

County Auditor's Office

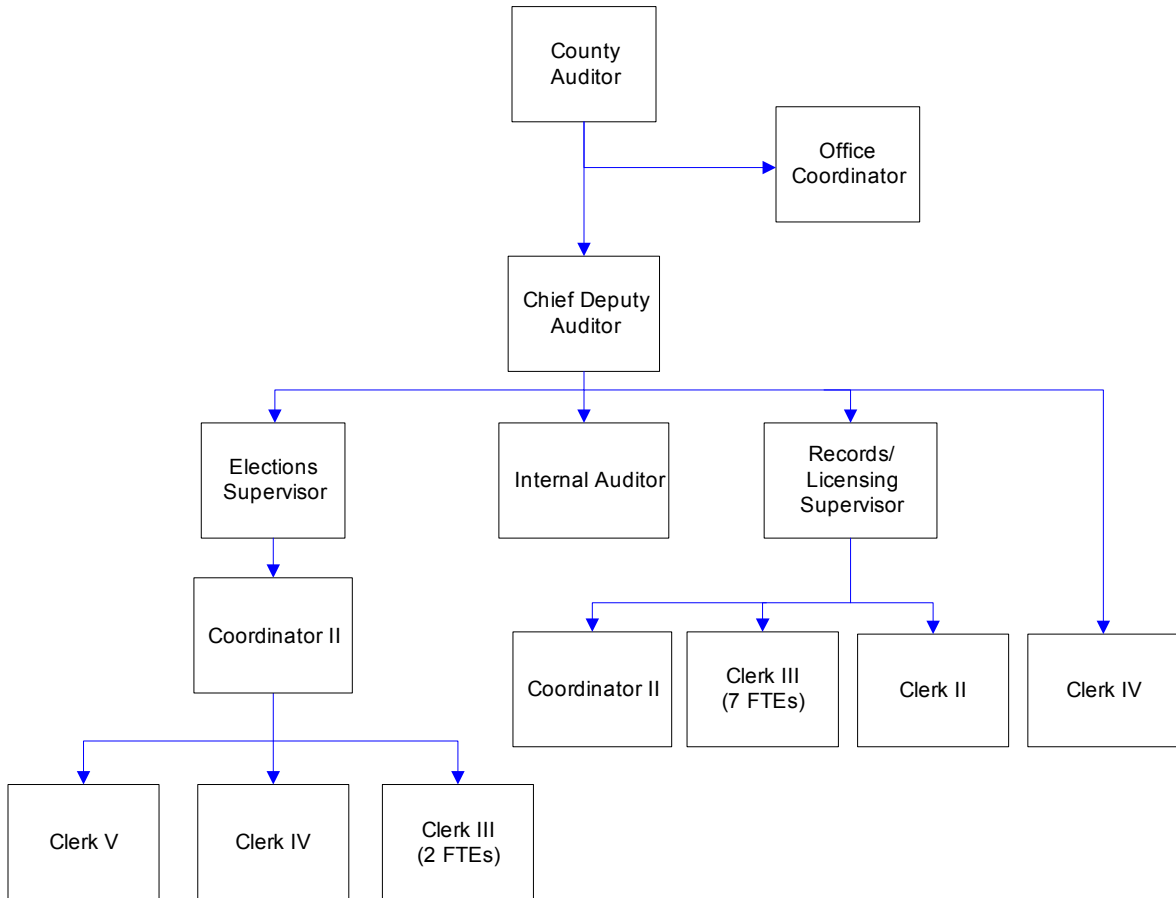
An elected official, the County Auditor provides voter registration, conducts elections, records land documents, issues marriage licenses, motor vehicle, and vessel licenses. This office also performs an internal audit function for the organization.

FTE's for this department

| Year | 2005 | 2006 | 2007 | *2008 | *2009 | *2010 |
|------|-------|-------|-------|-------|-------|-------|
| FTE | 22.00 | 22.00 | 22.00 | 22.00 | 21.00 | 21.00 |

**budget*

The chart below shows the organizational structure for 2009 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 its key services of elections, recording, licensing and internal audit.

