



# Board of Health Finance Standing Committee Meeting

Monday, October 31, 2022

1 p.m. - 2:30 p.m.

Virtual Meeting

**AGENDA**  
**BOARD OF HEALTH FINANCE STANDING COMMITTEE**  
**MONDAY, OCTOBER 31, 2022 – 1 – 2:30 P.M.**  
**VIRTUAL MEETING**

**MEMBERS:** Carolyn Thain, Chair                      Ken Noland                      René Lapierre  
Mark Signoretti

**STAFF:**                      France Quirion                      Dr. Penny Sutcliffe                      Rachel Quesnel

- 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 June 7, 2022\*

**MOTION:      APPROVAL OF MEETING NOTES**

**THAT the meeting notes of the Board of Health Finance Standing Committee meetings of June 7, 2022, be approved as distributed.**

- 5. NEW BUSINESS**
  - 5.1 Year-to-Date Financial Statements
    - a) September 2022 Financial Statements \*
    - b) Capital Project Financial Summary\*
  - 5.2 Financial Management Policy Review
    - a) Schedule of Policy Review \*
  - 5.3 Update on Annual Reconciliation Report (ARR)
  - 5.4 2023 Operating Budget
    - a) Briefing Note: Budget Context and Assumptions\*
    - b) 2023 Summary of Budget Pressures\*
    - c) 2023 Proposed Operating Budget\*
    - d) 2023 COVID-19 Budget Estimates\*

**IN CAMERA**

**MOTION: IN CAMERA**

**THAT this Board of Health Finance Standing Committee goes in camera for personal matters involving one or more identifiable individuals, including employees or prospective employees. Time: \_\_\_\_\_**

**RISE AND REPORT**

**MOTION: RISE AND REPORT**

**THAT this Board of Health Finance Standing Committee rises and reports. Time: \_\_\_\_\_**

**6. ADJOURNMENT**

**MOTION: ADJOURNMENT**

**THAT we do now adjourn. Time: \_\_\_\_\_**



**MINUTES  
BOARD OF HEALTH FINANCE STANDING COMMITTEE  
TUESDAY, JUNE 7, 2022 – 10 A.M.  
VIRTUAL MEETING**

**BOARD MEMBERS PRESENT**

Carolyn Thain

Mark Signoretti

Ken Noland

**BOARD MEMBERS REGRETS/ABSENT**

René Lapierre

**EX-OFFICIO STAFF PRESENT**

France Quirion

Rachel Quesnel, Recorder

Dr. Penny Sutcliffe

**INVITED STAFF**

Keeley O'Neill

**GUESTS PRESENT**

Derek D'Angelo, KPMG

Wenting Zhou, KPMG

**R. QUESNEL PRESIDING**

**1. CALL TO ORDER**

The meeting was called to order at 10 a.m.

**2. ROLL CALL**

**3. ELECTION OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR FOR 2022**

Nominations were held for the position of Board of Health Finance Standing Committee Chair. Carolyn Thain was nominated, and nominations were closed. C. Thain accepted her nomination.

**01-22 APPOINTMENT OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR**

***MOVED BY NOLAND – SIGNORETTI: THAT the Board of Health Finance Standing Committee appoint Carolyn Thain as the Board of Health Finance Standing Committee Chair for 2022.***

**CARRIED**

**C. THAIN PRESIDING**

**4. REVIEW OF AGENDA/DECLARATIONS OF CONFLICTS OF INTEREST**

There were no declarations of conflict of interest.

**5. APPROVAL OF BOARD OF HEALTH FINANCE STANDING COMMITTEE MINUTES**

**5.1 Board of Health Finance Standing Committee Notes dated November 2, 2021**

**02-22 APPROVAL OF MEETING NOTES**

***MOVED BY NOLAND – SIGNORETTI: THAT the meeting notes of the Board of Health Finance Standing Committee meeting of November 2, 2021, be approved as distributed.***

**CARRIED**

**6. NEW BUSINESS**

**6.1 2021 Audited Financial Statements**

- a) Briefing Note from the Medical Officer of Health and Chief Executive Officer dated May 31, 2022

Dr. Sutcliffe provided an overview of the briefing note and thanked F. Quirion and team for their leadership with the 2021 audit and audited financial statements. There is a motion for the Board of Health Finance Standing Committee's consideration to recommend the audited financial statements be endorsed by the full Board of Health.

F. Quirion introduced Derek D'Angelo, Lead Audit Partner at KPMG and Wenting Zhou, Audit Manager to the meeting and thanked the audit team from KPMG: Derek D'Angelo, Wenting Zhou, Bianca Xu for a successful audit.

D. D'Angelo was invited to review the Auditor's Audit Findings Report. There have been significant changes in the year ending December 31, 2021, which impacted financial reporting and the audit:

- COVID-19 pandemic
- New CAS auditing standards

D. D'Angelo summarized that there have been no initial selections of, or changes to significant accounting policies and practices to bring to the Committee's attention. There are no significant deficiencies in internal control over financial reporting and no identified areas of concern with regards to audit quality indicators. D. D'Angelo also outlined the 2021 standard audit plan arising from the impacts of the COVID-19 pandemic.

Questions were entertained. The auditor explained the process to address the unusual year in 2021 due to COVID-19 and how the auditors worked closely with staff as it relates to the increase in COVID-19 expenditures. It was pointed out that the materiality did not change from beginning to end of the audit work and that it was based on 2020, resulting

in a finer assessment than what might have been required if based on the increased expenditures in 2021.

The auditors described the additional work that was done to account for the additional expenditures and the significant asset purchases.

The auditors will be doing an analysis of the audit hours and compare to historical audits to determine and discuss this year's fee with management if required.

In response to a question about COVID-19 staffing expenses and related employee future benefits costs, the normal audit process was explained and it was noted that the auditors rely on the actuarial analyses. These are due to be assessed again and will inform future audits, noting that 2021 was an outlier year due to the pandemic.

The date of the audit report will be updated to reflect the Board of Health approval date. The draft report will be tabled at the June 16, 2022, Board of Health meeting for approval.

- b) Review of the 2021 Audit Findings Report and Audited Financial Statements
  - F. Quirion, Director, Corporate Services
  - K. O'Neill, Manager, Accounting Services
  - Derek D'Angelo and Wenting Zhou, KPMG

The draft audited statements have been prepared in compliance with the Generally Accepted Accounting Principles and presented in draft form.

F. Quirion recapped the magnitude of the changes that occurred in 2021 that impacted and shaped the year-end financial position:

- Implementation of COVID-19 vaccination clinics which required a substantial shift in Public Health resources.
- Hiring of additional staff to support the vaccine response.
- Agreement partnerships across our region, including with the City of Greater Sudbury, for assistance with the COVID-19 vaccination response and support for the mass vaccination requirements.
- Several waves of COVID infections required Public Health to ramp up case and contact management.
- Significant resources were redeployed from Public Health programs and hired externally to support the response.
- The ministry provided Public Health Units with funding for COVID-19 extraordinary expenses for both case and contact management as well as vaccine clinics to support the addition financial costs.
- Infrastructure modernization projects at Elm Place and 1300 Paris

- PHSD adjusted its' spending approach to ensure the organization was in the best financial position as possible.

Overall, the 2021 Audited Financial Statements were impacted by these and significant variances are attributable primarily to COVID-19 and the Modernization project.

Based on the auditor's report, the financial statements present fairly, in all material respects, the financial position of Public Health Sudbury & Districts as at December 31, 2021, and its results of operations and accumulated surplus, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards. There were no recommendations received as a result of the 2021 annual audit completed by KPMG.

