

KITSAP PUBLIC HEALTH BOARD MEETING AGENDA

November 3, 2020
10:30 a.m. to 12:00 p.m.

**** Please note that this is a virtual / online meeting due to the COVID-19 pandemic.
Electronic connection and viewing information for the meeting is provided at the end of the
Agenda. ****

- | | | | |
|------------|----|-----------------------------------------------------------------------------------------------------------------------|-------------------|
| 10:30 a.m. | 1. | Call to Order <i>Mayor Rob Putaansuu, Chair</i> | |
| 10:32 a.m. | 2. | Approval of October 6, 2020 Regular Meeting Minutes <i>Mayor Rob Putaansuu, Chair</i> | Page 3 |
| 10:33 a.m. | 3. | Approval of October 21 Executive Session Minutes <i>Mayor Rob Putaansuu, Chair</i> | Page 12 |
| 10:34 a.m. | 4. | Approval of Consent Items and Contract Updates <i>Mayor Rob Putaansuu, Chair</i> | External Document |
| 10:36 a.m. | 5. | Chair Comments <i>Mayor Rob Putaansuu, Chair</i> | |
| 10:38 a.m. | 6. | Public Comment – PLEASE SEE NOTES AT END OF AGENDA <i>Mayor Rob Putaansuu, Chair</i> | |
| 10:48 a.m. | 7. | Health Officer and Administrator Reports <i>Dr. Gib Morrow, Health Officer & Keith Grellner, Administrator</i> | Page 13 |

DISCUSSION ITEMS

- | | | | |
|------------|-----|-------------------------------------------------------------------------|---------|
| 10:53 a.m. | 8. | COVID-19 Update and Discussion <i>Dr. Gib Morrow, Health Officer</i> | Page 48 |
| 11:35 a.m. | 9. | DRAFT 2021 Budget Update | Page 62 |
| 12:00 p.m. | 10. | Adjourn | |

*All times are approximate. Board meeting materials are available online at
www.kitsappublichealth.org/about/board-meetings.php*

Zoom Meeting Information**

Please note: There is no physical location for this meeting. Board members and staff will all participate remotely. The public may login using a computer or call-in using a phone to listen to the meeting via Zoom.

Public Comment: We apologize, but verbal public comment during the meeting may only be made through a Zoom connection. The public may make verbal comments during the Public Comment agenda item if they are attending the meeting via Zoom. To sign up for public comment in advance (recommended, not required), email: angie.berger@kitsappublichealth.org.

Written comments may be submitted prior to the meeting via regular mail or email to:

Regular Mail:

Kitsap Public Health Board
Attention: Executive Secretary
345 6th Street, Suite 300
Bremerton, WA 98337

Email: keith.grellner@kitsappublichealth.org

Written comments must be received by midnight, Monday, November 2, 2020, to be included during the November 3, 2020, meeting.

To join the meeting online, please click the link:

<https://us02web.zoom.us/j/87229626819?pwd=ZGxmNVZNZ2F6eXJZVDZBLSGITOWtNdz09>

Password: 749190

Or join by telephone:

Dial: +1 (253) 215-8782

Webinar ID: 872 2962 6819

*Zoom meeting is limited to the first 500 participants. A recording of the meeting will be made available on our website within 48 hours of the meeting.

**KITSAP PUBLIC HEALTH BOARD
MEETING MINUTES
Regular Meeting
October 6, 2020**

The meeting was called to order by Board Chair, Mayor Rob Putaansuu at 10:32 a.m.

REVIEW AND APPROVE AGENDA

There were no changes to the agenda.

BOARD MEETING MINUTES

Commissioner Ed Wolfe moved and Commissioner Charlotte Garrido seconded the motion to approve the minutes for the September 1, 2020, regular meeting. The motion was approved unanimously.

CONSENT AGENDA

The October consent agenda included the following contracts:

- 1749, Amendment 17 (2017), *Washington State Department of Health, Consolidated Contract*
- 2106, *Olympic Educational Service District, Head Start*

Commissioner Garrido moved and Councilmember Kol Medina seconded the motion to approve the consent agenda, including the Contracts Update and Warrant and Electronic Funds Transfer Registers. The motion was approved unanimously.

Mayor Becky Erickson asked if the Olympic Educational Service District's (ESD) Early Childhood Education and Assistance Program (ECEAP) is still functioning at this time. Mr. Keith Grellner, Administrator, explained that this contract has been in the works for several years to get the program up and running. With this contract in place, the Health District will assist the ESD while they get the ECEAP program going.

CHAIR COMMENTS

Chair Putaansuu said he appreciates David Shultz attending this meeting to provide an update on the hospital outbreak.

PUBLIC COMMENT

There was no public comment.

HEALTH OFFICER/ADMINISTRATOR'S REPORT

Health Officer Update:

Dr. Gib Morrow, Health Officer, deferred his comments to the next agenda item.

There was no further comment.

Administrator Update:

Mr. Grellner, expressed gratitude on behalf of the Health District to the Kitsap County Emergency Operations Center (EOC), Kitsap County, Health District staff, and community partners and volunteers for their help.

Mr. Grellner also thanked the representatives from St. Michael Medical Center for attending this meeting.

Next, Mr. Grellner shared an overview of the Draft 2021 Budget. At this time, the Health District's budget heading into 2021 is good. The Health District is proposing a budget of \$14.6M, a \$1.2M increase over 2020. This projected increase is primarily due to the Health District's intent to maintain its new COVID-19 Response Program through 2021. State and Federal COVID-19 funds committed through June 2021 support the new program. The bulk of COVID-19 program work is case and contact investigations, and isolation and quarantine care and coordination. He also noted that he and Dr. Morrow, in addition to the public information officer, Tad Sooter, continue to spend most of their time on COVID program work as well.

Personnel cost increases (\$1.5M) are the primary source of increase in expenditures. Revenues are currently projected at \$14M, approximately \$800K above 2020. Additional revenues are expected through the end of this year into next.

At this time, Board Member jurisdiction contributions to the District's General Public Health flexible funding are status quo with 2020, but work is still being done in this area. Approximately \$600K of fund balance reserves are proposed to balance the budget, about \$155K from Restricted Reserves and \$450K from undesignated and unrestricted cash and investment reserves. The budget draft includes a placeholder of \$112K in proposed market adjustments for non-represented staff; the District is working with the Finance Committee on this issue. The Kitsap Connect Program is not included for 2021 due to a lack of available revenues; however, a new model, housed under Peninsula Community Health Services, is being developed. Cash and investment fund reserves stand at \$5.1M.

The Health District is also working with Olympic College's nursing program on flu clinic work and COVID-19 work.

Mayor Putaansuu said Port Orchard stepped up to provide \$3 per capita a couple of years ago. He asked if the other cities are all contributing the \$3 per capita now or if there are still some outliers. Mr. Grellner said Kitsap County provides \$7 per capita. Last year the cities of Poulsbo and Bainbridge Island fully met the \$3 per capita. Port Orchard contributed \$2.77 per capita. The City of Bremerton was just under \$2 per capita. The request the Health District made to the cities for 2021 was at the \$3 per capita rate.

Mayor Greg Wheeler said the City of Bremerton is looking at how they can contribute more in 2021.

Commissioner Wolfe asked if all the CARES Act funds allocated to the Health District will be spent by the end of the year deadline. He noted there are significant restrictions on when the funds can be spent. The County has contacted state senators and representative to request an extension past the end of the year for use of these funds. He said, so far Kitsap County has received \$14.8M plus 5.4M for the Health District. The County is hoping to roll over the 5.4M to next year. Mr. Grellner said the Health District received 5.4M of CARES Act funds in mid-September. The Health District is working with the County to see if they can use the funds by the November 30th deadline. He noted an extension would be helpful to the entire community. The Health District will also be writing to senators Cantwell and Murray and Representative Kilmer to request an extension. Lastly, he said the Health District has non-CARES act COVID funds in the 2021 budget to cover COVID work.

Commissioner Wolfe said it would be very helpful if local jurisdictions could contact elected representatives regarding an extension.

Mayor Erickson said the City of Poulsbo got \$500k in CARES Act funds and plans to use it all by the end of November but could use more. The City found that childcare and other nonprofits need financial support. She said the City of Poulsbo would appreciate some of the extra funding if the County can't spend it down by the deadline.

Mr. Grellner will draft a letter to the senators and representative for the jurisdictions to sign requesting an extension.

There was no further comment.

COVID-19 UPDATE AND DISCUSSION

Mr. Grellner provided the Board with an update on Kitsap County COVID-19 data. He said there have been some increases in COVID-19 in our Kitsap since the third week of September. There were 16 cases reported yesterday, October 5. Currently, the highest rate of COVID-19 infection by age group is individuals over 80. The 20-49 age group continues to have high rates of infection as well.

Although there is still a statewide pause on moving forward to the next phase in the governor's safe start plan, Kitsap was meeting most of the state's criteria to move to Phase 3 for a few weeks. However, as of last week, Kitsap is only meeting about one third of the criteria to move to Phase 3. Our case rate per 100 thousand residents has risen from 29 to 39.3. Kitsap is also seeing a rise in outbreaks. Additionally, Kitsap continues to fall below testing targets for Phase 3 with only 2-300 tests done per week, short of the 550 goal. Individuals are being turned away for testing which is problematic for the entire community. The Health District and EOC are working on a community-based testing plan for Kitsap to help fill this gap.

Kitsap is meeting Phase 3 requirements for case and contact investigation capabilities and hospitalizations. The average number of contacts per lab confirmed positive case has risen to 4.3, and may go up this week based on the information gathered from Health District case and contact investigations.

The Health District is currently managing 11 active outbreaks. There have been 50 total outbreaks since the start of the pandemic. Outbreaks are occurring in long term care facilities, military installments, hospitality businesses, healthcare, other workplaces, school/childcare, and social gatherings.

Mr. Grellner shared the percentage of positive COVID-19 cases by race and ethnicity compared to the percentage of total population. Our Hispanic and Latino population are disproportionately affected in Kitsap by COVID-19. This is also being seen statewide and nationally.

Lastly, Mr. Grellner shared the new School COVID page on the Health District website.

Commissioner Wolfe said the Health Board greatly appreciates the work the Health District does. He said Kitsap has some of the lowest COVID rates in the state, according to an article he read. He asked why Kitsap County's data does not align with the state or national data. Mr. Grellner said the Health District's data is a week newer than the State's, so the data appears different, but the state's data is just delayed. He agreed that the Governor is right that Kitsap County is doing better than a lot of the other counties in comparison, however Mr. Grellner said Kitsap still has increasing trends of transmission. He said there is room for improvement, and improvement is needed to get children back into school.

Mayor Erickson asked what current Health District recommendations for testing are. She asked if only symptomatic individuals should be tested or if anyone can get tested anytime. Dr. Morrow explained that testing is recommended for symptomatic individuals and close contacts of confirmed COVID-19 cases. He said the Health District is planning a Health Officer order for anyone in high risk settings, like healthcare workers, individuals who attended large social gatherings, racial and ethnic groups experiencing disparities related to COVID, to get tested. He said the Health District would eventually like everyone to get tested if they want to, but due to testing costs, the Health District is not yet ready to allow anyone to get tested for anything, like testing before a trip to Hawaii.

Mayor Erickson said her constituents are being refused testing even though they meet criteria. The Health District need to share this information with the Kitsap County clinicians so that individuals are not refused testing. Dr. Morrow agreed.

ST. MICHAEL MEDICAL CENTER OUTBREAK UPDATE

Dr. Morrow said no there were no new positive COVID cases in September associated with the outbreak at St. Michael Medical Center (SMMC). Dr. Morrow said he has been working closely with hospital leadership, Dr. David Weiss, and Matt Wheelus throughout this outbreak. Dr.

Weiss, Dr. David Shults, and Mr. Wheelus provided an update to the Board on the outbreak and lessons learned.

Dr. Weiss, SMMC Chief Medical Officer, thanked the Health District for their collaboration before and during this outbreak. Dr. Weiss thanked the staff at SMMC for their work during this pandemic, he noted this has been the most significant healthcare event he's experienced in his lifetime.

Dr. Weiss provided a presentation on the SMMC outbreak timeline and lessons learned. He explained that because of issues with PPE shortages nationally from the beginning of the pandemic, the hospital was conservative with use of N95s and had concerns about running out. Additionally, as with many other healthcare facilities, the hospital has had staffing shortages. He said SMMC COVID testing turnaround time was 24-48 hours through the University of Washington laboratory and longer through LabCorp. Dr. Weiss explained that, due to this timeframe, patients can "become" positive after being admitted to the hospital.

The outbreak began when a patient, who had previously tested negative, exhibited COVID symptoms on their 19th day in the hospital. The patient had visitors who were seen in the patient's room not wearing masks. Additionally, the patient had been treated with nebulizer therapy. This is an aerosol generating procedure (AGP), which is a humidified oxygen treatment with medication used for respiratory issues. SMMC identified AGPs as an area of transmission and changed procedures.

Once SMMC identified spread in the hospital, they worked with the EOC and the Health District to test all 2,300 employees in four days. The hospital also increased PPE education throughout the hospital.

Dr. Weiss noted that SMMC finally got an adequate amount of testing kits in September to provide rapid testing results within 2 hours using their new Xpert machine. Previously, the hospital did not have enough test kits to test everyone inhouse and had to send tests off to other labs.

Dr. Weiss shared a document from CHI Franciscan of the lessons learned and ongoing actions that was recently shared to the Washington State Hospital Association in hopes that their experience can help prevent outbreaks in other hospitals. Lessons learned and ongoing actions include:

- Communications: immediate, comprehensive, and frequent communications to all stakeholders
 - Communications pitfall: leaders and staff become immune to the communications. There needs to be one source of truth, or funnel messaging to eliminate duplicate messaging.
- Personal Protective Equipment: assume a complaint or concern is actually worse than stated and act accordingly

- Clearly defined PPE Status: Conventional, Contingency and Crisis; and communicate changes in stats and location of policies re COVID-19 and PPE.
- Changes in CDC guidance was not communicated as effectively as it could have been.
- Provide tip sheet to the staff for badge buddy
- SMMC is auditing communications sent out and talking to staff.
- Working to reduce numbers of AGPs in hospital.

Mr. Schultz, SMMC Senior Vice President of Operations, reiterated his appreciation for the coordination with the Health District, EOC and Washington State Department of Health (DOH). He said it took a community effort to mitigate the effects of this outbreak. He said this outbreak impacted patients and the hospital has taken steps to prevent this in the future. He said we cannot let our guard down with this disease and need constant reinforcement and reminders of safety measures to prevent the spread.

Commissioner Wolfe thanked SMMC for their teamwork and communication with elected officials. He asked if the Silverdale location will open in November. Mr. Schultz said that date to relocate patients to the new facility has been moved from November 14 to December 12 to give the hospital time to finish preparing. He said EMS and move teams are prepared for the move. He said the original design of the hospital did not include a pandemic, but it is now designed to deal with the pandemic with private rooms.

Mayor Erickson asked if and how the WA DOH was involved. She understands this is happening in other hospitals and asked if the state has come out with statewide directives for hospitals. Mr. Shultz said the state DOH was involved from the start and did a survey of the hospital and provided written recommendations to address gaps. The state also worked to address staff knowledge and usage, specifically of PPE. SMMC shared its findings and lessons learned with Washington State Hospital Association. SMMC provided cheat sheets to staff through badge buddies and other hospitals have started to adapt similar. Mayor Erickson said she understands the communication gaps with staff. She said whenever we experience something like this, it is good to share it with our colleagues to help them in the future.

Matt Wheelus said SMMC implemented a new system through the staff safety program called Check and Coach. Management works with staff to audit what actually happens each day and coach staff on the hospital policies and protocols. He said staff want to do the right thing and SMMC leadership is working to help staff do the right thing safely.

Mayor Wheeler said he appreciated this update and would like to keep this conversation going every few meetings. He also asked about the hospital's flu vaccination plans and said we will all need to coordinate our flu messaging due to the pandemic. Mr. Shultz explained SMMC's flu plans. He said CHI Franciscan has mandatory flu vaccination and masking requirements of staff and all staff will have their flu vaccines by next week. Additionally, SMMC's flu clinics are already outfitted with vaccines. He said now is the time to get your vaccine. Flu cases generally rise significantly during the holidays,

Dr. Morrow said there has been tremendous attention paid to this outbreak event to help other hospitals and workplaces prevent outbreaks. The CDC determined their guidance to hospitals was incomplete. The Health District has worked with the CDC to use the lessons learned in this event to provide more guidance from CDC to healthcare settings.

FUTURE VACCINE UPDATE

Dr. Morrow shared a presentation on the importance of the flu vaccine this year to help minimize the illness and burden on the healthcare setting. He said if an individual gets both flu and COVID-19 at the same time, it can result in serious illness. Anyone who develops flu like symptoms will require covid testing. Individuals can find information and locations to get their flu shot at vaccinefinder.org.

He shared state level influenza vaccination rates for 2020 versus 2019. The rates decreased a little during the early stages of the pandemic but are starting to go back up.

Dr. Morrow shared the CDC COVID Vaccination Interim Playbook, released September 16, 2020. The Playbook provides a variety of information and resources regarding rollout of a COVID vaccine.

Dr. Morrow shared a COVID vaccine status tracker. There are currently 11 vaccines in phase 3 trials, five have been approved for limited use, and zero vaccines have been approved for full use.

The National Academy of Medicine, a non-governmental agency, was asked by the CDC and the National Institute of Health to develop a framework for equitable distribution of COVID vaccines. They created a modeled phased approach which initially targets healthcare workers, first responders, people with underlying health conditions and older adults living in congregate living facilities. As the vaccine becomes more available, it will be phased to include K-12 teachers and staff and childcare workers, critical workers in high risk settings, individuals in homeless shelters with disabilities, individuals in prisons and other similar facilities and older adults not included in Phase 1. Phase 3 will include young adults, children and workers in occupations important to the functioning of society and at increased risk of exposure. And in phase 4, the vaccine will be available to everyone in the United States.

Dr. Morrow reminded the board that vaccines are one more tool and don't replace what we are already doing, such as wearing masks, social distancing, and maintaining hygiene. He said Vaccines must be both safe and effective. Vaccines will initially be scarce, and their distribution needs to be thoughtful, equitable and fair.

There was no further comment.

FINAL COMMENTS AND ADJOURN

Mr. Grellner introduced Jessica Guidry, Public Health Emergency Preparedness and Response Program Manager to discuss the community-based testing site.

Ms. Guidry explained that the Health District is working with the EOC to set up a community-based testing site. They will start with the introduction of one new testing site in the Bremerton area at the end of October. This testing site will be an addition to the other testing options and will not replace anything currently being done by our medical community. This will be a drive through testing site which provides saliva-based testing in addition to nasal swabbing. This testing site will not require a doctor's visit prior to testing. Individuals do not need to have insurance to be tested. The lab will bill insurance if individuals have it, and for individuals without insurance, the lab will bill a federal grant funded by HRSA. There are plans to open additional testing sites down the road, as well as a mobile testing site.

There was no further business; the meeting adjourned at 12:02 p.m.

Robert Putaansuu
Kitsap Public Health Board

Keith Grellner
Administrator

Board Members Present: *Mayor Becky Erickson; Commissioner Charlotte Garrido; Councilmember Kol Medina; Mayor Robert Putaansuu; Mayor Greg Wheeler; Commissioner Ed Wolfe.*

Board Members Absent: *Commissioner Rob Gelder*

Community Members Present: *Attached.*

Staff Present: *Ornela Abazi, Disease Intervention Specialist, Communicable Disease; Leslie Banigan, Senior Environmental Health Specialist, Water Pollution Identification and Correction; Angie Berger, Administrative Assistant, Administration; Dana Bierman, Program Manager, Chronic Disease Prevention; Keith Grellner, Administrator, Administration; Jessica Guidry, Program Manager, Public Health Emergency Preparedness and Response; Karen Holt, Program Manager, Human Resources; Kimberly Jones, Program Manager, Drinking Water and Onsite Sewage Systems; Melissa Laird, Manager, Accounting and Finance; Anne Moen, Public Health Educator, Public Health Emergency Preparedness and Response; Dr. Gib Morrow, Health Officer, Administration; Beth Phipps, Public Health Nurse Supervisor, Communicable Disease; Denise Turner, Senior Accounting Assistant, Payroll; Garrett Whitlock, Social Worker I, HIV Case Management.*

Kitsap Public Health Board Meeting (Virtual Attendance)

Webinar ID

832 0704 6021

Actual Start Time

10/6/2020 9:59

| First Name | Last Name | First Name | Last Name |
|-------------------|--------------------|-------------------|------------------|
| Ornela | Abazi | Matt | Wheelus |
| Leslie | Banigan | Garrett | Whitlock |
| Dana | Bierman | Meg | |
| Susan | Brooks-Young | Oran | |
| Devon | Bushnell | JKnapp | |
| Katy | Crabtree | Goatlady | |
| Ivy | Edmonds-Hess | | |
| Judi | Edwards | | |
| Josh | Farley | | |
| Lauren | Funk | | |
| John | Gustafson | | |
| Karen | Holt | | |
| Debra | Hyre | | |
| Kimberly | Jones | | |
| Richard | Kirton | | |
| Melissa | Laird | | |
| Nancy | Langwith | | |
| Monte | Levine | | |
| Cheri | McCorkle | | |
| Pat | McGanney | | |
| Jessica | Mielke | | |
| Fran | Miller | | |
| Anne | Moen | | |
| Michele | Moen | | |
| Irene | Moyer | | |
| Beth | Phipps | | |
| Ann | Pyles | | |
| Melanie | Root | | |
| Debbie | Scaringella-Elkins | | |
| Mary | Schofield | | |
| David | Schultz | | |
| Katharine | Shaffer | | |
| Denise | Turner | | |
| Jennifer | W | | |
| David | Weiss | | |

**KITSAP PUBLIC HEALTH BOARD
MEETING MINUTES
Special Meeting
October 21, 2020**

The meeting was called to order by Board Chair, Mayor Rob Putaansuu at 2:01 p.m.

**EXECUTIVE SESSION PURSUANT TO RCW 42.30.110 (1)(I): DISCUSSION
RELATED TO POTENTIAL LITIGATION**

At 2:02 p.m., Mayor Putaansuu announced that the Board would exit for Executive Session for approximately 45 minutes and would not return. No decisions were made.

ADJOURN

There was no further business; the meeting adjourned at 2:31 p.m.

Robert Putaansuu
Kitsap Public Health Board

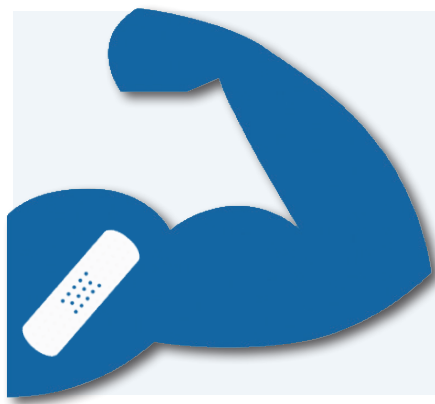
Keith Grellner
Administrator

Board Members Present: *Mayor* Becky Erickson; *Commissioner* Charlotte Garrido; *Commissioner* Robert Gelder; *Councilmember* Kol Medina; *Mayor* Robert Putaansuu; *Mayor* Greg Wheeler; *Commissioner* Ed Wolfe.

Board Members Absent: None

Community Members Present: Richard Davis, *Self*; Michelle Fossum, *Sayre Sayre & Fossum*; Susan Looker, *Enduris*; Linda Meyer, *Self*; Linda Wood, *Self*.

Staff Present: Angie Berger, *Administrative Assistant, Administration*; Keith Grellner, *Administrator*; Grant Holdcroft, *Program Manager, Pollution Identification and Correction*; Karen Holt, *Program Manager, Human Resources*.



STAY STRONG KITSAP!

FREE FLU VACCINE CLINICS

IT IS MORE IMPORTANT THAN EVER TO GET A FLU SHOT.

Clinic requirements

These clinics are open to adults 19 and older who are:

- **Uninsured** (do not have health insurance)
- **Underinsured** (insurance does not cover flu vaccine)

Please wear



Short sleeves



Mask

FREE FLU CLINIC SCHEDULE



St. Vincent DePaul, Bremerton
1137 Callow Ave.
10:30 a.m. to 2:30 p.m.



**KRM Shelter,
Kitsap Fairgrounds Pavilion**
Time TBD



Salvation Army, Bremerton
832 6th Street
9 a.m. to 2 p.m.



**Central Kitsap Food Bank,
Silverdale**
3537 NW Anderson Hill Road
9:30 a.m. to 1:15 p.m.



**South Kitsap Helpline,
Port Orchard**
1012 Mitchell Ave.
12 p.m. to 5 p.m.



St. Vincent DePaul, Bremerton
1137 Callow Ave.
10:30 a.m. to 2:30 p.m.



Helpline House, Bainbridge Isl.
282 Knetchel Way NE
9:30 a.m. to 4:30 p.m.



North Kitsap Fishline, Poulsbo
19705 Viking Ave. NW
11:30 a.m. to 4:30 p.m.

For more information about a clinic, contact the host site or call 360-728-2235.

Have insurance or need vaccine for children?

Call your doctor or go to vaccinefinder.org to schedule a vaccine.





¡CUÍDENSE, RESIDENTES DE KITSAP!

CLÍNICAS DE VACUNACIÓN ANTIGRIPAL GRATUITA

ES MÁS IMPORTANTE QUE NUNCA VACUNARSE CONTRA LA GRIPE.

Requisitos de las clínicas

Estas clínicas están abiertas para
adultos a partir de los 19 años de edad:

- **Sin cobertura** (que no tienen seguro de salud)
- **Con cobertura insuficiente** (su seguro no cubre la vacunación antigripal)

Se deben usar



Mangas cortas



Mascarilla

HORARIOS DE LAS CLÍNICAS • • • • •



St. Vincent DePaul, Bremerton
1137 Callow Ave.
10:30 a.m. to 2:30 p.m.



**KRM Shelter,
Kitsap Fairgrounds Pavilion**
Time TBD



Salvation Army, Bremerton
832 6th Street
9 a.m. to 2 p.m.



**Central Kitsap Food Bank,
Silverdale**
3537 NW Anderson Hill Road
9:30 a.m. to 1:15 p.m.



**South Kitsap Helpline,
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1012 Mitchell Ave.
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North Kitsap Fishline, Poulsbo
19705 Viking Ave. NW
11:30 a.m. to 4:30 p.m.

Para obtener más información sobre una clínica, póngase en contacto con el sitio anfitrión o llame al 360-728-2235.

¿Tiene seguro o necesita vacunas para niños?

Llame a su médico o ingrese a vaccinefinder.org





Office of the Washington State Auditor
Pat McCarthy

**Financial Statements and Federal Single Audit
Report**

Kitsap Public Health District

For the period January 1, 2019 through December 31, 2019

Published November 2, 2020

Report No. 1027202





**Office of the Washington State Auditor
Pat McCarthy**

November 2, 2020

Board of Health
Kitsap Public Health District
Bremerton, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on the Kitsap Public Health District's financial statements and compliance with federal laws and regulations.

