Kitsap County Auditor

2027 BUDGET PRESENTATION

Paul Andrews, Auditor

September 22, 2026 | 9:45 a.m. | Commissioner Chambers

KitsapCounty

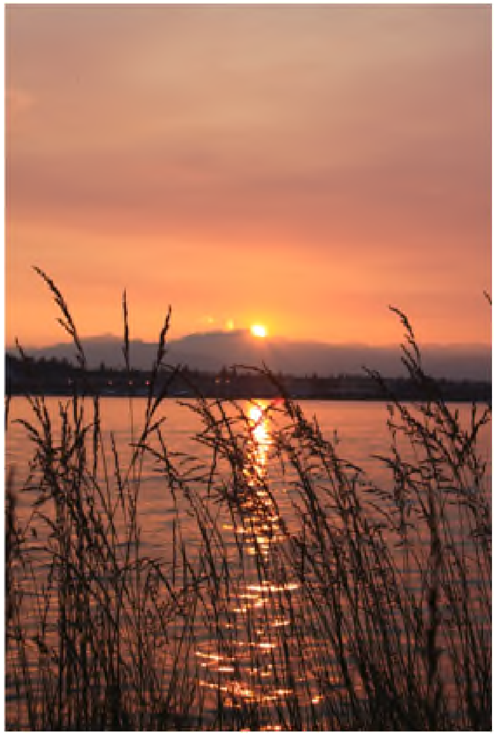
Kitsap County Auditor

OUR MISSION

The Kitsap County Auditor's Office touches the lives of residents every day.

From recording property documents and conducting elections to managing County finances and supporting financial accountability, we provide essential public services with integrity, accuracy, accountability, and accessibility.

Earning the trust of the community we serve.



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OUR TEAM

29

FULL-TIME EMPLOYEES

130+

ON-CALL ELECTION WORKERS

LEADERSHIP

- Kimberly Singer — Administrative Manager
- Regina Portis — Elections Manager
- Shannon Corin — Finance Manager
- Wanit Kaczynski, CPA — Chief Accountant
- Susanne Yost, CPA — Interim Chief of Staff

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Serving Kitsap County Residents

ELECTIONS

Conducts secure, accurate, and transparent elections while maintaining voter registration records and election district boundaries.

RECORDING

Preserves official public records, including property documents, marriage records, ordinances, resolutions, meeting minutes, and hundreds of other legal documents.

LICENSING

Provides vehicle and vessel licensing and title services and oversees five licensing subagents throughout Kitsap County.

Essential services residents rely on – from voting, to purchasing property to registering a vehicle.

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Supporting County Government

FINANCE

Provides payroll and accounts payable services for County departments, elected officials, and special purpose districts.

ACCOUNTING

Produces the County's financial reports, manages capital assets, supports external audits, and serves as the County's independent internal auditor.

The financial foundation that keeps County government operating efficiently, transparently, and in compliance.

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2027 Strategic Priorities

1. MAINTAIN A RIGHT-SIZED WORKFORCE

Maintain the staffing capacity necessary to deliver essential services efficiently and meet current and future requirements.

2. DRIVE OPERATIONAL EXCELLENCE

Improve processes, technology, and internal controls.

3. PRACTICE SOUND FISCAL STEWARDSHIP

Balance service demands with responsible use of public resources.

4. PROMOTE TRANSPARENCY & ACCOUNTABILITY

Provide accessible information and independent oversight.

Four priorities. One commitment: delivering trusted, effective public service.

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Accomplishments

QUALIFIED OVERTIME LAW CHANGE

First—and only—county in Washington State to implement the change in time for 2025 W-2 reporting.

The result

- Accurate overtime information on 2025 W-2s
- No reliance on estimated overtime amounts
- Reduced risk of amended tax returns

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Accomplishments

FINANCIAL POLICY & PROCEDURES MANUAL

Updated and published a comprehensive manual, creating a consistent, current framework for financial operations across County government.

The result

- Clearer guidance for departments and offices
- Stronger and more consistent internal controls
- A long-term resource for sound financial practices

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Accomplishments

INSOURCED WORKERS' COMPENSATION PAYMENTS

Moved workers’ compensation claim payments in-house, strengthening financial controls and giving the County greater oversight of payment activity.

The result

- Streamlined payment processing
- Strengthened financial controls and payment oversight
- Improved compliance with IRS 1099 reporting

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Service Delivery Considerations

Essential services. Growing expectations. Responsible stewardship.

ELECTIONS

Secure, accurate and transparent elections are fundamental to public trust. Evolving laws, technology, and public expectations continue to increase the complexity of election administration.

RECORDING & LICENSING

Service demand fluctuates with economic conditions, real estate activity, and state licensing requirements—factors largely outside our control.

FINANCE

County operations depend on timely accurate payroll and accounts payable. These essential services must be delivered consistently and without interruption.