K. O'Neill provided a detailed overview of the statements and notes.

F. Quirion brought to attention of the members that the net increase to the capital reserves (case based) is only \$28,303 of the total reported annual surplus of \$1,022,582.

Questions were entertained. A member inquired about financial and staffing issues and as these were discussed by the Board at a previous meeting at which the member was not in attendance, he will follow up with the Board of Health Chair and Medical Officer of Health.

Sick leave and vacation accrual increases were discussed. 2021 was an unusual year that took a toll on staff who worked long hours for the COVID-19 response. It was clarified that leaves have been accounted for in the financials. A review of vacation has been undertaken and a plan is in place to promote staff taking accrued vacation as much as is feasible.

Clarification was provided regarding the variances relating to accounts receivable and employee benefits obligations as well as for plumbing expenses and licenses.

F. Quirion provided updates on the budget for the capital projects currently underway as well as the PHSD reserves, noting \$7.4M is still available in 2022 from the \$11M capital budget to complete the projects. It was clarified that once we have allocated to the capital project, the remaining available reserve balance will be approximately \$5.5M.

There continue to be concerns about provincial funding and funding pressures as well as unknowns relating to the provincial restructuring of public health. Dr. Sutcliffe responded that she believes it is reasonable to expect a resumption of initiatives to restructure the public health system. There have been calls to the provincial government that public

health be given time to review/debrief from COVID-19, address staff exhaustion, deal with recovery priorities and emerging issues such as monkeypox.

PHSD management has met to brainstorm regarding the range of possibilities and how PHSD might best respond when more data is known, in order to map out budget scenarios. Dr. Sutcliffe concluded that there continue to be many unknowns and the Board of Health and Board of Health Finance Standing Committee will continue to be kept apprised of any developments.

### **03-22 2021 AUDITED FINANCIAL STATEMENTS**

***MOVED BY SIGNORETTI – NOLAND: THAT the Board of Health Finance Standing Committee recommend to the Board of Health for the Sudbury and District Health Unit the adoption of the 2021 audited financial statements.***

**CARRIED**

## **6.2 Year to Date Financial Statements**

### **a) April 2022 Financial Statements**

F. Quirion reviewed the financial statements ending April 2022 showing a positive variance of \$606,534 before considering COVID-19 extraordinary expenses.

The statements account for \$2,805,997, or 33% of approved funding a third of the way through the year, in COVID-19 extraordinary expenses incurred to the end of April. Funding from the Ministry for COVID extraordinary expenses in the amount of \$8,344,000 has been approved in the 2022 Accountability Agreement and funding will be recognized in the statements when it is received. We can once again request additional COVID-19 extraordinary funding within our quarterly reporting process. Like last year, only those COVID-19 expenses that cannot be managed withing the Board approved budget are eligible for reimbursement from the COVID-19 extraordinary fund.

Variances within the department summary can be attributed to calendarization, shifting of resources to support COVID-19 and recovery priorities. Variances are also attributable to ongoing vacancies.

Questions were entertained. Challenges with recruitment are not unique to public health and PHSD is in competition with other health units and sectors to recruit professionals. Unknowns relating to the provincial public health restructuring could compound recruitment and retention challenges. We continue to strive to be the best organization we can be to attract talent. As a broader community approach, marketing our local communities could help attract people to northern Ontario.



**7. ADJOURNMENT**

**04-22 ADJOURNMENT**

***MOVED BY NOLAND–SIGNORETTI: THAT we do now adjourn. Time: 11:22 a.m.***

**CARRIED**

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(Chair)

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(Secretary)

**APPROVAL OF MEETING NOTES**

**MOTION:**

**THAT the meeting notes of the Board of Health Finance Standing Committee meetings of June 7, 2022, be approved as distributed.**

**Public Health Sudbury & Districts**  
**STATEMENT OF REVENUE & EXPENDITURES**  
**For The 9 Periods Ending September 30, 2022**  
**Cost Shared Programs**

	<b>Annual Budget</b>	<b>Budget YTD</b>	<b>Current Expenditures YTD</b>	<b>Variance YTD (over)/under</b>	<b>Balance Available</b>
<b>Revenue:</b>					
MOH - General Program	16,836,800	12,627,600	12,711,800	(84,200)	4,125,000
MOH - One Time Mitigation Grant	1,179,500	860,051	869,879	(9,828)	309,621
MOH - Unorganized Territory	826,000	619,500	619,504	(4)	206,496
Municipal Levies	9,078,082	6,808,562	6,808,576	(14)	2,269,506
Interest Earned	100,000	71,362	113,435	(42,073)	(13,435)
<b>Total Revenues:</b>	<b>\$28,020,382</b>	<b>\$20,987,075</b>	<b>\$21,123,194</b>	<b>\$(136,119)</b>	<b>\$6,897,188</b>
<b>Expenditures:</b>					
<b>Corporate Services:</b>					
Corporate Services	4,844,013	3,742,036	3,897,479	(155,443)	946,534
Office Admin.	115,350	44,916	43,181	1,735	72,169
Espanola	117,766	88,235	85,060	3,175	32,706
Manitoulin	131,604	98,790	91,414	7,376	40,190
Chapleau	126,876	96,560	87,804	8,756	39,071
Sudbury East	18,104	13,578	14,124	(547)	3,979
Intake	344,251	261,808	261,846	(37)	82,406
Facilities Management	602,893	324,047	320,021	4,026	282,872
Volunteer Resources	3,850	0	0	0	3,850
<b>Total Corporate Services:</b>	<b>\$6,304,706</b>	<b>\$4,669,971</b>	<b>\$4,800,929</b>	<b>\$(130,958)</b>	<b>\$1,503,777</b>
<b>Health Protection:</b>					
Environmental Health - General	1,408,067	1,047,227	976,517	70,710	431,551
Environmental	2,611,582	1,918,006	1,536,225	381,782	1,075,357
Vector Borne Disease (VBD)	88,828	61,509	52,931	8,579	35,897
Small Drinking Water Systems	177,834	136,795	125,203	11,593	52,632
CID	748,538	666,933	483,522	183,411	265,016
Districts - Clinical	231,803	175,871	176,394	(523)	55,409
Risk Reduction	273,042	27,823	(19,678)	47,501	292,720
Sexual Health	1,335,482	1,027,808	1,067,270	(39,462)	268,211
MOHLTC - Influenza	0	0	1	(1)	(1)
MOHLTC - Meningitis	0	0	1	(1)	(1)
SFO: E-Cigarettes, Protection and Enforcement	257,999	172,107	158,241	13,866	99,758
<b>Total Health Protection:</b>	<b>\$7,133,176</b>	<b>\$5,234,081</b>	<b>\$4,556,625</b>	<b>\$677,456</b>	<b>\$2,576,551</b>
<b>Health Promotion:</b>					
Health Promotion - General	1,148,657	826,305	801,802	24,503	346,855
School Health and Behavior Change	1,527,418	1,174,787	776,388	398,398	751,030
Districts - Espanola / Manitoulin	453,997	345,358	258,896	86,461	195,101
Nutrition & Physical Activity	1,829,249	1,337,591	975,617	361,974	853,632
Districts - Chapleau / Sudbury East	409,065	310,502	220,554	89,948	188,511
Tobacco, Vaping, Cannabis & Alcohol	686,203	497,632	220,136	277,496	466,067
Family Health	1,272,873	957,962	929,737	28,225	343,136
Mental Health and Addictions	933,756	703,553	739,345	(35,792)	194,410
Dental	469,446	349,118	293,295	55,823	176,151
Healthy Smiles Ontario	629,020	466,021	460,246	5,775	168,774
Vision Health	39,511	0	0	0	39,511
SFO: TCAN Coordination and Prevention	544,806	362,264	236,882	125,381	307,924
Harm Reduction Program Enhancement	159,201	120,706	54,560	66,146	104,641
<b>Total Health Promotion:</b>	<b>\$10,103,203</b>	<b>\$7,451,799</b>	<b>\$5,967,460</b>	<b>\$1,484,339</b>	<b>\$4,135,743</b>
<b>Vaccine Preventable Diseases and COVID Preventio</b>					
VPD and COVID CCM - General	285,405	219,235	151,700	67,535	133,704
VPD and COVID CCM	906,843	697,572	1,202,558	(504,986)	(295,715)
<b>Total SVC:</b>	<b>\$1,192,248</b>	<b>\$916,807</b>	<b>\$1,354,259</b>	<b>\$(437,451)</b>	<b>\$(162,011)</b>
<b>Knowledge and Strategic Services:</b>					
Knowledge and Strategic Services	2,761,602	2,072,850	1,965,510	107,340	796,092
Workplace Capacity Development	23,507	14,014	16,740	(2,726)	6,767
Health Equity Office	14,440	3,123	2,977	146	11,463
Nursing Initiatives: CNO, ICPHN, SDoH PHN	477,269	366,665	357,863	8,802	119,406
Strategic Engagement	10,232	2,287	2,258	30	7,974
<b>Total Knowledge and Strategic Services:</b>	<b>\$3,287,050</b>	<b>\$2,458,939</b>	<b>\$2,345,348</b>	<b>\$113,591</b>	<b>\$941,702</b>
<b>Total Expenditures:</b>	<b>\$28,020,382</b>	<b>\$20,731,596</b>	<b>\$19,024,619</b>	<b>\$1,706,976</b>	<b>\$8,995,762</b>
<b>Net Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$255,479</b>	<b>\$2,098,575</b>	<b>\$1,843,096</b>	