We are issuing this report in order to provide information on the District's financial condition.

Sincerely,

Pat McCarthy
State Auditor
Olympia, WA

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

TABLE OF CONTENTS

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Schedule of Findings and Questioned Costs..... | 4 |
| Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards..... | 6 |
| Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance With the Uniform Guidance | 9 |
| Independent Auditor's Report on Financial Statements..... | 12 |
| Financial Section..... | 16 |
| About the State Auditor's Office..... | 33 |

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Kitsap Public Health District January 1, 2019 through December 31, 2019

SECTION I – SUMMARY OF AUDITOR’S RESULTS

The results of our audit of the Kitsap Public Health District are summarized below in accordance with Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Financial Statements

We issued an unmodified opinion on the fair presentation of the District’s financial statements in accordance with its regulatory basis of accounting. Separately, we issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared using a basis of accounting other than GAAP.

Internal Control over Financial Reporting:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the District.

Federal Awards

Internal Control over Major Programs:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the District's compliance with requirements applicable to each of its major federal programs.

We reported no findings that are required to be disclosed in accordance with 2 CFR 200.516(a).

Identification of Major Federal Programs

The following programs were selected as major programs in our audit of compliance in accordance with the Uniform Guidance.

| <u>CFDA No.</u> | <u>Program or Cluster Title</u> |
|-----------------|-----------------------------------------------|
| 93.069 | Public Health Emergency Preparedness |
| 93.778 | Medicaid Cluster – Medical Assistance Program |

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by the Uniform Guidance, was \$750,000.

The District did not qualify as a low-risk auditee under the Uniform Guidance.

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

**Kitsap Public Health District
January 1, 2019 through December 31, 2019**

Board of Health
Kitsap Public Health District
Bremerton, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Kitsap Public Health District, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated October 26, 2020.

We issued an unmodified opinion on the fair presentation of the District's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the District using accounting practices prescribed by state law and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As discussed in Note 7 to the financial statements, in February 2020, a state of emergency was declared that could have a negative financial effect on the District.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's

internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However,

this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy

State Auditor

Olympia, WA

October 26, 2020

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Kitsap Public Health District **January 1, 2019 through December 31, 2019**

Board of Health
Kitsap Public Health District
Bremerton, Washington

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited the compliance of the Kitsap Public Health District, with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended December 31, 2019. The District's major federal programs are identified in the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred.

An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control

that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy

State Auditor

Olympia, WA

October 26, 2020

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Kitsap Public Health District January 1, 2019 through December 31, 2019

Board of Health
Kitsap Public Health District
Bremerton, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the Kitsap Public Health District, for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's financial statements, as listed on page 16.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of state law and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to

design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Unmodified Opinion on Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, the Kitsap Public Health District has prepared these financial statements to meet the financial reporting requirements of state law using accounting practices prescribed by the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of the Kitsap Public Health District, and its changes in cash and investments, for the year ended December 31, 2019, on the basis of accounting described in Note 1.

Basis for Adverse Opinion on U.S. GAAP

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. The effects on the financial statements of the variances between GAAP and the accounting practices the District used, as described in Note 1, although not reasonably determinable, are presumed to be material. As a result, we are required to issue an adverse opinion on whether the financial statements are presented fairly, in all material respects, in accordance with GAAP.

Adverse Opinion on U.S. GAAP

The financial statements referred to above were not intended to, and in our opinion they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Kitsap Public Health District, as of December 31, 2019, or the changes in financial position or cash flows thereof for the year then ended, due to the significance of the matter discussed in the above "Basis for Adverse Opinion on U.S. GAAP" paragraph.

Matters of Emphasis

As discussed in Note 7 to the financial statements, in February 2020, a state of emergency was declared that could have a negative financial effect on the District. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule of Liabilities is also presented for purposes of additional analysis, as required by the prescribed BARS manual. These schedules are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an

integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Pat McCarthy".

Pat McCarthy

State Auditor

Olympia, WA

October 26, 2020

FINANCIAL SECTION

Kitsap Public Health District January 1, 2019 through December 31, 2019

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2019
Notes to Financial Statements – 2019

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2019
Schedule of Expenditures of Federal Awards – 2019
Notes to the Schedule of Expenditures of Federal Awards – 2019

Kitsap Public Health District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

Beginning Cash and Investments

| | | |
|-----------|-----------------|-----------|
| 30810 | Reserved | 218,494 |
| 30880 | Unreserved | 2,864,696 |
| 388 / 588 | Net Adjustments | - |

Revenues

| | | |
|-----------------|--------------------------------|------------|
| 310 | Taxes | - |
| 320 | Licenses and Permits | 1,555,132 |
| 330 | Intergovernmental Revenues | 5,577,456 |
| 340 | Charges for Goods and Services | 5,630,086 |
| 350 | Fines and Penalties | - |
| 360 | Miscellaneous Revenues | 126,335 |
| Total Revenues: | | 12,889,009 |

Expenditures

| | | |
|-------------------------------------------------|--------------------|------------|
| 510 | General Government | - |
| 560 | Social Services | 11,379,492 |
| Total Expenditures: | | 11,379,492 |
| Excess (Deficiency) Revenues over Expenditures: | | 1,509,517 |

Other Increases in Fund Resources

| | | |
|------------------------------------------|--------------------------------|---------|
| 391-393, 596 | Debt Proceeds | - |
| 397 | Transfers-In | - |
| 385 | Special or Extraordinary Items | - |
| 386 / 389 | Custodial Activities | 478,419 |
| 381, 382, 395, 398 | Other Resources | 30,000 |
| Total Other Increases in Fund Resources: | | 508,419 |

Other Decreases in Fund Resources

| | | |
|------------------------------------------|--------------------------------|---------|
| 594-595 | Capital Expenditures | 99,293 |
| 591-593, 599 | Debt Service | 301,356 |
| 597 | Transfers-Out | - |
| 585 | Special or Extraordinary Items | - |
| 586 / 589 | Custodial Activities | 459,328 |
| 581, 582 | Other Uses | - |
| Total Other Decreases in Fund Resources: | | 859,977 |

Increase (Decrease) in Cash and Investments: 1,157,959

Ending Cash and Investments

| | | |
|------------------------------------------|------------|------------------|
| 5081000 | Reserved | 216,869 |
| 5088000 | Unreserved | 4,024,280 |
| Total Ending Cash and Investments | | 4,241,149 |

KITSAP PUBLIC HEALTH DISTRICT

Notes to the Financial Statements for the year ended December 31, 2019

Note 1 - Summary of Significant Accounting Policies

The Kitsap Public Health District was incorporated on November 19, 1947 and operates under the laws of the state of Washington applicable to a local public health agency. The District is a special purpose local government and provides public health services to support its mission. The Health District's mission is to prevent disease and protect and promote the health of all persons in Kitsap County. To accomplish this mission, the Health District, in partnership with the community, assesses community health needs, develops health policies, and programs, and assures that necessary health services are available. The Health District operates under various legal mandates for communicable diseases, vital statistics, sewage disposal, food service sanitation, public water supplies, swimming pool operations, solid waste management, general sanitation, schools, camps and parks, family planning and several other public health mandates.

The District reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed but are not included in the financial statements. (see note to the financial statements)
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues, and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

Custodial Funds

These funds are used to account for assets that the government holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid.

C. Cash and Investments

See Note 5 - Deposits and Investments.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of 3 years. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Eligible employees earn 18 to 31 days per year of general leave depending upon the employee's length of service and FTE but may not exceed the maximum accrual of 360 hours of general leave as of December 31st of each year without approval of the Division Director. General leave is payable upon separation or retirement up to a maximum of 240 hours. The liability for general leave as of December 31, 2019 is \$459,087.

Non-exempt employees may opt to receive compensatory time at a rate of time and a half for time worked in excess of 40 hours in lieu of overtime pay. Part-time non-exempt employees working more than their regular workweek, but less than 40 hours per week, earn compensatory time on an hour-for-hour basis. The maximum compensatory time accrual is 40 hours; any additional overtime hours must be paid. The liability for compensatory time as of December 31, 2019 is \$711.

Exempt employees receive administrative time off on an hour-for-hour basis for hours worked in excess of their regular workweek, subject to approval. The maximum accrual of administrative time is 40 hours at any time, except during the emergency proclamation by the Governor for COVID-19, as provided by Board of Health Resolution 2020-02. Unused administrative time off is not paid upon separation or retirement.

Eligible full-time employees earn 6 days of extended leave per year and a prorated percentage thereof for part-time employees for use for qualifying absences such as extended illness. Unused extended leave is not paid upon separation or retirement.

F. Long-Term Debt

See Note 4 - Debt Service Requirements.

G. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the Kitsap Public Health Board. When expenditures that meet restrictions are incurred, the District intends to use reserved resources first before using unreserved amounts.

The District's reserved fund balance consists of:

- \$115,000 reserved by the grant requirements of the Clear Water Kitsap grant (formerly Surface and Stormwater Management) with Kitsap County. These funds are reimbursable to Kitsap County should the grant be discontinued.
- \$100,000 reserved by Board Policy for Tuberculosis control activities.
- \$1,869 is reserved for payment of Use Taxes payable to the Washington State Department of Revenue due in January 2020.

Note 2 – Budget Compliance

Budgets

The District adopts an annual appropriated budget for the General Fund. This budget is appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

The annual appropriated budget is adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budget was as follows:

| Fund/Department | Final Appropriated Amounts | Actual Expenditures | Variance |
|--------------------|----------------------------|---------------------|------------|
| General Fund: | \$ 13,174,160 | \$ 12,239,469 | \$ 934,691 |
| Total General Fund | \$ 13,174,160 | \$ 12,239,469 | \$ 934,691 |

Budgeted amounts are authorized to be transferred between departments within any fund/object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the District's legislative body.

Actual expenditures for 2019 were significantly less than budgeted. Labor costs were the biggest factor. In 2019 the Maternal Support Services (MSS) program was reduced as similar services were available from multiple providers in the county. The MSS program was funded mostly by local public health funding as the reimbursement from the state only covered a fraction of the cost.

The District also had many positions which were empty for a portion of the year due to turnover, and

some positions were removed due to attrition. Non-labor costs for the District were also less than budgeted due to cost-savings and deferral of expense to 2020.

Note 3 – Related Parties

Kitsap County Commissioners serve as members of the Board of Health and have significant influence in the management of the District. In 2019, the District provided the following funding to Kitsap County:

| | |
|-------------------------------|------------------|
| Department of Admin Services | \$301,356 |
| Prosecuting Attorney's Office | 37,640 |
| Human Services | 30,298 |
| Information Services | 16,597 |
| Total | <u>\$385,892</u> |

In 2019, Kitsap County provided the following funding to the District:

| | |
|---------------------------|---------------------|
| General Public Health | \$ 1,338,644 |
| Clean Water Kitsap | 1,019,850 |
| SW Tipping Fees | 943,789 |
| Kitsap Connect | 315,086 |
| Septage Tipping Fees | 152,676 |
| Maternal Support Services | 144,123 |
| Tuberculosis Control | 100,000 |
| NDGC Debt Payment | 39,776 |
| Epidemiology | 22,562 |
| KCHP Process Funding | 10,000 |
| Total | <u>\$ 4,086,506</u> |

Note 4 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the District and summarizes the District's debt transactions for year ended December 31, 2019.

The District's long-term debt consists solely of general obligation debt for a loan from Kitsap County per Real Estate Contract and Security Agreement # KC-304-04 to purchase 2 units in the condominium property of the Norm Dicks Government Center, \$1 million payable upon execution of the agreement, and the balance payable in monthly installments per Schedule, maturing July 2034.

The debt service payment for the fiscal year being reported and future payment requirements, including interest, are as follows:

| Year | Principal | Interest | Total |
|-----------|-------------|-------------|-------------|
| 2020 | 175,000 | 129,756 | 304,756 |
| 2021 | 180,000 | 122,748 | 302,748 |
| 2022 | 190,000 | 115,548 | 305,548 |
| 2023 | 195,000 | 107,952 | 302,952 |
| 2024 | 200,000 | 100,152 | 300,152 |
| 2025-2029 | 1,155,000 | 372,156 | 1,527,156 |
| 2030-2034 | 1,365,000 | 148,308 | 1,513,308 |
| Total | \$3,460,000 | \$1,096,620 | \$4,556,620 |

Note 5 – Deposits and Investments

Investments are reported at fair value. Deposits and investments by type at December 31, 2019 are as follows:

| Type of Deposit or Investment | District's own deposits and investments | Deposits and investments held by the county as a custodian for other local governments, individuals, or private organizations | Total |
|-------------------------------------------|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------|
| Bank Deposits | \$ 240,512 | \$ - | \$ 240,512 |
| Invested in Kitsap County Investment Pool | 4,000,637 | - | 4,000,637 |
| Total | \$ 4,241,149 | \$ - | \$ 4,241,149 |

It is the District's policy to invest all temporary cash surpluses. The interest on these investments is maintained in the General Fund.

Investments in Kitsap County Investment Pool

The District is a voluntary participant in the Kitsap County Investment Pool, an external investment pool operated by the County Treasurer. The pool is not rated or registered with the SEC. Rather, oversight is provided by the County Finance Committee in accordance with RCW 36.48.070. The District reports its investment in the pool at fair value, which is the same as the value of the pool per share.

All investments are insured, registered, or held by the District or its agent in the government's name.

Note 6 – OPEB Plans

During the year ended December 31, 2019, the District adopted guidance for the presentation and disclosure of post-employment benefits other than pensions, as required by the BARS manual. This requirement resulted in the addition of a post-employment benefit liability reported on the Schedule of Liabilities.

The District is a participating employer in the state's Public Employees Benefits Board (PEBB) program, a defined benefit plan administered by the Washington State Health Care Authority. The plan provides medical, dental, and life insurance benefits for public employees and retirees and their dependents on a pay-as-you-go basis. The plan provides OPEB benefits through both explicit and implicit subsidies. The explicit subsidy is a set dollar amount that lowers the monthly premium paid by members over the age of 65 enrolled

in Medicare Parts A and B. PEBB determines the amount of the explicit subsidy annually. The implicit subsidy results from the inclusion of active and non-Medicare eligible retirees in the same pool when determining premiums. There is an implicit subsidy from active employees since the premiums paid by retirees are lower than they would have been if the retirees were insured separately.

The District had 76 active plan members and 6 retired plan members as of December 31, 2019. As of December 31, 2019, the District's total OPEB liability was \$2,961,232 as calculated using the alternative measurement method. The District contributed \$841,407 to the plan for the year ended December 31, 2019.

Note 7 - Other Disclosures

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges, and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function.

The District's Emergency Coordination Center (ECC) was activated on February 3, 2020 to coordinate planning and response activities. On March 4, 2020, the District elevated the response activities and expanded the response team. On April 27, 2020, the District downsized the ECC structure and is currently operating at a reduced capacity as the county moves through the phases of recovery.

The District has remained operational during the state of emergency and has received funding to cover the bulk of the costs related to disease investigation and control through June of 2020.

The length of time these measures will be in place, and the full extent of the financial impact on the District is unknown at this time.

Note 8 – Pension Plans

A. State Sponsored Pension Plans

Substantially all the District's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans PERS 1, PERS 2, and PERS 3.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2019 (the measurement date of the plans), the District's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

| | Employer Contributions | Allocation % | Liability (Asset) |
|----------|------------------------|--------------|-------------------|
| PERS 1 | \$ 346,529 | 0.048328% | \$ 1,858,383 |
| PERS 2/3 | \$ 509,978 | 0.062441% | \$ 606,514 |

Note 9 – Risk Management

Kitsap Public Health District is a member of Enduris. Chapter 48.62 RCW provides the exclusive source of local government entity authority to individually or jointly self-insure risks, jointly purchase insurance or reinsurance, and to contract for risk management, claims, and administrative services. The Pool was formed July 10, 1987 pursuant to the provisions of Chapter 48.62 RCW, Chapter 200-100 WAC, and Chapter 39.34 RCW when two counties and two cities in the State of Washington joined together by signing an interlocal governmental agreement to fund their self-insured losses and jointly purchase insurance and administrative services. As of August 31, 2019, there are 547 Enduris members representing a broad array of special purpose districts throughout the state. Enduris provides property and liability coverage as well as risk management services and other related administrative services.

Members make an annual contribution to fund the Pool and share in the self-insured retention. The self-insured retention is:

- \$1,000,000 self-insured retention on liability loss - the member is responsible for the first \$10,000 of the amount of each claim, while Enduris is responsible for the remaining \$990,000 on a liability loss.
- \$250,000 self-insured retention on property loss - the member is responsible for the first \$1,000 of the amount of each claim, while Enduris is responsible for the remaining \$249,000 on a property loss. For property losses related to boiler and machinery Enduris is responsible for the first \$4,000 of the claim.

Enduris acquires reinsurance from unrelated insurance companies on a “per occurrence” basis to cover all losses over the self-insured retentions as shown on the policy maximum limits. Liability coverage is for all lines of liability coverage including Public Official's Liability. The Property coverage is written on an “all risk”, blanket basis using current Statement of Values. The Property coverage includes but is not limited to mobile equipment, boiler and machinery, electronic data processing equipment, business interruption, course of construction and additions, property in transit, fine arts, cyber and automobile physical damage to insured vehicles. Liability coverage limit is \$20 million per occurrence and property coverage limit is \$1 billion per occurrence. Enduris offers crime coverage up to a limit of \$1 million per occurrence.

Since Enduris is a cooperative program, there is joint liability among the participating members.

The contract requires members to remain in the Pool for a minimum of one year and must give notice 60 days before terminating participation. The Master Agreement (Intergovernmental Contract) is automatically renewed after the initial one (1) full fiscal year commitment. Even after termination, a member is still responsible for contribution to Enduris for any unresolved, unreported and in-process claims for the period they were a signatory to the Master Agreement.

Enduris is fully funded by its member participants. Claims are filed by members with the Pool and are administered in house.

The Pool is governed by a Board of Directors which is comprised of seven board members. The Pool's members elect the Board and the positions are filled on a rotating basis. The Board meets quarterly and is responsible for conducting the business affairs of Enduris.

**Kitsap Public Health District
Schedule of Liabilities
For the Year Ended December 31, 2019**

| ID. No. | Description | Due Date | Beginning Balance | Additions | Reductions | Ending Balance |
|-------------------------------------------------------------|----------------------------------------------------------------------------|-----------------|--------------------------|------------------|-------------------|-----------------------|
| General Obligation Debt/Liabilities | | | | | | |
| 263.83 | KITSAP COUNTY REAL ESTATE CONTRACT KC-304-04 | 12/1/2034 | 3,625,000 | - | 165,000 | 3,460,000 |
| 263.83 | CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS; CRAFT3 SEPTIC | 6/30/2022 | 795,524 | - | 224,460 | 571,064 |
| Total General Obligation Debt/Liabilities: | | | 4,420,524 | - | 389,460 | 4,031,064 |
| Revenue and Other (non G.O.) Debt/Liabilities | | | | | | |
| 259.12 | GENERAL LEAVE LIABILITY (1) | | 446,309 | 12,778 | - | 459,087 |
| 264.30 | NET PENSION LIABILITY | | 3,285,533 | - | 820,635 | 2,464,898 |
| 264.40 | OPEB Liabilities | | - | 2,961,232 | - | 2,961,232 |
| Total Revenue and Other (non G.O.) Debt/Liabilities: | | | 3,731,842 | 2,974,010 | 820,635 | 5,885,217 |
| Total Liabilities: | | | 8,152,366 | 2,974,010 | 1,210,095 | 9,916,281 |

**Kitsap Public Health District
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019**

| Federal Agency (Pass-Through Agency) | Federal Program | CFDA Number | Other Award Number | Expenditures | | | Passed through to Subrecipients | Note |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------|-----------------------|---------------------------------|-----------------------|---------------|---------------------------------------|---------|
| | | | | From Pass- Through Awards | From Direct Awards | Total | | |
| NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, AGRICULTURE, DEPARTMENT OF (via Washington Department of Health) | Food Insecurity Nutrition Incentive Grants Program | 10.331 | CLH18248 | 68,372 | - | 68,372 | - | 1, 2, 4 |
| Child Nutrition Cluster | | | | | | | | |
| FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via Office of Superintendent of Public Instruction) | Summer Food Service Program for Children | 10.559 | 20190314/1927 | 2,900 | - | 2,900 | - | 1, 2 |
| Total Child Nutrition Cluster: | | | | 2,900 | - | 2,900 | - | |
| SNAP Cluster | | | | | | | | |
| FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via Washington Department of Health) | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | CLH18248 | 81,530 | - | 81,530 | - | 1, 2, 4 |
| Total SNAP Cluster: | | | | 81,530 | - | 81,530 | - | |
| ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Washington Department of Health) | Housing Opportunities for Persons with AIDS | 14.241 | CLH18248 | 45,295 | - | 45,295 | - | 1, 2, 4 |
| ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Washington Department of Health) | Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program | 66.123 | CLH18248 | 21,274 | - | 21,274 | - | 1, 2, 4 |

The accompanying notes are an integral part of this schedule.

**Kitsap Public Health District
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019**

| Federal Agency (Pass-Through Agency) | Federal Program | CFDA Number | Other Award Number | Expenditures | | | Passed through to Subrecipients | Note |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------|------------------------------------|---------------------------------|-----------------------|---------------|---------------------------------------|---------|
| | | | | From Pass- Through Awards | From Direct Awards | Total | | |
| ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Hood Canal Coordinating Council) | Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program | 66.123 | 1684 | 24,895 | - | 24,895 | - | 1, 2, 4 |
| ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Washington Department of Health) | Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program | 66.123 | CLH18248 | 5,800 | - | 5,800 | - | 1, 2, 4 |
| Total CFDA 66.123: | | | | 51,969 | - | 51,969 | - | |
| ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Washington Department of Ecology) | Nonpoint Source Implementation Grants | 66.460 | WQC-2017- KITPHD- 00039/1689 | 39,602 | - | 39,602 | - | 1, 2, 4 |
| ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Washington Department of Health) | Beach Monitoring and Notification Program Implementation Grants | 66.472 | CLH18248 | 14,000 | - | 14,000 | - | 1, 2, 4 |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington Department of Health) | Public Health Emergency Preparedness | 93.069 | CLH18248 | 288,914 | - | 288,914 | - | 1, 2, 4 |

**Kitsap Public Health District
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019**

| Federal Agency (Pass-Through Agency) | Federal Program | CFDA Number | Other Award Number | Expenditures | | | Passed through to Subrecipients | Note |
|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------|---------------------------------|-----------------------|--------|---------------------------------------|---------|
| | | | | From Pass- Through Awards | From Direct Awards | Total | | |
| FOOD AND DRUG ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Association of Food & Drug Officials) | Food and Drug Administration Research | 93.103 | G-T-1810- 06515/G-FPTF- 1810-06516/G- SP-1810-06527 | 6,836 | - | 6,836 | - | 1, 2 |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington Department of Health) | Injury Prevention and Control Research and State and Community Based Programs | 93.136 | CLH18248 | 8,823 | - | 8,823 | - | 1, 2, 4 |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington Department of Health) | Immunization Cooperative Agreements | 93.268 | CLH18248 | 36,787 | - | 36,787 | - | 1, 2, 4 |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington Department of Health) | Immunization Cooperative Agreements | 93.268 | CLH18248 | 4,901 | - | 4,901 | - | 1, 2, 4 |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington Department of Health) | Immunization Cooperative Agreements | 93.268 | CLH18248 | 21,560 | - | 21,560 | - | 1, 2, 4 |

**Kitsap Public Health District
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019**

| Federal Agency (Pass-Through Agency) | Federal Program | CFDA Number | Other Award Number | Expenditures | | | Passed through to Subrecipients | Note |
|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------|---------------------------------|-----------------------|----------------|---------------------------------------|---------|
| | | | | From Pass- Through Awards | From Direct Awards | Total | | |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington Department of Health) | Immunization Cooperative Agreements | 93.268 | 0069-41987 | 79,213 | - | 79,213 | - | 3 |
| | | | Total CFDA 93.268: | 142,461 | - | 142,461 | - | |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington Department of Health) | PPHF 2018: Office of Smoking and Health- National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF) | 93.305 | CLH18248 | 16,050 | - | 16,050 | - | 1, 2, 4 |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington Department of Health) | State Physical Activity and Nutrition (SPAN | 93.439 | CLH18248 | 79,164 | - | 79,164 | - | 1, 2, 4 |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington Department of Health) | Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF) | 93.758 | CLH18248 | 35,719 | - | 35,719 | 25,848 | 1, 2, 4 |
| Medicaid Cluster | | | | | | | | |
| CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Healthcare Authority) | Medical Assistance Program | 93.778 | K1406-2 | 226,315 | - | 226,315 | - | 1, 2, 4 |

The accompanying notes are an integral part of this schedule.

**Kitsap Public Health District
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019**

| Federal Agency (Pass-Through Agency) | Federal Program | CFDA Number | Other Award Number | Expenditures | | | Passed through to Subrecipients | Note |
|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|-------------------------|-----------------------|---------------------------------|-----------------------|-----------|---------------------------------------|---------|
| | | | | From Pass- Through Awards | From Direct Awards | Total | | |
| | | Total Medicaid Cluster: | | 226,315 | - | 226,315 | - | |
| HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington Department of Health) | HIV Care Formula Grants | 93.917 | CLH18248 | 16,960 | - | 16,960 | - | 1, 2, 4 |
| HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington Department of Health) | HIV Care Formula Grants | 93.917 | CLH18248 | 14,353 | - | 14,353 | - | 1, 2, 4 |
| | | Total CFDA 93.917: | | 31,313 | - | 31,313 | - | |
| HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington Department of Health) | Maternal and Child Health Services Block Grant to the States | 93.994 | CLH18248 | 92,170 | - | 92,170 | - | 1, 2, 4 |
| HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington Department of Health) | Maternal and Child Health Services Block Grant to the States | 93.994 | CLH18248 | 47,069 | - | 47,069 | - | 1, 2, 4 |
| | | Total CFDA 93.994: | | 139,239 | - | 139,239 | - | |
| Total Federal Awards Expended: | | | | 1,278,502 | - | 1,278,502 | 25,848 | |

Kitsap Public Health District

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2019

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the District's financial statements. The District uses the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid.

Note 2 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the District's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Noncash Awards

The amount of vaccine reported on the Schedule is the value of vaccine received by the District during the current year and priced as prescribed by the Washington State Department of Health.

Note 4 – Indirect Cost Rate

The District has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

The amount expended includes \$214,268.78 claimed as an indirect cost recovery using an approved indirect cost rate of 37.38 percent for Administration, 39.19 percent for Community Health and 39.83 percent for Environmental Health unless the rate is capped by the grant.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

| Contact information for the State Auditor's Office | |
|----------------------------------------------------|------------------------------------------------------------------------|
| Public Records requests | PublicRecords@sao.wa.gov |
| Main telephone | (564) 999-0950 |
| Toll-free Citizen Hotline | (866) 902-3900 |
| Website | www.sao.wa.gov |

DRIVE-THRU COVID-19 TESTING

The Kitsap County Emergency Operations Center and Kitsap Public Health District are operating a drive-thru COVID-19 testing site at Pendergast Regional Park in Bremerton. Pre-registration is required for testing. Find full details at kcowa.us/covidtesting

WHO CAN GET TESTED?

