Auditor

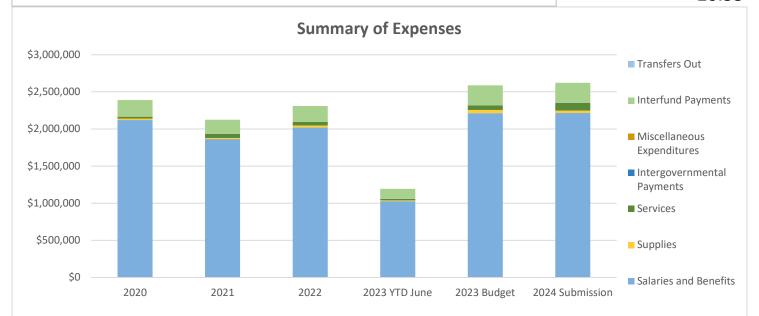
Mission: Serving the people of Kitsap County by providing essential services in a manner that ensures quality, accountability, and accessibility.

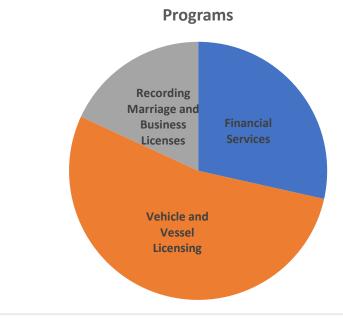
Total Revenue \$2.86 M

Total Expense \$2.62 M

Total Budget Change \$0.03 M

Total FTE \$20.55





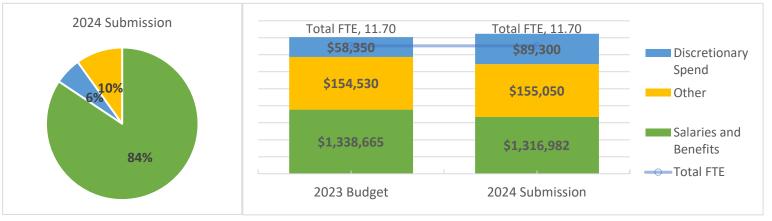
		Tot	al FTE		
22					
21.5	21.40				
21	\rightarrow		20.55	20.55	20.55
20.5					
20		19.55			
19.5		V			
19					
18.5			Sum of 2022		

						2024	
	2020	2021	2022	2023 YTD June	2023 Budget	Submission	Change
Salaries and Benefits	\$2,119,116	\$1,863,577	\$2,018,333	\$1,027,465	\$2,212,271	\$2,215,091	\$2,820
Discretionary Spend	\$49,039	\$68,594	\$77,171	\$30,377	\$103,225	\$136,575	\$33,350
Other	\$220,120	\$191,848	\$213,361	\$135,630	\$271,260	\$269,170	-\$2,090

		Aud	ditor - Bu	dget Req	uest
		2023		2024	
Summary	Туре	Budget	Change	Submission	Description
Salaries and	Salaries and Benefits	\$2,212,271			
Benefits		γ2,212,271	4		
			\$37,035		Status Quo Salaries & Benefits
			-\$90,304		Limited Term Position Expired 12/31/2023 Mid-Year Limited Term Position Extended
			\$90,304 -\$34,215		Mid-Year Position Reclassification
			-334,213		Wild-Teal Tosicion Reclassification
		•		\$2,215,091	
Discretionary	Supplies	\$44,050			
Spend		344,030			
			-\$11,400		Computer software Purchase one-time
		L		\$32,650	
Discretionary	Services			\$32,030	
Spend	Services	\$59,175			
•			\$33,500		GASB 96 Implementation/Annual Subscription
			\$11,250		Registration Tuition/ Workday Training
		ļ			
				4	
D'	1.1			\$103,925	
Discretionary Spend	Intergovernmental Payments	\$0			
Spenu	rayments	1			
				\$0	
Discretionary	Miscellaneous	\$0			
Spend	Expenditures	Г			
		ŀ			
		L		\$0	
Other	Interfund Payments	¢271 200			
		\$271,260			
		ļ	-\$2,090		Reduction in interfund rates
				\$269,170	
Other	Transfers Out	\$0		\$205,170	
3.1.01	. ransiers out	, o			
				\$0	
Grand Total		\$2,586,756	\$34,080	\$2,620,836	
Grand Total		32,360,73b	334,U8U	32,020,83 6	

Auditor Fund Type: General Fund \$1.56 M

Financial Services Budget Change: \$9,787



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 25th 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 82% in 2022 due to the reorg of personnel in the division and the implementation of Workday.

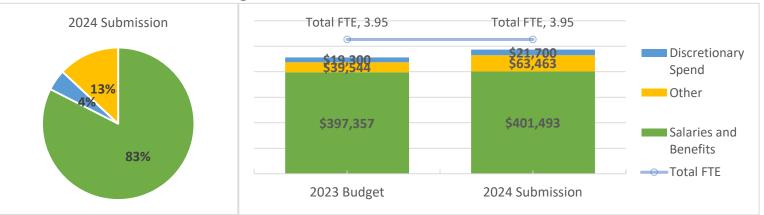
	2020	2021	2022	2	023 YTD June	2023 Budget	20	24 Submission
Revenue	\$ 15,621	\$ 20,381	\$ 46,016	\$	-	\$ -	\$	-
Expense	\$ 1,454,247	\$ 1,289,844	\$ 1,404,324	\$	741,902	\$ 1,551,545	\$	1,561,332
Total FTE	11.70	10.70	11.70			11.70		11.70

Auditor Fund Type: General Fund \$0.49 M

Budget Change:

\$30,455

Vehicle and Vessel Licensing



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 2022, \$2.2 million was collected for vehicle and vessel licensing, while gambling and admissions generated almost \$214,000 in additional revenue for the County General Fund. We have completed the required audits of our subagencies throughout the county.

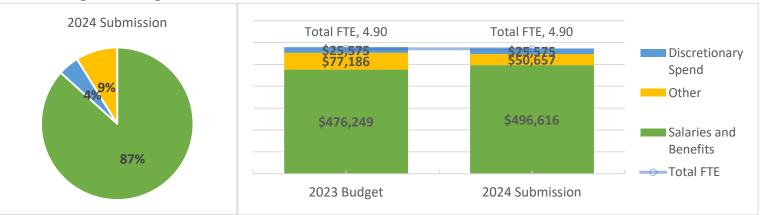
	2020	2021	2022	2	023 YTD June	2023 Budget	20	24 Submission
Revenue	\$ 2,364,449	\$ 2,428,220	\$ 2,485,212	\$	1,166,630	\$ 2,440,000	\$	2,440,000
Expense	\$ 481,274	\$ 389,578	\$ 394,453	\$	210,335	\$ 456,201	\$	486,656
Total FTE	5.40	3.95	3.95			3.95		3.95

Auditor Fund Type: General Fund \$0.57 M

Budget Change:

-\$6,162

Recording Marriage and Business Licenses



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.

