KITSAP PUBLIC HEALTH DISTRICT

345 6th Street, Suite 300
Bremerton, WA 98337
360-728-2235

KITSAP PUBLIC HEALTH BOARD - AGENDA

November 7, 2017
1:45 p.m. to 3:00 p.m.
Norm Dicks Government Center, First Floor Chambers
Bremerton, Washington

1:45 p.m.	1.	Call to Order *Commissioner Ed Wolfe, Chair*
1:46 p.m.	2.	Review and Approval of Agenda *Commissioner Ed Wolfe, Chair*
1:47 p.m.	3.	Approval of October 3, 2017 Meeting Minutes *Commissioner Ed Wolfe, Chair*
1:50 p.m.	4.	Approval of Consent Items and Contract Updates: See Warrant and EFT Registers and Contracts Signed Report *Commissioner Ed Wolfe, Chair*
1:55 p.m.	5	Public Comment *Commissioner Ed Wolfe, Chair*
2:05 p.m.	6.	Health Officer and Administrator Reports *Dr. Susan Turner and Keith Grellner*

INFORMATION/DISCUSSION ITEMS

2:15 p.m.	7.	Draft 2018 Budget – Presentation and Finance Committee Report *Keith Grellner, Administrator*

ACTION ITEMS

2:45 p.m.	8.	2018 Legislative & Rulemaking Priorities *Keith Grellner, Administrator*
3:00 p.m.	9.	Adjourn

KITSAP PUBLIC HEALTH BOARD
MEETING MINUTES
Regular Meeting
October 3, 2017

The meeting was called to order by Board Chair, Commissioner Ed Wolfe at 1:46 p.m.

REVIEW AND APPROVE AGENDA

There were no changes to the agenda.

BOARD MEETING MINUTES

Mayor Becky Erickson moved and Commissioner Rob Gelder seconded the motion to approve the minutes for the September 5, 2017, regular meeting. The motion was approved unanimously.

CONSENT AGENDA

The October consent agenda included the following contracts:

- 1316 Amendment 16 (1739), *Washington State Department of Health, Consolidated Contract*
- 1707 Amendment 1 (1717), *Washington Health Benefit Exchange, Healthplanfinder Navigator*
- 1708, *Clallam, Tobacco and Marijuana Prevention*
- 1723, *Public Health Seattle King County, BCCHP*
- 1734, *Olympic Community of Health, Administrative Support*
- 1738, *Olympic Educational Service District 114, (Early) Head Start / ECEAP*

Commissioner Gelder moved and Mayor Patty Lent seconded the motion to approve the consent agenda, including the Contracts Update and Warrant and Electronic Funds Transfer Registers. The motion was approved unanimously.

PUBLIC COMMENT

There was no public comment.

ADMINISTRATOR'S REPORT

Administrator Update:
Mr. Keith Grellner, Administrator, informed the Board of a letter sent to the State Attorney General's office signed by the local health directors of King, Pierce, Snohomish, and Kitsap counties. The letter requests the State Attorney General to initiate legal action against a company called "Josephine" out of California. He explained that the company recruits private individuals to prepare and sell ready-to-eat meals out of their homes based on orders received through their website. The company's business model is built on falsehoods and direct violations of the state food service rules, Washington Administrative Code (WAC) 246-215.

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Mr. Grellner said that despite notices of violations issued by King, Pierce, and Snohomish counties, in addition to the State of Oregon, the company continues to operate illegally and promote illegal food service businesses. The purpose of the letter is to request legal action from the State since the company is purposefully ignoring local orders to comply the law. To date, Kitsap Health has observed very limited activity of Josephine within our jurisdiction, but since there has been at least some activity, Kitsap joined forces with the other counties.

Next, Mr. Grellner reminded the Board that 760 acres of Liberty Bay were recently upgraded and reclassified as approved for commercial shellfish use by the state Department of Health after being closed for decades due to pollution. The upgrade is the result of a lot of hard work to identify and clean up pollution sources. The clean-up work was completed in partnership between the Kitsap County, City of Poulsbo, Health District, Conservation District and property owners.

Mayor Lent commented that it was interesting for the Board to see these openings over the years, because it shows the cooperation and efforts of the partnerships involved. She asked the Health District to provide an update of areas that were previously closed and are now open. Mr. Grellner confirmed that the Health District would put together a presentation on this.

Next, Mr. Grellner informed the Board that the Finance Committee met with the Health District on September 20th to receive an overview of the Health District's budget situation for the rest of 2017 and 2018. The Finance Committee will meet again on October 24th to get into more detail about the 2018 budget as staff work to prepare a budget for Board review and approval in December. He reminded the Board that the Finance Committee members are Mayors Erickson and Lent and Commissioner Charlotte Garrido.

Lastly, Mr. Grellner informed the Board that the Health District has worked with Kitsap County and the City of Bainbridge Island to further streamline the building permit finals process in each of these jurisdictions. The Health District has been granted access to the SMARTGOV permit tracking programs so that staff can enter approved septic permit finals directly into the county systems so that they do not need to contact the Health District directly when they get a request for a building permit final. This saves the customers and agencies time to process building permits final requests.

Mr. Grellner noted that Health District staff are also approaching the Cities of Bremerton, Port Orchard, and Poulsbo, since they use the SMARTGOV system too, to see if there are any process improvements that Health District staff can work on with them.

There was no further comment.

RESOLUTION 2017-02, RESCINDING RESOLUTION 2007-1 AND APPOINTING AN AGENT TO RECEIVE CLAIMS FOR DAMAGES

Mr. Grellner approached the Board regarding an update to the Health District's Claims policy. He explained that Revised Code of Washington (RCW) Chapter 4.96, Actions Against Political Subdivisions, Municipal and Quasi-Municipal Corporations, requires the governing body of each local governmental entity to appoint an agent to receive any claim for damages made under RCW 4.96. This statute also requires that the identity of the agent, and the address where the agent may be reached during normal business hours of the local governmental entity, be recorded with the auditor of the county in which the entity is located.

Mr. Grellner informed the Board that Resolution 2017-02, Rescinding Resolution 2007-1 and Appointing an Agent to Receive Claims for Damages was in their packets for review and approval. He explained that the resolution formally names and appoints Keith Grellner, Administrator, and Dr. Susan Turner, Health Officer, as the claim agents for the Kitsap Public Health District. Once approved by the Board, Resolution 2017-02 will be recorded with the Kitsap County Auditor, thereby satisfying the requirements of RCW 4.96.020 (2).

Additionally, the Health District's website at www.kitsappublichealth.org will be updated to reflect the Board's approval of Resolution 2017-02. He also included for reference Resolution 2007-1, naming Dr. Scott Lindquist and Scott Daniels as claim agents for the Health District. Resolutions 2007-1 needs to be rescinded and replaced by Resolution 2017-02 because Dr. Lindquist and Mr. Daniels are no longer employees of the Health District. Mr. Grellner said the Health District recommends the Health Board to make and adopt the resolution. Once approved, the new resolution will be recorded with the County Auditor.

Mayor Lent moved and Commissioner Gelder seconded the motion to approve Resolution 2017-02, Rescinding Resolution 2007-1 and Appointing an Agent to Receive Claims for Damages. The motion was approved unanimously.

There was no further comment.

SECURE MEDICINE RETURN PROGRAM UPDATE

Mr. John Kiess, Environmental Health Director, provided the Board with a brief update concerning the implementation status of the new Secure Medicine Return Regulations, Kitsap Public Health Board Ordinance 2016-02, approved by the Board in December 2016.

Mr. Kiess explained that, since the Board's adoption of the ordinance, the following actions have been completed in accordance with the regulations:

- Pharmaceutical "producer" notice of intent to participate notification – January, 2017.
- Producer notification of intent to participate – February, 2017.
- Pharmaceutical "wholesaler" notification and outreach other producers – March, 2017.
- Identification of plan operator and notification of authorized collectors – April, 2017.
- MED-Project notified pharmacies and other potential authorized collectors – April, 2017.
- KPHD Meeting with local law enforcement – April, 2017.

- MED-Project Stewardship Plan was submitted - June 6, 2017.
- Plan reviewed and comments returned to MED-Project - July 28, 2017.

Remaining tasks to be completed include:

- Revised/Second submittal - due by September 28, 2017.
- Once received and hopefully approved, the plan operator has 90 days to fully implement the plan, including promotion, placing collection boxes, and beginning collections.

Mr. Kiess explained that the second submittal received last week showed good geographical distribution of collection boxes throughout the county and included a mail-back option.

Health District staff have been working diligently to coordinate with our neighboring local health jurisdictions (Seattle-King, Tacoma-Pierce, Snohomish) who have also implemented secure medicine return programs to minimize duplication wherever possible. Communication among the four public health jurisdictions is maintained as necessary to collaborate and learn from one another's challenges and successes.

Commissioner Gelder asked if the 90 days to implement the plan begins after approval and what the expected amount of time to approve the plan is. Mr. Kiess confirmed the 90 days begins after approval and estimated 2-3 weeks to approve the current plan. Staff will need to review and ensure that the plan addresses all the issues outlined by the Health District, apart from a few Drug Enforcement Agency (DEA) limitations. Commissioner Gelder asked if the end of January was a good estimate. Mr. Kiess confirmed this.

Commissioner Gelder also commented that the Kitsap County Sherriff and local law enforcement are excited to see this program begin. Mr. Kiess agreed and said the Health District is thankful for its law enforcement partners who have continued to be collection locations. This program will take some of the collection burden off of local law enforcement. He also noted a partnership with neighboring tribes who will start collection boxes as well.

Commissioner Garrido thanked Health District staff for working on the program.

There was no further comment.

ELECTRONIC REPORTING SYSTEM FOR FOOD SERVICE INSPECTIONS

Mr. Kiess introduced Jim Zimny, the new Environmental Health Assistant Director. Mr. Kiess explained that Mr. Zimny had been the Food and Living Environment Program Manager for the last several years, and has worked for the Health District since 1991 in other roles.

Mr. Kiess also introduced Dayna Katula, the new Food and Living Environment Program Manager who is filling the vacancy Mr. Zimny created through his promotion. Ms. Katula has worked in the food program for several years.

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Mr. Zimny thanked the Board for letting him present regarding the Health District's new electronic reporting system for food service inspections. The presentation highlighted the inspection work of the Food & Living Environment Program, and the improvements in service and food safety that the new electronic reporting system is enabling.

Mr. Zimny defined the relationship between the Health District and food establishment owners is a partnership to keep food sources safe for the public. He said Health District staff visit restaurants as routinely as twice per year and sometimes six to eight times per year, if needed.

Mr. Zimny said there are five food inspectors on staff in the Food and Living Environment Program. However, only part of their time, about 3.5 FTE, is dedicated to inspecting food establishments because they also conduct pool inspections, school inspections and investigate smoking in public places complaints and mold concerns. He explained that the Health District visits restaurants, camps, coffee shops and farmers markets, among other food establishments. The Health District made 3,260 site visits to food establishments in 2016 and is on track for the same number of site visits in 2017.

Mr. Zimny also explained that some of the challenges in the program include a 200 percent turnover rate in the food industry, language barriers, new products and processes, a growing demand for temporary vendor inspections, and new emerging business models. To overcome these challenges, Health District staff receive continuous education and training and, in turn, provide continuous education and outreach training for food industry workers.

As recently as January 2017, Mr. Zimny explained, food inspectors went into inspections and left the carbon copy of handwritten reports with food establishments to decipher how to fix any issues reported during the inspection. Mr. Zimny explained that these reports were often difficult to read, due to poor penmanship, and were not as effective as intended. He said that the Health District moved to an electronic inspection report process for time savings and efficiency. However, Mr. Zimny explained that time savings and efficiency are a biproduct of the improved communication caused by the new reporting system.

Mr. Zimny said the electronic inspection hardware and software estimated costs are between $60,000 and $100,000 at startup, with an additional annual cost of $12,000 for maintenance. He explained that the Health District paid for the program through a grant from the Association of Food and Drug officials (AFDO) and incurred cost savings through the Health District's Information Technology (IT) support program, who built a cloud based data entry interface that linked to the current food program database.

Mr. Zimny explained the food inspectors now go into the field with iPad Pros to conduct food inspections digitally. He and Ms. Katula provided the Board with a demonstration of how the system works in the field. Inspectors used to bring paper files for each food establishment they planned to visit during the day, which was burdensome and limited the number of site visits they could complete in a day. Now, inspectors just bring their iPad and can access all files in the Health District cloud database when they are at a site visit, making their inspections more

effective and efficient. Reports are pre-filled out in the system making it easier for inspectors to fill out reports and make changes. Reports are then given to the business operator as a PDF file to print and post for employees to see. Since reports are now typed, rather than hand-written, it is easier for food establishment operators and staff to read and understand what violations occurred and how to correct them.

Mr. Zimny explained that the Health District also uses resources from the Food and Drug Administration (FDA) Oral Culture Learner Project as a visual education tool for food establishment operators and employees who do not speak English as their first language. The resources include images of the cause and effect of certain food safety violations, such as bare hand contact with food. The resources are available in nine languages and allow the Health District to tailor their education to each food establishment they work with.

Mr. Zimny concluded the presentation and asked for questions or comments.

Mayor Lent and Commissioner Wolfe asked Mr. Zimny if the recent closure of a Bremerton McDonald's restaurant due to a rat infestation was at all related to the homeless encampments nearby. Mr. Zimny explained that pests, such as rats, are always present in cities because they are drawn to garbage and open food sources. He said he is unsure if there is a correlation between homeless encampments and this specific rat infestation, but emphasized that pests can become an imminent health hazard anytime the issue is not properly addressed.

Commissioner Gelder commented that he likes the new, streamlined inspection platform and asked if Health District staff are able to capture imagery of violations during inspections. Mr. Zimny said the iPads have cameras and staff are able to take pictures during inspections, if needed.

Mr. Zimny also explained that the software includes a vast amount of information, including laws and resources, that Health District staff can share with food establishments. He said that being able to share this information with operators during an inspection is the best way to provide education and outreach.

Mr. Zimny said the Health District will complete its first year with the new electronic system in February 2018, when staff will have visited every food establishment in the county. At that time, Health District staff will conduct a customer service survey via email to see what areas could use improvement with the new system.

There was no further comment.

ADJOURN

There was no further business; the meeting adjourned at 2:27 p.m.

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Ed Wolfe
Kitsap Public Health Board

Keith Grellner
Administrator

Board Members Present: *Councilperson* Sarah Blossom; *Mayor* Becky Erickson; *Commissioner* Charlotte Garrido; *Commissioner* Rob Gelder; *Mayor* Patty Lent; *Mayor* Rob Putaansuu; *Commissioner* Ed Wolfe.

Board Members Absent: *None.*

Community Members Present: Pam Harman, *League of Women Voters*; Deanne Jackson, *Kitsap County Substance Abuse and Prevention.*

Staff Present: Angie Berger, *Confidential Secretary, Administration;* Karen Bevers, *Public Information Officer;* April Fisk, *Program Coordinator 2, Communicable Disease;* Yolanda Fong, *Assistant Director, Community Health Division;* Keith Grellner, *Administrator;* Dayna Katula, *Program Manager, Food and Living Environment*; John Kiess, *Director, Environmental Health Division*; Melissa Laird, *Program Manager, Accounting and Finance*; Ross Lytle, *Senior Environmental Health Specialist, Food and Living Environment*; Beth Phipps, *Public Health Nurse Supervisor, Communicable Disease*; Philip Ramunno, *Epidemiologist, Assessment and Epidemiology*; Jim Zimny, *Assistant Director, Environmental Health Division.*

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KITSAP PUBLIC HEALTH DISTRICT

345 6th Street, Suite 300
Bremerton, WA 98337
360-728-2235

MEMO

To: Kitsap Public Health Board

From: Keith Grellner, Administrator

Date: November 7, 2017

Re: 2016 Accountability Audit Report

During my Administrator's Report at today's meeting, I will briefly discuss the outcome of the Health District's 2016 Accountability Audit by the Office of the Washington State Auditor. A copy of the audit report is attached.

The state auditor performed the following audits:

- Accountability Audit
- Financial State Audit
- Federal Grant Compliance Audit

In summary, the state auditor found that Health District operations complied with applicable requirements and provided adequate safeguarding of public resources. The Health District complied with state laws and regulations and our own policies and procedures in the areas examined. The state auditor also found that the Health District's financial statements followed federal grant program requirements in the areas examined.

With respect to two recently expired programs (Olympic Community of Health and Hood Canal Regional Septic Loan Program), the state auditor recommended that the Health District update its policies to include procedures for addressing cash advance requirements, and to develop a policy to monitor third party lending procedures to ensure that eligibility requirements for funding are met.

Although the Health District has no plans in the immediate future to replicate or continue these programs, we will proceed with addressing these recommendations.

Please contact me with any questions or concerns about this matter at (360) 728-2284, or keith.grellner@kitsappublichealth.org .

Office of the Washington State Auditor
Pat McCarthy

Pat McCarthy
State Auditor

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Exit Conference: Kitsap Public Health District

About our Office

The Washington State Auditor's Office's vision is government that works for citizens. Our goal is for government that works better, costs less and earns greater public trust.

The purpose of this meeting is to share our audit results and draft reporting. We value and appreciate your participation.

Audit Highlights

- District staff was friendly and knowledgeable throughout the audit.
- We appreciate the timeliness of District's responses to questions and requests, which helped us complete the audit quickly and efficiently.

Audit Scope

We performed the following audits for your District:

- **Accountability audit for 2016** See draft report.
- **Financial statement audit for 2016** See draft report.
- **Federal grant compliance audit for 2016** See draft report.

Financial Statement required communications

In relation to our report, we would like to bring to your attention:

- There were no uncorrected misstatements in the audited financial statements.
- There were no material misstatements in the financial statements corrected by management during the audit.

Recommendations not included in the Audit Reports

Exit Items

We have provided exit recommendations for management's consideration. Exit items address control deficiencies or non-compliance with laws or regulation that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

Concluding Comments

Report Publication

Audit reports are published on our website and distributed via e-mail in an electronic .pdf file. We also offer a subscription service that allows you to be notified by email when audit reports are released or posted to our website. You can sign up for this convenient service at: https://portal.sao.wa.gov/saoportal/Login.aspx

Audit Cost

At the entrance conference, we estimated the cost of the audit to be $31,000 and actual audit costs will approximate that amount.

Audit Survey

When your report is released you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in the summer of 2018 and will cover the following general areas:

- Accountability for Public Resources
- Financial Statement
- Federal Programs

The estimated cost for the next audit based on current rates is $31,000 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

Office of the Washington State Auditor

Pat McCarthy

Financial Statements and Federal Single Audit Report

Kitsap Public Health District

Kitsap County

For the period January 1, 2016 through December 31, 2016

Published September 28, 2017

Report No. 1019955

Office of the Washington State Auditor
Pat McCarthy

September 28, 2017

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

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Kitsap Public Health District
Kitsap County
January 1, 2016 through December 31, 2016

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 of all funds 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.

CFDA No.	Program or Cluster Title
66.458	Capitalization Grants for Clean Water State Revolving Funds
93.624	ACA – State Innovation Models: Funding for Model Design and Model Testing Assistance

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
Kitsap County
January 1, 2016 through December 31, 2016

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, Kitsap County, Washington, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated September 25, 2017.

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 Washington State statutes 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.

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 opinion 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.

Pat McCarthy

State Auditor

Olympia, WA

September 25, 2017

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
Kitsap County
January 1, 2016 through December 31, 2016

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, Kitsap County, Washington, 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, 2016. 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, 2016.

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.

Pat McCarthy

State Auditor

Olympia, WA

September 25, 2017

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Kitsap Public Health District
Kitsap County
January 1, 2016 through December 31, 2016

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, Kitsap County, Washington, for the year ended December 31, 2016, 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 Washington State statutes 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 an opinion 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 Washington State statutes 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 financial position and results of operations of the Kitsap Public Health District, for the year ended December 31, 2016, 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, 2016, or the changes in financial position or cash flows 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.

Other Matters

Supplementary and Other Information

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying 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 September 25, 2017 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.

Pat McCarthy

State Auditor

Olympia, WA

September 25, 2017

FINANCIAL SECTION

Kitsap Public Health District
Kitsap County
January 1, 2016 through December 31, 2016

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2016
Notes to Financial Statements – 2016

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2016
Schedule of Expenditures of Federal Awards – 2016
Notes to the Schedule of Expenditures of Federal Awards – 2016

Kitsap Public Health District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

Beginning Cash and Investments		
30810	Reserved	219,907
30880	Unreserved	2,379,636
388 / 588	Prior Period Adjustments, Net	-
Revenues		
310	Taxes	-
320	Licenses and Permits	1,034,223
330	Intergovernmental Revenues	7,422,113
340	Charges for Goods and Services	4,778,943
350	Fines and Penalties	-
360	Miscellaneous Revenues	113,931
Total Revenues:		13,349,209
Expenditures		
510	General Government	-
560	Social Services	12,579,747
Total Expenditures:		12,579,747
Excess (Deficiency) Revenues over Expenditures:		769,463
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	238,269
381, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		238,269
Other Decreases in Fund Resources		
594-595	Capital Expenditures	80,952
591-593, 599	Debt Service	300,756
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	234,253
Total Other Decreases in Fund Resources:		615,961
Increase (Decrease) in Cash and Investments:		**391,771**
Ending Cash and Investments		
5081000	Reserved	440,274
5088000	Unreserved	2,551,039
Total Ending Cash and Investments		**2,991,313**

The accompanying notes are an integral part of this statement.