Testing is available for anyone who:

- Has any COVID-19 symptoms
- Has been in close contact with someone who tested positive for COVID-19.
- Meets other testing criteria recommended by Kitsap Public Health (see kcowa.us/covidtesting for details).

HOW MUCH DOES A TEST COST?

Testing is available at no cost to most participants:

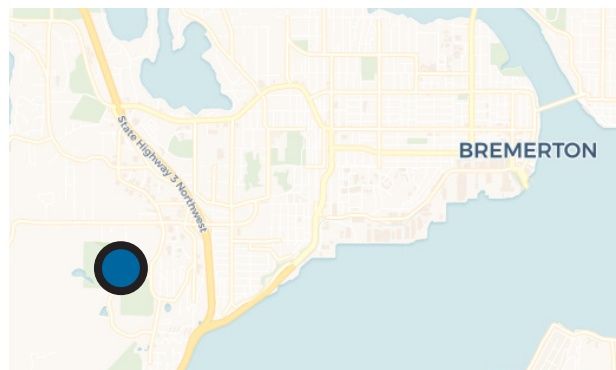
- If you have health insurance, your insurance will be billed for the cost of the test.
- If you do not have insurance, the cost of your test can be covered by a federal program.
- Participants can also self-pay, at \$125 per test.

HOW SOON WILL I GET RESULTS?

Results are typically available within 48 hours.

HOURS AND LOCATION

Testing open 10 a.m.-3 p.m., Mon, Thur, Sat
Pre-registration required



Pendergast Regional Park

1199 Union Ave W, Bremerton, WA 98312

HOW TO GET TESTED

An appointment is required for testing.
To register, go to:

kcowa.us/covidtesting

If you need help with registration, call
the Kitsap Public Health District at
360-728-2235.



COVID-19 SYMPTOMS INCLUDE:

- Fever or chills
- Cough
- Shortness of breath or difficulty breathing
- Fatigue
- Muscle or body aches
- Headache
- New loss of taste or smell
- Sore throat
- Congestion or runny nose
- Nausea or vomiting
- Diarrhea

To learn more about COVID-19 symptoms, go to cdc.gov/coronavirus.

THANK YOU FOR GETTING TESTED!



Kitsap County Emergency
Operations Center

ACCESSING YOUR TEST RESULTS

Results are typically available within 48 hours of your test.

If you provided an email address you will receive an email from Test Directly with instructions for accessing your results.

If you did not provide an email, go to testdirectly.com/patient/report and enter your order ID, access key, and date of birth to access your results.

FOR QUESTIONS REGARDING TEST RESULTS: Call Kitsap Public Health District at 360-728-2235 from 8 a.m. to 4 p.m., Monday - Friday. Please allow at least two business days before calling regarding the status of your results.

STICKER

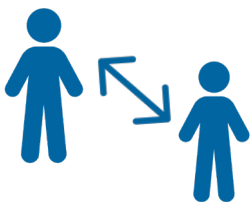


What should I do while I wait for my test results?



Stay home and away from other people

Return home and stay home until your test results are available. Do not go to work, school, or public areas. Avoid public transportation, ride-sharing, or taxis. Ask friends or family members to help with shopping or use a delivery service.



Stay apart from others in your household as much as possible

This is especially important if you live with people who are at higher risk for getting very sick from COVID-19, such as older adults and people with certain health conditions. Learn more about risk factors at cdc.gov/coronavirus.



Get medical help quickly if your symptoms get worse

Emergency warning signs include trouble breathing, persistent pain or pressure in the chest, confusion, inability to wake or stay awake, and bluish lips or face.

If you have an emergency and need to call 911, tell the dispatcher that you may have COVID-19. If possible, put on a face covering before emergency medical services arrive. **If you need to go to a doctor's office**, call ahead and let them know that you may have COVID-19.

SEE REVERSE SIDE FOR MORE INFORMATION



What should I expect if I my test results are positive for COVID-19?

You will need to stay home and avoid close contact with other people until:



It has been at least 10 days since your symptoms first started, or at least 10 days from your test date if you have not had symptoms

AND



You have been fever-free for at least 24 hours without the use of fever-reducing medications.

AND

Your symptoms have gotten better.



Your health department will call you.

If you live in Kitsap County, you will get a call from a Kitsap Public Health District interviewer.

Please respond as soon as you can and follow the guidance provided!

- The interviewer will ask you about your symptoms, the places you have recently visited, and people you have been in close contact with.
- The interviewer will **NOT** ask you for your immigration status, social security number, or financial information.

What does it mean if my test result is negative for COVID-19?

A negative test result is reassuring but does not necessarily mean you do not have COVID-19.

- You may have been tested too soon after being exposed to the virus, in which case you could still test positive in the future.
- If you any symptoms, please stay home until you have been fever free (without the use of fever reducing medications) for 24 hours and other symptoms are improving.
- **If you are a close contact of a confirmed COVID-19 case**, you must continue to quarantine for the full 14 days since your last exposure to the case.
- If you develop symptoms during this time, you should consider getting tested again.

NEED HEALTH INSURANCE?

Peninsula Community Health Services may be able to help! Go to pchsweb.org or call 360-377-3776.

HAVE YOU GOTTEN YOUR FLU VACCINE?

It is more important than ever to get a flu vaccine! To schedule a vaccine, call your doctor or go to vaccinefinder.org to schedule a flu shot.

Kitsap Public Health is hosting a series of free flu vaccine clinics this fall for people who are uninsured or underinsured. Go to kitsappublichealth.org or call 360-728-2235 to learn more.

Please wait to get vaccinated until you have completed your recommended isolation or quarantine period, based on the guidance provided above.

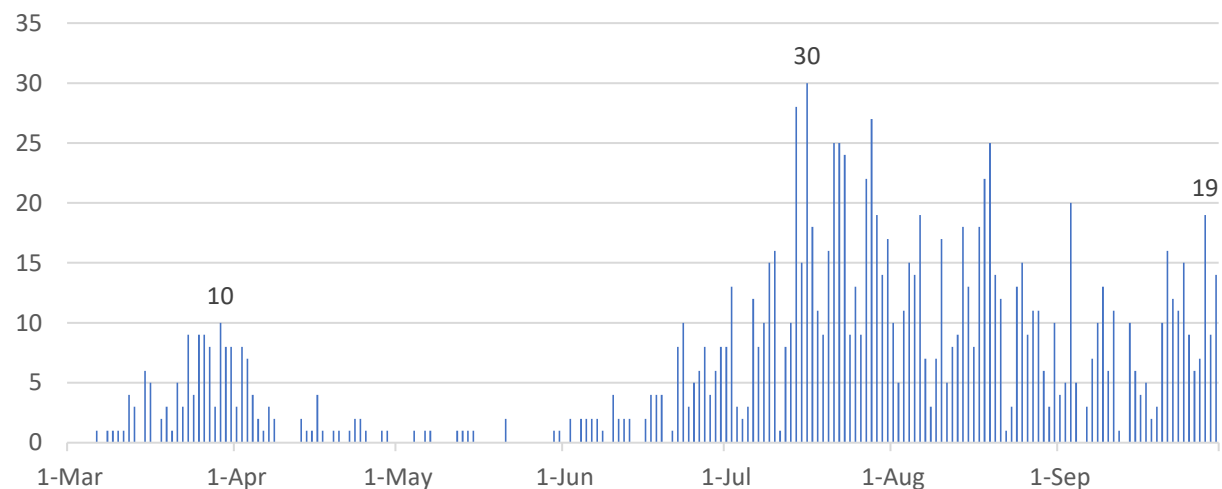
Kitsap Lab-Confirmed COVID-19 Case Characteristics

Cases with Specimen Collection Dates from March - September

Background: COVID-19 is an illness caused by a new type of coronavirus. The Kitsap Public Health District (KPHD) will be producing this report on case characteristics monthly. Cases are reported every day to KPHD; this report summarizes information on the Kitsap County resident lab-confirmed cases received with specimen collection dates on or prior to September 30th (N=1,284).

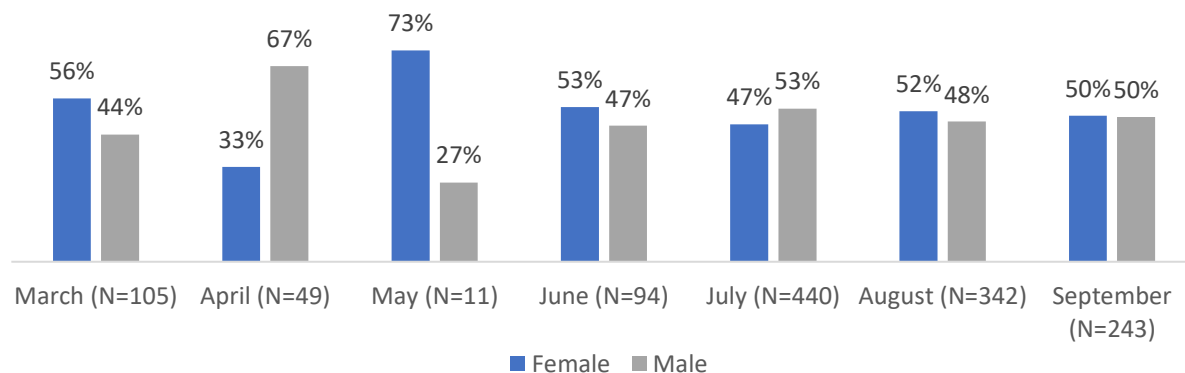
Case Volume: Kitsap County had our first peak of COVID-19 cases with 10 cases in a day in late March, followed by a larger peak of 30 cases in day in July. Overall, the month with the highest case count has been July (N=440), followed by August (N=342). In September, our case count was 243 total cases with a peak of 19 cases per day.

Figure 1: Count of COVID-19 Lab-Confirmed Positive Cases by Specimen Collection Day, N=1,284



Case Demographics: Gender and age are available for all 1,284 cases in September and overall, 50% (N=644) are male. The gender composition of cases has varied from month to month.

Figure 2: Percentage of COVID-19 Lab-Confirmed Positive Cases by Gender and Specimen Collection Month, N=1284

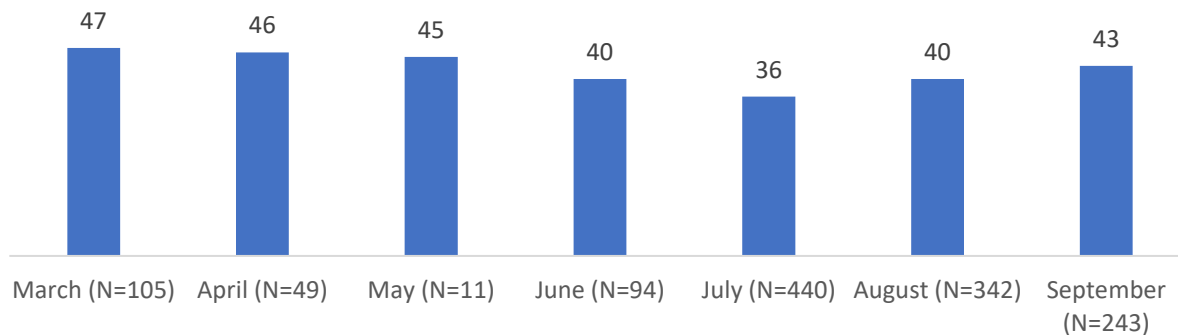


Kitsap Lab-Confirmed COVID-19 Case Characteristics

Cases with Specimen Collection Dates from March - September

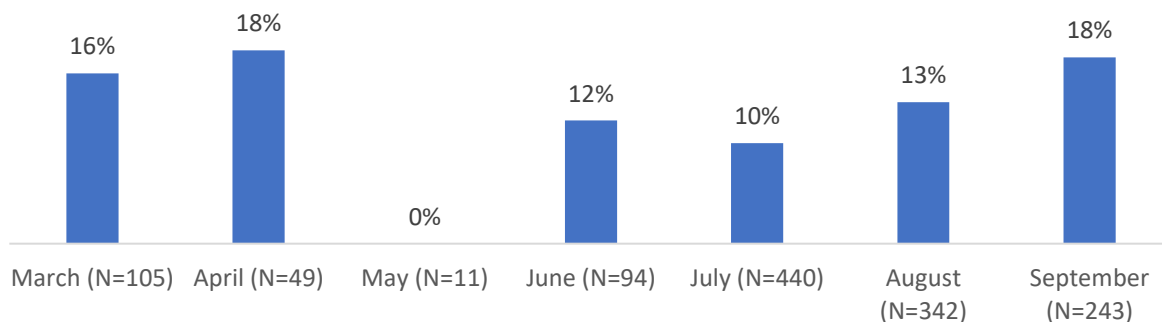
Overall, the average age of cases is 40 years old and the median age of cases is 37 years old. The average age of cases declined from March to July (47 year to 36 years) but has increased from July to September (36 years to 43 years).

Figure 3: Average Age of COVID-19 Lab-Confirmed Positive Cases by Specimen Collection Month, N=1,284



Overall, 87% of cases have been under the age of 65 years old. Similar to the average age, the percentage of cases 65 years and older decreased from March to July (16% to 10%) but increased from July to September (10% to 18%).

Figure 4: Percentage of COVID-19 Lab-Confirmed Positive Cases 65 Years and Older by Specimen Collection Month, N=1,284

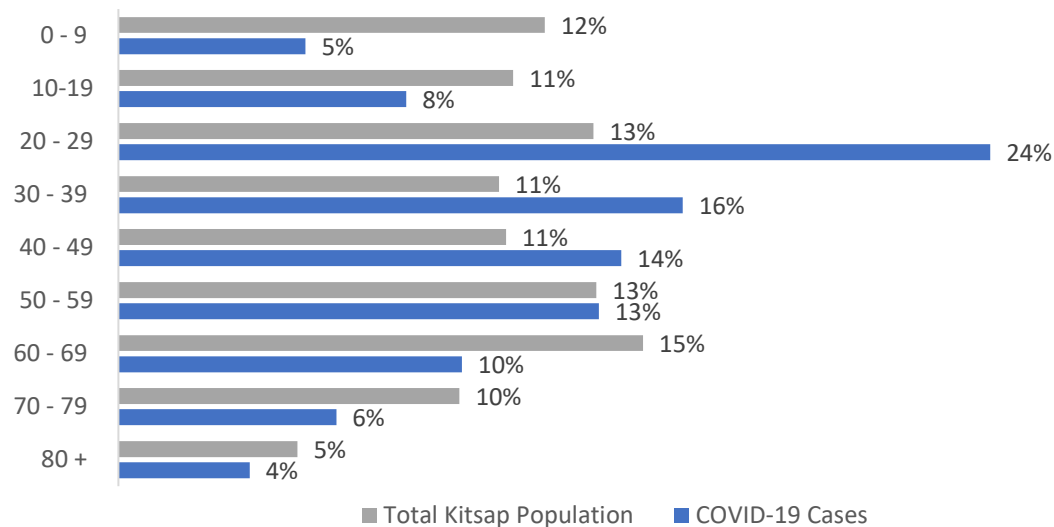


Compared to the total population age distribution of Kitsap County (N=270,098), there is a higher percentage of COVID-19 cases among 20-29 year olds (24% of cases compared to 13% of Kitsap County), 30 – 39 year olds (16% of cases compared to 11% of Kitsap County), and 40 – 49 year olds (14% of cases compared to 11% of Kitsap County). There are fewer COVID-19 cases among children 0 – 19 and older adults 60+ compared to the Kitsap County population.

Kitsap Lab-Confirmed COVID-19 Case Characteristics

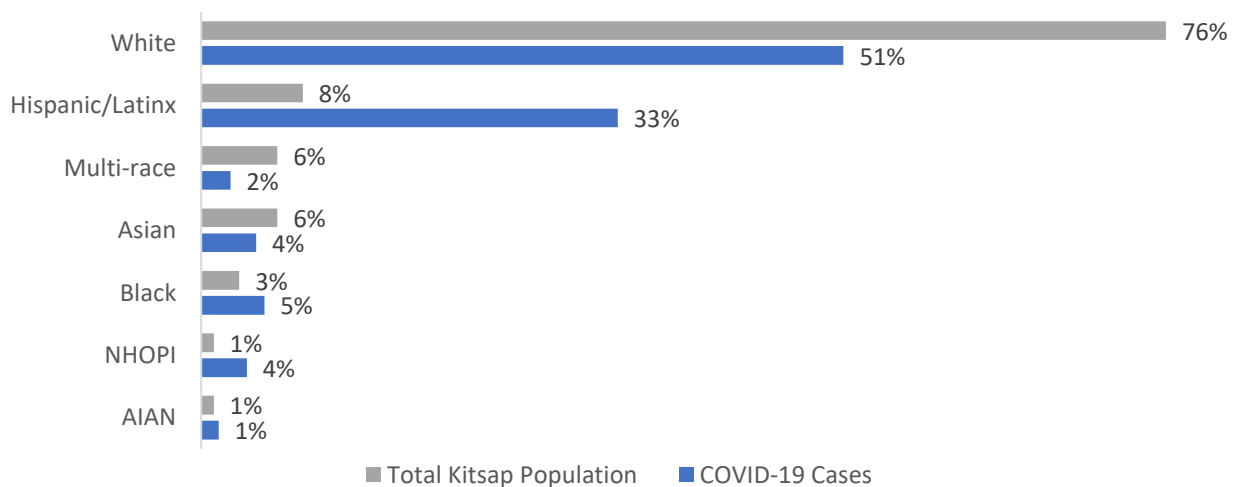
Cases with Specimen Collection Dates from March - September

Figure 5: Percentage of COVID-19 Lab-Confirmed Positive Cases and Total Kitsap Population by Age Range, N=1,284



Race and ethnicity of cases were available for 85% (N=1085) of the 1,284 cases in September and are self-reported. Compared to the race/ethnicity of the total Kitsap County population, there is a higher percentage of COVID-19 cases among Hispanic/Latinx (33% of cases compared to 8% of Kitsap County), Non-Hispanic Black (5% of cases compared to 3% of Kitsap County), and Native Hawaiian or other Pacific Islanders (NHOPI) (4% of cases compared to 1% of Kitsap County). For, White, Multi-race, Asian, and American Indian/Alaska Native (AIAN) populations the percentages of COVID-19 cases were either lower or similar to the percentages for the total Kitsap County population.

Figure 6: Percentage of COVID-19 Lab-Confirmed Positive Cases and Total Kitsap Population by Race/Ethnicity, N=1,085

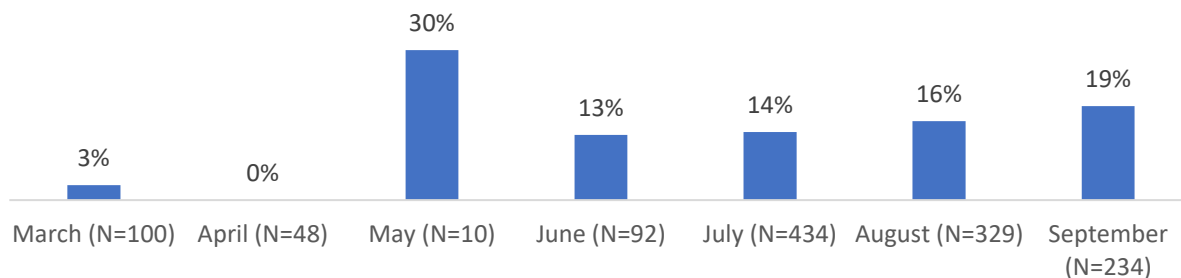


Kitsap Lab-Confirmed COVID-19 Case Characteristics

Cases with Specimen Collection Dates from March - September

Case Symptoms: Data on symptoms or the lack of symptoms (asymptomatic) was available for 97% of cases (N=1,247) of the 1,284 cases. Cases did not always provide information about all possible symptoms (see table 1). Of the 1,247 cases, 173 (14%) reported being asymptomatic.

Figure 7: Percentage of COVID-19 Lab-Confirmed Positive Cases who Reported Being Asymptomatic by Month, N=1,247



For the cases who provided information about the presence or absence of symptoms, the most reported symptom was cough, which was reported by 59% of cases. Dry cough was more often reported than productive cough. Over half of cases reported having fatigue (58%), headache (55%), and muscle aches (51%). Other symptoms can be seen in table 1.

Table 1. Number and Percentage of COVID-19 Lab-confirmed Positive Cases Reporting Symptoms

| | # Reporting Symptom | Total # Answering Question | % Reporting Symptom |
|---------------------------------------------------|---------------------|----------------------------|---------------------|
| Cough (any type) | 729 | 1226 | 59% |
| Dry Cough | 489 | 1226 | 40% |
| Productive Cough | 253 | 1226 | 21% |
| Fatigue | 333 | 578 | 58% |
| Headache | 650 | 1184 | 55% |
| Muscle Aches | 602 | 1181 | 51% |
| Fever | 591 | 1212 | 49% |
| Congestion | 393 | 876 | 45% |
| Chills | 448 | 1173 | 38% |
| Sore throat | 429 | 1176 | 36% |
| Loss of Taste | 283 | 836 | 34% |
| Loss of Smell | 279 | 842 | 33% |
| Shortness of Breath | 295 | 1163 | 25% |
| Diarrhea | 283 | 1189 | 24% |
| Nausea | 246 | 1179 | 21% |
| Abdominal Pain/Cramps | 163 | 1161 | 14% |
| Vomiting | 93 | 1188 | 8% |
| Pneumonia | 63 | 1143 | 6% |
| Acute Respiratory Distress Syndrome (ARDS) | 7 | 1089 | 1% |

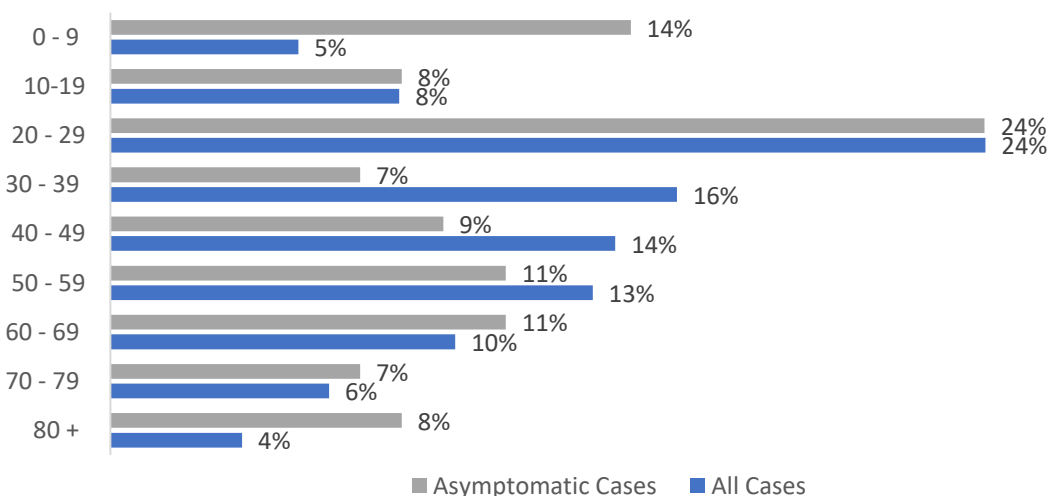
Kitsap Lab-Confirmed COVID-19 Case Characteristics

Cases with Specimen Collection Dates from March - September

Less than half of cases (40%) reported having at least one pre-existing condition. Of cases who reported a pre-existing condition (N=520), 25% reported asthma, 21% reported diabetes, and 14% reported chronic heart disease. All other pre-existing conditions were reported by less than 10% of cases. In addition, 8% of all cases (N=1,284) reported being current tobacco smokers.

Asymptomatic Case Demographics: Of the 173 cases who reported being asymptomatic, 64% (111) were male compared to 50% of all cases (N=644). The average age of asymptomatic cases was 40 years old, the same as the average age for all cases. The median age for asymptomatic cases was 36 years old compared to 37 years old for all cases.

Figure 8: Percentage of All COVID-19 Lab-Confirmed Positive Cases and Asymptomatic Cases by Age Range, N=1,284



Compared to the age distribution of all cases (N=1,284), for asymptomatic cases (n=173), there was a higher percentage among 0 – 9 year olds (14% of asymptomatic cases compared to 5% of all cases), 60 – 69 year olds (11% of asymptomatic cases compared to 10% of all cases), 70 – 79 year olds (7% of asymptomatic cases compared to 6% of all cases), and 80+ year olds (8% of asymptomatic cases compared to 4% of all cases).

Employment: Lab-confirmed cases serve in a variety of roles in our community. The roles are self-reported and may not be complete, so analysis may underrepresent these categories. Some cases may be counted in more than one role.

- 73% of those between the ages of 20 - 69 reported being employed
- 14% reported working for or being in the military (PSNS, Contractors, Active Duty)
- 13% reported being a healthcare worker or first responder
- 12% reported having a high-contact job (retail, restaurant, etc.)
- 2% reported working at a long-term care facility

Kitsap Lab-Confirmed COVID-19 Case Characteristics

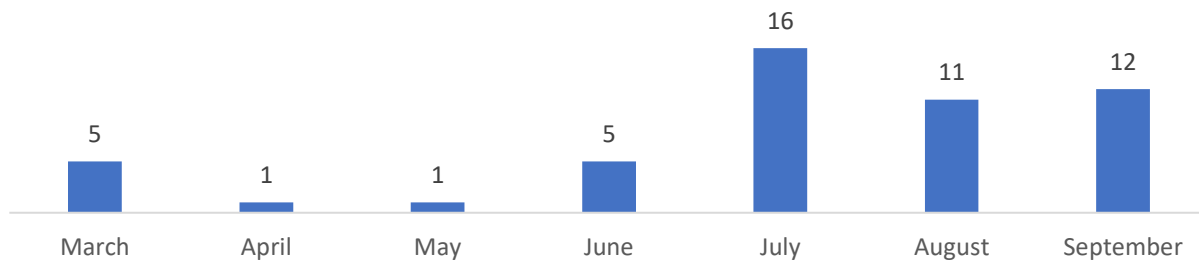
Cases with Specimen Collection Dates from March - September

Potential Method of Exposure: In case interviews, cases are asked about their potential exposures to COVID-19. The potential exposures are self-reported and may not be complete. Some cases may be counted in more than one method of exposure.

- 41% shared an address with another case
- 20% were associated with an outbreak identified prior to September 30th
- 17% reported being in close contact with a case in their workplace
- 11% reported having traveled out-of-state recently
- 7% reported attending a social event recently (parties, funerals, weddings, etc.)

Outbreaks: An outbreak is defined as 2 or more cases of COVID-19 in people with an epidemiological link who do not live together, who became sick within 14 days of each other. When cases are identified in staff or residents of long-term care facilities, one case is sufficient to call it an outbreak. Fifty-one outbreaks were identified prior to September 30th.

