

County Auditor's Office

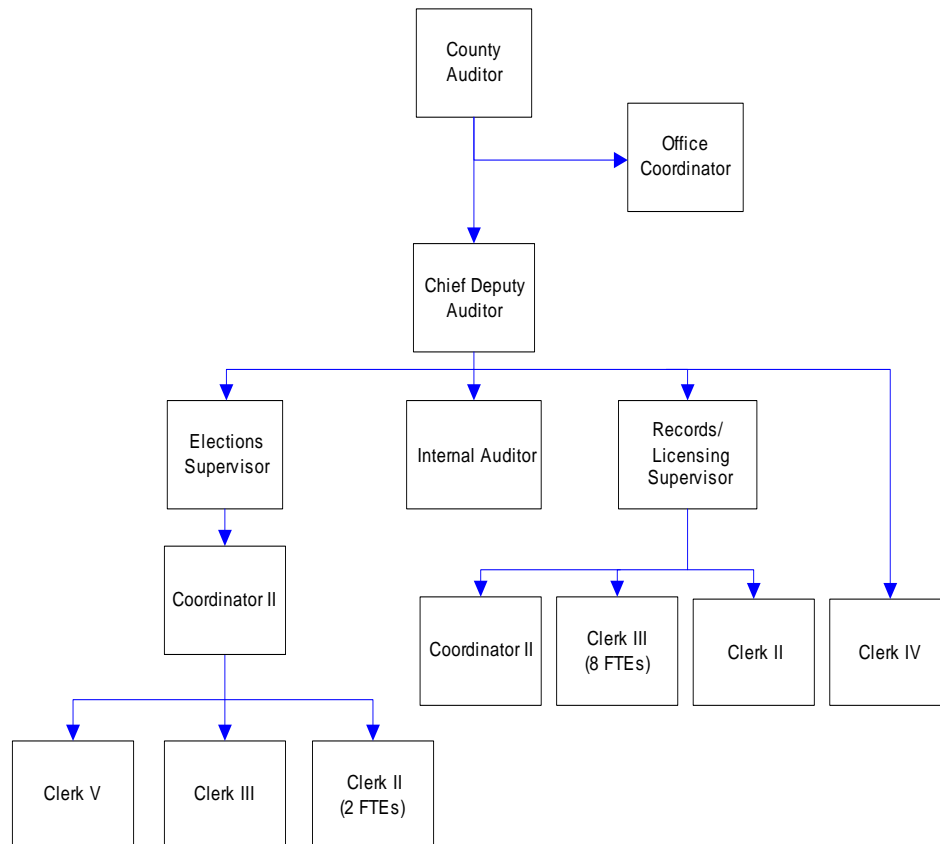
An elected official, the County Auditor provides voter registration, conducts elections, records land documents, issues marriage licenses, motor vehicle and vessel licenses. This office also performs an internal audit function for the organization.

FTE's for this department

Year	2003	2004	2005	*2006	*2007	*2008
FTE	19.00	20.00	22.00	22.00	22.00	22.00

**budget*

The chart below shows the organizational structure for 2007 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

- Set performance standards for accuracy level and quantity of data entry into the election management system, including individual processes, overall deadlines, and accountability standards.
- Develop intra-office Help Desk.
- Coordinate utilization of election management system and ballot & counting system to maximize efficiency.
- Improve communication, follow-up and evaluation within the division.
- Develop a system for ongoing policy and procedure maintenance and operations.
- Expand election management system user capabilities and use.
- Allow expanded training for key employees on use of systems.
- Publish a primary and general voter pamphlet and distribute to all households in Whatcom County.

Internal Audit

- Perform four new operational audits over the course of 2007-2008.
- Publish four issues of the quarterly Internal Audit newsletter each year.
- Develop and implement one continuous audit system using county-owned audit software.
- After completion of Internal Audit's outside peer review, implement improved compliance with recommendations.

