

Finance + Audit Committee Report BH.04.MAR0624.R01
March 6, 2024

Report To: Finance + Audit Committee, Board of Health
Subject: 2023 Fourth Quarter Financials

Recommendations

1. That the Finance + Audit Committee makes a recommendation to the Board of Health to receive the 2023 Fourth Quarter Financials report, as presented, for information.

Background

Wellington-Dufferin-Guelph Public Health’s (WDGPH) annual budget consists of several sub-budgets that are based on the way funding is provided to the Agency. These sub-budgets have been numbered in the report that follows and the numbering sequence is used consistently throughout.

The Agency’s main budget consists of the sub-budgets numbered (1) through (4) below. In addition to the main budget, WDGPH receives several community grants for projects which are aligned with and build upon the work of WDGPH in the community. These community grants are numbered (5) through (6).

The Agency’s Cost-Shared Budget comprises approximately 85% of the overall budget. This funding is provided on a 62-38 split basis between the Ministry of Health (the “Ministry”) and the three Municipalities that WDGPH exists to serve. Appendix 1 provides details of the financial activities that relate to these budgets for Board of Health (BOH) review.

No.	Program/Budget Name	Funder(s)	Year-End
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Cost-Shared Mandatory Programs

1.	Cost-Shared Mandatory Programs	Ministry; City of Guelph; County of Wellington; County of Dufferin	December 31
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100% Provincially Funded Sub-budgets

2.	MOH/AMOH Compensation Initiative	Ministry of Health	December 31
3.	Ontario Seniors Dental Care Program (OSDCP)	Ministry of Health	December 31
4.	Healthy Babies Healthy Children	Ministry of Children, Community and Social Services (MCCSS)	March 31

External Projects

5.	Smart Cities	City of Guelph / Infrastructure Canada	September 30
6.	School-Based Community Addiction Services Program for Youth	Gambling Research Exchange Ontario (GREO)	September 30

One-Time Grants

7.	One-Time Grants	Ministry of Health	Various
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The 2023 Cost-Shared Mandatory Budget was approved by the Board of Health on October 3, 2022. This budget, along with the One-Time Grant requests (7) were submitted to the Ministry via the Annual Service Plan and Budget Submission that was sent to the Ministry on March 29, 2023.

The provincial funding approval letter from the Ministry was received on August 29, 2023.

Public Health and/or Financial Implications

Appendix 1: Cost-Shared Mandatory Programs (1)

Cost-Shared Mandatory Programs are the public health programs and services that are funded by the Ministry and the three obligated municipalities under Regulation 553 of the Health Protection and Promotion Act (HPPA): the County of Wellington, the County of Dufferin, and the City of Guelph. Boards of Health are responsible for allocating this funding to meet the requirements of the HPPA, the Ontario Public Health Standards (OPHS) and Protocols, and the Accountability Framework, according to local needs and priorities.

Appendix 1 (Cost-Shared Mandatory Programs)

This table summarizes the statement of revenue and expenditures for the twelve months ended December 31, 2023 for the Cost-Shared Mandatory (CSM) Programs, excluding any COVID-19 pandemic costs which will be reimbursed from the Ministry of Health.

As reported in the attached Statement of Revenue and Expenditures (Appendix 1), there is a balanced budget, and a balanced statement of revenue and expenditures for the December 31, 2023 fiscal year.

Appendix 2: COVID-19

This table summarizes the COVID-19 Combined General and Vaccination Program expenses for 2023, with total pandemic response costs of approximately \$886K for the full 12 months. As noted previously, these costs, which are over and above the Agency's CSM Budget, are expected to be reimbursed by the Ministry.

As part of the Annual Service Plan and Budget report submitted to the Ministry in March 2023, WDGPH projected that the Agency's COVID-19 costs would total approximately \$679K. Unlike previous years, the Ministry has committed to reimbursing public health units retroactively in 2024 based on actual expenses incurred in 2023. COVID-19 expenditures and forecasts were reported to the Ministry on a quarterly basis throughout 2023.

Appendix 3: All Other Programs (2 – 6)

Appendix 3 presents the funding received and expenditures made for the period for all other ongoing programs/initiatives at WDGPH. For these programs funding is recorded as it is received (on a cash basis) throughout the year. Accruals and deferrals are made as required only at year-end. The timing of receipt of funding may not correspond to the planned expenditures for that funding.

Funds received for all programs/initiatives are expected to be fully spent in at their fiscal year end, unless otherwise stated. A description of each of the programs is outlined below:

MOH/AMOH Compensation Initiative – Funding is provided by the Province to subsidize the salary/benefits/stipends for the Medical Officer of Health (MOH) and Associate Medical Officer of Health (AMOH) to ensure compensation falls within the salary ranges outlined in the 2012 Physician Services Agreement and subsequent addendums to that agreement.¹

Ontario Seniors Dental Care Program (OSDCP) – Funded by the Ministry of Health, this program was announced by the government in the April 2019 Ontario Budget to provide low-income Seniors (over 65 years of age) with a no-cost (or very low cost) alternative for dental care in Ontario.

Healthy Babies Healthy Children – The MCCSS provides funding for this program with the goal of helping children get a healthy start in life. The program does this by helping infants and children up to age six and their families through screening and assessments, supports for new parents and help in finding community programs and resources.² This funding has a fiscal year of April 1 to March 31.

External Projects – Various other projects are funded by other government or community partners, including the City of Guelph and GREO. The work undertaken with this funding aligns with the mandate of WDGPH under the OPHS.

Appendix 4: One-Time Grants (7)

Appendix 4 presents the one-time grants approved as part of the 2023 provincial funding approval by the Ministry. The 2023 one-time grants were approved with varying fiscal years as outlined in the appendix.

Appendices

Appendix 1 – Statement of Revenue and Expenditures for the twelve months ended December 31, 2023 – Cost-Shared Mandatory Programs (Excluding COVID-19 Expenditures)

Appendix 2 – Statement of Revenue and Expenditures for the twelve months ended December 31, 2023 – COVID-19 (General and Vaccination)

Appendix 3 – Q4 Financial Report 2023: All Other Programs

Appendix 4 – Q4 Financial Report 2023: Ministry of Health – 100% Funded One-Time Grants

References

1. Ontario. Ministry of Health and Long-Term Care. Financial Planning, Accountability and User Guide for Program-Based Grants for Mandatory and Related Public Health Programs and Services; 2015.
2. Ministry of Children, Community and Social Services [homepage on the Internet]. Available from:
<http://www.children.gov.on.ca/htdocs/English/topics/earlychildhood/health/index.aspx>.

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