	2020	2021	2022	20	023 YTD June	2023 Budget	202	24 Submission
Revenue	\$ 993,587	\$ 1,104,077	\$ 667,986	\$	216,361	\$ 829,000	\$	420,000
Expense	\$ 452,755	\$ 444,597	\$ 510,088	\$	241,235	\$ 579,010	\$	572,848
Total FTE	4.30	4.90	4.90			4.90		4.90

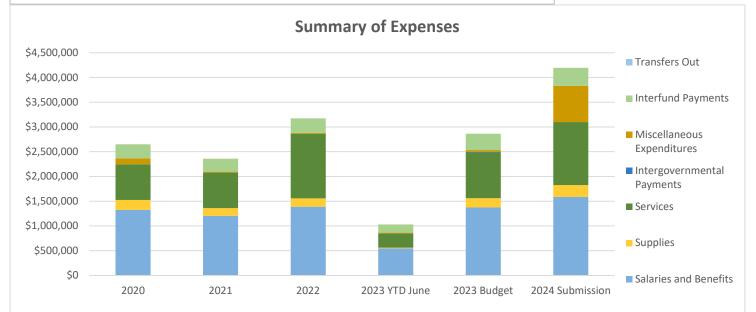
Mission: Serving the people of Kitsap County by providing essential services in a manner that ensures quality, accountability, and accessibility.

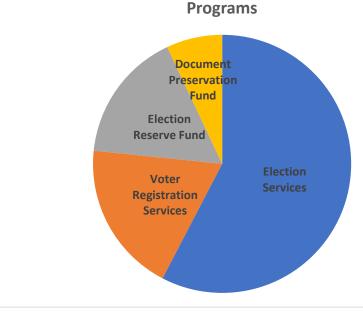
Total Revenue \$3.60 M

Total Expense \$4.19 M

Total Budget Change \$1.33 M

Total FTE \$10.45



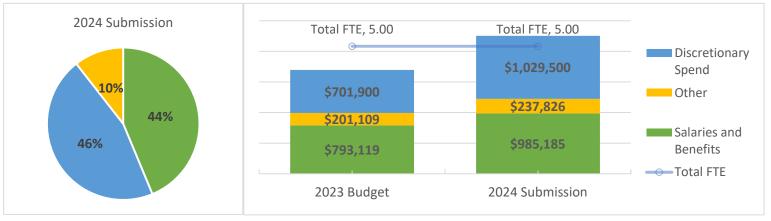


		Tot	al FTE		
10.6		10.45	10.45	10.45	10.45
10.4					
10.2					
10					
9.8	9.60				
9.6	9.00				
9.4					
9.2					
9					
				Sum of 2023	

						2024	
	2020	2021	2022	2023 YTD June	2023 Budget	Submission	Change
Salaries and Benefits	\$1,325,774	\$1,203,398	\$1,389,972	\$549,185	\$1,372,941	\$1,587,375	\$214,434
Discretionary Spend	\$1,038,862	\$892,195	\$1,488,730	\$316,162	\$1,159,050	\$2,241,650	\$1,082,600
Other	\$284,122	\$262,792	\$294,158	\$165,353	\$330,105	\$365,720	\$35,615

Auditor Fund Type: Internal Service Fund \$2.25 M

Election ServicesBudget Change: \$556,383



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. 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 3 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)

Results

In 2022, we administered 4 elections including a hand recount of 124,242 ballots from the Nov election. We had to update all approved district boundary lines in the county GIS system to prepare precinct boundary changes affected by redistricting; we had 219 precinct/portions now 233.

	2020	2021	2022	20	23 YTD June	2023 Budget	202	24 Submission
Revenue	\$ 1,806,767	\$ 1,208,359	\$ 2,037,644	\$	233,576	\$ 1,696,128	\$	2,240,653
Expense	\$ 1,810,197	\$ 1,497,827	\$ 2,181,684	\$	592,835	\$ 1,696,128	\$	2,252,511
Total FTE	4.50	5.00	5.00			5.00		5.00

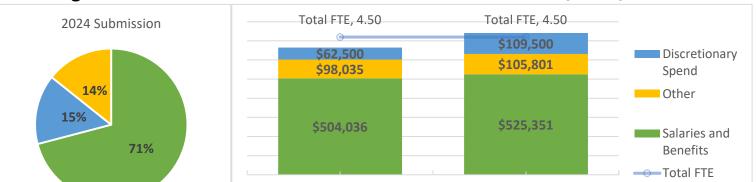
Auditor Fund Type: Internal Service Fund \$0.74 M

Budget Change:

2024 Submission

\$76,081

Voter Registration Services



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.

2023 Budget

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.

Results

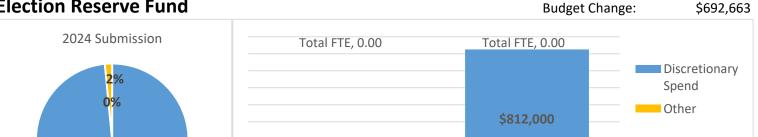
We successfully registered an increasing number of eligible citizens. We made process changes to create a safer work environment as a result of the pandemic. As of July 2020, we have evaluated the county demographic data to identify underserved areas and as a result added a third vote center at the Marvin Williams recreation center in downtown Bremerton.

	2020	2021	2022	2	023 YTD June	2023 Budget	20	24 Submission
Revenue	\$ 560,805	\$ 744,461	\$ 720,789	\$	30	\$ 664,571	\$	740,652
Expense	\$ 559,198	\$ 566,560	\$ 628,617	\$	306,731	\$ 664,571	\$	740,652
Total FTE	4.00	4.50	4.50			4.50		4.50

Auditor \$0.82 M Fund Type: Special Revenue Fund

Election Reserve Fund

98%



Salaries and

Benefits

─Total FTE

\$12,754

2024 Submission



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.

\$115,000

\$17,091

2023 Budget

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.