Objectives

Elections

- Set performance standards for accuracy level and quantity of data entry into the election management system.
- Coordinate utilization of election management system and ballot programming & counting systems to maximize efficiency.
- Improve communication, followup and evaluation within the division through expanded team meetings.
- Provide training for targeted job duties so that there is one backup for each specialized duty.
- Scan all ballot envelopes received by mail the same day received.
- Cross train other division staff member(s) to provide additional data entry capabilities during peak times and operate counting machines during elections.

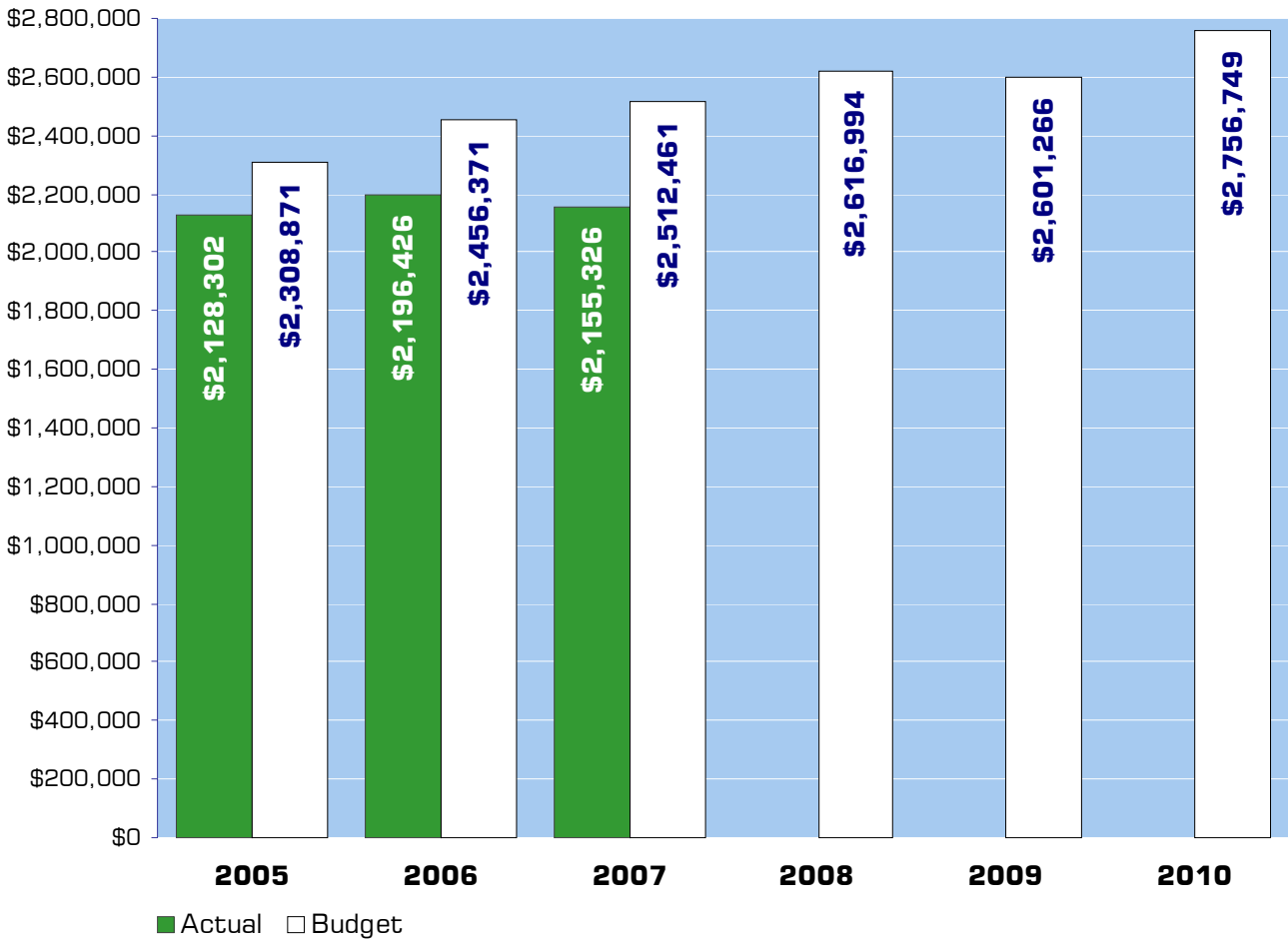
Internal Audit

- Meet with departments and identify potential improvements in organizational operations.
- Increase awareness and visibility of internal audit services to department management.