**Public Health Sudbury & Districts**

**Cost Shared Programs**

STATEMENT OF REVENUE & EXPENDITURES  
 Summary By Expenditure Category  
 For The 9 Periods Ending September 30, 2022

	<b>BOH Annual Budget</b>	<b>Budget YTD</b>	<b>Current Expenditures YTD</b>	<b>COVID-19 Expenditures YTD</b>	<b>Total Expenditures YTD</b>	<b>Cost Shared Variance YTD (over) /under</b>	<b>Total Variance YTD (over)/under</b>
<b>Revenues &amp; Expenditure Recoveries:</b>							
MOH Funding	28,020,382	20,987,075	21,183,378	0	21,183,378	(196,303)	(196,303)
Other Revenue/Transfers	722,717	394,384	539,843		539,843	(145,459)	(145,459)
<b>Total Revenues &amp; Expenditure Recoveries:</b>	<b>28,743,099</b>	<b>21,381,459</b>	<b>21,723,220</b>	<b>0</b>	<b>21,723,220</b>	<b>(341,762)</b>	<b>(341,762)</b>
<b>Expenditures:</b>							
Salaries	18,578,665	14,314,508	12,922,195	4,469,617	17,391,812	1,392,313	(3,077,304)
Benefits	5,820,779	4,465,444	3,920,738	491,330	4,412,068	544,706	53,376
Travel	297,058	127,152	146,909	125,215	272,123	(19,757)	(144,972)
Program Expenses	1,089,217	272,717	236,072	65,736	301,808	36,645	(29,091)
Office Supplies	85,584	31,269	39,067	5,408	44,474	(7,797)	(13,205)
Postage & Courier Services	64,972	36,471	37,324	51	37,375	(852)	(903)
Photocopy Expenses	33,228	15,290	18,801	3,452	22,253	(3,510)	(6,963)
Telephone Expenses	65,266	48,549	49,037	84,255	133,292	(488)	(84,743)
Building Maintenance	349,650	222,316	244,884	58,166	303,050	(22,568)	(80,734)
Utilities	236,567	148,398	120,582		120,582	27,816	27,816
Rent	312,365	234,274	335,695	75,314	411,009	(101,421)	(176,735)
Insurance	145,514	140,514	162,253		162,253	(21,739)	(21,739)
Employee Assistance Program ( EAP)	35,000	26,250	27,888		27,888	(1,639)	(1,639)
Memberships	29,889	24,381	32,366		32,366	(7,986)	(7,986)
Staff Development	126,205	63,337	50,133	20	50,153	13,204	13,183
Books & Subscriptions	9,345	3,095	2,519		2,519	576	576
Media & Advertising	130,365	54,688	51,388	30,755	82,142	3,301	(27,454)
Professional Fees	491,765	252,022	352,801	446,920	799,721	(100,779)	(547,699)
Translation	48,890	23,440	26,290	43,625	69,916	(2,851)	(46,476)
Furniture & Equipment	18,020	7,528	13,371		13,371	(5,843)	(5,843)
Information Technology	774,755	614,335	834,334	75,763	910,097	(219,999)	(295,762)
<b>Total Expenditures</b>	<b>28,743,099</b>	<b>21,125,980</b>	<b>19,624,646</b>	<b>5,975,628</b>	<b>25,600,273</b>	<b>1,501,334</b>	<b>(4,474,294)</b>
<b>Net Surplus ( Deficit )</b>	<b>0</b>	<b>255,479</b>	<b>2,098,575</b>			<b>1,843,096</b>	<b>(4,132,532)</b>

**Sudbury & District Health Unit o/a Public Health Sudbury & Districts**

**SUMMARY OF REVENUE & EXPENDITURES**

For the Period Ended September 30, 2022

<b>Program</b>	<b>FTE</b>	<b>Annual Budget</b>	<b>Current YTD</b>	<b>Balance Available</b>	<b>% YTD</b>	<b>Program Year End</b>	<b>Expected % YTD</b>
<b>100% Funded Programs</b>							
COVID and Schools	355	896,000	345,539	550,461	38.6%	Mar 31/2023	33.3%
Indigenous Communities	703	90,400	74,866	15,534	82.8%	Dec 31	75.0%
Pre/Postnatal Nurse Practitioner	704	139,000	75,230	63,770	54.1%	Mar 31/2023	33.3%
LHIN - Falls Prevention Project & LHIN Screen	736	100,000	6,853	93,147	6.9%	Mar 31/2023	33.3%
Northern Fruit and Vegetable Program	743	176,100	138,429	37,671	78.6%	Dec 31	75.0%
Triple P Co-Ordination	766	46,506	34,963	11,543	75.2%	Dec 31	75.0%
Supervised Consumption Site	767	1,094,021	601,162	492,859	54.9%	Dec 31	75.0%
Healthy Babies Healthy Children	778	1,476,897	735,239	741,658	49.8%	Mar 31/2023	33.3%
IPAC Congregate CCM	780	1,680,000	354,260	1,325,740	21.1%	Mar 31/2023	33.3%
Ontario Senior Dental Care Program	786	1,012,400	584,399	428,001	57.7%	Dec 31	75.0%
Anonymous Testing	788	61,193	30,600	30,593	50.0%	Mar 31/2023	33.3%
One-Time Nursing Initiative	794	515,096	562,043	(46,947)	109.1%	Mar 31/2023	33.3%
<b>Total</b>		<b>7,287,613</b>	<b>3,543,583</b>	<b>3,744,030</b>			