KITSAP PUBLIC HEALTH DISTRICT
Notes to the Financial Statements
For the year ended December 31, 2016

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.
- 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. The following fund type is 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.

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. Budgets

The District adopts an annual appropriated budget for the General Fund. This budget is appropriated at the fund level and 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 budgets was as follows:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund:	$13,253,541	$13,195,708	$57,833
Total General Fund	$13,253,541	$13,195,708	$57,833

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 the 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.

D. Cash and Investments

See Note 2, *Deposits and Investments*.

E. 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.

F. 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 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, 2016 is $543,183.

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, 2016 is $2,787.

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. Any remaining administrative time on the books as of December 31 is not carried over into the next calendar year. 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.

G. Long-Term Debt

See Note 3, *Debt Service Requirements*.

H. Other Financing Sources or Uses

The Kitsap Public Health District's Other Financing Sources or Uses consist of Non-Revenues and Non-Expenditures listed below:

The Vital Statistics transfer fee is collected for and paid to the Washington State Treasurer. Effective July 22, 2007, the transfer fee is collected at $10 per birth or death (1st copy) or $17 per death (2nd or additional copy) certificate issued. The fee is transferred electronically every quarter through the Kitsap County Treasurer. Fees collected are reported as Non-Revenues and remittances to the State Treasurer are reported as Non-Expenditures.

Unapplied cash receipts from customers are reported as Non-Revenue in accordance with the Washington State BARS Manual.

Other Non-Expenditures include amounts due to the Washington State Department of Revenue for use taxes paid in 2016 and reserved in 2015 and outstanding credits or refunds due from vendors.

I. 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. Enduris was formed July 10, 1987 pursuant to the provisions of Chapter 48.62 RCW, Chapter 200-100 WAC, and Chapter 39.34 RCW. Two (2) counties and two (2) 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, 2016, there are 524 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 Enduris and share in the self-insured retention of the jointly purchased excess and/or reinsurance coverage. The self-insured retention is:

- $1,000,000 deductible on liability loss - the member is responsible for the first $10,000 of the deductible amount of each claim, while Enduris is responsible for the remaining $990,000 on a liability loss.
- $250,000 deductible on property loss - the member is responsible for the first $1,000 of the deductible amount of each claim, while Enduris is responsible for the remaining $249,000 on a property loss. *Exception: Norm Dicks Government Center (located at 345- 6th Street, Bremerton, WA 98337) - the member is responsible for the first $50,000 on property loss and

boiler and machinery loss.

- Enduris is responsible for the $4,000 deductible on boiler and machinery loss.

Enduris acquires reinsurance from unrelated insurance companies on a "per occurrence" basis to cover all losses over the deductibles 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 a joint liability among the participating members.

The contract requires members to continue membership for a period of not less than one (1) 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 Enduris and are administered in house.

A Board of Directors consisting of seven (7) board members governs Enduris. Its 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.

J. 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 these 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.
- $4,200 is reserved for payment of Use Taxes payable to the Washington State Department of Revenue due in January 2017.

Note 2 – Deposits and Investments

It is the District's policy to invest all temporary cash surpluses.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the District or its agent in the government's name.

Investments are reported at original cost. Investments by type at December 31, 2016 are as follows:

Type of Investment	Kitsap Public Health District's own investments	Investments held by Kitsap Public Health District as an agent for other local governments, individual or private organizations.	Total
Invested in Kitsap County Investment pool	$2,880,444	-0-	$2,880,444
Total	$2,880,444	-0-	$2,880,444

Note 3 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the Kitsap Public Health District and summarizes the District's debt transactions for year ended December 31, 2016.

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
2016	$150,000	$150,750	$300,750
2017	165,000	146,250	311,250
2018	165,000	141,300	306,300
2019	165,000	136,350	301,350
2020	175,000	129,750	304,750
2021	180,000	122,750	302,750
2022-2026	1,020,000	499,550	1,519,550
2027-2031	1,235,000	283,463	1,518,463
2032-2034	850,000	61,112	911,112
Total	$4,105,000	$1,671,275	$5,776,275

Note 4 – 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, 2016 (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:

	Allocation %	Liability (Asset)
PERS 1	0.001796%	$96,454
PERS 1 UAAL	0.052807%	$2,835,985
PERS 2/3	0.067580%	$3,402,600

Kitsap Public Health District
Schedule of Liabilities
For the Year Ended December 31, 2016

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	4/1/2034	4,105,000	-	150,000	3,955,000
263.83	Capitalization Grants for Clean Water State Revolving Funds; CRAFT3 Septic	6/30/2022	-	1,000,000	-	1,000,000
	Total General Obligation Debt/Liabilities:		**4,105,000**	**1,000,000**	**150,000**	**4,955,000**
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	GENERAL LEAVE LIABILITY (1)		468,253	77,717	-	545,970
264.30	NET PENSION LIABILITY		5,274,641	1,060,397	-	6,335,038
	Total Revenue and Other (non G.O.) Debt/Liabilities:		**5,742,894**	**1,138,114**	**-**	**6,881,008**
	Total Liabilities:		**9,847,894**	**2,138,114**	**150,000**	**11,836,008**

Kitsap Public Health District
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

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		
SNAP Cluster								
Food And Nutrition Service, Department Of Agriculture (via Washington Department of Health)	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	C17113	96,408	-	96,408	-	1,2,4
			Total SNAP Cluster:	**96,408**	**-**	**96,408**	-	
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Pierce County AIDS Foundation)	Housing Opportunities for Persons with AIDS	14.241	#09-46201-05 A	3,239	-	3,239	-	1,2,4
Region 10, Environmental Protection Agency (via Washington State Department of Health)	Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program	66.123	C17113	12,729	-	12,729	-	1,2,4
Region 10, Environmental Protection Agency (via Washington Department of Health)	Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program	66.123	C17113	58,889	-	58,889	-	1,2, 5
Region 10, Environmental Protection Agency (via Washington State Department of Ecology)	Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program	66.123	G1300087	25,032	-	25,032	-	1,2,4
Region 10, Environmental Protection Agency (via Washington State Department of Health)	Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program	66.123	C17113	100,865	-	100,865	-	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, 2016

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
Region 10, Environmental Protection Agency (via Washington State Department of Health)	Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program	66.123	C17113	768	-	768	-	1,2
			Total CFDA 66.123:	**198,283**	**-**	**198,283**	-	
Clean Water State Revolving Fund Cluster								
Office Of Water, Environmental Protection Agency (via Department of Ecology)	Capitalization Grants for Clean Water State Revolving Funds	66.458	WQC-2015-KitPHD-00157	833,300	-	833,300	-	1,2
	Total Clean Water State Revolving Fund Cluster:			**833,300**	**-**	**833,300**	-	
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	Public Health Emergency Preparedness	93.069	C17113	290,392	-	290,392	-	1,2,4
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	Public Health Emergency Preparedness	93.069	C17113	46,815	-	46,815	-	1,2,4
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	Public Health Emergency Preparedness	93.069	C17113	16,270	-	16,270	-	1,2,4
			Total CFDA 93.069:	**353,477**	**-**	**353,477**	-	

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, 2016

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, Department Of Health And Human Services (via Washington State Department of Health)	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	C17113	23,405	-	23,405	-	1,2,4
Office Of Population Affairs, Department Of Health And Human Services (via Washington State Department of Health)	Family Planning_Services	93.217	C17113	46,378	-	46,378	-	1,2,4
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	Immunization Cooperative Agreements	93.268	0069-41987	152,487	-	152,487	-	3
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	Immunization Cooperative Agreements	93.268	C17113	9,112	-	9,112	-	1,2,4
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	Immunization Cooperative Agreements	93.268	C17113	14,106	-	14,106	-	1,2,4
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	Immunization Cooperative Agreements	93.268	C17113	27,970	-	27,970	-	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, 2016

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington Department of Health)	Immunization Cooperative Agreements	93.268	C17113	4,750	-	4,750	-	1,2,4
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington Department of Health)	Immunization Cooperative Agreements	93.268	C17113	3,397	-	3,397	-	1,2,4
			Total CFDA 93.268:	**211,822**	**-**	**211,822**	-	
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via Healthcare Authority)	ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	93.624	K1434	529,999	-	529,999	-	1,2,4
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757	N21102	362,999	-	362,999	159,977	1,2,4
Medicaid Cluster								
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via Washington State Health Care Authority)	Medical Assistance Program	93.778	0069-41987	220,219	-	220,219	-	1,2,4
			Total Medicaid Cluster:	**220,219**	**-**	**220,219**	-	

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, 2016

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		
Office Of The Secretary, Department Of Health And Human Services (via Washington State Department of Health)	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817	C17113	14,464	-	14,464	-	1,2,4
Office Of The Secretary, Department Of Health And Human Services (via Washington State Department of Health)	National Bioterrorism Hospital Preparedness Program	93.889	C17113	103,105	-	103,105	-	1,2,4
Health Resources And Services Administration, Department Of Health And Human Services (via Washington State Department of Health)	Maternal and Child Health Services Block Grant to the States	93.994	C17113	165,285	-	165,285	-	1,2,4
		Total Federal Awards Expended:		**3,162,384**	**-**	**3,162,384**	**159,977**	

The accompanying notes are an integral part of this schedule.

Kitsap Public Health District

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

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 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 – Vaccinations

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

Note 4 – Indirect Cost Rate

The amount expended includes $324,234 claimed as an indirect cost recovery using an approved indirect cost rate of 37.12 percent for Community Health, 35.11 percent for Environmental Health and 31.72 percent for Administration unless the rate is capped by the grant. The Kitsap Public Health District does not qualify to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

Note 5 – 2015 Federal Expenditures reported in 2016

Approximately $12,600 of 2015 Federal costs for CFDA 66.123 are including in the 2016 Schedule of Expenditures of Federal Awards (SEFA). These funds were billed after the 2015 SEFA was prepared. It would not be necessary to revise the 2015 SEFA, as it would not have caused CFDA 66.123 to be a major program requiring audit in 2015.

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KITSAP PUBLIC HEALTH DISTRICT

345 6th Street, Suite 300
Bremerton, WA 98337
360-728-2235

MEMO

To: Kitsap Public Health Board

From: Keith Grellner, Administrator

Date: November 7, 2017

Re: Draft 2018 Budget

Introduction

During today's meeting, the Health District will provide you with an overview of the draft 2018 Budget, along with the recommendations from the Board's Finance Committee meeting of October 24, 2017.

Overview and Discussion of Draft 2018 Budget

Attachment 1 contains the Health District's Draft 2018 Budget as of 10/19/2017, and **Attachment 2** contains a chart and balance sheet table showing the Health District's cash and investments fund balance through the third quarter of 2017. In summary:

- Total revenues for 2018 of $11,622,753 are $144,041 less (-1.22%) as compared to the approved 2017 Budget (Attachment 1, Page 3).
- Total expenditures for 2018 of $12,303,444 are $161,585 more (1.33%) as compared to the approved 2017 Budget (Attachment 1, Page 4).
- Staffing is reduced to 98.5 Full-Time Equivalents (FTE) for 2018 from 103.77 in 2017.
- Total cash and investments at the end of 2017 Q3 stand at about $3.1M (Attachment 2).
- At this time, there is a projected deficit in the draft 2018 Budget of $680,691. This deficit could be balanced through the use of both designated and undesignated cash reserves (Attachment 1, Page 3), while still maintaining a Board required minimum cash operating reserve of $2.1M, or two months operating expenses (Attachment 2) --- if additional revenues (or cuts in expenses) are not realized between now and the end of 2018.
- Approximately $591,000, or about 87% of the Health District's total projected deficit of $680,691, is attributable to projected revenue shortfalls in several EH fee programs (Attachment 1, pages 24 [Drinking Water], 25 [Food & Living Environment], and 26 [Onsite Sewage].

Revenues and the deficit. The projected deficit for 2018 is due in large part to cuts in, and loss of, federal/state grant revenues for some Environmental Health programs, and insufficient fee revenues projected in other Environmental Health programs.

Cuts in and loss of federal/state grant revenues are budgeted for the Solid & Hazardous Waste (SHW) and Pollution Identification and Correction (PIC) programs as follows:

1. SHW: State grants funding for local health jurisdiction's (LHJ) solid and hazardous waste enforcement (Coordinated Prevention Grant – CPG) and site assessment (Site Hazard Assessment Grant – SHA) activities were eliminated and reduced, respectively, by the 2017 Legislature. These cuts equal a loss in funding to the Health District of approximately $220,000/year in 2018 and beyond.

2. PIC: Federal/state water quality grants for pollution identification and correction projects are becoming less available and, due to cap restrictions on indirect costs reimbursement rates, are no longer as feasible for the Health District to pursue as a significant revenue source. Since its inception in 1995, PIC has used these federal and state grants --- at annual rates of up to 37% of its total annual program budget --- to boost and build its PIC program to provide rapid and comprehensive water quality cleanup work throughout the county.

   While the use of these grants has proved immensely successful for the cleanup of water pollution and protection of public health, the state cap on indirect costs has resulted in annual program deficits ranging from $140,000 - $435,000 over the last about ten years. These deficits have been covered though the use of local/state general public health flexible funds, and this practice is no longer sustainable for the Health District. Therefore, until these grants have fewer restrictions on indirect costs reimbursement, PIC will have to become less reliant on grant funding, and shrink the size of the program, to reduce its annual deficit and reliance on general public health flexible funds to balance its budget. The reduced PIC revenues for 2018 equal about $150,000 as compared to 2017.

In the draft 2018 Budget, there are also significant revenue shortfalls forecast for several Environmental Health fee-based programs. On an annual basis, EH service fees alone account for approximately 40% or more of the Health District's total budget, and service fees are the main revenue drivers for the Drinking Water (DW), Food & Living Environment (FLE), and Onsite Sewage (OSS) programs. For 2018, the projected revenue shortfalls in these EH fee programs total approximately $591,000, or about 87% of the Health District's total projected deficit of $680,691. In total, service fees annually account for about 48% or more of the agency budget.

Service fee revenues are the product of two primary factors: the cost of each service fee and service level demands for each fee type. For 2018, service level demands are projected to be similar to the trends observed in 2016 and thus far in 2017. Health District service response times at these projected service levels meet or exceed service response commitments, so program staffing levels and work production would appear to be ideal at this time. Therefore, projected revenue shortfalls in these service fee-based programs for 2018, as compared to 2016

and 2017, strongly suggest that service fee rates may no longer be sufficient to cover the costs of performing services and at expected service level commitments.

The projected 2018 revenue shortfalls in Environmental Health are unusual in that EH program funding generally has been stable/sufficient for the last five to ten years. In fact, the ability of the Health District to sufficiently budget and fund its EH programs is largely responsible for the Health District's current cash and investments position. It is in the public's and Health District's best interests to maintain and effectively utilize its cash reserves in accordance with Health Board budget policy.

While steps have already been taken to address the reductions in state grant funding for SHW and PIC --- mainly through FTE reductions via attrition opportunities when staff have left to pursue other job opportunities or by reassignments to other programs (3.0 FTE's in EH have been eliminated in 2017 and will remain unfilled for 2018) --- an adjustment to the Environmental Health Fee Schedule is recommended in accordance with Board budget policy. Board budget policy directs the Health District to recover the cost of service for fee related activities. A proposed Environmental Health Fee Schedule adjustment will be discussed below.

Lastly, as in years past, another contributor to the projected deficit is that state and local general public health flexible funding has remained virtually static over the years even though costs for salaries, benefits, supplies, and utilities, etc., have steadily increased. Costs have generally increased at a combined rate of about 6% to 10% per year, while local public health flexible funding has only increased at a rate of about 0% to 3% per year, and state general public health flexible funding has not increased since 1999.

The fact that state and local public health flexible fund revenues have not kept pace with salaries, benefits, and time-adjusted inflation presents an ongoing funding challenge for the Health District.

Expenditures and the deficit. Personnel costs make up 77% of the Health District's budget. Despite increases in benefits, overall personnel costs are $148,742 less than in 2017 due to reductions in staffing as discussed above (103.77 FTE in 2017 vs. 98.5 in 2018).

However, these personnel cost savings are offset by several non-personnel cost increases in supplies, computer software, computer hardware, professional services, and legal services totaling about $292,250 for 2018 (see Attachment 1, Page 4). The increases in these non-personnel costs include:

- Computer software/hardware replacements to meet the required updates for Windows 10 and computer technology/web updates for improved customer service. The conversion to Windows 10 is mandatory before 2020. The proposed updates in the 2018 budget will address the majority of updates for the agency; the rest will occur in 2019.

- Professional service contracts for regional work associated new Community Health Division grants (Kitsap Connect, 1422, Food Insecurity, Marijuana/Tobacco, etc.). Current grant funding opportunities for CH are based on regional and cross-jurisdictional collective impact projects. Professional service contracts with health partners are becoming more necessary to obtain grant funding for the Health District, not to mention that they result in better health outcomes for the county and region.
- Needle Exchange Program increases due to a rapid increase in the demand/workload for the program due to the national opioid epidemic (see **Attachment 3**). The Health District is expecting to do over 1.5M syringe exchanges in 2017, and close to 2M for 2018 based on recent trends. 2018 program costs are approximately $300,000, while program revenues are only $80,000.
- Replacements of worn out/aging furniture and equipment that have been put off for too long and need to be replaced for employee health and safety.
- Legal services for employment law attorneys as 2018 is a contract negotiation year for Health District represented staff whose 3-year Collective Bargaining Agreement will expire December 31, 2018.

Environmental Health Service Fee Discussion and Finance Committee Recommendation

As discussed above, EH fees are a significant portion of the overall Health District budget, and for 2018, several of the EH service fee programs (DW, FLE, OSS) are projected to have program budget deficits that significantly fuel the Health District's overall budget deficit. Due to the project deficit in the EH fee programs, the Health District did an analysis of its EH fees.

The Health District's base hourly rate of $109 has remained unchanged since 2009, when it was increased from $101 to $109 (see **Attachment 4**). The hourly rate is the base for all Health District service fees. Service fees are calculated by multiplying the base hourly rate by the average number of service hours performed for each type of permit application. For EH alone, there are over 100 different service fee items in the current fee schedule (see **Attachment 5**).

The base hourly rate is the sum of direct labor costs and indirect labor costs associated with each EH program service area. The average number of service hours per application type is tracked through daily time accounting by staff, and calculated on an annual period for all staff who contribute work to each application type.

On a side note, service demand projections are not an exact science and are based on recent trends and educated guesses concerning market strength. However, the Health District has become adept at making reasonable service level projections as evidenced by the five-plus year stability of the EH service fee program budgets (and meeting budget expectations) and the relatively few (and minor) fee schedule adjustments that have been made since 2009 (refer to **Attachment 4**). Also adding to the past budget stability in the EH service fee programs was the availability of state grants to help offset certain portions of service fee costs (e.g., indirect costs such as clerical time) --- but these grants are no longer available.

The ability of the Health District to win these grants in the budget years of 2012 – 2016 helped to produce the EH cash reserves that are present now, and have also shielded the need to address the hourly rate since 2009 (providing fee stability to the public). However, with the grants no longer being available, it is incumbent on the Health Board and Health District to address the hourly rate and meet Health Board budget policy directives to fully cover the costs of fee services.

While the fee schedule has been amended several times since 2009 to adjust the average number of service hours per application type (to adjust for rule, standards, and process improvement changes and customer service level expectations) --- or add/subtract fee types based on rule or market changes --- the base hourly rate has not been adjusted since 2009. **Table 1** shows how the Health District's base hourly rate compares with our comparable LHJ's.

Table 1
Comparison of Comparable LHJ Base Hourly Rates for 2017

Local Health Jurisdiction (LHJ)	2017 Base Hourly Rate
Thurston	$195
Snohomish	$180
Tacoma-Pierce	$165
Spokane	$130
Whatcom	$126
Clark	$120
Kitsap	***$109***
Benton-Franklin	$100

Based on a recent evaluation of the base hourly rate for EH, an increase from $109 to $145 is needed to fully account for direct and indirect labor costs for fee services (see **Attachment 6**).

