

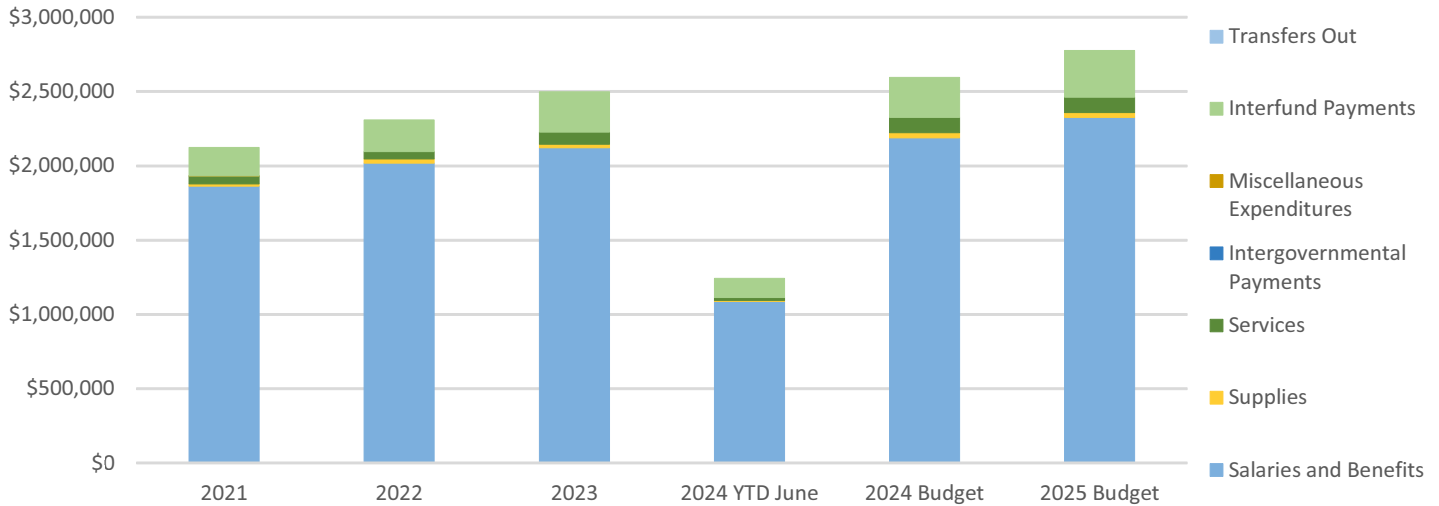
Auditor

Elected Official: Paul Andrews

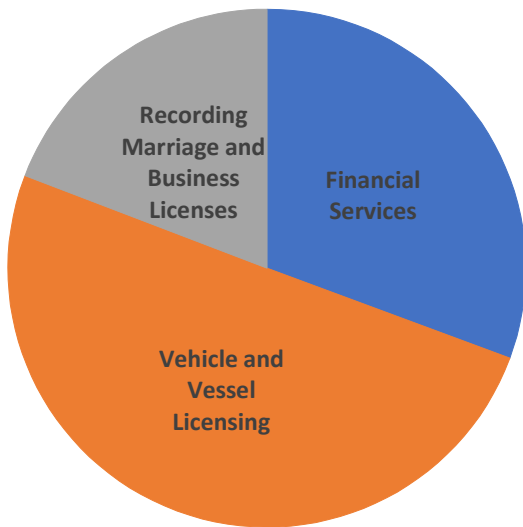
Mission: Serving the people of Kitsap County by providing essential services in a manner that ensures quality, accountability, and accessibility.

Total Revenue	\$2.72 M
Total Expense	\$2.78 M
Total Budget Change	\$0.18 M
Total FTE	20.05

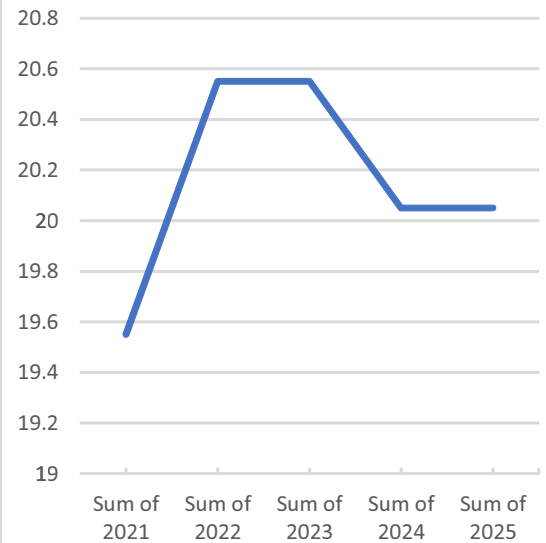
Summary of Expenses



Programs



Total FTE



	2021	2022	2023	2024 YTD June	2024 Budget	2025 Budget	Change
Salaries and Benefits	\$1,863,577	\$2,018,333	\$2,121,582	\$1,087,420	\$2,189,578	\$2,326,432	\$136,854
Discretionary Spend	\$68,594	\$77,171	\$106,161	\$25,234	\$136,575	\$135,775	-\$800
Other	\$191,848	\$213,361	\$271,260	\$130,709	\$269,170	\$314,110	\$44,940

