

County Auditor's Office

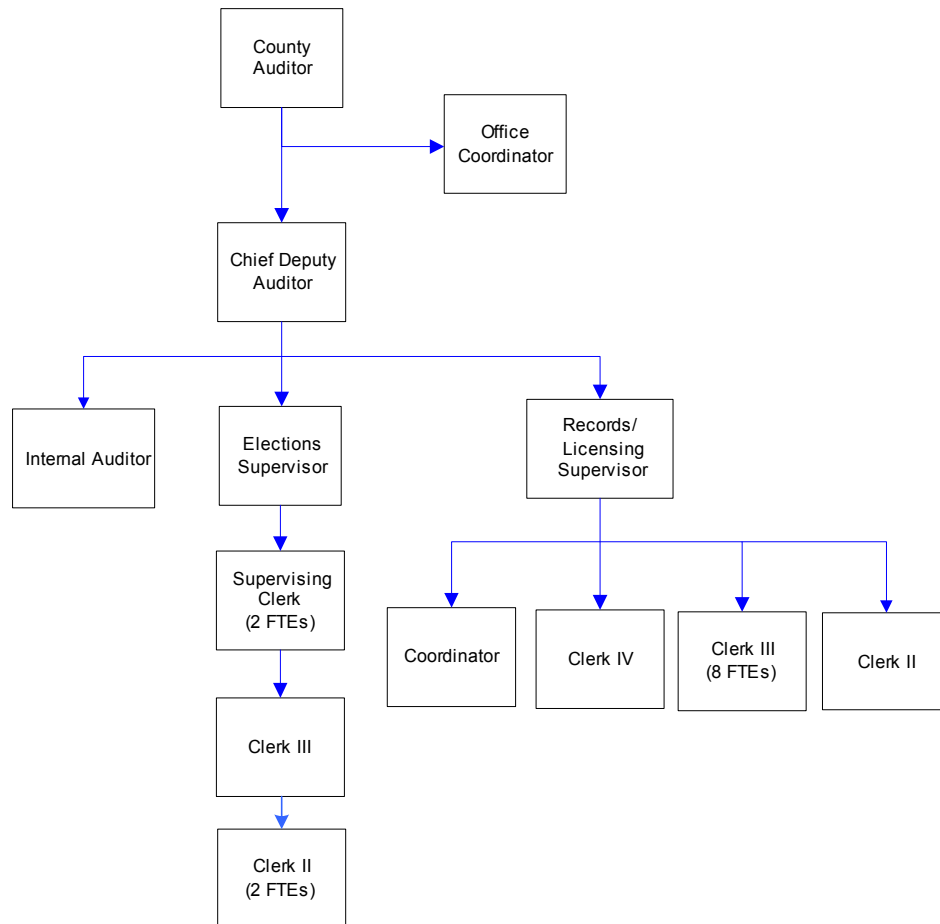
An elected official, the County Auditor provides voter registration, conducts elections, records land documents, issues marriage licenses, motor vehicle and vessel licenses. This office also performs an internal audit function for the organization.

FTE's for this department

Year	2001	2002	2003	*2004	*2005	*2006
FTE	18.00	18.00	19.00	20.00	22.00	22.00

**budget*

The chart below shows the organizational structure for 2005 only.



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

Elections

- Complete implementation of election management system to enable coordination of poll workers with financial system; integrate with Geographical Information System (GIS) to map precincts and districts; integrate with the statewide voter registration database.
- Identify equipment needs and select vendor for purchase of new voting equipment system to be installed by June, 2005.
- Set performance standard for accuracy level and quantity in entering election management system information.

Internal Audit

- Reduce the number of outstanding follow-up audits to two, and convert to an annual follow up format, focusing on management's established action deadlines for each individual audit.
- Perform two new, non-follow up, operational audits each year.
- Improve compliance with auditing standards through further development of the Internal Audit policies and a quality control review.
- Develop and implement one new continuous auditing system, using ACL.
- Improve Internal Audit management by utilizing a published entity-wide risk assessment.
- Publish four issues of the WCIA Today quarterly Internal Audit newsletter each year.
- Publish four Internal Audit questionnaires and response summaries each year.

