



Board of Health Finance Standing Committee

Monday, October 29, 2018

2 p.m. to 4 p.m.

Boardroom, Public Health Sudbury & Districts

Board of Health Finance Standing Committee - October 29, 2018

2 to 4 p.m., Boardroom

1. CALL TO ORDER

2. ROLL CALL

3. REVIEW OF AGENDA / DECLARATION OF CONFLICT OF INTEREST

- Agenda Page 3

4. APPROVAL OF BOARD FINANCE STANDING COMMITTEE MEETING NOTES

4.1 Board of Health Finance Standing Committee Notes dated May 7, 2018 Page 5

Motion: Approval Meeting Notes Board of Health Finance Standing Committee Meeting Page 10

5. NEW BUSINESS

5.1 Year-to-Date Financial Statements

a) September 2018 Financial Statements Page 11

5.2 2019 Program-Based Budget

a) 2019 Budget Principles Page 14

b) 5-Year Financial Projections Page 15

c) 2019 Summary of Budget Pressures Page 16

d) 2019 Proposed Mandatory Cost-Shared Budget Page 17

IN CAMERA

- Personal matters involving one or more identifiable individuals, including employees or prospective employees

- Labour relations or employee negotiations

MOTION: In Camera Page 21

RISE AND REPORT

MOTION: Rise and Report Page 22

5.3 Accumulated Surplus/Reserve Management Plan

a) Briefing Note - Reserve Management Plan Page 23

b) By-law 12-05 – Reserve Management Page 31

6. ADJOURNMENT

MOTION: Adjournment Page 35

AGENDA
BOARD OF HEALTH FINANCE STANDING COMMITTEE
MONDAY, OCTOBER 29, 2018 – 2:00 P.M. TO 4:00 P.M.
BOARDROOM, SECOND FLOOR

MEMBERS: Carolyn Thain, Chair Paul Myre René Lapierre
Mark Signoretti

STAFF: Colette Barrette Rachel Quesnel, Recorder France Quirion
Dr. Penny Sutcliffe

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **REVIEW OF AGENDA/DECLARATIONS OF CONFLICTS OF INTEREST**
4. **APPROVAL OF BOARD OF HEALTH FINANCE STANDING COMMITTEE**
 - 4.1 Board of Health Finance Standing Committee Notes dated May 7, 2018*

MOTION: APPROVAL OF MEETING NOTES
THAT the meeting notes of the Board of Health Finance Standing Committee meeting of May 7, 2018, be approved as distributed.

5. **NEW BUSINESS**
 - 5.1 Year-to-Date Financial Statements
 - a) September 2018 Financial Statements *
 - 5.2 2019 Program-Based Budget
 - a) 2019 Budget Principles*
 - b) 5-Year Financial Projections*
 - c) 2019 Summary of Budget Pressures*
 - d) 2019 Proposed Mandatory Cost-Shared Budget*

IN CAMERA

MOTION: IN CAMERA
THAT this Board of Health Finance Standing Committee goes in camera.
Time: _____

- Personal matters involving one or more identifiable individuals, including employees or prospective employees
- Labour relations or employee negotiations

RISE AND REPORT

MOTION: RISE AND REPORT

THAT this Board of Health Finance Standing Committee rises and reports.

Time: _____

5.3 Accumulated Surplus/Reserve Management Plan

a) Briefing Note - Reserve Management Plan*

b) By-law 12-05 – Reserve Management*

6. ADJOURNMENT

MOTION: ADJOURNMENT

THAT we do now adjourn. Time: _____

MEETING NOTES
BOARD OF HEALTH FINANCE STANDING COMMITTEE
MONDAY, MAY 7, 2018, AT 9 A.M.
PUBLIC HEALTH SUDBURY & DISTRICTS, BOARDROOM

BOARD MEMBERS PRESENT

René Lapierre
Carolyn Thain

Paul Myre

Mark Signoretti

STAFF MEMBERS PRESENT

Colette Barrette
Dr. P. Sutcliffe

Rachel Quesnel

France Quirion

Guest: D'Angelo

R. QUESNEL PRESIDING

1.0 CALL TO ORDER

The meeting was called to order at 9:06 a.m.

2.0 ROLL CALL

3.0 ELECTION OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR FOR 2018

Carolyn Thain was nominated and the following was announced:

ELECTION OF BOARD FINANCE STANDING COMMITTEE CHAIR FOR 2018

THAT the Board of Health Finance Standing Committee appoint Carolyn Thain as the Board of Health Finance Standing Committee Chair for 2018.

C. THAIN PRESIDING

4.0 REVIEW OF AGENDA / DECLARATION OF CONFLICT OF INTEREST

There were no declarations of conflict of interest.

5.0 APPROVAL OF BOARD OF HEALTH FINANCE STANDING COMMITTEE MEETING NOTES

4.1 Board of Health Finance Standing Committee Notes dated January 10, 2018

06-18 APPROVAL OF MEETING NOTES

Moved by Myre – Signoretti: THAT the meeting notes of the Board of Health Finance Standing Committee meeting of January 10, 2018, be approved as distributed.

CARRIED

6.0 NEW BUSINESS

6.1 2017 Audited Financial Statements

- a) Briefing Note from the Medical Officer of Health and Chief Executive Officer on the 2017 Financial Statements

- b) Review of the 2017 Audit Report and Audited Financial Statements
 - D. D’Angelo, KPMG
 - C. Barrette, Manager, Accounting Services
 - F. Quirion, Director, Corporate Services

Following an introduction by P. Sutcliffe, Derek D’Angelo and Paul Pidutti from KPMG joined the meeting via teleconference and were invited to speak to the Independent Auditors’ Report and the Audit Findings Report.

D. D’angelo shared that it is the auditors’ responsibility to express an opinion on the financial statements based on their audit and to conduct the audit in accordance with Canadian generally accepted auditing standards.

The auditors concluded that the financial statements present fairly, in all material respects, the financial position of Public Health Sudbury & Districts as at December 31, 2017. The auditors were thanked.

C. Barrette reviewed the draft financial statements ending December 31, 2017, including the Statement of Financial Position, Statement of Operations and Accumulated Surplus, Statement of Changes in Net Financial Assets, Statement of Cash Flows and Notes.

It was pointed out that variances in the Statement of Operations relate to an increase in provincial grants, associated administration and supplies as well as re-categorization of program related expenses. The 2017 year end position is attributable to previously discussed items including the strategic contingency approach to attrition, increase in leaves, and Ministry grant announcement that is typically received late in the funding year.