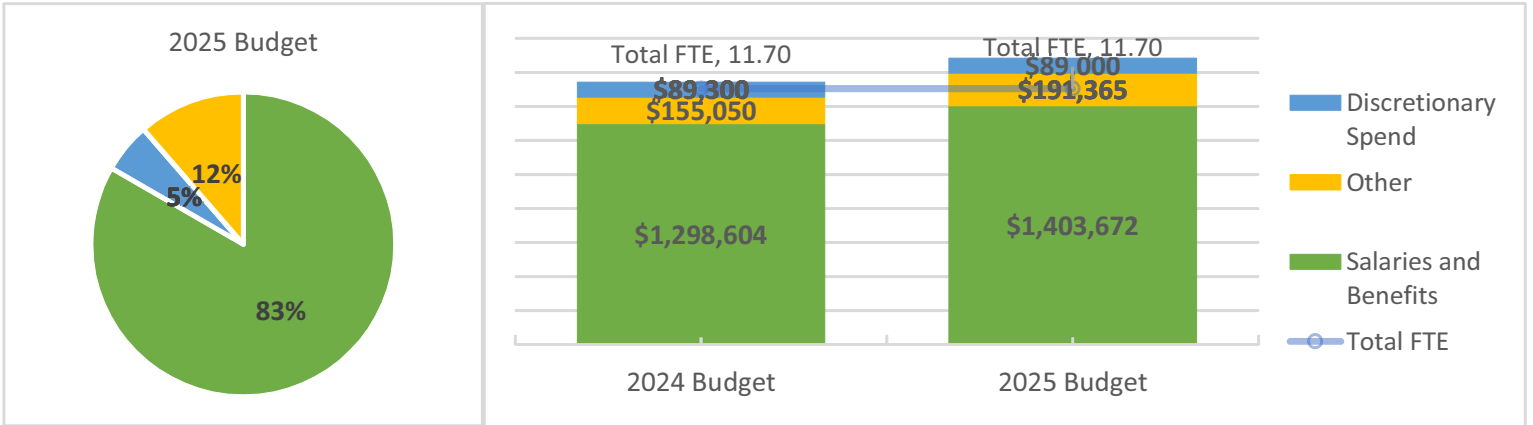
Auditor - Budget Request

Summary	Type	2024 Budget	Change	2025 Budget	Description
Salaries and Benefits	Salaries and Benefits	\$2,189,578			
			\$176,832		Status Quo Salaries & Benefits
			-\$39,978		Move Partial FTE to Elections - Mid 2024
				\$2,326,432	
Discretionary Spend	Supplies	\$32,650			
			-\$500		Miscellaneous Adjustments
				\$32,150	
Discretionary Spend	Services	\$103,925			
			-\$300		Miscellaneous Adjustments
				\$103,625	
Discretionary Spend	Intergovernmental Payments	\$0			
				\$0	
Discretionary Spend	Miscellaneous Expenditures	\$0			
				\$0	
Other	Interfund Payments	\$269,170			
			-\$9,914		IS Rates
			\$1,919		Insurance
			\$52,935		Facilities Maintenance
				\$314,110	
Other	Transfers Out	\$0			
				\$0	
Grand Total		\$2,595,323	\$180,994	\$2,776,317	

Auditor

Financial Services

Fund Type: General Fund **\$1.68 M**
 Budget Change: \$141,083



Purpose

We ensure that the public’s tax dollars are properly accounted for by auditing all County payments, issuing payroll, and preparing financial reports that include grants and fixed assets. A detailed financial account of all County funds is published in the Annual Comprehensive Financial Report (ACFR) and Popular Annual Financial Report (PAFR).

Strategy

Continuing focus on sustaining workload, retaining skilled and trained personnel in a tight workforce market, and succession planning for retirement(s) in the next 5 years. Implement new Governmental Accounting Standards Board (GASB) standards and guidance.

Results

For the 26th year we received an award from the Government Finance Officers Association of North America (GFOA) for Excellence in Financial Reporting. Accounting staff has continued to examine and simplify the general ledger for the county. Overtime in the department decreased by 95% in 2023 due to the reorg of personnel in the division and the implementation of Workday.

	2021	2022	2023	2024 YTD June	2024 Budget	2025 Budget
Revenue	\$20,381	\$46,016	\$3,569	\$0	\$0	\$0
Expense	\$1,289,844	\$1,404,324	\$1,534,295	\$742,847	\$1,542,954	\$1,684,037
Total FTE	10.70	11.70	11.70		11.70	11.70

Auditor

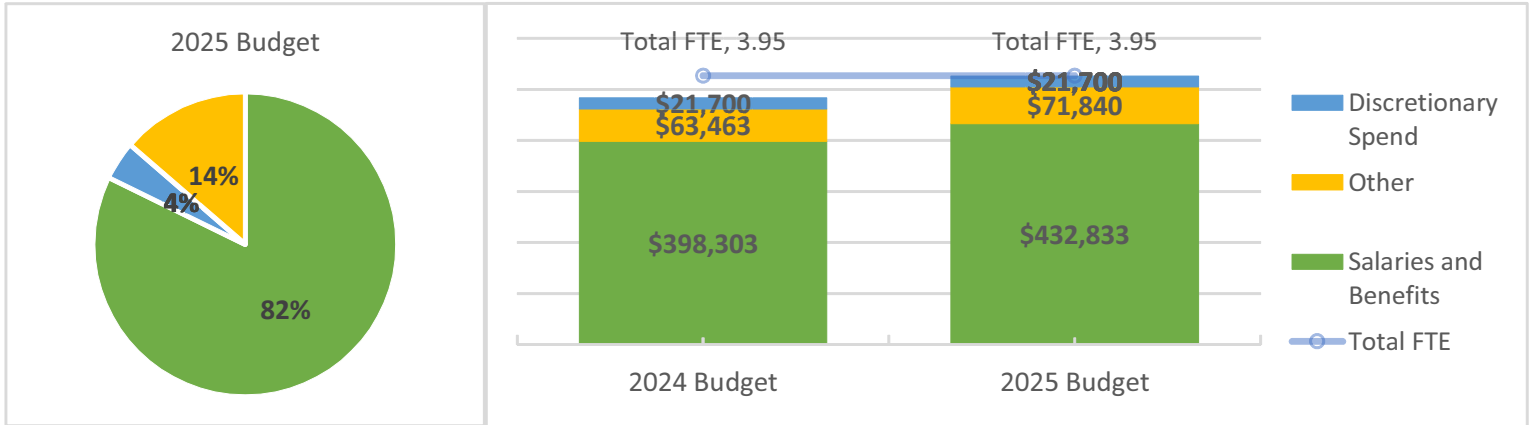
Fund Type: General Fund

\$0.53 M

Vehicle and Vessel Licensing

Budget Change:

\$42,907



Purpose

As the Washington State Department of Licensing Agent for the county, we issue vehicle and vessel licenses, and audit the transactions of subagencies in Kitsap County. As the agent, we are responsible for inventory in the county and issue inventory to the subagents. Inventory consists of vehicle and vessel plates, tabs and permits. We also collect gambling taxes and admission taxes for the County.

