



# Board of Health Finance Standing Committee Meeting

Monday, November 4, 2024

1 p.m. - 3 p.m.

Boardroom/Hybrid

**AGENDA**  
**BOARD OF HEALTH FINANCE STANDING COMMITTEE**  
**MONDAY, NOVEMBER 4, 2024 – 1 TO 3:00 P.M.**  
**BOARDROOM, 1300 PARIS STREET**

**MEMBERS:** Mark Signoretti, Chair      René Lapierre      Ken Noland  
Michel Parent

**STAFF:** M. Mustafa Hirji      France Quirion      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 4, 2024\*

**MOTION: APPROVAL OF MEETING NOTES**

**THAT the meeting notes of the Board of Health Finance Standing Committee meetings of June 4, 2024, be approved as distributed.**

**5. NEW BUSINESS**

5.1 Year-to-Date Financial Statements

a) September 2024 Financial Statements \*

5.2 Financial Management Policy Review

a) Schedule of Policy Review \*

5.3 Proposed 2025 Operating Budget

a) Briefing Note: Budget Context and Assumptions\*

b) 2025 Summary of Budget Pressures\*

c) 2025 Draft Budget Schedule\*

**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 4, 2024 – 10 A.M.**  
**BOARDROOM/VIRTUAL MEETING**

**BOARD MEMBERS**

René Lapierre  
Mark Signoretti

Ken Noland

Mike Parent

**STAFF**

Dr. M. Mustafa Hirji

France Quirion

Rachel Quesnel, Recorder

**INVITED STAFF**

Keeley O'Neill, Manager, Accounting Services

**GUEST**

Oscar Poloni, KPMG

**R. QUESNEL PRESIDING**

**1. CALL TO ORDER**

The meeting was called to order 10:01 a.m.

**2. ROLL CALL**

**3. ELECTION OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR FOR 2024**

Nominations were held for the position of Board of Health Finance Standing Committee Chair. Mark Signoretti was nominated and nominations were closed. M. Signoretti accepted his nomination and the following was announced:

**01-24 APPOINTMENT OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR**

***MOVED BY LAPIERRE – PARENT: THAT the Board of Health Finance Standing Committee appoint Mark Signoretti as the Board of Health Finance Standing Committee Chair for 2024.***

**CARRIED**

**M. SIGNORETTI 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 6, 2023

#### 02-24 APPROVAL OF MEETING NOTES

***MOVED BY NOLAND – PARENT: THAT the meeting notes of the Board of Health Finance Standing Committee meeting of November 6, 2023, be approved as distributed.***

**CARRIED**

## 6. NEW BUSINESS

### 6.1 2023 Audited Financial Statements

- a) Briefing Note from the Medical Officer of Health and Chief Executive Officer dated May 28, 2024

A change in KPMG representation at today's meeting was noted in that Oscar Poloni will be presenting the Auditor's report and findings.

Dr. Hirji reviewed the role of Public Health Sudbury & Districts for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards as well as the auditor's responsibility to express an opinion on financial statements based on their audit. The audit procedures and considerations were outlined. 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, 2023, 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.

Dr. Hirji was pleased to share that there were no recommendations for changes as a result of the 2023 annual audit completed by KPMG. Public Health Sudbury & Districts recommends the adoption of the 2023 audited financial statements to the Board of Health Finance Standing Committee to be ultimately adopted by the Board of Health.

- b) Review of the 2023 Audited Finding Report and Audited Financial Statements
  - F. Quirion, Director, Corporate Services
  - K. O'Neill, Manager, Accounting Services
  - Oscar Poloni, KPMG

F. Quirion thanked the KPMG audit team, Derek D'Angelo, Lead Audit Engagement Partner, Jennifer Bronicheski, Lead Audit Engagement Manager, and all other members of the KPGM team for a successful audit. K. O'Neill and team were recognized for their work compiling, preparing, and analyzing the financial information that form the draft 2023 financial statements.

The financial statements are based on the budget framework endorsed by the Board of Health. Of note, a condition of funding is that an annual audit of the organization's financial information be conducted and that a copy of the Audited Financial Statements be provided with the completed Annual Reconciliation and Attestation Report to the Ministry.

O. Poloni was invited to present the Auditor's Audit Findings Report for year ending December 31, 2023. He shared there was nothing of contention that arose from the audit and reviewed the audit highlights. It was highlighted that PS 3280 Asset Retirement Obligations was effective for the fiscal 2023 audit and audit procedures performed concluded over the impact of this new accounting standard and had no findings to report. It is the auditors opinion that the financial statements present fairly, in all material respects, the financial position as at December 31, 2023, and its results of operations, its changes in net 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 2023 audit completed by KPMG.

Questions were entertained relating to cybersecurity, materialities, and frequency of changing auditing firms and auditors. The auditor was thanked and excused.

F. Quirion noted that significant variances are generally attributed to COVID-19 ramp down, refocusing on Public Health priorities and addressing the backlog that occurred over the pandemic. The infrastructure modernization projects were mostly completed with two additional initiatives completed in 2023 that included the elevator refurbishment and the lab roofing/terrace replacement projects at 1300 Paris.

It was noted that the Ministry continued to provide Public Health Units with funding for COVID-19 extraordinary expenses at a significantly lower levels with the continued expectation that cost-shared funding should be completely expensed before applying for COVID-19 extraordinary funding.

K. O'Neill provided a detailed overview of the statements and notes. Questions and comments were entertained relating to COVID-19 extraordinary funding, budgeted salaries and wages for cost-shared programs and 100% provincially funded programs, tangible capital assets amortization and reserves.