ACCOUNTING & INTERNAL AUDITING

Accurate reporting, strong internal controls, and independent oversight to support informed decisions, maintain compliance, and safeguard public resources.

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Countywide Budget Drivers

Key factors that influence staffing, service levels, and resource needs.

GROWING DEMAND

Population growth, evolving laws, technology, and increasing expectations for transparency continue to increase both the volume and complexity of our work.

MAINTAIN A RIGHT-SIZED WORKFORCE

Preserve the staffing levels needed to meet statutory responsibilities, sustain service levels, and respond to changing demands.

COUNTYWIDE IMPACT

Reductions in other departments can shift financial workload to Auditor functions that process and oversee County transactions.

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Countywide Budget Drivers

Revenue and Resource Pressures

GROWING WORKLOAD

Increased activity and service requirements can create additional workload without corresponding staffing resources.

STATE-FUNDED RESPONSIBILITIES

Funding for contracted responsibilities does not always translate into sufficient resources to support the work required.

REVENUE FLUCTUATIONS

Recording activity, licensing transactions, fee revenues, and interest earnings fluctuate with economic conditions.

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Financial Summary

	2024 Actuals	2025 Actuals	2026 YTD June Actuals	2026 Budget
Salaries/Benefits	$2,259,461	$2,285,923	$1,100,088	$2,248,049
Supplies/Services	$79,885	$48,469	$62,485	$129,000
Interfund Charges	$269,170	$314,110	$152,040	$303,057
Total	**$2,608,516**	**$2,648,731**	**$1,314,613**	**$2,680,106**

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Budget A

BUDGET SUMMARY			
Target	**2026 Budget**	**2027 Proposed**	**Change in Total Budget**
$19,424	$2,680,106	$2,876,889	$196,783

Carryover Credit from 2026 Budget Cuts – Staffing Reductions	($) 44,374
Net elimination from supplies/services budget line items	($) 0
Staffing reductions including elected salary freeze	($) 3,701
New revenue or increased revenues as a result of a specific management action	$ 0
Total fiscal impact achieved – additional credit to 2028	($) 28,651

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Impact Summary – Budget A – What It Means

- Maintains current service levels.
- Retains current staffing and operational capacity.
- Builds on reductions already achieved in prior budget cycles.
- No additional service reductions are proposed.

Budget A preserves the capacity to continue delivering essential services while responding to changing demands.

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Budget B

BUDGET SUMMARY			
Target	**2026 Budget**	**2027 Proposed**	**Change in Total Budget**
$104,216	$2,680,106	$2,773,957	$93,851
Net elimination from supplies/services budget line items			($) 47,055
Staffing reductions including elected salary freeze			($) 35,672
Staffing shifts to other funds			($) 21,489
Total fiscal impact achieved			($) 104,216

$104,216 in reductions across the three General Fund programs: Financial Services, Licensing, and Recording.

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Impact Summary – Budget B – Reduced Capacity & Flexibility

TRAINING CAPACITY

Reduced training resources may limit professional development and the ability to stay current with changing laws, technology, and specialized requirements.

WORKFORCE CAPACITY

Furloughs and staffing reductions reduce available work hours and may affect responsiveness during periods of high demand.

OPERATIONAL FLEXIBILITY

Fewer resources make it more difficult to absorb new requirements, unexpected workload increases, or additional responsibilities.

SERVICE PRIORITIZATION

Essential and statutory services remain the priority, requiring lower-priority work and improvement initiatives to be evaluated as capacity allows.

The impact is not simply fewer dollars—it is less capacity and flexibility to respond to changing demands while maintaining current service levels.

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2027 Budget Scenarios – At a Glance

The difference is primarily capacity—not the commitment to essential services.

BUDGET A

$2,876,889

Maintains current service capacity

BUDGET B

$2,772,773

$104,216 reduction from Budget A

	Budget A	Budget B
Supplies & Services	Maintained	$47,055 reduction
Staffing	Maintained	$35,672 reduction
Staffing Shifts	—	$21,489 to other funds
Training Capacity	Maintained	Severely limited training
Service Capacity	Maintained	Severely limited flexibility & capacity
Ability to Absorb New Demands	Greater capacity	Severely limited to no capacity

Scenario 2 reduces resources by $104,216, reducing the capacity and flexibility available to respond to changing demands while maintaining current service levels.

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Budget A vs. Budget B

The difference is primarily capacity—not the commitment to essential services.

	Budget A	Budget B
Service Levels	Maintain mandated service levels	Prioritize mandated services; monitor capacity
Staffing Capacity	Current staffing maintained	Reduced through furloughs/staffing changes
Training	Current capacity maintained	Limited to no training resources
Operational Flexibility	Capacity to absorb change	Limited to no capacity to absorb change
Future Requirements	Capacity to respond	Significant increased probability of non-compliance

Both scenarios prioritize mandated services and responsible stewardship;
Budget B provides limited to no capacity and flexibility to maintain service as demands change.

QUESTIONS?

THANK YOU!

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