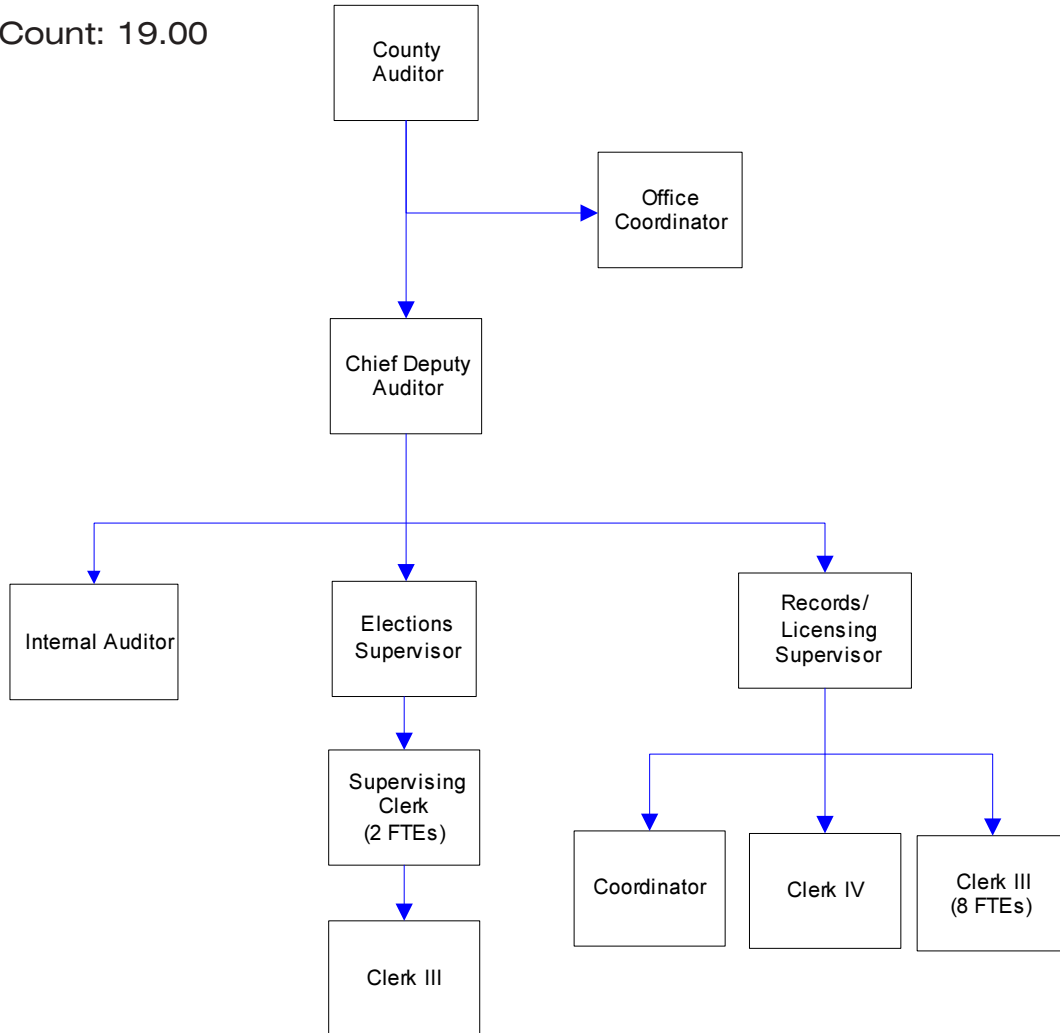


County Auditor's Office

An elected official, the County Auditor provides voter registration, conducts elections, records land documents, issues marriage licenses, motor vehicle and vessel licenses. This office also performs an internal audit function for the organization.