In response to an inquiry, Dr. Hirji will explore the feasibility of the auditors privately meeting with the Board Chair or individual Board members to discuss whether there have been or are potential improprieties to be reported.

Staff were thanked for the detailed presentation and the following motion read:

**03-24 2023 AUDITED FINANCIAL STATEMENTS**

***MOVED BY LAPIERRE – PARENT: 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 2023 audited financial statements.***

**CARRIED**

**6.2 Year to Date Financial Statements**

a) March 2023 Financial Statements

The financial statements ending March 31, 2024, show a positive variance of \$380,171 in the cost-shared programs.

F. Quirion recapped the ministry's expectation that COVID-19 costs be managed within the Boards mandatory cost-shared budget, therefore, the temporary COVID-19 division (Sexual Health, Vaccine Preventable Diseases and COVID-19 Vaccinations SVC division) and related budget account set up to support COVID-19 was collapsed and the significantly reduced resources were incorporated into the renamed Health Promotion and Vaccine Preventable Disease Division and the Health Protection Division. Other resources were also shifted within the budget to align with program priorities. However, the total budget amount remains \$30,037,079.

Calenderization of 2024 expenses will be implemented and reflected in the financial statements; however, expenditures are currently on target at approx. 25% of our budget for the first quarter. We continue to experience staff vacancies and gapping and are working to fill vacancies.

Questions and comments were entertained.

Discussion ensued regarding the 2025 budget pressures. M. Parent shared financial pressures municipalities are facing, and inquired what might be the budget environment for Public Health in 2025. Dr. Hirji discussed that it will be a challenging budget year given the province has announced a 1% increase while inflation rates continue to be of concern and many other considerations such as staffing and labour relations. Higher interest rates and reserves were also discussed. It was noted that advocacy for adequate public health funding has been undertaken in the past by local Boards of Health, including for Public Health Sudbury & Districts and effective advocacy has come through the Association of Municipalities of Ontario (AMO).

**7. ADJOURNMENT**

**04-24 ADJOURNMENT**

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

**CARRIED**

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(Chair)

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(Secretary)



**APPROVAL OF BOARD OF HEALTH FINANCE STANDING COMMITTEE MEETING NOTES**

**MOTION:**

**THAT the meeting notes of the Board of Health Finance Standing Committee meeting of June 4, 2024, be approved as distributed.**

**Public Health Sudbury & Districts**  
**STATEMENT OF REVENUE & EXPENDITURES**  
**For The 9 Periods Ending September 30, 2024**

**Cost Shared Programs**

	Adjusted BOH				
	Approved Budget	Budget YTD	Current Expenditures YTD	Variance YTD (over)/under	Balance Available
<b>Revenue:</b>					
MOH - General Program	18,538,348	13,903,761	13,903,793	(32)	4,634,555
MOH - Unorganized Territory	826,000	619,500	619,504	(4)	206,496
Municipal Levies	10,548,731	7,911,548	7,911,630	(82)	2,637,101
Interest Earned	160,000	120,000	346,328	(226,328)	(186,328)
<b>Total Revenues:</b>	<b>\$30,073,079</b>	<b>\$22,554,809</b>	<b>\$22,781,255</b>	<b>\$(226,445)</b>	<b>\$7,291,824</b>
<b>Expenditures:</b>					
<b>Corporate Services:</b>					
Corporate Services	5,662,649	4,301,432	4,341,360	(39,928)	1,321,289
Office Admin.	111,350	83,513	56,807	26,706	54,543
Espanola	126,473	96,343	87,952	8,391	38,521
Manitoulin	137,892	105,093	92,498	12,594	45,394
Chapleau	139,699	106,337	87,397	18,939	52,301
Sudbury East	19,270	14,452	14,740	(287)	4,530
Intake	354,886	272,989	233,483	39,506	121,403
Facilities Management	684,866	513,650	481,793	31,857	203,073
Volunteer Resources	3,850	2,888	0	2,888	3,850
<b>Total Corporate Services:</b>	<b>\$7,240,935</b>	<b>\$5,496,695</b>	<b>\$5,396,030</b>	<b>\$100,665</b>	<b>\$1,844,905</b>
<b>Health Protection:</b>					
Environmental Health - General	1,355,382	1,040,955	965,773	75,183	389,610
Environmental	2,934,156	2,265,083	2,065,026	200,057	869,130
Vector Borne Disease (VBD)	93,347	81,765	66,483	15,282	26,864
Small Drinking Water Systems	209,356	161,043	128,557	32,487	80,800
CID	1,005,683	773,620	737,969	35,651	267,714
Districts - Clinical	224,061	172,335	170,347	1,988	53,714
Risk Reduction	53,756	40,317	17,543	22,774	36,213
Sexual Health	1,416,735	1,088,060	1,071,664	16,396	345,071
SFO: E-Cigarettes, Protection and Enforcement	278,625	205,926	127,827	78,099	150,798
<b>Total Health Protection:</b>	<b>\$7,571,102</b>	<b>\$5,829,105</b>	<b>\$5,351,187</b>	<b>\$477,918</b>	<b>\$2,219,915</b>
<b>Health Promotion and Vaccine Preventable Diseases:</b>					
Health Promotion - General	1,573,805	1,197,871	1,101,919	95,952	471,886
School Health and Behavior Change	1,036,868	806,610	767,644	38,966	269,225
Districts - Espanola / Manitoulin	369,527	283,921	276,961	6,961	92,566
Nutrition & Physical Activity	1,735,325	1,341,938	1,214,734	127,204	520,591
Districts - Chapleau / Sudbury East	419,200	322,337	297,294	25,043	121,906
Tobacco, Vaping, Cannabis & Alcohol	708,943	544,344	253,159	291,185	455,784
Family Health	1,357,541	1,043,314	844,797	198,517	512,744
Mental Health and Addictions	750,336	576,561	629,319	(52,757)	121,017
Dental	501,055	383,742	356,778	26,964	144,276
Healthy Smiles Ontario	665,118	513,408	465,951	47,457	199,167
Vision Health	11,670	11,670	4,405	7,265	7,265
SFO: TCAN Coordination and Prevention	485,266	371,057	269,020	102,037	216,246
Harm Reduction Program Enhancement	173,699	133,503	131,731	1,773	41,968
COVID Vaccines	232,400	178,769	87,915	90,854	144,485
VPD and COVID CCM	1,386,516	1,054,915	915,217	139,698	471,299
MOHLTC - Influenza	(0)	928	(4,085)	5,013	4,085
MOHLTC - Meningitis	(0)	250	(2,423)	2,673	2,422
MOHLTC - HPV	(0)	363	(6,112)	6,474	6,111
<b>Total Health Promotion:</b>	<b>\$11,407,269</b>	<b>\$8,765,502</b>	<b>\$7,604,226</b>	<b>\$1,161,276</b>	<b>\$3,803,043</b>
<b>Knowledge and Strategic Services:</b>					
Knowledge and Strategic Services	3,301,486	2,537,398	2,390,232	147,167	911,254
Workplace Capacity Development	23,507	11,753	10,947	806	12,560
Health Equity Office	14,940	11,015	12,133	(1,118)	2,807
Nursing Initiatives: CNO, ICPHN, SDoH PHN	503,611	387,393	332,983	54,410	170,628
Strategic Engagement	10,230	5,935	1,770	4,165	8,460
<b>Total Knowledge and Strategic Services:</b>	<b>\$3,853,774</b>	<b>\$2,953,494</b>	<b>\$2,748,065</b>	<b>\$205,429</b>	<b>\$1,105,709</b>
<b>Total Expenditures:</b>	<b>\$30,073,079</b>	<b>\$23,044,796</b>	<b>\$21,099,508</b>	<b>\$1,945,288</b>	<b>\$8,973,572</b>
<b>Net Surplus/(Deficit)</b>	<b>\$(0)</b>	<b>\$(489,986)</b>	<b>\$1,681,747</b>	<b>\$2,171,733</b>	