An increase in the base hourly rate from $109 to $145 is a 33% increase. That steep of an increase in one year, while justifiable, will likely encounter stiff resistance from the public and private service contractors/permittees. Additionally, an increase in the hourly rate to $145 in 2018, based on service level demand projections, staffing levels, and other revenues, could result in increased fee revenues of approximately $907,300, or well above the projected EH fee service deficit of $591,000 for 2018. Because of these considerations, the Finance Committee recommends a phased approach to both get fees current with expenses and to keep fees current for up to a ten-year period.

<u>Finance Committee Recommendations for 2018 Budget</u>
The Board's Finance Committee met on October 24,2017, to review and discuss the draft 2018 Budget. Based on the facts and discussions as summarized above, the Finance Committee recommends the following to the full Board:

1. The Environmental Health (EH) Fee Schedule should be adjusted to recover the cost of service for fee related activities. EH service fees no longer recover the cost to provide services. In accordance with the Board's Budget Policy that states, in part, that service fees should recover the cost of service for fee related activities, an Environmental Health (EH) fee schedule adjustment should be pursued to reduce that portion of the projected 2018 deficit that is attributable to the EH service programs.
2. As part of the EH Fee Schedule adjustment, market adjustments in the base hourly rate should be phased in over a two-year period. The base hourly rate for EH service fees, which has remained at $109 since 2009, should be increased to $145 to fully recover the cost of service. The base hourly rate should be phased-in over a two-year period ($130 in 2018 and $145 in 2019). Based on service level projections, an increase in the base rate to $130 in 2018 could yield approximately $529,000 of new revenue, reducing the overall agency deficit to about $151,700, which would be balanced using cash reserves.
3. After the base hourly rate has been adjusted, an automatic escalator tied to any increases in the Seattle Consumer Price Index (CPI) should be applied to the EH fee schedule on an annual basis. After fees have been fully market adjusted in 2019, to ensure that EH service fees will continue to recover the full cost of providing services for the years 2020 through 2026, and to provide fee payers and the public with fee stability and predictability, an automatic escalator should be applied to the fee schedule on January 1st of each year for 2020 through 2026. Such clause should state that the fees shall be automatically adjusted by the percentage increase, if any, to the Seattle Consumer Price Index (CPI) in the April CPI for the previous year.
4. The Health District should immediately start a public outreach process to inform the public about a possible fee schedule adjustment. Based on feedback from the outreach process, the Health District will prepare and submit an EH fee schedule proposal for the Board's consideration during a public hearing at the Board's regular meeting on December 5, 2017.
5. The Finance Committee supports the program services and staffing levels proposed by the Health District in the draft 2018 Budget, and supports the use of reserve funds, as needed, to balance the budget while maintaining minimum operating reserves in accordance with Board Budget Policy. The Health District should prepare and submit a final draft 2018 Budget for Board review and approval during the Board's regular meeting on December 5, 2017. The final draft budget should address any and all revenue increases and/or expense decreases in order to reduce the projected deficit as much as possible.

The Health District seeks the Board's concurrence with the Finance Committee's recommendations.

Please contact me with any questions or concerns about this matter at (360) 728-2284, or keith.grellner@kitsappublichealth.org .

Attachment 1
Draft 2018 Budget as of 10/19/2017

KITSAP PUBLIC
HEALTH DISTRICT

2018 DRAFT BUDGET

10/19/2017

Kitsap Public Health District

2018 DRAFT BUDGET

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Kitsap Public Health District
2018 DRAFT BUDGET
AGENCYWIDE REVENUES & OTHER SOURCES OF FUNDS

REVENUES	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018	DIFFERENCE FROM 2017 ($)	DIFFERENCE FROM 2017 (%)
CONTRACTS & GRANTS							
Administrative Services: General Services, OCH & Vital Statistics	$656,791	$375,634	$375,634	$277,041	$480,510	$104,876	27.92%
Administration Services: PHEPR & Assessment/Epidemiology	486,700	422,446	411,988	261,336	330,713	(91,733)	-21.71%
Community Health	1,924,007	2,036,032	2,010,832	1,423,150	2,063,171	27,139	1.33%
Environmental Health	2,660,399	727,771	868,688	475,231	520,521	(207,250)	-28.48%
Total Contracts & Grants	$5,727,897	$3,561,883	$3,667,142	$2,436,758	$3,394,915	($166,968)	-4.69%
FEES							
Administrative Services: General Services & Vital Statistics	$140,513	$178,200	$133,600	$106,857	$139,493	($38,707)	-21.72%
Administration Services: PHEPR & Assessment/Epidemiology	63,345	140,293	140,149	79,822	250,112	109,819	78.28%
Community Health	416,792	530,351	565,534	399,481	606,494	76,143	14.36%
Environmental Health	4,453,576	4,812,631	4,653,851	3,590,822	4,634,713	(177,918)	-3.70%
Total Fees	$5,074,226	$5,661,475	$5,493,134	$4,176,982	$5,630,812	($30,663)	-0.54%
LOCAL & STATE GOVERNMENT FLEXIBLE FUNDING - GENERAL PUBLIC HEALTH							
Bainbridge Island	$41,516	$41,516	$44,594	$42,512	$45,932	$4,416	10.64%
Bremerton	41,949	41,949	42,956	42,956	44,245	2,296	5.47%
Kitsap County	1,266,212	1,259,486	1,298,998	974,249	1,298,998	39,512	3.14%
Kitsap County - Allocated to Tuberculosis Control	99,868	99,868	99,868	74,901	102,805	2,937	2.94%
Port Orchard	9,314	9,314	9,538	9,538	9,825	511	5.49%
Poulsbo	10,036	10,036	10,277	10,277	10,585	549	5.47%
State Public Health Assistance Funds	997,476	997,476	997,476	997,476	997,476	0	N/A
Total Local Government Flexible Funding	$2,466,371	$2,459,645	$2,503,707	$2,151,909	$2,509,866	$50,221	2.04%
LOCAL GOVERNMENT CONTRIBUTIONS - NDGC MORTGAGE							
Bainbridge Island	$7,715	$5,633	$5,633	$7,715	$5,543	($90)	-1.60%
Bremerton	7,003	9,601	9,601	9,601	9,448	(153)	-1.59%
Kitsap County	42,113	41,322	41,322	30,992	40,665	(657)	-1.59%
Port Orchard	1,602	3,274	3,274	3,274	3,222	(52)	-1.59%
Poulsbo	1,717	2,420	2,420	2,420	2,382	(38)	-1.57%
Total Local Government NDGC Mortgage	$60,150	$62,250	$62,250	$54,002	$61,260	($990)	-1.59%
MISCELLANEOUS INCOME							
Interest Income	$20,787	$17,000	$17,000	$21,415	$20,800	$3,800	22.35%
Other Income	5,102	4,541	19,041	22,156	5,100	559	12.31%
Total Miscellaneous Income	$25,889	$21,541	$36,041	$43,571	$25,900	$4,359	20.24%
TOTAL REVENUES	**$13,354,533**	**$11,766,794**	**$11,762,274**	**$8,863,222**	**$11,622,753**	**($144,041)**	**-1.22%**
FUND BALANCE							
Use or (Designate): Drinking Water	(18,135)	74,653	42,663	3,942	129,558	54,905	73.55%
Use or (Designate): HIV/AIDS	0	(53,308)	(30,355)	0	0	53,308	-100.00%
Use or (Designate): On-Site Sewage	(149,137)	250,202	(61,060)	(63,689)	237,686	(12,516)	-5.00%
Use or (Designate): Solid & Hazardous Waste	(86,216)	134,004	171,633	(30,847)	133,837	(167)	-0.12%
Use or (Designate): Tuberculosis	(12,475)	9,248	8,287	(2,428)	14,773	5,525	59.74%
Use or (Source) of Unrestricted/Undesignated Fund Balance	($159,098)	($39,734)	($220,077)	($339,652)	$164,837	$204,571	-514.85%
Total Change in Fund Balance	($425,061)	$375,065	($88,909)	($432,674)	$680,691	$305,626	81.49%
TOTAL REVENUES & OTHER SOURCES OF FUNDS	**$12,929,472**	**$12,141,859**	**$11,673,365**	**$8,430,548**	**$12,303,444**	**$161,585**	**1.33%**
REVENUES & OTHER SOURCES OVER (SHORT) OF EXPENDITURES	**$0**	**$0**	**$0**	**$13,156**	**$0**	**$0**	

Kitsap Public Health District
2018 DRAFT BUDGET
AGENCYWIDE EXPENDITURES & OTHER USES OF FUNDS

EXPENDITURES	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018	DIFFERENCE FROM 2017 ($)	DIFFERENCE FROM 2017 (%)
Personnel Costs							
Salaries & Wages	$6,780,688	$6,989,984	$6,635,074	$4,998,893	$6,824,007	($165,977)	-2.37%
Payroll Taxes	504,756	559,583	530,476	373,602	544,616	(14,967)	-2.67%
Benefits	1,756,704	1,965,807	1,858,849	1,391,641	1,998,951	33,144	1.69%
Unemployment	0	41,596	39,405	0	40,654	(942)	-2.26%
Subtotal Personnel Costs	**$9,042,148**	**$9,556,970**	**$9,063,804**	**$6,764,136**	**$9,408,228**	**($148,742)**	**-1.56%**
Non-Personnel Costs							
Supplies	$286,404	$215,941	$215,941	$185,930	$261,940	$45,999	21.30%
Office Equipment <$5,000	19,894	8,660	8,660	12,782	6,660	(2,000)	-23.09%
Computer Software <$5,000	17,107	11,400	15,205	8,635	21,500	10,100	88.60%
Computer Hardware <$5,000	68,837	19,400	19,400	49,906	98,524	79,124	407.86%
Professional Services	2,028,214	966,320	972,251	472,093	1,095,144	128,824	13.33%
Legal Services	53,644	41,600	41,600	18,130	69,904	28,304	68.04%
Communications	154,249	109,544	117,644	92,823	109,736	192	0.18%
Travel & Mileage	99,035	95,482	95,482	69,667	107,148	11,666	12.22%
Parking & Commute Trip Reduction	16,289	20,695	20,695	12,289	24,330	3,635	17.56%
Advertising	3,397	10,650	10,650	6,499	5,850	(4,800)	-45.07%
Rentals & Leases	53,125	40,738	40,738	32,643	39,018	(1,720)	-4.22%
Insurance	106,921	109,082	109,082	0	116,444	7,362	6.75%
Utilities	3,221	1,300	1,300	2,271	1,300	0	0.00%
Repairs & Maintenance	137,002	135,175	133,986	109,249	119,670	(15,505)	-11.47%
Operations & Maintenance: Government Center	307,484	319,714	319,712	239,784	326,113	6,399	2.00%
Training	79,776	88,116	88,116	32,124	93,539	5,423	6.15%
Miscellaneous	66,553	66,822	74,849	74,989	79,096	12,274	18.37%
Equipment >$5,000	80,952	0	0	0	0	0	N/A
Computer Software >$5,000	0	0	0	0	0	0	N/A
Computer Hardware >$5,000	0	13,000	13,000	0	13,000	0	0.00%
Government Center Debt Principal	150,000	165,000	165,000	123,750	165,000	0	0.00%
Government Center Debt Interest	150,756	146,250	146,250	109,692	141,300	(4,950)	-3.38%
Non-Expenditures	4,464	0	0	0	0	0	N/A
Subtotal Non-Personnel Costs	**$3,887,324**	**$2,584,889**	**$2,609,561**	**$1,653,256**	**$2,895,216**	**$310,327**	12.01%
TOTAL EXPENDITURES	**$12,929,472**	**$12,141,859**	**$11,673,365**	**$8,417,392**	**$12,303,444**	**$161,585**	1.33%

Kitsap Public Health District
2018 DRAFT BUDGET
ADMINSTRATIVE SERVICES DIVISION - SUMMARY

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DIRECT PROGRAM REVENUES	**$1,433,388**	**$1,200,364**	**$1,159,662**	**$822,629**	**$1,287,988**
State & Local Flexible Funding Needed to Balance	$110,125	$333,777	$233,140	$330,513	$425,481
TOTAL REVENUES	**$1,543,513**	**$1,534,141**	**$1,392,802**	**$1,153,142**	**$1,713,469**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$2,160,514	$2,316,601	$2,299,536	$1,712,080	$2,328,272
Payroll Taxes	158,179	184,052	182,740	127,716	184,566
Benefits	595,455	648,461	640,288	477,909	682,345
Unemployment	0	13,833	13,727	0	13,907
Subtotal Personnel Costs	**$2,914,148**	**$3,162,947**	**$3,136,291**	**$2,317,705**	**$3,209,090**
Non-Personnel Costs					
Supplies	$84,342	$82,485	$82,485	$64,329	$85,944
Office Equipment <$5,000	6,758	3,660	3,660	3,885	3,660
Computer Software <$5,000	16,370	11,400	15,205	8,513	21,500
Computer Hardware <$5,000	30,770	18,400	18,400	12,639	23,273
Professional Services	105,734	233,742	233,742	115,543	280,193
Legal Services	33,152	15,020	15,020	2,160	37,500
Communications	103,115	57,292	65,392	52,389	60,888
Travel & Mileage	9,849	12,478	12,478	10,928	10,889
Parking & Commute Trip Reduction	1,829	2,892	2,892	1,923	9,420
Advertising	1,398	2,150	2,150	488	1,350
Rentals & Leases	37,154	30,000	30,000	24,178	29,040
Insurance	106,921	107,468	107,468	0	114,830
Utilities	3,195	1,300	1,300	2,271	1,300
Repairs & Maintenance	80,808	89,034	87,845	67,910	81,329
Operations & Maintenance: Government Center	75,149	27,144	28,992	21,650	29,035
Training	40,340	36,195	36,195	10,536	35,725
Miscellaneous	31,881	36,676	40,953	38,736	41,460
Equipment >$5,000	74,184	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	13,000	13,000	0	13,000
Government Center Debt Principal	150,000	165,000	165,000	123,750	165,000
Government Center Debt Interest	150,756	146,250	146,250	109,692	141,300
Non-Expenditures	4,464	0	0	0	0
Subtotal Non-Personnel Costs	**$1,148,169**	**$1,091,586**	**$1,108,427**	**$671,520**	**$1,186,636**
PROGRAM EXPENDITURES	**$4,062,317**	**$4,254,533**	**$4,244,718**	**$2,989,225**	**$4,395,726**
Administrative Services Overhead	($2,518,804)	($2,720,392)	($2,851,916)	($1,836,083)	($2,682,257)
TOTAL EXPENDITURES W/OVERHEAD DISTRIBUTED	**$1,543,513**	**$1,534,141**	**$1,392,802**	**$1,153,142**	**$1,713,469**

Kitsap Public Health District
2018 DRAFT BUDGET
ADMINISTRATIVE SERVICES

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
Contracts & Grants					
HCA - Accountable Communities of Health	$529,999	$0	$0	$9,543	$0
Clallam County	10,000	0	0	0	0
OCH Support	0	0	0	24,885	0
Kitsap Connects - 1/10th of 1%	113,967	375,634	375,634	242,613	480,510
Non-Revenue - KCHP Passthrough Contributions	2,825	0	0	0	0
Subtotal	**$656,791**	**$375,634**	**$375,634**	**$277,041**	**$480,510**
Fees					
Birth Certificates	$81,758	$76,000	$76,000	$63,554	$80,000
Death Certificates	47,026	90,600	46,000	33,253	47,543
Social Security Verification	152	0	0	40	0
Vital Statistics Postage & Handling	11,577	11,600	11,600	10,010	11,950
Subtotal Vital Statistics	**$140,513**	**$178,200**	**$133,600**	**$106,857**	**$139,493**
Other Revenues					
Bainbridge - NDGC	$7,715	$5,633	$5,633	$7,715	$5,543
Bremerton - NDGC	7,003	9,601	9,601	9,601	9,448
Kitsap County - NDGC	42,113	41,322	41,322	30,992	40,665
Port Orchard - NDGC	1,602	3,274	3,274	3,274	3,222
Poulsbo - NDGC	1,717	2,420	2,420	2,420	2,382
Flex Court Restitution	1,527	1,600	1,600	1,373	1,650
Admin - Other	952	900	900	580	800
Sale of Surplus Property	0	0	14,500	17,335	0
Donations	126	0	0	31	0
Cashiers' Over/Short	1	0	0	89	0
Interest	20,787	17,000	17,000	21,415	20,800
Non-Revenue	2,496	2,041	2,041	2,748	2,650
Subtotal Other Revenues	**$86,039**	**$83,791**	**$98,291**	**$97,573**	**$87,160**
TOTAL REVENUES	**$883,343**	**$637,625**	**$607,525**	**$481,471**	**$707,163**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$1,764,256	$1,929,426	$1,913,009	$1,428,873	$1,929,258
Payroll Taxes	129,435	153,142	151,874	106,827	152,677
Benefits	471,684	524,674	514,017	391,476	541,848
Unemployment	0	11,524	11,422	0	11,516
Subtotal Personnel Costs	**$2,365,375**	**$2,618,766**	**$2,590,322**	**$1,927,176**	**$2,635,299**
Non-Personnel Costs					
Supplies	$81,092	$79,825	$79,825	$62,644	$84,084
Office Equipment <$5,000	6,350	3,660	3,660	3,885	3,660
Computer Software <$5,000	16,370	11,100	14,905	8,513	21,200
Computer Hardware <$5,000	20,961	17,000	17,000	12,639	23,273
Professional Services	104,634	227,742	227,742	114,643	280,193
Legal Services	29,014	14,420	14,420	2,160	36,000
Communications	89,401	42,635	54,035	43,147	53,350
Travel & Mileage	6,302	9,743	9,743	9,823	8,470
Parking & Commute Trip Reduction	885	1,500	1,500	1,288	4,200
Advertising	1,398	2,150	2,150	488	1,350
Rentals & Leases	31,848	30,000	30,000	24,178	29,040
Insurance	106,921	107,468	107,468	0	114,830
Utilities	3,195	1,300	1,300	2,271	1,300
Repairs & Maintenance	71,752	85,880	84,691	64,465	78,129
Operations & Maintenance: Government Center	54,460	1,065	822	3,441	0
Training	23,063	23,145	23,145	7,269	21,925
Miscellaneous	30,905	36,386	40,663	37,511	41,205
Equipment >$5,000	74,184	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	13,000	13,000	0	13,000
Government Center Debt Principal	150,000	165,000	165,000	123,750	165,000
Government Center Debt Interest	150,756	146,250	146,250	109,692	141,300
Non-Expenditures	4,464	0	0	0	0
Subtotal Non-Personnel Costs	**$1,057,955**	**$1,019,269**	**$1,037,319**	**$631,807**	**$1,121,509**
PROGRAM EXPENDITURES	**$3,423,330**	**$3,638,035**	**$3,627,641**	**$2,558,983**	**$3,756,808**
Administrative Services Overhead	(2,759,068)	(2,962,633)	(3,125,362)	(2,007,585)	(2,944,420)
TOTAL EXPENDITURES W/OVERHEAD DISTRIBUTED	**$664,262**	**$675,402**	**$502,279**	**$551,398**	**$812,388**

Kitsap Public Health District
2018 DRAFT BUDGET
ASSESSMENT AND EPIDEMIOLOGY PROGRAM

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
Clallam County Assessment Work	$2,540	$22,784	$22,784	$20,252	$10,000
Jefferson County Health Department	13,957	12,816	12,816	15,443	12,000
Kitsap Community Foundation - Kitsap Strong	0	0	0	0	50,000
Kitsap Community Resources Kitsap Interagency Coordinating Council	2,125	11,000	11,000	12,826	3,200
Kitsap Community Resources Assessment Project	4,695	0	0	0	0
Kitsap Mental Health Services	65	0	3,600	0	2,400
OESD Early Learning Coalition	516	0	0	0	0
OESD Kitsap Interagency Coordinating Council	3,324	0	0	0	0
OESD School Readiness	0	0	0	3,576	0
OESD Behavioral Health Counseling Enhancement	10,707	8,000	4,256	7,596	11,149
OESD Youth Marijuana Prevention Needs	5,884	9,500	9,500	9,466	0
1/10 of 1%: Assessment	19,532	21,360	21,360	10,663	61,363
CHI Franciscan Community Health	0	0	14,442	0	2,407
New Unassigned Revenue	0	0	0	0	100,000
DIRECT PROGRAM REVENUES	**$63,345**	**$85,460**	**$99,758**	**$79,822**	**$252,519**
State & Local Flexible Funding Needed to Balance	$247,115	$284,205	$348,348	$181,682	$317,047
TOTAL REVENUES	**$310,460**	**$369,665**	**$448,106**	**$261,504**	**$569,566**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$143,183	$171,732	$198,769	$126,265	$257,877
Payroll Taxes	10,486	13,677	15,863	9,444	20,637
Benefits	45,273	50,996	63,905	34,906	84,105
Unemployment	0	1,021	1,183	0	1,546
Subtotal Personnel Costs	**$198,942**	**$237,426**	**$279,720**	**$170,615**	**$364,165**
Non-Personnel Costs					
Supplies	$636	$240	$240	$375	$360
Office Equipment <$5,000	408	0	0	0	0
Computer Software <$5,000	0	0	0	0	0
Computer Hardware <$5,000	2,215	1,400	1,400	0	0
Professional Services	0	0	0	0	0
Legal Services	812	0	0	0	0
Communications	932	1,644	1,644	1,128	2,772
Travel & Mileage	254	200	200	204	800
Parking & Commute Trip Reduction	779	1,148	1,148	635	5,220
Advertising	0	0	0	0	0
Rentals & Leases	0	0	0	0	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	6,517	3,154	3,154	3,339	3,200
Operations & Maintenance: Government Center	6,587	11,389	14,485	8,846	18,427
Training	4,301	7,050	7,050	496	8,000
Miscellaneous	976	290	290	940	255
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$24,417**	**$26,515**	**$29,611**	**$15,963**	**$39,034**
PROGRAM EXPENDITURES	**$223,359**	**$263,941**	**$309,331**	**$186,578**	**$403,199**
Administrative Services Overhead	$87,101	$105,724	$138,775	$74,926	$166,367
TOTAL EXPENDITURES	**$310,460**	**$369,665**	**$448,106**	**$261,504**	**$569,566**