Strategy

Accessible and convenient locations are available for customer licensing needs. We ensure great customer service by allowing for online, regular mail, or in-person vehicle and vessel transactions. We hold subagents accountable to compliance by performing annual audits. We provide adequate training to staff so they can implement new state laws and requirements. We qualify subagent employees through testing and observation.

Results

In 2023, \$1.8 million was collected for vehicle and vessel licensing, while gambling and admissions generated almost \$370,000 in additional revenue for the County General Fund. We have completed the required audits of our subagencies throughout the county.

	2021	2022	2023	2024 YTD June	2024 Budget	2025 Budget
Revenue	\$2,428,220	\$2,485,212	\$2,232,251	\$1,079,938	\$2,440,000	\$2,230,000
Expense	\$389,578	\$394,453	\$434,424	\$240,736	\$483,466	\$526,373
Total FTE	3.95	3.95	3.95		3.95	3.95

Auditor

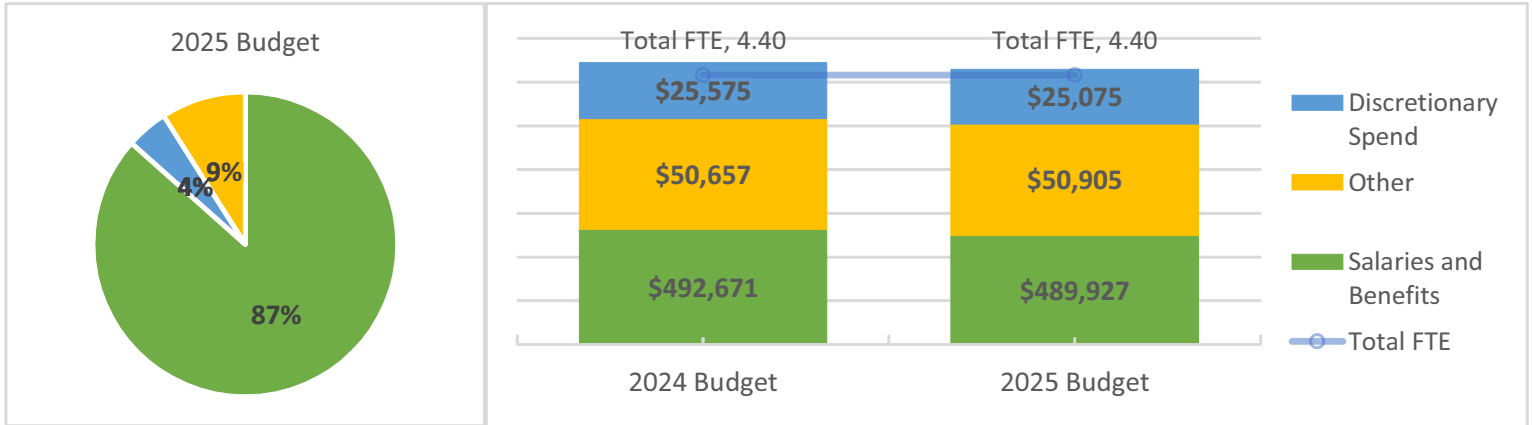
Fund Type: General Fund

\$0.57 M

Recording Marriage and Business Licenses

Budget Change:

-\$2,996



Purpose

This department provides for the permanent preservation of public records including marriage certificates, deeds and transfers of real property, real estate mortgages and liens, survey and plat maps, veterans’ records, and other public documents. We provide public access to recorded documents online, in-person, or by regular mail.

Strategy

This service focuses on secure and efficient retrieval of public records. We leverage new technologies to provide access to public records and to enhance the customer experience. During 2023, we were funded for a digitization project for Historical recorded documents on micro fiche/film. This project will make documents more available to the public online. We continue to cross train staff between the division.

Results

The number of documents recorded is directly related to the housing market. Due to the current downturn in the market, there is a continued decrease in recorded documents. When the housing market turns around, we will see an increase in recorded documents. The first phase of the digitization project for historical recorded documents has been completed, the project will be fully completed in 2024.

	2021	2022	2023	2024 YTD June	2024 Budget	2025 Budget
Revenue	\$1,104,077	\$667,986	\$462,836	\$240,675	\$420,000	\$489,000
Expense	\$444,597	\$510,088	\$530,284	\$259,780	\$568,903	\$565,907
Total FTE	4.90	4.90	4.90		4.40	4.40