Financial Report - As of October 2023	Patio/Terrace					Balance
	Budget	Paris Street	Elm Place	Renovations	Elevator Repair	
<b>Infrastructure Modernization Projects</b>						
Reserves	11,000,000	8,734,548	1,070,562			1,194,890
MOH Funding for OSDC Clinic	1,245,299		1,192,088			53,211
MOH Funding for Patio/Terrace Repair	264,400					264,400
MOH Funding for Elevator Repair	194,500				27,797	166,703
<b>Total Funding Available</b>	<b>12,704,199</b>	<b>8,734,548</b>	<b>2,262,650</b>	<b>-</b>	<b>27,797</b>	<b>1,679,204</b>

#### PROJECT DETAILS

##### Paris Street

Renovation Costs (Matheson)	6,979,908
Building Permit	85,200
Wall Remediation (Northern Corrugated)	193,600
Furniture & Equipment	787,412
Architect fees (3rd Line)	574,025

Total costs before HST	8,620,145
Plus HST	1,109,543
Less HST rebate	959,328
Net project cost	8,770,360
Less Enbridge rebate	13,095
Less auction revenue (2021/2022)	22,718
<b>TOTAL PROJECT COSTS</b>	<b>8,734,548</b>

Project budget	8,640,000
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Under (over) budget	(94,548)
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##### Elm Place

Renovation Costs (Prosperi)	1,942,921
Building Permit	22,170
Furniture & Equipment	92,167
Architect fees (YBSA)	166,642.20

Total costs before HST	2,223,900
Plus HST	286,225
Less HST rebate	247,474
<b>TOTAL PROJECT COSTS</b>	<b>2,262,650</b>

Project budget	2,945,299
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Under (over) budget	682,649
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##### Elevator Repair - MOH Funded

Contract costs	23,753
Admin fees	3,563

Total costs before HST	27,316
Plus HST	3,551
Less HST rebate	3,070
<b>TOTAL PROJECT COSTS</b>	<b>27,797</b>

Project budget	194,500
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Under (over) budget	166,703
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##### Patio/Terrace Renovations - MOH Funded

Project budget	264,400
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# Board of Health Finance Committee

STATUS COLOR LEGEND & TOGGLE

Not Started	In Progress	Delayed	Complete
ON	ON	ON	ON

CATEGORY	SECTION	NUMBER	SUBJECT	DESCRIPTION	APPROVED BY	ORIGINAL DATE	MOST RECENT ACTIVITY DATE	ACTIVITY TYPE	NEXT REVIEW DATE	STATUS
Board of Health By-Laws	By-laws	G-I-20	By-law 02-88	Duties of the Auditor of the BOH	Board of Health	1988/06/23	2022/09/15	Reviewed	2024/09/01	Not Started
Board of Health By-Laws	By-laws	G-I-10	By-law 01-88	Management of Property	Board of Health	1988/06/23	2022/09/15	Reviewed	2024/09/01	Not Started
Board of Health By-Laws	By-laws	G-I-40	By-law 01-93	Financial Authority	Board of Health	1993/04/22	2022/09/15	Reviewed	2024/09/01	Not Started
Board of Health By-Laws	By-laws	G-I-70	By-law 12-05	Reserve Management	Board of Health	2005/12/01	2022/09/15	Reviewed	2024/09+/01	Not Started
Public Health Standards	Organizational Standards	J-I-10	Ontario Public Health Organizational Standards, Management Operations	OPH Standards, Management Operations	Board of Health	2014/02/20	2022/09/15	Revised	2024/09/01	Not Started

# Board of Health Finance Committee

STATUS COLOR LEGEND & TOGGLE

Not Started	In Progress	Delayed	Complete
ON	ON	ON	ON

CATEGORY	SECTION	NUMBER	SUBJECT	DESCRIPTION	MOST RECENT ACTIVITY DATE	ACTIVITY TYPE	PROPOSED REVIEW CYCLE/ DATE	STATUS
Human Resources	Compensation-Payroll & Benefit Administration	K-IV-50	Pay Periods/Disbursements	Establishes pay periods based on employee status	2010/ 07/ 01	Revised	2019	In Progress
Human Resources	Compensation-Payroll & Benefit Administration	K-VII-30	Leave of Absence - Leave without pay	Sets out guidelines around leave of absences	2013/ 09/ 01	Revised	2019	In Progress
Corporate Services	Purchasing	E-IX-13	Credit Card Purchases	Establishes the rules for the provision of credit cards	2012/ 03/ 01	Revised	2019	In Progress
Corporate Services	Purchasing	E-IX-15	Initiational Competitive Process for Procurement of goods and non-consulting services (\$15,000-\$75,000)	Sets out the competitive process for procurement when goods and services are between \$15,000 - \$75,000	2012/ 03/ 01	Revised	2019	In Progress
Corporate Services	Purchasing	E-IX-17	Procurement-Purchase Order	Outlines purpose, process, and responsibilities of issuing PO's	2012/ 03/ 01	Revised	2019	In Progress
Corporate Services	Purchasing	E-IX-30	Procurement-Petty Cash Fund and Reconciliation	Establishes when and how petty cash can be used	2012/ 03/ 01	Revised	2019	In Progress
Corporate Services	Operating Budget	E-VI-30	Execution and Control of Approved Budget	Establishes authority on budget spending and reallocation	2017/ 12/ 01	Reviewed	2020	In Progress
Corporate Services	Assets/ Liabilities	E-X-20	Reserve for Sick Leave and Vacation Pay Benefits	Sets out how sick leave benefits will be paid upon employee termination	2017/ 12/ 01	Reviewed	2020	In Progress
Accounting	Internal Controls	E-V-30	Authorization	Describes the signing authority levels by dollar value and position	2012/ 04/ 01	Revised	2020	In Progress
Corporate Services	Internal Controls	E-V-50	External Auditors	Establishes how the Auditors will be appointed and their responsibility	2012/ 05/ 01	Revised	2020	In Progress
Corporate Services	Operating Budget	E-VI-20	Budget Preparation and Review	Establishes a high level process for budget request and cycle	2012/ 05/ 01	Revised	2020	In Progress
Corporate Services	Purchasing	E-IX-18	Centralized Advertising Procurement	Establishes the advertising requirements for HR position and the purchase of advertising	2013/ 07/ 01	Revised	2020	In Progress
Accounting	Purchasing	E-IX-25	Purchase of Services-Agreements/ Contracts	Establishes the principles, procedures, requirements and guidelines to be followed when establishing a contract	2015/ 06/ 01	Revised	2020	In Progress
Corporate Services	Monetary Issues	E-II-40	Reimbursement of Expenses	Sets out the rules for the reimbursement of out-of-pocket expenses while on business for the employer	2016/ 12/ 01	Revised	2020	In Progress
Corporate Services	Internal Controls	E-V-40	Asset Safeguards	Describes insurance requirements, lock & keys, computer data access and back up requirements	2017/ / 12/ 01	Reviewed	2022	In Progress
Corporate Services	Assets/ Liabilities	E-X-10	Control of fixed Assets	Establishes the Dir, CS as the authority for the purchase of fixed assets	2017/ 12/ 01	Reviewed	2022	In Progress
Corporate Services	Internal Controls	E-V-10	General	Sets out how budgets will be approved, the production of monthly financial statements, a chart of accounts and fidelity bonding	2017/ 12/ 01	Reviewed	2022	In Progress
Corporate Services	Internal Controls	E-V-20	Segregation of Duties	Ensures that difference positions complete different parts of processes and that different individuals check work done by other employee	2017/ 12/ 01	Reviewed	2022	In Progress
Corporate Services	Assets/ Liabilities	E-X-11	Capitalization of Fixed Assets	Describes the minimum value for a capital purchase and how those will be dealt with as well as the amortizations periods	2017/ 12/ 01	Reviewed	2022	In Progress
Corporate Services	Assets/ Liabilities	E-X-12	Disposal of Assets	Establishes the rules for the disposal of assets	2018/ 02/ 28	Reviewed	2022	In Progress
Accounting	Purchasing	E-IX-12	Accounts Payable	Describes how payments will be made to suppliers and handled in our Accounting system	2017/ 12/ 01	Reviewed	2022	In Progress
Corporate Services	Ontario Ministry of Health Budget Forms	E-VII-11	Budget Submission	Establishes the requirement to submit a budget to MOHLTC and MCYS	2018/ 02/ 28	Revised	2023	Not Started
Corporate Services	Banking	E-VIII-10	Security and Authorization	Establishes the MOH as having authorization for the financial affairs and signing authority and Dir. CS responsibilities	2018/ 02/ 28	Revised	2023	Not Started
Accounting	Purchasing	E-IX-10	Authorization	Establishes the requirement for purchase orders	2019/ 04/ 01	Revised	2023	Not Started
Accounting	Purchasing	E-IX-11	Receiving	Sets out the requirement to document all goods received by SDHU	2019/ 04/ 01	Revised	2023	Not Started
Accounting	Banking	E-VIII-11	Bank Reconciliation	Establishes the requirement for banks balances to be reconciled to the GL on a monthly basis	2019/ 04/ 01	Revised	2023	Not Started
Accounting	Revenue	E-XI-10	Cash Receipts	Sets out how cash will be handled	2019/ 04/ 01	Revised	2023	Not Started
Accounting	Revenue	E-XI-20	Accounts Receivable	Describes how accounts receivable will be collected	2019/ 04/ 01	Revised	2023	Not Started
Accounting	Revenue	E-XI-30	Municipal Levy	Sets out the authority to levy municipalities	2019/ 04/ 01	Revised	2023	Not Started
Accounting	Revenue	E-XI-40	Fees	Establishes the authority to establish user fees	2019/ 04/ 01	Revised	2023	Not Started
Human Resources	Compensation-Payroll & Benefit Administration	K-IV-30	Authorization of Direct Deposit	Establishes that payroll will be through direct deposit	2019/ 04/ 01	Revised	2023	Not Started
Human Resources	Compensation-Payroll & Benefit Administration	K-IV-40	Death Benefits	Establishes the SDHU as being responsible to initiate death benefits with the executor of estate	2019/ 04/ 01	Reviewed	2023	Not Started
Corporate Services	Purchasing	E-IX-16	Open Competitive Process (contracts over \$75,000)	Sets out the competitive process for procurement when goods and services that are above \$75,000	2019/ 07/ 03	Revised	2024	Not Started
Corporate Services	Purchasing	E-IX-14	Procurement-Over-arching goods and services and consulting	Overarching policy regulating procurement	2019/ 07/ 03	Revised	2024	Not Started
Human Resources	Compensation-Payroll & Benefit Administration	K-IV-70	Verification of Employment and Wages	Requirements for SDHU verification of employment and wages	2022/ 10/ 19	Reviewed	2027	Not Started
Human Resources	Compensation-Payroll & Benefit Administration	K-X-20	Paid Holidays	Establishes observed paid holidays and eligibility	2022/ 05/ 30	Revised	2027	Not Started
Human Resources	Terms and Conditions of Employment	K-V-50	Personal Automobile	Sets out the guidelines for use of a personal automobile for business purposes	2022/ 07/ 20	Revised	2027	Not Started