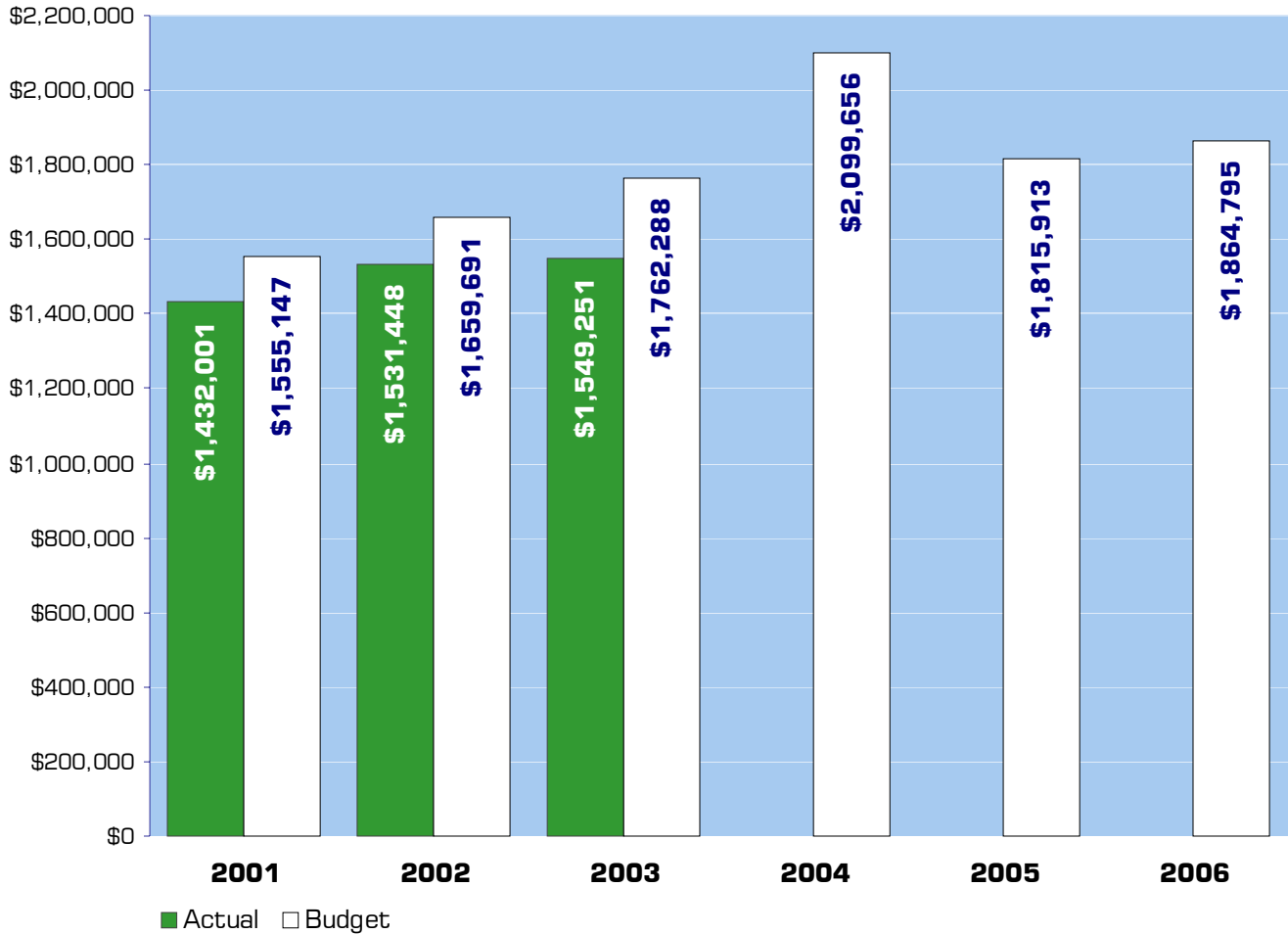
Objectives continued

- Publish four Internal Audit topical white-papers each year, regarding topics such as risk management or various internal controls.