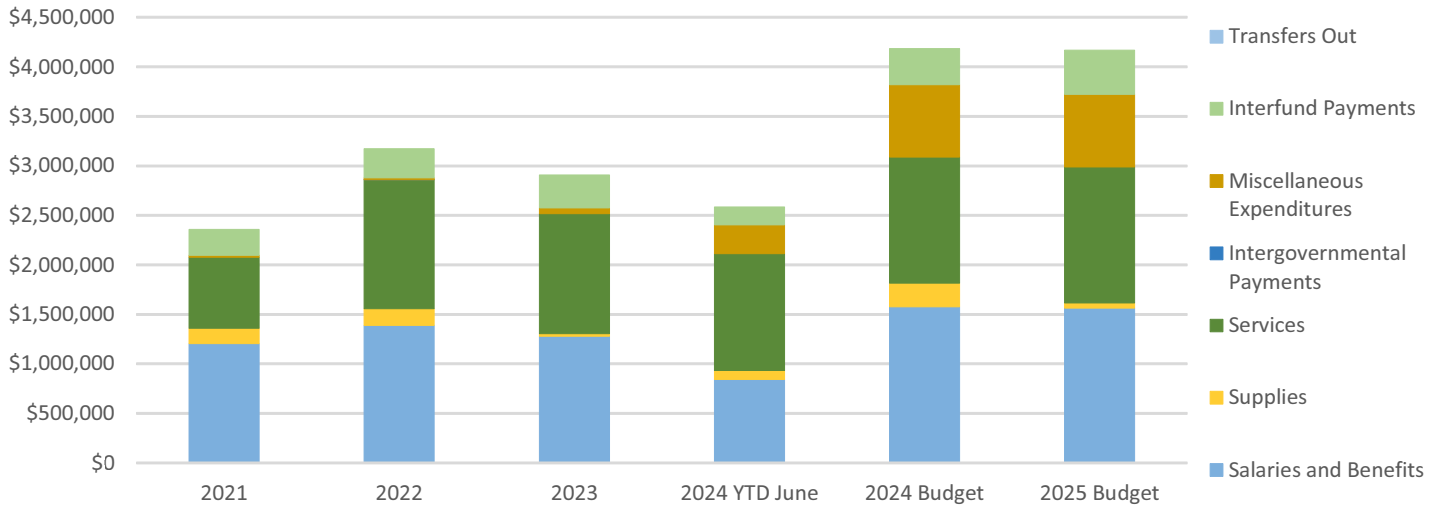
Auditor - Other Funds

Elected Official: Paul Andrews

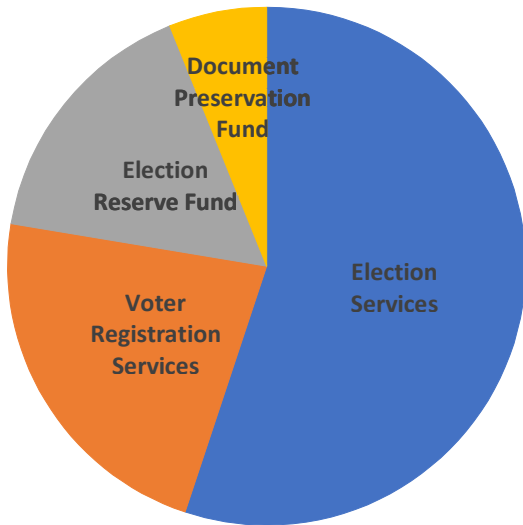
Mission: Serving the people of Kitsap County by providing essential services in a manner that ensures quality, accountability, and accessibility.

Total Revenue	\$3.59 M
Total Expense	\$4.17 M
Total Budget Change	-\$0.02 M
Total FTE	10.95

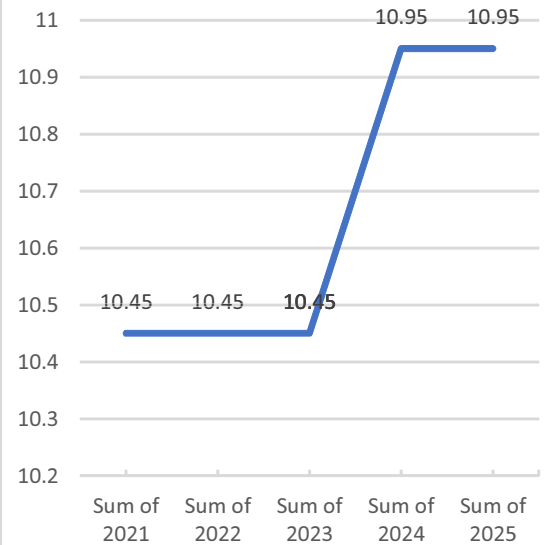
Summary of Expenses



Programs



Total FTE

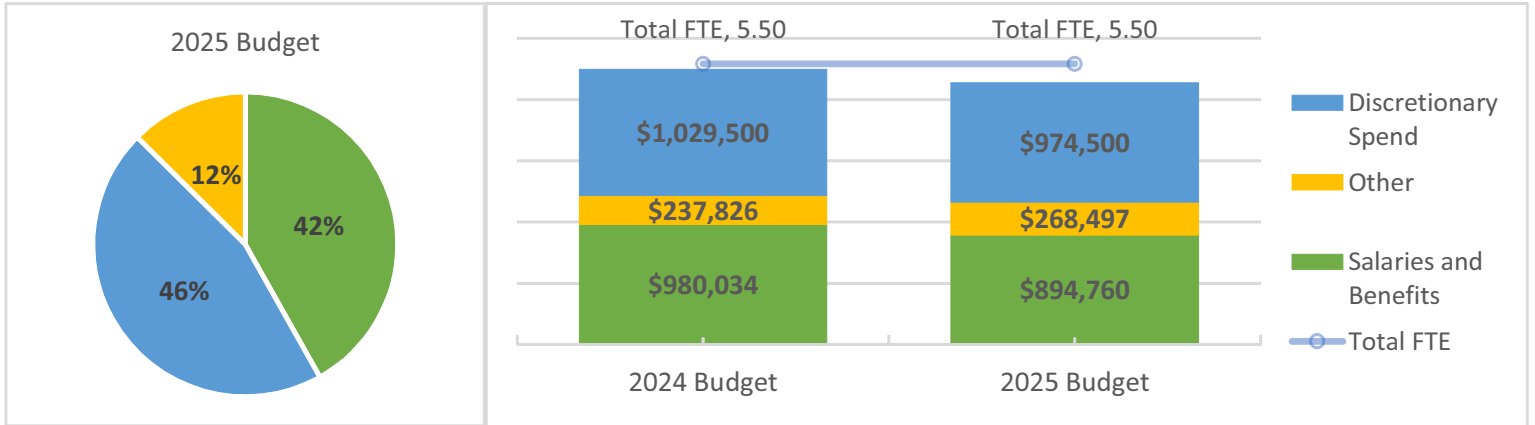


	2021	2022	2023	2024 YTD June	2024 Budget	2025 Budget	Change
Salaries and Benefits	\$1,203,398	\$1,389,972	\$1,278,385	\$841,878	\$1,577,390	\$1,563,067	-\$14,323
Discretionary Spend	\$892,195	\$1,488,730	\$1,297,127	\$1,561,526	\$2,241,650	\$2,157,750	-\$83,900
Other	\$262,792	\$294,158	\$332,126	\$182,215	\$365,720	\$447,529	\$81,809

Auditor

Election Services

Fund Type: Internal Service Fund **\$2.14 M**
 Budget Change: -\$109,603



Purpose

The Auditor provides fair, open, and lawful federal, state, and local elections in Kitsap County. This includes accepting candidate filings and ballot measures, providing access to ballots online and in printed or audio formats, producing all ballot materials, ballot delivery, collecting, scanning, signature checking, opening and tabulating of all returned ballots and conducting audits and reconciliation of ballots received and counted before certification of each election. Providing local voters' pamphlet for each election. The Elections division is also responsible for updating all approved district boundary lines in the county GIS system to prepare precinct boundary changes affected by redistricting.