# Briefing Note

**To:** Carolyn Thain, Chair, Board of Health Finance Standing Committee  
**From:** Dr. Penny Sutcliffe, Medical Officer of Health and Chief Executive Officer  
**Date:** October 31, 2022  
**Re:** Context and Assumptions for Proposed 2023 Cost-Shared Operating Budget

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For Information

For Discussion

For a Decision

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**Issue:**

The proposed 2023 cost-shared operating budget for the Board of Health for Public Health Sudbury & Districts is the result of responsible planning in the context of ongoing programmatic and financial uncertainties.

While it is anticipated that COVID-19 extraordinary costs not covered by the Board's cost-shared operating budget will be funded provincially, there are significant and growing unmet community public health needs caused by the pandemic and by the over 30-month reduction or suspension of public health programs and services. As the Finance Standing Committee is aware, Public Health is working diligently on identified [pandemic recovery priorities](#) and on the resumption of public health programs and services as required under the [Health Protection and Promotion Act, R.S.O. 1990, c. H.7 \(ontario.ca\)](#), and the [Ontario Public Health Standards - Programs and Services - Health Care Professionals - MOHLTC \(gov.on.ca\)](#).

This briefing note describes the key assumptions and context for 2023 budget deliberations that underlie the proposed budget and seeks the Finance Standing Committee recommendation to the Board of Health for the 2023 cost-shared operating budget.

**Recommended Action:**

**That the Board of Health Finance Standing Committee, having reviewed and discussed details of the proposed 2023 cost-shared operating budget, direct the Medical Officer of Health to finalize the budget that will be recommended by the Finance Standing Committee to the Board of Health for approval at its November 10, 2022, meeting.**

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2018–2022 Strategic Priorities:

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

**Context:***Environment:*

The 2022 year saw continued local public health efforts in response to the pandemic while also planning the reinstatement of recovery priority programs and services. PHSD recovery priorities were approved by the Board of Health in February 2022 and are being actioned. This involves the ongoing and careful repatriation of staff and resources from COVID-19 back to Ontario Public Health Standards (OPHS) programming while recruiting and filling needed positions in COVID-19 to ensure continued response capacity.

We have a commitment to a more sustainable balance (i.e. increased recruitment and reduced overtime burden) for staff with a focus on staff wellness as a critical component of our recovery strategy.

It is expected that Public Health will be required to maintain a fulsome pandemic response well into 2023. The release of bivalent vaccines this fall is intensifying the need for vaccine clinics. The continued rise of COVID-19 cases and outbreaks, combined with the fall/winter respiratory season, mean that PHSD needs to be flexible and able to quickly adapt to respond to the evolving needs caused by the pandemic and infectious diseases.

The provincial election reinstated the Conservative government—with a renewed agenda and significant support. It is unknown at this time when the work to transform the public health system will resume and we need to remain engaged in all opportunities for dialogue and influence.

*Financial:*

**2022:** The Board of Health was advised on May 2, 2022, of the 2022 Ministry of Health funding, including base funds for cost-shared and 100% funded programs and one time funding for projects and initiatives. A 1% increase to base funding was received which amounted to an additional \$126,300 added to base funding in 2022 (pro-rated from April 1 to December 31, 2022). The Board of Health received up to \$1,199,400 in one-time funding for the 2022–2023 funding year. One time funds from 2021-2022 in the amount of \$1,034,500 were carried forward to the 2022-2023 year. Also included was up to \$1,179,500 in “mitigation funding” for 2022, which, as was the case for 2020 and 2021, is intended to offset costs to municipalities that result from the change in provincial funding policy (i.e. change to 70:30 funding ratio for cost-shared programs and application of this formula to most previously 100%-funded programs). Funding was also received (total of \$896,000 for April 1, 2022, to December 31, 2022) for the School Focused Nurses initiative to support COVID-19 prevention and management in schools. Finally, \$8,344,000 in COVID-19 extraordinary funding was also announced: \$2,354,500 for COVID General/Case and Contact Management (CCM) programming and \$5,989,500 for the Vaccine Program (representing 48% and 80% of the requested amounts, respectively). Further funding for COVID-19 extraordinary expenses over and above this initial funding announcement will be based on actual costs incurred and submitted through the quarterly reports in 2022.