Kitsap Public Health District
2018 DRAFT BUDGET
PUBLIC HEALTH EMERGENCY PREPAREDNESS AND RESPONSE PROGRAM

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DOH Con Con PHEPR LHJ Funding	$296,214	$300,555	$299,719	$192,972	$298,042
CC PHEPR HC Systems Prep (Coalition)	93,003	79,691	55,627	53,113	30,264
DOH Con Con Tribal Mutual Aid Project Training and Exercises	0	0	0	0	0
DOH Con Con Ebola Part A Preparation & Response	13,387	30,000	30,000	3,662	0
DOH Con Con Ebola Supplement #2	21,011	12,200	12,200	11,589	0
DOH Con Con BP4 Operational Readiness	46,815	0	0	0	0
DOH Con Con BP4 Risk Communication	16,270	0	0	0	0
HPP Healthcare Ebola Part A & Special Funds	0	54,833	54,833	0	0
Other - PHEPR	0	0	0	0	0
DIRECT PROGRAM REVENUES	**$486,700**	**$477,279**	**$452,379**	**$261,336**	**$328,306**
State & Local Flexible Funding Needed to Balance	$82,091	$11,795	($9,962)	$78,904	$3,209
TOTAL REVENUES	**$568,791**	**$489,074**	**$442,417**	**$340,240**	**$331,515**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$253,075	$215,443	$187,758	$156,942	$141,137
Payroll Taxes	18,258	17,233	15,003	11,445	11,252
Benefits	78,498	72,791	62,366	51,527	56,392
Unemployment	0	1,288	1,122	0	845
Subtotal Personnel Costs	**$349,831**	**$306,755**	**$266,249**	**$219,914**	**$209,626**
Non-Personnel Costs					
Supplies	$2,614	$2,420	$2,420	$1,310	$1,500
Office Equipment <$5,000	0	0	0	0	0
Computer Software <$5,000	0	300	300	0	300
Computer Hardware <$5,000	7,594	0	0	0	0
Professional Services	1,100	6,000	6,000	900	0
Legal Services	3,326	600	600	0	1,500
Communications	12,782	13,013	9,713	8,114	4,766
Travel & Mileage	3,293	2,535	2,535	901	1,619
Parking & Commute Trip Reduction	165	244	244	0	0
Advertising	0	0	0	0	0
Rentals & Leases	5,306	0	0	0	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	2,539	0	0	106	0
Operations & Maintenance: Government Center	14,102	14,690	13,685	9,363	10,608
Training	12,976	6,000	6,000	2,771	5,800
Miscellaneous	0	0	0	285	0
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$65,797**	**$45,802**	**$41,497**	**$23,750**	**$26,093**
PROGRAM EXPENDITURES	**$415,628**	**$352,557**	**$307,746**	**$243,664**	**$235,719**
Administrative Services Overhead	$153,163	$136,517	$134,671	$96,576	$95,796
TOTAL EXPENDITURES	**$568,791**	**$489,074**	**$442,417**	**$340,240**	**$331,515**

Kitsap Public Health District
2018 DRAFT BUDGET
COMMUNITY HEALTH DIVISION - SUMMARY

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DIRECT PROGRAM REVENUES	**$2,440,667**	**$2,666,251**	**$2,676,234**	**$1,897,532**	**$2,772,470**
State & Local Flexible Funding Needed to Balance	1,853,454	1,588,079	1,774,613	1,264,880	1,766,165
Draw from (Increase) Reserves	(12,475)	(44,060)	(22,068)	(2,428)	14,773
TOTAL REVENUES	**$4,281,646**	**$4,210,270**	**$4,428,779**	**$3,159,984**	**$4,553,408**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$1,931,999	$1,772,885	$1,792,041	$1,374,720	$1,810,466
Payroll Taxes	144,523	143,034	143,625	102,400	144,957
Benefits	461,848	503,709	506,634	374,168	529,876
Unemployment	0	10,504	10,555	0	10,781
Subtotal Personnel Costs	**$2,538,370**	**$2,430,132**	**$2,452,855**	**$1,851,288**	**$2,496,080**
Non-Personnel Costs					
Supplies	$164,807	$91,004	$91,004	$99,305	$131,344
Office Equipment <$5,000	2,534	0	0	7,117	0
Computer Software <$5,000	11	0	0	95	0
Computer Hardware <$5,000	12,477	0	0	18,763	27,723
Professional Services	338,023	445,079	480,591	237,898	592,459
Legal Services	1,070	2,680	2,680	2,018	1,100
Communications	21,876	21,424	21,424	17,126	22,245
Travel & Mileage	34,690	27,986	27,986	18,946	43,169
Parking & Commute Trip Reduction	5,952	7,113	7,113	4,280	6,300
Advertising	0	0	0	4,514	0
Rentals & Leases	2,883	150	150	1,525	150
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	35,287	26,883	26,883	31,542	19,083
Operations & Maintenance: Government Center	91,203	108,775	118,241	88,084	116,712
Training	16,947	31,735	31,735	12,276	33,368
Miscellaneous	3,603	6,220	6,220	14,192	9,960
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal NON-LABOR COSTS	**$731,363**	**$769,049**	**$814,027**	**$557,681**	**$1,003,613**
PROGRAM EXPENDITURES	**$3,269,733**	**$3,199,181**	**$3,266,882**	**$2,408,969**	**$3,499,693**
Administrative Services Overhead	$1,011,913	$1,011,088	$1,161,898	$751,015	$1,053,716
Community Health Overhead	0	1	(1)	0	(1)
TOTAL EXPENDITURES	**$4,281,646**	**$4,210,270**	**$4,428,779**	**$3,159,984**	**$4,553,408**

Kitsap Public Health District
2018 DRAFT BUDGET
COMMUNITY HEALTH DIVISION ADMINISTRATION

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
Other Revenues					
Mason County - Nightingale Notes	$0	$0	$0	$1,000	$0
Olympic College Teaching Contract	9,149	2,493	2,493	2,493	2,493
DSHS Medicaid Match - Juvy Residual	406	0	0	1,809	0
Non-Revenue	0	0	0	0	0
TOTAL REVENUES	**$9,555**	**$2,493**	**$2,493**	**$5,302**	**$2,493**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$174,900	$112,132	$112,132	$101,578	$137,531
Payroll Taxes	13,145	8,917	8,917	7,502	10,927
Benefits	39,067	34,929	34,929	32,071	40,360
Continuing Education	0	0	0	0	0
Flex Benefit	0	0	0	0	0
Benefits	39,067	34,929	34,929	32,071	40,360
Unemployment	0	671	671	0	823
Subtotal Personnel Costs	**$227,112**	**$156,649**	**$156,649**	**$141,151**	**$189,641**
Non-Personnel Costs					
Supplies	$450	$1,200	$1,200	$1,686	$2,400
Office Equipment <$5,000	0	0	0	0	0
Computer Software <$5,000	0	0	0	0	0
Computer Hardware <$5,000	521	0	0	3,312	3,675
Professional Services	22,115	14,400	14,400	2,577	37,200
Legal Services	37	1,680	1,680	432	600
Communications	1,334	868	868	808	1,240
Travel & Mileage	1,265	3,240	3,240	931	6,900
Parking & Commute Trip Reduction	138	45	45	13	0
Advertising	0	0	0	0	0
Rentals & Leases	1,741	0	0	0	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	0	0	0	222	0
Operations & Maintenance: Government Center	0	0	0	0	0
Training	1,851	3,000	3,000	1,390	3,000
Miscellaneous	678	820	820	1,289	660
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$30,130**	**$25,253**	**$25,253**	**$12,660**	**$55,675**
PROGRAM EXPENDITURES	**$257,242**	**$181,902**	**$181,902**	**$153,811**	**$245,316**
Administrative Services Overhead	0	0	0	0	0
Community Health Overhead	(247,687)	(179,409)	(179,409)	(148,509)	(242,823)
TOTAL EXPENDITURES W/OVERHEAD DISTRIBUTED	**$9,555**	**$2,493**	**$2,493**	**$5,302**	**$2,493**

Kitsap Public Health District
2018 DRAFT BUDGET
HEALTHY COMMUNITIES - SUMMARY

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DIRECT PROGRAM REVENUES	**$1,122,794**	**$1,192,396**	**$1,202,379**	**$851,978**	**$1,382,805**
State & Local Flexible Funding Needed to Balance	$1,034,749	$1,000,563	$1,092,633	$768,959	$1,119,378
Draw from (Increase) Reserves	0	0	0	0	0
TOTAL REVENUES	**$2,157,543**	**$2,192,959**	**$2,295,012**	**$1,620,937**	**$2,502,183**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$868,091	$852,722	$854,331	$654,249	$912,135
Payroll Taxes	65,214	68,264	68,394	49,072	72,875
Benefits	210,200	221,988	216,252	167,759	241,787
Unemployment	0	5,078	5,088	0	5,435
Subtotal Personnel Costs	**$1,143,505**	**$1,148,052**	**$1,144,065**	**$871,080**	**$1,232,232**
Non-Personnel Costs					
Supplies	$8,787	$9,804	$9,804	$7,494	$10,304
Office Equipment <$5,000	1,735	0	0	0	0
Computer Software <$5,000	11	0	0	95	0
Computer Hardware <$5,000	4,851	0	0	5,789	15,422
Professional Services	267,852	305,956	341,468	181,845	419,690
Legal Services	123	0	0	1,170	0
Communications	12,167	10,908	10,908	7,837	9,893
Travel & Mileage	19,927	18,496	18,496	13,512	23,976
Parking & Commute Trip Reduction	4,006	5,318	5,318	2,718	5,160
Advertising	0	0	0	0	0
Rentals & Leases	150	150	150	125	150
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	14,858	14,683	14,683	13,107	14,383
Operations & Maintenance: Government Center	44,448	54,969	58,967	44,758	62,354
Training	9,766	20,885	20,885	3,659	13,418
Miscellaneous	2,166	2,200	2,200	9,563	2,200
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal NON-LABOR COSTS	**$390,847**	**$443,369**	**$482,879**	**$291,672**	**$576,950**
PROGRAM EXPENDITURES	**$1,534,352**	**$1,591,421**	**$1,626,944**	**$1,162,752**	**$1,809,182**
Administrative Services Overhead	$500,646	$510,912	$578,320	$382,539	$562,978
Community Health Overhead	122,545	90,626	89,748	75,646	130,023
TOTAL EXPENDITURES	**$2,157,543**	**$2,192,959**	**$2,295,012**	**$1,620,937**	**$2,502,183**

Kitsap Public Health District
2018 DRAFT BUDGET
CHRONIC DISEASE PREVENTION PROGRAM

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DOH ConCon USDA Snap-Ed Fini	0	0	68,269	13,844	92,682
DOH Healthy Communities Lead Organization (1422)	359,266	364,960	364,960	230,015	266,780
DOH Youth Tobacco 7 Vapor Product Prevention	0	0	0	568	32,979
DOH PHBG Tobacco Prevention	0	0	0	682	40,000
DOH Tobacco Prevention	0	0	0	373	11,012
DOH Marijuana & Tobacco Education Provision	0	0	0	1,888	197,509
DOH ConCon Snap-Ed IAR	99,336	66,936	66,936	46,627	83,000
CDP Other	150	0	0	0	0
New Unassigned Revenue	0	0	0	0	10,000
DIRECT PROGRAM REVENUES	**$458,752**	**$431,896**	**$500,165**	**$293,997**	**$733,962**
State & Local Flexible Funding Needed to Balance	$223,307	$218,167	$198,319	$217,102	$245,137
TOTAL REVENUES	**$682,059**	**$650,063**	**$698,484**	**$511,099**	**$979,099**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$233,343	$203,449	$204,645	$180,890	$285,592
Payroll Taxes	17,662	16,306	16,397	13,704	22,816
Benefits	50,981	46,927	43,063	40,009	71,157
Unemployment	0	1,216	1,223	0	1,708
Subtotal Personnel Costs	**$301,986**	**$267,898**	**$265,328**	**$234,603**	**$381,273**
Non-Personnel Costs					
Supplies	$3,039	$2,200	$2,200	$1,816	$3,700
Office Equipment <$5,000	0	0	0	0	0
Computer Software <$5,000	0	0	0	95	0
Computer Hardware <$5,000	1,692	0	0	1,213	2,936
Professional Services	188,677	219,000	254,512	132,207	343,934
Legal Services	123	0	0	414	0
Communications	904	348	348	438	826
Travel & Mileage	2,795	2,500	2,500	2,291	7,980
Parking & Commute Trip Reduction	81	0	0	135	0
Advertising	0	0	0	0	0
Rentals & Leases	150	0	0	0	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	2,866	0	0	0	0
Operations & Maintenance: Government Center	12,028	12,843	13,691	12,158	19,293
Training	2,824	4,010	4,010	536	4,010
Miscellaneous	317	800	800	1,793	300
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$215,496**	**$241,701**	**$278,061**	**$153,096**	**$382,979**
PROGRAM EXPENDITURES	**$517,482**	**$509,599**	**$543,389**	**$387,699**	**$764,252**
Administrative Services Overhead	$132,215	$119,416	$133,914	$103,027	$174,182
Community Health Overhead	32,362	21,048	21,181	20,373	40,665
TOTAL EXPENDITURES	**$682,059**	**$650,063**	**$698,484**	**$511,099**	**$979,099**

Kitsap Public Health District
2018 DRAFT BUDGET
NURSE FAMILY PARTNERSHIP PROGRAM

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
Jefferson County Public Health - Thrive by Five	$87,209	$87,500	$87,500	$51,333	$88,368
KCF Healthy Start Kitsap	38,079	0	0	0	0
KCF NFP Healthy Start Kitsap Fund	0	0	0	7,500	2,000
Kitsap County 1/10th of 1% - NFP	52,429	74,213	74,213	86,776	85,044
New Unassigned Revenue	0	0	0	0	74,724
DIRECT PROGRAM REVENUES	**$177,717**	**$161,713**	**$161,713**	**$145,609**	**$250,136**
State & Local Flexible Funding Needed to Balance	$263,031	$268,020	$279,560	$185,068	$261,249
TOTAL REVENUES	**$440,748**	**$429,733**	**$441,273**	**$330,677**	**$511,385**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$184,650	$166,573	$165,312	$130,970	$196,667
Payroll Taxes	13,737	13,265	13,172	9,731	15,736
Benefits	44,246	42,409	42,339	33,969	53,689
Unemployment	0	994	983	0	1,164
Subtotal Personnel Costs	**$242,633**	**$223,241**	**$221,806**	**$174,670**	**$267,256**
Non-Personnel Costs					
Supplies	$1,230	$2,604	$2,604	$1,611	$2,604
Office Equipment <$5,000	0	0	0	0	0
Computer Software <$5,000	0	0	0	0	0
Computer Hardware <$5,000	1,477	0	0	614	2,587
Professional Services	39,349	53,556	53,556	35,927	53,556
Legal Services	0	0	0	0	0
Communications	2,336	1,932	1,932	1,631	2,736
Travel & Mileage	6,923	6,996	6,996	3,694	6,996
Parking & Commute Trip Reduction	0	180	180	0	3,540
Advertising	0	0	0	0	0
Rentals & Leases	0	0	0	0	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	4,797	5,090	5,090	5,243	5,090
Operations & Maintenance: Government Center	8,835	10,694	11,434	8,352	13,523
Training	412	7,875	7,875	332	2,400
Miscellaneous	525	500	500	6,728	1,000
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$65,884**	**$89,427**	**$90,167**	**$64,132**	**$94,032**
PROGRAM EXPENDITURES	**$308,517**	**$312,668**	**$311,973**	**$238,802**	**$361,288**
Administrative Services Overhead	$106,229	$99,408	$111,978	$76,707	$122,054
Community Health Overhead	26,002	17,657	17,322	15,168	28,043
TOTAL EXPENDITURES	**$440,748**	**$429,733**	**$441,273**	**$330,677**	**$511,385**

Kitsap Public Health District
2018 DRAFT BUDGET
PARENT CHILD HEALTH PROGRAM

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DOH Con Con MCGBG/MCH	173,137	159,852	159,852	138,996	85,128
DSHS Medicaid Match - PCH	65,710	118,338	118,338	75,581	66,130
DSHS Medicaid Match - Interpreter	8,604	10,989	10,989	4,050	6,141
OESD Head Start/Early Headstart Expansion	56,334	63,024	63,024	41,476	57,420
DSHS Title Nineteen MSS First Steps	142,559	190,200	116,657	94,979	82,080
DSHS Workfirst Children with Special Needs	0	0	2,800	1,300	2,796
Jefferson County - Nightingale Notes	2,650	1,500	1,500	1,650	1,650
Mason County - Nightingale Notes	0	1,000	1,000	0	1,100
Child Care Centers	2,405	0	0	2,813	0
Other - PCH	260	0	0	0	0
KCR Head Start	0	2,500	2,500	0	2,500
Harrison Medical Center - New Parent Support	16,236	18,000	18,000	9,305	12,000
Kitsap County 1/10th of 1% - PCH	18,430	0	14,424	42,222	22,942
Harrison Medical Center & OESD New Contracts	0	33,384	31,417	0	58,820
DIRECT PROGRAM REVENUES	**$486,325**	**$598,787**	**$540,501**	**$412,372**	**$398,707**
State & Local Flexible Funding Needed to Balance	$548,411	$514,376	$614,754	$366,789	$612,992
TOTAL REVENUES	**$1,034,736**	**$1,113,163**	**$1,155,255**	**$779,161**	**$1,011,699**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$450,098	$482,700	$484,374	$342,389	$429,876
Payroll Taxes	33,815	38,693	38,825	25,637	34,323
Benefits	114,973	132,652	130,850	93,781	116,941
Unemployment	0	2,868	2,882	0	2,563
Subtotal Personnel Costs	**$598,886**	**$656,913**	**$656,931**	**$461,807**	**$583,703**
Non-Personnel Costs					
Supplies	$4,518	$5,000	$5,000	$4,067	$4,000
Office Equipment <$5,000	1,735	0	0	0	0
Computer Software <$5,000	11	0	0	0	0
Computer Hardware <$5,000	1,682	0	0	3,962	9,899
Professional Services	39,826	33,400	33,400	13,711	22,200
Legal Services	0	0	0	756	0
Communications	8,927	8,628	8,628	5,768	6,331
Travel & Mileage	10,209	9,000	9,000	7,527	9,000
Parking & Commute Trip Reduction	3,925	5,138	5,138	2,583	1,620
Advertising	0	0	0	0	0
Rentals & Leases	0	150	150	125	150
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	7,195	9,593	9,593	7,864	9,293
Operations & Maintenance: Government Center	23,585	31,432	33,842	24,248	29,538
Training	6,530	9,000	9,000	2,791	7,008
Miscellaneous	1,324	900	900	1,042	900
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$109,467**	**$112,241**	**$114,651**	**$74,444**	**$99,939**
PROGRAM EXPENDITURES	**$708,353**	**$769,154**	**$771,582**	**$536,251**	**$683,642**
Administrative Services Overhead	$262,202	$292,088	$332,428	$202,805	$266,742
Community Health Overhead	64,181	51,921	51,245	40,105	61,315
TOTAL EXPENDITURES	**$1,034,736**	**$1,113,163**	**$1,155,255**	**$779,161**	**$1,011,699**