**Public Health Sudbury & Districts**

**Cost Shared Programs**

STATEMENT OF REVENUE & EXPENDITURES  
 Summary By Expenditure Category  
 For The 9 Periods Ending September 30, 2024

	Adjusted BOH Approved Budget	Budget YTD	Current Expenditures YTD	Variance YTD (over) /under	Budget Available
<b>Revenues &amp; Expenditure Recoveries:</b>					
MOH Funding	30,073,079	22,554,809	22,900,797	(345,987)	7,172,282
Other Revenue/Transfers	706,252	529,689	471,032	58,657	235,220
<b>Total Revenues &amp; Expenditure Recoveries:</b>	<b>30,779,331</b>	<b>23,084,498</b>	<b>23,371,829</b>	<b>(287,331)</b>	<b>7,407,502</b>
<b>Expenditures:</b>					
Salaries	19,295,938	14,780,842	14,038,841	742,001	5,257,097
Benefits	6,691,083	5,146,837	4,641,687	505,150	2,049,396
Travel	269,257	209,420	146,248	63,172	123,009
Program Expenses	828,855	626,154	299,161	326,993	529,694
Office Supplies	75,150	57,303	25,479	31,824	49,671
Postage & Courier Services	90,100	67,575	51,311	16,264	38,789
Photocopy Expenses	5,030	3,772	1,384	2,388	3,646
Telephone Expenses	70,050	52,538	50,767	1,771	19,283
Building Maintenance	476,961	357,721	354,618	3,102	122,343
Utilities	236,920	177,690	109,802	67,888	127,118
Rent	328,254	246,191	245,256	935	82,998
Insurance	208,850	207,600	200,694	6,906	8,156
Employee Assistance Program ( EAP)	37,000	27,750	25,080	2,670	11,920
Memberships	42,389	32,156	44,266	(12,110)	(1,877)
Staff Development	127,701	76,761	62,093	14,668	65,608
Books & Subscriptions	7,445	5,456	4,477	979	2,968
Media & Advertising	123,828	90,310	22,017	68,293	101,811
Professional Fees	440,684	340,513	339,710	803	100,974
Translation	61,152	45,920	92,853	(46,933)	(31,701)
Furniture & Equipment	22,120	17,695	65,714	(48,020)	(43,594)
Information Technology	1,340,564	1,004,283	868,623	135,660	471,941
<b>Total Expenditures</b>	<b>30,779,331</b>	<b>23,574,485</b>	<b>21,690,082</b>	<b>1,884,403</b>	<b>9,089,249</b>
<b>Net Surplus ( Deficit )</b>	<b>0</b>	<b>(489,986)</b>	<b>1,681,747</b>	<b>2,171,733</b>	