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**2018–2022 Strategic Priorities:**

1. Equitable Opportunities
2. Meaningful Relationships
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4. Organizational Commitment

**2023:** The Ministry of Health announced on September 29 (see attached) that the “mitigation grant” (\$1,179,500 annually since 2020) would be available again in 2023 as well as continued opportunities to request reimbursement of COVID-19 extraordinary costs, including vaccine related expenses for the 2023 funding year. It was further announced that continued funding for the School Focused Nurses program will be provided to the end of the 2022–23 school year at the same level of FTEs as prior years. There are no increases to provincial base funding as yet announced although this has been the subject of much advocacy of many Boards and of alPHA in recognition of the resultant erosion to public health capacity.

**Assumptions for 2023:**

1. The mitigation grants will be available in 2023, providing PHSD with \$1,179,500 in funding to offset costs to municipalities as a result of the funding policy changes announced in 2019. This funding effectively provides a average change in funding of .29% over a 9-year period.<sup>1</sup>
2. The Ministry will continue to fund Northern Fruit and Vegetable and Indigenous Communities programs, Unorganized Territories, MOH/AMOH Compensation Initiative and the Ontario Senior Dental Care Program (OSDCP) at 100% (as per the 2022 Public Health Funding and Accountability Agreement). With capital projects completed across the province, the ministry has indicated an opportunity for health units to request additional funding to support the growing costs of

<sup>1</sup> History of grants from Ministry of Health for cost-shared budget.

MOH Cost Shared Funding History		
Year	Amount	% Change over previous year
2014	14,892,975	0.0%
2015	14,893,000	0.0%
2016	14,893,000	0.0%
2017*	14,687,000	-1.38%
2018	15,127,700	3.0%
2019**	15,298,700	0.0%
2020***	18,016,300 (includes cost shared and 100% funded programs in the amount of 16,836,800 and mitigation grant of 1,179,500) For accurate comparison, 2019 funding including 100% funded programs was 18,016,300.	0%
2021	16,836,800	0.0%
2022****	17,005,200	1.00%

\*Integration of Dental cost shared program to 100% funded Healthy Smiles Ontario program

\*\*Cost-shared funding for Vector Borne Disease (VBD) and Small Drinking Water Systems (SDWS) was moved into base line. This does not change overall cost-shared funding levels.

\*\*\*Funding formula change to 70:30 and integration of most 100% funded programs into cost-shared budget

\*\*\*\*1% increase to base funding in 2022, pro-rated at \$16,963,100 for 2022 funding year

2018–2022 Strategic Priorities:

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

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the OSDCP.

3. Fixed costs, including steps on salary grids, negotiated settlements, utilities, insurance, etc., will continue to increase. Canada's inflation rate year over year was 6.9% in September. The Bank of Canada is taking an aggressive position by increasing interest rates with the goal of stopping the upward curve.
4. The provincial base cost-shared funding is assumed to remain status quo for 2023. The base funding from the provincial government is found in footnote 1. The municipal levy percent increases in the last five years were 1.75%, 3%, 10%, 5% and 7%.
5. The Ministry will continue to provide Boards with opportunities to request reimbursement of COVID-19 extraordinary costs. Details regarding program structure and eligible expenditures are unknown at this time. To support the COVID-19 program, a full review of current and projected expenditures to end of 2022 was completed as well as a full review of the resources needed to deliver the programs with the goal of integrating the vaccine and case and contact management into our core operations. The 2023 COVID-19 budget schedule has been included in the budget package for information purposes.
6. The Provincial Workforce that supports COVID-19 case, outbreak and contact management response will be sunsetted by March 31, 2023. It is assumed that with this, additional resources to support COVID-19 case and contact management would be required and eligible for reimbursement through the Ministry's COVID-19 extraordinary fund.
7. The toll of the intense COVID-19 response on our workforce which has led to elevated numbers of leaves, resignations, and retirements, will continue to pose health human resources challenges. Health human resource issues are intense across the health system and recruitment will continue to be difficult, requiring innovative strategies to complete critical public health programming.
8. Notwithstanding the need to prioritize programming in the context of a pandemic, the legislative requirements of boards of health remain the same, as articulated in the *Health Protection and Promotion Act* and related regulations, and the Ontario Public Health Standards and related protocols and guidelines.

**Ontario Public Health Standard:** Organizational Requirements – Good Governance

**Strategic Priority:** Organizational Commitment

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2018–2022 Strategic Priorities:

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

**Ministry of Health**

Office of the Deputy Premier  
and Minister of Health

777 Bay Street, 5<sup>th</sup> Floor  
Toronto ON M7A 1N3  
Telephone: 416 327-4300  
Facsimile: 416 326-1571  
www.ontario.ca/health

**Ministère de la Santé**

Bureau du vice-premier ministre  
et du ministre de la Santé

777, rue Bay, 5<sup>e</sup> étage  
Toronto ON M7A 1N3  
Téléphone: 416 327-4300  
Télécopieur: 416 326-1571  
www.ontario.ca/sante



September 29, 2022

**MEMORANDUM**

**TO:** Chairpersons, Boards of Health  
Medical Officers of Health/Chief Executive Officers, Public Health Units

**RE: Provincial Supports for COVID-19 Response and Recovery**

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Ontario recognizes the considerable time and resources necessary for public health units to continue to effectively respond to COVID-19 and support pandemic recovery, including leading the roll-out of the COVID-19 vaccine program in our communities.

In recognition of these unique circumstances, public health units will have continued opportunities to request reimbursement of COVID-19 extraordinary costs, including vaccine related expenses, for the 2023 funding year.

We are also providing further stability to public health units by investing approximately \$31 million in additional funding to extend the School-Focused Nurses Initiative for the remainder of the 2022-2023 school year. This extended funding enables the continuing support of safe in-person learning for students for the remainder of the school year.

This funding is in addition to the recently announced investment of approximately \$47 million to extend the cost-sharing mitigation funding through 2023.

Ontario will continue to work with public health and municipal sector partners to monitor capacity and funding requirements for the COVID-19 response and ensure critical public health services are maintained and delivered for the benefit of all Ontarians.

Sincerely,

A handwritten signature in black ink, appearing to read 'Sylvia Jones'.