Kitsap Public Health District
2018 DRAFT BUDGET
CLINICAL SERVICES - SUMMARY

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DIRECT PROGRAM REVENUES	**$1,308,318**	**$1,471,362**	**$1,471,362**	**$1,040,252**	**$1,387,172**
State & Local Flexible Funding Needed to Balance	$818,705	$587,516	$681,980	$495,921	$646,787
Draw from (Increase) Reserves	(12,475)	(44,060)	(22,068)	(2,428)	14,773
TOTAL REVENUES	**$2,114,548**	**$2,014,818**	**$2,131,274**	**$1,533,745**	**$2,048,732**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$889,008	$808,031	$825,578	$618,893	$760,800
Payroll Taxes	66,164	65,853	66,314	45,826	61,155
Benefits	212,581	246,792	255,453	174,338	247,729
Unemployment	0	4,755	4,796	0	4,523
Subtotal Personnel Costs	**$1,167,753**	**$1,125,431**	**$1,152,141**	**$839,057**	**$1,074,207**
Non-Personnel Costs					
Supplies	$155,570	$80,000	$80,000	$90,125	$118,640
Office Equipment <$5,000	799	0	0	7,117	0
Computer Software <$5,000	0	0	0	0	0
Computer Hardware <$5,000	7,105	0	0	9,662	8,626
Professional Services	48,056	124,723	124,723	53,476	135,569
Legal Services	910	1,000	1,000	416	500
Communications	8,375	9,648	9,648	8,481	11,112
Travel & Mileage	13,498	6,250	6,250	4,503	12,293
Parking & Commute Trip Reduction	1,808	1,750	1,750	1,549	1,140
Advertising	0	0	0	4,514	0
Rentals & Leases	992	0	0	1,400	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	20,429	12,200	12,200	18,213	4,700
Operations & Maintenance: Government Center	46,755	53,806	59,274	43,326	54,358
Training	5,330	7,850	7,850	7,227	16,950
Miscellaneous	759	3,200	3,200	3,340	7,100
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal NON-LABOR COSTS	**$310,386**	**$300,427**	**$305,895**	**$253,349**	**$370,988**
PROGRAM EXPENDITURES	**$1,478,139**	**$1,425,858**	**$1,458,036**	**$1,092,406**	**$1,445,195**
Administrative Services Overhead	$511,267	$500,176	$583,578	$368,476	$490,738
Community Health Overhead	125,142	88,784	89,660	72,863	112,799
TOTAL EXPENDITURES	**$2,114,548**	**$2,014,818**	**$2,131,274**	**$1,533,745**	**$2,048,732**

Kitsap Public Health District
2018 DRAFT BUDGET
COMMUNICABLE DISEASE PROGRAM

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DOH Con Con AFIX Immunization	$39,557	$28,356	$28,356	$15,837	$6,475
DOH Con Con FA317 Immunization FED	9,112	9,112	9,112	333	7,000
DOH Con Con VFC Immunization FED	17,310	14,107	14,107	8,776	13,236
DOH Con Con PPHF VTRCKS-IIS Interface	4,750	4,750	4,750	0	0
DOH Con Con PPHF 317 Ops	0	0	0	2,875	0
DSHS Medicaid Match - CD	105,581	186,159	186,159	156,195	104,030
Foundational Public Health Services	0	0	0	0	73,500
DSHS Title Nineteen - CD	7,063	10,000	10,000	5,994	0
Fees - CD	14,111	15,000	15,000	7,267	12,000
Fees - CD Insurance	26,314	15,000	15,000	14,395	14,400
Other - CD	208	500	500	26	0
New Unassigned Revenue	0	0	0	0	33,000
DIRECT PROGRAM REVENUES	**$224,006**	**$282,984**	**$282,984**	**$211,698**	**$263,641**
State & Local Flexible Funding Needed to Balance	$328,878	$344,186	$395,715	$224,967	$235,753
TOTAL REVENUES	**$552,884**	**$627,170**	**$678,699**	**$436,665**	**$499,394**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$253,166	$276,176	$283,412	$178,502	$197,768
Payroll Taxes	18,782	22,028	22,667	13,155	15,856
Benefits	58,685	85,074	93,906	47,107	71,560
Unemployment	0	1,567	1,621	0	1,165
Subtotal Personnel Costs	**$330,633**	**$384,845**	**$401,606**	**$238,764**	**$286,349**
Non-Personnel Costs					
Supplies	$13,332	$8,000	$8,000	$16,862	$10,000
Office Equipment <$5,000	391	0	0	6,626	0
Computer Software <$5,000	0	0	0	0	0
Computer Hardware <$5,000	2,993	0	0	6,737	4,094
Professional Services	4,630	6,000	6,000	7,759	8,000
Legal Services	381	0	0	108	0
Communications	3,428	4,404	4,404	3,490	6,515
Travel & Mileage	234	500	500	593	500
Parking & Commute Trip Reduction	723	0	0	1,229	0
Advertising	0	0	0	0	0
Rentals & Leases	0	0	0	0	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	153	500	500	11,034	500
Operations & Maintenance: Government Center	13,508	18,435	20,709	12,656	14,490
Training	1,989	2,500	2,500	2,982	7,500
Miscellaneous	299	500	500	2,237	600
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$42,061**	**$40,839**	**$43,113**	**$72,313**	**$52,199**
PROGRAM EXPENDITURES	**$372,694**	**$425,684**	**$444,719**	**$311,077**	**$338,548**
Administrative Services Overhead	$144,758	$171,206	$202,872	$104,854	$130,787
Community Health Overhead	35,432	30,280	31,108	20,734	30,059
TOTAL EXPENDITURES	**$552,884**	**$627,170**	**$678,699**	**$436,665**	**$499,394**

Kitsap Public Health District
2018 DRAFT BUDGET
BCCHP PROGRAM

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
Seattle/King County Public Health BCHP Fees	$12,162	$0	$0	$0	$0
DOH Con Con Family Planning State Contracts	134,932	44,452	44,452	57,416	0
DOH Con Con Family Planning - Title Ten	47,640	17,262	17,262	30,072	0
DSHS MAA Interpreter	30	324	324	580	0
DSHS Medicaid Match - FP	14,894	18,642	18,642	28,191	0
DSHS Title Nineteen - FP	8,369	3,000	3,000	2,513	0
DSHS Title Nineteen Take Charge - FP	0	1,000	1,000	45	0
DSHS Title Nineteen Meaningful Use	0	17,000	17,000	0	0
Fees - FP	8,594	10,000	10,000	1,977	0
Fees - FP Insurance	19,110	6,000	6,000	9,574	0
Other - FP	445	250	250	22	0
SKCPH Colon Health	0	0	0	3,456	0
SKCPH BCHP Federal Contract 1606	0	0	0	13,346	28,000
DIRECT PROGRAM REVENUES	**$246,176**	**$117,930**	**$117,930**	**$147,192**	**$28,000**
State & Local Flexible Funding Needed to Balance	$209,439	$66,628	$96,252	($20,612)	$18,691
TOTAL REVENUES	**$455,615**	**$184,558**	**$214,182**	**$126,580**	**$46,691**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$198,987	$78,058	$90,558	$56,838	$20,618
Payroll Taxes	14,684	7,285	7,285	4,259	1,650
Benefits	44,158	21,234	21,234	11,875	6,563
Unemployment	0	484	484	0	123
Subtotal Personnel Costs	**$257,829**	**$107,061**	**$119,561**	**$72,972**	**$28,954**
Non-Personnel Costs					
Supplies	$20,779	$7,500	$7,500	$2,408	$0
Office Equipment <$5,000	0	0	0	0	0
Computer Software <$5,000	0	0	0	0	0
Computer Hardware <$5,000	1,139	0	0	391	0
Professional Services	8,334	2,000	2,000	3,295	0
Legal Services	0	0	0	0	0
Communications	662	72	72	407	0
Travel & Mileage	112	50	50	8	0
Parking & Commute Trip Reduction	0	0	0	0	0
Advertising	0	0	0	0	0
Rentals & Leases	0	0	0	0	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	14,414	7,500	7,500	5,025	0
Operations & Maintenance: Government Center	10,316	5,018	6,030	3,385	1,465
Training	1,517	250	250	306	0
Miscellaneous	0	0	0	0	0
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$57,273**	**$22,390**	**$23,402**	**$15,225**	**$1,465**
PROGRAM EXPENDITURES	**$315,102**	**$129,451**	**$142,963**	**$88,197**	**$30,419**
Administrative Services Overhead	$112,883	$46,739	$61,907	$32,046	$13,231
Community Health Overhead	27,630	8,368	9,312	6,337	3,041
TOTAL EXPENDITURES	**$455,615**	**$184,558**	**$214,182**	**$126,580**	**$46,691**

Kitsap Public Health District
2018 DRAFT BUDGET
HIV/AIDS PROGRAM

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DOH Con Con ADAP State Rebate	$335,851	$450,000	$450,000	$273,722	$450,000
DOH Con Con Client Services ADAP	12,565	0	0	64,933	0
DOH Con Con Ryan White	0	0	0	0	0
DOH Con Con Ryan White Client Services Case Management	0	0	0	0	0
DOH Con Con Client Services Administration	33,448	86,606	86,606	0	97,640
DSHS Medicaid Match	21,666	42,408	42,408	18,125	23,699
Pierce County Aids Foundation - HOPWA	3,417	6,917	6,917	3,476	17,606
UW Harborview HIV Clinic	3,730	0	0	4,816	0
DSHS Title Nineteen AIDS Case Management	63,721	80,000	80,000	54,566	80,000
AIDS Counseling & Testing	321	500	500	171	500
Donations - HIV	100	0	0	0	0
DIRECT PROGRAM REVENUES	**$474,819**	**$666,431**	**$666,431**	**$419,809**	**$669,445**
State & Local Flexible Funding Needed to Balance	$40,136	$0	$0	$86,983	$49,245
Draw from (Increase) HIV/AIDS Designated Funds	0	(53,308)	(30,355)	0	0
TOTAL REVENUES	**$514,955**	**$613,123**	**$636,076**	**$506,792**	**$718,690**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$217,903	$254,609	$254,609	$210,912	$277,566
Payroll Taxes	16,203	20,511	20,511	15,376	22,338
Benefits	65,932	92,365	92,365	75,774	103,764
Unemployment	0	1,523	1,523	0	1,661
Subtotal Personnel Costs	**$300,038**	**$369,008**	**$369,008**	**$302,062**	**$405,329**
Non-Personnel Costs					
Supplies	$25,854	$20,000	$20,000	$16,083	$25,000
Office Equipment <$5,000	408	0	0	491	0
Computer Software <$5,000	0	0	0	0	0
Computer Hardware <$5,000	1,031	0	0	1,348	0
Professional Services*	0	500	500	0	12,269
Legal Services	123	1,000	1,000	0	500
Communications	2,288	2,832	2,832	2,744	3,097
Travel & Mileage	6,551	5,000	5,000	3,634	11,143
Parking & Commute Trip Reduction	735	1,000	1,000	225	540
Advertising	0	0	0	0	0
Rentals & Leases	0	0	0	1,400	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	0	0	0	0	0
Operations & Maintenance: Government Center	12,682	17,680	19,028	16,309	20,511
Training	1,470	2,000	2,000	3,161	6,000
Miscellaneous	258	500	500	452	6,500
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$51,400**	**$50,512**	**$51,860**	**$45,847**	**$85,560**
PROGRAM EXPENDITURES	**$351,438**	**$419,520**	**$420,868**	**$347,909**	**$490,889**
Administrative Services Overhead	$131,363	$164,397	$186,403	$132,652	$185,224
Community Health Overhead	32,154	29,206	28,805	26,231	42,577
TOTAL EXPENDITURES	**$514,955**	**$613,123**	**$636,076**	**$506,792**	**$718,690**

Kitsap Public Health District
2018 DRAFT BUDGET
HEALTH INSURANCE NAVIGATOR

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
Washington Health Benefit Exchange In-Person Assistance	133,967	107,893	107,893	82,918	71,411
DIRECT PROGRAM REVENUES	**$133,967**	**$107,893**	**$107,893**	**$82,918**	**$71,411**
State & Local Flexible Funding Needed to Balance	$44,179	$78,184	$85,139	$66,228	$47,637
TOTAL REVENUES	**$178,146**	**$186,077**	**$193,032**	**$149,146**	**$119,048**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$82,898	$81,707	$81,707	$63,275	$52,219
Payroll Taxes	6,280	6,567	6,567	4,729	4,189
Benefits	20,188	23,941	23,941	16,373	16,484
Unemployment	0	485	485	0	311
Subtotal Personnel Costs	**$109,366**	**$112,700**	**$112,700**	**$84,377**	**$73,203**
Non-Personnel Costs					
Supplies	$2,709	$500	$500	$843	$500
Office Equipment <$5,000	0	0	0	0	0
Computer Software <$5,000	0	0	0	0	0
Computer Hardware <$5,000	1,834	0	0	1,186	0
Professional Services	0	5,000	5,000	9,548	0
Legal Services	0	0	0	0	0
Communications	207	180	180	406	0
Travel & Mileage	370	500	500	0	250
Parking & Commute Trip Reduction	0	150	150	0	0
Advertising	0	0	0	4,514	0
Rentals & Leases	0	0	0	0	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	0	0	0	0	0
Operations & Maintenance: Government Center	3,952	5,402	5,814	3,852	3,704
Training	0	500	500	38	250
Miscellaneous	105	2,000	2,000	0	0
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$9,177**	**$14,232**	**$14,644**	**$20,387**	**$4,704**
PROGRAM EXPENDITURES	**$118,543**	**$126,932**	**$127,344**	**$104,764**	**$77,907**
Administrative Services Overhead	$47,883	$50,224	$56,891	$37,055	$33,452
Community Health Overhead	11,720	8,921	8,797	7,327	7,689
TOTAL EXPENDITURES	**$178,146**	**$186,077**	**$193,032**	**$149,146**	**$119,048**

Kitsap Public Health District
2018 DRAFT BUDGET
INFECTIOUS DISEASE PREVENTION PROGRAM

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DOH ConCon HIV Prevention - State	$18,280	$40,000	$40,000	$23,314	$40,000
DOH ConCon Adult Viral Hepatitis B	3,397	10,816	10,816	0	0
DOH ConCon Adult Viral Hepatitis Prevention	41,686	35,000	35,000	0	0
DOH ConCon STD Control	7,710	15,420	15,420	0	0
Foundational Public Health Services	0	0	0	0	110,250
KC Solid Waste Tipping Fees (Needle Exchange)	40,683	80,000	80,000	62,008	85,000
DIRECT PROGRAM REVENUES	**$111,756**	**$181,236**	**$181,236**	**$85,322**	**$235,250**
State & Local Flexible Funding Needed to Balance	$196,076	$98,518	$104,874	$138,355	$295,461
TOTAL REVENUES	**$307,832**	**$279,754**	**$286,110**	**$223,677**	**$530,711**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$92,432	$80,335	$80,335	$68,065	$174,913
Payroll Taxes	6,962	6,437	6,437	5,168	14,057
Benefits	16,562	14,735	14,735	14,526	36,482
Unemployment	0	474	474	0	1,038
Subtotal Personnel Costs	**$115,956**	**$101,981**	**$101,981**	**$87,759**	**$226,490**
Non-Personnel Costs					
Supplies	$89,585	$40,000	$40,000	$51,887	$80,000
Office Equipment <$5,000	0	0	0	0	0
Computer Software <$5,000	0	0	0	0	0
Computer Hardware <$5,000	108	0	0	0	4,165
Professional Services	32,870	76,223	76,223	30,980	78,600
Legal Services	0	0	0	0	0
Communications	1,317	1,572	1,572	1,195	780
Travel & Mileage	0	200	200	136	200
Parking & Commute Trip Reduction	350	600	600	95	600
Advertising	0	0	0	0	0
Rentals & Leases	0	0	0	0	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	0	0	0	0	0
Operations & Maintenance: Government Center	4,098	4,885	5,258	4,671	11,461
Training	257	600	600	696	1,200
Miscellaneous	97	200	200	97	0
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$128,682**	**$124,280**	**$124,653**	**$89,757**	**$177,006**
PROGRAM EXPENDITURES	**$244,638**	**$226,261**	**$226,634**	**$177,516**	**$403,496**
Administrative Services Overhead	$50,768	$45,425	$51,518	$38,540	$103,440
Community Health Overhead	12,426	8,068	7,958	7,621	23,775
TOTAL EXPENDITURES	**$307,832**	**$279,754**	**$286,110**	**$223,677**	**$530,711**

Kitsap Public Health District
2018 DRAFT BUDGET
TUBERCULOSIS PROGRAM

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DSHS Medicaid Match - TB	$3,330	$20	$20	$6,118	$20
DSHS Title Nineteen - TB	213	1,000	1,000	320	600
Kitsap County Tuberculosis Intergovermental	99,868	99,868	99,868	74,901	102,805
Fees - TB	10,255	10,000	10,000	9,581	12,000
Fees - TB Insurance	3,928	4,000	4,000	2,393	4,000
Other - TB	0	0	0	0	0
DIRECT PROGRAM REVENUES	**$117,594**	**$114,888**	**$114,888**	**$93,313**	**$119,425**
State & Local Flexible Funding Needed to Balance	($3)	$0	$0	$0	$0
Draw from (Increase) in Tuberculosis Designated Funds	(12,475)	9,248	8,287	(2,428)	14,773
TOTAL REVENUES	**$105,116**	**$124,136**	**$123,175**	**$90,885**	**$134,198**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$43,622	$37,146	$34,957	$41,301	$37,716
Payroll Taxes	3,253	3,025	2,847	3,139	3,065
Benefits	7,056	9,443	9,272	8,683	12,876
Unemployment	0	222	209	0	225
Subtotal Personnel Costs	**$53,931**	**$49,836**	**$47,285**	**$53,123**	**$53,882**
Non-Personnel Costs					
Supplies	$3,311	$4,000	$4,000	$2,042	$3,140
Office Equipment <$5,000	0	0	0	0	0
Computer Software <$5,000	0	0	0	0	0
Computer Hardware <$5,000	0	0	0	0	367
Professional Services	2,222	35,000	35,000	1,894	36,700
Legal Services	406	0	0	308	0
Communications	473	588	588	239	720
Travel & Mileage	6,231	0	0	132	200
Parking & Commute Trip Reduction	0	0	0	0	0
Advertising	0	0	0	0	0
Rentals & Leases	992	0	0	0	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	5,862	4,200	4,200	2,154	4,200
Operations & Maintenance: Government Center	2,199	2,386	2,435	2,453	2,727
Training	97	2,000	2,000	44	2,000
Miscellaneous	0	0	0	554	0
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$21,793**	**$48,174**	**$48,223**	**$9,820**	**$50,054**
PROGRAM EXPENDITURES	**$75,724**	**$98,010**	**$95,508**	**$62,943**	**$103,936**
Administrative Services Overhead	$23,612	$22,185	$23,987	$23,329	$24,604
Community Health Overhead	5,780	3,941	3,680	4,613	5,658
TOTAL EXPENDITURES	**$105,116**	**$124,136**	**$123,175**	**$90,885**	**$134,198**

Kitsap Public Health District
2018 DRAFT BUDGET
ENVIRONMENTAL HEALTH DIVISION - SUMMARY

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DIRECT PROGRAM REVENUES	**$7,113,975**	**$5,540,402**	**$5,522,539**	**$4,066,053**	**$5,155,234**
State & Local Flexible Funding Needed to Balance	$240,906	$398,187	$176,008	$128,807	$380,251
Draw from (Increase) Reserves	(253,488)	458,859	153,236	(90,594)	501,081
TOTAL REVENUES	**$7,101,393**	**$6,397,448**	**$5,851,783**	**$4,104,266**	**$6,036,568**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$2,688,175	$2,900,498	$2,543,497	$1,912,093	$2,685,269
Payroll Taxes	202,054	232,497	204,111	143,486	215,093
Benefits	699,401	813,637	711,927	539,564	786,730
Unemployment	0	17,259	15,123	0	15,966
Subtotal Personnel Costs	**$3,589,630**	**$3,963,891**	**$3,474,658**	**$2,595,143**	**$3,703,058**
Non-Personnel Costs					
Supplies	$37,255	$42,452	$42,452	$22,296	$44,652
Office Equipment <$5,000	$10,602	5,000	5,000	1,780	3,000
Computer Software <$5,000	$726	0	0	27	0
Computer Hardware <$5,000	$25,590	1,000	1,000	18,504	47,528
Professional Services	$1,584,457	287,499	257,918	118,652	222,492
Legal Services	$19,422	23,900	23,900	13,952	31,304
Communications	$29,258	30,828	30,828	23,308	26,603
Travel & Mileage	$54,496	55,018	55,018	39,793	53,090
Parking & Commute Trip Reduction	$8,508	10,690	10,690	6,086	8,610
Advertising	$1,999	8,500	8,500	1,497	4,500
Rentals & Leases	$13,088	10,588	10,588	6,940	9,828
Insurance	$0	1,614	1,614	0	1,614
Utilities	$26	0	0	0	0
Repairs & Maintenance	$20,907	19,258	19,258	9,797	19,258
Operations & Maintenance: Government Center	$141,132	183,795	172,479	130,050	180,366
Training	$22,489	20,186	20,186	9,312	24,446
Miscellaneous	$31,069	23,926	27,676	22,061	27,676
Equipment >$5,000	$6,768	0	0	0	0
Computer Software >$5,000	$0	0	0	0	0
Computer Hardware >$5,000	$0	0	0	0	0
Subtotal Non-Personnel Costs	**$2,007,792**	**$724,254**	**$687,107**	**$424,055**	**$704,967**
PROGRAM EXPENDITURES	**$5,597,422**	**$4,688,145**	**$4,161,765**	**$3,019,198**	**$4,408,025**
Administrative Services Overhead	$1,340,619	$1,569,937	$1,550,652	$952,981	$1,476,038
Environmental Health Overhead	$163,352	139,366	139,366	132,087	152,505
TOTAL EXPENDITURES	**$7,101,393**	**$6,397,448**	**$5,851,783**	**$4,104,266**	**$6,036,568**