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

**SUMMARY OF REVENUE & EXPENDITURES**

For the Period Ended September 30, 2024

<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>							
Indigenous Communities	703	90,400	73,128	17,272	80.9%	<i>Dec 31</i>	75.0%
LHIN - Falls Prevention Project & LHIN Screen	736	100,000	34,110	65,890	34.1%	<i>Mar 31/2025</i>	50.0%
Northern Fruit and Vegetable Program	743	176,100	140,897	35,203	80.0%	<i>Dec 31</i>	75.0%
Healthy Babies Healthy Children	778	1,615,897	701,410	914,487	43.4%	<i>Mar 31/2025</i>	50.0%
IPAC Congregate CCM	780	914,100	380,401	533,699	41.6%	<i>Mar 31/2025</i>	50.0%
Ontario Senior Dental Care Program	786	1,315,000	768,292	546,708	58.4%	<i>Dec 31</i>	75.0%
Anonymous Testing	788	64,293	32,148	32,145	50.0%	<i>Mar 31/2025</i>	50.0%
<b>Total</b>		<b>4,275,790</b>	<b>2,130,386</b>	<b>2,145,404</b>			

# Board of Health Finance Committee

Item # 5.2a

## Policy Review Schedule

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	2024/09/15	Revised	2026/09/01	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	2024/09/15	Revised	2026/09/01	Not Started
Board of Health By-Laws	By-laws	G-I-40	By-law 01-93	Financial Authority	Board of Health	1993/04/22	2024/09/15	Revised	2026/09/01	Not Started
Board of Health By-Laws	By-laws	G-I-70	By-law 12-05	Reserve Management	Board of Health	2005/12/01	2024/09/15	Reviewed	2026/09/01	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	2024/09/15	Revised	2026/09/01	Not Started

# Board of Health Finance Committee

Operational Policy Review Schedule

STATUS COLOR LEGEND & TOGGLE

Not Started ON	In Progress ON	Delayed ON	Complete ON
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CATEGORY	SECTION	NUMBER	SUBJECT	DESCRIPTION	MOST RECENT ACTIVITY DATE	ACTIVITY TYPE	PROPOSED REVIEW CYCLE/DATE	STATUS
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	Delayed
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	Delayed
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	Delayed
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	Delayed
Corporate Services	Purchasing	E-IX-15	Initial 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-30	Procurement-Petty Cash Fund and Reconciliation	Establishes when and how petty cash can be used	2012/03/01	Revised	2019	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	Purchasing	E-IX-17	Procurement-Purchase Order	Outlines purpose, process, and responsibilities of issuing PO's	2019/04/01	Reviewed	2024	In Progress
Accounting	Purchasing	E-IX-10	Authorization	Establishes the requirement for purchase orders	2019/04/01	Revised	2024	In Progress
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	In Progress
Corporate Services	Purchasing	E-IX-14	Procurement-Over-arching goods and services and consulting	Overarching policy regulating procurement	2019/07/03	Revised	2024	In Progress
Accounting	Internal Controls	E-V-30	Authorization	Describes the signing authority levels by dollar value and position	2023/07/01	Reviewed	2028	In Progress
Corporate Services	Assets/Liabilities	E-X-12	Disposal of Assets	Establishes the rules for the disposal of assets	2018/02/28	Reviewed	2023	Not Started
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
Accounting	Purchasing	E-IX-11	Receiving	Sets out the requirement to document all goods received by SDHU	2019/04/01	Revised	2024	Not Started
Accounting	Revenue	E-XI-10	Cash Receipts	Sets out how cash will be handled	2019/04/01	Revised	2024	Not Started
Accounting	Revenue	E-XI-20	Accounts Receivable	Describes how accounts receivable will be collected	2019/04/01	Revised	2024	Not Started
Accounting	Revenue	E-XI-30	Municipal Levy	Sets out the authority to levy municipalities	2019/04/01	Revised	2024	Not Started
Accounting	Revenue	E-XI-40	Fees	Establishes the authority to establish user fees	2019/04/01	Revised	2024	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	2024	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	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
Corporate Services	Assets/Liabilities	E-X-10	Control of fixed Assets	Establishes the Dir, CS as the authority for the purchase of fixed assets	2023/07/01	Reviewed	2028	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	2023/07/01	Reviewed	2028	Not Started
Human Resources	Compensation-Payroll & Benefit Administration	K-VII-30	Leave of Absence - Leave without pay	Sets out guidelines around leave of absences	2023/09/01	Revised	2028	Not Started
Human Resources	Compensation-Payroll & Benefit Administration	K-IV-50	Pay Periods/Disbursements	Establishes pay periods based on employee status	2023/07/04	Revised	2028	Not Started
Corporate Services	Purchasing	E-IX-13	Credit Card Purchases	Establishes the rules for the provision of credit cards	2023/07/04	Revised	2028	Not Started
Corporate Services	Internal Controls	E-V-50	External Auditors	Establishes how the Auditors will be appointed and their responsibility	2023/07/04	Revised	2028	Not Started
Corporate Services	Internal Controls	E-V-40	Asset Safeguards	Describes insurance requirements, lock & keys, computer data access and back up requirements	2023/07/04	Reviewed	2028	Not Started
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	2023/07/04	Reviewed	2028	Not Started
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	2023/07/04	Reviewed	2028	Not Started
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	2023/07/04	Revised	2028	Not Started
Accounting	Purchasing	E-IX-12	Accounts Payable	Describes how payments will be made to suppliers and handled in our Accounting system	2023/07/04	Revised	2028	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	2023/07/04	Reviewed	2028	Not Started
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	2024/10/01	Revised	2029	Not Started

# Briefing Note

**To:** Mark Signoretti, Chair, Board of Health Finance Standing Committee

**From:** M. Mustafa Hirji, Acting Medical Officer of Health and Chief Executive Officer

**Date:** November 4, 2024

**Re:** Proposed 2025 Cost-Shared Operating Budget – Background Context and Assumptions

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For Information

For Discussion

For a Decision

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**Issue:**

The proposed 2025 cost-shared operating budget for the Board of Health for Public Health Sudbury & Districts is based on careful planning in the context of unprecedented system change, programmatic uncertainties, and financial pressures.