FTE Count: 19.00



Mission & Objectives

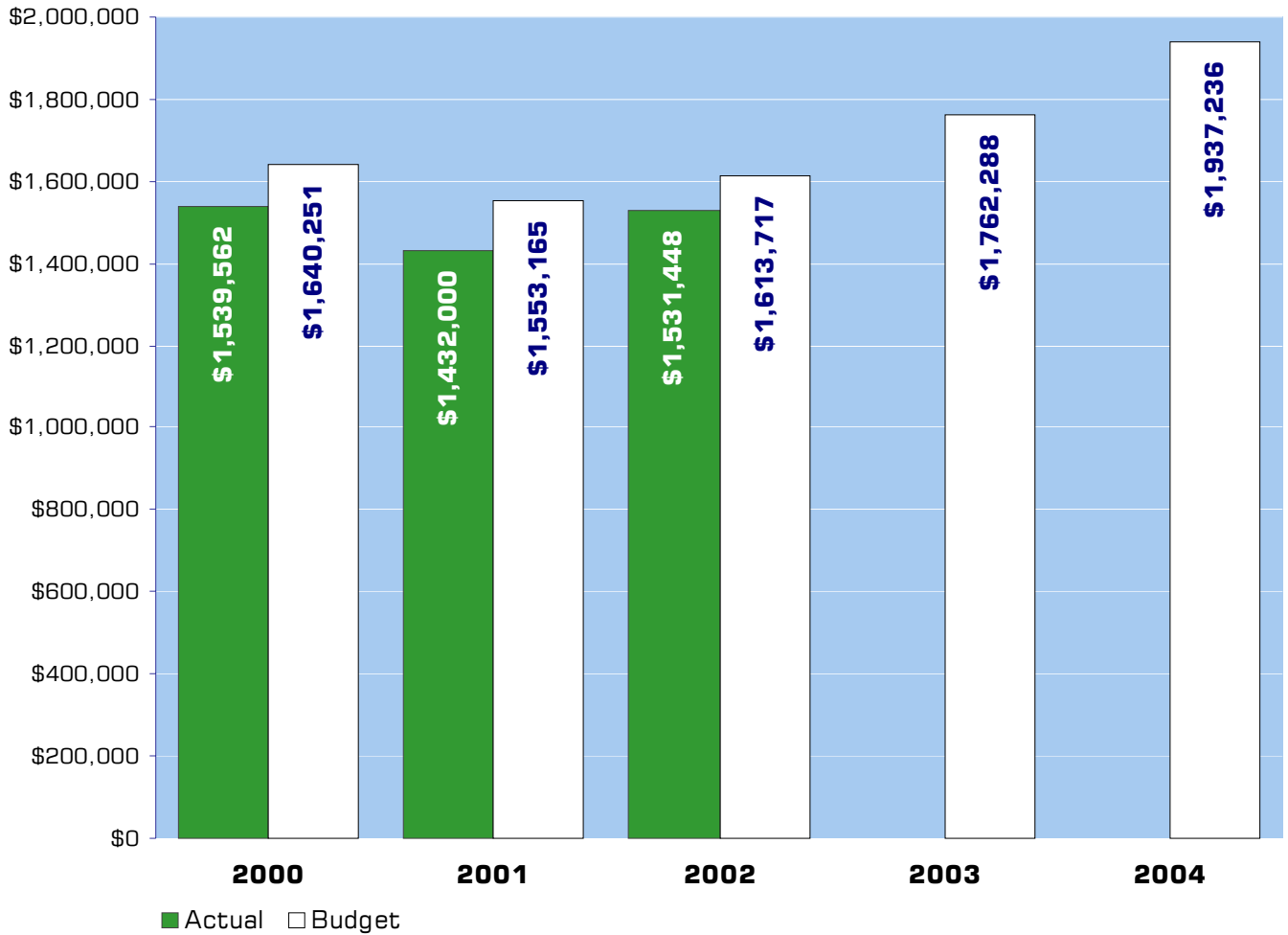
Mission

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

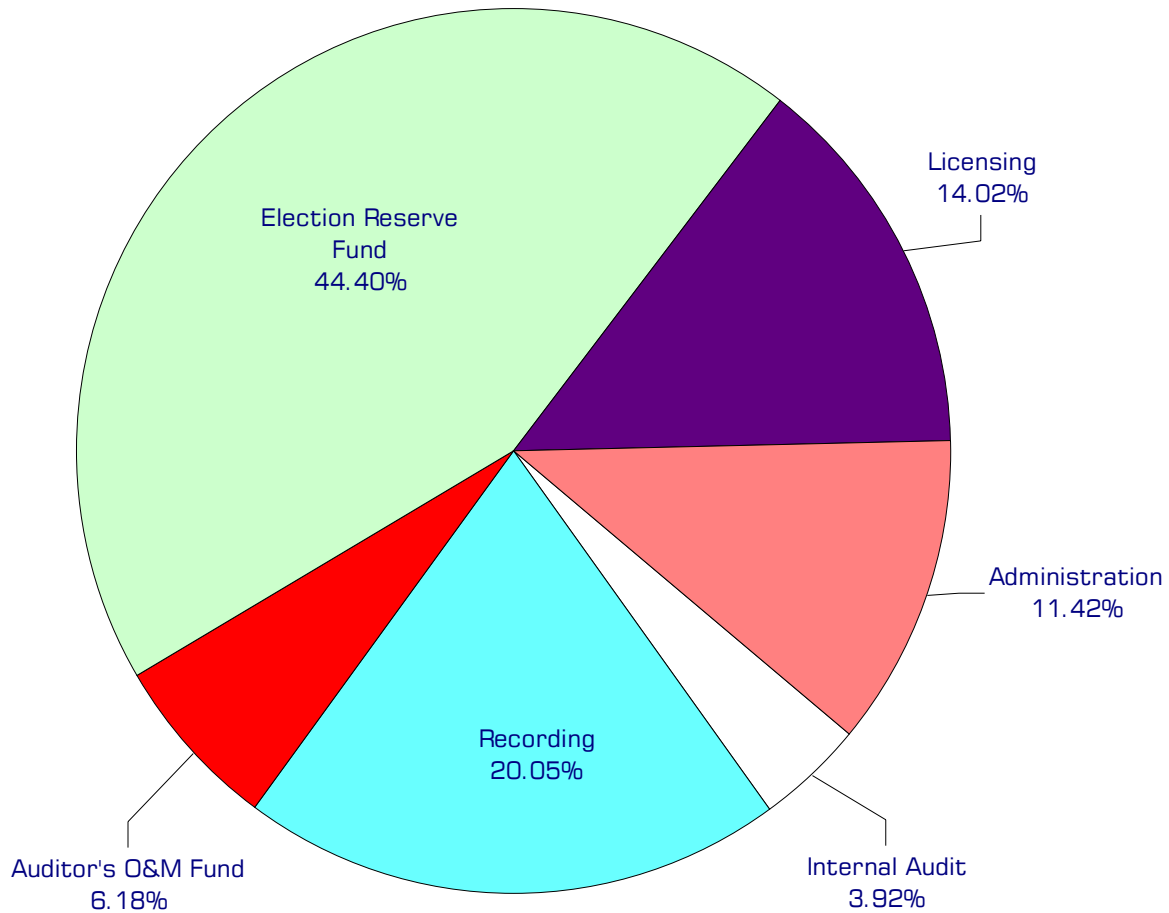
- Provide courteous and reliable customer service to all citizens.
- Improve the delivery of service through implementation of technological and management innovations.
- Identify and recommend improvements in operations that will promote accountability over county resources in a cost effective manner.
- Administer fair and accurate elections that are open to all county citizens.
- 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.
- Conduct voter registration and election services within the county in accordance with federal, state and local requirements.
- Successful implementation of statewide voter registration database.
- Identify type of equipment and select vendor for purchase of new voting systems - both digital recording equipment and optical scan readers.
- Monitor activities of licensing subagents for compliance with legal and customer service 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.
- Conduct fair and accurate elections in compliance with Help America Vote Act (HAVA).
- 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.