Strategy

Implement and adhere to election laws passed each year and provide eligible citizens a ballot. Administer up to 5 elections including 3 full county elections. We have added 5 new ballot drop box locations for voters to return their ballots in a timely fashion. We changed ballot vendors due to the previous vendor not having the capacity to continuing to handle our volume of work of printing/getting the ballots out plus the quality of the work expected for Kitsap County Elections. Due to new law have to implement building of Under 18 voter ballots (they can only vote in the Primary election for candidate races if they are 18 before the Nov election). New law in 2024 for signature challenges has required more staff in meeting that mandate.

Results

In 2024, we will have administered 6 elections including a hand recount for the August Primary of 85,845 ballots for the Comm of Public Lands with no change in that race results. We have been able to utilize our extra help to process challenged ballots in the 3-day window that is required by a new legislative law. We will be able to conduct our larger election at the DEM building and are pretty excited to be able to have the room we need to process an election.

	2021	2022	2023	2024 YTD June	2024 Budget	2025 Budget
Revenue	\$1,208,359	\$2,037,644	\$2,041,230	\$1,307,317	\$2,247,360	\$2,137,757
Expense	\$1,497,827	\$2,181,684	\$1,831,019	\$1,658,408	\$2,247,360	\$2,137,757
Total FTE	5.00	5.00	5.00		5.50	5.50

Auditor

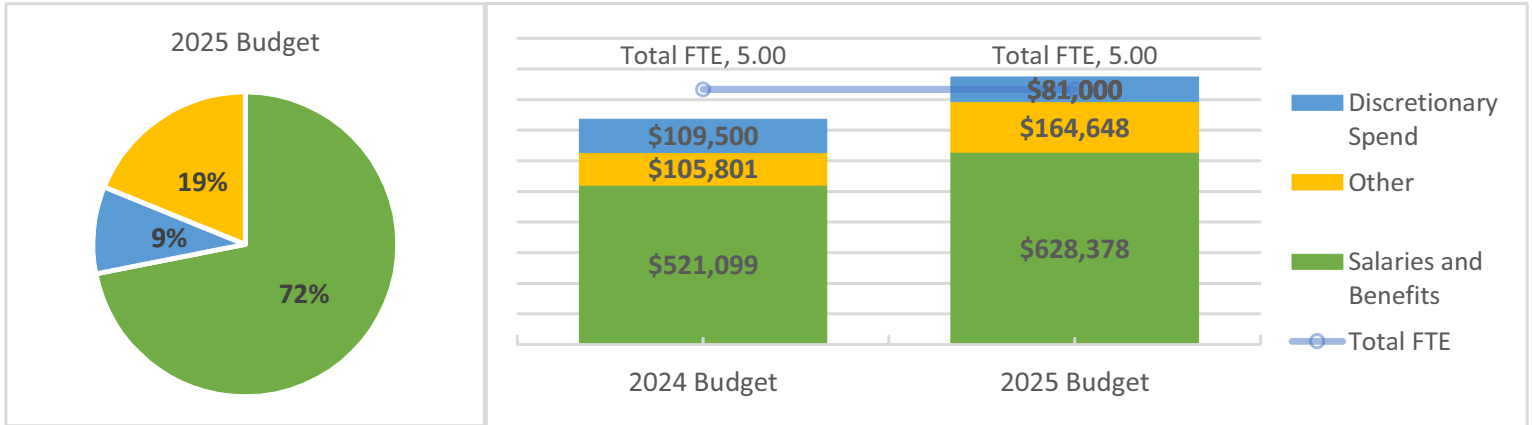
Voter Registration Services

Fund Type: Internal Service Fund

\$0.87 M

Budget Change:

\$137,626



Purpose

Voter registration services are provided to Kitsap County citizens residing within 250 political jurisdictions and 45 taxing districts. Verification of eligibility includes name, date of birth, address and identification.

Strategy

Maintain and update the accuracy of the voter registration database so citizens can vote. Remove barriers to voting with the help of Washington County Auditors and the Secretary of State. Allow election day registration, and pre-registration for sixteen and seventeen-year-olds. Implementation of 18-year-olds being able to vote in Primary elections if they will be 18 before the November election. There are 1777 registered 16–17-year-olds. New project with local group to go into county jail to register inmates not convicted of a felony and return during election time with ballots.

Results

We successfully registered an increasing number of eligible citizens. We made process changes to create a safer work environment as a result of the pandemic. As of July 2020, we have evaluated the county demographic data to identify underserved areas and as a result added a third vote center at the Marvin Williams recreation center in downtown Bremerton. We are having more voters visit Marvin Williams Center to register/vote. We are in the final phase of finishing a voter registration project that was required by law to go through old voter registration forms and decide if record needed to be added to record, destroyed or sent to archives.

	2021	2022	2023	2024 YTD June	2024 Budget	2025 Budget
Revenue	\$744,461	\$720,789	\$661,020	\$0	\$736,400	\$874,026
Expense	\$566,560	\$628,617	\$670,248	\$496,507	\$736,400	\$874,026
Total FTE	4.50	4.50	4.50		5.00	5.00