Discussion ensued regarding Note 5 relating to accumulated surplus. Dr. Sutcliffe summarized the Board By-Law G-I-70 that outlines Board direction (motions 70-09 and 83-02) relating to establishment and management of the reserve fund. Dr. Sutcliffe noted that a review of the reserve will be undertaken this year, taking scan of the environment and changing landscape. Findings will be brought back to the Board of Health Finance Standing Committee this Fall.

Questions were entertained. Director of Corporate Services, France Quirion, Manager of Accounting Services, C. Barrette, and team were recognized their work with this year’s audit.

07-18 2017 AUDITED FINANCIAL STATEMENTS

Moved by Signoretti – Lapierre: THAT the Board of Health Finance Standing Committee recommend to the Board of Health for the Sudbury & District Health Unit the adoption of the 2017 audited financial statements.

CARRIED

6.2 Year to Date Financial Statements

- a) March 2018 Financial Statements

The financial statements ending March 31, 2018, were shared for information and are comparable to last year's year to date. It was pointed out that short term disability leaves continue to have an impact on the budget and operations as these are difficult to fill. Calendarization of expenses has just begun.

b) Ministry Funding

- Letter from the Minister of Health and Long-Term Care dated April 13, 2018

This letter from the Minister, also shared with the Board, announced a two percent base funding increase to all boards of health and an additional one percent increment based on local need as detailed in the Annual Service Plan submissions. We await further details and clarification from the Ministry; however, we had carefully and thoroughly identified our needs through our Annual Service Plan submission.

Once the funding details are known, further strategic discussions will be required on the go forward for 2018 and beyond.

6.3 Financial Management Policy Review

a) 2018 Schedule of Policy Review

The Board of Health Finance Committee table outlines revised Board of Health Policies and By-Laws that will be coming up for approval in June along with the regular Board Manual review. The other table outlines operational policies being revised from the General Administrative Manual (GAM). Although the Reserve Management By-Law has been reviewed/revised, this will not impact the review of our reserves that will be undertaken as it is anticipated that this will be at a more operational level.

Clarification was provided regarding timelines to review the GAM. Committee members indicated it is reassuring that this level of work, at the governance and operational level, is being done.

IN CAMERA

08-18 IN CAMERA

Moved by Lapierre – Signoretti: THAT this Board of Health Finance Standing Committee goes in camera. Time: 10:06 a.m.

CARRIED

- Security of Public Health Sudbury & Districts Property

RISE AND REPORT

09-18 RISE AND REPORT

Moved by Signoretti – Myre: THAT this Board of Health Finance Standing Committee rises and reports. Time: 10:19 a.m.

CARRIED

It was reported that one agenda item related to the security of Public Health Sudbury & Districts property was discussed during the closed meeting. The following motion emanated from the closed meeting:

10-18 APPROVAL OF IN-CAMERA MEETING NOTES

Moved by Signoretti –Lapierre: THAT this Board of Health Finance Standing Committee approve the meeting notes of the January 10, 2018, in-camera meeting and that these remain confidential and restricted from public disclosure in accordance with exemptions provided in the Municipal Freedom of Information and Protection of Privacy Act.

CARRIED

6.4 Annual Insurance Review

- a) Frank Cowan Company Summary of the Public Health Sudbury & Districts' 2017 Insurance Program

F. Quirion noted that this presentation is a condensed presentation of what was shared with this committee last year and is for information purposes to highlight changes to our insurance program since last year.

Our insurance carrier, Cowan, has moved to a new provider for Directors and Officers Liability but the coverage language has been updated with no loss in coverage and no change in practice for us. Changes to the property policy and equipment breakdown coverage were outlined.

We have received proposals as it relates to cyber risk crime policy and are working with our broker and Frank Cowan regarding coverage options. Discussion ensued regarding network security, risks of external infiltration of systems, cyber breaches and privacy breaches. We have started the application process with the insurer for fraudulently induced transfer coverage and are looking towards an early summer application submission. An update will be provided at the Board Finance Standing Committee meeting this fall.

It was also shared that there is one active claim and that the premium rates remain stable.

Questions were entertained and F. Quirion will check that the insurance coverage includes rental space in the event of having to rent space due to property loss.

8.0 ADJOURNMENT

11-18 ADJOURNMENT

Moved by Myre - Signoretti: THAT we do now adjourn. Time: 10:28 a.m.

CARRIED

(Chair)

(Secretary)

APPROVAL OF MEETING NOTES

MOTION:

THAT the meeting notes of the Board of Health Finance Standing Committee meeting of May 7, 2018, be approved as distributed.

Public Health Sudbury & Districts
STATEMENT OF REVENUE & EXPENDITURES
For The 9 Periods Ending September 30, 2018