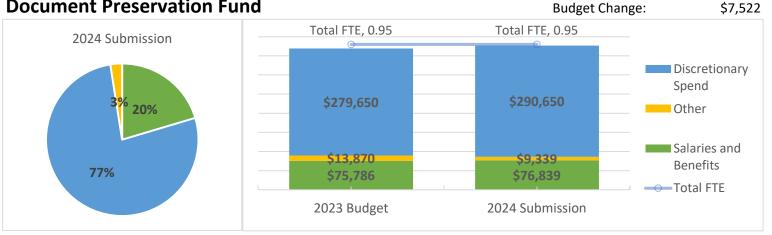
Results

Fund balance has been maintained by moving non-capital operational expenses out of the fund. We have been able to install eleven new ballot drop-boxes, and replace the nine-year-old ballot scanning and sorting machine in 2019, without the use of General Fund dollars.

	2020	2021	2022	2	023 YTD June	2023 Budget	20	24 Submission
Revenue	\$ 499,937	\$ 301,624	\$ 418,032	\$	36,486	\$ 315,000	\$	449,966
Expense	\$ 166,415	\$ 119,991	\$ 80,318	\$	96,213	\$ 132,091	\$	824,754
Total FTE	0.00	0.00	0.00			0.00		0.00

Auditor \$0.38 M Fund Type: Special Revenue Fund

Document Preservation Fund



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.

	2020	2021	2022	20	023 YTD June	2023 Budget	20	24 Submission
Revenue	\$ 275,089	\$ 335,129	\$ 233,619	\$	36,830	\$ 230,000	\$	170,000
Expense	\$ 112,947	\$ 174,007	\$ 282,242	\$	34,920	\$ 369,306	\$	376,828
Total FTE	1.10	0.95	0.95			0.95		0.95

Performance Measures	2020	2021	2022	2023	2024
Journal Entries Processed	2,111	2,521	2,627	2,500	2,500
Accounting Adjustments	n/a	25	135	350	350
Assets – capital Number of assets	\$1,171,827,695 4,434	\$1,207,066,140 4,348	\$1,243,580,417 4,280	\$1,245,921,713 4,329	\$1,245,921,713 4,329
small & attractive State Awards/Programs Reported (Value/Number of	4,515 \$17,952,550 80	5,065 \$18,638,166 88	5,040 \$31,509,272 85	5,397 \$30,000,000 85	5,397 \$30,000,000 85
Award Lines) Supplier Invoices Process Time	n/a	6.065 Days	5.963 Days	5 Days	4 Days
Items Process by AP	55,973	46,168	45,225	52,000	52,000
Number of Payroll Results	28,016	36,534	34,813	35,000	35,000
Vehicle & Vessel Transactions	74,653	70,423	69,350	79,000	68,000
Vehicle & Vessel Transactions - Subagents	333,579	352,751	336,334	335,000	335,000
Documents Returned for missing information	2,489	5,855	3,078	2,500	2,000
Recorded Documents	82,914	89,674	55,595	80,000	38,000
% of eRecordings	79.80%	81.09%	73.07%	80.00%	66.00%
Ballots Issued	715,000	531,000	545,748	545,000	715,000
Ballots Audited	13,000	4,800	154,000 (Hand Recount)	10,000	10,000
Correspondence	55,550	23,000	25,200	25,000	25,000
Active and Inactive Registered Voters	199,000	196,000	201,560	202,000	202,000

The Auditors Office has developed a culture of Continuous Quality Improvement. Each manager and supervisor hold regularly scheduled "One-On-One" discussions with each employee. The structure for these discussions follows a format based on Six Sigma/LEAN best practices. The auditor and the Chief of Staff are both trained/experienced LEAN Champions. Our historical staffing levels were 36 FTE's. We are producing work product exponentially higher than 2008 and operating with 31 FTE's. Cross training and collaboration has been developed not just across positions but across internal divisions within the auditor's office.

Our financial division works closely with other county departments to educate and encourage best practices while streamlining processes. Recording Division has daily communications with recording partners to inform on daily staffing levels and workload.

The elections, recording, licensing, and financial divisions of the auditor's office have leveraged technological advances to increase service delivery and efficiency to the public. The workday financial software is fully implemented has not only increased efficiency but has also significantly improved adherence to protocols and policy. The recording division is in the process of a large imagining project that adds decades of documents to be able to be searched and reviewed by the public through self-service on the internet. Our elections division has leveraged technology to dramatically increase transparency and accountability. Ballot processing, canvassing board, accuracy tests and audits are all live streamed. Our advances in this area are being used by the secretary of states office as a model for other counties.

How does the organization measure its performance toward the County's strategic goals?

Effective and efficient County services: The Auditors Office has developed a culture of Continuous Quality Improvement. Each manager and supervisor hold regularly scheduled "One-On-One" discussions with each employee. The structure for these discussions follows a format based on Six Sigma/LEAN best practices. The auditor and the Chief of Staff are both trained/experienced LEAN Champions. Our historical staffing levels were 36 FTE's. We are producing work product exponentially higher than 2008 and operating with 31 FTE's. Cross training and collaboration has been developed not just across positions but across internal divisions within the auditor's office. Identify and improve internal and external partnerships: Our financial division works closely with other county departments to educate and encourage best practices while streamlining processes. Recording Division has daily communications with recording partners to inform on daily staffing levels and workload.

Identify and employ technological solutions: The elections, recording, licensing, and financial divisions of the auditor's office have leveraged technological advances to increase service delivery and efficiency to the public. The workday financial software is fully implemented has not only increased efficiency but has also significantly improved adherence to protocols and policy. The recording division is in the process of a large imagining project that adds decades of documents to be able to be searched and reviewed by the public through self-service on the internet. Our elections division has leveraged technology to dramatically increase transparency and accountability. Ballot processing, canvassing board, accuracy tests and audits are all live streamed. Our advances in this area are being used by the secretary of states office as a model for other counties.

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

The auditor's office has virtually eliminated the need for overtime over the last five years. We have achieved this through a combination of efforts. Implementing a new financial software (Workday) and extensive cross training across divisions/sub-divisions have had the largest impact.

In addition, our accounting and internal auditing team has been completely restructured. We have replaced a high salary financial manager position with that of two lower salary positions. This restructuring has enabled us to shift lower skill level work and allowed us to increase our production without increasing spending.

How does the organization monitor remote employee productivity and ensure accountability?

The auditor's office uses Microsoft Teams extensively. Each division, and each sub-division, communicates through a dedicated TEAMs channel. In each channel, there is an ongoing chat stream. Conversations flow through this chat as if the employees were talking across cubicles. Employees post in the chat stream when they start, take breaks, lunches, and leave. They regularly discuss work issues on the fly. The supervisor, manager, and the chief deputy are all connected to the chat streams.