Kitsap Public Health District
2018 DRAFT BUDGET
ENVIRONMENTAL HEALTH DIVISION ADMINISTRATION

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
N/A - None	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$118,700	$99,625	$99,625	$92,648	$101,923
Payroll Taxes	9,029	7,867	7,867	6,961	8,043
Benefits	26,760	21,577	21,577	24,727	28,051
Unemployment	0	596	596	0	610
Subtotal Personnel Costs	**$154,489**	**$129,665**	**$129,665**	**$124,336**	**$138,627**
Non-Personnel Costs					
Supplies	$361	$1,500	$1,500	$392	$1,500
Office Equipment <$5,000	0	0	0	0	0
Computer Software <$5,000	488	0	0	0	0
Computer Hardware <$5,000	597	0	0	6,594	4,175
Professional Services	0	0	0	16	0
Legal Services	1,447	1,000	1,000	192	1,000
Communications	476	588	588	543	588
Travel & Mileage	1,133	1,080	1,080	115	1,080
Parking & Commute Trip Reduction	0	0	0	0	0
Advertising	0	0	0	12	0
Rentals & Leases	3,472	0	0	0	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	0	4,265	4,265	0	4,265
Operations & Maintenance: Government Center	0	0	0	0	0
Training	603	960	960	(268)	960
Miscellaneous	286	308	308	155	308
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$8,863**	**$9,701**	**$9,701**	**$7,751**	**$13,876**
PROGRAM EXPENDITURES	**$163,352**	**$139,366**	**$139,366**	**$132,087**	**$152,503**
Environmental Health Overhead	($163,352)	($139,366)	($139,366)	($132,087)	($152,502)
TOTAL EXPENDITURES W/OVERHEAD DISTRIBUTED	**$0**	**$0**	**$0**	**$0**	**$1**

Kitsap Public Health District
2018 DRAFT BUDGET
DRINKING WATER PROGRAM

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DOE Well Construction	$23,538	$22,821	$22,821	$10,975	$22,821
Group B Water Systems	0	0	20,000	10,000	20,000
Public Utility District Well Construction	10,000	10,000	10,000	10,000	10,000
Clean Water Kitsap	11,478	10,000	10,000	8,692	10,000
Certifications - DW	0	905	905	0	905
DOH Con Con Drinking Water Group A SS	10,600	32,750	19,500	9,750	19,500
DOH Con Con Drinking Water Group A TA	800	2,500	2,400	0	2,400
Building Site Applications - DW	195,458	180,920	180,920	141,372	180,920
Water Status Reports (Loan Inspections)	13,550	11,064	11,064	8,528	11,064
Plan Reviews - DW	2,501	4,405	4,405	1,738	2,820
Land Use - DW	5,909	5,711	5,711	2,268	3,924
Waivers - DW	4,469	4,360	4,360	1,526	1,308
Well Site Inspections	13,120	13,715	13,715	8,200	12,485
Other - Drinking Water	327	0	0	327	0
Water Sanitary Surveys	16,771	18,515	23,435	25,239	23,435
Building Clearances - DW	36,349	34,708	34,708	26,807	34,708
Well Decommissioning	8,856	9,348	9,348	12,138	10,660
DIRECT PROGRAM REVENUES	**$353,726**	**$361,722**	**$373,292**	**$277,560**	**$366,950**
State & Local Flexible Funding Needed to Balance	$0	$0	$0	$0	$58,691
Draw from (Increase) Drinking Water Designated Fund	(18,135)	74,653	42,663	3,942	129,558
TOTAL REVENUES	**$335,591**	**$436,375**	**$415,955**	**$281,502**	**$555,199**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$161,685	$201,547	$186,858	$130,876	$257,047
Payroll Taxes	12,148	16,185	15,041	9,811	20,588
Benefits	41,398	60,838	52,740	37,242	72,746
Unemployment	0	1,201	1,112	0	1,531
Subtotal Personnel Costs	**$215,231**	**$279,771**	**$255,751**	**$177,929**	**$351,912**
Non-Personnel Costs					
Supplies	$986	$1,252	$1,252	$474	$1,252
Office Equipment <$5,000	0	0	0	27	0
Computer Software <$5,000	0	0	0	0	0
Computer Hardware <$5,000	434	0	0	303	2,021
Professional Services	0	400	400	0	400
Legal Services	0	2,500	2,500	1,450	2,500
Communications	1,269	1,488	1,488	2,013	796
Travel & Mileage	2,617	1,905	1,905	1,407	1,905
Parking & Commute Trip Reduction	396	405	405	311	378
Advertising	0	0	0	0	0
Rentals & Leases	45	0	0	0	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	0	0	0	0	0
Operations & Maintenance: Government Center	9,166	13,410	13,216	9,384	17,808
Training	701	390	390	192	390
Miscellaneous	279	0	0	362	0
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$15,893**	**$21,750**	**$21,556**	**$15,923**	**$27,450**
PROGRAM EXPENDITURES	**$231,124**	**$301,521**	**$277,307**	**$193,852**	**$379,362**
Administrative Services Overhead	$94,232	$124,683	$128,001	$78,138	$160,777
Environmental Health Overhead	10,235	10,171	10,647	9,512	15,060
TOTAL EXPENDITURES	**$335,591**	**$436,375**	**$415,955**	**$281,502**	**$555,199**

Kitsap Public Health District

2018 DRAFT BUDGET

FOOD & LIVING ENVIRONMENT PROGRAM

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DOH Con Con Beach NEP	$12,871	$20,000	$20,000	$5,961	$19,200
DOH Con Con Shellfish	11,683	14,000	14,000	13,668	14,000
FDA Food Program Technology Update Grant	0	0	0	11,288	0
USDA OSPI Interlocal	1,526	0	0	1,308	0
Clean Water Kitsap - Food & LE	8,673	7,800	7,800	4,752	7,800
Clean Water Kitsap - Beach / RSF	26,996	26,000	26,000	11,461	0
Clean Water Kitsap - LMP	47,401	32,000	32,000	22,772	0
Establishments	520,838	586,987	586,987	533,004	574,502
Food Handler Permits	16,368	16,714	16,714	9,875	11,804
Food Handler Permits - TPCHD	80,693	78,303	78,303	61,625	85,561
Temporary Permits	37,185	32,214	32,214	31,338	37,325
Camps	931	1,041	1,041	1,036	931
Pools/Spas	42,824	46,400	46,400	42,668	42,800
LE Reinspections	1,100	1,318	1,318	441	1,100
LE School Plan Review	0	10,000	10,000	4,278	10,000
Other - Food & Living Environment	162	500	500	978	500
Food Establishment Reinspections	47,990	40,796	40,796	13,859	23,445
Port Gamble S'Klallam Tribe	82	324	324	0	750
Plan Reviews - Food & LE	22,723	19,379	19,379	17,858	26,047
School Inspections	0	0	0	7,412	1,635
DIRECT PROGRAM REVENUES	**$880,046**	**$933,776**	**$933,776**	**$795,582**	**$857,400**
State & Local Flexible Funding Needed to Balance	$100,931	$78,713	$63,627	($36,669)	$164,713
TOTAL REVENUES	**$980,977**	**$1,012,489**	**$997,403**	**$758,913**	**$1,022,113**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$453,212	$466,484	$437,632	$349,962	$462,257
Payroll Taxes	34,179	37,328	35,040	26,425	37,004
Benefits	109,127	119,129	113,329	87,092	129,412
Unemployment	0	2,757	2,585	0	2,733
Subtotal Personnel Costs	**$596,518**	**$625,698**	**$588,586**	**$463,479**	**$631,406**
Non-Personnel Costs					
Supplies	$7,790	$6,000	$6,000	$2,710	$6,000
Office Equipment <$5,000	9,198	1,000	1,000	642	1,000
Computer Software <$5,000	238	0	0	27	0
Computer Hardware <$5,000	6,401	0	0	61	2,625
Professional Services	13,359	13,979	13,979	13,577	0
Legal Services	318	0	0	276	2,000
Communications	5,454	5,556	5,556	4,368	5,829
Travel & Mileage	18,629	20,638	20,638	14,290	18,710
Parking & Commute Trip Reduction	2,119	2,310	2,310	1,640	2,430
Advertising	14	500	500	0	500
Rentals & Leases	220	760	760	0	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	0	0	0	0	0
Operations & Maintenance: Government Center	24,678	29,995	30,332	24,271	31,949
Training	3,750	2,336	2,336	3,452	2,336
Miscellaneous	2,758	1,850	1,850	1,804	1,850
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$94,926**	**$84,924**	**$85,261**	**$67,118**	**$75,229**
PROGRAM EXPENDITURES	**$691,444**	**$710,622**	**$673,847**	**$530,597**	**$706,635**
Administrative Services Overhead	$261,167	$279,129	$299,004	$203,539	$288,475
Environmental Health Overhead	28,366	22,738	24,552	24,777	27,003
TOTAL EXPENDITURES	**$980,977**	**$1,012,489**	**$997,403**	**$758,913**	**$1,022,113**

KITSAP PUBLIC HEALTH DISTRICT
2018 DRAFT BUDGET
ONSITE SEWAGE - PERMITTING, OPERATIONS & MAINTENANCE

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DOH ConCon EPA NEP Round 5	85,115	60,000	60,000	51,389	0
DOH ConCon - PS OSS LMP Implementation - DB Enhancement	32,111	65,000	90,000	66,253	60,000
Kitsap County Septage Tipping Fees - OSS	146,096	0	0	0	0
Clean Water Kitsap	221,450	0	0	0	0
Installer Certifications	11,137	9,231	9,231	10,320	9,231
Septic Tank Pumper Certifications	3,802	6,260	6,260	3,621	6,260
O&M Certifications	7,694	7,059	7,059	8,268	7,059
Delinquent Certification Renewals	482	723	723	1,687	723
Sewage Permits	264,202	248,000	248,000	215,425	256,345
Building Clearances	$80,128	$80,350	$80,350	$65,940	$86,860
Property Conveyance Reports	491,850	510,304	510,304	385,518	487,450
Building Site Applications Reinspections	0	0	0	0	0
Operations & Maintenance Annual Report Fees	460,898	460,200	460,200	343,072	480,000
Building Site Application Waivers	21,473	19,237	19,237	18,966	19,620
Building Site Applications	349,890	374,930	374,930	251,917	374,930
Land Use	12,229	11,912	11,912	9,887	11,912
Other - OSS	1,600	2,020	2,020	1,934	2,020
Water Samples	11,276	10,528	10,528	7,184	4,912
OSS Misc	133	0	0	50	0
DIRECT PROGRAM REVENUES	**$ 2,201,566**	**$ 1,865,754**	**$ 1,890,754**	**$ 1,441,431**	**$ 1,807,322**
Local $ Needed To Balance	$ (74)	$ -	$ -	$ -	$ -
Draw from (Increase) On-Site Designated Funds	$ (149,137)	$ 250,202	$ (61,060)	$ (63,689)	$ 237,686
TOTAL REVENUES	**$ 2,052,355**	**$ 2,115,956**	**$ 1,829,694**	**$ 1,377,742**	**$ 2,045,008**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$944,020	$958,355	$792,837	$604,698	$897,520
Payroll Taxes	70,521	76,963	63,802	45,084	72,041
Benefits	262,115	288,645	233,258	186,977	264,686
Unemployment	0	5,711	4,722	0	5,345
Subtotal Personnel Costs	**$ 1,276,656**	**$ 1,329,674**	**$ 1,094,619**	**$ 836,759**	**$ 1,239,592**
Non-Personnel Costs					
Supplies	$4,894	$5,000	$5,000	$6,696	$7,200
Office Equipment	624	0	0	841	0
Computer Software	0	0	0	0	0
Computer Hardware	8,995	0	0	7,787	33,746
Professional Services	12,413	9,592	9,592	6,276	9,592
Legal Services	2,612	4,400	4,400	7,319	9,804
Communications	7,891	8,676	8,676	6,446	6,139
Travel & Mileage	26,532	21,403	21,403	17,647	21,403
Parking & Commute Trip Reduction	2,380	3,955	3,955	1,625	2,862
Advertising	500	0	0	0	0
Rentals & Leases	0	0	0	0	0
Insurance	0	0	0	0	0
Utilities	0	0	0	0	0
Repairs & Maintenance	7,294	9,276	9,276	8,261	9,276
Operations & Maintenance: Government Center	52,356	63,742	56,413	46,034	62,726
Training	2,875	1,500	1,500	2,347	5,760
Miscellaneous	19,910	17,568	17,568	17,503	17,568
Equipment	6,768	0	0	0	0
Computer Software	0	0	0	0	0
Computer Hardware	0	0	0	0	0
Subtotal Non-Personnel Costs	**$ 156,044**	**$ 145,112**	**$ 137,783**	**$ 128,782**	**$ 186,076**
PROGRAM EXPENDITURES	**$ 1,432,700**	**$ 1,474,786**	**$ 1,232,402**	**$ 965,541**	**$ 1,425,668**
Administrative Services Overhead	558,945	592,873	551,599	367,468	566,299
Environmental Health Overhead	60,710	48,297	45,693	44,733	53,041
TOTAL EXPENDITURES	**$ 2,052,355**	**$ 2,115,956**	**$ 1,829,694**	**$ 1,377,742**	**$ 2,045,008**

Kitsap Public Health District
2018 DRAFT BUDGET
POLLUTION IDENTIFICATION & CORRECTION PROGRAM

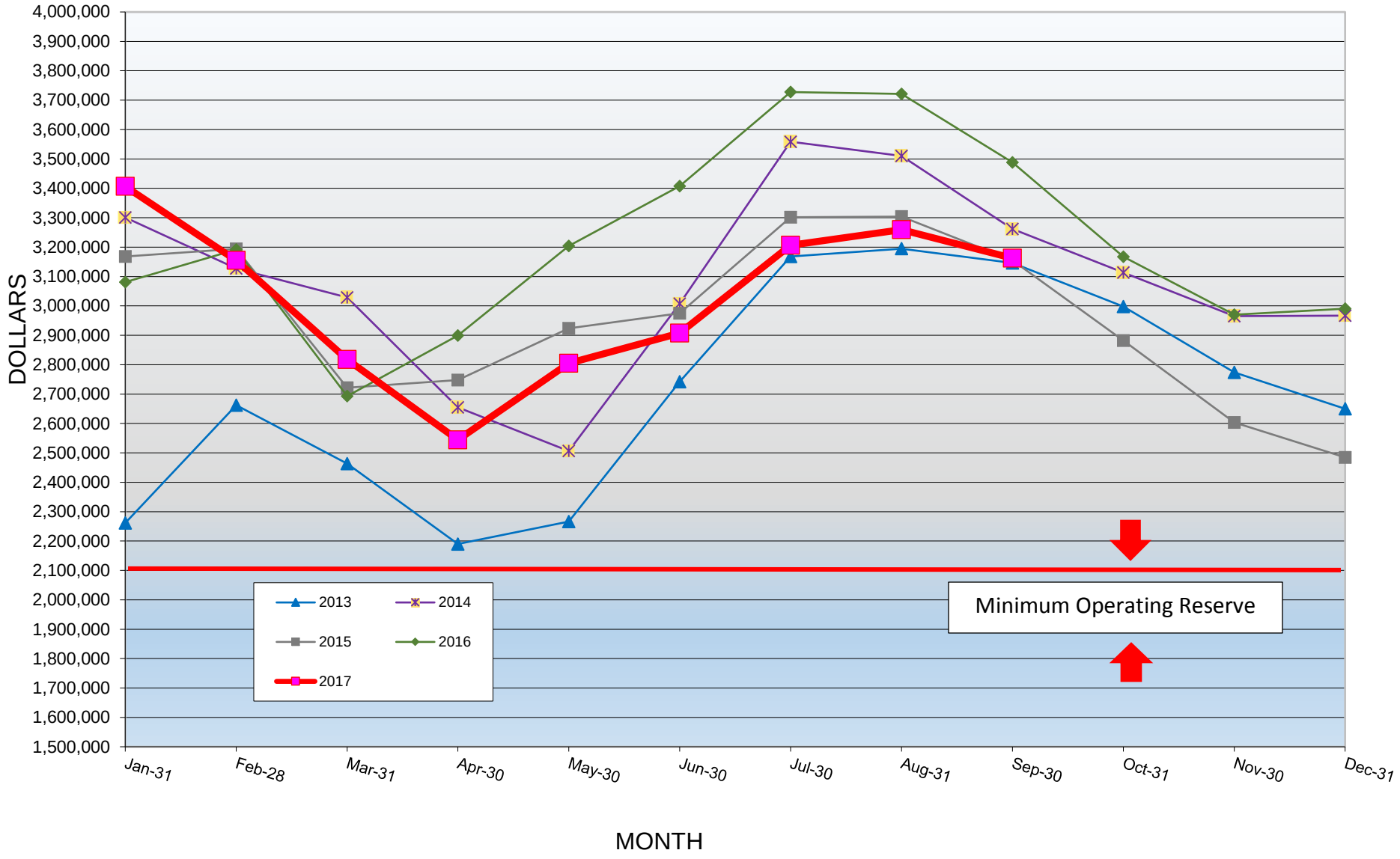
	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
Puget Sound Partnership - Strategic Initiative	768	0	0	0	0
DOE CCWF Directed PIC for Burley & Lofall Creek	53,426	64,000	64,000	10,290	0
DOE Dyes Inlet Pathogen Removal Project	17,297	0	0	0	0
DOE Nutrient Reductions PIC - Murden Cove	12,150	0	0	0	0
DOE CWSRF Craft 3 Loan Passthrough - Federal	833,300	0	0	0	0
DOE CCWF Craft 3 Loan Passthrough - State	589,181	0	0	0	0
DOE CCWF - Port Orchard Passage - Phase 2	52,148	7,000	7,000	3,677	0
DOH Con Con EPA NEP Competitive Award	3,991	0	0	0	0
DOH Con Con EPA NEP Competitive Award - KSMP	54,298	40,000	40,000	12,517	0
DOE NEP Nutrient Reduction - Lake Symington	31,190	42,600	42,600	12,362	0
DOE Kitsap County 4A & 4B Project - Federal	0	0	39,552	0	79,104
DOE CCWF Kitsap County 4A & 4B Project - State	0	0	16,698	0	33,396
NEP Kitsap PIC NTA	0	0	16,667	142	24,000
Hood Canal Coordinating Council	35,838	38,500	61,500	36,543	28,000
Kitsap Conservation District - Burley Lagoon	5,877	0	0	0	0
Clean Water Kitsap	1,000,747	1,024,200	1,024,200	705,258	1,082,200
City of Poulsbo Stormwater	$22,529	$13,200	$13,200	$4,046	$9,000
Kitsap County Septic Tipping Fees	0	120,000	120,000	107,545	124,763
Notice To Title Recording Fees	73	0	0	0	0
PIC Other	0	0	0	100	0
New Unassigned Revenue[1]	0	150,350	0	0	0
DIRECT PROGRAM REVENUES	**$2,712,813**	**$1,499,850**	**$1,445,417**	**$892,480**	**$1,380,463**
State & Local Flexible Funding Needed to Balance	$140,081	$319,474	$112,381	$165,476	$156,847
TOTAL REVENUES	**$2,852,894**	**$1,819,324**	**$1,557,798**	**$1,057,956**	**$1,537,310**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$589,536	$709,648	$564,653	$439,141	$570,783
Payroll Taxes	44,407	57,037	45,421	32,959	45,781
Benefits	159,828	196,908	164,717	127,152	183,226
Unemployment	0	4,214	3,345	0	3,382
Subtotal Personnel Costs	**$793,771**	**$967,807**	**$778,136**	**$599,252**	**$803,172**
Non-Personnel Costs					
Supplies	$21,059	$22,700	$22,700	$9,287	$22,700
Office Equipment <$5,000	780	0	0	135	0
Computer Software <$5,000	0	0	0	0	0
Computer Hardware <$5,000	4,774	0	0	3,638	2,450
Professional Services	1,552,752	257,528	227,947	93,729	207,500
Legal Services	7,477	12,000	12,000	732	12,000
Communications	8,871	8,304	8,304	5,604	6,751
Travel & Mileage	4,747	7,992	7,992	5,869	7,992
Parking & Commute Trip Reduction	3,445	3,780	3,780	2,110	2,700
Advertising	0	0	0	0	0
Rentals & Leases	9,351	9,828	9,828	6,940	9,828
Insurance	0	1,076	1,076	0	1,076
Utilities	26	0	0	0	0
Repairs & Maintenance	13,093	5,217	5,217	1,433	5,217
Operations & Maintenance: Government Center	32,857	46,391	40,124	31,482	40,641
Training	8,767	9,000	9,000	1,780	9,000
Miscellaneous	5,850	1,200	4,950	765	4,950
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$1,673,849**	**$385,016**	**$352,918**	**$163,504**	**$332,805**
PROGRAM EXPENDITURES	**$2,467,620**	**$1,352,823**	**$1,131,054**	**$762,756**	**$1,135,977**
Administrative Services Overhead	$347,528	$431,291	$394,431	$263,165	$366,977
Environmental Health Overhead	37,746	35,210	32,313	32,035	34,356
TOTAL EXPENDITURES	**$2,852,894**	**$1,819,324**	**$1,557,798**	**$1,057,956**	**$1,537,310**