Cost Shared Programs

	Annual Budget	Budget YTD	Current Expenditures YTD	Variance YTD (over)/under	Balance Available
Revenue:					
MOHLTC - General Program	15,127,700	11,015,250	11,015,250	0	4,112,450
MOHLTC - Unorganized Territory	826,000	614,550	614,550	0	211,450
MOHLTC - VBD Education & Surveillance	65,000	48,750	48,750	0	16,250
MOHLTC - SDWS	106,000	79,500	79,500	0	26,500
Municipal Levies	7,064,806	5,298,592	5,298,592	(0)	1,766,214
Municipal Levies - Small Drinking Water Syst	47,222	35,417	35,417	(0)	11,805
Municipal Levies - VBD Education & Surveil	21,646	16,235	16,235	(0)	5,411
Interest Earned	85,000	85,000	125,112	(40,112)	(40,112)
Total Revenues:	\$23,343,374	\$17,193,293	\$17,233,406	\$(40,113)	\$6,109,968
Expenditures:					
Corporate Services:					
Corporate Services	4,811,311	3,342,668	3,209,163	133,505	1,602,147
Print Shop	120,816	87,612	67,158	20,454	53,658
Espanola	119,921	88,660	82,513	6,147	37,408
Manitoulin	128,909	96,149	87,972	8,177	40,937
Chapleau	101,289	74,624	66,863	7,761	34,426
Sudbury East	16,508	12,381	12,639	(259)	3,869
Intake	323,006	236,850	222,215	14,635	100,791
Volunteer Services	5,711	4,283	664	3,619	5,047
Total Corporate Services:	\$5,627,470	\$3,943,226	\$3,749,187	\$194,039	\$1,878,283
Clinical Services:					
General	1,074,582	727,666	650,912	76,754	423,670
Clinical Services	1,323,969	1,019,602	992,029	27,573	331,940
Branches	221,693	163,303	154,557	8,746	67,136
Family	593,266	427,523	426,221	1,301	167,045
Risk Reduction	98,842	55,675	51,180	4,495	47,662
Clinical Preventative Services - Outreach	135,218	96,968	89,858	7,110	45,360
Sexual Health	936,808	678,336	670,326	8,009	266,482
Influenza	0	0	(1)	1	1
Meningitis	0	0	1	(1)	(1)
HPV	0	0	1	(1)	(1)
Dental - Clinic	499,383	359,360	337,573	21,787	161,810
Total Clinical Services:	\$4,883,761	\$3,528,433	\$3,372,657	\$155,775	\$1,511,103
Environmental Health:					
General	845,932	599,099	582,710	16,389	263,221
Environmental	2,449,083	1,737,963	1,649,177	88,786	799,906
Vector Borne Disease (VBD)	86,667	69,986	61,423	8,562	25,243
Small Drinking Water System	153,222	113,682	110,824	2,858	42,397
Total Environmental Health:	\$3,534,903	\$2,520,730	\$2,404,135	\$116,595	\$1,130,768
Health Promotion:					
General	1,251,395	882,034	866,899	15,135	384,496
School	1,268,915	887,261	877,132	10,129	391,783
Healthy Communities & Workplaces	145,513	107,080	102,233	4,847	43,280
Branches - Espanola / Manitoulin	305,750	223,507	208,058	15,449	97,692
Nutrition & Physical Activity	959,305	674,476	642,532	31,944	316,773
Branches - Chapleau / Sudbury East	386,609	283,771	271,649	12,122	114,960
Injury Prevention	266,410	163,625	151,368	12,258	115,043
Tobacco By-Law	275,085	205,712	176,178	29,534	98,907
Healthy Growth and Development	1,081,584	738,222	656,688	81,535	424,896
Substance Misuse Prevention	113,172	85,857	85,642	215	27,530
Mental Health and Addictions	376,568	258,721	209,240	49,481	167,328
Alcohol Misuse	203,980	131,118	123,331	7,787	80,649
Total Health Promotion:	\$6,634,288	\$4,641,385	\$4,370,949	\$270,436	\$2,263,338
Knowledge and Strategic Services:					
General	1,764,146	1,318,097	1,275,801	42,297	488,345
Workplace Capacity Development	29,001	15,569	13,078	2,491	15,923
Health Equity Office	220,725	151,608	143,337	8,271	77,388
Strategic Engagement	649,080	473,722	437,890	35,831	211,190
Total Knowledge and Strategic Services:	\$2,662,952	\$1,958,996	\$1,870,106	\$88,890	\$792,846
Total Expenditures:	\$23,343,374	\$16,592,769	\$15,767,034	\$825,735	\$7,576,339
Net Surplus/(Deficit)	\$0	\$600,524	\$1,466,371	\$865,848	

Public Health Sudbury & Districts

Cost Shared Programs

STATEMENT OF REVENUE & EXPENDITURES

Summary By Expenditure Category

For The 9 Periods Ending September 30, 2018

	BOH Annual Budget	Budget YTD	Current Expenditures YTD	Variance YTD (over) /under	Budget Available
Revenues & Expenditure Recoveries:					
Funding	23,667,502	17,492,175	17,543,098	(50,923)	6,124,404
Other Revenue/Transfers	883,238	599,096	637,221	(38,125)	246,017
Total Revenues & Expenditure Recoveries:	24,550,740	18,091,271	18,180,319	(89,048)	6,370,420
Expenditures:					
Salaries	15,792,696	11,237,141	10,832,327	404,814	4,960,369
Benefits	4,440,633	3,256,157	3,107,025	149,132	1,333,608
Travel	259,617	184,636	144,200	40,435	115,417
Program Expenses	1,021,011	689,266	614,996	74,270	406,015
Office Supplies	108,990	53,235	31,188	22,048	77,802
Postage & Courier Services	70,536	52,970	42,434	10,536	28,102
Photocopy Expenses	32,207	24,155	19,070	5,085	13,137
Telephone Expenses	62,306	46,679	40,951	5,728	21,355
Building Maintenance	456,440	346,908	350,008	(3,100)	106,432
Utilities	208,937	139,703	136,517	3,186	72,420
Rent	263,153	197,665	198,211	(547)	64,942
Insurance	103,774	98,774	98,756	18	5,018
Employee Assistance Program (EAP)	34,969	24,740	22,799	1,941	12,170
Memberships	31,658	28,598	32,615	(4,017)	(957)
Staff Development	236,917	173,562	160,748	12,814	76,169
Books & Subscriptions	10,577	8,069	2,429	5,641	8,148
Media & Advertising	141,886	77,281	45,256	32,025	96,630
Professional Fees	163,822	128,492	119,076	9,416	44,746
Translation	48,995	41,242	45,184	(3,942)	3,811
Furniture & Equipment	30,724	29,402	28,866	536	1,858
Information Technology	1,030,892	652,073	641,293	10,780	389,599
Total Expenditures	24,550,739	17,490,747	16,713,948	776,799	7,836,791
Net Surplus (Deficit)	0	600,524	1,466,371	865,848	

Sudbury & District Health Unit
SUMMARY OF REVENUE & EXPENDITURES
For the Period Ended September 30, 2018