2004 Budget by Program



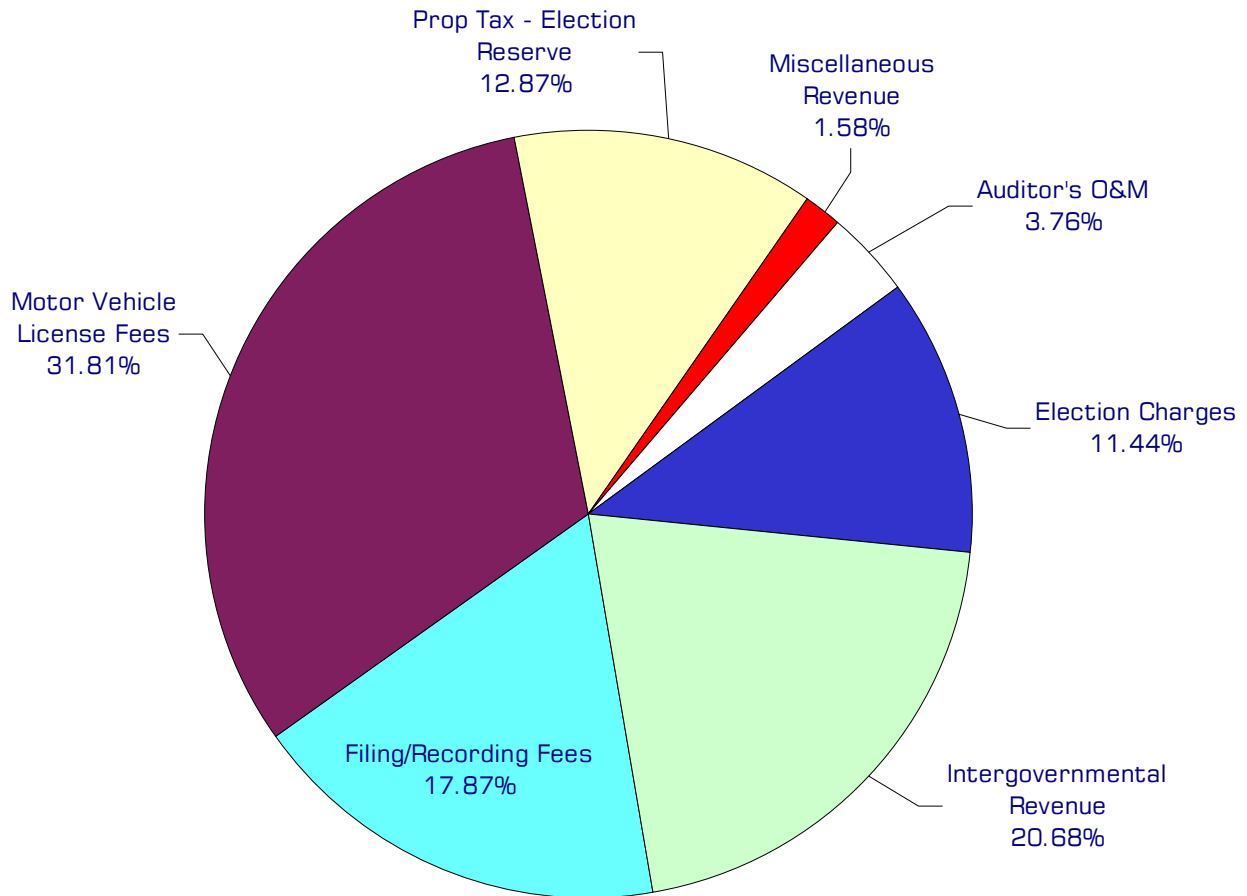
NOTE: Capital expenditures and interfund operating and residual equity transfers are not shown to more accurately reflect ongoing operational costs.