Figure 9: Number of COVID-19 Outbreaks by Outbreak Declaration Month, N=51



Of the 51 outbreaks, the most common type were at long-term care/senior living facilities (N=17), military facilities (N=12), and healthcare (N=7). Of all cases, 20% were associated with an outbreak identified prior to September 30th. Cases included in the count of cases associated with the outbreak are only those with specimen collection dates prior to September 30th. Some cases were associated with multiple outbreaks.

Table 2. Number of Outbreaks and Number of Cases Associated with the Outbreaks by Type

| Type of Outbreak | # Outbreaks | # Kitsap County Cases Associated |
|----------------------------------------------------------|-------------|----------------------------------|
| Long-term care/senior living | 17 | 63 |
| Military | 12 | 70 |
| Healthcare | 7 | 77 |
| Hospitality (Restaurants, Lodging) | 6 | 20 |
| Other workplace (Manufacturing, Utilities, Retail, etc.) | 4 | 14 |
| School/Childcare | 2 | 6 |
| Group events (travel, meetings, social, religious) | 2 | 6 |
| Non-healthcare congregate living setting | 1 | 1 |

Kitsap Lab-Confirmed COVID-19 Case Characteristics

Cases with Specimen Collection Dates from March - September

ZIP Code: With cumulative case counts, we were able to provide a breakdown of number of cases and rate per 100,000 by zip code from March to September. The zip codes with the largest number of cases include: 98366 (N=184), 98310 (N=170), 98312 (N=166), 98311 (N=165), and 98370 (N=142).

Table 3. Count and Rate per 100,00 of Lab-Confirmed Positive Cases in Kitsap County, N=1284

| Zip Code | Count of Lab-Confirmed Positive Cases | Rate of Lab-Confirmed Positive Cases per 100,00 Residents | Kitsap Sub-county region |
|--------------------------|---------------------------------------|-----------------------------------------------------------|--------------------------|
| Kitsap | 1284 | 476 | Kitsap (All) |
| 98110 | 51 | 208 | Bainbridge |
| 98310 | 170 | 838 | Bremerton |
| 98311 | 165 | 618 | Central Kitsap |
| 98312 | 166 | 515 | Bremerton |
| 98314 | <10 | * | Bremerton |
| 98315 | 50 | 829 | Central Kitsap |
| 98337 | 39 | 364 | Bremerton |
| 98340 | <10 | * | North Kitsap |
| 98342 | <10 | * | North Kitsap |
| 98345 | <10 | * | North Kitsap |
| 98346 | 40 | 375 | North Kitsap |
| 98359 | 19 | 355 | South Kitsap |
| 98366 | 184 | 518 | South Kitsap |
| 98367 | 125 | 411 | South Kitsap |
| 98370 | 142 | 446 | North Kitsap |
| 98380 | 17 | 301 | Central Kitsap |
| 98383 | 82 | 400 | Central Kitsap |
| 98392 | 11 | 332 | North Kitsap |
| 98322⁺ | <10 | * | South Kitsap |
| 98353⁺ | <10 | * | South Kitsap |
| 98384⁺ | <10 | * | South Kitsap |
| 98386⁺ | <10 | * | South Kitsap |
| 98393⁺ | <10 | * | Central Kitsap |

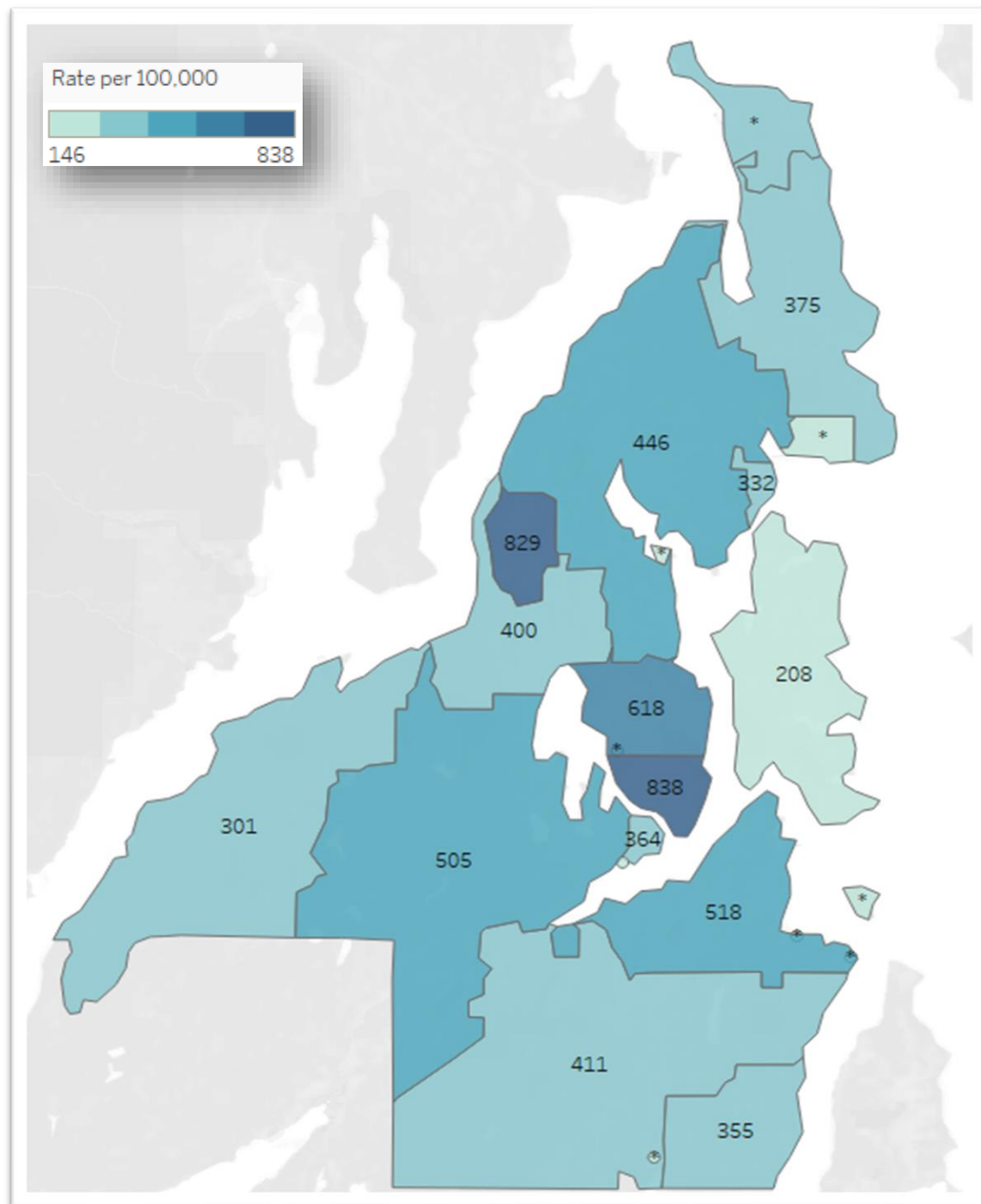
+ PO Box

*Suppressed due to count under 10

Kitsap Lab-Confirmed COVID-19 Case Characteristics

Cases with Specimen Collection Dates from March - September

Figure 10: Map of Rate per 100,000 of Lab-Confirmed Positive Cases in Kitsap County

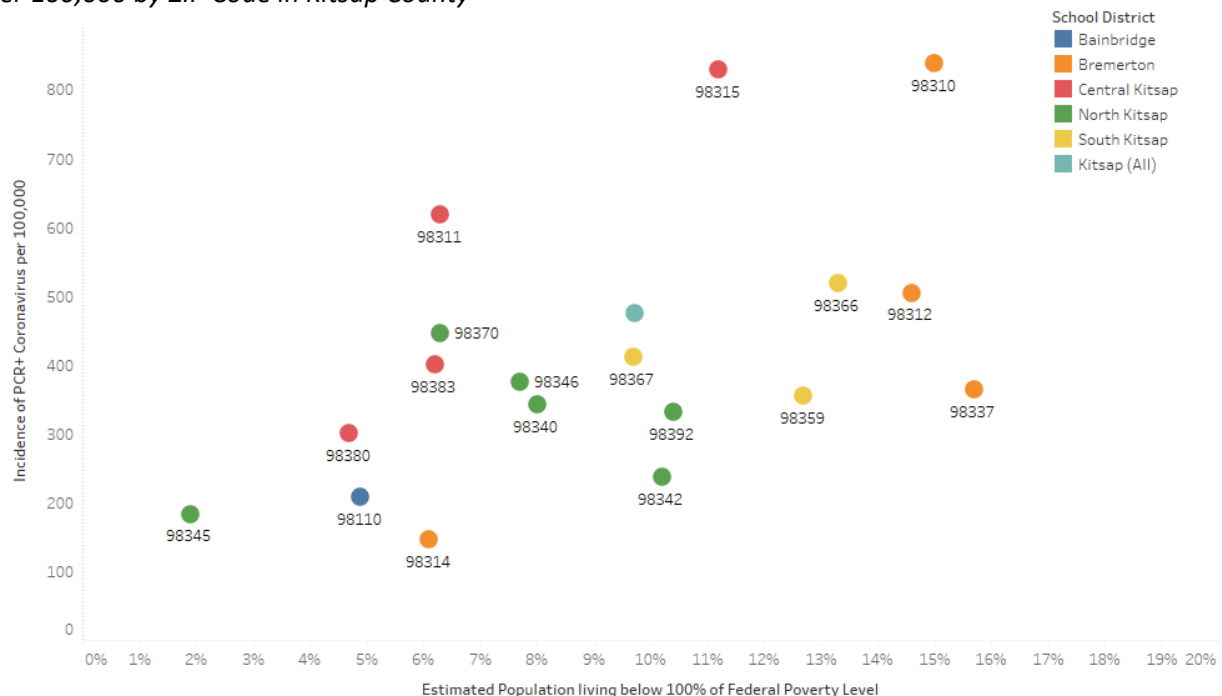


Kitsap Lab-Confirmed COVID-19 Case Characteristics

Cases with Specimen Collection Dates from March - September

ZIP Code and Federal Poverty Levels: COVID-19 is spreading through our community at different rates. An estimated percentage of the population living at or below 100% of the federal poverty level (FPL) was compared to the rate of lab-confirmed positive cases per ZIP code in Kitsap County. A strong positive correlation was observed ($p < 0.05$) as a result. ZIP codes with higher rates of poverty have had higher confirmed COVID-19 case rates. Kitsap Public Health District will continue to track measures, such as FPL, to assess disproportionate impact of COVID-19 and emerging needs within our community.

Figure 11: Estimated Population Living Below 100% of Federal Poverty Level and Incidence of Coronavirus per 100,000 by ZIP Code in Kitsap County



The estimated percent of people living in poverty and incidence of coronavirus per 100,000 among the same age group were **found to be strongly positively correlated**. $F(1,17)=6.12$; $p < 0.05$

The following zip codes were removed from the analysis: 98322, 98353, 98384, 98386, 98393..

Sources:

1. US Census and American Community Survey: 2014-2018. The percentage of the population living at or below 100% of the federal poverty level. In 2018, the FPL was \$25,100 for a family of four or \$12,140 for an individual. Web Accessed 8/6/2020.
2. Washington Disease Reporting System (WDORS): specimens collected between 3/1/2020 and 9/30/2020, Washington State Department of Health. Web Accessed 10/19/2020

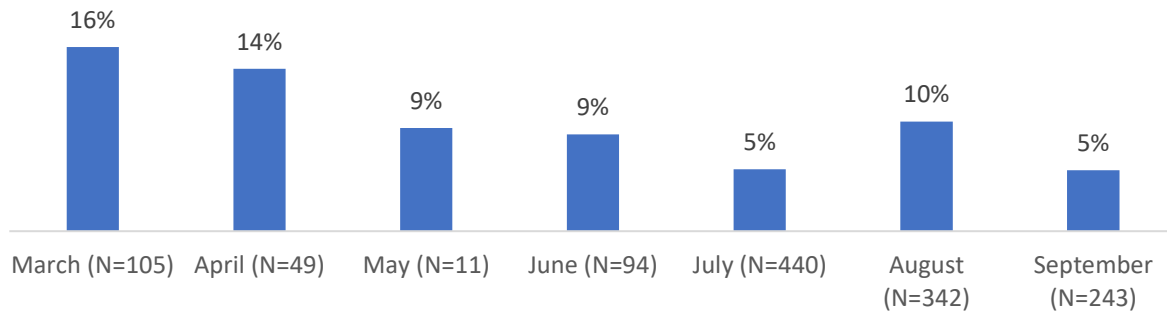
Hospitalizations: Hospitalizations are only included if they are related to the case's COVID-19 diagnosis. Hospitalization status is obtained from cases during interviews and daily monitoring by Kitsap Public Health District. If hospitalizations are at St. Michael Medical Center, we can confirm the hospitalization with them. Hospitalizations are also reported by the State Department of Health and Washington state hospitals. Federal hospitals may not be reporting. Hospitalization status is as of October 13th and will change if a case is later reported as being hospitalized.

Kitsap Lab-Confirmed COVID-19 Case Characteristics

Cases with Specimen Collection Dates from March - September

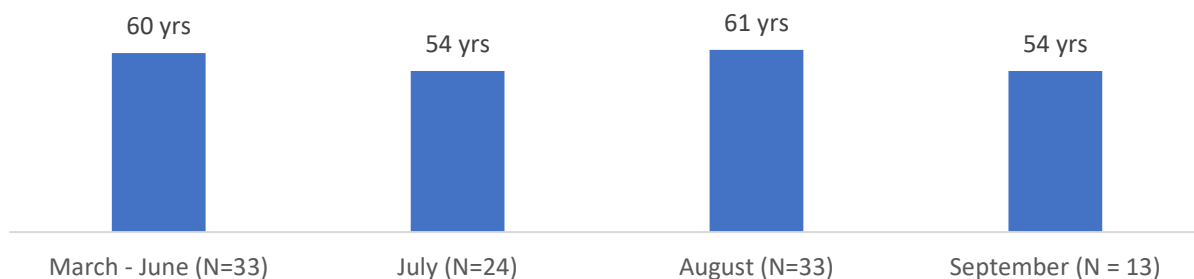
Of the 1,284 cases, 103 (8%) have been hospitalized. The percentage of cases hospitalized decreased from March to July and has decreased from August to September.

Figure 12: Percentage of COVID-19 Lab-Confirmed Positive Cases Hospitalized by Specimen Collection Month, N=1,284



Of the 103 hospitalized cases, less than half (45%) were female. The average age of those hospitalized was 58 years old and the median age was 59 years old. Overall, the average age of those hospitalized was lower in July compared to the first four months (March, April, May, June), then increased in August, and decreased in September.

Figure 13: Average Age of COVID-19 Lab-Confirmed Positive Cases Hospitalized by Specimen Collection Month, N=103



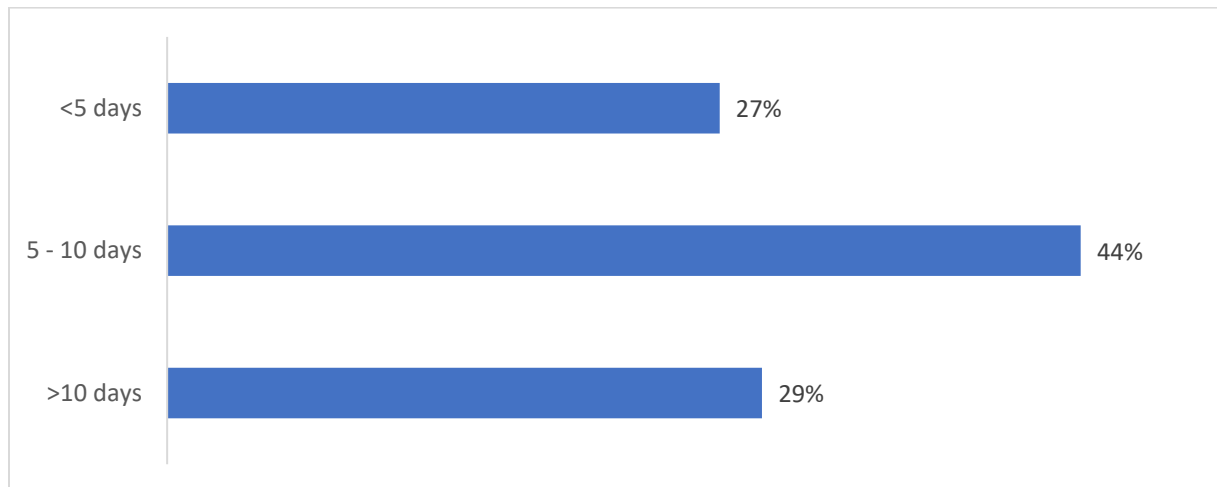
For the 103 hospitalized cases, 28% (29) did not report their race or ethnicity, 33% (34) identified as non-Hispanic White, and 39% (40) identified as non-White.

For those with complete hospitalization data (N=97), the average hospital stay was 10 days, with a median of 7 days. Some hospitalized patients were unable to return to their residence until a negative test was recorded, artificially lengthening their hospital stay. In addition, some patients were hospitalized prior to their diagnosis, for those patients we used their specimen collection date as their admission date to calculate the length of their hospital stay that was COVID-19 related.

Kitsap Lab-Confirmed COVID-19 Case Characteristics

Cases with Specimen Collection Dates from March - September

Figure 14: Percentage of COVID-19 Lab-Confirmed Positive Cases by Duration of Hospital Stay, N=97



Deaths: Kitsap County reported 16 COVID-19-associated deaths that occurred from March - September. The deaths occurred in March (N=1), April (N=2), July (N=4), August (N=4), and September (N=5). Twelve of the sixteen deaths were male (75%). The average age of those who died was 68 years old and the median age was 73 years old. All the COVID-19-associated deaths were individuals who reported having a pre-existing condition. These individuals were from Bremerton (N=9), Central Kitsap (N=1), North Kitsap (N=3), and South Kitsap (N=3). Four deaths (25%) were associated with a long-term care facility.

To protect patient health information, we will update sub-county area of residence and long-term care association for individuals who have died when sufficient additional numbers have been reported to prevent any individual case from being identified.

MEMO

To: Kitsap Public Health Board
From: Keith Grellner, Administrator
Date: November 3, 2020
Re: Overview of DRAFT 2021 Budget

Attached for your review are:

1. Power Point Budget Presentation; and
2. DRAFT 2021 Budget as of October 23, 2020.

In summary:

- The Health District's financial position heading into 2021 is good.
- The Health District is proposing a budget of \$15,036,075, a \$1.65M increase over 2020 (12.33%). This projected increase is primarily due to the Health District's intent to grow and maintain its new COVID-19 Program through. State and Federal COVID-19 funds committed through June 2021 help to support the new program.
- Personnel cost increases (\$1.9M) are the primary source of increase in expenditures; non-personnel costs are \$288K *less than* 2020 (-9.13%). Non-personnel costs are lower due to effects from the COVID-19 pandemic (e.g., less travel, supplies, etc.) and reductions in professional services and insurance.
- Revenues are currently projected at \$14, 042,812, approximately \$740K above 2020 (5.6%). Additional revenues are expected through the end of this year into next.
- At this time, Board Member jurisdiction contributions to the District's General Public Health flexible funding are status quo with 2020, but work is still being done in this area.
- Approximately \$1.2M of fund balance reserves are proposed to balance the budget, about \$267K from Restricted Reserves and \$943K from undesignated and unrestricted cash and investment reserves. Due to our cash base budgeting, we expect that this pull on reserves will be cut by about half when we receive payments for 2020 year-end invoices in late January and February.
- The budget draft includes a placeholder of \$100K in proposed market adjustments for non-represented staff; the District is working with the Finance Committee on this issue and may bring it to the Board for consideration at a later date.
- Kitsap Connect Program is not included for 2021 due to a lack of available revenues; however, a new model, housed under Peninsula Community Health Services, is being developed. The District has pledged a 0.6 FTE public health nurse for four months to PCHS to help with the transition.
- Cash and investment fund reserves stand at \$5.1M.

Memo to Kitsap Public Health Board

November 3, 2020

Page 2

Next steps in the budget process will be to continue to fine-tune the draft budget and bring a final budget to the Health Board for approval in December.

If you have questions or need additional information, please contact Keith Grellner at

keith.grellner@kitsappublichealth.org.

Attachments (2)

DRAFT 2021 Budget

Keith Grellner
Administrator



KITSAP PUBLIC HEALTH DISTRICT

Mission Statement:

*The Kitsap Public Health District
prevents disease and protects
and promotes the health of all
persons in Kitsap County.*



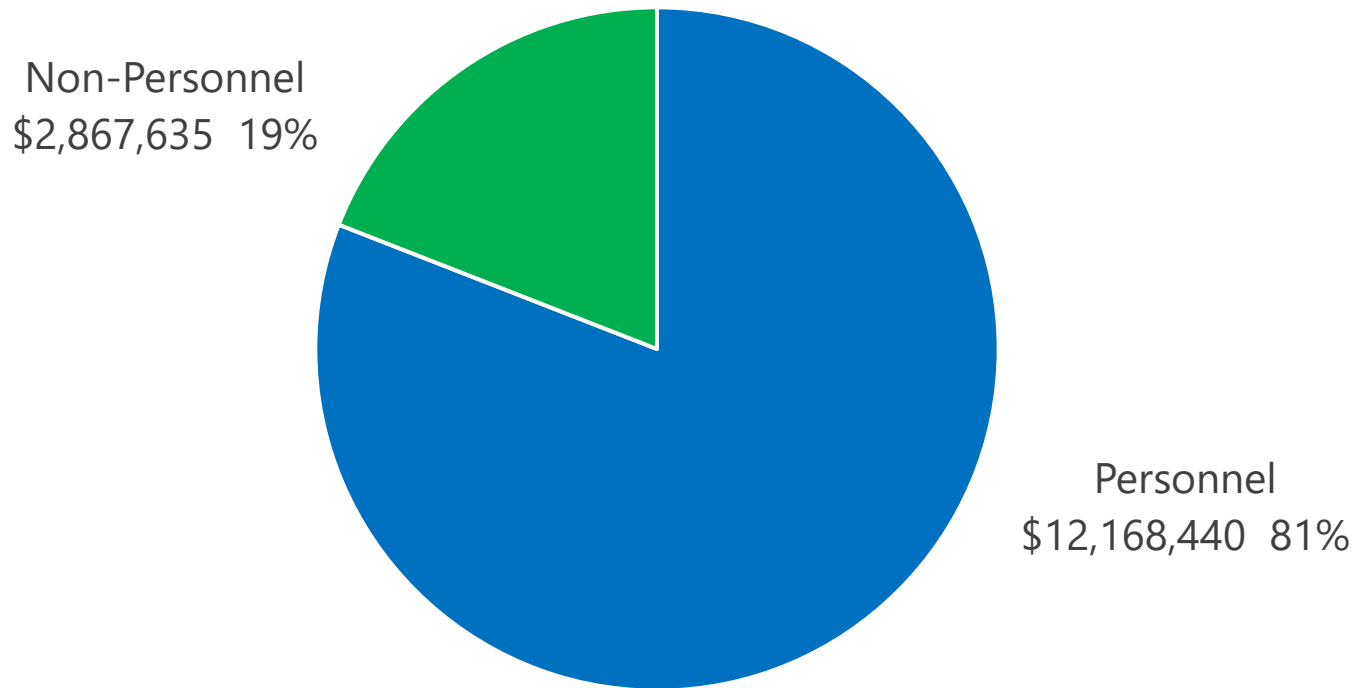
KITSAP PUBLIC HEALTH DISTRICT

DRAFT 2021 Budget Summary

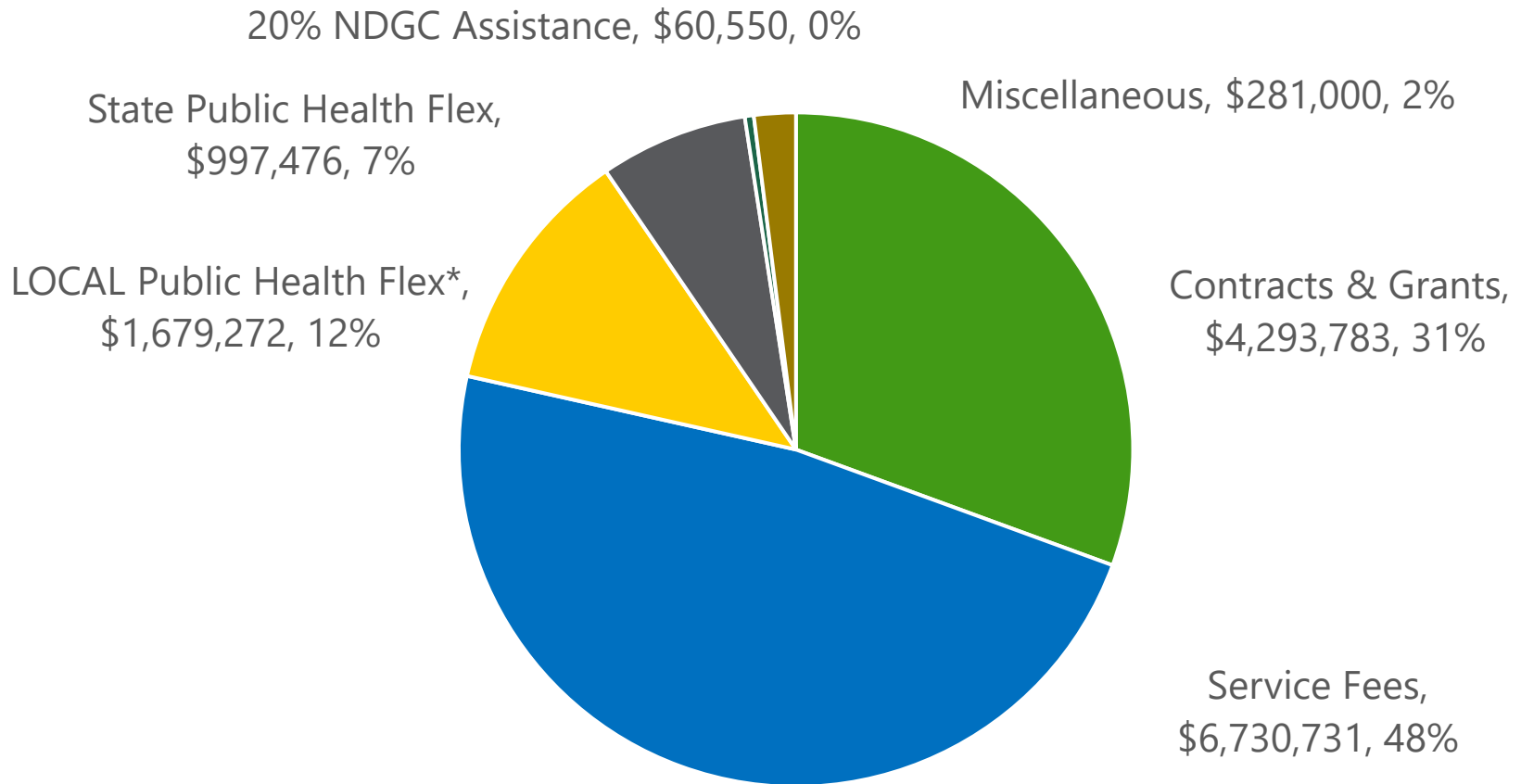
- Budget is BALANCED with Reserve Funds
- Total Expenditures: \$15,036,075
- Total Revenues: \$14,042,812
- Reserve Fund Use: <\$993,263
- Full-Time Equivalent Employees: 118.45