Public Services

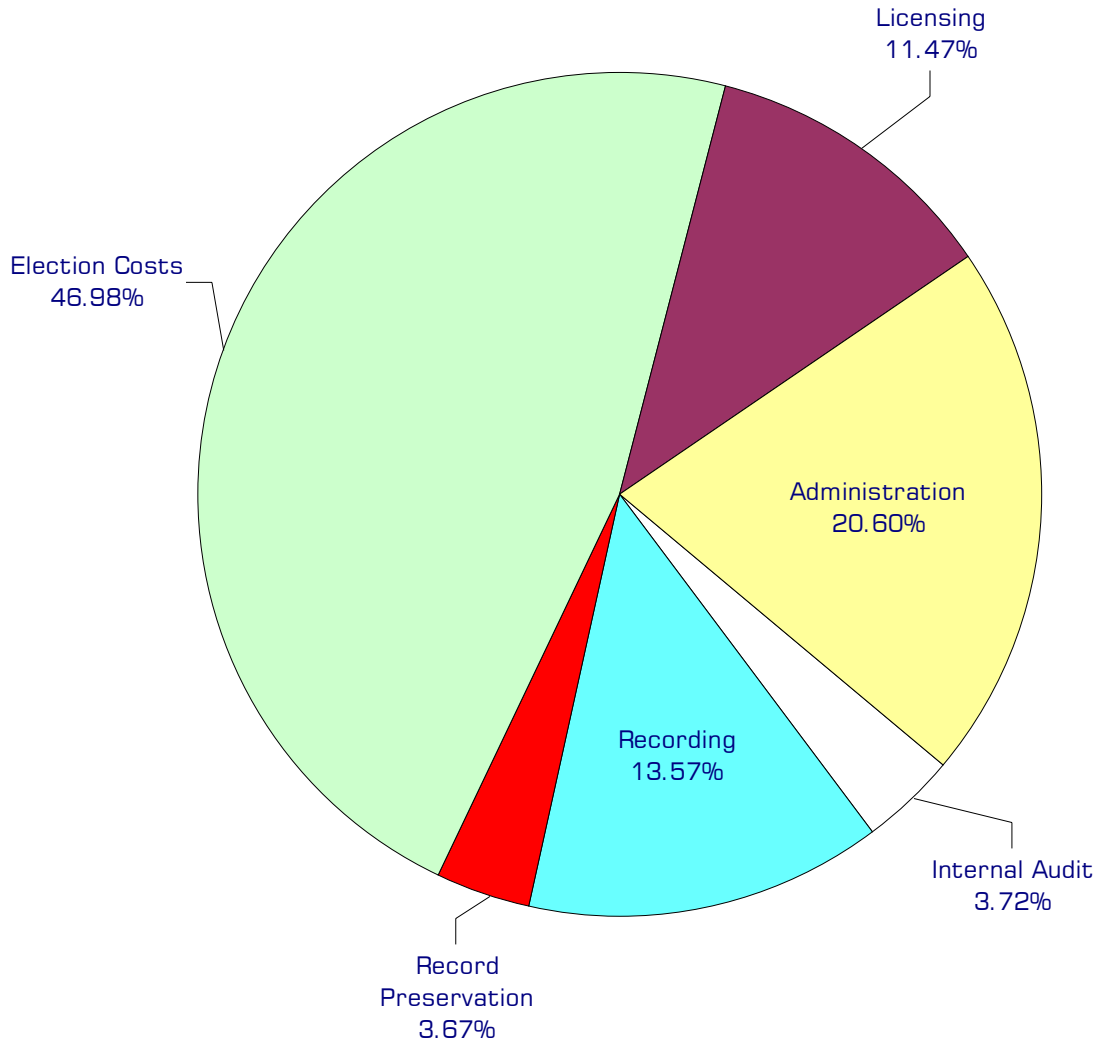
- Maintain Recording production standards: Record & scan documents presented within 24 hours of submission. Complete indexing within 24 hours after scanning. Verify documents within 5 days.
- Maintain Licensing production standards: Process mail within 4 days of receipt, return phone messages within 2 hours of receipt.
- Develop comprehensive inventory of older historical records prior to digital images.
- Redact imported images (1992-1997) prior to Internet deployment.
- Complete inventory of records available to the public.
- Implement map viewing on the Auditor's website.