We monitor individual productivity in finance, recording, and licensing through internal system reports. Sub-divisional team performance is shared regularly.

What changes would the organization need to make if it were necessary to implement budget reductions of 10% in 2025?

The auditor's office has diligently increased efficiency as workloads have increased. All services are mandatory with strict deadlines. Reduced staffing would create overtime in payroll, late payments in A/P, overtime in elections, and delayed service to the public in recording and licensing.

Please discuss any non-essential functions that the organization provides beyond mandated services? All current functions of the auditor's office are mandated.

Are there any initiatives in place to enhance employee engagement and satisfaction, and/or retention strategies to reduce turnover and associated hiring costs?

The auditor's office has developed a strategy of employee education and skill growth with an eye towards career growth for each position. The office culture includes regular formal and informal discussions of "next steps" and possible career opportunities for each employee. Each manager and supervisor hold one-on-one meetings with people under their charge to have ongoing discussions of performance, challenges, and future growth.

What emerging challenges do you expect the organization to face in the next three years?

Our work in elections, recording, and licensing are directly related to population and legislation. Both are continually calling for additional work product. Financial reporting, internal auditing, payroll, and accounts payable are directly affected by the growth in county employment, population, and the additional requirements of each county department. The biggest challenge is that we have an ever-increasing work product requirements.

By far, the most dramatic growth in work product demands is in elections and with public records requests. This is due to increased requirements around elections and disinformation and misinformation related to elections. We currently have records requests that require the word-by-word review for confidentiality and redaction of over 100,000 documents.



