Actual 2000	Actual 2001	Projected 2002	Projected 2003
Registered Voters-Active	90,987	99,601	103,000	95,000	95,000
Registered Voters-Inactive	15,385	14,437	15,000	18,000	19,000
License Transactions	203,095	231,177	227,061	233,000	235,000
Document Recordings	54,229	43,669	54,429	62,000	65,000
Marriage Licenses	1,646	1,191	1,330	1,300	1,400
Days to Index Recorded Documents	25	21	21	21	21

# Expenditures Summary

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003	\$ Change 2002 to 2003	% Change 2002 to 2003
<b>GENERAL FUND</b>							
510 Internal Audit							
Salaries & Wages	81,201	84,589	59,442	32,090	43,916	11,826	36.85%
Benefits	19,093	18,611	14,811	10,907	11,615	708	6.49%
Supplies	2,330	1,639	1,013	2,671	2,500	(171)	-6.40%
Other Services & Charges	24,787	12,500	9,115	45,093	13,318	(31,775)	-70.47%
Capital Outlays	-	-	-	-	-	-	0.00%
Operating Transfers	-	-	722	-	-	-	0.00%
<i>Total Internal Audit</i>	127,411	117,339	85,103	90,761	71,349	(19,412)	-21.39%
520 Administration							
Salaries & Wages	-	133	140,537	161,175	166,161	4,986	3.09%
Benefits	-	54	35,348	39,150	38,144	(1,006)	-2.57%
Supplies	-	2	-	-	-	-	0.00%
Other Services & Charges	-	124	1,998	-	-	-	0.00%
Operating Transfers	-	-	2,059	-	-	-	0.00%
<i>Total Administration</i>	-	313	179,942	200,325	204,305	3,980	1.99%
540 Recording							
Salaries & Wages	183,568	162,004	149,670	158,714	164,742	6,028	3.80%
Benefits	46,599	40,371	43,938	46,093	51,599	5,506	11.95%
Supplies	7,716	5,257	5,890	8,072	7,000	(1,072)	-13.28%
Other Services & Charges	54,550	62,153	107,906	119,497	121,597	2,100	1.76%
Operating Transfers	-	-	2,094	-	-	-	0.00%
<i>Total Recording</i>	292,433	269,785	309,498	332,376	344,938	12,562	3.78%
560 Licensing							
Salaries & Wages	186,365	203,956	139,222	141,006	138,380	(2,626)	-1.86%
Benefits	54,447	51,729	37,752	38,323	41,152	2,829	7.38%
Supplies	4,305	2,500	6,418	5,544	5,900	356	6.42%
Other Services & Charges	54,210	77,115	68,542	98,045	85,745	(12,300)	-12.55%
Capital Outlay	-	-	4,046	-	-	-	0.00%
Operating Transfers	-	-	1,731	-	-	-	0.00%
<i>Total Licensing</i>	299,327	335,300	257,711	282,918	271,177	(11,741)	-4.15%
<i>Total General Fund</i>	719,171	722,737	832,254	906,380	891,769	(14,611)	-1.61%

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## Expenditures Summary continued

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003	\$ Change 2002 to 2003	% Change 2002 to 2003
<b>ELECTION RESERVE FUND</b>							
10904 Election Costs							
Salaries & Wages	224,029	342,125	237,365	236,831	237,685	854	0.36%
Benefits	48,928	56,379	47,528	59,331	51,364	(7,967)	-13.43%
Supplies	65,039	108,755	75,520	84,600	86,300	1,700	2.01%
Other Services & Charges	122,543	166,399	135,212	139,532	144,832	5,300	3.80%
Operating Transfers	-	-	2,106	-	-	-	0.00%
<i>Total Election Costs</i>	460,539	673,658	497,731	520,294	520,181	(113)	-0.02%
10906 Registrations							
Salaries & Wages	51,427	40,042	51,043	68,694	63,978	(4,716)	-6.87%
Benefits	16,565	11,292	15,076	20,419	17,122	(3,297)	-16.15%
Supplies	942	232	2,352	18,800	4,300	(14,500)	-77.13%
Other Services & Charges	63,507	33,437	31,241	55,880	39,640	(16,240)	-29.06%
Debt Service	-	-	-	200	-	(200)	-100.00%
Operating Transfers	-	-	702	-	-	-	0.00%
<i>Total Registrations</i>	132,441	85,003	100,414	163,993	125,040	(38,953)	-23.75%
10907 Administration							
Salaries & Wages	32,655	34,449	-	-	-	-	0.00%
Benefits	7,583	7,400	-	-	-	-	0.00%
Supplies	577	1,107	-	-	-	-	0.00%
Other Services & Charges	75	196	-	-	-	-	0.00%
<i>Total Administration</i>	40,890	43,152	-	-	-	-	0.00%
<i>Total Election Reserve Fund</i>	633,870	801,813	598,145	684,287	645,221	(39,066)	-5.71%
<b>166 AUDITOR'S O&amp;M FUND</b>							
Salaries & Wages	5,029	8,598	4,958	10,000	10,000	-	0.00%
Benefits	495	1,123	490	550	550	-	0.00%
Supplies	1,337	1,978	949	3,500	2,400	(1,100)	-31.43%
Other Services & Charges	-	3,313	8,664	9,000	140,000	131,000	1455.56%
Capital Outlay	29,581	10,780	7,776	21,000	67,000	46,000	219.05%
<i>Total Auditor's O &amp; M Fund</i>	36,442	25,792	22,837	44,050	219,950	175,900	399.32%
<i>TOTAL AUDITOR</i>	1,389,483	1,550,342	1,453,236	1,634,717	1,756,940	122,223	7.48%