

## Appendix 1

**Wellington-Dufferin-Guelph Public Health  
Statement of Revenue and Expenditures  
Total Cost-Shared Mandatory Programs  
For the Eight Months ended August 31, 2023**

	Board Approved Annual Budget	Year-to-Date (August 31, 2023)				Variances Explained
		Budget	Actual	Variance (\$)	Variance (%)	
<b>Municipal and Provincial funding</b>						
Ministry of Health - Base Funding	\$ 15,041,375	\$ 9,952,933	\$ 9,952,931	\$ (2)	(0.0)%	
City of Guelph	4,328,466	2,885,644	2,885,644	-	0.0%	
County of Wellington	2,929,441	1,952,961	1,952,961	0	0.0%	
County of Dufferin	1,994,907	1,329,938	1,329,938	-	0.0%	
	<b>\$ 24,294,189</b>	<b>\$ 16,121,476</b>	<b>\$ 16,121,474</b>	<b>\$ (2)</b>	<b>(0.0)%</b>	
<b>Other revenue</b>						
Interest	29,765	19,843	83,551	63,708	321.1%	1
<b>Total revenue</b>	<b>\$ 24,323,954</b>	<b>\$ 16,141,319</b>	<b>\$ 16,205,025</b>	<b>\$ 63,705</b>	<b>0.4%</b>	
<b>Expenses</b>						
Employee salaries, wages and benefits	\$ 18,792,440	\$ 12,121,294	\$ 11,836,883	\$ 284,412	2.3%	2
Staff training	171,578	125,613	124,863	750	0.6%	
Board of Health	33,650	20,240	9,635	10,605	52.4%	
Travel	215,983	145,706	143,212	2,494	1.7%	
Building occupancy	2,295,220	1,644,516	1,785,637	(141,121)	(8.6)%	3
Office expenses, printing, postage	153,793	102,970	94,712	8,258	8.0%	
Professional and purchased services	742,939	530,655	460,781	69,874	13.2%	4
Program materials and supplies	475,374	327,256	309,935	17,321	5.3%	
Equipment and furniture	8,018	5,651	7,549	(1,897)	(33.6)%	
Information, IT equipment and Telecommunications	933,082	745,464	727,814	17,650	2.4%	5
Interest Expense	55,587	45,477	45,477	0	0.0%	
Transfers to Reserve Funds	488,574	488,574	488,574	-	0.0%	
<b>Total net operating costs</b>	<b>\$ 24,366,238</b>	<b>\$ 16,303,417</b>	<b>\$ 16,035,072</b>	<b>\$ 268,345</b>	<b>1.6%</b>	
Expenditure recoveries and Other Revenues	(154,258)	(90,172)	(164,762)	74,590	(82.7)%	6
<b>Total net expenditures after expenditure recoveries</b>	<b>\$ 24,211,980</b>	<b>\$ 16,213,245</b>	<b>\$ 15,870,310</b>	<b>\$ 342,935</b>	<b>2.1%</b>	
<b>Excess of revenue over expenditures</b>	<b>111,974</b>	<b>(71,926)</b>	<b>334,715</b>	<b>406,640</b>		

## 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)	\$	(526,985)
Staffing (Permanent)		1,256,738
Staffing (Casual/Contract)		(582,509)
Severance, vacation, on-call and temp agency		(2,369)
Benefits (mostly in discretionary benefits)		271,283
Benefits gapping		(131,746)
<b>Total Employee salaries, wages and benefits variance</b>	<b>\$</b>	<b>284,412</b>

#### 3. Building occupancy

Building rental & land lease		(602)
Heat and hydro		25,744
Maintenance contracts		(8,385)
Building & grounds maintenance		(75,362)
Parking lot improvements		(44,260)
Building & leasehold improvements		30,000
Miscellaneous building expenses (includes pergola)		(68,256)
<b>Total Building occupancy variance</b>	<b>\$</b>	<b>(141,121)</b>

#### 4. Professional and purchased services

Legal fees		30,662
Fee for services		9,434
Consulting services		24,341
Bank charges		(18,426)
Insurance		(3,292)
Advertising		22,512
Research		15,000
Other purchased services		(10,357)
<b>Total Professional and purchased services variance</b>	<b>\$</b>	<b>69,874</b>