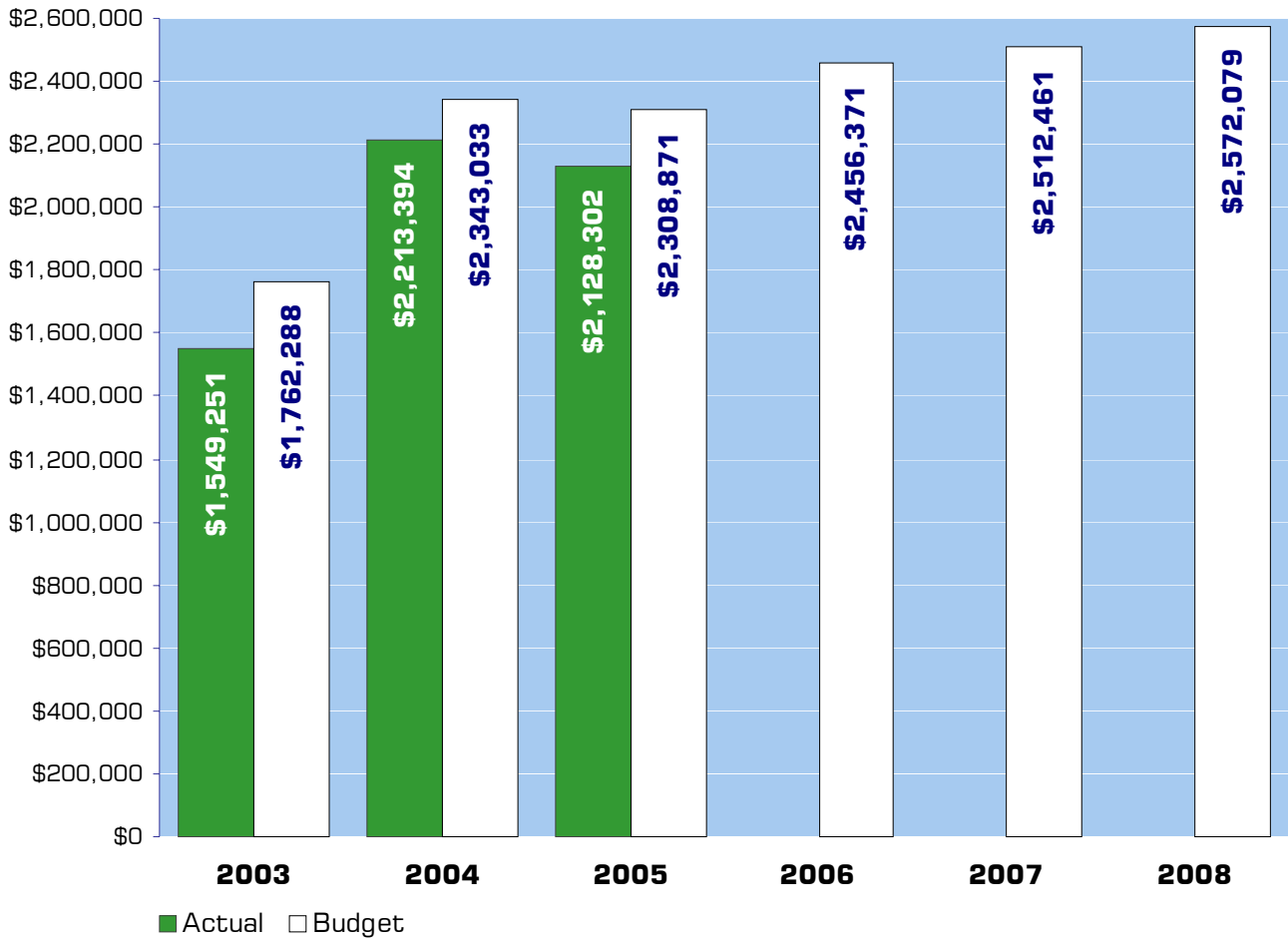
Objectives continued

- Add new areas to our entity-wide risk assessment.