Kitsap County Auditor Budget Presentation September 13, 2023

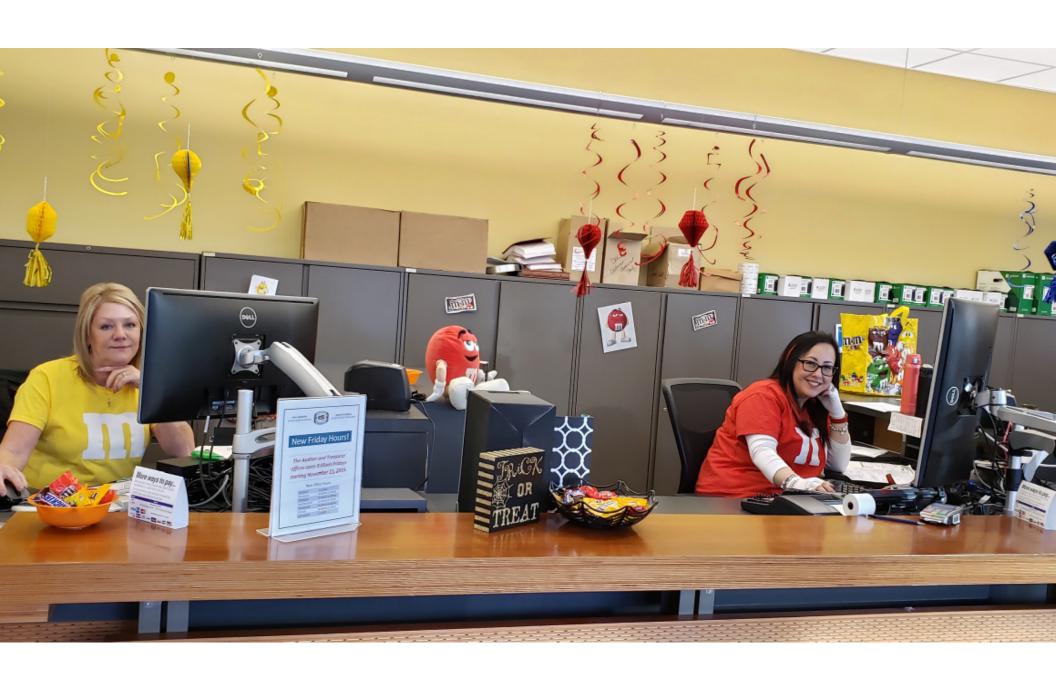












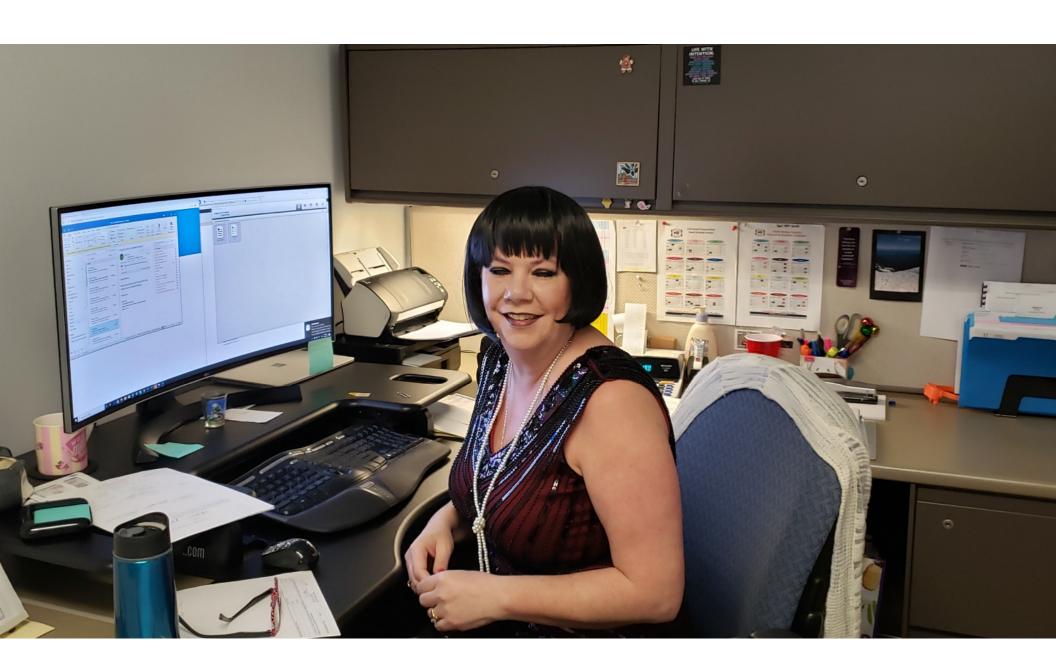




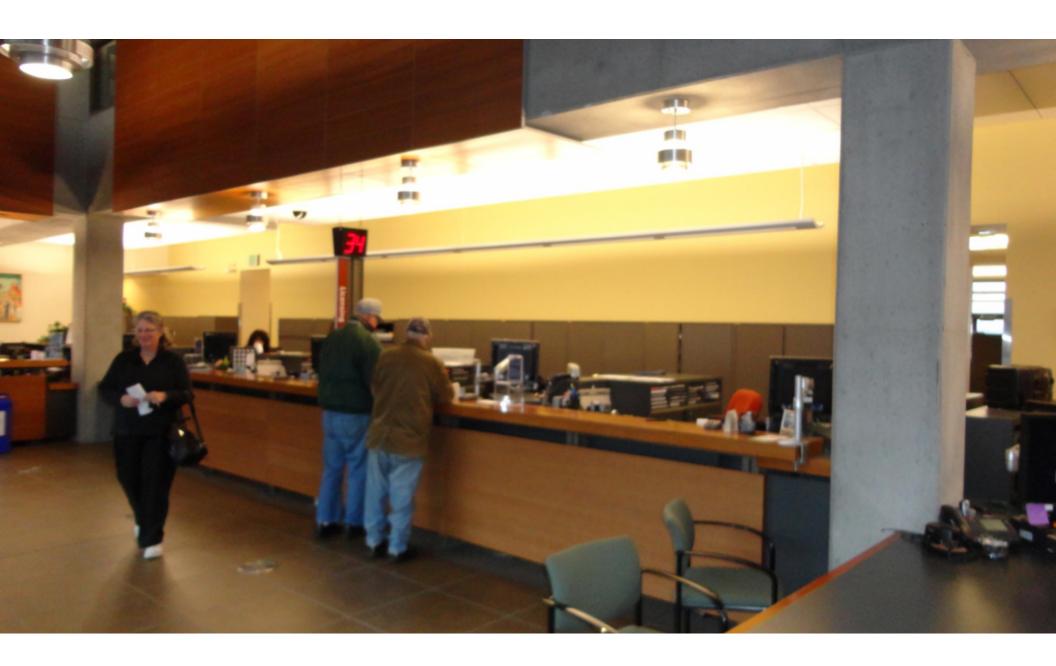


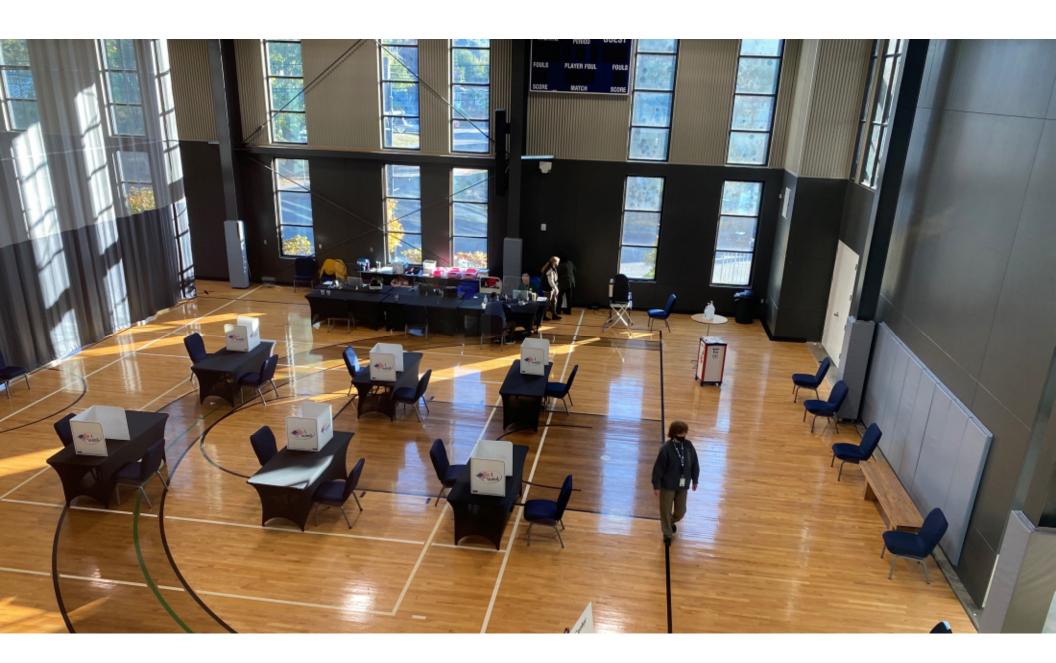
Thanks @KitsapAuditor for bringing accessible on-site voting to @OlympicCollege today. See you in November! #waelex



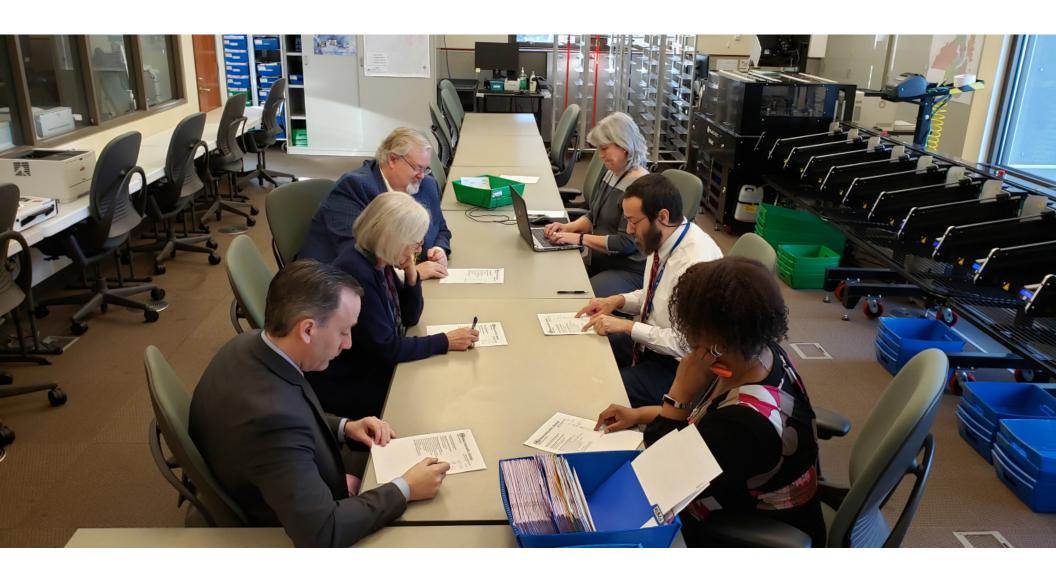




























As promised:

December 23, 2019

Kitsap Auditor @KitsapAuditor · Dec 23, 2019 There will be carrots and celery on this table in January.