Expenditure Trends



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

2009-2010 Budget by Program



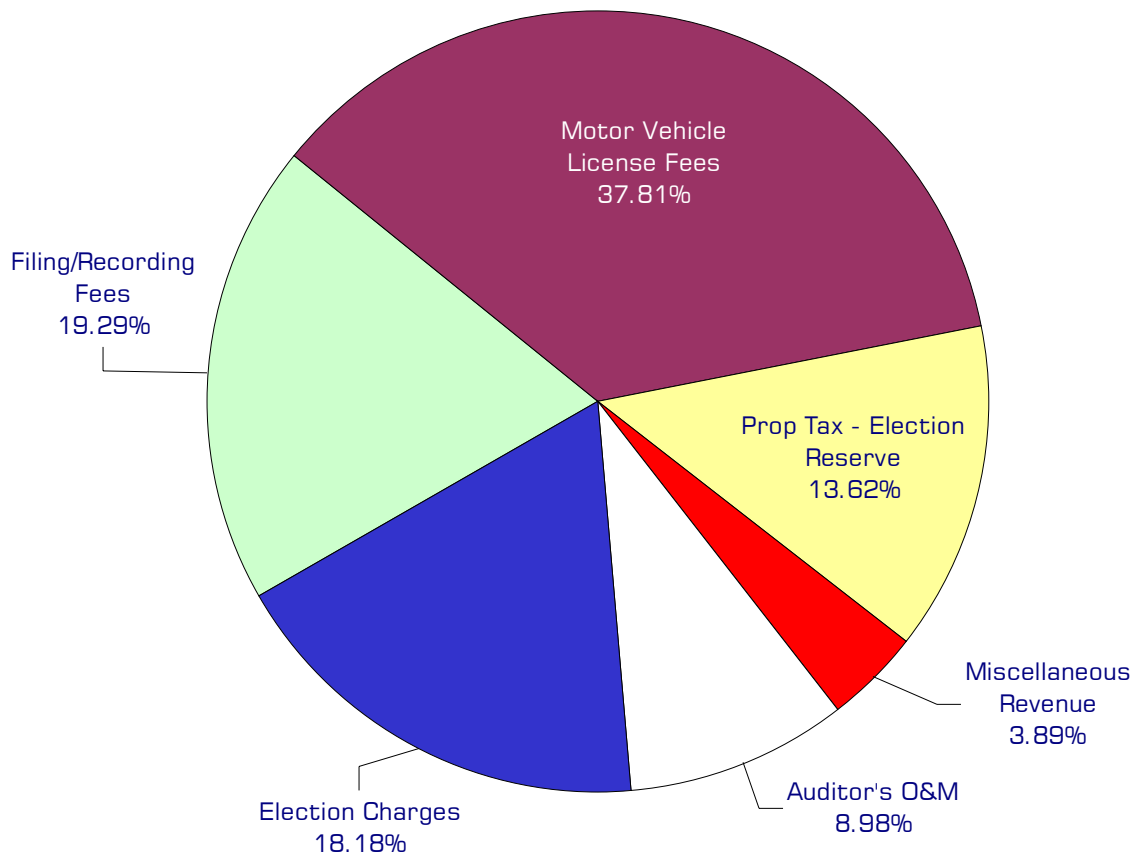
NOTE: Capital expenditures and interfund operating and residual equity transfers are not shown to more accurately reflect ongoing operational costs.