Public Services

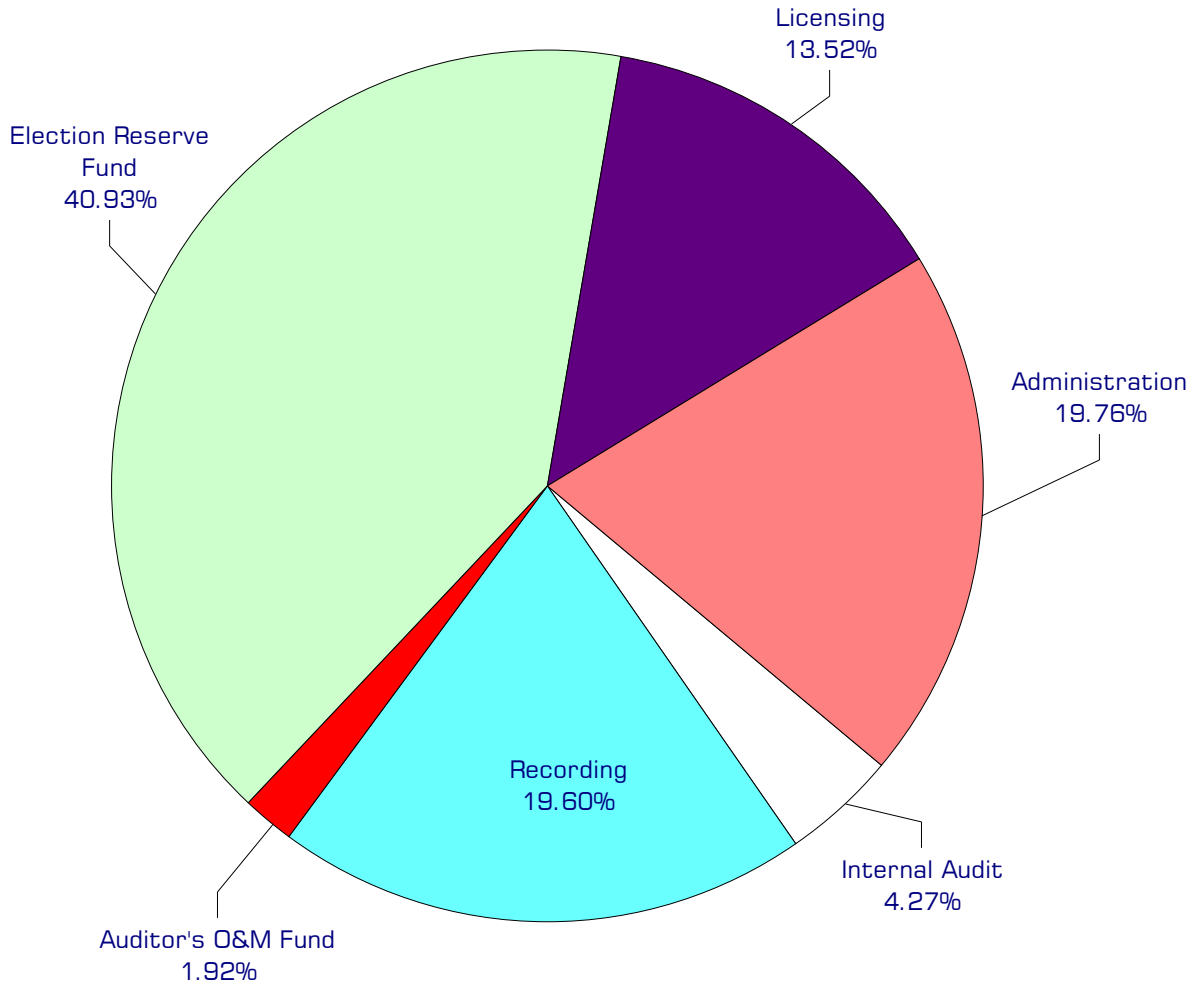
- Establish Recording production standards: Record documents presented within 24 hours of submission; Scan documents recorded within 24 hours; Complete indexing, verification of documents and return originals within 7 days.
- Develop performance standards for measuring number of documents recorded and number of documents indexed.
- Set acceptable standard for Licensing clerks to achieve daily cash/check allocation accuracies.
- Process licensing mail within 2 days of receipt.
- Develop incentives for accomplishment of performance standards.

