

Appendix 1

Wellington-Dufferin-Guelph Public Health Statement of Revenue and Expenditures Total Cost-Shared Mandatory Programs For the Six Months ended June 30, 2023

	Board Approved Annual Budget	Year-to-Date (June 30, 2023)				Variances Explained
		Budget	Actual	Variance (\$)	Variance (%)	
Municipal and Provincial funding						
Ministry of Health - Base Funding	\$ 15,041,375	\$ 7,464,700	\$ 7,464,695	\$ (5)	(0.0)%	
City of Guelph	4,328,466	2,164,233	2,164,233	-	0.0%	
County of Wellington	2,929,441	1,464,720	1,464,721	0	0.0%	
County of Dufferin	1,994,907	997,454	997,454	-	0.0%	
	\$ 24,294,189	\$ 12,091,107	\$ 12,091,102	\$ (5)	(0.0)%	
Other revenue						
Interest	29,765	14,883	69,742	54,859	368.6%	1
Total revenue	\$ 24,323,954	\$ 12,105,990	\$ 12,160,844	\$ 54,854	0.5%	
Expenses						
Employee salaries, wages and benefits	\$ 18,792,440	\$ 9,188,755	\$ 8,923,580	\$ 265,175	2.9%	2
Staff training	171,578	95,814	92,400	3,414	3.6%	
Board of Health	33,650	20,240	8,813	11,427	56.5%	
Travel	215,983	108,742	108,117	625	0.6%	
Building occupancy	2,295,220	1,165,186	1,285,670	(120,484)	(10.3)%	3
Office expenses, printing, postage	153,793	77,109	68,854	8,255	10.7%	
Professional and purchased services	742,939	438,216	364,834	73,382	16.7%	4
Program materials and supplies	475,374	244,730	229,632	15,097	6.2%	
Equipment and furniture	8,018	4,009	4,908	(899)	(22.4)%	
Information, IT equipment and Telecommunications	933,082	646,006	621,549	24,457	3.8%	5
Interest Expense	55,587	32,829	32,829	0	0.0%	
Transfers to Reserve Funds	488,574	488,574	488,574	-	0.0%	
Total net operating costs	\$ 24,366,238	\$ 12,510,209	\$ 12,229,760	\$ 280,449	2.2%	
Expenditure recoveries and Other Revenues	(154,258)	(67,629)	(136,913)	69,284	(102.4)%	6
Total net expenditures after expenditure recoveries	\$ 24,211,980	\$ 12,442,580	\$ 12,092,848	\$ 349,732	2.8%	
Excess of revenue over expenditures	111,974	(336,590)	67,996	404,587		

Appendix 1 (Continued)

Notes:

1. Interest income

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

2. Employee Salaries, Wages and Benefits:

Staff gapping (i.e. staff movement and hiring processes create "gaps" of time in positions to be filled permanently)	\$ (399,230)
Staffing (Permanent)	951,637
Staffing (Casual/Contract)	(423,353)
Severance, vacation, on-call and temp agency	(3,958)
Benefits (mostly in discretionary benefits)	239,887
Benefits gapping	(99,808)
Total Employee salaries, wages and benefits variance	\$ 265,175

3. Building occupancy

Building rental & land lease	(308)
Heat and hydro	18,769
Maintenance contracts	(5,700)
Building & grounds maintenance	(46,923)
Parking lot improvements	(44,260)
Building & leasehold improvements	22,500
Miscellaneous building expenses (includes pergola)	(64,561)
Total Building occupancy variance	\$ (120,484)

4. Professional and purchased services

Legal fees	22,113
Fee for services	4,861
Consulting services	22,465
Bank charges	482
Insurance	8,454
Advertising	17,312
Research	10,000
Other purchased services	(12,307)
Total Professional and purchased services variance	\$ 73,382

5. Information, IT equipment and Telecommunications

Computer hardware - other	(11,424)
Computer hardware - servers/laptops	(7,181)
Computer software - annual maintenance fees (savings from InfoHR - no longer required)	40,149
Computer software - subscriptions/new purchases (savings due to timing of invoices)	31,048
ERP	25,821
Building security equipment	(4,722)
Cell phones	(24,971)
Phone services	(28,767)
Other telecommunication services	4,504
Total Information, IT equipment and Telecommunications variance	\$ 24,457

6. Expenditure recoveries and other revenues

Staffing recoveries	39,218
Vaccine sales	22,018
Dose recoveries (HPV, Men-C, UIIP)	7,316
Other revenue	731
Total Expenditure recoveries and other revenues variance	\$ 69,284

Appendix 2

**Wellington-Dufferin-Guelph Public Health
Statement of Revenue and Expenditures
Total COVID-19 General and Vaccines
For the Six Months ended June 30, 2023**