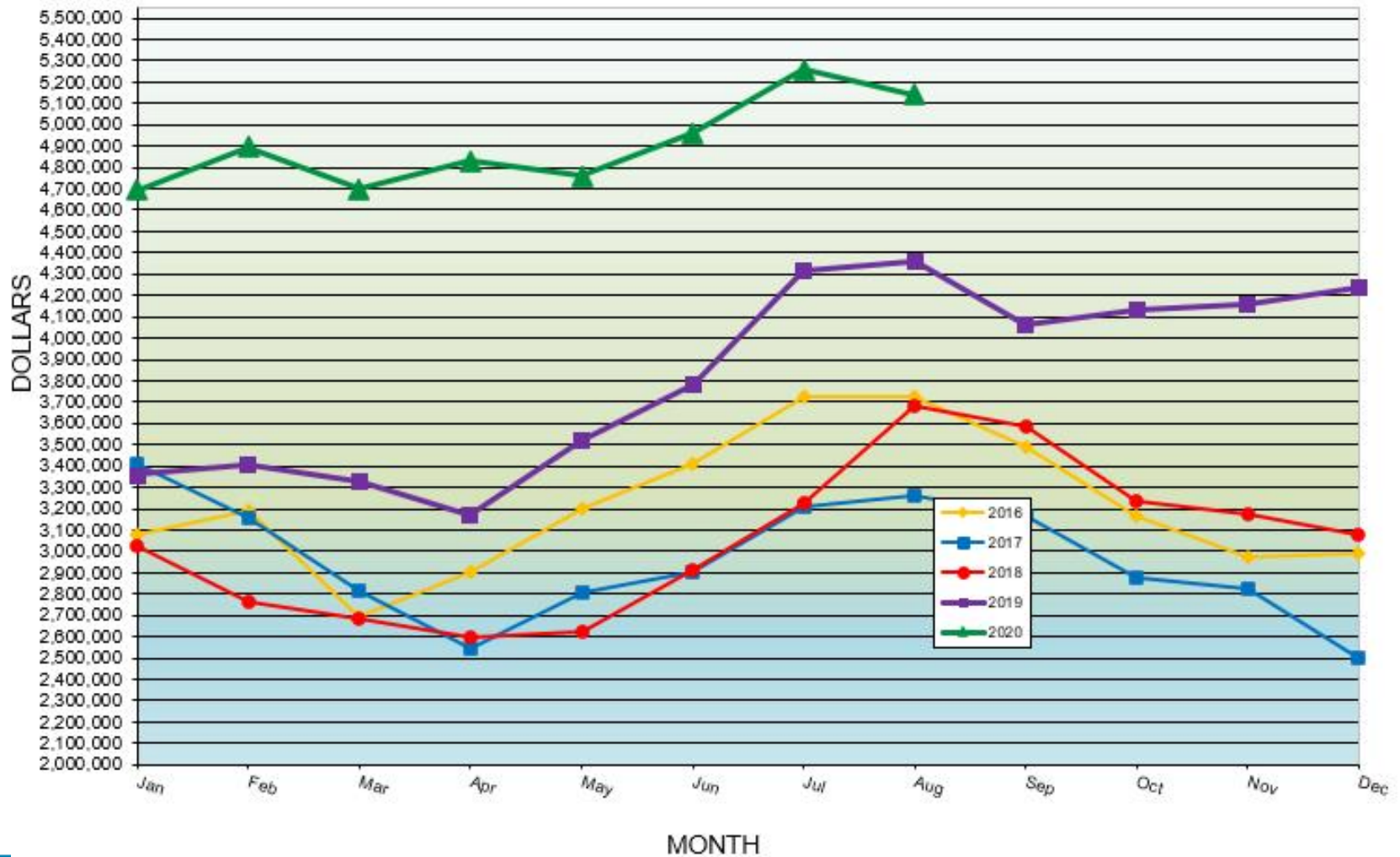
DRAFT 2021 Budget – Major Expenses



DRAFT 2021 Budget – Major Revenues



KITSAP PUBLIC HEALTH DISTRICT MONTH-END TOTAL CASH & INVESTMENTS 2016 - 2020

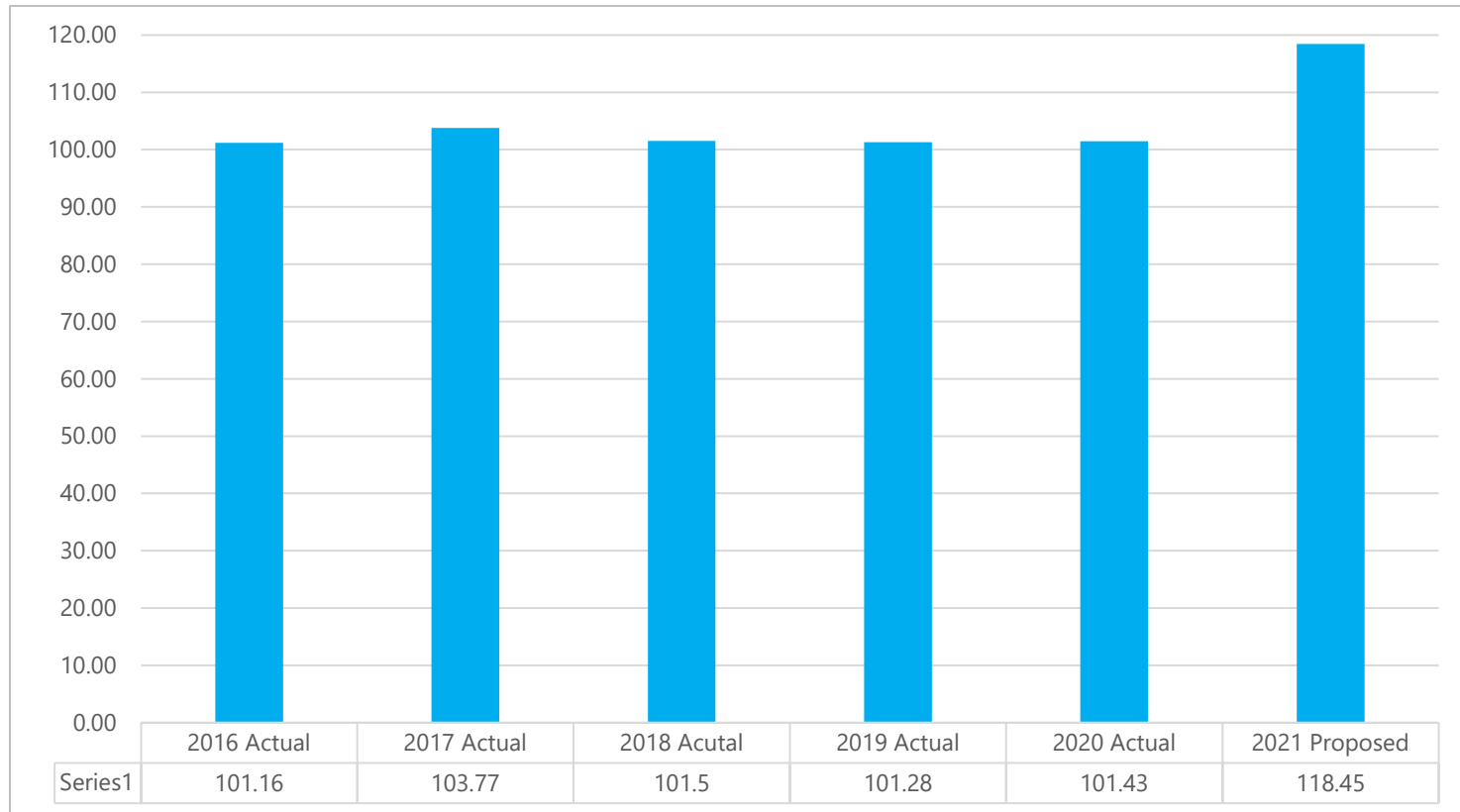


DRAFT 2021 Budget – Notable Changes from 2020 Budget

- Expenditures: + \$1,650,157 (12.33%)
- Revenues: + \$740,194 (5.56%)
- Employees: + 17.02 FTE (16.78%)
- Mkt. Adjustment for Non-Rep: \$100,000 (22 FTE)
- Program Additions: COVID-19
- Program Deletions: Kitsap Connect



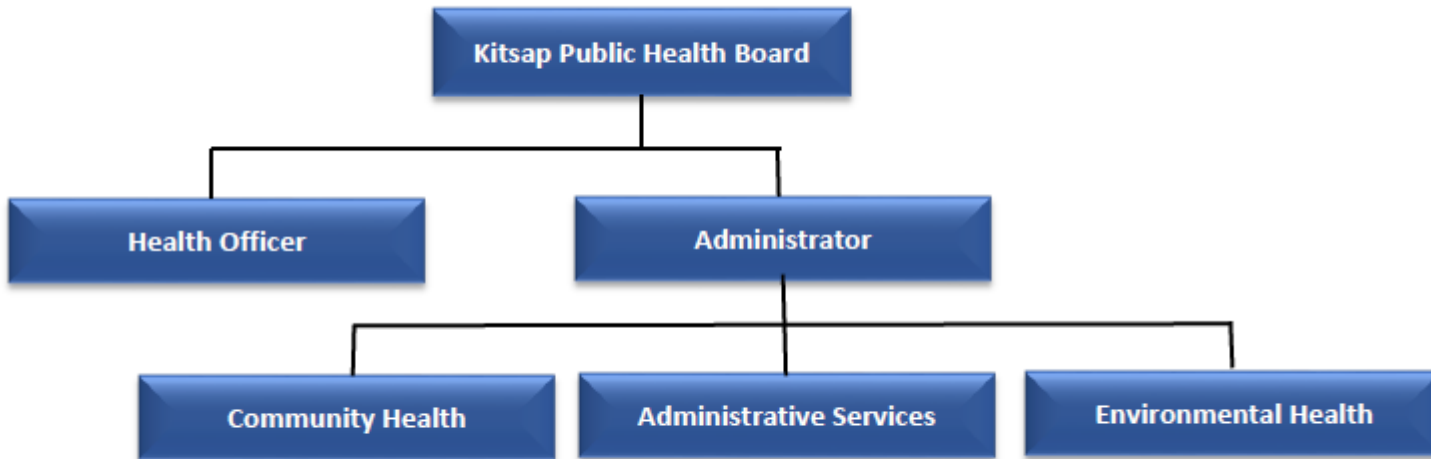
DRAFT 2021 Budget – Comparison of FTEs (2017 – 2021)



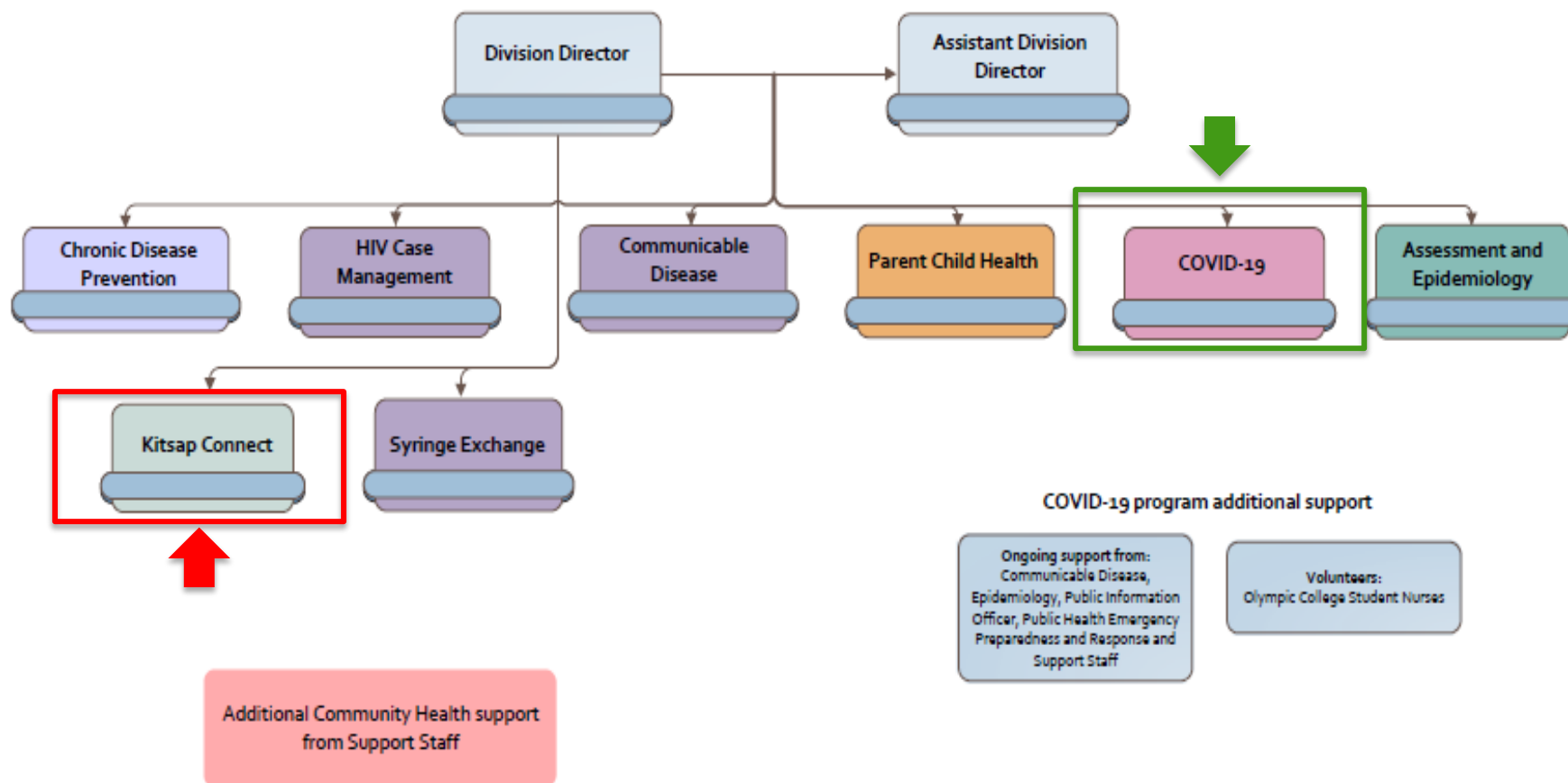
COVID-19 Program



Agency Organization Chart



KITSAP PUBLIC HEALTH DISTRICT





COVID-19 Public Health Duties

- Case & Contact Investigations
- Daily Case & Contact Monitoring
- Daily Care Coordination for I&Q
- Outbreak Support for Congregate Living, Employers, etc.
- Daily Epidemiological Analysis & Reporting
- COVID-19 Data Management
- Work with/Support EOC & Local Partners
- Support School COVID-19 Plans
- COVID-19 Testing Support & Vaccine Planning
- Communications w/ Public & Healthcare System
- Administrative & Financial Oversight
- Coordination with State & Other LHJs



Authority & Legal Mandate

RCW 70.05.060

Powers and duties of local board of health.

Each local board of health shall have supervision over all matters pertaining to the preservation of the life and health of the people within its jurisdiction and shall:

- (1) Enforce through the local health officer or the administrative officer appointed under RCW 70.05.040, if any, the public health statutes of the state and rules promulgated by the state board of health and the secretary of health;
- (2) Supervise the maintenance of all health and sanitary measures for the protection of the public health within its jurisdiction;
- (3) Enact such local rules and regulations as are necessary in order to preserve, promote and improve the public health and provide for the enforcement thereof;

(4) Provide for the control and prevention of any dangerous, contagious or infectious disease within the jurisdiction of the local health department;

- (5) Provide for the prevention, control and abatement of nuisances detrimental to the public health;
- (6) Make such reports to the state board of health through the local health officer or the administrative officer as the state board of health may require; and
- (7) Establish fee schedules for issuing or renewing licenses or permits or for such other services as are authorized by the law and the rules of the state board of health: PROVIDED, That such fees for services shall not exceed the actual cost of providing any such services.



KITSAP PUBLIC HEALTH DISTRICT

Authority & Legal Mandate (cont.)

RCW 70.05.070

Local health officer—Powers and duties.

The local health officer, acting under the direction of the local board of health or under direction of the administrative officer appointed under RCW 70.05.040 or 70.05.035, if any, shall:

- (1) Enforce the public health statutes of the state, rules of the state board of health and the secretary of health, and all local health rules, regulations and ordinances within his or her jurisdiction including imposition of penalties authorized under RCW 70A.125.030 and 70A.105.120, the confidentiality provisions in RCW 70.02.220 and rules adopted to implement those provisions, and filing of actions authorized by RCW 43.70.190;
- (2) Take such action as is necessary to maintain health and sanitation supervision over the territory within his or her jurisdiction;
- (3) Control and prevent the spread of any dangerous, contagious or infectious diseases that may occur within his or her jurisdiction;**
- (4) Inform the public as to the causes, nature, and prevention of disease and disability and the preservation, promotion and improvement of health within his or her jurisdiction;
- (5) Prevent, control or abate nuisances which are detrimental to the public health;
- (6) Attend all conferences called by the secretary of health or his or her authorized representative;
- (7) Collect such fees as are established by the state board of health or the local board of health for the issuance or renewal of licenses or permits or such other fees as may be authorized by law or by the rules of the state board of health;
- (8) Inspect, as necessary, expansion or modification of existing public water systems, and the construction of new public water systems, to assure that the expansion, modification, or construction conforms to system design and plans;
- (9) Take such measures as he or she deems necessary in order to promote the public health, to participate in the establishment of health educational or training activities, and to authorize the attendance of employees of the local health department or individuals engaged in community health programs related to or part of the programs of the local health department.



KITSAP PUBLIC HEALTH DISTRICT

COVID-19 Program

2021 Projected Personnel Costs

- 19.9 FTE (13.5 FTE are Provisional)
- Labor Cost = \$ 1,961,386 (\$ 1,232,810 Provisional)



COVID-19 Funding Summary - KPHD

2020

| | |
|----------------------------------------------------------|---------------------|
| Coronavirus Preparedness and Response Approp. Act | \$ 340,263 |
| CARES Act - City/County > 500,000 | \$ 1,325,000 |
| CARES Act – State * | \$ 5,402,000 |
| CARES Act – Box in the Virus * | \$ 1,461,780 |
| CARES Act - City/County > 500,000 | (\$ 1,325,000) |
| Total for 2020 | \$ 7,204,043 |
| Likely to Spend | \$ 3,750,000 |

2021

| | |
|-------------------------------------------------------|---------------------|
| CARES – Act – Epi. & Lab Capacity (ELC) | \$ 314,824 |
| Protection Program & Health Care (ELC) | \$ 830,529 |
| WA State Operating Budget 19-21, Coronavirus Response | \$ 309,737 |
| WA State Operating Budget 21-23 | ?? |
| CARES Act | ?? |
| Total for 2021 (so far) | \$ 1,455,090 |
| Likely to Spend | \$ 1,455,090 |

* Awarded in September 2020.





KITSAP PUBLIC HEALTH DISTRICT

DRAFT 2021 BUDGET

As of October 23, 2020

Kitsap Public Health District

2021 BUDGET DRAFT

| | <u>PAGE</u> |
|---------------------------------------------------------------------------------------------------------------|-------------|
| Agencywide Revenues and Other Sources of Funds | 3 |
| Agencywide Expenditures and Other Uses of Funds | 4 |
| ADMINISTRATIVE SERVICES DIVISION | |
| <u>Administrative Services Division Summary</u> | 5 |
| Administrative Services Programs (Health Officer, Administrator, Accounting, IT, PIO, Clerical, & Facilities) | 6 |
| Public Health Emergency Preparedness and Response | 7 |
| COMMUNITY HEALTH DIVISION | |
| <u>Community Health Division Summary</u> | 8 |
| Community Health Division Administration | 9 |
| Assessment and Epidemiology | 10 |
| <u>Healthy Communities Roll-Up</u> | 11 |
| Chronic Disease Prevention | 12 |
| Nurse Family Partnership | 13 |
| Parent Child Health | 14 |
| <u>Clinical Services Roll-Up</u> | 15 |
| Communicable Disease | 16 |
| Syringe Exchange | 17 |
| Tuberculosis | 18 |
| HIV/AIDS | 19 |
| ENVIRONMENTAL HEALTH DIVISION | |
| <u>Environmental Health Division Summary</u> | 20 |
| Environmental Health Division Administration | 21 |
| Solid and Hazardous Waste | 22 |
| Drinking Water and Onsite Sewage | 23 |
| Food and Living Environment | 24 |
| Pollution Identification and Correction | 25 |

Kitsap Public Health District
2021 BUDGET DRAFT
AGENCYWIDE REVENUES & OTHER SOURCES OF FUNDS

| REVENUES | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|------------------------------------------------------------|----------------------|-------------------------|----------------------|------------------------------|-----------------------------|
| CONTRACTS & GRANTS | | | | | |
| Admin Services: Kitsap Connect | \$ 410,000 | \$ 263,048 | \$ - | \$ (410,000) | -100.00% |
| Admin Services: PHEPR & Assessment/Epidemiology | 295,345 | 199,474 | 295,345 | - | N/A |
| Community Health | 1,904,801 | 1,620,817 | 2,167,319 | 262,518 | 13.78% |
| Environmental Health | 458,925 | 424,388 | 339,240 | (119,685) | -26.08% |
| Total Contracts & Grants | \$ 3,069,071 | \$ 2,507,727 | \$ 2,801,904 | \$ (267,167) | -8.71% |
| FEES | | | | | |
| Admin Services: General Services & Vital Statistics | \$ 149,000 | \$ 103,696 | \$ 149,000 | \$ - | N/A |
| Community Health: Assessment/Epidemiology | 323,056 | 128,586 | 172,353 | (150,703) | -46.65% |
| Community Health: Other | 449,477 | 127,643 | 1,724,761 | 1,275,284 | 283.73% |
| Environmental Health | 6,299,950 | 3,876,340 | 6,176,496 | (123,454) | -1.96% |
| Total Fees | \$ 7,221,483 | \$ 4,236,265 | \$ 8,222,610 | \$ 1,001,127 | 13.86% |
| GOVERNMENT FLEXIBLE FUNDING - GENERAL PUBLIC HEALTH | | | | | |
| Bainbridge Island | \$ 72,960 | \$ 73,560 | \$ 73,516 | \$ 556 | 0.76% |
| Bremerton | 46,476 | 53,000 | 53,209 | 6,733 | 14.49% |
| Kitsap County | 1,338,644 | 1,003,983 | 1,338,964 | 320 | 0.02% |
| Kitsap County - Allocated to Tuberculosis Control | 99,868 | 105,154 | 140,205 | 40,337 | 40.39% |
| Port Orchard | 43,170 | 39,923 | 39,884 | (3,286) | -7.61% |
| Poulsbo | 32,550 | 33,540 | 33,494 | 944 | 2.90% |
| State Public Health Assistance Funds | 997,476 | 997,476 | 997,476 | - | N/A |
| Total Local Government Flexible Funding | \$ 2,631,144 | \$ 2,306,636 | \$ 2,676,748 | \$ 45,604 | 1.73% |
| GOVERNMENT CONTRIBUTIONS - NDGC MORTGAGE | | | | | |
| Bainbridge Island | \$ 5,533 | \$ 5,533 | \$ 5,577 | \$ 44 | 0.80% |
| Bremerton | 9,496 | 9,496 | 9,287 | (209) | -2.20% |
| Kitsap County | 40,151 | 30,113 | 39,831 | (320) | -0.80% |
| Port Orchard | 3,247 | 3,247 | 3,286 | 39 | 1.20% |
| Poulsbo | 2,523 | 2,523 | 2,569 | 46 | 1.82% |
| Total Local Government NDGC Mortgage | \$ 60,950 | \$ 50,912 | \$ 60,550 | \$ (400) | -0.66% |
| MISCELLANEOUS INCOME | | | | | |
| Interest Income | \$ 75,000 | \$ 37,001 | \$ 35,000 | \$ (40,000) | -53.33% |
| Other Income | 244,970 | 36,140 | 246,000 | 1,030 | 0.42% |
| Total Miscellaneous Income | \$ 319,970 | \$ 73,141 | \$ 281,000 | \$ (38,970) | -12.18% |
| TOTAL REVENUES | \$ 13,302,618 | \$ 9,174,681 | \$ 14,042,812 | \$ 740,194 | 5.56% |
| FUND BALANCE | | | | | |
| Use or (Designate): Drinking Water | \$ - | \$ - | \$ - | \$ - | N/A |
| Use or (Designate): Foundational Public Health Services | - | - | - | - | N/A |
| Use or (Designate): HIV/AIDS | - | - | - | - | N/A |
| Use or (Designate): On-Site Sewage | 18,546 | (537,734) | 266,737 | 248,191 | 1338.25% |
| Use or (Designate): Solid & Hazardous Waste | (104,175) | (385,459) | (198,226) | (94,051) | 90.28% |
| Use or (Designate): Tuberculosis | 36,370 | (94,332) | (17,924) | (54,294) | -149.28% |
| Use or (Source) of Unrestricted/Undesignated Funds | 132,559 | 675,323 | 942,676 | 810,117 | 611.14% |
| Total Change in Fund Balance | \$ 83,300 | \$ (342,202) | \$ 993,263 | \$ 909,963 | 1092.39% |
| TOTAL REVENUES & OTHER SOURCES OF FUNDS | \$ 13,385,918 | \$ 8,832,479 | \$ 15,036,075 | \$ 1,650,157 | 12.33% |
| TOTAL REVENUES OVER (SHORT) OF EXPENDITURES | \$ - | \$ - | \$ - | | |