100% Funded Programs

Program	FTE	Annual Budget	Current YTD	Balance Available	% YTD	Program Year End	Expected % YTD
INFOWAY - Immunization Ontario	702	-	23,841	(23,841)	#DIV/0!	Dec/19	37.5%
MOHLTC Local Model for Indigenous Engagement	703	103,302	64,660	38,642	62.6%	Mar 31/19	50.0%
Pre/Postnatal Nurse Practitioner	704	139,000	102,181	36,819	73.5%	Dec 31	75.0%
OTF - Getting Ahead and Circles	706	216,800	82,640	134,160	38.1%	Mar 31/2020	53.7%
CGS - Local Poverty Reduction Evaluation	707	46,592	24,354	22,238	52.3%	Nov 30/2019	50.0%
SFO - Electronic Cigarette Act	722	36,700	13,284	23,416	36.2%	Dec 31	75.0%
SFO -TCAN - Prevention	724	97,200	29,488	67,712	30.3%	Dec 31	75.0%
SFO - Tobacco Control Area Network - TCAN	725	285,800	188,802	96,998	66.1%	Dec 31	75.0%
SFO - Local Capacity Building: Prevention & Protection	726	259,800	119,007	140,793	45.8%	Dec 31	75.0%
SFO - Tobacco Control Coordination	730	100,000	73,400	26,600	73.4%	Dec 31	75.0%
SFO - Youth Engagement	732	80,000	56,945	23,055	71.2%	Dec 31	75.0%
Infectious Disease Control	735	479,100	351,012	128,088	73.3%	Dec 31	75.0%
LHIN - Falls Prevention Project & LHIN Screen	736	100,000	46,421	53,579	46.4%	Mar 31/19	50.0%
MOHLTC - Special Nursing Initiative	738	180,500	133,502	46,998	74.0%	Dec 31	75.0%
MOHLTC - Northern Fruit and Vegetable Funding	743	156,600	121,600	35,000	77.7%	Dec 31	75.0%
Food Safety - Haines Funding	750	36,500	13,178	23,322	36.1%	Dec 31	75.0%
NE HU Collaborations/Shared Services Exploration	755	-	371	(371)	#DIV/0!	Mar 31/19	50.0%
Triple P Co-Ordination	766	35,292	35,292	-	100.0%	Dec 31	75.0%
MOHTLC - Harm Reduction Program	771	150,000	119,481	30,519	79.7%	Dec 31	75.0%
Healthy Babies Healthy Children	778	1,476,897	947,376	529,521	64.1%	Dec 31	75.0%
Healthy Smiles Ontario (HSO)	787	612,200	406,022	206,178	66.3%	Dec 31	75.0%
Anonymous Testing	788	61,193	31,057	30,136	50.8%	Mar 31/19	50.0%
PHO/LDCP First Nations Engagement	790	108,713	43,864	64,849	40.3%	May/17 to May/19	45.8%
MHPS- Diabetes Prevention Program	792	175,000	72,424	102,576	41.4%	Dec 31	75.0%
MOHLTC- Built Envir.-Climate Chg. - Disclosure & Healthy Menu	793	131,100	22,649	108,451	17.3%	Mar 31/19	50.0%
Total		5,068,289	3,099,010	1,969,279			

Public Health Sudbury & Districts Budget Principles

The following are the guiding principles for the 2019 Public Health Sudbury & Districts budget deliberations.

The principles are based on Board Finance Standing Committee and Senior Management deliberations. They are intended to promote a transparent budget process; a process which is occurring in the context of anticipated significant long term fiscal constraints.

All budget proposals are assessed for degree of fit with these principles as is the final recommended budget in its entirety.

Guiding principles:

1. We will maintain our **long term focus on health**. This requires an appropriate balance of responsiveness to health protection and immediate needs (e.g. immunizations, environmental health hazards, communicable disease control, tobacco enforcement, etc.) with investment in longer term health promotion (e.g. healthy eating, child resiliency, municipal policies, etc.).
2. We will ensure that we build and maintain **surge capacity**, enabling us to respond to unplanned/unexpected new and emerging threats to people's health (e.g. community communicable disease outbreaks, industrial or natural hazards, etc.).
3. Health Unit programs will continue to strive to improve **equity in health** including a focus on Indigenous engagement. This is consistent with our strategic plan vision, mission and strategic priorities. We will do this by focusing on evidence-informed local public health practice to promote health equity, appropriate engagement with communities and stakeholders, and upstream work with partners on the social determinants of health.
4. We will work to ensure our fiscal path forward is congruent with our organizational values of humility, respect, and trust.

PUBLIC HEALTH SUDBURY & DISTRICTS
Cost Shared Programs & Services

5- Year Financial Projection of costs
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	MOHLTC Municipal	2018	2018	2019	2020	2021	2022	2023
		BOH Approved	UNORG	Year 1	Year 2	Year 3	Year 4	Year 5
		0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
		1.75%		0.00%	0.00%	0.00%	0.00%	0.00%
Total Revenue		22,896,074	6,600	22,922,674	22,922,674	22,922,674	22,922,674	22,922,674
Total Expenditures		22,896,074	-	23,469,346	23,867,015	24,276,334	24,694,285	25,121,085
Projected surplus or (deficit)		0	6,600	(546,672)	(944,340)	(1,353,660)	(1,771,611)	(2,198,411)

PUBLIC HEALTH SUDBURY & DISTRICTS
Cost Shared Programs & Services

	MOHLTC Municipal	2018	2018	2019	2020	2021	2022	2023
		0.00%	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		1.75%		1.50%	0.00%	0.00%	0.00%	0.00%
Revenue								
Total Revenue		22,896,074	440,700	23,469,346	23,469,346	23,469,346	23,469,346	23,469,346
Total Expenditures		22,896,074	-	23,469,346	23,866,893	24,271,399	24,684,230	25,105,588
Projected surplus or (deficit)		0	440,700	0	(397,546)	(802,053)	(1,214,884)	(1,636,242)

2019 Cost Reduction Initiatives and Pressures

Fiscal Period		2019
Projected funding shortfall based on needs	-	125,972
Proposed cost reduction initiatives		243,350
2019 Program Pressures		
HR Temporary Contractual Commitments	-	185,770
Staff Development Allowances .5% of salaries	-	78,415
Implementation of the Standards for Public Health Programs and Services	-	230,149
Unfunded Organizational needs before proposed budget increase	-	376,956
Proposed 1.5% Municipal increase		105,972
Total 2019 Unfunded Pressures identified	-\$	270,984