This briefing note describes the background context and key assumptions for the 2025 budget deliberations, noting that they form the foundation for the proposed budget in addition to considerations in closed session. Following the Finance Standing Committee’s deliberations, endorsement of the following is sought:

**Recommended Action:**

**THAT the Board of Health Finance Standing Committee, having reviewed and discussed the details of the proposed 2025 cost-shared operating budget at its November 4, 2024, meeting, direct the Acting Medical Officer of Health to finalize the budget per these discussions; and**

**THAT the Finance Standing Committee recommend this budget to the Board of Health for approval at its November 21, 2024, meeting.**

**Context:**

*Environment:*

The year 2024 started off with many changes and uncertainties as the agency explored a potential merger with the Algoma Public Health and welcomed new leadership with the new Acting Medical Officer of Health starting in March. The agency continued to focus on catch up activities relating to the backlog of services created by the pandemic while experiencing an increase in communicable infectious diseases in the local community that stretched existing resources and launching a reinvigorated Community Drug Strategy to address the worsened crisis of toxic drug use.

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2018–2022 Strategic Priorities:

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

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The provincial government continued with the *Strengthening Public Health* initiative including their review of the Ontario Public Health Standards (OPHS) that started in the fall of 2023. As part of this, the Ministry is continuing with a funding review; no changes are expected in 2025, however there is uncertainty around provincial funding in future years. There is also uncertainty with regards to a possible provincial election in the Spring of 2025 and what that would mean for *Strengthening Public Health*.

Although 2024 has seen consumer inflation trend towards a return to historical levels of 2% and lower for 2025, costs for the Agency, similar to municipalities, continue to adjust in lagging response to consumer inflation. This includes salaries and wages, with collective bargaining agreements guaranteeing an increase in salaries well above the 2% inflation target for 2025. Growth in employee benefits costs also remains well above inflation.

### *Goals*

The Senior Executive Committee (EC) began its 2025 budget deliberations in June when the following considerations were established:

- Alignment to mission and vision and local needs (based on areas we serve)
- Progressing Strategic Plan, Indigenous Engagement plan, ReconciliAction Framework
- Ensuring lines of business are adequately resourced (sustainability)
- Valuing the full scope of the work required in all divisions
- Informed by evidence
- OPHS & legislative requirements are met
- Budget enables taking positive steps to meet objectives
- Thinking innovatively
- Fiscally responsible
- Flexibility
- Balanced approach (budget reductions should not disproportionately impact one area)
- Transparency
- Minimize impact on staff (such as attrition vs layoffs)
- Mindful of change management
- Incremental approach to budget decisions v. more decisive changes

It subsequently established the following medium-term operational priorities which enable progress on the broader Strategic Plan, incorporate many of the above considerations, and provide focus for operational work.

### ***Sustainability of Services***

The last several years have been a period of substantial change and disruption within the organization. Society has likewise experienced change, and patterns of disease have shifted. Many Public Health programs find themselves under strain from current workload and rapid changes. This way of working is

1. Equal opportunities for health
2. Impactful relationships
3. Excellence in public health practice
4. Healthy and resilient workforce



not conducive to addressing our strategic priorities. Nor does it promote our strategic plan's goals of resilience, excellence, and sustained long-term work to address systemic barriers and build impactful relationships.

Ensuring the sustainability of our work will be our first priority. Sustaining workload and focus will mean doing less or stopping work in some areas in order to bolster resources where workload is unsustainable. In making decisions on which work to reduce or stop, the following principles will be used:

1. We will avoid stretching our resources "too thin". It is better to do fewer things very well, than many things without adequate resourcing.
2. We will focus on our core mandate under the OPHS (focusing on the current OPHS for now and updating to the revised OPHS when it is released in 2025). Historically, PHSD has been able to go above and beyond to offer additional services valued by the community. In challenging budget times, we need to refocus on our core mandate.
3. Upstream work is more impactful than downstream work and is less prone to rapid changes and external demands. We will strive to shift towards and bolster upstream work.
4. We will invest in both health promotion and health protection work. Health protection is necessary to prevent against acute threats, and health promotion holds promise for better health in the long-term. One should not be sacrificed for the other.
5. We will focus our resources to where we can have the most impact, while minimizing risk to the population and to the Agency. In focusing on outcomes, deviation from the OPHS will be acceptable as long as we remain aligned with the spirit of the OPHS.

### ***Leveraging Technology***

As we face constrained budgets, technology is an opportunity to enable sustainability of our work while also improving quality, including through mobilizing data for evidence-based decision-making. Electronic medical records, artificial intelligence tools, enterprise resource and customer resource management software, are some examples that can support us to do more with less. Linking these with sociodemographic data collection can improve equity-informed decision making. As we strive to innovate and continuously improve in alignment with our strategic plan, technology can be both an outcome of that innovation, as well as a tool to pursue it further. Of course, adding technology will require investment, including in the maintenance and support of that technology.

