

## Appendix 1

### Wellington-Dufferin-Guelph Public Health Statement of Revenue and Expenditures Total Cost-Shared Mandatory Programs For the Year Ended December 31, 2023

	Board-Approved Annual Budget	Year Ended December 31, 2023			
		Actual	Variance (\$) to Board Approved Budget	Variance (%) to Board Approved Budget	Variances Explained
<b>Provincial and Municipal funding</b>					
Ministry of Health – Base Funding	\$ 14,929,400	15,041,378	\$ 111,978	0.8%	1
City of Guelph	4,328,466	4,328,466	-	0.0%	
County of Wellington	2,929,441	2,929,441	-	0.0%	
County of Dufferin	1,994,907	1,994,907	-	0.0%	
<b>Total provincial and municipal funding</b>	<b>\$ 24,182,214</b>	<b>24,294,192</b>	<b>\$ 111,978</b>	<b>0.5%</b>	
<b>Other revenue</b>					
Interest	29,765	118,791	89,026	299.1%	2
<b>Total revenue</b>	<b>\$ 24,211,979</b>	<b>24,412,983</b>	<b>\$ 201,004</b>	<b>0.8%</b>	
<b>Expenses</b>					
Employee salaries, wages and benefits	\$ 18,792,440	18,482,708	\$ 309,732	1.6%	3
Staff training	171,578	205,287	(33,709)	(19.6)%	
Board of Health	33,650	12,772	20,878	62.0%	
Travel	215,983	214,588	1,395	0.6%	
Building occupancy	2,295,220	2,530,279	(235,059)	(10.2)%	4
Office expenses, printing, postage	153,793	151,232	2,561	1.7%	
Professional and purchased services	742,939	833,862	(90,923)	(12.2)%	5
Program materials and supplies	475,374	490,300	(14,926)	(3.1)%	
Equipment and furniture	8,018	11,396	(3,378)	(42.1)%	
Information, IT equipment and telecommunications	933,081	1,177,018	(243,937)	(26.1)%	6
Interest expense	55,587	55,587	-	0.0%	
Transfers to reserve funds	488,574	542,690	(54,116)	(11.1)%	7
<b>Total expenses</b>	<b>\$ 24,366,237</b>	<b>24,707,719</b>	<b>\$ (341,482)</b>	<b>(1.4)%</b>	
Expenditure recoveries and other revenues	(154,258)	(294,736)	140,478	(91.1)%	8
<b>Total net expenditures after recoveries</b>	<b>\$ 24,211,979</b>	<b>24,412,983</b>	<b>\$ (201,004)</b>	<b>(0.8)%</b>	
<b>Excess of revenue over expenditures</b>	-	-	-		

## Appendix 1 (Continued)

### Notes:

#### **1. Ministry of Health - Cost-Shared Base Funding**

Increase of 1% to the Provincial base funding for 2023-2024 (Provincial Government fiscal year) representing an increase of \$112K for 8 months (April to December 2023)

#### **2. Interest income**

Increase due to higher interest rates and also higher cash bank balance.

#### **3. Employee salaries, wages and benefits**

Staff gapping (i.e. staff movement and hiring processes create "gaps" of time in positions to be filled permanently)	\$	192,661
Benefits variance		117,071
<b>Total Employee salaries, wages and benefits variance</b>	<b>\$</b>	<b>309,732</b>

#### **4. Building occupancy**

Building rental and land lease	(7,237)
Heat and hydro	35,060
Maintenance contracts	(10,979)
Building security costs (includes new cameras)	(71,789)
Building services, repairs and grounds maintenance	(112,905)
Parking lot improvements	(42,540)
Building and leasehold improvements miscellaneous building expenses (includes pergola)	(24,669)
<b>Total Building occupancy variance</b>	<b>\$ (235,059)</b>

#### **5. Professional and purchased services**

Legal fees	11,791
Fee for services (includes capital reserve study)	(101,419)
Consulting services	18,242
Bank charges	(18,939)
Insurance	(37,927)
Advertising	35,400
Research	20,000
Other purchased services	(18,071)
<b>Total Professional and purchased services variance</b>	<b>\$ (90,923)</b>

#### **6. Information, IT equipment and telecommunications**

Computer hardware - Other/Maintenance	(64,842)
Computer hardware - Servers/Laptops	22,845
Computer software - Annual maintenance fees	(36,122)
Computer software - Subscriptions/New purchases/Upgrades (increased costs in Microsoft Office 365 licensing fees)	(88,880)
ERP	25,821
Building security equipment	(4,723)
Telecommunications	(98,036)
<b>Total Information, IT equipment and telecommunications variance</b>	<b>\$ (243,937)</b>

#### **7. Expenditure recoveries and other revenues**

Staffing recoveries	5,029
Vaccine sales	61,375
Dose recoveries (HPV, Men-C, UIIP)	40,474
Other revenue	33,600
<b>Total Expenditure recoveries and other revenues variance</b>	<b>\$ 140,478</b>

#### **8. Transfer to reserve funds**

Transfer of \$54,116 to Information Technology Reserve

**Appendix 2**

**Wellington-Dufferin-Guelph Public Health  
Statement of Revenue and Expenditures  
Total COVID-19 General and Vaccines  
For the Year Ended December 31, 2023**