Kitsap Public Health District
2021 BUDGET DRAFT
AGENCYWIDE EXPENDITURES & OTHER USES OF FUNDS

| EXPENDITURES | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|-------------------------------------|----------------------|-------------------------|----------------------|------------------------------|-----------------------------|
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 7,397,162 | \$ 5,172,075 | \$ 8,719,025 | \$ 1,321,863 | 17.87% |
| Payroll Taxes | 604,411 | 404,578 | 716,367 | 111,956 | 18.52% |
| Benefits | 2,184,325 | 1,453,045 | 2,680,998 | 496,673 | 22.74% |
| Unemployment | 44,168 | - | 52,050 | 7,882 | 17.85% |
| Subtotal Personnel Costs | \$ 10,230,066 | \$ 7,029,698 | \$ 12,168,440 | \$ 1,938,374 | 18.95% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 232,546 | \$ 140,785 | \$ 146,276 | \$ (86,270) | -37.10% |
| Office Equipment <\$5,000 | 1,700 | 2,500 | - | (1,700) | -100.00% |
| Computer Software <\$5,000 | 21,232 | 6,853 | 22,546 | 1,314 | 6.19% |
| Computer Hardware <\$5,000 | 30,965 | 97,622 | 26,200 | (4,765) | -15.39% |
| Professional Services | 746,822 | 374,778 | 506,545 | (240,277) | -32.17% |
| Legal Services | 42,311 | 12,477 | 69,204 | 26,893 | 63.56% |
| Communications | 147,550 | 92,569 | 169,472 | 21,922 | 14.86% |
| Travel & Mileage | 101,257 | 39,485 | 71,287 | (29,970) | -29.60% |
| Parking & Commute Trip Reduction | 27,264 | 8,632 | 19,776 | (7,488) | -27.46% |
| Advertising | 5,500 | 8,700 | 3,095 | (2,405) | -43.73% |
| Rentals & Leases | 91,010 | 78,985 | 90,970 | (40) | -0.04% |
| Insurance | 191,676 | 150,836 | 160,000 | (31,676) | -16.53% |
| Utilities | 2,000 | 2,069 | 1,800 | (200) | -10.00% |
| Repairs & Maintenance | 145,114 | 115,435 | 166,099 | 20,985 | 14.46% |
| Operations & Maintenance: NDGC | 367,261 | 275,442 | 385,618 | 18,357 | 5.00% |
| Training | 73,044 | 17,582 | 63,460 | (9,584) | -13.12% |
| Miscellaneous | 351,350 | 113,248 | 412,537 | 61,187 | 17.41% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | 16,000 | - | - | (16,000) | -100.00% |
| Computer Hardware >\$5,000 | 16,500 | 36,219 | 10,000 | (6,500) | -39.39% |
| Government Center Debt Principal | 175,000 | 131,247 | 180,000 | 5,000 | 2.86% |
| Government Center Debt Interest | 129,750 | 97,317 | 122,750 | (7,000) | -5.39% |
| Non-Expenditures | 240,000 | - | 240,000 | - | 0.00% |
| Subtotal Non-Personnel Costs | \$ 3,155,852 | \$ 1,802,781 | \$ 2,867,635 | \$ (288,217) | -9.13% |
| TOTAL EXPENDITURES | \$ 13,385,918 | \$ 8,832,479 | \$ 15,036,075 | \$ 1,650,157 | 12.33% |

Kitsap Public Health District
2021 BUDGET DRAFT
ADMINISTRATIVE SERVICES DIVISION - SUMMARY

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|-------------------------------------|---------------------|-------------------------|---------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| DIRECT PROGRAM REVENUES | \$ 1,235,265 | \$ 690,271 | \$ 785,895 | \$ (449,370) | -36.38% |
| Government Contributions | 128,479 | 1,677,357 | 282,926 | 154,447 | 120.21% |
| TOTAL REVENUES | \$ 1,363,744 | \$ 2,367,628 | \$ 1,068,821 | (294,923) | -21.63% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 2,226,287 | \$ 2,167,100 | \$ 2,259,754 | \$ 33,467 | 1.50% |
| Payroll Taxes | 183,446 | 169,397 | 185,427 | 1,981 | 1.08% |
| Benefits | 648,593 | 624,092 | 689,361 | 40,768 | 6.29% |
| Unemployment | 13,306 | - | 13,508 | 202 | 1.52% |
| Subtotal Personnel Costs | \$ 3,071,632 | \$ 2,960,589 | \$ 3,148,050 | \$ 76,418 | 2.49% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 76,960 | \$ 54,906 | \$ 73,630 | \$ (3,330) | -4.33% |
| Office Equipment <\$5,000 | - | 2,030 | - | - | N/A |
| Computer Software <\$5,000 | 18,232 | 3,911 | 19,546 | 1,314 | 7.21% |
| Computer Hardware <\$5,000 | 17,785 | 85,203 | 12,500 | (5,285) | -29.72% |
| Professional Services | 312,188 | 82,571 | 96,090 | (216,098) | -69.22% |
| Legal Services | 22,500 | 6,764 | 47,500 | 25,000 | 111.11% |
| Communications | 89,247 | 39,187 | 96,664 | 7,417 | 8.31% |
| Travel & Mileage | 9,263 | 4,163 | 6,560 | (2,703) | -29.18% |
| Parking & Commute Trip Reduction | 6,408 | (3,965) | 3,600 | (2,808) | -43.82% |
| Advertising | 500 | 652 | 500 | - | N/A |
| Rentals & Leases | 29,500 | 27,417 | 29,460 | (40) | -0.14% |
| Insurance | 190,000 | 150,836 | 160,000 | (30,000) | -15.79% |
| Utilities | 2,000 | 1,307 | 1,800 | (200) | -10.00% |
| Repairs & Maintenance | 93,656 | 86,649 | 108,696 | 15,040 | 16.06% |
| Operations & Maintenance: NDGC | 11,318 | 61,200 | 17,098 | 5,780 | 51.07% |
| Training | 24,384 | 9,699 | 20,300 | (4,084) | -16.75% |
| Miscellaneous | 68,725 | 44,431 | 86,825 | 18,100 | 26.34% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | 16,000 | - | - | (16,000) | N/A |
| Computer Hardware >\$5,000 | 16,500 | 36,219 | 10,000 | (6,500) | -39.39% |
| Government Center Debt Principal | 175,000 | 131,247 | 180,000 | 5,000 | 2.86% |
| Government Center Debt Interest | 129,750 | 97,317 | 122,750 | (7,000) | -5.39% |
| Non-Expenditures | 240,000 | - | 240,000 | - | N/A |
| Subtotal Non-Personnel Costs | \$ 1,549,916 | \$ 921,744 | \$ 1,333,519 | \$ (216,397) | -13.96% |
| PROGRAM EXPENDITURES | \$ 4,621,548 | \$ 3,882,333 | \$ 4,481,569 | \$ (139,979) | -3.03% |
| Administrative Services Overhead | (3,257,804) | (1,514,705) | (3,412,748) | (154,944) | 4.76% |
| TOTAL EXPENDITURES | \$ 1,363,744 | \$ 2,367,628 | \$ 1,068,821 | \$ (294,923) | -21.63% |

Kitsap Public Health District
2021 BUDGET DRAFT
ADMIN SERVICES (Health Officer, Administrator, Acctg, HR, IT, PIO, Clerical, & Facilities)

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|-------------------------------------|---------------------|-------------------------|---------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| Contracts & Grants | | | | | |
| Birth Certificates | \$ 85,000 | \$ 54,664 | \$ 85,000 | \$ - | N/A |
| Death Certificates | 50,000 | 32,853 | 50,000 | - | N/A |
| Vital Statistics Postage & Handling | 14,000 | 16,179 | 14,000 | - | N/A |
| Subtotal Vital Statistics | \$ 149,000 | \$ 103,696 | \$ 149,000 | \$ - | N/A |
| Other Revenues | | | | | |
| Bainbridge - NDGC | \$ 5,533 | \$ 5,533 | \$ 5,577 | \$ 44 | 0.80% |
| Bremerton - NDGC | 9,496 | 9,496 | 9,287 | (209) | -2.20% |
| Kitsap County - NDGC | 40,151 | 30,113 | 39,831 | (320) | -0.80% |
| Port Orchard - NDGC | 3,247 | 3,247 | 3,286 | 39 | 1.20% |
| Poulsbo - NDGC | 2,523 | 2,523 | 2,569 | 46 | 1.82% |
| Flex Court Restitution | 1,320 | 1,017 | 1,500 | 180 | 13.64% |
| Admin - Other | 1,000 | 1,453 | 1,500 | 500 | 50.00% |
| Sale of Surplus Property | - | 4,752 | - | - | N/A |
| Donations | - | 33 | - | - | N/A |
| Expenditure Reimbursements | - | 26,295 | - | - | N/A |
| Cashiers' Over/Short | - | - | - | - | N/A |
| Cash Adjustments | - | - | - | - | N/A |
| Interest | 75,000 | 37,001 | 35,000 | (40,000) | -53.33% |
| Non-Revenue | 242,650 | 2,590 | 243,000 | 350 | 0.14% |
| Non-Revenue - KCHP Passthrough | - | - | - | - | N/A |
| Subtotal Other Revenues | \$ 380,920 | \$ 124,053 | \$ 341,550 | \$ (39,370) | -10.34% |
| TOTAL REVENUES | \$ 529,920 | \$ 227,749 | \$ 490,550 | \$ (39,370) | -7.43% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 1,940,220 | \$ 1,129,664 | \$ 1,979,817 | \$ 39,597 | 2.04% |
| Payroll Taxes | 160,238 | 88,827 | 162,220 | 1,982 | 1.24% |
| Benefits | 565,007 | 343,677 | 596,828 | 31,821 | 5.63% |
| Unemployment | 11,591 | - | 11,832 | 241 | 2.08% |
| Subtotal Personnel Costs | \$ 2,677,056 | \$ 1,562,168 | \$ 2,750,697 | \$ 73,641 | 2.75% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 72,080 | \$ 46,626 | \$ 73,150 | \$ 1,070 | 1.48% |
| Office Equipment <\$5,000 | - | 2,030 | - | - | N/A |
| Computer Software <\$5,000 | 17,992 | 3,911 | 19,546 | 1,554 | 8.64% |
| Computer Hardware <\$5,000 | 14,585 | 78,210 | 12,500 | (2,085) | -14.30% |
| Professional Services | 87,960 | 8,294 | 96,090 | 8,130 | 9.24% |
| Legal Services | 21,000 | 2,831 | 47,500 | 26,500 | 126.19% |
| Communications | 83,160 | 32,429 | 92,464 | 9,304 | 11.19% |
| Travel & Mileage | 4,810 | 2,184 | 4,560 | (250) | -5.20% |
| Parking & Commute Trip Reduction | 6,408 | (4,297) | 3,600 | (2,808) | -43.82% |
| Advertising | 500 | - | 500 | - | N/A |
| Rentals & Leases | 29,500 | 24,035 | 29,460 | (40) | -0.14% |
| Insurance | 190,000 | 150,836 | 160,000 | (30,000) | -15.79% |
| Utilities | 2,000 | 1,307 | 1,800 | (200) | -10.00% |
| Repairs & Maintenance | 91,856 | 80,576 | 108,336 | 16,480 | 17.94% |
| Operations & Maintenance: NDGC | - | - | - | - | N/A |
| Training | 19,500 | 8,486 | 18,300 | (1,200) | -6.15% |
| Miscellaneous | 68,725 | 43,641 | 86,825 | 18,100 | 26.34% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | 16,000 | - | - | (16,000) | -100.00% |
| Computer Hardware >\$5,000 | 16,500 | - | 10,000 | (6,500) | -39.39% |
| Government Center Debt Principal | 175,000 | 131,247 | 180,000 | 5,000 | 2.86% |
| Government Center Debt Interest | 129,750 | 97,317 | 122,750 | (7,000) | -5.39% |
| Non-Expenditures | 240,000 | - | 240,000 | - | N/A |
| Subtotal Non-Personnel Costs | \$ 1,287,326 | \$ 709,663 | \$ 1,307,381 | \$ 20,055 | 1.56% |
| PROGRAM EXPENDITURES | \$ 3,964,382 | \$ 2,271,831 | \$ 4,058,078 | \$ 93,696 | 2.36% |
| Administrative Services Overhead | (3,437,112) | (2,044,082) | (3,570,528) | (133,416) | 3.88% |
| TOTAL EXPENDITURES | \$ 527,270 | \$ 227,749 | \$ 487,550 | \$ (39,720) | -7.53% |

Kitsap Public Health District
2021 BUDGET DRAFT
PUBLIC HEALTH EMERGENCY PREPAREDNESS AND RESPONSE PROGRAM

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|-------------------------------------|-------------------|-------------------------|-------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| DOH Con Con PHEPR LHJ Funding | \$ 295,345 | \$ 199,474 | \$ 295,345 | \$ - | 0.00% |
| Other - PHEPR | - | - | - | - | N/A |
| DIRECT PROGRAM REVENUES | \$ 295,345 | \$ 199,474 | \$ 295,345 | \$ - | N/A |
| Government Contributions | 52,881 | 1,718,714 | 286,444 | 233,563 | 441.68% |
| TOTAL REVENUES | \$ 348,226 | \$ 1,918,188 | \$ 581,789 | \$ 233,563 | 67.07% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 152,233 | \$ 956,212 | \$ 279,937 | \$ 127,704 | 83.89% |
| Payroll Taxes | 12,382 | 74,401 | 23,207 | 10,825 | 87.43% |
| Benefits | 55,160 | 262,336 | 92,533 | 37,373 | 67.75% |
| Unemployment | 912 | - | 1,676 | 764 | 83.77% |
| Subtotal Personnel Costs | \$ 220,687 | \$ 1,292,949 | \$ 397,353 | \$ 176,666 | 80.05% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 480 | \$ 6,430 | \$ 480 | \$ - | N/A |
| Office Equipment <\$5,000 | - | - | - | - | N/A |
| Computer Software <\$5,000 | 240 | - | - | (240) | -100.00% |
| Computer Hardware <\$5,000 | - | 6,993 | - | - | N/A |
| Professional Services | - | 6,234 | - | - | N/A |
| Legal Services | 1,500 | 2,888 | - | (1,500) | -100.00% |
| Communications | 3,087 | 5,278 | 4,200 | 1,113 | 36.05% |
| Travel & Mileage | 2,453 | 823 | 2,000 | (453) | -18.47% |
| Parking & Commute Trip Reduction | - | 57 | - | - | N/A |
| Advertising | - | 652 | - | - | N/A |
| Rentals & Leases | - | - | - | - | N/A |
| Insurance | - | - | - | - | N/A |
| Utilities | - | - | - | - | N/A |
| Repairs & Maintenance | - | 4,552 | 360 | 360 | #DIV/0! |
| Operations & Maintenance: NDGC | 11,318 | 61,200 | 17,098 | 5,780 | 51.07% |
| Training | 4,884 | 1,073 | 2,000 | (2,884) | -59.05% |
| Miscellaneous | - | 341 | - | - | N/A |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | 36,219 | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 23,962 | \$ 132,740 | \$ 26,138 | \$ 2,176 | 9.08% |
| PROGRAM EXPENDITURES | \$ 244,649 | \$ 1,425,689 | \$ 423,491 | \$ 178,842 | 73.10% |
| Administrative Services Overhead | 103,577 | 492,499 | 158,298 | 54,721 | 52.83% |
| TOTAL EXPENDITURES | \$ 348,226 | \$ 1,918,188 | \$ 581,789 | \$ 233,563 | 67.07% |

Kitsap Public Health District
2021 BUDGET DRAFT
COMMUNITY HEALTH DIVISION - SUMMARY

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|----------------------------------|---------------------|-------------------------|---------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| DIRECT PROGRAM REVENUES | \$ 2,777,202 | \$ 1,982,200 | \$ 4,204,638 | \$ 1,427,436 | 51.40% |
| Government Contributions | 2,218,848 | 852,908 | 3,080,736 | 861,888 | 38.84% |
| Draw from (Increase) Reserves | 36,370 | (94,332) | (17,924) | (54,294) | -149.28% |
| TOTAL REVENUES | \$ 5,032,420 | \$ 2,740,776 | \$ 7,267,450 | \$ 2,235,030 | 44.41% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 2,108,466 | \$ 1,192,517 | \$ 3,353,993 | \$ 1,245,527 | 59.07% |
| Payroll Taxes | 171,725 | 93,122 | 272,902 | 101,177 | 58.92% |
| Benefits | 626,671 | 333,309 | 1,046,644 | 419,973 | 67.02% |
| Unemployment | 12,565 | - | 19,982 | 7,417 | 59.03% |
| Subtotal Personnel Costs | \$ 2,919,427 | \$ 1,618,948 | \$ 4,693,521 | \$ 1,774,094 | 60.77% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 120,672 | \$ 62,879 | \$ 34,572 | \$ (86,100) | -71.35% |
| Office Equipment <\$5,000 | - | 470 | - | - | N/A |
| Computer Software <\$5,000 | - | 2,113 | - | - | N/A |
| Computer Hardware <\$5,000 | 3,200 | 1,446 | 6,300 | 3,100 | 96.88% |
| Professional Services | 354,800 | 235,971 | 333,644 | (21,156) | -5.96% |
| Legal Services | 600 | 439 | 5,600 | 5,000 | 833.33% |
| Communications | 28,279 | 30,019 | 40,568 | 12,289 | 43.46% |
| Travel & Mileage | 38,950 | 5,882 | 19,000 | (19,950) | -51.22% |
| Parking & Commute Trip Reduction | 10,812 | 4,114 | 6,096 | (4,716) | -43.62% |
| Advertising | - | 7,913 | - | - | N/A |
| Rentals & Leases | 56,550 | 48,691 | 56,550 | - | N/A |
| Insurance | - | - | - | - | N/A |
| Utilities | - | 682 | - | - | N/A |
| Repairs & Maintenance | 22,000 | 20,293 | 39,240 | 17,240 | 78.36% |
| Operations & Maintenance: NDGC | 141,990 | 84,372 | 194,695 | 52,705 | 37.12% |
| Training | 23,200 | 967 | 21,200 | (2,000) | -8.62% |
| Miscellaneous | 12,375 | 11,214 | 13,655 | 1,280 | 10.34% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal NON-LABOR COSTS | \$ 813,428 | \$ 517,465 | \$ 771,120 | \$ (42,308) | -5.20% |
| PROGRAM EXPENDITURES | \$ 3,732,855 | \$ 2,136,413 | \$ 5,464,641 | \$ 1,731,786 | 46.39% |
| Administrative Services Overhead | 1,299,565 | 604,363 | 1,802,809 | 503,244 | 38.72% |
| Community Health Overhead | - | - | - | - | N/A |
| TOTAL EXPENDITURES | \$ 5,032,420 | \$ 2,740,776 | \$ 7,267,450 | \$ 2,235,030 | 44.41% |

**Kitsap Public Health District
2021 BUDGET DRAFT
COMMUNITY HEALTH DIVISION ADMINISTRATION**

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|-------------------------------------|-------------------|-------------------------|-------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| Other Revenues | | | | | |
| DSHS Medicaid Match - CH Admin | \$ 150,000 | \$ 62,202 | \$ 150,000 | \$ - | 0.0% |
| OCH CBOSS DSRIP | 46,427 | 31,671 | 45,302 | (1,125) | N/A |
| Mason County Nightingale Notes | - | - | - | - | N/A |
| Olympic College Teaching Contract | 3,100 | - | - | (3,100) | -100.00% |
| Non-Revenue | - | - | - | - | N/A |
| TOTAL REVENUES | \$ 199,527 | \$ 93,873 | \$ 195,302 | \$ (4,225) | -2.12% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 109,330 | \$ 23,357 | \$ 123,548 | \$ 14,218 | 13.00% |
| Payroll Taxes | 8,781 | 1,744 | 10,057 | 1,276 | 14.53% |
| Benefits | 31,962 | 7,219 | 34,449 | 2,487 | 7.78% |
| Unemployment | 653 | - | 739 | 86 | 13.17% |
| Subtotal Personnel Costs | \$ 150,726 | \$ 32,320 | \$ 168,793 | \$ 18,067 | 11.99% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 500 | \$ 166 | \$ 500 | \$ - | N/A |
| Office Equipment <\$5,000 | - | - | - | - | N/A |
| Computer Software <\$5,000 | - | - | - | - | N/A |
| Computer Hardware <\$5,000 | - | - | 1,800 | 1,800 | #DIV/0! |
| Professional Services | 12,600 | 1,294 | 2,600 | (10,000) | N/A |
| Legal Services | 600 | - | 600 | - | N/A |
| Communications | 1,940 | 1,857 | 2,700 | 760 | 39.18% |
| Travel & Mileage | 5,700 | - | - | (5,700) | -100.00% |
| Parking & Commute Trip Reduction | - | 291 | - | - | N/A |
| Advertising | - | - | - | - | N/A |
| Rentals & Leases | - | - | - | - | N/A |
| Insurance | - | - | - | - | N/A |
| Utilities | - | - | - | - | N/A |
| Repairs & Maintenance | - | - | - | - | N/A |
| Operations & Maintenance: NDGC | - | - | - | - | N/A |
| Training | 2,000 | (43) | 1,000 | (1,000) | -50.00% |
| Miscellaneous | 325 | 7,781 | 10,315 | 9,990 | 3073.85% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 23,665 | \$ 11,346 | \$ 19,515 | \$ (4,150) | -17.54% |
| PROGRAM EXPENDITURES | \$ 174,391 | \$ 43,666 | \$ 188,308 | \$ 13,917 | 7.98% |
| Administrative Services Overhead | - | - | - | - | N/A |
| Community Health Overhead | 25,136 | 50,207 | 6,994 | (18,142) | -72.18% |
| TOTAL EXPENDITURES | \$ 199,527 | \$ 93,873 | \$ 195,302 | \$ (4,225) | -2.12% |

Kitsap Public Health District
2021 BUDGET DRAFT
ASSESSMENT AND EPIDEMIOLOGY PROGRAM

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|-----------------------------------------------|-------------------|-------------------------|-------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| Clallam County Assessment Work | \$ 30,900 | \$ - | \$ 33,182 | \$ 2,282 | 7.39% |
| Jefferson County Health Department | 12,360 | - | 12,360 | - | N/A |
| KCR Kitsap Interagency Coordinating Council | 5,150 | 9,790 | 10,000 | 4,850 | 94.17% |
| Kitsap Mental Health Services | 20,000 | 1,978 | - | (20,000) | -100.00% |
| OCH EPI Support | 120,000 | 53,285 | 60,000 | (60,000) | -50.00% |
| KCF Kitsap Strong Initiative | 40,000 | - | - | (40,000) | -100.00% |
| Jefferson County CHA CHIP | - | 44 | - | - | N/A |
| Jefferson County Assessment | - | 10,047 | - | - | N/A |
| Clallam County Assessment Work | - | 17,460 | - | - | N/A |
| OESD Behavioral Health Counseling Enhancement | 15,446 | 15,257 | 15,611 | 165 | 1.07% |
| OCH Oral Health | 35,000 | 255 | - | (35,000) | N/A |
| 1/10 of 1%: Assessment | 41,200 | 20,470 | 41,200 | - | N/A |
| New Unassigned Revenue | 3,000 | - | - | (3,000) | -100.00% |
| DIRECT PROGRAM REVENUES | \$ 323,056 | \$ 128,586 | \$ 172,353 | \$ (150,703) | -46.65% |
| Government Contributions | 416,355 | 25,321 | 269,838 | (146,517) | -35.19% |
| TOTAL REVENUES | \$ 739,411 | \$ 153,907 | \$ 442,191 | \$ (297,220) | -40.20% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 332,403 | \$ 77,684 | \$ 210,945 | \$ (121,458) | -36.54% |
| Payroll Taxes | 27,052 | 6,088 | 17,496 | (9,556) | -35.32% |
| Benefits | 111,330 | 20,429 | 61,666 | (49,664) | -44.61% |
| Unemployment | 1,994 | - | 1,266 | (728) | -36.51% |
| Subtotal Personnel Costs | \$ 472,779 | \$ 104,201 | \$ 291,373 | \$ (181,406) | -38.37% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 600 | \$ 272 | \$ 600 | \$ - | 0.00% |
| Office Equipment <\$5,000 | - | - | - | - | N/A |
| Computer Software <\$5,000 | - | - | - | - | N/A |
| Computer Hardware <\$5,000 | 1,600 | 1,446 | - | (1,600) | -100.00% |
| Professional Services | - | - | - | - | N/A |
| Legal Services | - | - | - | - | N/A |
| Communications | 3,700 | 1,680 | 2,980 | (720) | -19.46% |
| Travel & Mileage | 3,600 | 446 | 3,600 | - | 0.00% |
| Parking & Commute Trip Reduction | 5,796 | 1,055 | 3,216 | (2,580) | -44.51% |
| Advertising | - | - | - | - | N/A |
| Rentals & Leases | - | - | - | - | N/A |
| Insurance | - | - | - | - | N/A |
| Utilities | - | - | - | - | N/A |
| Repairs & Maintenance | 1,100 | 1,476 | 4,120 | 3,020 | 274.55% |
| Operations & Maintenance: NDGC | 24,246 | 5,978 | 12,537 | (11,709) | -48.29% |
| Training | 8,000 | - | 8,000 | - | 0.00% |
| Miscellaneous | 350 | 959 | 160 | (190) | -54.29% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 48,992 | \$ 13,312 | \$ 35,213 | \$ (13,779) | -28.13% |
| PROGRAM EXPENDITURES | \$ 521,771 | \$ 117,513 | \$ 326,586 | \$ (195,185) | -37.41% |
| Administrative Services Overhead | 221,920 | 39,691 | 116,123 | (105,797) | -47.67% |
| Community Health Overhead | (4,280) | (3,297) | (518) | 3,762 | N/A |
| TOTAL EXPENDITURES | \$ 739,411 | \$ 153,907 | \$ 442,191 | \$ (297,220) | -40.20% |

Kitsap Public Health District
2021 BUDGET DRAFT
HEALTHY COMMUNITIES - ROLL-UP

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|----------------------------------|---------------------|-------------------------|---------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| DIRECT PROGRAM REVENUES | \$ 1,083,369 | \$ 838,122 | \$ 1,107,954 | \$ 24,585 | 2.27% |
| Government Contributions | 851,834 | 237,878 | 819,986 | (31,848) | -3.74% |
| Draw from (Increase) Reserves | - | - | - | - | N/A |
| TOTAL REVENUES | \$ 1,935,203 | \$ 1,076,000 | \$ 1,927,940 | \$ (7,263) | -0.38% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 793,197 | \$ 455,650 | \$ 820,249 | \$ 27,052 | 3.41% |
| Payroll Taxes | 64,698 | 35,134 | 67,930 | 3,232 | 5.00% |
| Benefits | 228,315 | 128,461 | 244,735 | 16,420 | 7.19% |
| Unemployment | 4,721 | - | 4,897 | 176 | 3.73% |
| Subtotal Personnel Costs | \$ 1,090,931 | \$ 619,245 | \$ 1,137,811 | \$ 46,880 | 4.30% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 4,800 | \$ 1,473 | \$ 4,500 | \$ (300) | -6.25% |
| Office Equipment <\$5,000 | - | - | - | - | N/A |
| Computer Software <\$5,000 | - | 923 | - | - | N/A |
| Computer Hardware <\$5,000 | 1,600 | - | - | (1,600) | -100.00% |
| Professional Services | 222,000 | 173,198 | 240,844 | 18,844 | 8.49% |
| Legal Services | - | - | - | - | N/A |
| Communications | 9,583 | 7,233 | 9,208 | (375) | -3.91% |
| Travel & Mileage | 15,250 | 2,263 | 7,500 | (7,750) | -50.82% |
| Parking & Commute Trip Reduction | 3,576 | 1,487 | 1,800 | (1,776) | -49.66% |
| Advertising | - | 6,871 | - | - | N/A |
| Rentals & Leases | - | - | - | - | N/A |
| Insurance | - | - | - | - | N/A |
| Utilities | - | - | - | - | N/A |
| Repairs & Maintenance | 13,200 | 13,091 | 18,360 | 5,160 | 39.09% |
| Operations & Maintenance: NDGC | 55,948 | 31,909 | 48,959 | (6,989) | -12.49% |
| Training | 5,500 | 873 | 5,500 | - | N/A |
| Miscellaneous | 10,600 | 1,152 | 1,900 | (8,700) | -82.08% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal NON-LABOR COSTS | \$ 342,057 | \$ 240,473 | \$ 338,571 | \$ (3,486) | -1.02% |
| PROGRAM EXPENDITURES | \$ 1,432,988 | \$ 859,718 | \$ 1,476,382 | \$ 43,394 | 3.03% |
| Administrative Services Overhead | 512,100 | 235,877 | 453,356 | (58,744) | -11.47% |
| Community Health Overhead | (9,885) | (19,595) | (1,798) | 8,087 | -81.81% |
| TOTAL EXPENDITURES | \$ 1,935,203 | \$ 1,076,000 | \$ 1,927,940 | \$ (7,263) | -0.38% |