Public Services

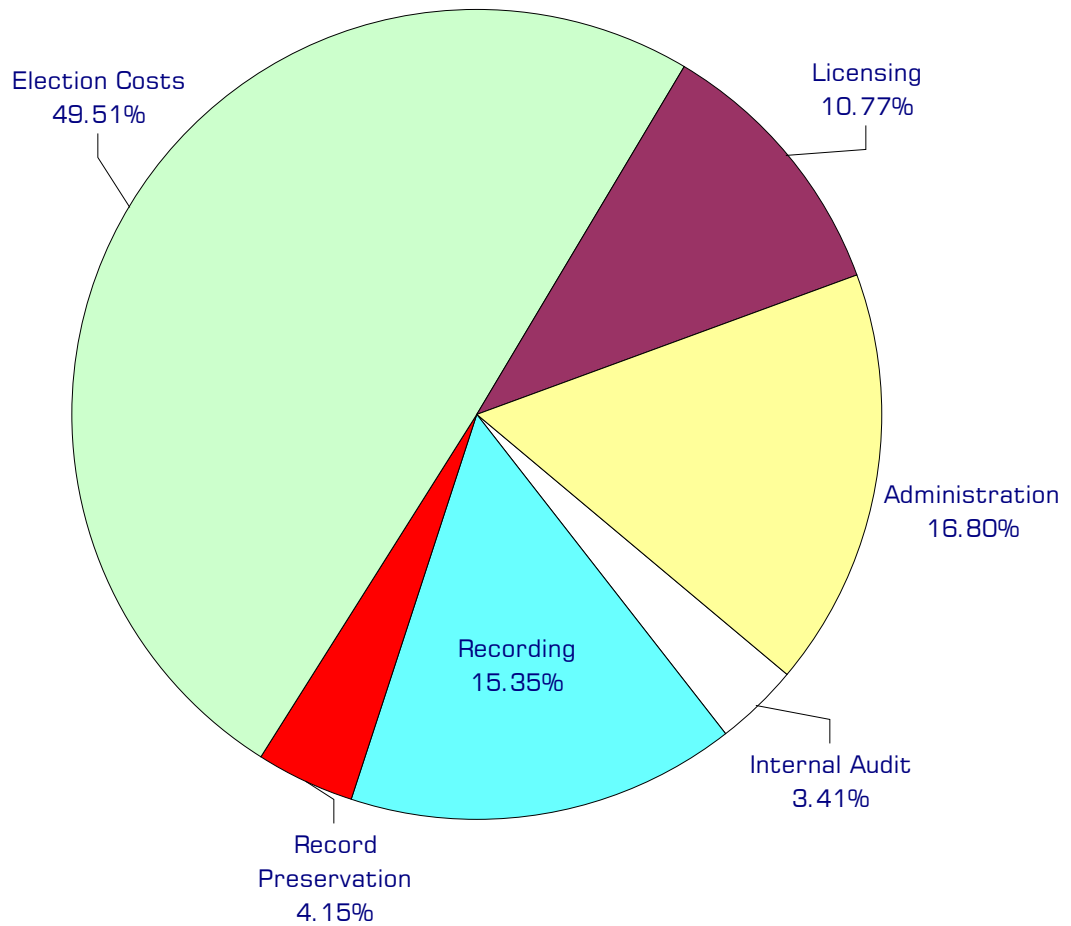
- Maintain Recording production standards:
 - ◆ Record documents presented within 24 hours of submission.
 - ◆ Scan documents recorded within 24 hours.
 - ◆ Complete indexing within 24 hours after scanning.
 - ◆ Verify documents within 5 days.
 - ◆ Index and verify minimum 1200 documents per month/per clerk.
- Implement the new AI Index/AI Redact system and redact social security numbers from recorded documents.
- Maintain Licensing production standards:
 - ◆ Process mail with 4 days of receipt.
 - ◆ Reconcile cash/check allocation 95% of the time.
- Import digital images from Secretary of State, outside vendor and title companies to complete digital database dating back to 1959.
- Develop comprehensive outline of materials submitted to Secretary of State/Archives.
- Transmission of digital images to State Digital Archives.