	Board-Approved Annual Budget	Year Ended December 31, 2023		
		Actual	Variance (\$)	Variances Explained
<b>Provincial funding</b>				
Ministry of Health – One-Time Extraordinary	\$ 678,906	\$ 886,006	\$ 207,100	1
<b>Total revenue</b>	<b>\$ 678,906</b>	<b>\$ 886,006</b>	<b>\$ 207,100</b>	
<b>Expenses</b>				
Employee salaries, wages and benefits	\$ 397,839	\$ 517,879	\$ (120,040)	
Staff training	2,000	122	1,878	
Travel	50,142	57,158	(7,016)	
Building occupancy	70,730	48,422	22,308	
Office expenses, printing, postage	1,942	16,854	(14,912)	
Professional and purchased services	127,411	163,066	(35,655)	
Program materials and supplies	28,842	73,428	(44,586)	
Information, IT equipment and telecommunications	0	9,077	(9,077)	
<b>Total expenses</b>	<b>\$ 678,906</b>	<b>\$ 886,006</b>	<b>\$ (207,100)</b>	
<b>Excess/(deficit) of revenue over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Notes:**

**1. Ministry of Health – One-time extraordinary funding (COVID-19)**

Funding is expected to be received based on actual spending.

### Appendix 3

#### Wellington-Dufferin-Guelph Public Health

#### Financial Report – December 31, 2023

#### All Other Programs (Fund category 2 through 6)

Program/Initiative Name	Provincial / Municipal Split	Fiscal Year-End	Provincial Funding Approved	"Other" Funding Approved	Total Program / Initiative Budget	Funding Received to Date	Expenditures Incurred to Date	Excess (Deficiency) of Funding Over Expenditures	Notes
AMOH / MOH Compensation (2)	100% Provincial	December 31, 2023	165,400		165,400	165,400	170,760	(5,360)	1
Ontario Seniors Dental Care Program (3)	100% Provincial	December 31, 2023	1,388,475		1,388,475	1,388,463	1,388,475	(12)	2
Healthy Babies Healthy Children (4)	100% Provincial	March 31, 2024	1,567,992		1,567,992	1,175,994	1,157,025	18,969	3
<b>External Projects</b>									
Smart Cities (5)	City of Guelph / Infrastructure Canada	September 30, 2023			0	352,109	352,109	0	4
School-Based Community Addiction Services Program for Youth (6)	GREO	September 30, 2024		59,999	59,999	24,000	6,897	17,103	5

#### **Notes:**

1. Associate Medical Officer of Health (AMOH) / Medical Officer of Health (MOH) Compensation – The remainder of the funding is expected to be received.
2. Ontario Seniors Dental Care Program – \$1,388,475 in approved funding for 2023. The remainder of the excess funding is expected to be received.
3. Healthy Families – \$1,567,992 in approved funding for 2023-2024. All funding is expected to be spent by March 31, 2024.
4. Smart Cities – This project ran from September 30, 2020 to September 30, 2023. Milestone reimbursement totalled \$1,312,052 over the entire project. All funding has been received as of December 31, 2023.
5. School-Based Community Addiction Services Program for Youth (WDG-CADS) – \$59,999 in approved funding for 2023-2024. All funding is expected to be spent by September 30, 2024.

#### Appendix 4

### Wellington-Dufferin-Guelph Public Health Financial Report – December 31, 2023 100% Ministry of Health-Funded One-Time Grants

Name of Grant	Budget Year of Request	Fiscal Period for Eligible Expenditures	Approved 2023 Provincial One-Time Funding	Funding Received To Date	Total Expenditures To Date	Excess (Deficiency) of Funding Over Expenditures	Notes
COVID-19 General Costs	2023	January 1, 2023 to December 31, 2023	82,400	-	109,336	(109,336)	1
COVID-19 Vaccine Program	2023	January 1, 2023 to December 31, 2023	507,700	-	776,669	(776,669)	1
Infection Prevention and Control (IPAC) Hub	2023	April 1, 2023 to March 31, 2024	582,200	436,644	405,202	31,442	2
School-Focused Nurses Initiative	2023	April 1, 2023 to June 30, 2023	350,000	350,000	251,195	98,805	3
Public Health Inspector (PHI) Practicum	2023	April 1, 2023 to March 31, 2024	50,000	37,494	50,000	(12,506)	4
<b>Total</b>			<b>1,572,300</b>	<b>824,138</b>	<b>1,592,402</b>	<b>(768,264)</b>	

#### **Notes:**

1. Approved funding for 2023 was received on January 31, 2024. Additional funding is expected to cover the remaining costs incurred in 2023.
2. All funding is expected to be spent by March 31, 2024.
3. Funding for 14 School-Focused Nurses began in September 2020 at \$1.4M per year. \$350,000 was approved to extend this funding from April 1 to June 30, 2023. Nurses who left during this period were not replaced as funding was coming to an end. The surplus of \$98,805 was recovered by the Ministry in January 2024.
4. The remainder of the funding is expected to be received in January to March 2024.