### ***Orienting Towards Impact and Outcome***

Our funders in the provincial and local governments are increasingly wanting us to show the impact of the work we do to secure more funding. Demonstrating the benefit or outcomes of public health is extremely challenging: we are often dealing with health problems that are years or decades in the making, and so impacts take years to demonstrate in the best case. Demonstrating impacts is further challenged by the difficulty of attributing an improvement over many years to which antecedents. Nonetheless, demonstrating impact and accountability is part of our strategic plan and we need to rise to this challenge.

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#### 2024–2028 Strategic Priorities:

1. Equal opportunities for health
2. Impactful relationships
3. Excellence in public health practice
4. Healthy and resilient workforce

O: October 19, 2001  
R: February 2024

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### ***Fostering Culture & Engagement***

The Strategic Plan calls for us to “build a culture of collaboration, engagement, continuous quality improvement, and ongoing learning”. This aligns with analysis done in May 2024 by Executive Committee that elicited a desire to move to a culture that is more collaborative and innovative.

Such a culture will improve engagement and commitment of staff, supporting retention. It will also foster teamwork mindset of working across programs and divisions. And it will create an environment where some level of trial and error or experimentation is accepted in the pursuit of new interventions that can address the complex health challenge.

### ***Implementing the Indigenous Engagement Strategy***

The Indigenous Engagement Strategy has been in place for 6 years now. After the disruption of the pandemic response, there is now momentum to this work and dedicated capacity to lead it. We should double down on this momentum. It is critical we follow-through on our commitments from six years ago towards reconciliation.

#### *Financial:*

##### **2024:**

At its November 16, 2023, meeting, the Board of Health approved a cost-shared budget for programs and services of \$30,073,079, representing an increase of \$1,396,294 (4.87%) over the 2023 restated BOH 2023 approved budget. This included the provincial mitigation grant of \$1,179,500, which was rolled into mandatory base funding in 2024, a 1% increase in provincial funding over 2023 funding levels (including the mitigation grant) and a 12% municipal levy increase.

On June 25, 2024, the Board of Health received correspondence from the Ministry of Health dated June 21, 2024, providing notice of Ministry of Health funding for 2024.

- A 1% increase was received to Mandatory Program Grant for an approved allocation of \$18,538,400 for 2024. The former mitigation grant was rolled into this funding and the 1% increase was applied to that.
- The approved base funding for the Ontario Seniors Dental Care Program (OSDCP) was increased to \$1,315,000, which is the full year budget (not pro-rated).
- The funding for Unorganized Territories was maintained at \$1,092,500.

There were no opportunities to request one time funding in the 2024 Annual Service Plan to the Ministry. The Ministry has indicated that funding for PHI Practicums and COVID-19 vaccines for 2024 are being sought from Treasury Board based on prior year amounts and vaccine doses administered (for COVID-19 vaccines). At this time, the Agency has not received confirmation about the funding being available.

IPAC Hub budgets were submitted to the Ministry in the Spring of 2024. Funding approvals have not yet been received at this time however we have been notified that funding will be permanent moving forward. The ministry has identified significant variations between all the IPAC Hubs and is in the

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#### 2024–2028 Strategic Priorities:

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process of reviewing how they would like to move forward. At this stage, they have orally shared that they are considering approving 50% of the current budgets as permanent base funding with the remaining 50% as one-time funding until such time as they are able to assess how they would like to implement the full funding envelope. Nothing has been received in writing at this time.

**2025:**

The Ministry of Health has committed to providing 1% increases to mandatory program grants in both the 2025 and 2026 calendar years while they continue to work on the Strengthening Public Health initiative, and in particular the funding review.

The timelines for the OPHS standards review and voluntary mergers have been delayed. The review of the OPHS standards is ongoing, and the Ministry was expected to release the new standards in 2024 with implementation on January 1, 2025, however, the Ministry has indicated that another round of consultation is expected and is advising local public health agencies that the current 2018 OPHS should be used for 2025 planning purposes.

The funding review is ongoing. Previously the Ministry had communicated that results would be announced by mid-2025 for implementation in 2026. Given the delay in other parts of the Strengthening Public Health initiative, it is very possible that these timelines will be similarly delayed.

The revision to the OPHS was contemplated by the province in recognition that provincial funding has not kept pace with demands on local public health's mandate. The Ministry of Health intended to scale back public health's mandate to reflect limited provincial funding, and not place as much ongoing burden on municipal budgets to meet provincial public health mandates. With delay to both the OPHS and possibly also the funding review, public health's mandate has not yet realigned to reflect provincial funding. To manage the pressures on municipal budgets, the proposed 2025 Budget recommends some unilateral reductions of service below the OPHS mandates.

**Assumptions for 2025:**

1. In 2024 the Ministry restored funding levels to those provided in 2019 (which remained at 2018 levels) by rolling the provincial mitigation grant into the mandatory base funding in 2024. The Ministry has stated that local public health agencies will receive another 1% increase in their mandatory base funding in 2025. This, combined with a 1% increase in both 2023 and 2024, will provide a base mandatory program grant in 2025 of \$18,723,731.
2. The Ministry will continue to fund Unorganized Territories (which incorporates the Northern Fruit and Vegetable and Indigenous Communities programs), the MOH/AMOH Compensation Initiative and the Ontario Senior Dental Care Program (OSDCP). The Unorganized Territories funding will remain at the current funding levels with no inflation adjustments; the MOH/AMOH Compensation Initiative and OSDCP have historically seen incremental increase in funding and it is assumed that will continue.