Kitsap Public Health District
2018 DRAFT BUDGET
SOLID & HAZARDOUS WASTE PROGRAM

	ACTUAL 2016	BUDGET 2017	BUDGET - RT 2017	YTD ACTUAL 9/30/2017	BUDGET 2018
REVENUES					
DOE Coordinated Prevention Grant	$255,802	$50,000	$50,000	$16,169	$0
DOE Local Source Control Grant (LSC)	177,045	207,600	207,600	140,693	220,000
DOE Site Hazard Assessment Grant	11,101	96,250	96,250	73,304	0
San Juan County: Derelict Vessel Prevention Program	0	0	0	0	0
Secure Medicine Return Fee	0	0	15,000	13,080	5,500
Kitsap County Solid Waste Tipping Fees	467,838	463,250	463,250	359,914	466,399
Permits	46,641	46,000	46,000	54,283	50,000
Plan Reviews	327	1,200	1,200	327	1,200
New Unassigned Revenue (Drug Lab Fees)	0	15,000	0	0	0
Other	7,070	0	0	1,230	0
DIRECT PROGRAM REVENUES	**$965,824**	**$879,300**	**$879,300**	**$659,000**	**$743,099**
State & Local Flexible Funding Needed to Balance	($32)	$0	$0	$0	$0
Draw from (Increase) Solid & Hazardous Waste Designated Funds	(86,216)	134,004	171,633	(30,847)	133,837
TOTAL REVENUES	**$879,576**	**$1,013,304**	**$1,050,933**	**$628,153**	**$876,936**
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$421,022	$464,839	$461,892	$294,768	$395,739
Payroll Taxes	31,770	37,117	36,940	22,246	31,636
Benefits	100,173	126,540	126,306	76,374	108,609
Unemployment	0	2,780	2,763	0	2,365
Subtotal Personnel Costs	**$552,965**	**$631,276**	**$627,901**	**$393,388**	**$538,349**
Non-Personnel Costs					
Supplies	$2,165	$6,000	$6,000	$2,737	$6,000
Office Equipment <$5,000	0	4,000	4,000	135	2,000
Computer Software <$5,000	0	0	0	0	0
Computer Hardware <$5,000	4,389	1,000	1,000	121	2,511
Professional Services	5,933	6,000	6,000	5,054	5,000
Legal Services	7,568	4,000	4,000	3,983	4,000
Communications	5,297	6,216	6,216	4,334	6,500
Travel & Mileage	838	2,000	2,000	465	2,000
Parking & Commute Trip Reduction	168	240	240	400	240
Advertising	1,485	8,000	8,000	1,485	4,000
Rentals & Leases	0	0	0	0	0
Insurance	0	538	538	0	538
Utilities	0	0	0	0	0
Repairs & Maintenance	520	500	500	103	500
Operations & Maintenance: Government Center	22,075	30,257	32,394	18,879	27,242
Training	5,793	6,000	6,000	1,809	6,000
Miscellaneous	1,986	3,000	3,000	1,472	3,000
Equipment >$5,000	0	0	0	0	0
Computer Software >$5,000	0	0	0	0	0
Computer Hardware >$5,000	0	0	0	0	0
Subtotal Non-Personnel Costs	**$58,217**	**$77,751**	**$79,888**	**$40,977**	**$69,531**
PROGRAM EXPENDITURES	**$611,182**	**$709,027**	**$707,789**	**$434,365**	**$607,880**
Administrative Services Overhead	$242,099	$281,327	$316,983	$172,758	$246,012
Environmental Health Overhead	26,295	22,950	26,161	21,030	23,044
TOTAL EXPENDITURES	**$879,576**	**$1,013,304**	**$1,050,933**	**$628,153**	**$876,936**

Attachment 2
2017 Cash & Investments Trendline and Balance Sheet
Through September 2017

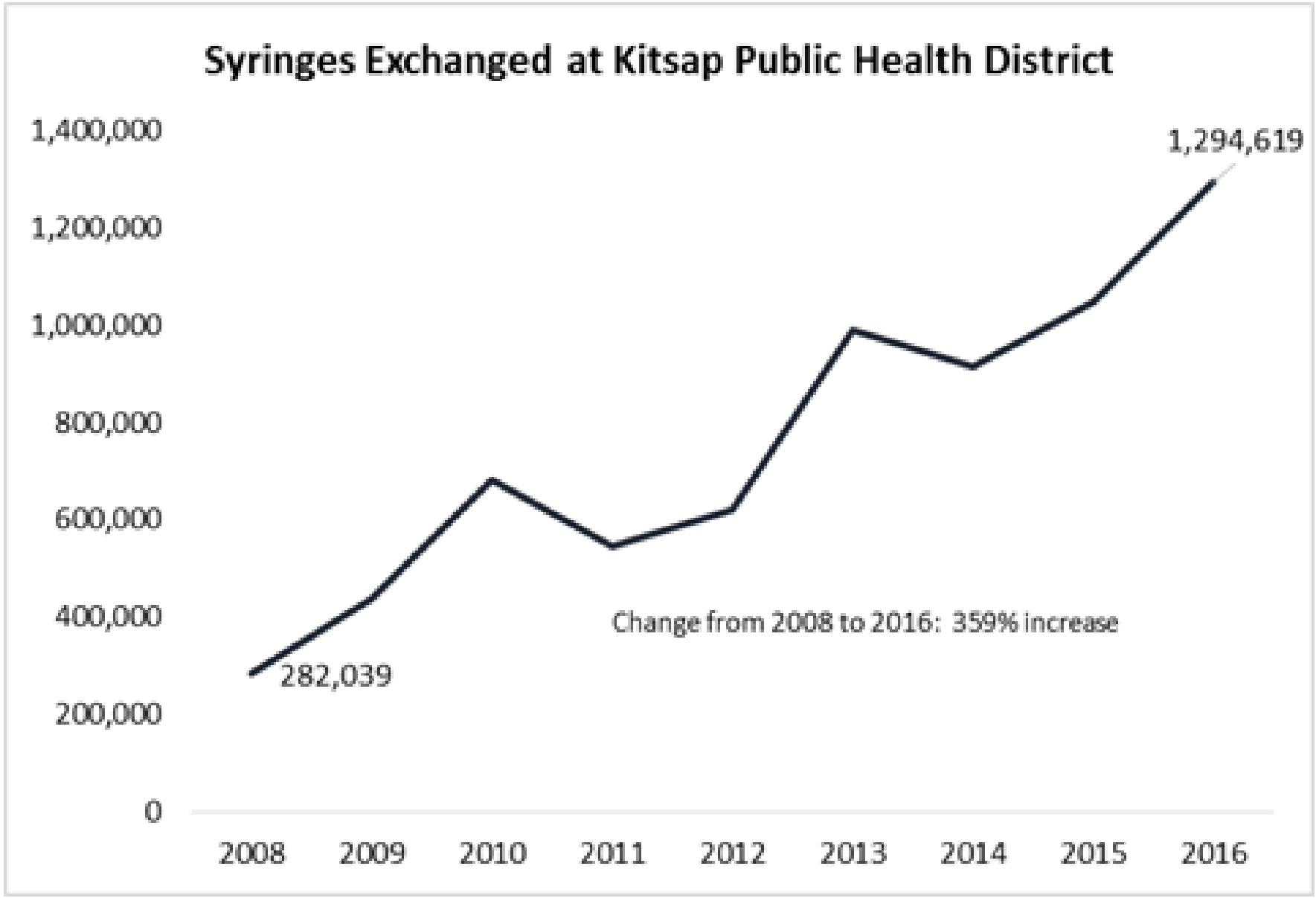
KITSAP PUBLIC HEALTH DISTRICT
MONTH-END TOTAL CASH & INVESTMENTS
2013 - 2017 Q3



Kitsap Public Health District
2017 BUDGET STATUS REPORT
BALANCE SHEET
As of 9/30/2017

	Beginning Balance 08/31/17	Current Activity	Ending Balance 09/30/17
ASSETS			
Cash	$136,556	$100,438	$236,885
Investments	3,123,934	(197,074)	2,926,860
JDE Expenditure Clearing	(102,654)	746	(101,909)
Revenue Clearing	12,836	(13,133)	(297)
Unapplied Cash Receipts	(596)	(283)	(879)
Total Assets	**$3,170,076**	**($109,306)**	**$3,060,661**
RESERVED FUNDS			
Olympic Community of Health Payout	$0	$0	$0
Drinking Water Reserve	129,558	0	129,558
KC SSWM Reserve	115,000	0	115,000
OSS Permitting Reserve	753,878	0	753,878
OSS Reserve for Training	2,517	0	2,517
SHW Reserve	304,548	0	304,548
Total Reserved Funds	**$1,305,501**	**$0**	**$1,305,501**
DESIGNATED FUNDS			
Unemployment Reserve	$33,076	$0	$33,076
Leave Liablility Reserve	48,823	(13,254)	35,569
Insurance Ded/Copay Reserve	50,000	0	50,000
TB Reserve	147,166	0	147,166
Use/Sales Tax Reserve	7,782	180	7,962
State Vital Statistics Reserve	34,544	21,859	56,403
Total Designated Funds	**$321,391**	**$8,785**	**$330,176**
FUND BALANCE			
Current Month/YTD Revenue Over(Short) of Expenditures	$604,523	($118,200)	$486,323
Unreserved Fund Balance	938,661	0	938,661
Total Fund Balance	**$3,170,076**	**($109,415)**	**$3,060,661**

Attachment 3 – Needle Exchange Program Service Levels (2008 – 2016)



Attachment 4

Summary of Environmental Health Fee Schedule Adjustments (2007 – 2017)

Year	Summary of Changes
2007	**No change**; same as 2006
2008	9% Increase in base hourly rate from $92.50 to $101.00
2009	8% increase in base hourly rate from $101 to $109 and 8% increase for FOOD, only
2010	15% - 62% decrease in select DW, only
2011	**No change**
2012	**No change**
2013	Eliminated four (4) fees in DW & OSS; created market-adjusted risk categories in FOOD; combined two (2) SHW Compost Facility fees into one
2014	**No change**
2015	**No change**
2016	Various service hours adjustments to FOOD, only
2017	Decreased two (2) DW fees for Group B Systems; added two (2) FOOD fees; adjusted two (2) SHW fees; and added Secure Medicine Return fees.

Attachment 5
2017 Environmental Health Fee Schedule

Kitsap Public Health Board Resolution 2017-01
Kitsap Public Health District
Environmental Health Division
FEE SCHEDULE (Effective March 8, 2017)

Item No.	*GENERAL* [1,2,3]	Fee
1	**Administrative Meetings or Appeal Hearings:**	
	Administrative Review Meeting with Environmental Health Director	$109
	Appeal Hearing with Health Officer	$327
	Appeal Hearing with Board of Health (Hearing with Health Officer is a required prerequisite)	$436
2	**Standard Hourly Rate**	$109
3	**Delinquent Service/Payment > 30 days Overdue**	1%/day up to 30 days
	Non-Sufficient Funds (NSF) Fee	$25
	Refund Handling Fee [4]	$25
4	**Photocopies** (Plus postage and handling when applicable)	$0.15/copy
5	**Work without Permit Investigation Fee:** The cost of the original applicable permit fee the applicant failed to obtain in addition to the cost of the current applicable permit fee.	Project Specific

Item No.	*WATER* [2,3]	Fee
	(*Note: Please refer to Onsite Sewage Program section for Building Site Applications and Building Clearance service charges.)	
6	**Water Status Reports - Public Water Supply:**	
	Group A	$109
	Group B (when there is a record of a completed sanitary survey within the last 5 years)	$0
	Group B (when there is no record of a completed sanitary survey within the last 5 years)	$327
	Group B public water system annual operating permit (RESERVED)	TBD
7	**Water Status Reports - Private Individual and Private Two-Party** (without associated Onsite Sewage Property Conveyance Inspection)	$218
	Amended Water Status Report (following correction of items of non-compliance - includes a site inspection)	$109
8	**Building Clearances for Sewered Properties** (Drinking Water Review Only)	$66
9	**Water System Plan Reviews:**	
	New or Existing Unapproved Group B [6]	$760
	Expanding Group B or Group A [7]	$109
10	**Sanitary Surveys:**	
	Group A	$545
	Group B	$327
11	**Surface Seal Inspection**	$109
12	**Well Decommissioning**	$164
13	**Waiver Applications**	$109
14	**Irrigation Well Waiver Applications**	$218
15	**Well Site Inspections** (Not Associated with BSA):	
	Replacement, Group A or B Public Well Site, Irrigation or other Non-Potable Well	$410
	Amended Well Site Inspection	$109
16	**Coordinated Water System Plan Review**	$109
17	**Miscellaneous:**	
	Copy of local regulations (Plus postage and handling when applicable)	$12
	Re-inspection for Compliance	$109

Kitsap Public Health Board Resolution 2017-01
Kitsap Public Health District
Environmental Health Division
FEE SCHEDULE (Effective March 8, 2017)

18	**Water System Designer Certifications:**	
	Annual Renewal [8]	$181
	Delinquent Certification Renewal Fee	$241
19	**Environmental Services and Equipment Rental:**	
	Environmental Monitoring/Reporting (Labor Only).	$109
	Monitoring Equipment Rental (Health District Use Only).	$109
	Boat Rental (Health District Use Only) Per Day	$121
	Plus Staff Operator Time at Current Hourly Labor Rate	$109

Item No.	*ONSITE SEWAGE* [2,3]	Fee
	New/Alteration/Expansion Building Site Applications (BSA) [9] (Total **i**ncludes mandatory Drinking Water service charges as shown):	
20	**Single Family Residential Onsite Sewage System w/ Private Water Supply** (Existing or proposed water source)**:**	
	Onsite Service Charge	$417
	Drinking Water Service Charge	$387
	Total	**$804**
21	**Single Family Residential Onsite Sewage System on Public Water Supply:**	
	Onsite Service Charge	$417
	Drinking Water Service Charge	$193
	Total	**$610**
22	**Multi-Family/Community, Residential or Commercial Onsite Sewage System on Private Water Supply:**	
	Onsite Service Charge	$417
	Drinking Water Service Charge	$387
	Total	**$804**
23	**Multi-Family/Community Residential or Commercial Onsite Sewage System on Public Water Supply:**	
	Onsite Service Charge	$417
	Drinking Water Service Charge	$193
	Total	**$610**
24	**Redesign BSA:**	
	Onsite Service Charge	$138
	Drinking Water Service Charge	$109
	Total	**$247**
25	**Repair or Replacement BSA** (No Alteration or Expansion) - Includes OSS Waiver(s)	
	Onsite Service Charge	$315
	Drinking Water Service Charge	$109
	Total	**$424**
26	**Pre-Application Meeting for BSA**	$109
27	**BSA Revisions (Minor Site Plan changes)**	$60
28	**BSA Wet Weather Review** [10]	$218
29	**Building Clearance (BC) - Residential**	
	Onsite Service Charge	$174
	Drinking Water Service Charge	$67
	Total	**$241**

Kitsap Public Health Board Resolution 2017-01
Kitsap Public Health District
Environmental Health Division
FEE SCHEDULE (Effective March 8, 2017)

30	**Building Clearance - Commercial** (low risk)	
	Onsite Service Charge	$217
	Drinking Water Service Charge	$67
	Total	**$284**
31	**Building Clearance - Commercial** (medium to high risk)	
	Onsite Service Charge	$217
	Drinking Water Service Charge	$67
	Waste Management Plan Review	$109
	Total	**$393**
32	**Building Clearance Exemption** [11]	$79
33	**Commerical Building Clearance Exemption** [11]	$109
34	**Accepted BSA/BC Records Replacement for Building Permit**	$10
35	**BSA - Compliance:** (For Reserve area/Records establishment for Onsite Sewage System (OSS) when submitted independently; Does not include Drinking Water review)	$218
36	**Sewage System Installation Permits:** [12]	
	New, Replacement, or Repair Installation	$387
	Septic Tank/Pump Tank Replacement or Re-Connection, New Curtain Drain Installation	$170
	OSS Component Replacement (Does not include Drainfield/Disposal Component; Must be accompanied by Failure Inspection Report)	$170
37	**Re-Inspection for Sewage Disposal Permit Violation**	$157
38	**OSS Installation Wet Weather Review**	$109
39	**Yearly M&M Contract:** [13]	
	Residential/Community	$50
	Commercial/Industrial	$50
	Administrative Conference Fee	$200
	Incomplete/Erroneous Report Resubmittal Fee	$50
40	**Septic/Pump Tank Inspection/Pump-out Report Submittal & Filing Fee (RESERVED)**	TBD
41	**OSS Waiver Requests** (New, Redesign, Alteration BSA, Building Clearance, Building Compliance, Building Permit, and Sewage Disposal Permits)	$109
42	**Installer, Pumper and Maintenance Specialist (including Residential Homeowner) Certifications:**	
	Initial Certification	$363
43	**Annual Renewals of Valid Certifications:** [8]	
	Installer, Maintenance Specialist & Pumper (1st Truck)	$181
	Annual Pumper Renewal for Each Additional Truck	$60
	Homeowner Monitoring & Maintenance	$90
	Delinquent Certification Renewal Fee	$241
44	**State Licensed Designer/Engineer**	
	Local Referral List Publishing & Maintenance (Optional)	$51
45	**Property Conveyance Inspection and Evaluation Report for Onsite Sewage System** (Non-refundable; See Water Status Report item in Drinking Water section for water only review) [14]	$202
46	**Property Conveyance Inspection and Evaluation Report for Onsite Sewage System for property connected to a Group A public water system** (Non-refundable; See Water Status Report item in Drinking Water section for water only review) [14] **(RESERVED)**	TBD
47	**Property Conveyance Inspection and Evaluation Report for Onsite Sewage System for property connected to a Group B public water system or private water supply** (Non-refundable; See Water Status Report item in Drinking Water section for water only review) [14] **(RESERVED)**	TBD
48	Coliform Bacteria Sample	$20
49	Nitrate Sample	$28

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50	**Amended OSS and/or Drinking Water Supply Evaluation Report** (Following correction of items of non-compliance when no site visit is needed)	$75
51	**Amended OSS and/or Drinking Water Supply Evaluation Report** (Following correction of items of non-compliance - includes a site inspection)	$109
	Land Use Applications (Total Includes Mandatory Drinking Water Service Charges as Shown)**:** [15]	
52	**Subdivision with Public Sewer:**	
	Onsite Service Charge	$79
	Drinking Water Service Charge	$79
	Total	**$158**
53	**Subdivision with Onsite Sewage Systems (OSS):**	
	Onsite Service Charge	$330
	Drinking Water Service Charge	$145
	Total	**$475**
54	**Amended Subdivision with OSS:**	
	Onsite Service Charge	$109
	Drinking Water Service Charge	$109
	Total	**$218**
55	**Large Lot Subdivision** (These include Preliminary/Final/Amendment/Alteration reviews)	$109
56	**Conditional Use/Other Land Use Applications**	$109
57	**Miscellaneous:**	
	Copy of Local OSS Regulations (Plus Postage and Handling if Applicable)	$12
	Technical Assistance [7]	$109
	Repeat Inspections for Code Violations [7] (When not Otherwise Specified).	$109