Expenditure Trends



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

2005-2006 Budget by Program



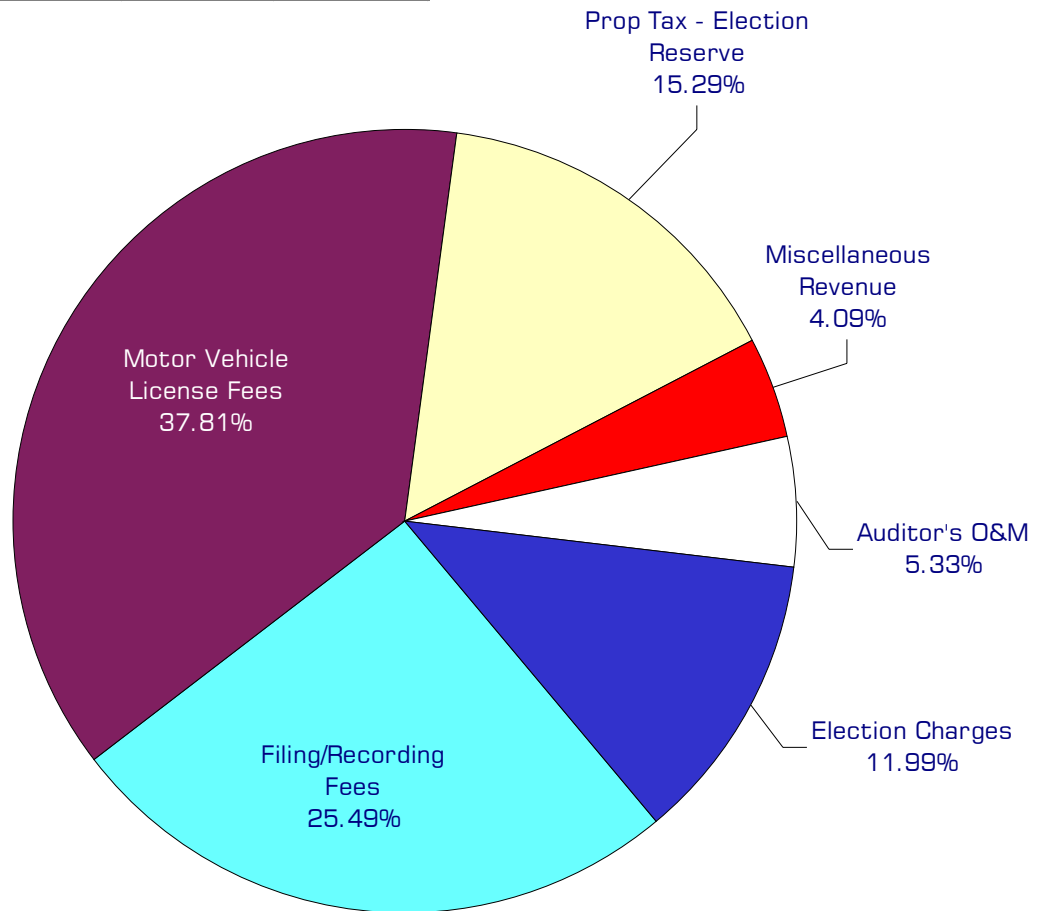
NOTE: Capital expenditures and interfund operating and residual equity transfers are not shown to more accurately reflect ongoing operational costs.

Program Summary

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
OPERATIONS						
General Fund						
510 Internal Audit	84,381	64,100	87,898	76,009	76,955	80,080
520 Administration	177,883	200,388	212,183	221,325	356,801	370,553
540 Recording	307,404	310,595	369,594	388,399	351,332	369,952
560 Licensing	251,934	251,010	268,470	271,505	244,954	252,634
Election Reserve Fund	595,337	691,565	601,249	868,718	745,654	760,959
Auditor's O&M Fund	15,061	13,790	9,857	273,700	40,217	30,617
Total Auditor Operations	1,432,000	1,531,448	1,549,251	2,099,656	1,815,913	1,864,795
<i>Percent Change from Previous Year</i>	-7.0%	6.9%	1.2%	35.5%	-13.5%	2.7%
CAPITAL						
General Fund						
510 Internal Audit	-	-	-	-	-	-
560 Licensing	4,046	-	-	-	-	-
Election Reserve Fund Capital	-	-	5,953	708,500	-	-
Auditor's O&M Fund Capital	7,776	15,256	4,004	122,988	5,000	-
Total Auditor Capital	11,822	15,256	9,957	831,488	5,000	-
<i>Percent Change from Previous Year</i>	9.7%	29.0%	-34.7%	8250.8%	-99.4%	-100.0%
TRANSFERS						
General Fund						
510 Internal Audit	722	-	-	-	-	-
520 Administration	2,059	-	-	-	-	-
540 Recording	2,094	-	-	-	-	-
560 Licensing	1,731	-	-	-	-	-
Auditor's O&M Fund Transfers	-	-	19,171	37,864	74,712	79,393
Election Reserve Fund Transfers	2,808	-	-	-	-	-
Total Auditor Transfers	9,414	-	19,171	37,864	74,712	79,393
<i>Percent Change from Previous Year</i>	0.0%	-100.0%	0.0%	97.5%	97.3%	6.3%
TOTAL AUDITOR	1,453,236	1,546,704	1,578,379	2,969,008	1,895,625	1,944,188
<i>Percent Change from Previous Year</i>	-6.3%	6.4%	2.0%	88.1%	-36.2%	2.6%