Program Summary

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	\$ Change 2003 to 2004	% Change 2003 to 2004
OPERATIONS							
General Fund							
510 Internal Audit	117,339	84,381	64,100	90,610	76,009	(14,601)	-16.11%
520 Administration	313	177,883	200,388	213,864	221,325	7,461	3.49%
540 Recording	269,785	307,404	310,595	373,872	388,399	14,527	3.89%
560 Licensing	335,300	251,934	251,010	283,596	271,505	(12,091)	-4.26%
Election Reserve Fund	801,813	595,337	691,565	649,396	860,227	210,831	0.00%
Auditor's O&M Fund	15,012	15,061	13,790	150,950	119,771	(31,179)	-20.66%
Total Auditor Operations	1,539,562	1,432,000	1,531,448	1,762,288	1,937,236	174,948	9.93%
CAPITAL							
General Fund							
510 Internal Audit	-	-	-	-	-	-	0.00%
540 Recording	-	-	-	-	-	-	0.00%
560 Licensing	-	4,046	-	-	-	-	0.00%
Election Reserve Fund Capital	-	-	-	-	648,500	648,500	0.00%
Auditor's O&M Fund Capital	10,780	7,776	15,256	67,000	122,988	55,988	83.56%
Total Auditor Capital	10,780	11,822	15,256	67,000	771,488	704,488	1051.47%
TRANSFERS							
General Fund							
510 Internal Audit	-	722	-	-	-	-	0.00%
520 Administration	-	2,059	-	-	-	-	0.00%
540 Recording	-	2,094	-	-	-	-	0.00%
560 Licensing	-	1,731	-	-	-	-	0.00%
Auditor's O&M Fund Transfers	-	-	-	19,171	37,864	18,693	97.51%
Election Reserve Fund Transfer	-	2,808	-	-	-	-	0.00%
Total Transfers	-	9,414	-	19,171	37,864	18,693	97.51%
TOTAL AUDITOR	1,550,342	1,453,236	1,546,704	1,848,459	2,746,588	898,129	48.59%

2004 Funding Sources

Filing/Recording Fees	500,000
Motor Vehicle License Fees	890,000
Prop Tax - Election Reserve	360,000
Miscellaneous Revenue	44,200
Auditor's O&M	105,200
Election Charges	320,000
Intergovernmental Revenue	578,500
*Fund Balance	(860,664)
<hr/> Total Funding	<hr/> 1,937,236



*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.

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 marriage license fees and certified copies.

Auditor's Operations & Maintenance (O & M)

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.

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.

Intergovernmental Services & Grants

Grant received from the federal government under the Help America Vote Act (HAVA) to replace punch card balloting systems.

Fund Balance

Current year operations will result in increases to fund balances for the General Fund (\$450,362), the Election Reserve Fund (\$453,273), and a decrease to the fund balance for the Auditor's O&M Fund by \$42,971. The increase to the General Fund balance will be spent in support of other departmental operations. The increase to the Election Reserve Fund balance will be spent on digital recording system equipment, new voting machines, and ballot scanners.

Performance / Activity Measures

	Actual 2000	Actual 2001	Actual 2002	Projected 2003	Projected 2004
Registered Voters-Active	99,601	103,000	91,656	94,000	100,000
Registered Voters-Inactive	14,437	15,000	18,000	12,000	10,000
License Transactions	231,177	227,362	237,264	242,000	247,000
Document Recordings	43,669	54,429	66,339	80,000	82,000
Marriage Licenses	1,191	1,330	1,262	1,350	1,400

Expenditures Summary

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	\$ Change 2003 to 2004	% Change 2003 to 2004
GENERAL FUND							
510 Internal Audit							
Salaries & Wages	84,589	59,442	31,888	44,794	47,494	2,700	6.03%
Benefits	18,611	14,811	8,537	11,698	12,860	1,162	9.93%
Supplies	1,639	1,013	1,769	2,500	2,500	-	0.00%
Other Services & Charges	12,500	9,115	21,906	31,618	13,155	(18,463)	-58.39%
Operating Transfers	-	722	-	-	-	-	0.00%
<i>Total Internal Audit</i>	117,339	85,103	64,100	90,610	76,009	(14,601)	-16.11%
520 Administration							
Salaries & Wages	133	140,537	163,618	174,900	177,012	2,112	1.21%
Benefits	54	35,348	36,770	38,964	44,313	5,349	13.73%
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	200,388	213,864	221,325	7,461	3.49%
540 Recording							
Salaries & Wages	162,004	149,670	121,488	187,291	196,642	9,351	4.99%
Benefits	40,371	43,938	37,387	57,984	68,508	10,524	18.15%
Supplies	5,257	5,890	38,139	7,000	7,000	-	0.00%
Other Services & Charges	62,153	107,906	113,581	121,597	116,249	(5,348)	-4.40%
Operating Transfers	-	2,094	-	-	-	-	0.00%
<i>Total Recording</i>	269,785	309,498	310,595	373,872	388,399	14,527	3.89%
560 Licensing							
Salaries & Wages	203,956	139,222	140,064	149,724	145,688	(4,036)	-2.70%
Benefits	51,729	37,752	35,809	42,227	46,403	4,176	9.89%
Supplies	2,500	6,418	5,056	5,900	5,900	-	0.00%
Other Services & Charges	77,115	68,542	70,081	85,745	73,514	(12,231)	-14.26%
Capital Outlay	-	4,046	-	-	-	-	0.00%
Operating Transfers	-	1,731	-	-	-	-	0.00%
<i>Total Licensing</i>	335,300	257,711	251,010	283,596	271,505	(12,091)	-4.26%
<i>Total General Fund</i>	722,737	832,254	826,093	961,942	957,238	(4,704)	-0.49%