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**2024–2028 Strategic Priorities:**

1. Equal opportunities for health
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4. Healthy and resilient workforce

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3. Fixed costs, including benefit increases of 15% overall (22% increase in Extended Health, 6% increase in STD, 10% increase in LTD and 7% in Dental as well as increases in the rates to employer statutory obligation), steps on salary grids, negotiated settlements, insurance, etc., continue to increase. Canada's inflation rate year over year has been decreasing however, the cost of benefits continues to be high.
4. The Ministry of Health has not announced if and how extraordinary COVID-19 and RSV vaccination costs will be funded in Q2 2025 and beyond. The Ministry has requested to Treasury Board for funding of local public health agencies for COVID-19 vaccine one-time spending from April 1, 2024, to March 31, 2025. At this time, the amount of funding submitted for approval is unknown, however the Ministry has indicated that it was based on vaccine doses given in prior years, funding approved in prior years as well as one-time funding approved in Q1 2024. They have also announced that local public health agencies can submit requests for one-time extraordinary funding for RSV for Q1 of 2025.
5. The government announcements regarding Ontario's public health system in August 2023, following previous proposals for reorganization pre-pandemic in both 2018 and again in 2019 signal potentially significant change to the status quo is likely forthcoming. With anticipation of a possible early provincial election in 2025, provincial plans on this front are uncertain at this time.
6. 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

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**2024–2028 Strategic Priorities:**

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2025 SUMMARY OF BUDGET PRESSURES

Item # 5.3 b

	2024 BOH Approved	2025 Starting Position	Scenario 1	Scenario 2	Scenario 3
<b>Revenue</b>					
MOHLTC - General Programs	18,538,348	18,723,731	18,723,731	18,723,731	18,723,731
MOHLTC - Unorganized Territory	826,000	826,000	826,000	826,000	826,000
Municipal Levies	10,548,731	10,548,731	10,548,731	10,548,731	10,548,731
Interest Earned	160,000	160,000	160,000	160,000	160,000
<b>Total Revenue</b>	<b>30,073,079</b>	<b>30,258,462</b>	<b>30,258,462</b>	<b>30,258,462</b>	<b>30,258,462</b>
<b>Expenditures</b>					
Salaries & Benefits	26,024,021	27,100,465	27,100,465	27,100,465	27,100,465
Fixed and Operating Costs	4,049,058	4,049,058	4,049,058	4,049,058	4,049,058
<b>Total Expenditures</b>	<b>30,073,079</b>	<b>31,149,523</b>	<b>31,149,523</b>	<b>31,149,523</b>	<b>31,149,523</b>
<b>Projected Budget Shortfall</b>	<b>(0)</b>	<b>(891,061)</b>	<b>(891,061)</b>	<b>(891,061)</b>	<b>(891,061)</b>
<b>Budget Adjustments</b>					
<b>Municipal Levy Increase Options</b>					
<b>Per Capita Rate</b>					
Scenario 1	\$3.27		527,437		
Scenario 2	\$5.08			818,582	
Scenario 3	\$6.54				1,054,873
<b>Cost Adjustments Options</b>					
			(239,251)	(47,581)	66,370
Salary and benefit changes			587,809	698,409	823,409
Operating expenses changes					
<b>Budget Changes</b>			<b>348,558</b>	<b>650,828</b>	<b>889,779</b>
Vacancy rate			(572,182)	(583,307)	(585,967)
Interest income increase			140,000	140,000	140,000
<b>Revised budget shortfall</b>		<b>(891,061)</b>	<b>-</b>	<b>-</b>	<b>0</b>

## 2025 Draft Budget Schedule

Public Health Sudbury & Districts  
Expenditures By Category

Scenario 1  
Items # 5.3 c

Description	2024 BOH Approved Budget	2025 Recommended Budget	Change (\$) Inc/(Dec)	Change (%) Inc/(Dec)
Salaries	19,295,938	19,285,219	(10,719)	-0.06%
Benefits	6,728,083	7,003,813	275,730	4.10%
<b>Total Salaries &amp; Benefits</b>	<b>26,024,021</b>	<b>26,289,031</b>	<b>265,011</b>	<b>1.02%</b>
Office Supplies	86,781	83,640	(3,141)	-3.62%
Media & Advertising	131,265	112,500	(18,765)	-14.30%
Health Services / Purchased Services	154,433	670,433	516,000	334.13%
Professional Fees	77,070	97,720	20,650	26.79%
Travel	270,607	252,343	(18,264)	-6.75%
Program Expenses	726,842	692,679	(34,163)	-4.70%
Telephone Expenses	68,050	71,850	3,800	5.58%
Postage & Courier Services	90,100	90,100	0	0.00%
Vector Borne Disease - Education and Surveillance	44,825	13,721	(31,104)	-69.39%
Books & Subscriptions	7,445	7,045	(400)	-5.37%
Furniture & Equipment	22,120	18,870	(3,250)	-14.69%
Rent Revenue	(69,076)	(69,076)	-	0.00%
Insurance	208,850	225,000	16,150	7.73%
Information Technology	1,335,660	1,388,960	53,300	3.99%
Rent Surplus Transferred to Reserve	56,642	56,642	-	0.00%
Translation	49,090	58,429	9,339	19.02%
Memberships	40,189	51,750	11,561	28.77%
Expense Recoveries	(637,176)	(606,071)	31,105	-4.88%
Rent	328,254	329,758	1,504	0.46%
Building Maintenance	690,966	750,768	59,802	8.65%
Utilities	236,920	190,605	(46,315)	-19.55%
Staff Development	129,201	149,201	20,000	15.48%
<b>Total Operational Expenses</b>	<b>4,049,058</b>	<b>4,636,867</b>	<b>587,809</b>	<b>14.52%</b>
<b>Total Expenditures</b>	<b>30,073,079</b>	<b>30,925,899</b>	<b>852,820</b>	<b>2.84%</b>