Sylvia Jones  
Deputy Premier and Minister of Health

c: Dr. Kieran Moore, Chief Medical Officer of Health  
Associate Medical Officers of Health, Public Health Units  
Business Administrators, Public Health Units

	2022 BOH Approved	in year adjs	2022 MOH Approved	2023 Starting Position
<b>Revenue</b>				
MOHLTC - General Programs	16,836,800	126,300	16,963,100	17,005,200
MOH One Time Mitigation Grant	1,179,500		1,179,500	1,179,500
MOHLTC - Unorganized Territory	826,000		826,000	826,000
Municipal Levies	9,078,082		9,078,082	9,078,082
Interest Earned	100,000		100,000	100,000
<b>Total Revenue</b>	<b>28,020,382</b>	<b>126,300</b>	<b>28,146,682</b>	<b>28,188,782</b>

<b>Expenditures</b>				
Salaries & Benefits	24,537,884		24,537,884	24,837,487
Fixed and Operating Costs	3,482,498	126,300	3,608,798	3,991,050
<b>Total Expenditures</b>	<b>28,020,382</b>	<b>126,300</b>	<b>28,146,682</b>	<b>28,828,537</b>

Vacancy Rate

<b>Projected Budget Shortfall</b>	-	-	-	<b>(639,755)</b>
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**Budget Adjustments**

**Municipal Levy Increase Options**

7	635,466
5	453,904
3.75	340,428
3.25	295,038

**Cost Adjustments Options**

Salary and benefit adjustments	(276,130)
Interest income increase	20,000

<b>Revised budget shortfall</b>				<b>(343,625)</b>
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2023 PROPOSED OPERATING BUDGET SUMMARY

	2022 BOH Approved	in year adjs	2022 MOH Approved	2023 Starting Position	2023 Budget PROPOSED	Change (\$) Inc/(Dec)
<b>Revenue</b>						
MOHLTC - General Programs	16,836,800	126,300	16,963,100	17,005,200	17,005,200	42,100
MOH One Time Mitigation Grant	1,179,500		1,179,500	1,179,500	1,179,500	-
MOHLTC - Unorganized Territory	826,000		826,000	826,000	826,000	-
Municipal Levies	9,078,082		9,078,082	9,078,082	9,418,510	340,428
Interest Earned	100,000		100,000	100,000	120,000	20,000
<b>Total Revenue</b>	<b>28,020,382</b>	<b>126,300</b>	<b>28,146,682</b>	<b>28,188,782</b>	<b>28,549,210</b>	<b>402,528</b>
<b>Expenditures</b>						
Salaries & Benefits	24,537,884		24,537,884	24,837,487	24,561,357	23,473
Fixed and Operating Costs	3,482,498	126,300	3,608,798	3,991,050	3,991,050	382,252
<b>Total Expenditures</b>	<b>28,020,382</b>	<b>126,300</b>	<b>28,146,682</b>	<b>28,828,537</b>	<b>28,552,407</b>	<b>405,725</b>
<b>Vacancy Rate</b>					(3,197)	(3,197)
<b>Projected Budget Shortfall</b>	-	-	-	<b>(639,755)</b>	-	-

Public Health Sudbury & Districts  
Cost Shared Programs & Services

2023 Proposed Budget

Item 5.4 c  
Pg 2 of 4

	BOH 2022 Approved	in year adjs	MOH 2022 Approved	2023 Budget	Increase (Decrease)	% Change Inc/(Dec)
<b>Revenue</b>						
<b>MOH</b>						
MOHLTC - General Programs	16,836,800	126,300	16,963,100	17,005,200	168,400	1.00%
MOH One Time Mitigation Grant	1,179,500		1,179,500	1,179,500	-	0.00%
MOHLTC - Unorganized Territory	826,000		826,000	826,000	-	0.00%
<b>Total MOH</b>	<b>18,842,300</b>	<b>126,300</b>	<b>18,968,600</b>	<b>19,010,700</b>	<b>168,400</b>	<b>1.00%</b>
<b>Municipal</b>						
Municipal Levies	9,078,082		9,078,082	9,418,510	340,428	3.75%
<b>Total Municipal</b>	<b>9,078,082</b>	<b>-</b>	<b>9,078,082</b>	<b>9,418,510</b>	<b>340,428</b>	<b>3.75%</b>
<b>Other</b>						
Interest Earned	100,000		100,000	120,000	20,000	20.00%
<b>Total Other</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>120,000</b>	<b>20,000</b>	<b>20.00%</b>
<b>Total Revenue</b>	<b>28,020,382</b>	<b>126,300</b>	<b>28,146,682</b>	<b>28,549,210</b>	<b>528,828</b>	<b>1.89%</b>
<b>Expenditures</b>						
<b>Corporate Services</b>						
100 Corporate Services	4,844,012	126,300	4,970,312	5,572,941	728,929	15.05%
101 Office Admin	115,350		115,350	111,350	(4,000)	-3.47%
102 Espanola	117,766		117,766	120,721	2,955	2.51%
103 Manitoulin Island	131,604		131,604	131,888	284	0.22%
104 Chappleau	126,876		126,876	130,602	3,726	2.94%
105 Sudbury East	18,104		18,104	18,970	866	4.79%
107 Intake	344,251		344,251	343,287	(964)	-0.28%
110 Facilities Management	602,893		602,893	677,485	74,592	12.37%
111 Volunteer Resources	3,850		3,850	3,850	-	0.00%
<b>Total Corporate Services</b>	<b>6,304,705</b>	<b>126,300</b>	<b>6,431,005</b>	<b>7,111,094</b>	<b>806,389</b>	<b>12.79%</b>
<b>Health Protection</b>						
500 Health Protection - General	1,326,023		1,326,023	1,374,929	48,906	3.69%
501 Environmental	2,642,778		2,642,778	2,668,155	25,376	0.96%
505 Vector Borne Disease	88,828		88,828	89,308	480	0.54%
506 Small Drinking Water Systems	177,834		177,834	198,210	20,375	11.46%
202 Clinic	1,687,795		1,687,795	785,461	(902,333)	-53.46%
203 Clinical Services - Branches	231,803		231,803	214,329	(17,474)	-7.54%
206 Risk Reduction	273,042		273,042	178,042	(95,000)	-34.79%
209 Sexual Health	1,079,262		1,079,262	1,353,228	273,967	25.38%
210 MOHLTC - Influenza	-		-	0	0	0.00%
211 MOHLTC - Meningittis	-		-	(0)	(0)	0.00%
212 MOHLTC - HPV	-		-	(0)	(0)	0.00%
726 Smoke-Free Ontario Strategy: Protection and Enforceme	257,999		257,999	265,559	7,560	2.93%
<b>Total Health Protection</b>	<b>7,765,365</b>	<b>-</b>	<b>7,765,365</b>	<b>7,127,222</b>	<b>(638,143)</b>	<b>-8.22%</b>
<b>Health Promotion</b>						
300 Promotion - General	997,565		997,565	1,130,088	132,523	13.28%
301 School Health Promotion	1,985,343		1,985,343	1,271,132	(714,211)	-35.97%
303 District Offices (Espanola/Manitoulin)	351,716		351,716	457,390	105,673	30.05%
304 Nutrition & Physical Activity Team	1,508,873		1,508,873	1,847,236	338,363	22.42%
305 District Offices (Sudbury East/Chappleau)	223,514		223,514	421,764	198,250	88.70%
312 Tobacco, Alcohol and Cannabis	350,309		350,309	675,857	325,549	92.93%
314 Family Team	854,447		854,447	1,433,863	579,416	67.81%
318 Mental Health and Addictions	375,039		375,039	697,131	322,092	85.88%
213 Dental	546,067		546,067	464,591	(81,475)	-14.92%
787 Healthy Smiles Ontario Program	616,967		616,967	634,445	17,478	2.83%
218 Vision Health	39,511		39,511	11,770	(27,741)	-70.21%
725 Smoke-Free Ontario Strategy: TCAN Coordination	544,806		544,806	473,208	(71,598)	-13.14%
771 Harm Reduction Program Enhancement	159,201		159,201	161,321	2,120	1.33%
<b>Total Health Promotion</b>	<b>8,553,357</b>	<b>-</b>	<b>8,553,357</b>	<b>9,679,796</b>	<b>1,126,439</b>	<b>13.17%</b>
<b>School Health, Vaccine Preventable Diseases and COVID Prevention</b>						
350 School Health, VPD, COVID Prevention - General	192,058		192,058	262,567	70,508	36.71%
352 VPD and COVID CCM	1,994,158		1,994,158	816,887	(1,177,271)	-59.04%
<b>Total School Health, Vaccine Preventable Diseases</b>	<b>2,186,217</b>	<b>-</b>	<b>2,186,217</b>	<b>1,079,454</b>	<b>(1,106,763)</b>	<b>-50.62%</b>
<b>Knowledge and Strategic Services</b>						
404 Knowledge and Strategic Services	2,685,290		2,685,290	3,021,373	336,083	12.52%
404 Workplace Capacity Development	23,507		23,507	23,507	-	0.00%
405 Health Equity Office	14,440		14,440	14,440	-	0.00%
415 Strategic Engagement Unit	10,232		10,232	10,230	(2)	-0.02%
738 Social Determinants of Health Nurses Initiative	477,269		477,269	482,094	4,825	1.01%
<b>Total Knowledge and Strategic Services</b>	<b>3,210,738</b>	<b>-</b>	<b>3,210,738</b>	<b>3,551,644</b>	<b>340,906</b>	<b>10.62%</b>
<b>Total Expenditures</b>	<b>28,020,382</b>	<b>126,300</b>	<b>28,146,682</b>	<b>28,549,210</b>	<b>528,828</b>	<b>1.89%</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>