January 2, 2020





Dear Everyone,

We at the League of Women Voters of Kitsap, along with all the Leagues across the country, sincerely thank you for all the work you do to make democracy work.

Thank You Mauric Louis President, LWV Kotsap

















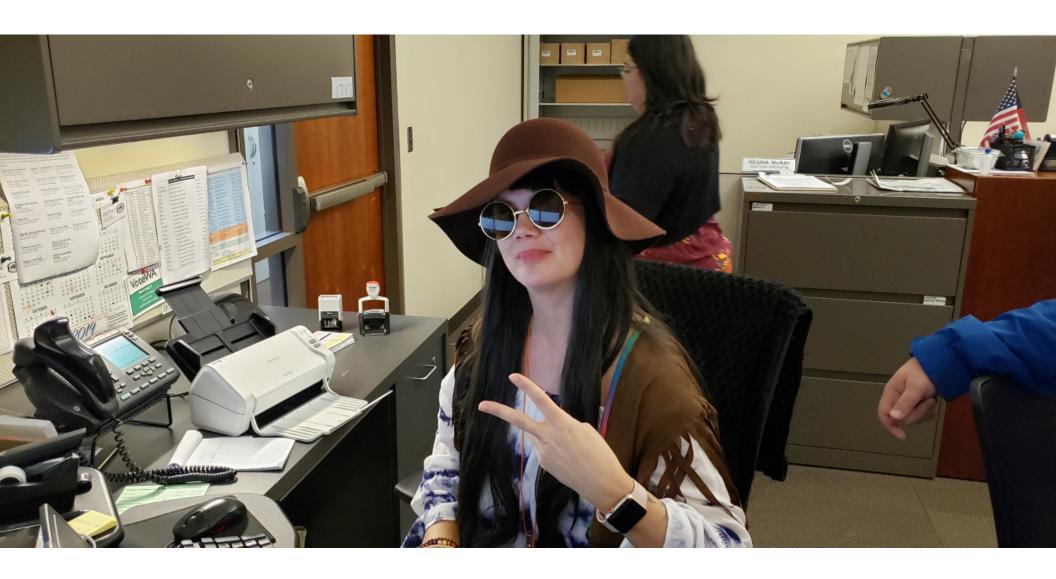
Grace Whitlock Ruph R Black 120 4409 State of Hashington 3 66. In Marriage Certificate This bertifies, that the undersigned Justice of the Reace by suthority of a License Bearing date the 81h suggest for P. P. Syrdal day of May A.D. 1900. and issued by the lounty Auditor of the bounty of King did, on the 9th day of May a. D. 1900, Live of the bring of thing at the Town of Bremerton, bounty and State aforesaid, at the some of the et oforward frin join in Lawful Hedlock Ralph R. Black of the bounty of He barry of Kitsap Sitsap and Grace Whitlock of the Country of King with their Mutual assent, in the presence of Walter It Toles and Klosp with their John M. Sinnon, Hitnesses Francis and In Testimony Mercof, Hitness the signatures of the parties to said ceremony, the ratures of myself a.D. 1900. and myself this 9th day of May man Parties Officia 1









