

Appendix 1

Wellington-Dufferin-Guelph Public Health 2024 Draft Budget – Cost Shared Programs Budget

	2023	2024			
	BOH Approved	Increase (Decrease)		Notes	Proposed Budget
		\$	%		
Revenues					
Government Funding					
Grant - Ministry of Health	15,041,375	150,415	1.0%	1	15,191,790
Municipal Funding					
Grant - City of Guelph	4,328,466	112,540			4,441,006
Grant - County of Wellington	2,929,441	76,165			3,005,606
Grant - County of Dufferin	1,994,907	51,868			2,046,775
Sub-total Municipal Funding	9,252,814	240,573	2.6%	2	9,493,387
Total Funding	24,294,189	390,988	1.6%		24,685,177
Transfer from Reserve		300,000	0.0%		300,000
Total Transfer from Reserve	-	300,000		3	300,000
Interest revenue	29,765	0	0.0%		29,765
Total Interest Income	29,765	0	0.0%		29,765
Total Revenues	24,323,954	690,988	2.8%		25,014,942
Expenses					
Employee Costs					
Employee salaries & wages	14,006,901	718,671	5.1%	4	14,725,572
Employee benefits	4,785,538	169,252	3.5%	5	4,954,790
Total Employee Costs	18,792,439	887,923	4.7%		19,680,362
Operating Costs					
Travel	215,983	0	0.0%		215,983
Staff training	171,578	23,068	13.4%	6	194,646
Program supplies	475,374	(6,123)	(1.3)%		469,251
Professional & purchased services	742,939	3,380	0.5%	7	746,319
Equipment and furniture	8,018	0	0.0%		8,018
Board of Health	33,650	0	0.0%		33,650
Building occupancy	2,295,220	(317,644)	(13.8)%	8	1,977,576
Information, IT equipment and	933,082	255,055	27.3%	9	1,188,137
Office expenses, printing, postage	153,793	0	0.0%		153,793
Expenditure recoveries and offset revenue	(154,258)	(2,000)	1.3%		(156,258)
Mortgage Interest Expense	55,587	(40,696)	(73.2)%	10	14,891
Transfers to reserves	488,574	0	0.0%		488,574
Total Operating Costs	5,419,540	(84,960)	(1.6)%		5,334,580
Total Expenses	24,211,979	802,963	3.3%		25,014,942
Net Surplus (Deficit)	111,975	(111,975)			0

Appendix 2

Wellington-Dufferin-Guelph Public Health 2024 Draft Budget – 100% Ministry of Health Funded Budgets

	2023	2024			
	BOH Approved	Increase (Decrease)		Notes	Proposed Budget
		\$	%		
Revenues					
Government Funding					
Grant - Ministry of Health	1,553,875	90,625	5.8%	1	1,644,500
Grant - City of Guelph	0	0			0
Grant - County of Wellington	0	0			0
Grant - County of Dufferin	0	0			0
Transfers from reserve	0	0			0
Total Funding	1,553,875	90,625	5.8%		1,644,500
Interest Income					
Interest revenue	0	0			0
Total Interest Income	0	0			0
Total Revenues	1,553,875	90,625	5.8%		1,644,500
Expenses					
Employee Costs					
Employee salaries & wages	541,011	43,537	8.0%		584,548
Employee benefits	165,341	9,132	5.5%		174,473
Total Employee Costs	706,352	52,669	7.5%		759,021
Operating Costs					
Travel	5,000	3,000	60.0%		8,000
Staff training	2,250	2,750	122.2%		5,000
Program supplies	178,000	2,000	1.1%		180,000
Professional & purchased services	571,120	108,359	19.0%	2	679,479
Equipment and furniture	0	0			0
Board of Health	0	0			0
Building occupancy	10,000	0	0.0%		10,000
Information, IT equipment and Telecommunications	0	0			0
Office expenses, printing, postage	3,000	0	0.0%		3,000
Expenditure recoveries and offset revenue		0			0
Transfers to reserves		0			0
Total Operating Costs	769,370	116,109	15.1%		885,479
Total Expenses	1,475,722	168,778	11.4%		1,644,500
Net Surplus (Deficit)	78,153	(78,153)			0

Notes:

1. Details of 100%-Funded Programs

	2024			
Ontario Seniors Dental Care Program	1,388,475	90,625	6.5%	1,479,100
MOH/AMOH Compensation	165,400	0	0.0%	165,400
Total	1,553,875	90,625	5.8%	1,644,500

- Ontario Seniors Dental Care Program: A base funding increase of \$271,875 annually was received effective April 1, 2023. (2022 base funding was \$1,116,600).

- MOH/AMOH Compensation: Funding adjusted annually as per revised Ministry salary grid.