2005-2006 Funding Sources

	2005	2006
Filing/Recording Fees	600,000	600,000
Motor Vehicle License Fees	890,000	890,000
Prop Tax - Election Reserve	360,000	360,000
Miscellaneous Revenue	95,300	97,300
Auditor's O&M	125,400	125,400
Election Charges	280,749	283,749
General Fund	(541,258)	(500,081)
*Fund Balance	5,722	8,427
Total Funding	1,815,913	1,864,795



*Fund Balance and General Fund categories are 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.

General Fund

Auditor revenues contribute to undedicated General Fund resources.

Fund Balance

Current year operations will result in an increase to the Auditor's O & M fund and a decrease to the Election Reserve fund balances, with an overall net fund balance decrease.

Performance / Activity Measures

	Actual 2001	Actual 2002	Actual 2003	Projected 2004	Projected 2005	Projected 2006
<i>General Tracking</i>						
Registered Voters-Active	103,000	91,656	95,000	105,000	108,000	105,000
Registered Voters-Inactive	15,000	18,000	13,000	8,000	8,000	10,000
License Transactions	227,362	237,264	242,000	247,000	252,000	255,000
Document Recordings	54,429	66,339	86,556	72,000	75,000	77,000
Marriage Licenses	1,330	1,262	1,354	1,380	1,400	1,450
<i>Internal Audit</i>						
Publish four issues of quarterly newsletter					4	4
Publish four IA questionnaires					4	4
Perform two follow-up audits					2	2
Perform two new, non-followup audits					2	2
Publish four whitepapers					4	4
Undergo a quality control review						1
Publish an entity-wide risk assessment						1
<i>Public Services</i>						
Record documents within 24 hours (days target complete)					240	240
Scan documents within 24 hours (days target complete)					220	240
Index, verify & return documents in 7 days (days target complete)					200	220
Licensing mail processed within 2 days (days target complete)					240	250
Clerk balancing cash/check allocation at acceptable level (months target complete)					12	12

Expenditures Summary

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
GENERAL FUND						
510 Internal Audit						
Salaries & Wages	59,442	31,888	44,731	47,494	49,381	51,538
Benefits	14,811	8,537	11,725	12,860	14,824	16,792
Supplies	1,013	1,769	1,767	2,500	2,500	2,600
Other Services & Charges	9,115	21,906	29,675	13,155	10,250	9,150
Operating Transfers	722	-	-	-	-	-
<i>Total Internal Audit</i>	<i>85,103</i>	<i>64,100</i>	<i>87,898</i>	<i>76,009</i>	<i>76,955</i>	<i>80,080</i>
<i>Percent Change From Previous Year</i>	<i>-27.5%</i>	<i>-24.7%</i>	<i>37.1%</i>	<i>-13.5%</i>	<i>1.2%</i>	<i>4.1%</i>
520 Administration						
Salaries & Wages	140,537	163,618	172,726	177,012	166,944	169,273
Benefits	35,348	36,770	39,457	44,313	48,499	54,242
Other Services & Charges	1,998	-	-	-	141,358	147,038
Operating Transfers	2,059	-	-	-	-	-
<i>Total Administration</i>	<i>179,942</i>	<i>200,388</i>	<i>212,183</i>	<i>221,325</i>	<i>356,801</i>	<i>370,553</i>
<i>Percent Change From Previous Year</i>	<i>57389.5%</i>	<i>11.4%</i>	<i>5.9%</i>	<i>4.3%</i>	<i>61.2%</i>	<i>3.9%</i>
540 Recording						
Salaries & Wages	149,670	121,488	187,547	196,642	208,867	217,267
Benefits	43,938	37,387	56,874	68,508	87,525	97,843
Supplies	5,890	38,139	8,583	7,000	7,840	7,842
Other Services & Charges	107,906	113,581	116,590	116,249	47,100	47,000
Operating Transfers	2,094	-	-	-	-	-
<i>Total Recording</i>	<i>309,498</i>	<i>310,595</i>	<i>369,594</i>	<i>388,399</i>	<i>351,332</i>	<i>369,952</i>
<i>Percent Change From Previous Year</i>	<i>14.7%</i>	<i>0.4%</i>	<i>19.0%</i>	<i>5.1%</i>	<i>-9.5%</i>	<i>5.3%</i>
560 Licensing						
Salaries & Wages	139,222	140,064	142,970	145,688	151,127	152,878
Benefits	37,752	35,809	41,206	46,403	52,927	58,856
Supplies	6,418	5,056	1,790	5,900	5,900	5,900
Other Services & Charges	68,542	70,081	82,504	73,514	35,000	35,000
Capital Outlay	4,046	-	-	-	-	-
Operating Transfers	1,731	-	-	-	-	-
<i>Total Licensing</i>	<i>257,711</i>	<i>251,010</i>	<i>268,470</i>	<i>271,505</i>	<i>244,954</i>	<i>252,634</i>
<i>Percent Change From Previous Year</i>	<i>-23.1%</i>	<i>-2.6%</i>	<i>7.0%</i>	<i>1.1%</i>	<i>-9.8%</i>	<i>3.1%</i>
<i>Total General Fund</i>	<i>832,254</i>	<i>826,093</i>	<i>938,145</i>	<i>957,238</i>	<i>1,030,042</i>	<i>1,073,219</i>
<i>Percent Change From Previous Year</i>	<i>15.2%</i>	<i>-0.7%</i>	<i>13.6%</i>	<i>2.0%</i>	<i>7.6%</i>	<i>4.2%</i>