Item No.	***FOOD*** [2,3,16,17]	**Fee**
58	**Change of ownership application** (New permit holder without menu or equipment change, must be submitted within 30 days of ownership change or a full plan review fee will be required)	$109
59	**Bakeries**	$389
60	**Bed & Breakfasts/Hotel/Motel (Breakfast Only)**	$258
61	**Caterers:**	
	With Commissary	$283
	With Restaurant	$258
62	**Demonstrators**	$283
63	**Food Handler Permits:**	
	(Set by State BOH)	$10
	Duplicate for Lost Card	$10
	Food Worker Class Fee - Regular business day **by appointment Only** (0 - 20 people; includes card fee for up to 20 people. $10/person additional for each person over the first 20)	$200
	Food Worker Class Fee - Evenings or weekends **by appointment Only** (0 - 35 people; includes card fee for up to 35 people. $10/person additional for each person over the first 35)	$350
64	**Groceries:**	
	Without Produce Sales	$205
	With Produce Sales	$448

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65	**High Priority Inspections**	$162
66	**Limited Menus:**	
	Low Risk Establishments	$258
	High Risk Establishments	$283
67	**Meat/Fish Markets**	$306
68	**Mobile Units**	
	Low Risk Establishments	$258
	High Risk Establishments	$283
69	**Plan Review and Pre-Op Inspections:** [18]	
	Bed & Breakfasts/Hotel/Motel with Plan Review Only	$162
	Bed & Breakfasts/Hotel/Motel with Plan Review and Pre-Operational Inspection	$217
	Change in Menu and/or Equipment Review	$162
	Low Risk Establishments	$217
	High Risk Establishments	$271
	Variance Request Review	$162
	Special Process Plan Review	$271
70	**Reinspections - Each Re-Inspection after First Re-Inspection** [19]	$162
71	**Restaurants (No Lounge):**	
	0 -25 Seats	$525
	26 -75 Seats	$564
	76 -100 Seats	$645
	> 100 Seats	$721
	Seasonal (9 months or less)	Prorated per Seating
	Special Process Permit	$162
72	**Restaurants (With Lounge):**	
	0 -25 Seats	$645
	26 -75 Seats	$683
	76 -100 Seat	$762
	> 100 Seats	$919
	Special Process Permit	$162
73	**Taverns (With Food):**	
	0 -25 Seats	$525
	26 -75 Seats	$564
	76 -100 Seats	$645
	> 100 Seats	$721
74	**Taverns (No Food)**	$223
75	**Schools:**	
	Central Kitchen	$335
	Preschools/Headstart/ECAP	$162
	Warming Kitchen	$238
	Temporary Permits: [20]	
76	**Bake Sale/Exempt Food Application Review**	No Charge
77	**Limited Menu** - Single Event	$54
78	**Limited Menu -** Seasonal Multiple Events	$93

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79	**Non-Complex Menu:**	
	During Work Hours Single Event	$83
	Non-Work Hours (Weekends, Holidays, etc.) Single Event	$95
	Seasonal Multiple Events	$126
80	**Complex Menu:**	
	During Work Hours Single Event	$109
	Non-Work Hours (Weekends, Holidays, etc.) Single Event	$113
	Seasonal Multiple Events	$173
81	**Single Menu, Single Event, Multiple Vendors**	$351

Item No.	***LIVING ENVIRONMENT*** [2,3,16]	**Fee**
	Public or Semi Public Swimming Pools and Hot Tubs: [21]	
82	One Pool - **Year Round Operation**	$568
	Each Additional Year Round Pool	$169
83	One Pool - **Seasonal Operation**	$451
	Each Additional Seasonal Operation Pool	$138
84	**Residential Neighborhood Private Pools**	$147
85	**Pre-op Inspections Pools, Schools, Camps** [7,18]	$147
86	**Reinspections: Each Re-Inspection after First Re-Inspection** [19]	$147
87	**School Plan Reviews** [18]	$109
88	**Camp Inspections** [22]	$148

Item No.	***SOLID AND HAZARDOUS WASTE*** [2,3]	**Fee**
	Permit Application/Permit Modification Service Charges: [7,23]	
89	**Compost Facilities**	$109
90	**Land Application Facilities**	$109
91	**Energy Recovery/Incineration**	$109
92	**Intermediate SW Handling Facilities: Transfer Stations, Compaction/Baling Sites and Drop Boxes**	$109
93	**Storage/Treatment Piles**	$109
94	**Surface Impoundments/Tanks**	$109
95	**Waste Tire Storage Facility**	$109
96	**Mixed Municipal Waste Landfill**	$109
97	**Limited Purpose Landfill**	$109
98	**Inert Waste Landfills**	$109
99	**Other Methods of Solid Waste Handling**	$109
	Annual Permit Renewal Service Charges: [24]	
100	**Recycling Facilities** Conditionally - Exempt Facility Fee [25]	$109
101	**Compost Facilities:**	
	Conditionally Exempt Facility Fee [25]	$109
	Commercial Compost Facilities	$2,160
102	**Land Application Facilities:**	
	Sites Without Monitoring	$639
	Sites With Monitoring	$1,280
103	**Energy Recovery/Incineration**	$1,280

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104	**MMSW Haulers**	$127
	Plus Per Truck	$13
105	**Site Restoration Haulers**	$109
106	**Biomedical Waste Hauler**	$193
	Plus Per Truck	$13
107	**CRT Haulers**	$127
108	**Intermediate SW Handling Facilities: Transfer Stations, Compaction/Baling Sites and Drop Boxes**	
	Conditionally Exempt MRF Facility Fee [25]	$109
	Transfer Stations	$2,160
	Compaction/Baling Sites	$1,280
	Drop Boxes	$1,147
	Decant Facilities	$664
109	**Storage/Treatment Piles:**	
	Conditionally Exempt Facility Fees - Wood and Inert Waste Piles [25]	$109
	Piles	$1,280
110	**Surface Impoundments/Tanks:**	
	Tanks	$639
	Surface Impoundments With Leak Detection	$1,280
	Surface Impoundment With GW Monitoring	$1,931
111	**Waste Tire Storage Facility**	$639
112	**Moderate Risk Waste Handling Facility:**	
	Conditionally Exempt Facility Fees [25] (Mobile Systems, Collection Events, and Limited MRW Facilities)	$109
	Moderate Risk Waste Facility	$1,944
113	**Mixed Municipal Waste Landfill:** [7]	$109
114	**Limited Purpose Landfill**	$1,931
115	**Inert Waste Landfills > 250 CYDS Landfill**	$2,160
116	**Landfill Closure Permit** [7]	$109
117	**Landfill Post Closure Permit** [7,26]	$109
118	**Secure Medicine Return Plan Annual Operating Fee** [27]	$5,450
119	**Secure Medicine Return Plan Review Fee** [28]	$13,080
120	**Secure Medicine Return Revised Plan Review Fee** [29]	$327
121	**Secure Medicine Return Plan Enforcement Fee** [7]	$109
122	**Secure Medicine Return Plan Alternative Disposal Review Fee** [29]	$327
123	**Other Methods of Solid Waste Handling** [7]	$109
	Plan Reviews [30]	$109
	Site Development Activity Permit (SDAP-Fill & Grading)	$109
	Bio-Solids State Permit, Plan, and Report Reviews [31]	$109
	Environmental Monitoring Activities (Labor Only)	$109
	Illegal Drug Manufacturing Operation Inspection, Notification, Assessment, Plan and Record Review	$109
124	**Copy of Local Regulations** (Plus Postage and Handling if Applicable)	$12

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FOOTNOTES	
1	Fees and applications are not transferable.
2	The Health Officer may waive all, or part, of any service charge on a case-by-case when just cause is demonstrated. When written application for waiver to a service charge is made and granted, the new service charge shall be based at the standard hourly rate.
3	Activities not specifically identified in this Service Charge Schedule will be billed at the hourly rate.
4	Refunds are at the discretion of the Health Officer; the handling fee will be subtracted from any Health Officer-approved refund.
5	Reserved
6	The hourly rate will apply after the first seven (7) hours.
7	The hourly rate will apply after the first hour.
8	If the certification is not paid prior to the due date, the applicant must pay, in addition to the certification service charge, a Delinquent Certification Renewal Fee. After a 90 day delinquent period, a retest for certification will be required. On July 1 of each year all certifications, unless renewed, shall become void and of no effect.
9	New Building Site Applications (BSA) are valid for a period of three (3) years and 30 days from the date of submittal.
10	Wet Weather Review for BSA includes three (3) site visits.
11	Building Clearance Exemption service charge covers staff time to conduct records search, plan review, and record processing; subject to the Health District's policy covering Building Clearance Exemption Referrals.
12	The Sewage Disposal Permit expires within a period of one (1) year from the date of issuance unless a current valid Building Permit has been obtained for the property site.
13	For each system dispersal component. Review service charges are minimum charges. Time records will be maintained on all monitoring report reviews. Any costs over the deposit paid will be billed at the hourly rate.
14	Duplexes will require full fees for each address unless the duplex shares an individual drainfield. Duplexes with shared drainfields will receive one report for both addresses. If separate Property Conveyance Reports are requested for each address when a drainfield is shared, separate applications must be submitted and full service charges paid for each report.
15	Plat Review service charges are minimum charges. Time records will be maintained on all plats with onsite sewage reviews. Any costs over the deposit paid will be billed at the hourly rate. Plats will not be signed as approved until the Health District receives payment in full.
16	If a permit service charge is not paid prior to the due date, the applicant must pay, in addition to the permit service charge, a late penalty equal to 1% of the regular service charge for each day payment is late. The late penalty of 1% will be assessed only for thirty (30) days. If payment is not made within thirty (30) days of the due date, the establishment will be subject to closure in accordance with food service rules and regulations. The Health Officer may waive penalties, in whole or in part, where it is determined that the delay in payment has been caused by mistake or excusable neglect on the part of the person billed.
17	Inspections of establishments will be made in accordance with provisions of Kitsap Public Health Board Ordinance 2014-01 Food Service Regulations. The requirement for re-inspections is at the discretion of the Health Officer and is determined by the severity of violations in accordance with applicable state and local food regulations.
18	Minimum one (1) hour.
19	The first re-inspection during the permit year will be conducted at no charge. Any additional re-inspections shall be charged at the Standard Hourly Rate. Payment of re-inspection service charges must be made within thirty (30) days of the billing date. If payment is not made prior to annual licensing renewal time, a new permit will not be issued.
20	Temporary permits are good for a maximum of 21 days. Applications and service charges for temporary permits are due fourteen (14) calendar days prior to the event to allow for weekend inspection scheduling and coordination with participants for approval. Late application service fees are effective less than (14) days prior to the event. Non-complex menu permits are for one-step food preparation procedures for temporary permits. Complex menu permits are for operations that have multiple steps in food preparation.
21	Inspections will be made in accordance with provisions of rules and regulations of the State Board of Health governing swimming pool facilities. The requirement for re-inspections is at the discretion of the Health Officer and is determined by the severity of violations in accordance with applicable state and local regulations.

22	Camps, which are serving food year round are required to license the food service facility according to the Food Program Service Charge Schedule in effect at the time of application. It is the intent to provide two (2) food service facility inspections per year for those operating year round. Camps operating on a seasonal basis shall license the food service facility according to the seasonal Food Program Service Charge Schedule. Camp pool facilities shall be licensed and inspected according to this Service Charge Schedule. Camp inspections include a bathing beach and one sanitary facility inspection.
23	Charge covers completed permit application review, new or modified permit drafting/issuance, facility inspections for permit compliance, required monitoring and data review, and required plan and design review.
24	Charges cover annual permit renewal/issuance, facility inspections for permit compliance, required monitoring and data review, and required plan and design review. Charges are assessed based on staff hours expended at the hourly rate approved by the Kitsap County Board of Health for that year. Charges will be billed at a frequency agreed to by the permittee.
25	Conditionally exempt hourly fees are assessed to evaluate conditional exemption status, annual reports, and to conduct annual inspections, as needed. These fees include time expended on non-compliance and re-inspection.
26	A permit issued to a facility once closure construction activities are completed, which governs the requirements placed upon a facility after closure to ensure its environmental safety for at least a twenty-year period or until the site becomes stabilized (i.e., little or no settlement, gas production, or leachate generation).
27	The hourly rate will apply after the first fify (50) hours.
28	The hourly rate will apply after the first one hundred (120) hours.
29	The hourly rate will apply after the first three (3) hours.
30	Service charges will be assessed for the review of plans or proposals not specifically associated with a facility permit application.
31	Fees for Biosolid facilties include time to review permits, review reports and to conduct inspections. Non-compliance issues would be billed separately. In addition to review charges for Bio-Solids State Permit, Plan and Report Reviews, charges are assessed for non-routine regulatory activities associated with facility noncompliance.

Attachment 6
Hourly Rate Calculation for 2018
Environmental Health Service Fee Programs

Expenses

Type	Cost
Labor*	$2,170,759
Non-Labor**	$1,229,138
Total Cost	$3,399,897
Total Billable Hours	23,412
Hourly Rate	**$ 145**

Notes:
* 23,412 billable hours out of 31,200 total staff hours for 2018 (~15 FTE). Excludes hours for general leave, holidays, and non-billable administrative hours. See worksheet on reverse.

** Includes non-personnel expenditures and overhead.

Attachment 6

EH Service Fee Programs Billable Hours Calculation Worksheet for 2018

Name	FTE	Vacation	Holiday	Admin/Staff	Unbillable	Billable
ADER	1	144.00	88.00	48.00	(280.00)	1,800.00
BAZZELL	1	224.04	88.00	48.00	(360.04)	1,719.96
BROWN	1	231.96	88.00	48.00	(367.96)	1,712.04
EVANS	1	231.96	88.00	500.00	(819.96)	1,260.04
GIUNTOLI	1	224.04	88.00	48.00	(360.04)	1,719.96
HOLDCROFT	1	231.96	88.00	48.00	(367.96)	1,712.04
JONES	1	207.96	88.00	48.00	(343.96)	1,736.04
KATULA	1	176.04	88.00	500.00	(764.04)	1,315.96
KNOOP	1	231.96	88.00	48.00	(367.96)	1,712.04
LYTLE	1	231.96	88.00	48.00	(367.96)	1,712.04
NICOLAISEN	1	224.04	88.00	48.00	(360.04)	1,719.96
QUAYLE	1	248.04	88.00	850.00	(1,186.04)	893.96
WALTHER	1	176.04	88.00	48.00	(312.04)	1,767.96
YANDA	1	231.96	88.00	850.00	(1,169.96)	910.04
ZOLLWEG	1	224.04	88.00	48.00	(360.04)	1,719.96
Total Billable Hours						**23,412.00**

Note:

Non-service fee labor hours (FTE) removed for:

Yanda	0.5 FTE	(1,186 hours)
Quayle	0.5 FTE	(1,169 hours)

KITSAP PUBLIC HEALTH DISTRICT

345 6th Street, Suite 300
Bremerton, WA 98337
360-728-2235

MEMO

To: Kitsap Public Health Board

From: Keith Grellner, Administrator

Date: November 7, 2017

Re: 2018 Kitsap Public Health District Legislative and Rulemaking Priorities

Please find below for your review and approval the 2018 Kitsap Public Health District Legislative and Rule Making Priorities for the upcoming 2018 state legislative session. Health Board approval of these legislative priorities allows the Health District's Executive Leadership Team to advocate for (or against) priority legislation/rules as described herein.

The District's proposed 2018 legislative/rulemaking priorities are:

1. **Support Foundational Public Health Services (FPHS) Legislation and Funding.**

   Description: Statutorily-directed revenues are needed to ensure that mandated and critical public health services --- such as disease and illness investigations --- are sufficient now and in the future. The state public health system (including, but not limited to state Department of Health, state Board of Health, local health jurisdictions, Washington State Association of Local Public Health Officials, etc.) has developed an agreed upon set of core services (Foundational Public Health Services) that the state should financially support so that all Washingtonians have equal access to core public health programs and services. Many of these core services are required by statute. Although Washington's population has grown by more than one million residents since 2000, public health funding has decreased by 40% during that same period when adjusted for inflation and population growth. As a result, public health services have been reduced or eliminated due to insufficient funding, and there is more pressure on counties to make up the shortfalls in funding from the state.

   The Board adopted Resolution 2016-17, Calling on the State Legislature to Recognize that Public Health is Essential and to Allocate Funding to Support Core Public Health Services. Mayor Lent and Commissioner Gelder are both active members of the state FPHS Policy Advisory Committee.

2. **Oppose Reductions or Limitations in Funding or Service Fees for Existing Local Public Health Services and Oppose the Promulgation of New Unfunded Mandates to Local Health Jurisdictions.**

   Description: During the past two sessions, the Legislature has considered or enacted cuts to programs like the Model Toxics Control Act (MTCA), Site Hazard Assessment (SHA), and Coordinated Prevention Grant (CPG) which fund solid waste enforcement and site hazard assessment work conducted by local health jurisdictions. For Kitsap Public Health alone, this has resulted in a loss of over $200,000/year in needed funding. As noted above, local public health funding is already inadequate, and additional funding reductions cannot be managed without significant cuts in service programs already determined to be essential.

   Additionally, during the last several sessions, bills proposing to add new/additional work related to the management of on-site sewage systems (i.e., septic systems) have also been considered without a provision to provide funding for the new work. Local health jurisdictions do not have the capacity or budget resources to comply with new mandates without new funding to go along with them.

3. **Increase the Legal Age to Use Tobacco from 18 to 21 ("Tobacco 21").**

   Description: The State Attorney General, working with the Washington State Department of Health and a coalition of health groups, may again propose legislation to raise the age of purchase of tobacco statewide, as they did in 2017, which would curb youth access. Ninety percent of individuals who purchase cigarettes for distribution to minors are younger than 21 years of age. Raising the age is also important because we know that almost all regular smokers in our state begin using tobacco products before they are 21. The Health Board adopted Resolution 2016-12, Calling Upon the Washington State Legislature to Pass Legislation Raising the Sales Age for Tobacco and Vapor Products to 21 Years, in September 2016.

4. **Support Statewide Safe Medicine Return and Disposal Without Preempting Existing Local Programs.**

   Description: Improved and viable options are needed for the safe collection and adequate disposal of unused and unwanted medications *statewide*, and stable, adequate funding is needed to support the implementation of improved safe medicine return programs. The program should be funded by the pharmaceutical industry. Several localities/local health jurisdictions (including Kitsap Public Health District, Public Health Seattle-King County, Snohomish Health District, City of Bellingham, and Tacoma-Pierce County Health Department) have already adopted such programs. Any proposed legislation that would create a statewide safe medicine return program should not preempt or undermine existing local regulations or programs.

5. **Eliminate or Increase Property Tax Cap Restrictions Imposed on Counties**

   Description: Since 2002, the state Legislature has capped annual property tax increases to one percent, even though inflation and other costs to counties generally have been larger than one percent per year. Since Washington is a local-control state, the Legislature should remove the property tax cap and allow counties to determine their own property tax increase policies to account for factors like population growth and inflation.

   RCW's 70.05.130 and 70.12.025require counties to annually budget and appropriate a funding for public health work and to pay for expenses incurred by the local health jurisdiction in carrying out the provisions of RCW 70.05. The property tax cap severely limits a county's ability to fund public health programs and other local services.

6. **Support State Opioid Response Plan.**

   Description: Support efforts to fund and implement the state Opioid Response Plan to effectively combat the opioid epidemic. Goals of the plan are to prevent misuse and abuse; treat abuse and dependence; prevent deaths from overdose; and use data to detect misuse and abuse, monitor morbidity and mortality, and evaluate interventions. This priority is a companion to the prescription drug monitoring and safe medicine return priorities.

7. **Oppose Propositions to Allow Potentially Hazardous Foods to be Prepared and Sold Out of Residential Kitchens**

   Description: Home based food businesses --- where a residential kitchen is used to prepare foodstuffs for commercial sale --- have increased in popularity, especially those that market their goods through the internet. Existing state law and rules allow home based food businesses to prepare and sell non-potentially hazardous food (foods that do not depend on strict time or temperature controls to keep them safe for human consumption) in a residential kitchen with proper permitting and inspections. However, state rules prohibit the use of residential kitchens to prepare and sell potentially hazardous foods (PHF); PHF must be prepared in approved and permitted commercial kitchens that meet state regulations for sanitation and time-temperature controls.

   There is increasing pressure from home based food organizations to weaken food safety rules to allow home kitchens to prepare and sell PHF even when they cannot meet state food safety rules for sanitation and time-temperature control.

   With about 48 million cases of foodborne illnesses annually, including an estimated 128,000 hospitalizations and 3,000 deaths (according to USFDA), food rules should not be weakened to allow the commercial preparation of PHF in home kitchens.

Recommended Action

The Health Board may wish to make and take action on the following motion:

The Board moves to approve the Health District's 2018 Legislative and Rulemaking Priorities.

If you have any comments or questions, please contact me at keith.grellner@kitsappublichealth.org or (360) 728-2284.