2. Professional & purchased services includes Dentist and Denturist Fees, Interpreters, and Advertising.

Appendix 3

Wellington-Dufferin-Guelph Public Health 2024 Draft Budget – Consolidated

	2023	2024			
	BOH Approved	Increase (Decrease)		Notes	Proposed Budget
		\$	%		
Revenues					
Government Funding					
Grant - Ministry of Health	16,595,250	241,040	1.5%		16,836,290
<u>Municipal Funding</u>		0			
Grant - City of Guelph	4,328,466	112,540			4,441,006
Grant - County of Wellington	2,929,441	76,165			3,005,606
Grant - County of Dufferin	1,994,907	51,868			2,046,775
Sub-total Municipal Funding	9,252,814	240,573	2.6%		9,493,387
Total Funding	25,848,064	481,613	1.9%		26,329,677
Transfer from Reserve	-	300,000	0.0%		300,000
Total Transfer from Reserve	-	300,000	0.0%		300,000
Interest revenue	29,765	0	0.0%		29,765
Total Interest Income	29,765	0	0.0%		29,765
Total Revenues	25,877,829	781,613	3.0%		26,659,442
Expenses					
Employee Costs					
Employee salaries & wages	14,547,912	762,208	5.2%		15,310,120
Employee benefits	4,950,879	178,384	3.6%		5,129,263
Total Employee Costs	19,498,791	940,592	4.8%		20,439,383
Operating Costs					
Travel	220,983	3,000	1.4%		223,983
Staff training	173,828	25,818	14.9%		199,646
Program supplies	653,374	(4,123)	(0.6)%		649,251
Professional & purchased services	1,314,059	111,739	8.5%		1,425,798
Equipment and furniture	8,018	0	0.0%		8,018
Board of Health	33,650	0	0.0%		33,650
Building occupancy	2,305,220	(317,644)	(13.8)%		1,987,576
Information, IT equipment and Telecommunications	933,082	255,055	27.3%		1,188,137
Office expenses, printing, postage	156,793	0	0.0%		156,793
Expenditure recoveries and offset revenue	(154,258)	(2,000)	1.3%		(156,258)
Interest Expense	55,587	(40,696)	(73.2)%		14,891
Transfers to reserves	488,574	0	0.0%		488,574
Total Operating Costs	6,188,910	31,149	0.5%		6,220,059
Total Expenses	25,687,701	971,741	3.8%		26,659,442
Net Surplus (Deficit)	190,128	(190,128)			0

Appendix 4

Wellington-Dufferin-Guelph Public Health 2024 Draft Budget – Budget Notes

Notes:

1. **Ministry of Health:**

- A base funding increase of 1% or \$150,415 annually was received effective April 1, 2023.

2. **Municipalities:**

- Request for funding increase from municipalities is set at 2.6% overall.
- 2024 Municipal splits based on 2021 census data (City of Guelph 46.78%, County of Wellington 31.66%, County of Dufferin 21.56%).
- Every five years there is a correction to the municipal splits.
- As of 2023, combined municipal funding represents 38.5% of total government funding.

3. **Reserve:**

- A transfer of \$300,000 from the Contingency Reserve is planned for 2024. This will be replenished in 2025.

4. **Employee Salaries and Wages:**

- Staff salaries increase for all staff in 2024 of 3.75%. New four year contract with the union (2024-3.75%; 2025-3%;2026-3.25%;2027-3%).
- On-call budget increase of \$135,000 and addition of Finance and Human Resources Co-op Students \$95,000).

5. **Employee Benefits:**

- Statutory Benefits projected to increase (CPP 10.1%, EI 10.7% , OMERS 4.5%).
- Non-Statutory Benefits increase April 1, 2024 (e.g. Medical 7.6%, Dental-4.1%, LTD 11.3%) based on projections provided by Mosey & Mosey.

6. **Staff Training:**

- Catch up on staff training as minimal training occurred during the pandemic.

7. **Professional and Purchased Services:**

- Expense category includes the following: advertising, agency insurance premiums, corporate legal fees, IT system operating fees, offsite file storage, annual audit fees, annual payroll processing, etc.
- Expected increase in insurance premiums \$15,000 offset by other reductions.

8. **Building Occupancy:**

- Final mortgage payment will be made July 15,2024, for the period of July to September 2024, resulting in a reduction of \$310,000.

9. **Information, IT Equipment and Telecommunications:**

- Computer Software Subscriptions \$151,000 increase mainly due to O365 licensing costs; new subscriptions (i.e. Chatbot).
- Computer Hardware increase \$46,000 for laptops based on refresh rate of 35 per year.
- Increase in phone services costs \$50,000.

10. **Mortgage Interest Expense:**

- Adjusted as per amortization schedule for 2024.