Public Health Sudbury & Districts
Cost Shared Programs & Services

2019 Proposed Budget
MOHLTC 0.0%: Municipal 1.5%

Description	BOH 2018 Approved	BOH 2019 Proposed	Increase (Decrease)	% Change Inc/(Dec)
Revenue				
MOHLTC - General Programs	15,127,700	15,127,700	-	0.00%
MOHLTC - Unorganized Territory	826,000	826,000	-	0.00%
MOHLTC - Vector Borne Disease (VBD) Educ. & Surveillance	65,000	65,000	-	0.00%
MOHLTC - SDWS	106,000	106,000	-	0.00%
Municipal Levies	7,064,806	7,170,778	105,972	1.50%
Municipal Levies - Vector Borne Disease (VBD) Educ. & Surv.	21,646	21,646	-	0.00%
Municipal Levies - Small Drinking Water Systems	47,222	47,222	-	0.00%
Interest Earned	85,000	105,000	20,000	23.53%
Total Revenue	23,343,374	23,469,346	125,972	0.55%
Expenditures				
Corporate Services				
Corporate Services	4,436,376	3,944,698	(491,678)	-11.45%
Print Shop	120,816	120,102	(714)	-0.59%
Espanola	119,921	120,699	778	0.65%
Manitoulin Island	128,909	130,271	1,362	1.06%
Chapleau	101,289	101,791	503	0.50%
Sudbury East	16,508	16,808	300	1.82%
Intake	325,506	328,471	2,965	0.91%
Volunteer Resources	5,711	4,850	(861)	-15.08%
Facilities Management	-	562,937	562,937	0.00%
Total Corporate Services	5,255,035	5,330,627	75,591	1.48%
Clinical Services				
Clinical Services - General	1,218,998	1,131,958	(87,040)	-7.45%
Clinic	1,280,708	1,335,692	54,983	4.29%
Clinical Services - Branches	273,028	221,267	(51,761)	-19.11%
Family Team	618,225	633,751	15,526	2.51%
Risk Reduction	98,842	98,842	0	0.00%
Clinical Outreach	144,218	148,934	4,716	3.27%
Sexual Health	947,285	982,235	34,950	3.69%
Dental	520,983	525,880	4,896	0.94%
Total Clinical Services	5,102,288	5,078,559	(23,729)	-0.47%
Health Promotion				
Promotion - General	1,266,330	1,242,506	(23,825)	-1.95%
School	1,392,900	1,426,438	33,538	2.41%
Workplace	146,613	146,826	213	0.15%
Branches (Espanola/Manitoulin)	334,250	324,077	(10,173)	-3.04%
Nutrition & Physical Activity Team	1,050,154	1,089,514	39,359	3.75%
Branches (Sudbury East/Chapleau)	390,709	390,476	(233)	-0.06%
Injury Prevention	375,956	393,692	17,736	4.72%
Tobacco Cessation	269,249	272,393	3,144	1.17%
Reproductive & Child Health	1,189,379	1,207,483	18,103	1.54%
Drug Strategy	120,651	114,242	(6,409)	-5.31%
Mental Health and Addictions	324,148	257,906	(66,242)	-25.40%
Alcohol and Substance Misuse	219,480	244,533	25,053	11.41%
Total Health Promotion	7,079,820	7,110,085	30,265	0.44%
Knowledge & Strategic Services				
Knowledge & Strategic Services	1,736,650	1,699,835	(36,815)	-2.18%
Workplace Capacity Development	23,507	23,507	-	0.00%
Health Equity Office	53,501	14,440	(39,061)	-270.51%
Strategic Engagement Unit	585,665	596,767	11,102	1.91%
Indigenous Engagement Strategy	-	105,972	105,972	0.00%
Total Knowledge & Strategic Services	2,399,324	2,440,521	41,197	(3)
Environmental Health				
Environmental Health - General	807,854	808,066	213	0.03%
Environmental	2,459,165	2,451,450	(7,715)	-0.32%
Vector Borne Disease	86,667	86,907	241	0.28%
Small Drinking Water Systems	153,222	163,130	9,908	6.47%
Total Environmental Health	3,506,907	3,509,554	2,647	0.08%
Total Expenditures	23,343,374	23,469,346	125,972	0.55%
Net Surplus (Deficit)	-	0		

Public Health Sudbury & Districts
Cost Shared Programs & Services
Expenditures By Category

2019 Proposed Budget
MOHLTC 0.0%: Municipal 1.5%

Description	2018 BOH Approved Budget	2019 Recommended Budget	Change (\$) Inc/(Dec)	Change (%) Inc/(Dec)
Salaries	16,342,905	16,304,695	(38,209)	-0.23%
Benefits	4,585,110	4,541,761	(43,349)	-0.95%
Total Salaries & Benefits	20,928,015	20,846,456	(81,559)	-0.39%
Building Maintenance	378,709	588,599	209,890	55.42%
Utilities	208,937	214,325	5,388	2.58%
Insurance	103,774	115,636	11,862	11.43%
Information Technology	567,040	588,040	21,000	3.70%
Office Supplies	105,712	103,091	(2,621)	-2.48%
Media & Advertising	135,661	110,048	(25,613)	-18.88%
Health Services / Purchased Services	84,040	84,040	-	0.00%
Professional Fees	41,490	42,015	525	1.27%
Travel	261,166	249,009	(12,157)	-4.65%
Program Expenses	663,257	617,852	(45,405)	-6.85%
Photocopy Expenses	26,455	28,555	2,100	7.94%
Telephone Expenses	193,826	193,652	(174)	-0.09%
Postage & Courier Services	70,536	69,322	(1,214)	-1.72%
Vector Borne Disease - Education and Surveillance	44,825	44,825	-	0.00%
Books & Subscriptions	11,315	11,815	500	4.42%
Furniture & Equipment	19,220	13,770	(5,450)	-28.36%
Rent Revenue	(67,881)	(69,076)	(1,195)	1.76%
Rent Surplus Transferred to Reserve	55,744	56,642	898	1.61%
Translation	46,000	45,127	(873)	-1.90%
Memberships	32,289	32,289	-	0.00%
Expense Recoveries	(939,786)	(893,660)	46,126	-4.91%
Rent	256,105	259,105	3,000	1.17%
Staff Development	116,925	117,867	942	0.81%
Total Operational Expenses	2,415,359	2,622,889	207,530	8.59%
Total Expenditures	23,343,374	23,469,346	125,972	0.55%

Public Health Sudbury & Districts
 Cost Shared Programs & Services
 Revenue by Funding Agency

2019 Proposed Budget
 MOHLTC 0.0%: Municipal 1.5%

	2018 BOH Approved Budget	2019 Proposed Budget	%	Increase (Decrease)
Ministry of Health and Long-Term Care				
Official Local Health Agency	15,127,700	15,127,700		-
Unorganized Territories	826,000	826,000		-
Vector Borne Disease- education & surveillance	65,000	65,000		-
Small Drinking Water System	106,000	106,000		-
Total MOHLTC	16,124,700	16,124,700	0.69	-
Municipalities				
Official Local Health Agency	7,064,806	7,170,778		105,972
Vector Borne Disease- education & surveillance	21,646	21,646		-
Small Drinking Water System	47,222	47,222		-
Total Municipalities	7,133,674	7,239,646	0.31	105,972
Other Revenue				
Interest	85,000	105,000		20,000
Total Other	85,000	105,000	-	20,000
Grand Total	23,343,374	23,469,346		125,972