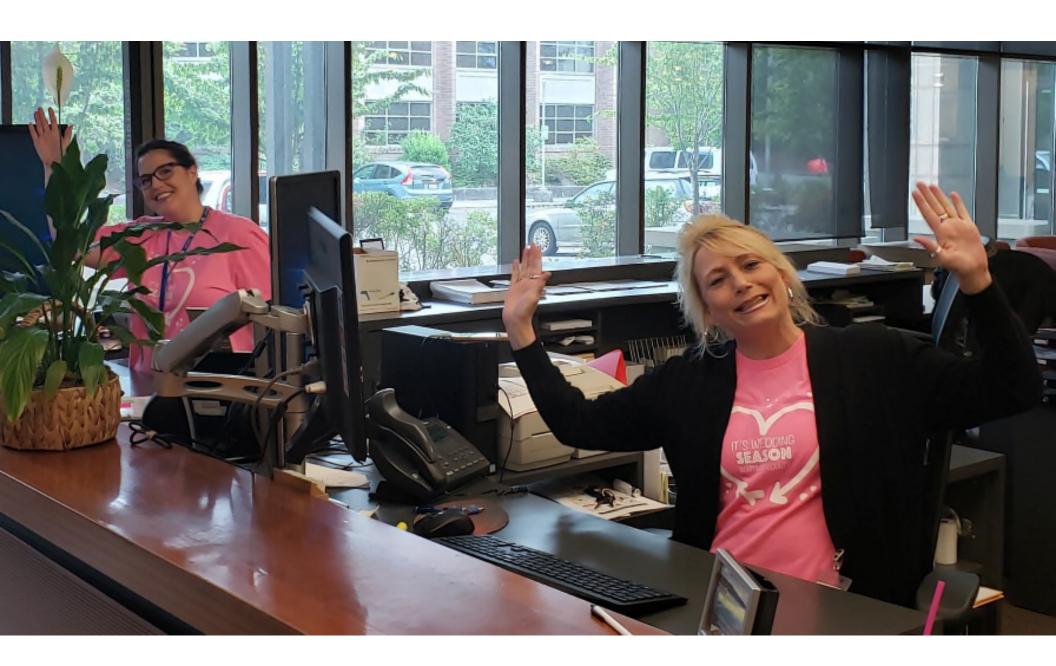






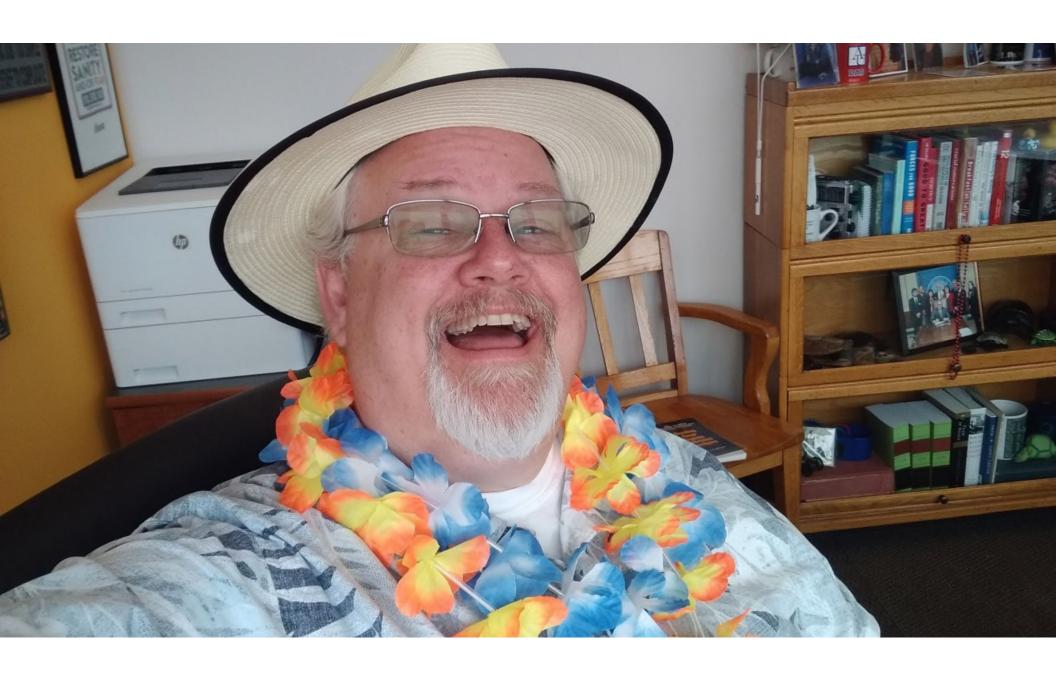
An Act relating to taxation; limiting the augregate annual rate of levy personal property for state, county, city or town, school district and groad district pure personal property for state, county, city or town, school district and road county city or town, school districts and road state to forty mills; limiting the levy by the state to two mills to be used exclusively for the port of the University of Washington, Washington, State College and the Normal Science of the levy by counties, cities and towns, school districts and road districts to lessing part of the levy by counties, cities and towns, school districts and road districts to lessing part of the levy by counties, cities and towns, school districts and road districts to less the levy by counties, cities and towns, school districts and road districts to less the levy by counties, cities and towns, school districts and road districts to less the levy by counties, cities and towns, school districts and road districts to levy mills to be used exclusively for the personal property of the state to two mills to be used exclusively for the personal property of the state to two mills to be used exclusively for the personal property of the state to two mills to be used exclusively for the personal property of the state to two mills to be used exclusively for the personal property of the personal p		
Democratic Ticket	Republican Ticket	Chris
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FRESHDENT AND VICE PRESIDENT FRANKLIN D. ROOSEVELT JOHEN N. GARNER	ALFRED M. LANDON FRANK KNOX	PRESIDENT WILLIAM DUDLEY PELLEY WILLARD W. KEMP
HEPREMENTATIVE IN CONGRESS 16T DISTRICT 59	REPRESENTATIVE IN CONGRESS IST DISTRICT FREDERICK J. WETTRICK	JOHN E. (JA
CLARENCE D. MARTIN 56	GOVERNOR ROLAND H. HARTLEY	MALCOLM 1
SECRETARY OF STATE	CHARLES B. SCATBORY	
LEST N. HUTCHINSON 53-	J. GRANT HINKLE 12.	DR. D. D. C
PHIL H. GALLAGHER 49	HOMER R JONES / 8	OLE T. LIE
ATTURNEY GENERAL 6. W. HAMILTON	GEORGE W. BLANCHARD - ATTORNEY GENERAL. WALTER A. MARTIN	T. W. L. O.