Program Summary

| | Actual 2005 | Actual 2006 | Actual 2007 | Budget 2008 | Budget 2009 | Budget 2010 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| OPERATIONS | | | | | | |
| General Fund | | | | | | |
| 510 Internal Audit | 76,120 | 74,006 | 80,810 | 88,705 | 96,748 | 102,579 |
| 520 Administration | 371,408 | 388,907 | 421,758 | 434,307 | 539,539 | 564,346 |
| 540 Recording | 299,859 | 327,718 | 354,590 | 412,766 | 351,698 | 375,293 |
| 560 Licensing | 252,922 | 255,002 | 266,756 | 278,352 | 300,990 | 313,355 |
| Election Reserve Fund | 1,076,250 | 1,126,353 | 1,005,845 | 1,307,715 | 1,203,896 | 1,313,127 |
| Auditor's O&M Fund | 51,743 | 24,440 | 25,567 | 95,149 | 108,395 | 88,049 |
| <i>Total Auditor Operations</i> | 2,128,302 | 2,196,426 | 2,155,326 | 2,616,994 | 2,601,266 | 2,756,749 |
| CAPITAL | | | | | | |
| General Fund | | | | | | |
| Election Reserve Fund Capital | 444,463 | 21,264 | - | 174,917 | 25,704 | - |
| Auditor's O&M Fund Capital | - | 174,360 | 98,360 | 34,160 | - | - |
| <i>Total Auditor Capital</i> | 444,463 | 195,624 | 98,360 | 209,077 | 25,704 | - |
| TRANSFERS | | | | | | |
| Election Reserve Fund Transfers | - | - | - | 171,217 | - | - |
| Auditor's O&M Fund Transfers | 71,166 | 72,449 | 87,550 | 96,297 | 147,811 | 126,521 |
| <i>Total Auditor Transfers</i> | 71,166 | 72,449 | 87,550 | 267,514 | 147,811 | 126,521 |
| TOTAL AUDITOR | 2,643,931 | 2,464,499 | 2,341,236 | 3,093,585 | 2,774,781 | 2,883,270 |
| <i>Percent Change from Previous Year</i> | 7.5% | -6.8% | -5.0% | 32.1% | -10.3% | 3.9% |

2009-2010 Funding Sources

| | 2009 | 2010 |
|-----------------------------|------------------|------------------|
| Filing/Recording Fees | 510,000 | 510,000 |
| Motor Vehicle License Fees | 950,000 | 955,000 |
| Prop Tax - Election Reserve | 360,000 | 360,000 |
| Miscellaneous Revenue | 106,751 | 99,100 |
| Auditor's O&M | 237,350 | 237,400 |
| Election Charges | 648,522 | 312,668 |
| *General Fund | (179,806) | 327,093 |
| *O & M Fund Balance | (31,551) | (44,512) |
| Total Funding | 2,601,266 | 2,756,749 |



*O&M 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 2010, 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 2005 | Actual 2006 | Actual 2007 | Projected 2008 | Projected 2009 | Projected 2010 |
|--|----------------|----------------|----------------|-------------------|-------------------|-------------------|
| Registered Voters-Active | 102,118 | 101,358 | 101,105 | 104,000 | 103,000 | 103,500 |
| Registered Voters-Inactive | 8,155 | 5,606 | 8,943 | 8,300 | 8,500 | 8,600 |
| License Transactions | 256,698 | 257,237 | 260,027 | 262,500 | 265,000 | 267,000 |
| Document Recordings | 71,210 | 61,348 | 57,910 | 55,000 | 56,000 | 57,000 |
| Marriage Licenses | 1,373 | 1,389 | 1,427 | 1,440 | 1,450 | 1,465 |
| <i>Elections</i> | | | | | | |
| Number of annual team meetings increased | | | | | 12 | 12 |
| Additional targeted training sessions attended | | | | | 4 | 4 |
| <i>Internal Audit</i> | | | | | | |
| Visit to each department during year to outline services | | | | | 16 | 16 |
| <i>Public Services - Recording & Licensing</i> | | | | | | |
| Annual audits of each licensing subagent performed | | | | | 7 | 7 |