Public Health Sudbury & Districts
Cost Shared Programs and Services

2019 Proposed Budget
MOHLTC 0%: Municipal 1.5%

Municipal Levy (excluding VBD Contingency)

	2018	2019
Total Budget	22,896,074	23,469,346
Municipal Levy	7,064,806	7,170,778
Municipal Levy - Vector Borne Disease	21,646	21,646
Municipal Levy Small Drinking Water System	47,222	47,222
Total Levy**	7,133,674	7,239,646

Municipal Levy	2018	%	2018	2019	Difference	Monthly	per capita
	Population*	Population	Levy	Levy		Billing	
Assignack (Township of)	754	0.459%	32,747	33,234	486	2,769	44.08
Baldwin (Township of)	505	0.307%	21,904	22,230	325	1,852	44.02
Billings (Township of)	501	0.305%	21,762	22,085	323	1,840	44.08
Burpee and Mills (Township of)	273	0.166%	11,846	12,022	176	1,002	44.04
Central Manitoulin (Township of)	1,711	1.042%	74,337	75,441	1,104	6,287	44.09
St. Charles	1,156	0.704%	50,225	50,971	746	4,248	44.09
Chapleau (Township of)	1,915	1.166%	83,182	84,418	1,236	7,035	44.08
French River	2,374	1.445%	103,085	104,617	1,531	8,718	44.07
Espanola Town	4,362	2.655%	189,403	192,216	2,814	16,018	44.07
Gordon/ Barrie Island	449	0.273%	19,479	19,768	289	1,647	44.03
Gore Bay Town	739	0.450%	32,105	32,582	477	2,715	44.09
Markstay-Warren	2,328	1.417%	101,088	102,590	1,502	8,549	44.07
Northeastern Manitoulin & the Islands (Town)	2,129	1.296%	92,456	93,830	1,373	7,819	44.07
Nairn & Hyman (Township)	396	0.241%	17,196	17,451	255	1,454	44.07
Killarney	346	0.211%	15,056	15,279	224	1,273	44.16
Sables-Spanish River (Township of)	2,680	1.631%	116,354	118,082	1,728	9,840	44.06
City of Greater Sudbury	141,290	86.010%	6,135,677	6,226,823	91,147	518,902	44.07
Tehkummah (Township of)	363	0.221%	15,769	16,003	234	1,334	44.09
TOTAL	164,271	100%	7,133,672	7,239,643	105,971	603,304	
Per Capita Rate			42.530	44.07	1.54		

Municipal Levy Increase/-Decrease over previous year **1.5%**

* Population data per 2017 Ontario Population Report, Municipal Property Assessment Corporation

** The above levy excludes VBD Control Measures Contingency. It will be billed only if expenditures deemed necessary by the Medical Officer of Health.

IN CAMERA

MOTION: THAT this Board of Health Finance Standing Committee goes in camera. Time: _____

- Personal matters involving one or more identifiable individuals, including employees or prospective employees
- Labour relations or employee negotiations

RISE AND REPORT

MOTION: THAT this Board of Health Finance Standing Committee rises and reports. Time: _____

To: Carolyn Thain, Chair, Finance Standing Committee, Board of Health

From: Penny Sutcliffe, Medical Officer of Health/Chief Executive Officer

Date: October 29, 2018

Re: Reserve Management Plan

For Information

For Discussion

For a Decision

Issue:

At its May 5, 2018 meeting, the Finance Standing Committee received the 2017 Audited Financial Statements which included an update to the accumulated surplus and the balances within established reserve funds. A review of the reserve funds was to be undertaken this year, taking a scan of the environment and changing landscape with the findings being brought back to the Board of Health Finance Standing Committee.

Recommended Action:

That the Finance Standing Committee receive this briefing note for information, noting the management's work to review and ensure that the Reserve Funds established continue to be relevant and adequately resourced.

Background:

The Board of Health has long recognized the importance of establishing Reserve Funds and that Reserves form an integral part of sound financial management. Financial Reserves are a prudent and expedient way to provide the organization with resources for emergencies, known future infrastructure investments and future planned projects that support the vision and mission of the organization.

In addition, the Ontario Public Health Standards: Requirements for Programs, Services, and Accountability, establishes that the Board of Health must maintain a capital funding plan to ensure that funding for capital projects is appropriately managed and reported.

The Working Capital Reserve fund is reviewed on an annual basis to assess the need to transfer funds from the Working Capital fund to other reserve accounts based on anticipated needs. This ensures a regular review of anticipated needs and appropriate reallocations for long-term financial planning relating to infrastructure, public health initiatives and contingencies.

The following provides an overview of the needs assessed within the established reserve funds.

2018–2022 Strategic Priorities:

1. Equitable Opportunities
2. Meaningful Relationships
3. Practice Excellence
4. Organizational Commitment

O: October 19, 2001
R: January 2017

Working Capital

Working Capital Reserve fund supports ongoing operational program requirements. The Ministry recommends a reserve level that can support a minimum of 6 weeks cash flow. To ensure against inflation, we maintain a balance reflective of 7.5 weeks of cash flow in the event of an immediate funding need.

Public Health Initiatives and Response

This fund provides the Health Unit with the resources to respond to emergent issues and to support program initiatives that require significant development of start-up costs.

To date, the development of the Indigenous Engagement Strategy has been funded with Ministry one-time funding. We do not anticipate future one-time dollars to support the integration and operationalization of the strategy. The Board recognizes the importance of committing resources to support this work and management is exploring ideal funding options for the continuance of this work within the current fiscal pressures. Management will look to this reserve fund to help offset this project's preliminary expenses.

Management has identified the need to embark on a medical records modernization project. The health system has seen a significant transformation over the past few years with the development and implementation of many electronic systems such as Ontario Electronic Health Record (EHR), Ontario Laboratories Information System (OLIS), Digital Health Drug Repository (DHDR), Provincial Client Registry (PCR), and the Provincial Provider Registry (PPR). As such, our capacity to interface with these systems is hampered by the current paper based records. It is extremely important to move to an Electronic Medical Record which supports our ability to interface with the health system and to provide efficiencies and conveniences offered through high tech, high touch solutions. This will be a priority and will be funded through one-time Ministry grants if available and reserves.