Auditor

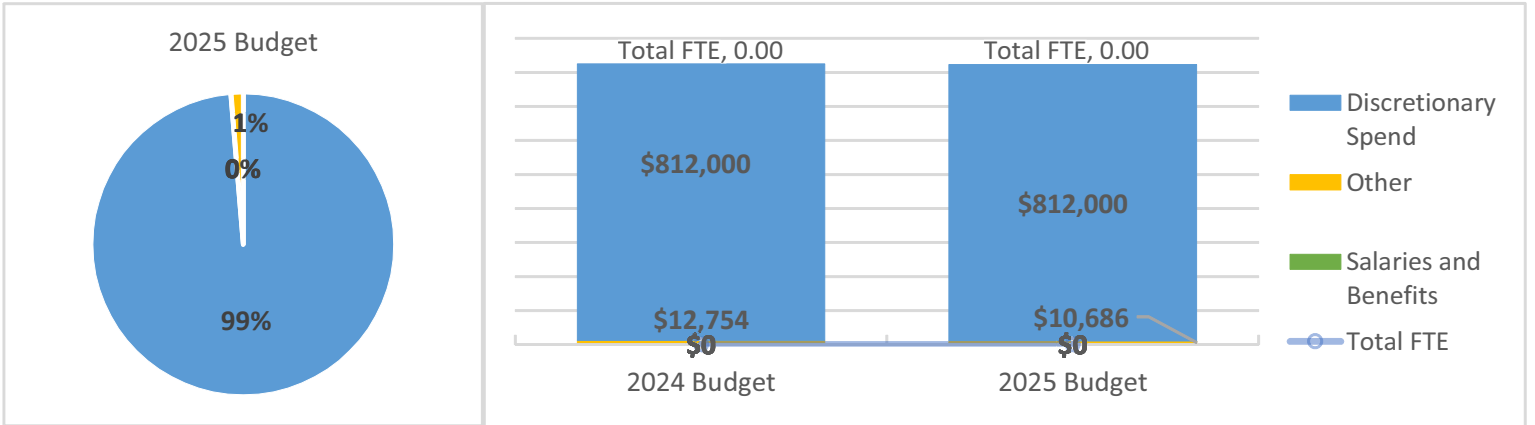
Election Reserve Fund

Fund Type: Special Revenue Fund

\$0.82 M

Budget Change:

-\$2,068



Purpose

In 1973, Kitsap County established this fund to provide for the purchase of election machinery and equipment. Fifteen percent of election and voter registration expenses are used to purchase election supplies and to replace computer systems needed to conduct elections.

Strategy

We use long range planning to replace election equipment and systems as new laws are passed and the life expectancy of computer systems are exceeded.

Results

Fund balance has been maintained by moving non-capital operational expenses out of the fund. We have been able to install 3 new ballot drop-boxes, We have purchased a new sorter due to the volume of ballots going into this 2024 November, without the use of General Fund dollars.

	2021	2022	2023	2024 YTD June	2024 Budget	2025 Budget
Revenue	\$301,624	\$418,032	\$495,592	\$208,166	\$449,966	\$440,130
Expense	\$119,991	\$80,318	\$222,550	\$397,965	\$824,754	\$822,686
Total FTE	0.00	0.00	0.00		0.00	0.00

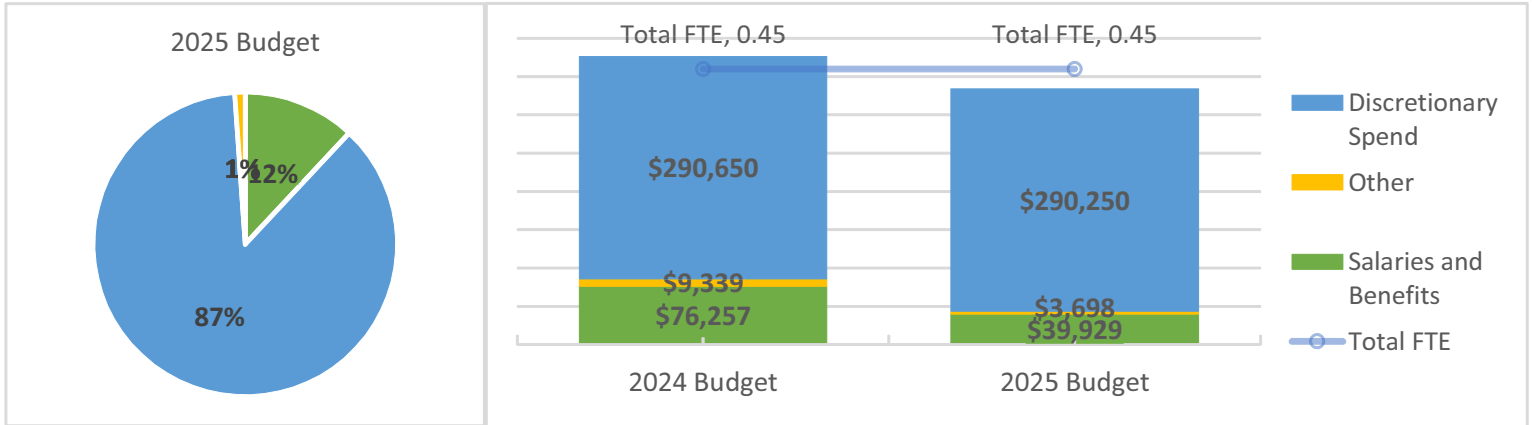
Auditor

Fund Type: Special Revenue Fund

\$0.33 M

Document Preservation Fund

Budget Change: -\$42,369



Purpose

In 1989, Washington State established the Document Preservation fund in order to preserve and save historical documents with permanent retention requirements in all County offices and departments.

Strategy

Revenues into this fund are regularly monitored to ensure stability and to provide for the preservation of records into the future.