Kitsap Public Health District
2021 BUDGET DRAFT
CHRONIC DISEASE PREVENTION PROGRAM

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|----------------------------------------------|-------------------|-------------------------|-------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| DOH ConCon USDA Snap-Ed Fini | \$ 10,500 | \$ 13,414 | \$ - | \$ (10,500) | -100.00% |
| DOH Youth Tobacco 7 Vapor Product Prevention | 55,305 | 62,095 | 62,691 | 7,386 | 13.36% |
| DOH CC LSPAN | 60,000 | 51,737 | 60,000 | - | N/A |
| DOH Tobacco Prevention | 24,482 | 10,547 | - | (24,482) | -100.00% |
| DOH Marijuana & Tobacco Education Provision | 253,459 | 185,366 | 253,275 | (184) | -0.07% |
| DOH ConCon Snap-Ed IAR | 83,000 | 64,439 | 95,450 | 12,450 | 15.00% |
| CDP Other | - | - | - | - | N/A |
| New Unassigned Revenue | - | - | 24,482 | 24,482 | #DIV/0! |
| DIRECT PROGRAM REVENUES | \$ 486,746 | \$ 387,598 | \$ 495,898 | \$ 9,152 | 1.88% |
| Government Contributions | 318,090 | 52,361 | 363,360 | 45,270 | 14.23% |
| TOTAL REVENUES | \$ 804,836 | \$ 439,959 | \$ 859,258 | \$ 54,422 | 6.76% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 303,292 | \$ 164,628 | \$ 338,234 | \$ 34,942 | 11.52% |
| Payroll Taxes | 24,915 | 12,411 | 28,065 | 3,150 | 12.64% |
| Benefits | 90,753 | 48,994 | 116,632 | 25,879 | 28.52% |
| Unemployment | 1,816 | - | 2,026 | 210 | 11.56% |
| Subtotal Personnel Costs | \$ 420,776 | \$ 226,033 | \$ 484,957 | \$ 64,181 | 15.25% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 1,000 | \$ 706 | \$ 1,500 | \$ 500 | 50.00% |
| Office Equipment <\$5,000 | - | - | - | - | N/A |
| Computer Software <\$5,000 | - | 328 | - | - | N/A |
| Computer Hardware <\$5,000 | 1,600 | - | - | (1,600) | -100.00% |
| Professional Services | 155,800 | 118,103 | 152,144 | (3,656) | -2.35% |
| Legal Services | - | - | - | - | N/A |
| Communications | 3,600 | 2,520 | 3,130 | (470) | -13.06% |
| Travel & Mileage | 4,250 | 222 | 2,000 | (2,250) | -52.94% |
| Parking & Commute Trip Reduction | 312 | 333 | - | (312) | -100.00% |
| Advertising | - | - | - | - | N/A |
| Rentals & Leases | - | - | - | - | N/A |
| Insurance | - | - | - | - | N/A |
| Utilities | - | - | - | - | N/A |
| Repairs & Maintenance | - | 163 | - | - | N/A |
| Operations & Maintenance: NDGC | 21,579 | 11,972 | 20,867 | (712) | -3.30% |
| Training | 2,000 | 344 | 2,000 | - | N/A |
| Miscellaneous | 200 | 290 | 200 | - | N/A |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 190,341 | \$ 134,981 | \$ 181,841 | \$ (8,500) | -4.47% |
| PROGRAM EXPENDITURES | \$ 611,117 | \$ 361,014 | \$ 666,798 | \$ 55,681 | 9.11% |
| Administrative Services Overhead | 197,535 | 86,098 | 193,241 | (4,294) | -2.17% |
| Community Health Overhead | (3,816) | (7,153) | (781) | 3,035 | -79.53% |
| TOTAL EXPENDITURES | \$ 804,836 | \$ 439,959 | \$ 859,258 | \$ 54,422 | 6.76% |

Kitsap Public Health District
2021 BUDGET DRAFT
PARENT CHILD HEALTH PROGRAM

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|----------------------------------------------|-------------------|-------------------------|-------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| DOH Con Con MCGBG/MCH | \$ 79,927 | \$ 92,900 | \$ 79,927 | \$ - | 0.00% |
| CC DOH Lead Environments Children | 1,000 | - | - | (1,000) | N/A |
| OESD Head Start/Early Headstart Expansion | 54,750 | 25,578 | 54,750 | - | 0.00% |
| DSHS Title Nineteen MSS First Steps | - | 160 | - | - | N/A |
| DSHS Workfirst Children with Special Needs | 2,000 | 650 | 1,000 | (1,000) | -50.00% |
| Jefferson County - Nightingale Notes | 1,650 | - | 1,650 | - | 0.00% |
| Mason County - Nightingale Notes | 1,000 | - | 1,000 | - | 0.00% |
| Child Care Centers | - | 1,854 | - | - | N/A |
| Other - PCH | - | - | - | - | N/A |
| KCR Head Start | 2,500 | - | 5,000 | 2,500 | 100.00% |
| Harrison Medical Center - New Parent Support | 15,000 | 15,708 | 25,000 | 10,000 | N/A |
| PCH Donations | - | - | - | - | N/A |
| New Contracts | - | - | - | - | N/A |
| DIRECT PROGRAM REVENUES | \$ 157,827 | \$ 136,850 | \$ 168,327 | \$ 10,500 | 6.65% |
| Government Contributions | 289,605 | 47,445 | 218,130 | (71,475) | -24.68% |
| TOTAL REVENUES | \$ 447,432 | \$ 184,295 | \$ 386,457 | \$ (60,975) | -13.63% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 204,356 | \$ 86,151 | \$ 183,533 | \$ (20,823) | -10.19% |
| Payroll Taxes | 16,592 | 6,667 | 15,120 | (1,472) | -8.87% |
| Benefits | 58,908 | 23,692 | 49,839 | (9,069) | -15.40% |
| Unemployment | 1,216 | - | 1,097 | (119) | -9.79% |
| Subtotal Personnel Costs | \$ 281,072 | \$ 116,510 | \$ 249,589 | \$ (31,483) | -11.20% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 1,800 | \$ 198 | \$ 1,500 | \$ (300) | -16.67% |
| Office Equipment <\$5,000 | - | - | - | - | N/A |
| Computer Software <\$5,000 | - | 595 | - | - | N/A |
| Computer Hardware <\$5,000 | - | - | - | - | N/A |
| Professional Services | 1,200 | 220 | 1,200 | - | 0.00% |
| Legal Services | - | - | - | - | N/A |
| Communications | 2,762 | 2,415 | 2,898 | 136 | 4.92% |
| Travel & Mileage | 3,000 | 376 | 1,500 | (1,500) | -50.00% |
| Parking & Commute Trip Reduction | - | 495 | 720 | 720 | N/A |
| Advertising | - | 6,500 | - | - | N/A |
| Rentals & Leases | - | - | - | - | N/A |
| Insurance | - | - | - | - | N/A |
| Utilities | - | - | - | - | N/A |
| Repairs & Maintenance | 11,400 | 9,506 | 16,560 | 5,160 | 45.26% |
| Operations & Maintenance: NDGC | 14,415 | 5,720 | 10,740 | (3,675) | -25.49% |
| Training | 1,500 | 255 | 1,500 | - | 0.00% |
| Miscellaneous | 900 | 812 | 1,200 | 300 | 33.33% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 36,977 | \$ 27,092 | \$ 37,818 | \$ 841 | 2.27% |
| PROGRAM EXPENDITURES | \$ 318,049 | \$ 143,602 | \$ 287,407 | \$ (30,642) | -9.63% |
| Administrative Services Overhead | 131,927 | 44,380 | 99,436 | (32,491) | -24.63% |
| Community Health Overhead | (2,544) | (3,687) | (386) | 2,158 | -84.83% |
| TOTAL EXPENDITURES | \$ 447,432 | \$ 184,295 | \$ 386,457 | \$ (60,975) | -13.63% |

**Kitsap Public Health District
2021 BUDGET DRAFT
NURSE FAMILY PARTNERSHIP PROGRAM**

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|----------------------------------------------|-------------------|-------------------------|-------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| Jefferson County Public Health - ThrivexFive | \$ 192,157 | \$ 194,719 | \$ 194,719 | \$ 2,562 | 1.33% |
| CC DOH MCHBG NFP | 79,927 | - | 79,927 | - | 0.00% |
| KCF NFP Healthy Start Kitsap Fund | 2,000 | - | - | (2,000) | -100.00% |
| Kitsap County 1/10th of 1% - NFP | 153,712 | 118,211 | 169,083 | 15,371 | 10.00% |
| Other - NFP | - | 744 | - | - | N/A |
| New Unassigned Revenue | 11,000 | - | - | (11,000) | -100.00% |
| DIRECT PROGRAM REVENUES | \$ 438,796 | \$ 313,674 | \$ 443,729 | \$ 4,933 | 1.12% |
| Government Contributions | 244,139 | 138,072 | 238,496 | (5,643) | -2.31% |
| TOTAL REVENUES | \$ 682,935 | \$ 451,746 | \$ 682,225 | \$ (710) | -0.10% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 285,549 | \$ 204,871 | \$ 298,482 | \$ 12,933 | 4.53% |
| Payroll Taxes | 23,191 | 16,056 | 24,745 | 1,554 | 6.70% |
| Benefits | 78,654 | 55,775 | 78,264 | (390) | -0.50% |
| Unemployment | 1,689 | - | 1,774 | 85 | 5.03% |
| Subtotal Personnel Costs | \$ 389,083 | \$ 276,702 | \$ 403,265 | \$ 14,182 | 3.64% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 2,000 | \$ 569 | \$ 1,500 | \$ (500) | -25.00% |
| Office Equipment <\$5,000 | - | - | - | - | N/A |
| Computer Software <\$5,000 | - | - | - | - | N/A |
| Computer Hardware <\$5,000 | - | - | - | - | N/A |
| Professional Services | 65,000 | 54,875 | 87,500 | 22,500 | 34.62% |
| Legal Services | - | - | - | - | N/A |
| Communications | 3,221 | 2,298 | 3,180 | (41) | -1.27% |
| Travel & Mileage | 8,000 | 1,665 | 4,000 | (4,000) | -50.00% |
| Parking & Commute Trip Reduction | 3,264 | 659 | 1,080 | (2,184) | -66.91% |
| Advertising | - | 371 | - | - | N/A |
| Rentals & Leases | - | - | - | - | N/A |
| Insurance | - | - | - | - | N/A |
| Utilities | - | - | - | - | N/A |
| Repairs & Maintenance | 1,800 | 3,422 | 1,800 | - | 0.00% |
| Operations & Maintenance: NDGC | 19,954 | 14,217 | 17,352 | (2,602) | -13.04% |
| Training | 2,000 | 274 | 2,000 | - | 0.00% |
| Miscellaneous | 9,500 | 50 | 500 | (9,000) | -94.74% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 114,739 | \$ 78,400 | \$ 118,912 | \$ 4,173 | 3.64% |
| PROGRAM EXPENDITURES | \$ 503,822 | \$ 355,102 | \$ 522,177 | \$ 18,355 | 3.64% |
| Administrative Services Overhead | 182,638 | 105,399 | 160,679 | (21,959) | -12.02% |
| Community Health Overhead | (3,525) | (8,755) | (631) | 2,894 | -82.10% |
| TOTAL EXPENDITURES | \$ 682,935 | \$ 451,746 | \$ 682,225 | \$ (710) | -0.10% |

Kitsap Public Health District
2021 BUDGET DRAFT
CLINICAL SERVICES - ROLL-UP

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|----------------------------------|---------------------|-------------------------|---------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| DIRECT PROGRAM REVENUES | \$ 1,171,250 | \$ 921,619 | \$ 2,729,029 | \$ 1,557,779 | 133.00% |
| Government Contributions | 950,659 | 589,709 | 1,990,912 | 1,040,253 | 109.42% |
| Draw from (Increase) Reserves | 36,370 | (94,332) | (17,924) | (54,294) | -149.28% |
| TOTAL REVENUES | \$ 2,158,279 | \$ 1,416,996 | \$ 4,702,017 | \$ 2,543,738 | 117.86% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 873,536 | \$ 635,826 | \$ 2,199,251 | \$ 1,325,715 | 151.76% |
| Payroll Taxes | 71,194 | 50,156 | 177,419 | 106,225 | 149.20% |
| Benefits | 255,064 | 177,200 | 705,794 | 450,730 | 176.71% |
| Unemployment | 5,197 | - | 13,080 | 7,883 | 151.68% |
| Subtotal Personnel Costs | \$ 1,204,991 | \$ 863,182 | \$ 3,095,544 | \$ 1,890,553 | 156.89% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 114,772 | \$ 60,968 | \$ 28,972 | \$ (85,800) | -74.76% |
| Office Equipment <\$5,000 | - | 470 | - | - | N/A |
| Computer Software <\$5,000 | - | 1,190 | - | - | N/A |
| Computer Hardware <\$5,000 | - | - | 4,500 | 4,500 | N/A |
| Professional Services | 120,200 | 61,479 | 90,200 | (30,000) | -24.96% |
| Legal Services | - | 439 | 5,000 | 5,000 | N/A |
| Communications | 13,056 | 19,249 | 25,680 | 12,624 | 96.69% |
| Travel & Mileage | 14,400 | 3,173 | 7,900 | (6,500) | -45.14% |
| Parking & Commute Trip Reduction | 1,440 | 1,281 | 1,080 | (360) | -25.00% |
| Advertising | - | 1,042 | - | - | N/A |
| Rentals & Leases | 56,550 | 48,691 | 56,550 | - | 0.00% |
| Insurance | - | - | - | - | N/A |
| Utilities | - | 682 | - | - | N/A |
| Repairs & Maintenance | 7,700 | 5,726 | 16,760 | 9,060 | 117.66% |
| Operations & Maintenance: NDGC | 61,796 | 46,485 | 133,199 | 71,403 | 115.55% |
| Training | 7,700 | 137 | 6,700 | (1,000) | -12.99% |
| Miscellaneous | 1,100 | 1,322 | 1,280 | 180 | 16.36% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal NON-LABOR COSTS | \$ 398,714 | \$ 252,334 | \$ 377,821 | \$ (20,893) | -5.24% |
| PROGRAM EXPENDITURES | \$ 1,603,705 | \$ 1,115,516 | \$ 3,473,365 | \$ 1,869,660 | 116.58% |
| Administrative Services Overhead | 565,545 | 328,795 | 1,233,330 | 667,785 | 118.08% |
| Community Health Overhead | (10,971) | (27,315) | (4,678) | 6,293 | -57.36% |
| TOTAL EXPENDITURES | \$ 2,158,279 | \$ 1,416,996 | \$ 4,702,017 | \$ 2,543,738 | 117.86% |

Kitsap Public Health District
2021 BUDGET DRAFT
COMMUNICABLE DISEASE PROGRAM

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|-----------------------------------------------|-------------------|-------------------------|---------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| DOH Con Con AFIX Immunization | \$ 27,500 | \$ 15,825 | \$ 16,500 | \$ (11,000) | -40.00% |
| DOH Con Con PPHF Ops Peri Hep B | 2,500 | 862 | 2,500 | - | 0.00% |
| Foundational Public Health Services | 147,000 | 244,530 | 212,134 | 65,134 | 44.31% |
| DSHS Title Nineteen - CD | 1,500 | 435 | - | (1,500) | -100.00% |
| DOH Con Con Increase Imm Rates | 16,000 | 12,156 | 16,000 | - | 0.00% |
| Fees - CD | 15,000 | 6,261 | - | (15,000) | -100.00% |
| Fees - CD Insurance | - | 2,173 | - | - | N/A |
| Other - CD | - | - | - | - | N/A |
| New Unassigned Revenue - COVID Funding | - | - | 1,491,879 | 1,491,879 | N/A |
| DIRECT PROGRAM REVENUES | \$ 209,500 | \$ 282,242 | \$ 1,739,013 | \$ 1,529,513 | 730.08% |
| Government Contributions | 774,311 | 542,090 | 1,852,097 | 1,077,786 | 139.19% |
| Draw from (Increase) in FPHS Designated Funds | - | - | - | - | N/A |
| TOTAL REVENUES | \$ 983,811 | \$ 824,332 | \$ 3,591,110 | \$ 2,607,299 | 265.02% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 458,193 | \$ 422,403 | \$ 1,746,267 | \$ 1,288,074 | 281.12% |
| Payroll Taxes | 37,159 | 33,387 | 139,324 | 102,165 | 274.94% |
| Benefits | 125,732 | 117,411 | 556,947 | 431,215 | 342.96% |
| Unemployment | 2,709 | - | 10,365 | 7,656 | 282.61% |
| Subtotal Personnel Costs | \$ 623,793 | \$ 573,201 | \$ 2,452,903 | \$ 1,829,110 | 293.22% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 30,000 | \$ 3,477 | \$ 10,000 | \$ (20,000) | -66.67% |
| Office Equipment <\$5,000 | - | 470 | - | - | N/A |
| Computer Software <\$5,000 | - | - | - | - | N/A |
| Computer Hardware <\$5,000 | - | - | 4,500 | 4,500 | N/A |
| Professional Services | 1,000 | 3,066 | 6,000 | 5,000 | 500.00% |
| Legal Services | - | - | 5,000 | 5,000 | N/A |
| Communications | 4,820 | 12,666 | 19,220 | 14,400 | 298.76% |
| Travel & Mileage | 500 | 334 | 1,000 | 500 | 100.00% |
| Parking & Commute Trip Reduction | - | 250 | - | - | N/A |
| Advertising | - | 626 | - | - | N/A |
| Rentals & Leases | - | - | - | - | N/A |
| Insurance | - | - | - | - | N/A |
| Utilities | - | - | - | - | N/A |
| Repairs & Maintenance | 1,580 | 273 | 9,580 | 8,000 | 506.33% |
| Operations & Maintenance: NDGC | 31,990 | 28,975 | 105,547 | 73,557 | 229.94% |
| Training | 2,500 | 16 | 3,000 | 500 | 20.00% |
| Miscellaneous | 600 | 778 | 780 | 180 | 30.00% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 72,990 | \$ 50,931 | \$ 164,627 | \$ 91,637 | 125.55% |
| PROGRAM EXPENDITURES | \$ 696,783 | \$ 624,132 | \$ 2,617,530 | \$ 1,920,747 | 275.66% |
| Administrative Services Overhead | 292,734 | 218,338 | 977,281 | 684,547 | 233.85% |
| Community Health Overhead | (5,706) | (18,138) | (3,701) | 2,005 | -35.14% |
| TOTAL EXPENDITURES | \$ 983,811 | \$ 824,332 | \$ 3,591,110 | \$ 2,607,299 | 265.02% |

**Kitsap Public Health District
2021 BUDGET DRAFT
SYRINGE EXCHANGE PROGRAM**

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|-----------------------------------------------|-------------------|-------------------------|-------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| DOH ConCon HIV Prevention - State | \$ 40,000 | \$ 28,064 | \$ 40,000 | \$ - | 0.00% |
| NACCHO CDC Overdose Prevention | - | 15,000 | 15,000 | 15,000 | N/A |
| DOH ConCon OD2A | - | 48,544 | 50,000 | 50,000 | N/A |
| KC Solid Waste Tipping Fees (Needle Exchange) | 85,000 | 63,750 | 85,000 | - | 0.00% |
| New Unassigned Revenue | 45,000 | - | - | (45,000) | -100.00% |
| DIRECT PROGRAM REVENUES | \$ 170,000 | \$ 155,358 | \$ 190,000 | \$ 20,000 | 11.76% |
| Government Contributions | 67,606 | 13,325 | 41,319 | (26,287) | -38.88% |
| Draw from (Increase) in FPHS Designated Funds | - | - | - | - | N/A |
| TOTAL REVENUES | \$ 237,606 | \$ 168,683 | \$ 231,319 | \$ (6,287) | -2.65% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 41,089 | \$ 33,590 | \$ 73,625 | \$ 32,536 | 79.18% |
| Payroll Taxes | 3,350 | 2,659 | 6,145 | 2,795 | 83.43% |
| Benefits | 14,401 | 9,859 | 21,607 | 7,206 | 50.04% |
| Unemployment | 246 | - | 442 | 196 | 79.67% |
| Subtotal Personnel Costs | \$ 59,086 | \$ 46,108 | \$ 101,819 | \$ 42,733 | 72.32% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 65,000 | \$ 44,174 | \$ 1,000 | \$ (64,000) | -98.46% |
| Office Equipment <\$5,000 | - | - | - | - | N/A |
| Computer Software <\$5,000 | - | - | - | - | N/A |
| Computer Hardware <\$5,000 | - | - | - | - | N/A |
| Professional Services | 82,200 | 58,015 | 82,200 | - | 0.00% |
| Legal Services | - | 439 | - | - | N/A |
| Communications | 360 | 766 | 720 | 360 | 100.00% |
| Travel & Mileage | 200 | 48 | 200 | - | 0.00% |
| Parking & Commute Trip Reduction | - | 78 | - | - | N/A |
| Advertising | - | - | - | - | N/A |
| Rentals & Leases | - | - | - | - | N/A |
| Insurance | - | - | - | - | N/A |
| Utilities | - | - | - | - | N/A |
| Repairs & Maintenance | - | - | - | - | N/A |
| Operations & Maintenance: NDGC | 3,030 | 2,887 | 4,381 | 1,351 | 44.59% |
| Training | 500 | 53 | 500 | - | 0.00% |
| Miscellaneous | - | 11 | - | - | N/A |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 151,290 | \$ 106,471 | \$ 89,001 | \$ (62,289) | -41.17% |
| PROGRAM EXPENDITURES | \$ 210,376 | \$ 152,579 | \$ 190,820 | \$ (19,556) | -9.30% |
| Administrative Services Overhead | 27,757 | 17,563 | 40,574 | 12,817 | 46.18% |
| Community Health Overhead | (527) | (1,459) | (75) | 452 | -85.77% |
| Clinic Overhead | - | - | - | - | N/A |
| TOTAL EXPENDITURES | \$ 237,606 | \$ 168,683 | \$ 231,319 | \$ (6,287) | -2.65% |

**Kitsap Public Health District
2021 BUDGET DRAFT
TUBERCULOSIS PROGRAM**

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|----------------------------------------------|-------------------|-------------------------|-------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| DSHS Medicaid Match - TB | \$ - | \$ - | \$ - | \$ - | N/A |
| DSHS Title Nineteen - TB | 250 | - | - | (250) | -100.00% |
| Kitsap County Tuberculosis Intergovernmental | 99,868 | 105,154 | 140,205 | 40,337 | 40.39% |
| Fees - TB | 15,000 | 5,828 | - | (15,000) | -100.00% |
| Fees - TB Insurance | - | 400 | - | - | N/A |
| Other - TB | - | - | - | - | N/A |
| DIRECT PROGRAM REVENUES | \$ 115,118 | \$ 111,382 | \$ 140,205 | \$ 25,087 | 21.79% |
| Government Contributions | - | - | - | - | N/A |
| Draw from (Increase) in TB Designated Funds | 36,370 | (94,332) | (17,924) | (54,294) | -149.28% |
| TOTAL REVENUES | \$ 151,488 | \$ 17,050 | \$ 122,281 | \$ (29,207) | -19.28% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 48,205 | \$ 8,212 | \$ 62,104 | \$ 13,899 | 28.83% |
| Payroll Taxes | 3,948 | 640 | 5,300 | 1,352 | 34.25% |
| Benefits | 19,200 | 2,035 | 12,751 | (6,449) | -33.59% |
| Unemployment | 289 | - | 372 | 83 | 28.72% |
| Subtotal Personnel Costs | \$ 71,642 | \$ 10,887 | \$ 80,527 | \$ 8,885 | 12.40% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 2,800 | \$ 20 | \$ 1,000 | \$ (1,800) | -64.29% |
| Office Equipment <\$5,000 | - | - | - | - | N/A |
| Computer Software <\$5,000 | - | - | - | - | N/A |
| Computer Hardware <\$5,000 | - | - | - | - | N/A |
| Professional Services | 37,000 | 306 | 2,000 | (35,000) | -94.59% |
| Legal Services | - | - | - | - | N/A |
| Communications | 1,416 | 408 | 1,440 | 24 | 1.69% |
| Travel & Mileage | 200 | - | 200 | - | 0.00% |
| Parking & Commute Trip Reduction | - | - | - | - | N/A |
| Advertising | - | 45 | - | - | N/A |
| Rentals & Leases | - | - | - | - | N/A |
| Insurance | - | - | - | - | N/A |
| Utilities | - | - | - | - | N/A |
| Repairs & Maintenance | 1,080 | 826 | 1,020 | (60) | -5.56% |
| Operations & Maintenance: NDGC | 3,674 | 649 | 3,465 | (209) | -5.69% |
| Training | 700 | - | 700 | - | 0.00% |
| Miscellaneous | - | 107 | - | - | N/A |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 46,870 | \$ 2,361 | \$ 9,825 | \$ (37,045) | -79.04% |
| PROGRAM EXPENDITURES | \$ 118,512 | \$ 13,248 | \$ 90,352 | \$ (28,160) | -23.76% |
| Administrative Services Overhead | 33,624 | 4,147 | 32,083 | (1,541) | -4.58% |
| Community Health Overhead | (648) | (345) | (154) | 494 | -76.23% |
| Clinic Overhead | - | - | - | - | N/A |
| TOTAL EXPENDITURES | \$ 151,488 | \$ 17,050 | \$ 122,281 | \$ (29,207) | -19.28% |