Expenditures Summary

| | Actual 2005 | Actual 2006 | Actual 2007 | Budget 2008 | Budget 2009 | Budget 2010 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| GENERAL FUND | | | | | | |
| 510 Internal Audit | | | | | | |
| Salaries & Wages | 52,297 | 53,462 | 56,848 | 59,042 | 65,696 | 70,110 |
| Benefits | 14,263 | 15,850 | 18,619 | 20,913 | 22,652 | 24,069 |
| Supplies | 1,673 | 2,324 | 1,136 | 2,600 | 2,600 | 2,600 |
| Other Services & Charges | 7,887 | 2,370 | 4,207 | 6,150 | 5,800 | 5,800 |
| <i>Total Internal Audit</i> | 76,120 | 74,006 | 80,810 | 88,705 | 96,748 | 102,579 |
| <i>Percent Change From Previous Year</i> | 4.0% | -2.8% | 9.2% | 9.8% | 9.1% | 6.0% |
| 520 Administration | | | | | | |
| Salaries & Wages | 182,399 | 186,658 | 196,119 | 196,095 | 219,931 | 232,600 |
| Benefits | 47,651 | 52,501 | 61,223 | 68,193 | 74,708 | 79,330 |
| Other Services & Charges | 141,358 | 149,748 | 164,416 | 170,019 | 244,900 | 252,416 |
| <i>Total Administration</i> | 371,408 | 388,907 | 421,758 | 434,307 | 539,539 | 564,346 |
| <i>Percent Change From Previous Year</i> | 71.4% | 4.7% | 8.4% | 3.0% | 24.2% | 4.6% |
| 540 Recording | | | | | | |
| Salaries & Wages | 199,309 | 194,492 | 209,555 | 226,686 | 214,021 | 228,450 |
| Benefits | 78,187 | 85,731 | 101,978 | 117,915 | 105,813 | 114,979 |
| Supplies | 6,580 | 8,817 | 4,953 | 8,342 | 7,542 | 7,542 |
| Other Services & Charges | 15,783 | 38,678 | 38,104 | 59,823 | 24,322 | 24,322 |
| <i>Total Recording</i> | 299,859 | 327,718 | 354,590 | 412,766 | 351,698 | 375,293 |
| <i>Percent Change From Previous Year</i> | -17.6% | 9.3% | 8.2% | 16.4% | -14.8% | 6.7% |
| 560 Licensing | | | | | | |
| Salaries & Wages | 164,601 | 157,065 | 160,340 | 165,183 | 182,677 | 189,259 |
| Benefits | 51,598 | 56,919 | 64,205 | 71,622 | 75,576 | 81,359 |
| Supplies | 3,206 | 4,091 | 3,612 | 6,347 | 3,750 | 3,750 |
| Other Services & Charges | 33,517 | 36,927 | 38,599 | 35,200 | 38,987 | 38,987 |
| <i>Total Licensing</i> | 252,922 | 255,002 | 266,756 | 278,352 | 300,990 | 313,355 |
| <i>Percent Change From Previous Year</i> | -6.5% | 0.8% | 4.6% | 4.3% | 8.1% | 4.1% |
| <i>Total General Fund</i> | 1,000,309 | 1,045,633 | 1,123,914 | 1,214,130 | 1,288,975 | 1,355,573 |
| <i>Percent Change From Previous Year</i> | 8.2% | 4.5% | 7.5% | 8.0% | 6.2% | 5.2% |
| ELECTION RESERVE FUND | | | | | | |
| 10904 Election Costs | | | | | | |
| Salaries & Wages | 264,808 | 263,888 | 207,389 | 268,699 | 298,154 | 310,997 |
| Benefits | 75,746 | 77,811 | 78,340 | 102,995 | 110,699 | 118,288 |
| Supplies | 230,562 | 270,657 | 15,710 | 284,973 | 163,050 | 264,396 |
| Other Services & Charges | 180,959 | 254,561 | 104,606 | 398,226 | 407,995 | 394,282 |
| <i>Total Election Costs</i> | 752,075 | 866,917 | 406,045 | 1,054,893 | 979,898 | 1,087,963 |
| <i>Percent Change From Previous Year</i> | 4.6% | 15.3% | -53.2% | 159.8% | -7.1% | 11.0% |