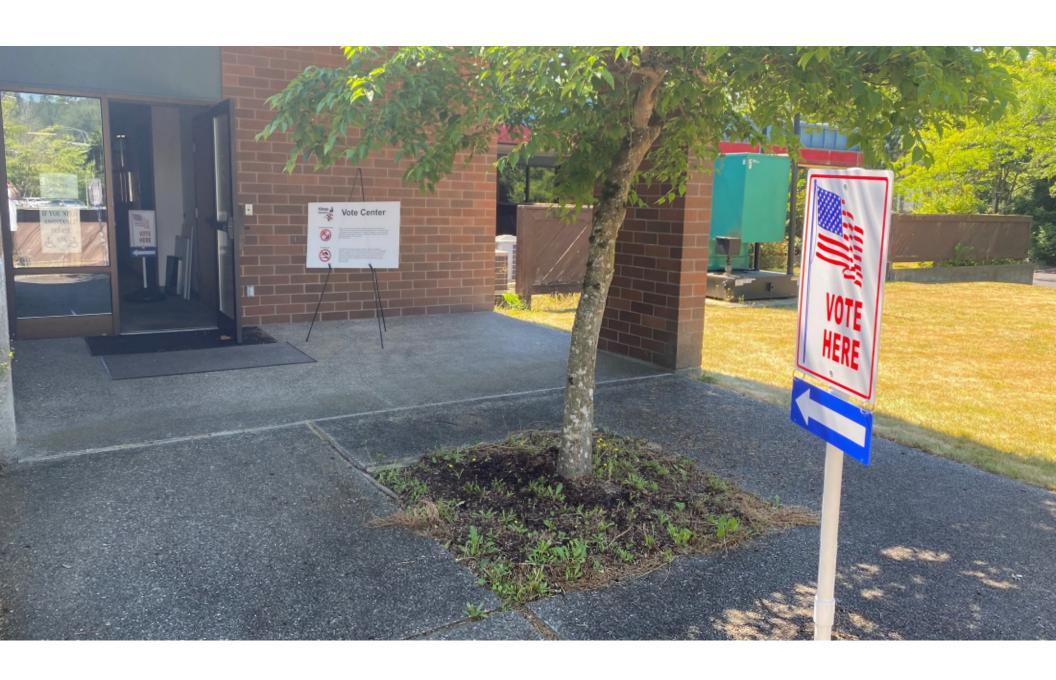


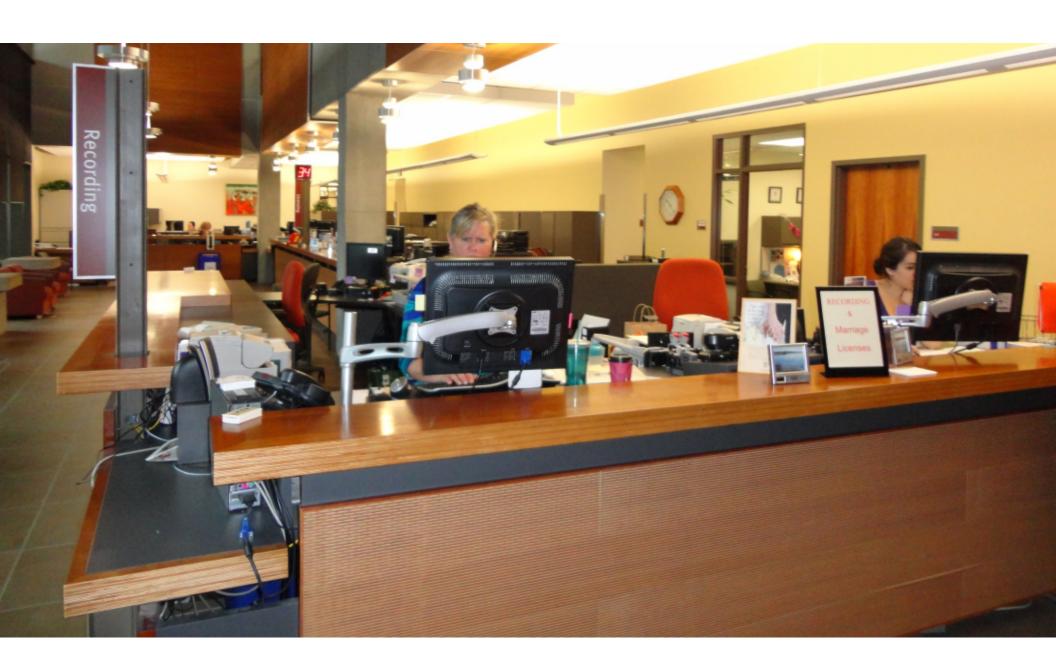












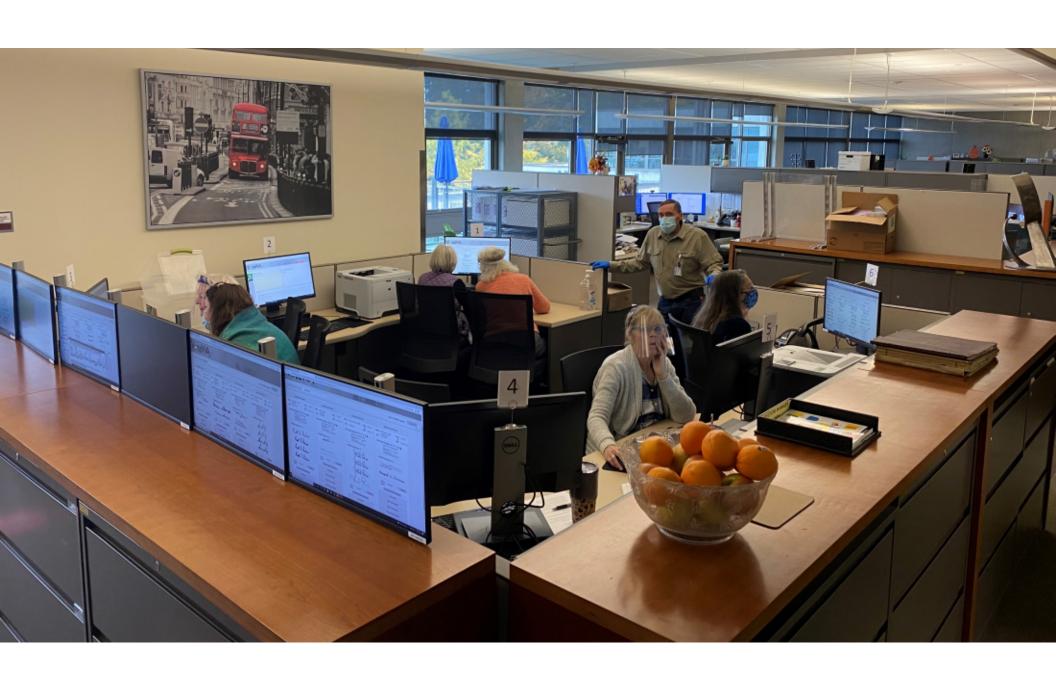












KITSAP COUNTY VOTER REGISTRATION

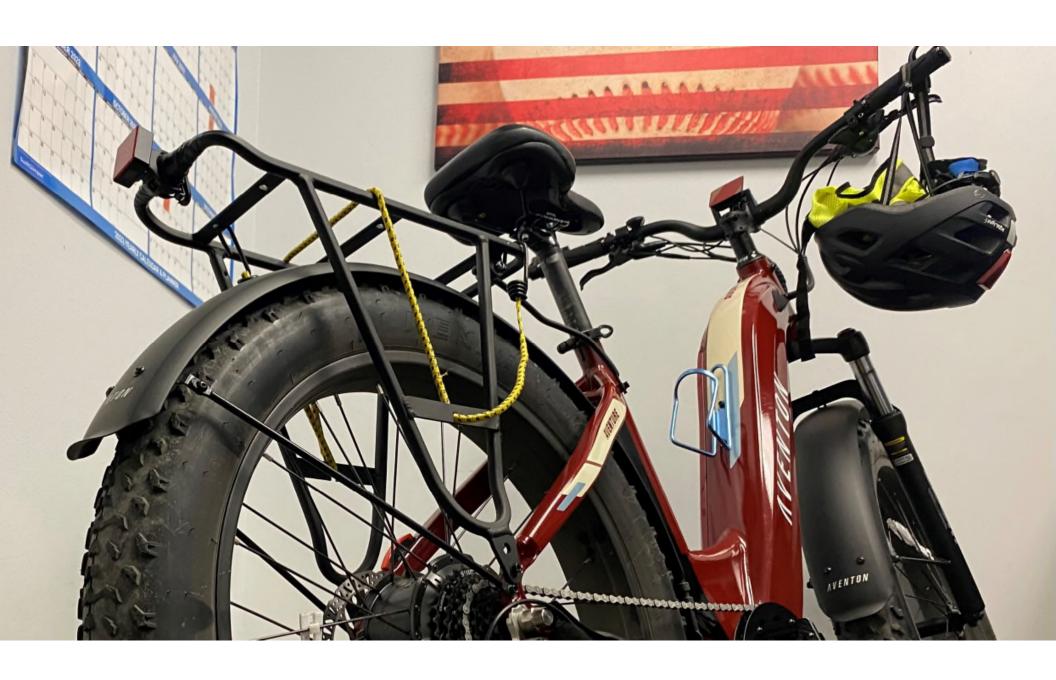
2015 - 154,355 2019 - 174,000 Voter Registration at the 2019 Kitsap County Fair increased 226% over the 2018 fair.



















Yep, we're working today.
Watch at

kcowa.us/elections







Thank you