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

**2025 Draft Budget Schedule**

**Scenario 1**

Item # 5.3 c

	<b>BOH</b>	<b>2025</b>	<b>Increase</b>	<b>% Change</b>
	<b>2024 Approved</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>Inc/(Dec)</b>
<b>Revenue</b>				
MOHLTC - General Programs	18,538,348	18,723,731	185,383	1.00%
MOH One Time Mitigation Grant	-	-	-	0.00%
MOHLTC - Unorganized Territory	826,000	826,000	-	0.00%
Municipal Levies	10,548,731	11,076,168	527,437	5.00%
Interest Earned	160,000	300,000	140,000	87.50%
MOHLTC-MOH/AMOH SUBSIDY	-	-	-	0.00%
<b>Total Revenue</b>	<b>30,073,079</b>	<b>30,925,899</b>	<b>852,820</b>	<b>2.84%</b>
<b>Expenditures</b>				
<b>Corporate Services</b>				
Corporate Services	5,662,649	6,176,405	513,755	9.07%
Office Admin	111,350	104,350	(7,000)	-6.29%
Espanola	126,473	131,102	4,629	3.66%
Manitoulin Island	137,892	141,746	3,854	2.79%
Chapleau	139,699	140,300	602	0.43%
Sudbury East	19,270	19,530	260	1.35%
Intake	354,886	372,587	17,702	4.99%
Facilities Management	684,866	744,668	59,802	8.73%
Volunteer Resources	3,850	3,850	-	0.00%
<b>Total Corporate Services</b>	<b>7,240,935</b>	<b>7,834,538</b>	<b>593,603</b>	<b>8.20%</b>
<b>Health Promotion and Vaccine Preventable Diseases</b>				
MOHLTC - Influenza	(0)	0	0	0.00%
MOHLTC - Meningittis	(0)	(0)	0	0.00%
MOHLTC - HPV	(0)	0	0	0.00%
Dental	501,055	524,052	22,997	4.59%
Vision Heath	11,770	-	(11,770)	-100.00%
Promotion - General	1,593,572	1,777,674	184,102	11.55%
School Health Promotion	1,094,746	582,039	(512,707)	-46.83%
District Offices (Espanola/Manitoulin)	369,527	376,553	7,026	1.90%
Nutrition & Physical Activity Team	1,754,750	1,807,532	52,781	3.01%
District Offices (Sudbury East/Chapleau)	419,200	432,484	13,284	3.17%
Tobacco, Alcohol and Cannabis	708,943	131,503	(577,440)	-81.45%
Family Team	1,357,541	1,359,280	1,738	0.13%
Mental Health and Addictions	750,486	1,082,442	331,956	44.23%
VPD	1,281,912	1,673,068	391,157	30.51%
COVID Vaccine	170,544	183,417	12,873	7.55%
Smoke-Free Ontario Strategy: TCAN Coordination	485,266	505,286	20,020	4.13%
Harm Reduction Program Enhancement	173,699	198,465	24,766	14.26%
Healthy Smiles Ontario Program	665,118	667,046	1,928	0.29%
<b>Total Health Promotion and Vaccine Preventable Diseases</b>	<b>11,338,128</b>	<b>11,300,840</b>	<b>(37,288)</b>	<b>-0.33%</b>
<b>Knowledge and Strategic Services</b>				
Knowledge and Strategic Services	3,301,486	3,156,054	(145,431)	-4.41%
Workplace Capacity Development	23,507	43,507	20,000	85.08%
Health Equity Office	14,440	10,970	(3,470)	-24.03%
Indigenous Engagement	10,230	414,797	404,567	3954.73%
Social Determinants of Health Nurses Initiative	503,611	516,126	12,515	2.48%
<b>Total Knowledge and Strategic Services</b>	<b>3,853,274</b>	<b>4,141,454</b>	<b>288,181</b>	<b>7.48%</b>
<b>Health Protection</b>				
Clinic	963,753	1,528,164	564,410	58.56%
Clinical Services - Branches	224,061	236,444	12,383	5.53%
Risk Reduction	53,756	53,756	-	0.00%
Sexual Health	1,416,735	1,441,974	25,239	1.78%
Health Protection - General	1,462,523	1,272,898	(189,625)	-12.97%
Environmental	2,939,396	2,815,889	(123,507)	-4.20%
Vector Borne Disease	90,847	42,914	(47,933)	-52.76%
Small Drinking Water Systems	209,356	-	(209,356)	-100.00%
Smoke-Free Ontario Strategy: Protection and Enforcement	280,314	257,027	(23,287)	-8.31%
<b>Total Health Protection</b>	<b>7,640,742</b>	<b>7,649,066</b>	<b>8,324</b>	<b>0.11%</b>
<b>Total Expenditures</b>	<b>30,073,079</b>	<b>30,925,899</b>	<b>852,820</b>	<b>2.84%</b>
<b>Net Deficit (Surplus)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0.00%</b>

**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: \_\_\_\_\_**