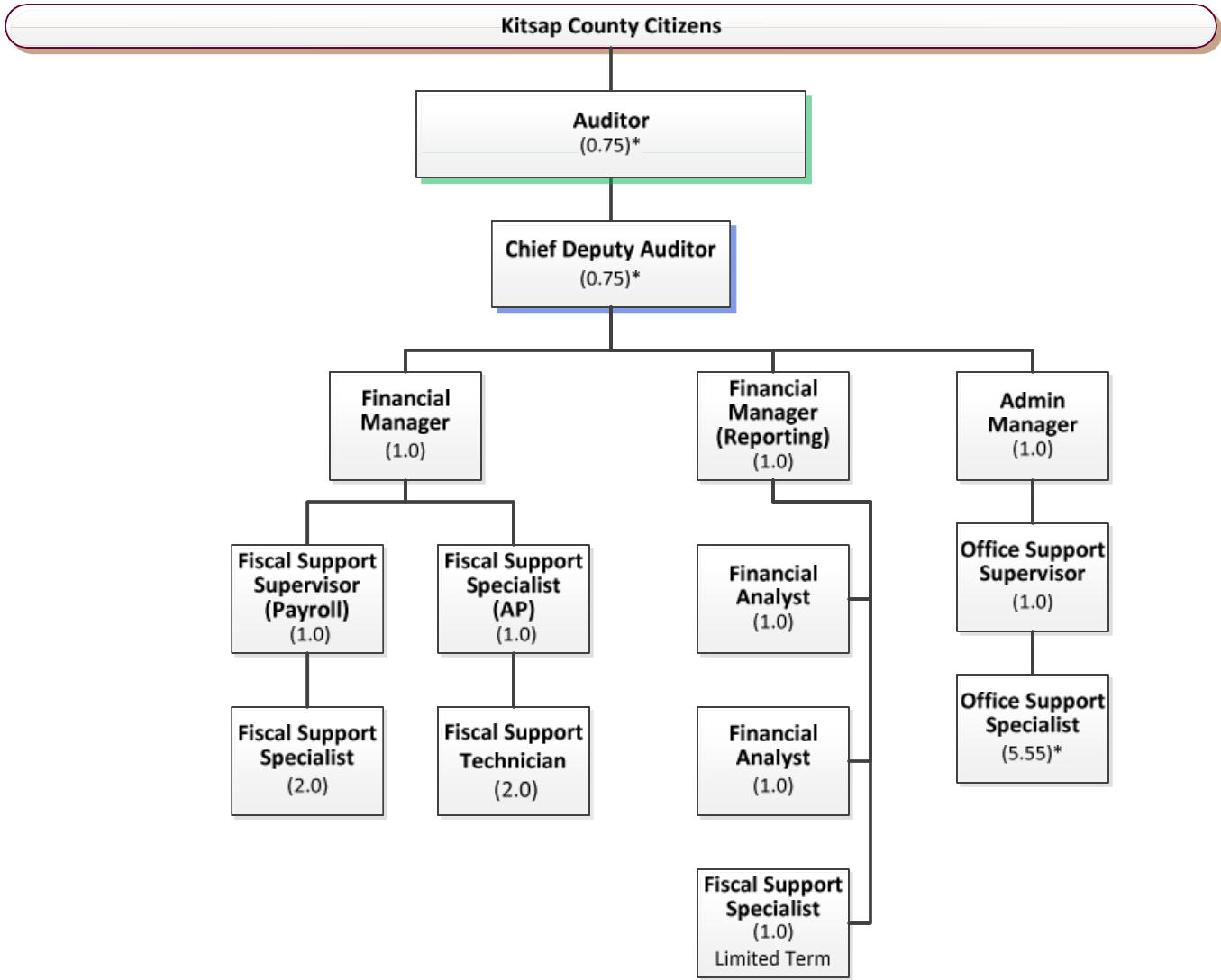
Results

Continued updating of document scanning and recording equipment and systems for efficient and effective document preservation.

	2021	2022	2023	2024 YTD June	2024 Budget	2025 Budget
Revenue	\$335,129	\$233,619	\$143,395	\$37,362	\$170,000	\$140,000
Expense	\$174,007	\$282,242	\$183,821	\$32,740	\$376,246	\$333,877
Total FTE	0.95	0.95	0.95		0.45	0.45