Expenditure Trends



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

2007-2008 Budget by Program



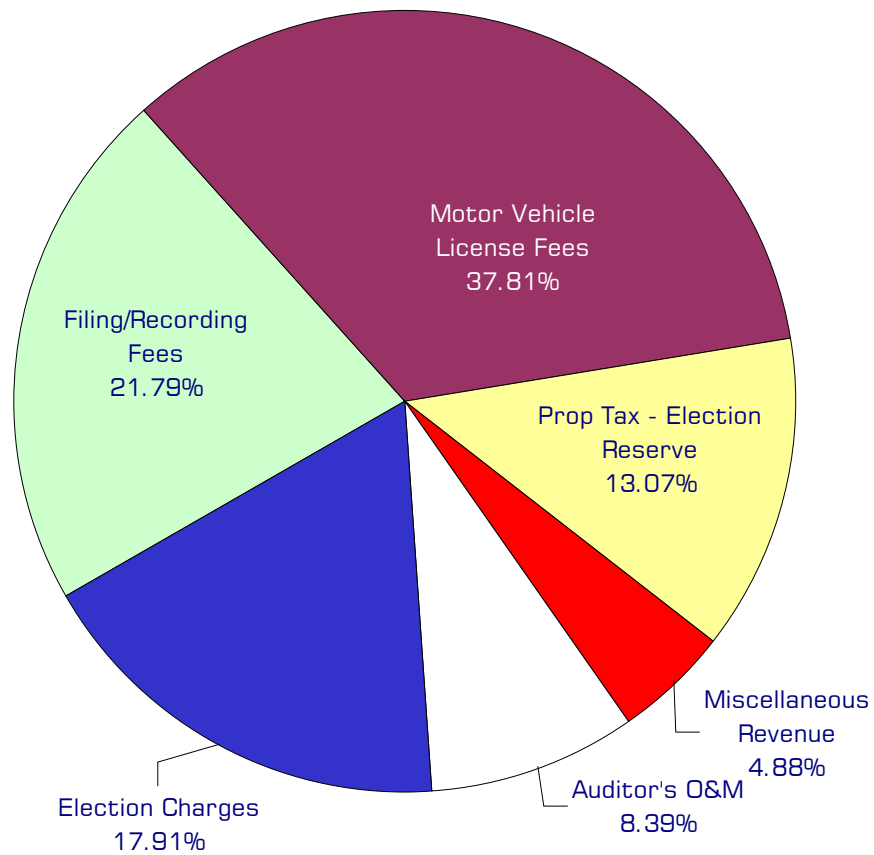
NOTE: Capital expenditures and interfund operating and residual equity transfers are not shown to more accurately reflect ongoing operational costs.

Program Summary

	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Budget 2007	Budget 2008
OPERATIONS						
General Fund						
510 Internal Audit	87,898	73,159	76,120	81,340	84,432	88,705
520 Administration	212,183	216,700	371,408	384,012	420,111	434,307
540 Recording	369,594	362,607	299,859	372,491	380,697	399,943
560 Licensing	268,470	270,416	252,922	259,597	269,507	278,352
Election Reserve Fund	601,249	1,079,156	1,076,250	1,130,815	1,212,799	1,304,498
Auditor's O&M Fund	9,857	211,356	51,743	228,116	144,915	66,274
<i>Total Auditor Operations</i>	1,549,251	2,213,394	2,128,302	2,456,371	2,512,461	2,572,079
CAPITAL						
General Fund						
540 Recording	-	1,227	-	-	-	-
Election Reserve Fund Capital	5,953	78,291	444,463	27,622	28,184	-
Auditor's O&M Fund Capital	4,004	136,737	-	28,800	8,175	-
<i>Total Auditor Capital</i>	9,957	216,255	444,463	56,422	36,359	-
TRANSFERS						
Auditor's O&M Fund Transfers	19,171	30,103	71,166	79,393	90,912	96,297
<i>Total Auditor Transfers</i>	19,171	30,103	71,166	79,393	90,912	96,297
TOTAL AUDITOR	1,578,379	2,459,752	2,643,931	2,592,186	2,639,732	2,668,376
<i>Percent Change from Previous Year</i>	2.0%	55.8%	7.5%	-2.0%	1.8%	1.1%

2007-2008 Funding Sources

	2007	2008
Filing/Recording Fees	600,000	600,000
Motor Vehicle License Fees	930,000	940,000
Prop Tax - Election Reserve	360,000	360,000
Miscellaneous Revenue	167,056	101,500
Auditor's O&M	230,900	231,000
Election Charges	583,122	403,211
General Fund	(357,426)	11,268
*O & M Fund Balance	(1,191)	(74,900)
Total Funding	2,512,461	2,572,079



*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, certified copies and reimbursements.

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 usually contribute to undedicated General Fund resources. Due to high election costs expected in 2008, General Fund resources will be diverted to the Election Reserve Fund.

O & M Fund Balance

Current year operations will result in increases to the Auditor's O & M fund.