Harm reduction initiatives are one of the four pillars of the Community Drug Strategy for the City of Greater Sudbury. A supervised injection service (SIS) is identified as a potential means to reduce drug-related harms in our community. The Community Drug Strategy, co-led by Public Health Sudbury & Districts and Greater Sudbury Police Service, has moved forward on a needs assessment and feasibility study for an SIS in our community. Applications to various funders have been made to support this study. However, should those not materialize, reserve funds will be accessed.

Corporate Contingencies

This fund provides for extraordinary costs associated with contingent liabilities. Our review indicates that the current level of resources are sufficient.

Facility and Equipment Repairs and Maintenance

This fund supports the cost of maintaining existing building intrastate, ensuring our facilities provide a safe and comfortable workplace in compliance with the health and safety legislative requirements.

1. Equitable Opportunities
2. Meaningful Relationships
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Management undertook to have a Building Condition Assessment (BCA) performed of 1300 Paris Street site. The purpose of the BCA was to examine the current condition of the building from architectural, structural, mechanical and electrical perspective, to assess the remaining useful life and anticipated replacement or repair costs of current systems. This fund will be used to support the priority areas notified by the report. A summary of this plan is provided in Appendix 1.

Human Resources Management

This fund provides for unbudgeted human resources issues such as post-employment benefits (vacation and sick leave) obligations, workplace restructuring, compensation, training and development, and other initiatives. Our review indicates that the current level of resources are sufficient.

Research and Development

This fund supports cost associated with new and or ongoing research opportunities. 80% of unrestricted in-year research projects surpluses are transferred into this fund.

In order to meet the identified needs, funds have been reallocated as follows:

Schedule of Reserves			
Schedule A			
	Balance, End of Year 2017	Change in position	Recommendation for 2018
Working Capital	6,566,272	(2,366,272)	4,200,000
Public Health Initiatives and Response	1,521,119	250,000	1,771,119
Corporate Contingencies	500,000	-	500,000
Facility and Equipment Repairs and Maintenance	2,860,447	2,116,272	4,976,719
Human Resources Management	675,447	-	675,447
Research and Development	56,860	-	56,860
	12,180,145	-	12,180,145

Lastly, a review of the current BOH By-law was undertaken and compared to other Health Unit BOH By-laws. No gaps were identified.

Financial Implications:

None. Reserve Fund allocations can be adjusted as required to address changing needs.

Ontario Public Health Standard:

Organizational Requirement – Good Governance and Management Practices

Strategic Priority:

Organizational Commitment

2018–2022 Strategic Priorities:

1. Equitable Opportunities
2. Meaningful Relationships
3. Practice Excellence
4. Organizational Commitment

O: October 19, 2001
R: January 2017

Contact:

France Quirion, Director, Corporate Services

2018–2022 Strategic Priorities:

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2. Meaningful Relationships
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O: October 19, 2001
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Appendix 1

Building Condition Report – Summary

Recommended Building Renovation, Repair and Improvement Plan
Reserve Projection

The following summary report provides a snapshot of current conditions of the facilities with problem areas identified, quantified and estimated correction costs provided with recommended action dates for the next five years.

The building audit involved the visual inspections of the facility including systems, components, services and external site features. A review of repair and maintenance documentation, review of drawings and facilities reports as well as interviews with facility staff were conducted. Wherever possible, the material conditions, functionality of operating equipment, performance, estimated remaining functional life, estimated costs for repairs or replacement, were assessed. Destructive and analytical testing was not performed as part of this assessment.

Projects were evaluated using the following criteria and corresponding value:

Frequency Criteria	Value
Day to Day	5
Monthly	4
Yearly	3
3 - 5 Years	2
> 5 Years	1
Not applicable	0

OHS/Standards/Regulations	Value
To do immediately	5
To be programed	3
Minor	1
Not applicable	0

Future Costs	Value
Significant damage/deterioration is occurring	5
Significant damage/deterioration is imminent	3
Increase in operating cost	1
Not applicable	0

Severity Criteria	Value
Safety Risk	5
Code & Building shut down	4
Serious impact on use & or excessive damage to building	3
Adverse effect on use of space & or accelerated deterioration	2
Unsightly or minor discomfort	1
Not applicable	0

- 2018–2022 Strategic Priorities:
1. Equitable Opportunities
 2. Meaningful Relationships
 3. Practice Excellence
 4. Organizational Commitment

O: October 19, 2001
R: January 2017

The Priority

Priority for each item was determined by adding the point value of the four criteria noted above and ranked as follows:

SUM	Priority
16 — 20	Urgent
11 — 16	High
6 — 10	Medium
1 — 5	Low
0	Like new

2018–2022 Strategic Priorities:

- 1. Equitable Opportunities
- 2. Meaningful Relationships
- 3. Practice Excellence
- 4. Organizational Commitment

O: October 19, 2001
R: January 2017

Renovation and Repair Summary (5-year Plan)				2018 - 2022					
Component	Description	Priority	Project Cost	Yearly cost x \$1000					
				2018 Year 0	2019 Year 1	2020 Year 2	2021 Year 3	2022 Year 4	2023 Year 5
SUBSTRUCTURES	Exterior walls	11					\$4,000		
SHELL	Roofing repair, waterproofing and repairs on exterior stairs, patio and utility doors	9-18		\$5,500	\$82,000		\$37,500	\$19,000	
INTERIOR AREAS	Repair washrooms, vinyl flooring, staircases	5-13		\$1,000	\$27,500		\$50,000		\$5,000
SERVICES	Replacement and/or repairs of water supply, wiring, air and power systems	7-17		\$9,750	\$181,000	\$75,000	\$305,000	\$4,000	\$175,000
SITEWORK	Repairs grounds, pedestrian bases, signage	3-16		\$2,750	\$5,000	\$6,000		\$750	\$22,000
RENOVATION & REPAIR	SUB-TOTAL		\$1,017,750	\$19,000	\$295,500	\$81,000	\$396,500	\$23,750	\$202,000

2018–2022 Strategic Priorities:

1. Equitable Opportunities
2. Meaningful Relationships
3. Practice Excellence
4. Organizational Commitment

O: October 19, 2001
R: January 2017

Improvement Plan Summary (5-year Plan)				2018 - 2022					
Component	Description	Priority	Project Cost	Yearly cost x \$1000					
				2018 Year 0	2019 Year 1	2020 Year 2	2021 Year 3	2022 Year 4	2023 Year 5
SHELL	Inspection Program	12		\$500					
INTERIORS	Updating flooring and interior identification	3-9			\$10,000				\$15,000
SERVICES	Air distribution system review and potential redesign, upgrades to HVAC instrumentation lighting/electrical, etc.	7-19		\$36,200	\$56,000	\$110,000	\$277,000	\$250,000	
EQUIPMENT AND FURNISHINGS	Small equipment replacement	9		\$500					
SITWORK	Repairs to pedestrian pathways	7-11		\$7,000	\$3,000				
IMPROVEMENT PLAN	SUB-TOTAL		\$765,200.00	\$44,200	\$69,000	\$110,000	\$277,000	\$250,000	\$15,000
	GRAND TOTAL		\$1,782,950.00	\$63,200	\$364,500	\$191,000	\$673,500	\$273,750	\$217,000

2018–2022 Strategic Priorities:

1. Equitable Opportunities
2. Meaningful Relationships
3. Practice Excellence
4. Organizational Commitment

O: October 19, 2001
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Board of Health Manual
Public Health Sudbury & Districts
By-Law

Category

Board of Health By-Laws

Section

By-laws

Subject

By-law 12-05

Number

G-I-70

Approved By

Board of Health

Original Date

December 2005

Revised Date

June 21, 2018

Review Date

June 21, 2018

To provide for the management of the Working Capital, and Research and Development Reserves:

The Board of Health for the Sudbury and District Health Unit has established reserves as follows:

1.

70-09 SUDBURY & DISTRICT BOARD OF HEALTH UNIT RESERVE FUNDS

Moved by Dennis - Spencer:

WHEREAS the *Health Protection and Promotion Act* (the "Act") requires, in section 72(1), that the expenses incurred by or on behalf of a Board of Health and the Medical Officer of Health in the performance of their functions and duties under the Act or any other act shall be borne and paid by the Municipalities in the health unit served by the Board of Health; and,

WHEREAS section 72(5)(1) of the Act requires the Board of Health to cause the preparation of an annual estimate of expenses for the next year; and,

WHEREAS such estimate of expenses may from time to time be too high or too low resulting in an excess or a shortfall respectively of funds paid by the Municipalities; and,

WHEREAS the Board of Health considers it prudent and expedient to establish reserve funds, which include reserves, into which, inter alia, any excess funds received in any year be paid to be applied to cover any shortfall of funds in future years; and,

WHEREAS section 417(1) of the Municipal Act empowers the Board of Health in each year to provide in its estimate of expenses for the establishment or maintenance of a reserve fund for any purpose for which it has authority to expend funds; and,

WHEREAS section 417(2) of the *Municipal Act* only requires the approval of the Councils of the majority of the Municipalities in a health unit for the establishment and maintenance of a reserve fund if the Board of Health is required to obtain such approval for capital expenditures; and,

WHEREAS section 52(4) of the Act only requires the Board of Health to seek the approval of the Councils of the majority of Municipalities in a health unit for capital expenditures made to acquire and hold real property; and,

WHEREAS to obviate the need to seek the approval of the Councils of the majority of the Municipalities in the Sudbury and District Health Unit to establish and maintain a reserve fund, the reserve fund will contain a restriction that the funds therein shall not be used for capital expenditures to acquire real property without first obtaining the approval of the Councils of the majority of the Municipalities in the Sudbury and District Health Unit as required by section 52(4) of the Act; and,

WHEREAS the Board of Health previously passed motion 20-08 with respect to reserve funds;

NOW THEREFORE BE IT RESOLVED THAT

- (1) The Board of Health motion 20-08 with respect to reserve funds is hereby repealed and rescinded; and,
- (2) The Board of Health forthwith establish and maintain reserve funds for Working Capital, Human Resources Management, Public Health Initiatives and Response, Corporate Contingencies, and Facility and Equipment Repairs and Maintenance; and,
- (3) The reserve funds shall be used and applied only to pay for expenses incurred by or on behalf of the Board of Health and the Medical Officer of Health in the performance of their functions and duties under the Act or any other Act; and,

- (4) None of the reserve funds shall be used or applied for capital expenditures to acquire and hold real property unless the approval of the Councils of the majority of the Municipalities in the Sudbury and District Health Unit have been first obtained pursuant to section 52(4) of the Act; and,
- (5) The Board of Health in each year may provide in its estimates for a reasonable amount to be paid into the reserve funds provided that no amount shall be included in the estimates which is to be paid into the reserve funds when the cumulative balance of all the reserve funds in the given year exceeds 15 percent of the regular operating revenues for the Board of Health approved budget for the mandatory cost shared programs and services; and,
- (6) All lease revenues, received by the Board of Health under leases of part of its premises, in excess of the actual operating costs attributable to the leased premises, shall be paid annually into the reserve funds; and,
- (7) Any over-expenditures in any year shall be paid firstly from the reserve funds and only when the reserve funds shall have been exhausted will the Board of Health seek additional funds from the Municipalities to pay for such over-expenditures; and,
- (8) Any excess revenues in any year resulting from an over estimate of expenses shall be paid into the reserve funds; and,
- (9) The Medical Officer of Health shall in each year direct the allocation of excess funds to such reserve fund or funds as the Medical Officer of Health shall decide; and,
- (10) The Medical Officer of Health shall be entitled to transfer funds from one reserve fund to another reserve fund at any time and from time to time.

And;

2.

83-02 Moved by Kinoshameg - Edwards:

WHEREAS the Sudbury & District Health Unit has opportunities to provide public health research, evaluation and program services to entities other than the Ministry of Health and Long Term Care and generate revenue through grants and honoraria and other sources of revenue that may arise from time to time for these services; and

WHEREAS there are costs associated with developing these opportunities that are not contemplated by the revenue-shared program budgets;

THEREFORE BE IT RESOLVED THAT the Board of Health approve the establishment of a reserve on behalf of the Sudbury & District Health Unit for the purpose of developing revenue generating opportunities and that this reserve be funded by 80% of the unspent revenues related to these activities. The remaining 20% of the unspent revenue will remain in the revenue-shared program budget

for purposes of reimbursing the program for costs incurred in support of these efforts.

And;

3. The Medical Officer of Health shall be responsible for the management of the reserves in accordance with respective Board of Health motions and Board By-law 01-93.
4. The approval of the Board of Health shall be required for any transfers from the Board's reserves that constitute part of the annual budget approval process or that are in excess of \$100,000 per transaction.

ADJOURNMENT

MOTION: THAT we do now adjourn. Time: _____ p.m.