	Board Approved Annual Budget	Year-to-Date (June 30, 2023)			
		Budget	Actual	Variance (\$)	Variances Explained
Municipal and Provincial funding					
Ministry of Health - One Time Extraordinary	\$ 678,906	\$ -	\$ -	\$ -	1
City of Guelph					
County of Wellington					
County of Dufferin					
	\$ 678,906	\$ -	\$ -	\$ -	
Other revenue					
Interest	0	0	0	0	
Total revenue	\$ 678,906	\$ -	\$ -	\$ -	
Expenses					
Employee salaries, wages and benefits	\$ 397,839	\$ 198,920	\$ 167,300	\$ 31,619	
Staff training	2,000	1,000	0	1,000	
Board of Health	0	0	0	0	
Travel	50,142	30,142	28,525	1,617	
Building occupancy	70,730	37,316	34,632	2,684	
Office expenses, printing, postage	1,942	992	9,432	(8,440)	
Professional and purchased services	127,411	66,909	92,266	(25,357)	
Program materials and supplies	28,842	15,293	18,773	(3,480)	
Equipment and furniture	0	0	0	0	
Information, IT equipment and Telecommunications	0	0	4,474	(4,474)	
Interest Expense	0	0	0	0	
Transfers to Reserve Funds	0	0	0	0	
Total net operating costs	\$ 678,906	\$ 350,571	\$ 355,401	\$ (4,830)	
Expenditure recoveries and Other Revenues	0	0	0	0	
Total net expenditures after expenditure recoveries	\$ 678,906	\$ 350,571	\$ 355,401	\$ (4,830)	
Excess/(deficit) of revenue over expenditures to be returned to Ministry	-	(350,571)	(355,401)	(4,830)	

Notes:

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

Funding will be received based on actual spend once reporting has been completed.

Appendix 3

Wellington-Dufferin-Guelph Public Health Q2 Financial Report – June 30, 2023 All Other Programs (Fund category 2 to 7)

Program/Initiative Name	Provincial/Municipal Split	Fiscal Year-End	Provincial Funding Approved	Municipal Funding Approved	"Other" Funding Approved	Total Program/Initiative Budget	Funding Received to Date	Expenditures Incurred to Date	Excess (Deficiency) of Funding over Expenditures	Expected Surplus (Deficit) at Year-End	Notes
AMOH/MOH Compensation (2)	100% Provincial	December 31	165,400			165,400	82,702	78,605	4,097	0	1
Ontario Seniors' Dental Care Program (3)	100% Provincial	December 31	1,388,475			1,388,475	558,291	634,615	(76,324)	0	2
School Focused Nurses - COVID-19 (4)	100% Provincial	June 30	350,000			350,000	350,000	251,195	98,805	98,805	3
Healthy Families - formerly Healthy Babies Healthy Children (5)	100% Provincial	March 31	1,567,992			1,567,992	391,998	352,164	39,834	0	4
IPAC Hub (6)	100% Provincial	March 31				580,000	0	106,660	(106,660)	0	5
External Projects											
Smart Cities (7)	City of Guelph / Infrastructure Canada	September 30				0	74,467	184,036	(109,569)	0	6

Notes:

1. Associate Medical Officer of Health (AMOH)/Medical Officer of Health (MOH) Compensation – The maximum base funding of \$165,400 has been approved for 2023 and the 2023 application was submitted on August 4, 2023 to determine the actual amount to be flowed.
2. Ontario Seniors' Dental Care Program – \$1,388,475 in approved funding for 2023.
3. School Focused Nurses - COVID-19 – \$350,000 in approved funding for April 1, 2023 to June 30, 2023. Will be returning \$98,805 of this funding. 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.
4. Healthy Families – \$1,567,992 in approved funding to March 31, 2023, 2023-2024 application was submitted on June 14, 2023.
5. Infection Prevention and Control (IPAC) Hub – Funding for this program is being transferred to the Ministry of Health. A request of \$580,000 has been submitted but not yet been approved.
6. Smart Cities – This project runs over multi years from September 30, 2020 to September 30, 2023. Milestone reimbursement schedule total funding of \$1,312,052 over the entire project. The receivable of \$109,569 represents Q2 (April to June 2023) expenses.

Appendix 4

Wellington-Dufferin-Guelph Public Health
Q2 Financial Report – June 30, 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	Total Expenditures To Date	Balance Remaining / (Overspent)	Notes
COVID-19 General Costs	2023	January 1, 2023 to December 31, 2023		38,970	(38,970)	1
COVID-19 Vaccine Program	2023	January 1, 2023 to December 31, 2023		316,432	(316,432)	1
PHI Practicum	2023	April 1, 2023 to March 31, 2024	50,000	32,013	17,987	
Total			50,000	387,414	(337,414)	

Notes:

1. Requested funding of \$82,360 for COVID-19 General costs and \$596,545 for COVID-19 Vaccine program in 2023 Annual Service Plan.