continued on next page

Expenditures Summary continued

| | Actual 2005 | Actual 2006 | Actual 2007 | Budget 2008 | Budget 2009 | Budget 2010 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| 10906 Registrations | | | | | | |
| Salaries & Wages | 67,092 | 64,250 | 64,931 | 81,034 | 83,055 | 87,336 |
| Benefits | 7,643 | 22,616 | 24,423 | 33,906 | 34,607 | 37,739 |
| Supplies | 607 | 1,078 | 7,111 | 4,300 | 5,050 | 5,050 |
| Other Services & Charges | 28,741 | 37,474 | 40,295 | 130,365 | 94,135 | 95,039 |
| Capital Outlay | - | - | - | - | 25,704 | - |
| Total Registrations | 104,083 | 125,418 | 136,760 | 249,605 | 242,551 | 225,164 |
| <i>Percent Change From Previous Year</i> | <i>-47.3%</i> | <i>20.5%</i> | <i>9.0%</i> | <i>82.5%</i> | <i>-2.8%</i> | <i>-7.2%</i> |
| 10905, 10908 - 10918 Primary & Grants | | | | | | |
| Salaries & Wages | - | - | 19,093 | - | - | - |
| Benefits | - | - | 2,043 | - | - | - |
| Supplies | 29,587 | 52,090 | 218,363 | 217 | - | - |
| Other Services & Charges | 190,505 | 81,928 | 223,541 | 3,000 | 7,151 | - |
| Capital Outlay | 444,463 | 21,264 | - | 174,917 | - | - |
| Operating Transfers | - | - | - | 171,217 | - | - |
| Total Primary & Grants | 664,555 | 155,282 | 463,040 | 349,351 | 7,151 | - |
| <i>Percent Change From Previous Year</i> | <i>175.4%</i> | <i>-76.6%</i> | <i>198.2%</i> | <i>-24.6%</i> | <i>-98.0%</i> | <i>-100.0%</i> |
| Total Election Reserve Fund | 1,520,713 | 1,147,617 | 1,005,845 | 1,653,849 | 1,229,600 | 1,313,127 |
| <i>Percent Change From Previous Year</i> | <i>31.4%</i> | <i>-24.5%</i> | <i>-12.4%</i> | <i>64.4%</i> | <i>-25.7%</i> | <i>6.8%</i> |
| 166 AUDITOR'S O&M FUND | | | | | | |
| Salaries & Wages | 1,310 | 262 | 679 | 4,000 | 4,000 | 4,000 |
| Benefits | 142 | 30 | 75 | 476 | 476 | 476 |
| Supplies | 9,812 | 3,522 | 8,789 | 7,052 | 2,400 | 2,400 |
| Other Services & Charges | 40,479 | 20,626 | 16,024 | 83,621 | 101,519 | 81,173 |
| Capital Outlay | - | 174,360 | 98,360 | 34,160 | - | - |
| Operating Transfers | 71,166 | 72,449 | 87,550 | 96,297 | 147,811 | 126,521 |
| Total Auditor's O & M Fund | 122,909 | 271,249 | 211,477 | 225,606 | 256,206 | 214,570 |
| <i>Percent Change From Previous Year</i> | <i>-67.5%</i> | <i>120.7%</i> | <i>-22.0%</i> | <i>6.7%</i> | <i>13.6%</i> | <i>-16.3%</i> |
| TOTAL AUDITOR | 2,643,931 | 2,464,499 | 2,341,236 | 3,093,585 | 2,774,781 | 2,883,270 |
| <i>Percent Change From Previous Year</i> | <i>7.5%</i> | <i>-6.8%</i> | <i>-5.0%</i> | <i>32.1%</i> | <i>-10.3%</i> | <i>3.9%</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.