Performance / Activity Measures

	Actual 2003	Actual 2004	Actual 2005	Projected 2006	Projected 2007	Projected 2008
<i>General Tracking</i>						
Registered Voters-Active	95,000	106,094	102,118	103,000	103,255	104,000
Registered Voters-Inactive	13,000	15,626	8,155	8,000	8,300	8,300
License Transactions	242,000	253,361	256,698	260,000	262,000	262,500
Document Recordings	86,556	68,296	71,210	70,000	70,000	71,000
Marriage Licenses	1,354	1,354	1,373	1,400	1,425	1,440
<i>Elections</i>						
Ballot envelopes scanned on date of receipt.					100%	100%
<i>Internal Audit</i>						
Quarterly newsletters published each year.			4	4	4	4
New operational audits performed each year.					2	2
<i>Public Services</i>						
Record documents within 24 hours (days target complete)			240	240	240	240
Scan documents within 24 hours (days target complete)			220	240	240	240
Index documents 24 hours after scanning (days target complete)			200	220	240	240
Verifying documents within 5 days (days target complete)					200	200
Licensing mail completed within 4 days (days target complete)					200	200
Cash balance error free (frequency)			95%	95%	95%	95%
Index and verify minimum 1200 documents per month/per clerk					12	12

Expenditures Summary

	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Budget 2007	Budget 2008
GENERAL FUND						
510 Internal Audit						
Salaries & Wages	44,731	47,420	52,297	53,660	56,846	59,042
Benefits	11,725	12,837	14,263	15,930	18,836	20,913
Supplies	1,767	2,442	1,673	2,600	2,600	2,600
Other Services & Charges	29,675	10,460	7,887	9,150	6,150	6,150
<i>Total Internal Audit</i>	<i>87,898</i>	<i>73,159</i>	<i>76,120</i>	<i>81,340</i>	<i>84,432</i>	<i>88,705</i>
<i>Percent Change From Previous Year</i>	<i>37.1%</i>	<i>-16.8%</i>	<i>4.0%</i>	<i>6.9%</i>	<i>3.8%</i>	<i>5.1%</i>
520 Administration						
Salaries & Wages	172,726	173,758	182,399	184,238	193,454	196,095
Benefits	39,457	42,942	47,651	52,736	62,241	68,193
Other Services & Charges	-	-	141,358	147,038	164,416	170,019
<i>Total Administration</i>	<i>212,183</i>	<i>216,700</i>	<i>371,408</i>	<i>384,012</i>	<i>420,111</i>	<i>434,307</i>
<i>Percent Change From Previous Year</i>	<i>5.9%</i>	<i>2.1%</i>	<i>71.4%</i>	<i>3.4%</i>	<i>9.4%</i>	<i>3.4%</i>
540 Recording						
Salaries & Wages	187,547	179,282	199,309	214,867	218,284	226,686
Benefits	56,874	62,830	78,187	94,267	107,071	117,915
Supplies	8,583	9,212	6,580	7,842	8,342	8,342
Other Services & Charges	116,590	111,283	15,783	55,515	47,000	47,000
Capital Outlay	-	1,227	-	-	-	-
<i>Total Recording</i>	<i>369,594</i>	<i>363,834</i>	<i>299,859</i>	<i>372,491</i>	<i>380,697</i>	<i>399,943</i>
<i>Percent Change From Previous Year</i>	<i>19.0%</i>	<i>-1.6%</i>	<i>-17.6%</i>	<i>24.2%</i>	<i>2.2%</i>	<i>5.1%</i>
560 Licensing						
Salaries & Wages	142,970	148,283	164,601	160,920	162,544	165,183
Benefits	41,206	46,082	51,598	57,777	65,416	71,622
Supplies	1,790	3,233	3,206	5,900	6,347	6,347
Other Services & Charges	82,504	72,818	33,517	35,000	35,200	35,200
<i>Total Licensing</i>	<i>268,470</i>	<i>270,416</i>	<i>252,922</i>	<i>259,597</i>	<i>269,507</i>	<i>278,352</i>
<i>Percent Change From Previous Year</i>	<i>7.0%</i>	<i>0.7%</i>	<i>-6.5%</i>	<i>2.6%</i>	<i>3.8%</i>	<i>3.3%</i>
<i>Total General Fund</i>	<i>938,145</i>	<i>924,109</i>	<i>1,000,309</i>	<i>1,097,440</i>	<i>1,154,747</i>	<i>1,201,307</i>
<i>Percent Change From Previous Year</i>	<i>13.6%</i>	<i>-1.5%</i>	<i>8.2%</i>	<i>9.7%</i>	<i>5.2%</i>	<i>4.0%</i>
ELECTION RESERVE FUND						
10904 Election Costs						
Salaries & Wages	220,536	317,725	264,808	262,531	267,676	268,699
Benefits	54,197	65,750	75,746	88,605	94,238	102,995
Supplies	73,746	168,680	230,562	108,035	272,054	284,973
Other Services & Charges	150,970	166,663	180,959	209,146	321,649	398,226
Capital Outlay	5,953	-	-	-	28,184	-
<i>Total Election Costs</i>	<i>505,402</i>	<i>718,818</i>	<i>752,075</i>	<i>668,317</i>	<i>983,801</i>	<i>1,054,893</i>
<i>Percent Change From Previous Year</i>	<i>-6.9%</i>	<i>42.2%</i>	<i>4.6%</i>	<i>-11.1%</i>	<i>47.2%</i>	<i>7.2%</i>