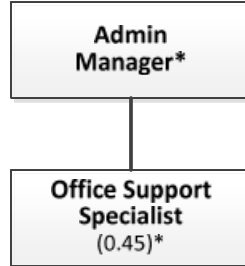
Auditor's Office - 2025



*Positions funded by other funds



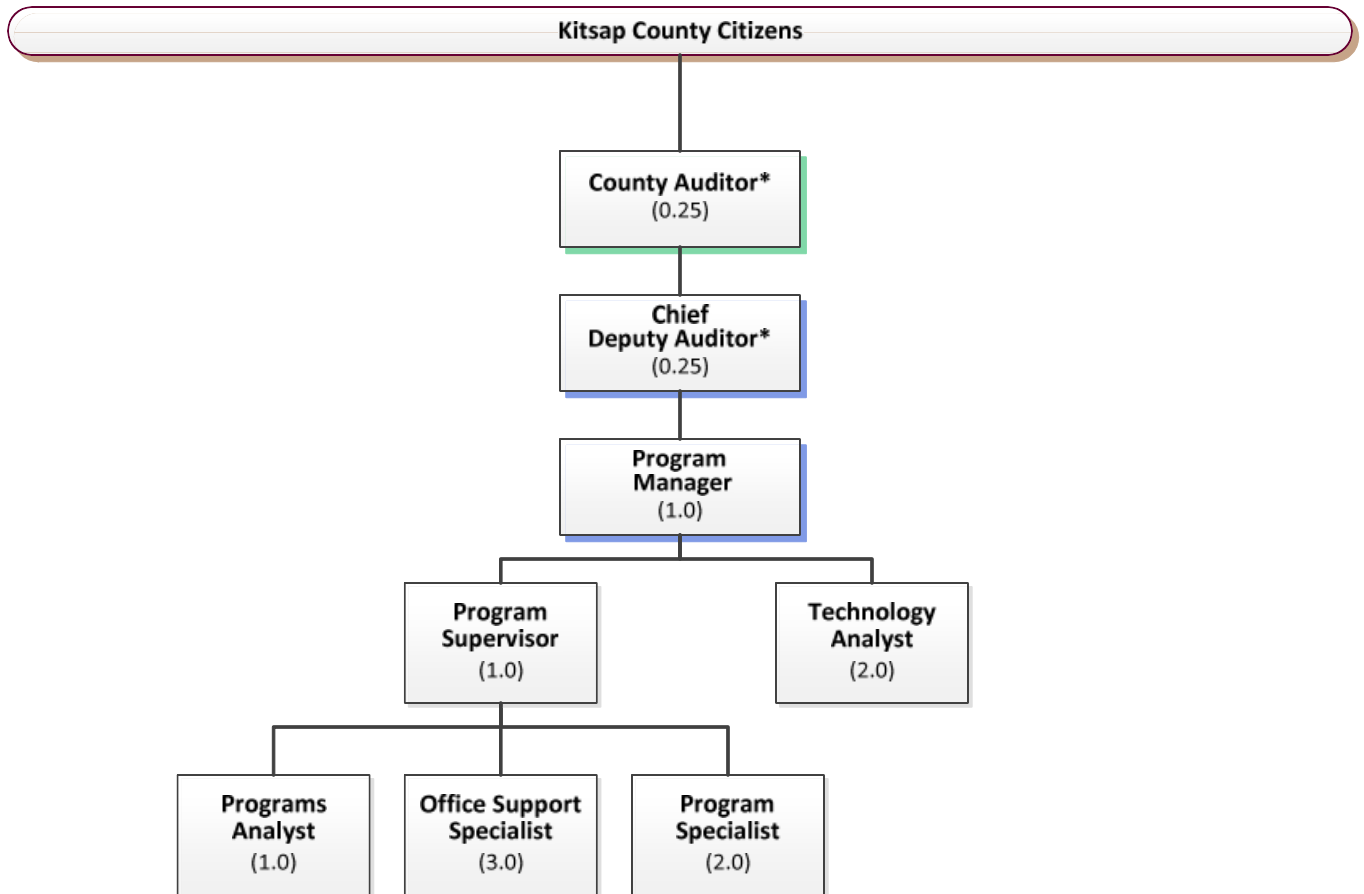
Auditor Special Revenue Funds - 2025



*Positions are also funded by the General Fund



Elections Division – 2025



*Positions are also funded by the General Fund

Auditor 2025 Budget Responses

1. How does your department/office measure its performance toward the County's Mission, Vision and Values?

The County's MVV is to provide services with the highest level of integrity and professionalism in an accessible, efficient, effective and responsive manner that is inclusive and transparent. The Auditor's office exceeds these benchmarks through a dedicated staff of 31 highly skilled individuals.

We measure our performance in accountability and efficiency. We measure the number of documents accurately recorded and how long it takes to make sure our community is thriving, and we are not holding up housing sales and community needs. We track the number of payrolls paid on time vs off-cycle to ensure employees are being compensated as expected and not creating hardships and stress in their personal lives. We monitor the number of payments and processing time for supplier invoices to assure that the businesses supporting all of the county departments can maintain a healthy financial status for themselves and their employees. We also track and measure the number of accounting projects/reporting and the time it takes to process to guarantee that we meet our fiscal responsibilities which affects the county's credit rating and financial health.

We continuously maintain voter rolls and evaluate voter participation to assure all eligible Kitsap residence have the opportunity to vote. We unbiasedly administer elections with the highest level of integrity and accuracy. Our elections department has been recognized across the state for providing the highest level of transparency, with many county's modeling their improvements after us. Elections happen in 4-year cycles, we are constantly auditing and improving to meet the needs of the growing Kitsap community.

Licensing is the one piece of the Auditor's office that has the most direct impact on our residents. Not only do we provide licensing services in our office, we are also responsible for the 5 subagent office across the county. My staff provides support, monitors quality of work, audits financial reports and physical inventory of these office on a daily basis.

2. To help the Commissioners plan for out years, what specific services would hypothetically be impacted or eliminated for your office/department in order to meet budget reductions of 6% in 2026, and how would that impact the community? Are there any potential revenue enhancements or process improvements which could make up all or a portion of the 6% target?

Auditor 2025 Budget Responses

Please indicate the dollar amount and specific number of FTEs and/or programmatic reductions which would be necessary to meet that 6% goal.

The Auditor's office requires skilled staff in all 5 divisions to meet the requirements of the work. All work performed in the office is mandated by law.

An employee in recording requires months of training before they can provide service to the public. They must know all different legal documents and their requirements. They have to learn the recording system, being able to find a document in the future requires accuracy at input.

Licensing employees require months of training before they can test for certification and 1800 hour of work before they are certified to work independently.

Elections employees require 2 years election work experience before they can test to be certified. We are required to have certified employees to conduct elections.

With the structure of our office and the way the budget has been handled (status quo for many years) there is no fat to trim. We would need to eliminate 2 FTEs in the general fund to meet the 6% goal as asked, however, the workload does not change. All divisions have statutory deadlines, a reduction in staff would cause overtime to meet those requirements and we would receive fines and penalties for not meeting them. As we learned from the 10% required budget cut during Covid, we fell behind processing payments, prompting calls from concerned vendors. We developed a backlog in recording which made the community, realtors and title companies very angry. It took longer to process renewals of license tabs, which had citizens concerned.

While we would highly discourage this 6% cut, one option would be to move all DOL Vehicle and Vessel processing to subagents. This would eliminate 2 FTE's. Doing this would greatly diminish service to the public and also cut funding to Washington State Ferries which is a vital part of our community.

With these cuts we would still be required to provide oversight and monitoring of the sub agents. These cuts would also leave us under-skilled to fill any future vacancies. An additional ramification of this action would be developing staff to provide this service in the future.

- 3. How has the organization's staffing changed in the last five years and why? Please discuss vacancy, turnover and overtime if applicable.**

Auditor 2025 Budget Responses

The Auditor's Office has the same number of FTEs today as we did in 2020: 31

We look at all positions and workload across divisions and makes changes to effectively and efficiently complete the work without having to ask for added positions.

In anticipation of reduced work in Recording, due to high interest rates, we moved a position from our Recording/Licensing Division to our Elections Division. This move of one FTE reduced our impact on the general fund, as the position is now a charge back billed to state and local jurisdictions.

This move was necessary as it represents the increased needs in elections due to population growth. It also allows us to maintain an experienced cross-trained employee.

We have right sized each division with the resources they need to complete the work, in so, reducing overtime up to 95%.

We believe in developing our people and always look to promote from within before hiring externally. This gives us a well-balanced staff who understand what other divisions are doing and can help out when things get tight.

4. What emerging challenges do you expect your department/office to face in the next three years? Please highlight current demand for services or gaps, what things are not being done, or legislative changes impacting demand for services.

The Auditor's department is profoundly impacted by legislative changes, all divisions adjust regularly to changing requirements.

The Government Accounting Standards Board (GASB) has implemented several new requirements for reporting with a couple more changes coming. These changes will create significant impact on workload for the staff. There are several projects in accounting to streamline and improve our reporting for transparency, accountability and accuracy which have been delayed until this year when staffing was right sized for the division to be able to work on them.

Elections is highly regulated, at the same time scrutinized by the public to make sure we have fair and impartial elections. Recent changes have required the addition of more seasonal workers to meet the requirements.

Auditor 2025 Budget Responses

Recording will see a significant increase in documents as there are reductions in the interest rate.

The biggest challenge we face over the next 3 years is in Public Disclosure Requests. They have steadily increased over the years, causing us to assign an employee to manage the requests for the department.