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Expenditures Summary continued

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
ELECTION RESERVE FUND						
10904 Election Costs						
Salaries & Wages	237,365	261,469	220,536	338,199	257,454	262,531
Benefits	47,528	54,858	54,197	88,588	80,436	88,605
Supplies	75,520	65,460	73,746	144,791	90,331	87,973
Other Services & Charges	135,212	160,801	150,970	161,202	133,509	141,279
Capital Outlay	-	-	5,953	578,500	-	-
Operating Transfers	2,106	-	-	-	-	-
<i>Total Election Costs</i>	497,731	542,588	505,402	1,311,280	561,730	580,388
<i>Percent Change From Previous Year</i>	-26.1%	9.0%	-6.9%	159.5%	-57.2%	3.3%
10906 Registrations						
Salaries & Wages	51,043	70,394	55,251	72,400	66,187	67,243
Benefits	15,076	18,441	17,386	18,275	24,951	27,519
Supplies	2,352	1,527	1,184	9,300	4,300	4,300
Other Services & Charges	31,241	58,615	27,979	35,963	88,486	81,509
Capital Outlay	-	-	-	130,000	-	-
Operating Transfers	702	-	-	-	-	-
<i>Total Registrations</i>	100,414	148,977	101,800	265,938	183,924	180,571
<i>Percent Change From Previous Year</i>	18.1%	48.4%	-31.7%	161.2%	-30.8%	-1.8%
<i>Total Election Reserve Fund</i>	598,145	691,565	607,202	1,577,218	745,654	760,959
<i>Percent Change From Previous Year</i>	-25.4%	15.6%	-12.2%	159.8%	-52.7%	2.1%
166 AUDITOR'S O&M FUND						
Salaries & Wages	4,958	4,241	8,180	16,000	4,000	4,000
Benefits	490	397	766	550	550	550
Supplies	949	3,402	411	60,327	8,900	2,400
Other Services & Charges	8,664	5,750	500	196,823	26,767	23,667
Capital Outlay	7,776	15,256	4,004	122,988	5,000	-
Operating Transfers	-	-	19,171	37,864	74,712	79,393
<i>Total Auditor's O & M Fund</i>	22,837	29,046	33,032	434,552	119,929	110,010
<i>Percent Change From Previous Year</i>	-11.5%	27.2%	13.7%	1215.5%	-72.4%	-8.3%
TOTAL AUDITOR	1,453,236	1,546,704	1,578,379	2,969,008	1,895,625	1,944,188
<i>Percent Change From Previous Year</i>	-6.3%	6.4%	2.0%	88.1%	-36.2%	2.6%

Services

Internal Audit

Evaluate, make recommendations and report on county operations.

Document Recording

The County Auditor is the official recorder of property and other records within the county. Deeds, mortgages and other property contracts are recorded in this office and an official copy is maintained for public research and historical purposes.

Marriage Licenses

Issue, record and maintain marriage licenses as public records.

Licensing

License and process title transfers for vehicles and vessels; monitor licensing subagents.

Election Management

Maintain voter database and conduct elections held within Whatcom County and all political subdivisions.