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Expenditures Summary continued

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	\$ Change 2003 to 2004	% Change 2003 to 2004
ELECTION RESERVE FUND							
10904 Election Costs							
Salaries & Wages	342,125	237,365	261,469	241,499	338,199	96,700	40.04%
Benefits	56,379	47,528	54,858	51,725	88,588	36,863	71.27%
Supplies	108,755	75,520	65,460	86,300	136,300	50,000	57.94%
Other Services & Charges	166,399	135,212	160,801	144,832	161,202	16,370	11.30%
Capital Outlay	-	-	-	-	578,500	578,500	0.00%
Operating Transfers	-	2,106	-	-	-	-	0.00%
<i>Total Election Costs</i>	<i>673,658</i>	<i>497,731</i>	<i>542,588</i>	<i>524,356</i>	<i>1,302,789</i>	<i>778,433</i>	<i>148.46%</i>
10906 Registrations							
Salaries & Wages	40,042	51,043	70,394	63,978	72,400	8,422	13.16%
Benefits	11,292	15,076	18,441	17,122	18,275	1,153	6.73%
Supplies	232	2,352	1,527	4,300	9,300	5,000	116.28%
Other Services & Charges	33,437	31,241	58,615	39,640	35,963	(3,677)	-9.28%
Capital Outlay	-	-	-	-	70,000	70,000	0.00%
Operating Transfers	-	702	-	-	-	-	0.00%
<i>Total Registrations</i>	<i>85,003</i>	<i>100,414</i>	<i>148,977</i>	<i>125,040</i>	<i>205,938</i>	<i>80,898</i>	<i>64.70%</i>
10907 Administration							
Salaries & Wages	34,449	-	-	-	-	-	0.00%
Benefits	7,400	-	-	-	-	-	0.00%
Supplies	1,107	-	-	-	-	-	0.00%
Other Services & Charges	196	-	-	-	-	-	0.00%
<i>Total Administration</i>	<i>43,152</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.00%</i>
<i>Total Election Reserve Fund</i>	<i>801,813</i>	<i>598,145</i>	<i>691,565</i>	<i>649,396</i>	<i>1,508,727</i>	<i>859,331</i>	<i>132.33%</i>
166 AUDITOR'S O&M FUND							
Salaries & Wages	8,598	4,958	4,241	8,000	16,000	8,000	100.00%
Benefits	1,123	490	397	550	550	-	0.00%
Supplies	1,978	949	3,402	2,400	42,598	40,198	1674.92%
Other Services & Charges	3,313	8,664	5,750	140,000	60,623	(79,377)	-56.70%
Capital Outlay	10,780	7,776	15,256	67,000	122,988	55,988	83.56%
Operating Transfers	-	-	-	19,171	37,864	18,693	97.51%
<i>Total Auditor's O & M Fund</i>	<i>25,792</i>	<i>22,837</i>	<i>29,046</i>	<i>237,121</i>	<i>280,623</i>	<i>43,502</i>	<i>18.35%</i>
<i>TOTAL AUDITOR</i>	<i>1,550,342</i>	<i>1,453,236</i>	<i>1,546,704</i>	<i>1,848,459</i>	<i>2,746,588</i>	<i>898,129</i>	<i>48.59%</i>