**Public Health Sudbury & Districts**  
Expenditures By Category

**2023 Proposed Budget**  
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Description	2022 BOH Approved Budget	2023 Recommended Budget	Change (\$) Inc/(Dec)	Change (%) Inc/(Dec)
Salaries	18,674,837	18,649,575	(25,262)	-0.14%
Benefits	5,863,047	5,908,586	45,538	0.78%
<b>Total Salaries &amp; Benefits</b>	<b>24,537,884</b>	<b>24,558,160</b>	<b>20,276</b>	<b>0.08%</b>
Office Supplies	97,816	87,031	(10,785)	-11.03%
Media & Advertising	130,365	131,265	900	0.69%
Health Services / Purchased Services	137,433	132,433	(5,000)	-3.64%
Professional Fees	63,910	74,770	10,860	16.99%
Travel	291,607	287,607	(4,000)	-1.37%
Program Expenses	988,431	915,378	(73,053)	-7.39%
Photocopy Expenses	28,255	-	(28,255)	-100.00%
Telephone Expenses	63,266	65,810	2,544	4.02%
Postage & Courier Services	64,972	74,100	9,128	14.05%
Vector Borne Disease - Education and Surveillance	44,825	44,825	-	0.00%
Books & Subscriptions	9,345	9,695	350	3.75%
Furniture & Equipment	18,020	22,120	4,100	22.75%
Rent Revenue	(69,076)	(69,076)	-	0.00%
Insurance	145,514	191,590	46,076	31.66%
Information Technology	771,002	1,132,815	361,813	46.93%
Rent Surplus Transferred to Reserve	56,642	56,642	(0)	0.00%
Translation	48,690	48,890	200	0.41%
Memberships	29,889	31,689	1,800	6.02%
Expense Recoveries	(732,941)	(620,271)	112,670	-15.37%
Rent	312,365	323,548	11,183	3.58%
Building Maintenance	613,246	687,838	74,592	12.16%
Utilities	236,567	236,920	353	0.15%
Staff Development	132,355	125,431	(6,924)	-5.23%
<b>Total Operational Expenses</b>	<b>3,482,498</b>	<b>3,991,050</b>	<b>508,552</b>	<b>14.60%</b>
<b>Total Expenditures</b>	<b>28,020,382</b>	<b>28,549,210</b>	<b>528,828</b>	<b>1.89%</b>

**Public Health Sudbury & Districts  
Cost Shared Programs and Services**

**Municipal Levies per Capita**

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**Municipal Levy**

		2022					
Total Budget		28,020,382					
percent increase						3.75%	
Municipal Levy		9,078,082				9,418,510	
Municipal Levy	2018 Population*	% Population	2021 Levy	2021 Population**	% Population	Levy	Difference
Assignack (Township of)	754	0.459%	41,668	784	0.486%	45,811	4,142
Baldwin (Township of)	505	0.307%	27,908	498	0.309%	29,099	1,191
Billings (Township of)	501	0.305%	27,687	525	0.326%	30,677	2,990
Burpee and Mills (Township of)	273	0.166%	15,087	245	0.152%	14,316	-771
Central Manitoulin (Township of)	1,711	1.042%	94,555	1,680	1.042%	98,165	3,611
Cockburn Island Township	-	0.000%	0	5	0.003%	292	292
St. Charles	1,156	0.704%	63,884	1,235	0.766%	72,163	8,279
Chapleau (Township of)	1,915	1.166%	105,828	1,954	1.212%	114,176	8,347
French River	2,374	1.445%	131,194	2,400	1.489%	140,236	9,042
Espanola Town	4,362	2.655%	241,057	4,293	2.663%	250,848	9,791
Gordon/ Barrie Island	449	0.273%	24,813	461	0.286%	26,937	2,124
Gore Bay Town	739	0.450%	40,839	756	0.469%	44,174	3,335
Markstay-Warren	2,328	1.417%	128,652	2,433	1.509%	142,165	13,513
Northeastern Manitoulin & the Islands ( Town)	2,129	1.296%	117,655	2,097	1.301%	122,532	4,877
Nairn & Hyman ( Township)	396	0.241%	21,884	408	0.253%	23,840	1,956
Killarney	346	0.211%	19,121	365	0.226%	21,328	2,207
Sables-Spanish River (Township of)	2,680	1.631%	148,104	2,803	1.739%	163,784	15,680
City of Greater Sudbury	141,290	86.010%	7,808,087	137,868	85.532%	8,055,880	247,793
Tehkummah (Township of)	363	0.221%	20,060	378	0.235%	22,087	2,027
<b>TOTAL</b>	<b>164,271</b>	<b>100%</b>	<b>9,078,082</b>	<b>161,188</b>	<b>100%</b>	<b>9,418,510</b>	<b>340,428</b>
<b>Per Capita Rate</b>			<b>55.26</b>			<b>58.43</b>	<b>3.17</b>

\* Population data per 2018 Ontario Population Report, Municipal Property Assessment Corporation

\*\* Population data per MPAC Sept 9, 2022 Ontario Population Report

**Public Health Sudbury & Districts**

**100% Funded Programs**

STATEMENT OF NET EXPENDITURES

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<b>COVID-19 Extraordinary Expenses</b>	<b>2023</b>	<b>2023</b>
	<b>Proposed</b>	<b>Proposed</b>
<b>Expenditure Recoveries:</b>		
MOHLTC Funding	<b>Vaccine Program</b>	<b>General Program</b>
<b>Total Expenditure Recoveries</b>		
<b>Expenditures:</b>		
Salaries	4,091,585	2,530,798
Benefits	486,123	300,570
Operating Expenses	2,430,392	386,532
<b>Total Expenditures</b>	<b>7,008,100</b>	<b>3,217,900</b>

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**IN CAMERA**

**MOTION:**

**THAT this Board of Health Finance Standing Committee goes in camera for personal matters involving one or more identifiable individuals, including employees or prospective employees. Time: \_\_\_\_\_**

**RISE AND REPORT**

**MOTION:**

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

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**ADJOURNMENT**

**MOTION:**

**THAT we do now adjourn. Time: \_\_\_\_\_**