#### 5. Information, IT equipment and Telecommunications

Computer hardware - other		(8,702)
Computer hardware - servers/laptops		(4,681)
Computer software - Annual maintenance fees (savings from InfoHR - no longer required)		43,092
Computer software - Subscriptions/New purchases (savings due to timing of invoices)		33,079
ERP		25,821
Building security equipment		(4,722)
Cell phones		(34,339)
Phone services		(35,810)
Other telecommunication services		3,912
<b>Total Information, IT equipment and Telecommunications variance</b>	<b>\$</b>	<b>17,650</b>

#### 6. Expenditure recoveries and other revenues

Staffing recoveries		39,218
Vaccine sales		26,302
Dose recoveries (HPV, Men-C, UIIP)		(3,017)
Other revenue		12,087
<b>Total Expenditure recoveries and other revenues variance</b>	<b>\$</b>	<b>74,590</b>

## Appendix 2

**Wellington-Dufferin-Guelph Public Health  
Statement of Revenue and Expenditures  
Total COVID-19 General and Vaccines  
For the Eight Months ended August 31, 2023**

	Board Approved Annual Budget	Year-to-Date (August 31, 2023)			
		Budget	Actual	Variance (\$)	Variances Explained
<b>Municipal and Provincial funding</b>					
Ministry of Health - One Time Extraordinary	\$ 678,906	\$ 226,302	\$ -	\$ (226,302)	1
City of Guelph				0	
County of Wellington				0	
County of Dufferin				0	
	<b>\$ 678,906</b>	<b>\$ 226,302</b>	<b>\$ -</b>	<b>\$ (226,302)</b>	
<b>Other revenue</b>					
Interest	0	0	0	0	
<b>Total revenue</b>	<b>\$ 678,906</b>	<b>\$ 226,302</b>	<b>\$ -</b>	<b>\$ (226,302)</b>	
<b>Expenses</b>					
Employee salaries, wages and benefits	\$ 397,839	\$ 265,226	\$ 180,980	\$ 84,246	
Staff training	2,000	1,333	0	1,333	
Board of Health	0	0	0	0	
Travel	50,142	31,142	29,249	1,893	
Building occupancy	70,730	46,454	36,104	10,350	
Office expenses, printing, postage	1,942	1,309	9,712	(8,403)	
Professional and purchased services	127,411	86,410	105,091	(18,681)	
Program materials and supplies	28,842	16,976	34,397	(17,421)	
Equipment and furniture	0	0	0	0	
Information, IT equipment and Telecommunications	0	0	5,900	(5,900)	
Interest Expense	0	0	0	0	
Transfers to Reserve Funds	0	0	0	0	
<b>Total net operating costs</b>	<b>\$ 678,906</b>	<b>\$ 448,850</b>	<b>\$ 401,433</b>	<b>\$ 47,417</b>	
Expenditure recoveries and Other Revenues	0	0	0	0	
<b>Total net expenditures after expenditure recoveries</b>	<b>\$ 678,906</b>	<b>\$ 448,850</b>	<b>\$ 401,433</b>	<b>\$ 47,417</b>	
<b>Excess/(deficit) of revenue over expenditures to be returned to Ministry</b>	<b>-</b>	<b>(222,548)</b>	<b>(401,433)</b>	<b>(178,885)</b>	

178,885

**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 Interim Q3 Financial Report – August 31, 2023 All Other Programs (Fund category 2 through 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	110,270	105,032	5,238	0	1
Ontario Seniors' Dental Care Program (3)	100% Provincial	December 31	1,388,475			1,388,475	744,391	859,505	(115,114)	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	653,330	579,147	74,183	0	4
IPAC Hub (6)	100% Provincial	March 31				580,000	0	190,486	(190,486)	0	5
<b>External Projects</b>											
Smart Cities (7)	City of Guelph / Infrastructure Canada	September 30				0	74,467	264,915	(190,448)	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 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 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  
Interim Q3 Financial Report – August 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	Total Expenditures To Date	Balance Remaining / (Overspent)	Notes
COVID-19 General Costs	2023	January 1, 2023 to December 31, 2023		47,081	(47,081)	1
COVID-19 Vaccine Program	2023	January 1, 2023 to December 31, 2023		354,353	(354,353)	1
PHI Practicum	2023	April 1, 2023 to March 31, 2024	50,000	48,845	1,155	
<b>Total</b>			<b>50,000</b>	<b>450,279</b>	<b>(400,279)</b>	

**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.