**Kitsap Public Health District
2021 BUDGET DRAFT
HIV/AIDS PROGRAM**

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|------------------------------------------------|-------------------|-------------------------|-------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| DOH Con Con HOPWA | \$ 50,000 | \$ 34,478 | \$ 52,000 | \$ 2,000 | 4.00% |
| DOH Con Con Client Services ADAP | 464,583 | 269,166 | 464,583 | - | 0.00% |
| DOH Con Con RW HIV Peer Navigation | 41,749 | 28,193 | 83,228 | 41,479 | 99.35% |
| DOH Con Con Client Services Administration | 60,000 | 20,246 | - | (60,000) | -100.00% |
| DSHS Title Nineteen AIDS Case Management | 60,000 | 20,430 | 60,000 | - | 0.00% |
| AIDS Counseling & Testing | 300 | 124 | - | (300) | -100.00% |
| New Unassigned Revenue | - | - | - | - | N/A |
| DIRECT PROGRAM REVENUES | \$ 676,632 | \$ 372,637 | \$ 659,811 | \$ (16,821) | -2.49% |
| Government Contributions | 108,742 | 34,294 | 97,496 | (11,246) | -10.34% |
| Draw from (Increase) HIV/AIDS Designated Funds | - | - | - | - | N/A |
| TOTAL REVENUES | \$ 785,374 | \$ 406,931 | \$ 757,307 | \$ (28,067) | -3.57% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 326,049 | \$ 171,621 | \$ 317,255 | \$ (8,794) | -2.70% |
| Payroll Taxes | 26,737 | 13,470 | 26,650 | (87) | -0.33% |
| Benefits | 95,731 | 47,895 | 114,489 | 18,758 | 19.59% |
| Unemployment | 1,953 | - | 1,901 | (52) | -2.66% |
| Subtotal Personnel Costs | \$ 450,470 | \$ 232,986 | \$ 460,295 | \$ 9,825 | 2.18% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 16,972 | \$ 13,297 | \$ 16,972 | \$ - | 0.00% |
| Office Equipment <\$5,000 | - | - | - | - | N/A |
| Computer Software <\$5,000 | - | 1,190 | - | - | N/A |
| Computer Hardware <\$5,000 | - | - | - | - | N/A |
| Professional Services* | - | 92 | - | - | N/A |
| Legal Services | - | - | - | - | N/A |
| Communications | 6,460 | 5,409 | 4,300 | (2,160) | -33.44% |
| Travel & Mileage | 13,500 | 2,791 | 6,500 | (7,000) | -51.85% |
| Parking & Commute Trip Reduction | 1,440 | 953 | 1,080 | (360) | -25.00% |
| Advertising | - | 371 | - | - | N/A |
| Rentals & Leases | 56,550 | 48,691 | 56,550 | - | 0.00% |
| Insurance | - | - | - | - | N/A |
| Utilities | - | 682 | - | - | N/A |
| Repairs & Maintenance | 5,040 | 4,627 | 6,160 | 1,120 | 22.22% |
| Operations & Maintenance: NDGC | 23,102 | 13,974 | 19,806 | (3,296) | -14.27% |
| Training | 4,000 | 68 | 2,500 | (1,500) | -37.50% |
| Miscellaneous | 500 | 426 | 500 | - | 0.00% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 127,564 | \$ 92,571 | \$ 114,368 | \$ (13,196) | -10.34% |
| PROGRAM EXPENDITURES | \$ 578,034 | \$ 325,557 | \$ 574,663 | \$ (3,371) | -0.58% |
| Administrative Services Overhead | 211,430 | 88,747 | 183,392 | (28,038) | -13.26% |
| Community Health Overhead | (4,090) | (7,373) | (748) | 3,342 | -81.71% |
| Clinic Overhead | - | - | - | - | N/A |
| TOTAL EXPENDITURES | \$ 785,374 | \$ 406,931 | \$ 757,307 | \$ (28,067) | -3.57% |

Kitsap Public Health District
2021 BUDGET DRAFT
ENVIRONMENTAL HEALTH DIVISION - SUMMARY

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|-------------------------------------|---------------------|-------------------------|---------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| DIRECT PROGRAM REVENUES | \$ 6,758,875 | \$ 4,300,728 | \$ 6,515,736 | \$ (243,139) | -3.60% |
| Government Contributions | 316,509 | 343,243 | 115,039 | (201,470) | -63.65% |
| Draw from (Increase) Reserves | (85,629) | (923,193) | 68,511 | 154,140 | -180.01% |
| TOTAL REVENUES | \$ 6,989,755 | \$ 3,720,778 | \$ 6,699,286 | \$ (290,469) | -4.16% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 3,062,409 | \$ 1,812,458 | \$ 3,105,278 | \$ 42,869 | 1.40% |
| Payroll Taxes | 249,240 | 142,059 | 258,038 | 8,798 | 3.53% |
| Benefits | 909,061 | 495,644 | 944,993 | 35,932 | 3.95% |
| Unemployment | 18,297 | - | 18,560 | 263 | 1.44% |
| Subtotal Personnel Costs | \$ 4,239,007 | \$ 2,450,161 | \$ 4,326,869 | \$ 87,862 | 2.07% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 34,914 | \$ 23,000 | \$ 38,074 | \$ 3,160 | 9.05% |
| Office Equipment <\$5,000 | 1,700 | - | - | (1,700) | -100.00% |
| Computer Software <\$5,000 | 3,000 | 829 | 3,000 | - | 0.00% |
| Computer Hardware <\$5,000 | 9,980 | 10,973 | 7,400 | (2,580) | -25.85% |
| Professional Services | 79,834 | 56,236 | 76,811 | (3,023) | -3.79% |
| Legal Services | 19,211 | 5,274 | 16,104 | (3,107) | -16.17% |
| Communications | 30,024 | 23,363 | 32,240 | 2,216 | 7.38% |
| Travel & Mileage | 53,044 | 29,440 | 45,727 | (7,317) | -13.79% |
| Parking & Commute Trip Reduction | 10,044 | 8,483 | 10,080 | 36 | 0.36% |
| Advertising | 5,000 | 135 | 2,595 | (2,405) | -48.10% |
| Rentals & Leases | 4,960 | 2,877 | 4,960 | - | 0.00% |
| Insurance | 1,676 | - | - | (1,676) | -100.00% |
| Utilities | - | 80 | - | - | N/A |
| Repairs & Maintenance | 29,458 | 8,493 | 18,163 | (11,295) | -38.34% |
| Operations & Maintenance: NDGC | 213,953 | 129,870 | 173,825 | (40,128) | -18.76% |
| Training | 25,460 | 6,916 | 21,960 | (3,500) | -13.75% |
| Miscellaneous | 270,250 | 57,603 | 312,057 | 41,807 | 15.47% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 792,508 | \$ 363,572 | \$ 762,996 | \$ (29,512) | -3.72% |
| PROGRAM EXPENDITURES | \$ 5,031,515 | \$ 2,813,733 | \$ 5,089,865 | \$ 58,350 | 1.16% |
| Administrative Services Overhead | 1,882,301 | 833,663 | 1,312,630 | (569,671) | -30.26% |
| Environmental Health Overhead | 75,939 | 73,382 | 296,791 | 220,852 | 290.83% |
| TOTAL EXPENDITURES | \$ 6,989,755 | \$ 3,720,778 | \$ 6,699,286 | \$ (290,469) | -4.16% |

Kitsap Public Health District
2021 BUDGET DRAFT
ENVIRONMENTAL HEALTH DIVISION ADMINISTRATION

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|-------------------------------------|------------------|-------------------------|-------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| N/A - None | \$ - | \$ - | \$ - | \$ - | N/A |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | N/A |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 47,332 | \$ 49,530 | \$ 205,391 | \$ 158,059 | 333.94% |
| Payroll Taxes | 3,800 | 3,726 | 16,641 | 12,841 | 337.92% |
| Benefits | 15,643 | 15,645 | 63,911 | 48,268 | 308.56% |
| Unemployment | 284 | - | 1,228 | 944 | 332.39% |
| Subtotal Personnel Costs | \$ 67,059 | \$ 68,901 | \$ 287,171 | \$ 220,112 | 328.24% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 600 | \$ 340 | \$ 600 | \$ - | 0.00% |
| Office Equipment <\$5,000 | - | - | - | - | N/A |
| Computer Software <\$5,000 | - | - | - | - | N/A |
| Computer Hardware <\$5,000 | 2,800 | - | 1,500 | (1,300) | -46.43% |
| Professional Services | - | 191 | - | - | N/A |
| Legal Services | 600 | 1,307 | 1,800 | 1,200 | 200.00% |
| Communications | 1,560 | 1,601 | 2,640 | 1,080 | 69.23% |
| Travel & Mileage | 600 | - | 600 | - | 0.00% |
| Parking & Commute Trip Reduction | - | - | - | - | N/A |
| Advertising | - | - | - | - | N/A |
| Rentals & Leases | - | - | - | - | N/A |
| Insurance | - | - | - | - | N/A |
| Utilities | - | - | - | - | N/A |
| Repairs & Maintenance | 360 | - | 360 | - | 0.00% |
| Operations & Maintenance: NDGC | - | - | - | - | N/A |
| Training | 1,200 | 812 | 960 | (240) | -20.00% |
| Miscellaneous | 1,160 | 230 | 1,160 | - | 0.00% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 8,880 | \$ 4,481 | \$ 9,620 | \$ 740 | 8.33% |
| PROGRAM EXPENDITURES | \$ 75,939 | \$ 73,382 | \$ 296,791 | \$ 220,852 | 290.83% |
| Environmental Health Overhead | (75,939) | (73,382) | (296,791) | (220,852) | 290.83% |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | N/A |

Kitsap Public Health District
2021 BUDGET DRAFT
SOLID & HAZARDOUS WASTE PROGRAM

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|-------------------------------------------|---------------------|-------------------------|---------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| DOE LSWFA Grant | \$ 71,300 | \$ 67,520 | \$ - | \$ (71,300) | -100.00% |
| DOE Local Source Control Grant (LSC) | 200,000 | 144,144 | 200,000 | - | 0.00% |
| DOH Lead Environments for Children | - | - | - | - | N/A |
| Secure Medicine Return Fee | 7,402 | - | - | (7,402) | -100.00% |
| Kitsap County Solid Waste Tipping Fees | 900,000 | 636,205 | 904,000 | 4,000 | 0.44% |
| Permits | 41,433 | 34,951 | 58,000 | 16,567 | 39.99% |
| Plan Reviews | - | 4,541 | - | - | N/A |
| School Plan Reviews | 3,000 | - | 3,000 | - | 0.00% |
| New Unassigned Revenue | - | - | - | - | N/A |
| Surplus Sales | - | - | - | - | N/A |
| Other | - | 740 | - | - | N/A |
| DIRECT PROGRAM REVENUES | \$ 1,223,135 | \$ 888,101 | \$ 1,165,000 | \$ (58,135) | -4.75% |
| Government Contributions | - | - | - | - | N/A |
| Draw from (Increase) SHW Designated Funds | (104,175) | (385,459) | (198,226) | (94,051) | 90.28% |
| TOTAL REVENUES | \$ 1,118,960 | \$ 502,642 | \$ 966,774 | \$ (152,186) | -13.60% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 494,001 | \$ 242,888 | \$ 440,807 | \$ (53,194) | -10.77% |
| Payroll Taxes | 40,188 | 19,222 | 36,744 | (3,444) | -8.57% |
| Benefits | 152,968 | 63,705 | 122,449 | (30,519) | -19.95% |
| Unemployment | 2,957 | - | 2,641 | (316) | -10.69% |
| Subtotal Personnel Costs | \$ 690,114 | \$ 325,815 | \$ 602,641 | \$ (87,473) | -12.68% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 7,000 | \$ 2,087 | \$ 8,000 | \$ 1,000 | 14.29% |
| Office Equipment <\$5,000 | - | - | - | - | N/A |
| Computer Software <\$5,000 | - | - | - | - | N/A |
| Computer Hardware <\$5,000 | 1,200 | 2,327 | 2,000 | 800 | 66.67% |
| Professional Services | 5,000 | - | 5,000 | - | 0.00% |
| Legal Services | 4,000 | 1,595 | 4,000 | - | 0.00% |
| Communications | 6,664 | 3,623 | 5,400 | (1,264) | -18.97% |
| Travel & Mileage | 5,400 | 2,915 | 4,500 | (900) | -16.67% |
| Parking & Commute Trip Reduction | 3,000 | 1,484 | 1,800 | (1,200) | -40.00% |
| Advertising | 5,000 | 45 | 2,500 | (2,500) | -50.00% |
| Rentals & Leases | - | - | - | - | N/A |
| Insurance | 600 | - | - | (600) | -100.00% |
| Utilities | - | - | - | - | N/A |
| Repairs & Maintenance | 2,040 | 1,969 | 3,000 | 960 | 47.06% |
| Operations & Maintenance: NDGC | 35,391 | 17,807 | 25,931 | (9,460) | -26.73% |
| Training | 9,000 | 765 | 8,000 | (1,000) | -11.11% |
| Miscellaneous | 8,000 | 8,064 | 9,606 | 1,606 | 20.08% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 92,295 | \$ 42,681 | \$ 79,737 | \$ (12,558) | -13.61% |
| PROGRAM EXPENDITURES | \$ 782,409 | \$ 368,496 | \$ 682,378 | \$ (100,031) | -12.79% |
| Administrative Services Overhead | 323,991 | 124,106 | 240,123 | (83,868) | -25.89% |
| Environmental Health Overhead | 12,560 | 10,040 | 44,273 | 31,713 | 252.49% |
| TOTAL EXPENDITURES | \$ 1,118,960 | \$ 502,642 | \$ 966,774 | \$ (152,186) | -13.60% |

**KITSAP PUBLIC HEALTH DISTRICT
2021 BUDGET DRAFT
DRINKING WATER & ONSITE SEPTIC SYSTEMS**

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|---------------------------------------------|---------------------|-------------------------|---------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| DOE Well Construction | \$ 25,185 | \$ 16,225 | \$ 22,200 | \$ (2,985) | -11.85% |
| CC Group B Water Systems | 10,000 | 20,000 | - | (10,000) | -100.00% |
| Installer Certifications | 32,325 | 27,400 | 32,325 | - | 0.00% |
| Sewage Permits | 445,393 | 324,357 | 443,648 | (1,745) | -0.39% |
| PUD Well Construction | 10,000 | 10,000 | 10,000 | - | 0.00% |
| DOH CC DW Group A - SS | 14,500 | 8,500 | 15,950 | 1,450 | 10.00% |
| DOH CC DW Group A - TA | 1,600 | - | 1,600 | - | 0.00% |
| Group B Operating Permits | 24,000 | 11,635 | 47,035 | 23,035 | 95.98% |
| Building Clearances | 139,171 | 91,965 | 119,145 | (20,026) | -14.39% |
| Property Conveyance Reports | 780,414 | 617,250 | 630,340 | (150,074) | -19.23% |
| Operations & Maintenance Annual Report Fees | 599,690 | 454,790 | 607,540 | 7,850 | 1.31% |
| Building Site Application Waivers | 4,000 | 11,310 | - | (4,000) | -100.00% |
| Building Site Applications | 583,738 | 513,335 | 519,656 | (64,082) | -10.98% |
| Land Use | 16,850 | 15,095 | 25,490 | 8,640 | 51.28% |
| Other - OSS | 337 | - | 1,502 | 1,165 | 345.70% |
| WT Plan Reviews/New Water Systems | 2,030 | 26,260 | 2,030 | - | 0.00% |
| Well Site Inspections | 13,110 | (1,440) | 20,880 | 7,770 | 59.27% |
| WT Sanitary Surveys | 26,825 | 725 | 29,725 | 2,900 | 10.81% |
| DW Well Decommissionings | 19,260 | 10,780 | 9,240 | (10,020) | -52.02% |
| DIRECT PROGRAM REVENUES | \$ 2,748,428 | \$ 2,158,187 | \$ 2,538,306 | \$ (210,122) | -7.65% |
| Government Contributions | - | - | - | - | N/A |
| Draw from (Increase) OSS Designated Funds | 18,546 | (537,734) | 266,737 | 248,191 | 1338.25% |
| TOTAL REVENUES | \$ 2,766,974 | \$ 1,620,453 | \$ 2,805,043 | \$ 38,069 | 1.38% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 1,230,843 | \$ 765,685 | \$ 1,278,658 | \$ 47,815 | 3.88% |
| Payroll Taxes | 100,432 | 60,233 | 106,671 | 6,239 | 6.21% |
| Benefits | 373,268 | 201,542 | 385,801 | 12,533 | 3.36% |
| Unemployment | 7,339 | - | 7,627 | 288 | 3.92% |
| Subtotal Personnel Costs | \$ 1,711,882 | \$ 1,027,460 | \$ 1,778,757 | \$ 66,875 | 3.91% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 10,221 | \$ 9,662 | \$ 11,474 | \$ 1,253 | 12.26% |
| Office Equipment | - | - | - | - | N/A |
| Computer Software | 3,000 | 829 | 3,000 | - | 0.00% |
| Computer Hardware | 4,400 | 6,918 | 3,900 | (500) | -11.36% |
| Professional Services | 17,134 | 12,961 | 15,311 | (1,823) | -10.64% |
| Legal Services | 7,811 | 1,737 | 3,504 | (4,307) | -55.14% |
| Communications | 7,200 | 7,974 | 7,920 | 720 | 10.00% |
| Travel & Mileage | 22,115 | 18,564 | 19,627 | (2,488) | -11.25% |
| Parking & Commute Trip Reduction | 2,304 | 2,005 | 2,820 | 516 | 22.40% |
| Advertising | - | 45 | 95 | 95 | N/A |
| Rentals & Leases | - | - | - | - | N/A |
| Insurance | - | - | - | - | N/A |
| Utilities | - | - | - | - | N/A |
| Repairs & Maintenance | 19,858 | 5,234 | 8,803 | (11,055) | -55.67% |
| Operations & Maintenance: NDGC | 87,792 | 58,758 | 76,539 | (11,253) | -12.82% |
| Training | 5,760 | 1,957 | 3,500 | (2,260) | -39.24% |
| Miscellaneous | 32,861 | 43,317 | 30,481 | (2,380) | -7.24% |
| Equipment | - | - | - | - | N/A |
| Computer Software | - | - | - | - | N/A |
| Computer Hardware | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 220,456 | \$ 169,961 | \$ 186,974 | \$ (33,482) | -15.19% |
| PROGRAM EXPENDITURES | \$ 1,932,338 | \$ 1,197,421 | \$ 1,965,731 | \$ 33,393 | 1.73% |
| Administrative Services Overhead | 803,475 | 391,369 | 708,629 | (94,846) | -11.80% |
| Environmental Health Overhead | 31,161 | 31,663 | 130,683 | 99,522 | 319.38% |
| TOTAL EXPENDITURES | \$ 2,766,974 | \$ 1,620,453 | \$ 2,805,043 | \$ 38,069 | 1.38% |

Kitsap Public Health District
2021 BUDGET DRAFT
FOOD & LIVING ENVIRONMENT PROGRAM

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|-------------------------------------|---------------------|-------------------------|---------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| USDA Summer Food Program OSPI | \$ 1,740 | \$ - | \$ 1,740 | \$ - | 0.00% |
| Establishments | 689,175 | 45,736 | 807,500 | 118,325 | 17.17% |
| Food Handler Permits | 11,235 | 510 | 10,000 | (1,235) | -10.99% |
| Food Handler Permits - TPCHD | 85,000 | 52,458 | 85,000 | - | 0.00% |
| Temporary Permits | 37,952 | 4,240 | 38,000 | 48 | 0.13% |
| Camps | 3,560 | 3,115 | 3,630 | 70 | 1.97% |
| Pools/Spas | 84,194 | 3,795 | 86,000 | 1,806 | 2.15% |
| LE Reinspections | - | - | - | - | N/A |
| Other - Food & Living Environment | - | 345 | - | - | N/A |
| Food Establishment Reinspections | 21,793 | 3,065 | 22,000 | 207 | 0.95% |
| Plan Reviews - Food & LE | 47,453 | 33,795 | 47,500 | 47 | 0.10% |
| DIRECT PROGRAM REVENUES | \$ 982,102 | \$ 147,059 | \$ 1,101,370 | \$ 119,268 | 12.14% |
| Government Contributions | 262,452 | 465,601 | 10,869 | (251,583) | -95.86% |
| TOTAL REVENUES | \$ 1,244,554 | \$ 612,660 | \$ 1,112,239 | \$ (132,315) | -10.63% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 571,594 | \$ 293,508 | \$ 512,885 | \$ (58,709) | -10.27% |
| Payroll Taxes | 46,458 | 22,935 | 42,732 | (3,726) | -8.02% |
| Benefits | 163,141 | 87,226 | 151,703 | (11,438) | -7.01% |
| Unemployment | 3,420 | - | 3,070 | (350) | -10.23% |
| Subtotal Personnel Costs | \$ 784,613 | \$ 403,669 | \$ 710,390 | \$ (74,223) | -9.46% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 2,633 | \$ 3,499 | \$ 4,000 | \$ 1,367 | 51.92% |
| Office Equipment <\$5,000 | 1,700 | - | - | (1,700) | -100.00% |
| Computer Software <\$5,000 | - | - | - | - | N/A |
| Computer Hardware <\$5,000 | 1,580 | 1,728 | - | (1,580) | -100.00% |
| Professional Services | 200 | 56 | 1,000 | 800 | 400.00% |
| Legal Services | 2,000 | 635 | 2,000 | - | 0.00% |
| Communications | 7,280 | 5,037 | 7,880 | 600 | 8.24% |
| Travel & Mileage | 14,929 | 3,959 | 13,000 | (1,929) | -12.92% |
| Parking & Commute Trip Reduction | 1,440 | 2,673 | 2,160 | 720 | 50.00% |
| Advertising | - | 45 | - | - | N/A |
| Rentals & Leases | - | - | - | - | N/A |
| Insurance | - | - | - | - | N/A |
| Utilities | - | - | - | - | N/A |
| Repairs & Maintenance | - | - | - | - | N/A |
| Operations & Maintenance: NDGC | 40,238 | 22,736 | 30,567 | (9,671) | -24.03% |
| Training | 3,500 | 1,456 | 3,500 | - | 0.00% |
| Miscellaneous | 1,919 | 965 | 2,500 | 581 | 30.28% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 77,419 | \$ 42,789 | \$ 66,607 | \$ (10,812) | -13.97% |
| PROGRAM EXPENDITURES | \$ 862,032 | \$ 446,458 | \$ 776,997 | \$ (85,035) | -9.86% |
| Administrative Services Overhead | 368,241 | 153,762 | 283,050 | (85,191) | -23.13% |
| Environmental Health Overhead | 14,281 | 12,440 | 52,192 | 37,911 | 265.46% |
| TOTAL EXPENDITURES | \$ 1,244,554 | \$ 612,660 | \$ 1,112,239 | \$ (132,315) | -10.63% |

Kitsap Public Health District
2021 BUDGET DRAFT
POLLUTION IDENTIFICATION & CORRECTION PROGRAM

| | BUDGET 2020 | YTD ACTUAL 9/30/2020 | BUDGET 2021 | DIFFERENCE FROM 2020 (\$) | DIFFERENCE FROM 2020 (%) |
|------------------------------------------------|---------------------|-------------------------|---------------------|------------------------------|-----------------------------|
| REVENUES | | | | | |
| Hood Canal Coordinating Council - Phase 4 | \$ - | \$ - | \$ 17,500 | \$ 17,500 | N/A |
| NEP BEachPS SSI 1-5 PIC Task 4 | 5,800 | 1,219 | 5,800 | - | 0.00% |
| CC Water Rec Beach IAR | 18,000 | - | 18,000 | - | 0.00% |
| DOE Kitsap County 4A & 4B Project - Federal | 79,450 | 80,983 | - | (79,450) | -100.00% |
| DOE CCWF Kitsap County 4A & 4B Project - State | 33,450 | 34,197 | - | (33,450) | -100.00% |
| Rec Shellfish/Biotoxin PSAA | 14,000 | 7,116 | 14,000 | - | 0.00% |
| DOH CC LMP Implementation | - | 52,984 | 60,000 | 60,000 | N/A |
| City of Poulsbo Stormwater | 15,000 | 12,106 | 11,250 | (3,750) | -25.00% |
| Clean Water Kitsap | 1,230,000 | 789,136 | 1,230,000 | - | 0.00% |
| Kitsap County Septic Tipping Fees | 125,000 | 121,590 | 130,000 | 5,000 | 4.00% |
| Surplus Sales | - | - | - | - | N/A |
| PIC Other | 224,510 | 8,050 | 224,510 | - | 0.00% |
| New Unassigned Revenue | 60,000 | - | - | (60,000) | -100.00% |
| DIRECT PROGRAM REVENUES | \$ 1,805,210 | \$ 1,107,381 | \$ 1,711,060 | \$ (94,150) | -5.22% |
| Government Contributions | 54,057 | (122,358) | 104,170 | 50,113 | 92.70% |
| TOTAL REVENUES | \$ 1,859,267 | \$ 985,023 | \$ 1,815,230 | \$ (44,037) | -2.37% |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | \$ 718,639 | \$ 460,847 | \$ 667,537 | \$ (51,102) | -7.11% |
| Payroll Taxes | 58,362 | 35,943 | 55,250 | (3,112) | -5.33% |
| Benefits | 204,041 | 127,526 | 221,129 | 17,088 | 8.37% |
| Unemployment | 4,297 | - | 3,994 | (303) | -7.05% |
| Subtotal Personnel Costs | \$ 985,339 | \$ 624,316 | \$ 947,910 | \$ (37,429) | -3.80% |
| Non-Personnel Costs | | | | | |
| Supplies | \$ 14,460 | \$ 7,412 | \$ 14,000 | \$ (460) | -3.18% |
| Office Equipment <\$5,000 | - | - | - | - | N/A |
| Computer Software <\$5,000 | - | - | - | - | N/A |
| Computer Hardware <\$5,000 | - | - | - | - | N/A |
| Professional Services | 57,500 | 43,028 | 55,500 | (2,000) | -3.48% |
| Legal Services | 4,800 | - | 4,800 | - | 0.00% |
| Communications | 7,320 | 5,128 | 8,400 | 1,080 | 14.75% |
| Travel & Mileage | 10,000 | 4,002 | 8,000 | (2,000) | -20.00% |
| Parking & Commute Trip Reduction | 3,300 | 2,321 | 3,300 | - | 0.00% |
| Advertising | - | - | - | - | N/A |
| Rentals & Leases | 4,960 | 2,877 | 4,960 | - | 0.00% |
| Insurance | 1,076 | - | - | (1,076) | -100.00% |
| Utilities | - | 80 | - | - | N/A |
| Repairs & Maintenance | 7,200 | 1,290 | 6,000 | (1,200) | -16.67% |
| Operations & Maintenance: NDGC | 50,532 | 30,569 | 40,788 | (9,744) | -19.28% |
| Training | 6,000 | 1,926 | 6,000 | - | 0.00% |
| Miscellaneous | 226,310 | 5,027 | 268,310 | 42,000 | 18.56% |
| Equipment >\$5,000 | - | - | - | - | N/A |
| Computer Software >\$5,000 | - | - | - | - | N/A |
| Computer Hardware >\$5,000 | - | - | - | - | N/A |
| Subtotal Non-Personnel Costs | \$ 393,458 | \$ 103,660 | \$ 420,058 | \$ 26,600 | 6.76% |
| PROGRAM EXPENDITURES | \$ 1,378,797 | \$ 727,976 | \$ 1,367,968 | \$ (10,829) | -0.79% |
| Administrative Services Overhead | 462,533 | 237,808 | 377,619 | (84,914) | -18.36% |
| Environmental Health Overhead | 17,937 | 19,239 | 69,643 | 51,706 | 288.26% |
| TOTAL EXPENDITURES | \$ 1,859,267 | \$ 985,023 | \$ 1,815,230 | \$ (44,037) | -2.37% |