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Expenditures Summary continued

	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Budget 2007	Budget 2008
Salaries & Wages	55,251	105,910	67,092	67,243	79,192	81,034
Benefits	17,386	35,705	7,643	27,519	30,985	33,906
Supplies	1,184	6,637	607	4,300	4,300	4,300
Other Services & Charges	27,979	49,086	28,741	81,509	77,149	130,365
<i>Total Registrations</i>	<i>101,800</i>	<i>197,338</i>	<i>104,083</i>	<i>180,571</i>	<i>191,626</i>	<i>249,605</i>
<i>Percent Change From Previous Year</i>	<i>-31.7%</i>	<i>93.8%</i>	<i>-47.3%</i>	<i>73.5%</i>	<i>6.1%</i>	<i>30.3%</i>
10905, 10908 - 10912 Primary & Grants						
Salaries & Wages	-	23,425	-	-	-	-
Benefits	-	5,582	-	-	-	-
Supplies	-	82,307	29,587	66,729	-	-
Other Services & Charges	-	51,686	190,505	215,198	65,556	-
Capital Outlay	-	78,291	444,463	27,622	-	-
<i>Total Primary & Grants</i>	<i>-</i>	<i>241,291</i>	<i>664,555</i>	<i>309,549</i>	<i>65,556</i>	<i>-</i>
<i>Percent Change From Previous Year</i>	<i>0.0%</i>	<i>0.0%</i>	<i>175.4%</i>	<i>-53.4%</i>	<i>-78.8%</i>	<i>-100.0%</i>
<i>Total Election Reserve Fund</i>	<i>607,202</i>	<i>1,157,447</i>	<i>1,520,713</i>	<i>1,158,437</i>	<i>1,240,983</i>	<i>1,304,498</i>
<i>Percent Change From Previous Year</i>	<i>-12.2%</i>	<i>90.6%</i>	<i>31.4%</i>	<i>-23.8%</i>	<i>7.1%</i>	<i>5.1%</i>
166 AUDITOR'S O&M FUND						
Salaries & Wages	8,180	9,985	1,310	10,300	4,000	4,000
Benefits	766	1,076	142	550	476	476
Supplies	411	30,437	9,812	12,171	2,400	2,400
Other Services & Charges	500	169,858	40,479	205,095	138,039	59,398
Capital Outlay	4,004	136,737	-	28,800	8,175	-
Operating Transfers	19,171	30,103	71,166	79,393	90,912	96,297
<i>Total Auditor's O & M Fund</i>	<i>33,032</i>	<i>378,196</i>	<i>122,909</i>	<i>336,309</i>	<i>244,002</i>	<i>162,571</i>
<i>Percent Change From Previous Year</i>	<i>13.7%</i>	<i>1044.9%</i>	<i>-67.5%</i>	<i>173.6%</i>	<i>-27.4%</i>	<i>-33.4%</i>
TOTAL AUDITOR	1,578,379	2,459,752	2,643,931	2,592,186	2,639,732	2,668,376
<i>Percent Change From Previous Year</i>	<i>2.0%</i>	<i>55.8%</i>	<i>7.5%</i>	<i>-2.0%</i>	<i>1.8%</i>	<i>1.1%</i>

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.