Finance + Audit Committee Report BH.04.OCT1426.R08

October 14, 2026

Report to:	Finance + Audit Committee, Board of Health
Subject	**Interim Third Quarter Financials**

Recommendations

That the Finance + Audit Committee makes recommendation to the Board of Health to receive the Interim Third Quarter Financials report, as presented, for information

Background

Wellington-Dufferin-Guelph (WDG) Public Health produces quarterly financial reports for Board of Health (BOH) approval. The figures in these reports are presented on the basis which they are reported to the Ministry of Health, which differs from the financial statements that are reported under Public Sector Accounting Standards.

The Agency's main budget consists of the sub-budgets numbered (1) through (6) below. In addition to the main budget, WDG Public Health receives community grants for projects which are aligned with, and build upon, the work of WDG Public Health in the community. The community grants are numbered (7) through (10).

The Agency's cost-shared budget comprises approximately 86% of the overall budget. This funding is provided on a 61-39 split basis between the Ministry of Health (the "Ministry") and the three Municipalities served by WDG Public Health. Appendix 1 provides details of the financial activities that relate to these budgets for BOH review.

No.	Program/Budget Name	Funder(s)	Year-end

Cost-Shared Mandatory Programs

1	Cost-Shared Mandatory Programs	Ministry; City of Guelph; County of Wellington; County of Dufferin	December 31

100% Provincially Funded Sub-budgets

2	MOH/AMOH Compensation Initiative	Ministry of Health	December 31
3	Ontario Seniors Dental Care Program (OSDCP)	Ministry of Health	December 31
4	Healthy Babies Healthy Children	Ministry of Children, Community and Social Services (MCCSS)	March 31
5	Infection Prevention and Control (IPAC) Hub	Ministry of Health	March 31
6	Public Health Inspector Practicum Program	Ministry of Health	March 31

External Projects

7	Solutions to Increase Youth Human Papillomavirus (HPV) Immunization in Canada Project	University of Saskatchewan (Urban Public Health Network (UPHN))	October 31
8	Models of Care Innovation Fund	Ontario Health	March 31
9	From Misinformation to Motivation: Empowering Youth Vaccine Champions in Wellington-Dufferin-Guelph	Public Health Ontario (Sheela Basrur Centre (SBC) Grant)	September 30
10	Quality Improvement Education Sessions	Public Health Ontario	June 30

The 2026 Budget that was approved by the BOH on November 5, 2025, included sub-budgets (1), (2), and (3) above. These sub-budgets were submitted to the Ministry through the Annual Service Plan and Budget Submission that was sent to the Ministry in March 2026.

The provincial funding approval letter from the Ministry was received on March 26, 2026 for sub-budgets (1), (2), and (3) above.

Public Health and/or Financial Implications

Appendix 1: Cost-Shared Mandatory Programs (1)

Cost-Shared Mandatory Programs are the public health programs and services that are funded by the Ministry and the three obligated municipalities under Regulation 553 of the Health Protection and Promotion Act (HPPA): the County of Wellington, the County of Dufferin, and the City of Guelph. Boards of health are responsible for allocating this funding to meet the requirements of the HPPA, the Ontario Public Health Standards (OPHS) and Protocols, and the Accountability Framework, according to local needs and priorities.

Appendix 1 (Cost-shared Mandatory Programs)

This table summarizes the statement of revenue and expenses for the eight months ending August 31, 2026, for the Cost-Shared Mandatory Programs.

As reported in Appendix 1 (Statement of Revenue and Expenses), there is a surplus of $839,307 for the eight months ending August 31, 2026.

At the time of this report, the surplus is primarily attributable to the timing of expenses throughout the year. As a result, the year to date surplus is considered temporary and is expected to decrease as planned expenses are incurred.

Appendix 2: All Other Programs (2 to 10)

Appendix 2 *presents the funding received and expenditures made for the period for all other ongoing programs/initiatives at WDG Public Health. For these programs funding is recorded as it is received (on a cash basis) throughout the year. Accruals and deferrals are made as required only at year-end. The timing of receipt of funding may not correspond to the planned expenditures for that funding.*

MOH/AMOH Compensation Initiative – Funding is provided by the Province to subsidize the salary/benefits/stipends for the Medical Officer of Health and Associate Medical Officer of Health and to ensure that compensation for these positions falls within the salary ranges initially established in the 2008 Physician Services Agreement and continued under subsequent agreements.[1]

Ontario Seniors Dental Care Program – Funded by the Ministry of Health, this program was announced by the government in the April 2019 Ontario Budget to provide low-income seniors (over 65 years of age) with a no-cost (or very low cost) alternative for dental care in Ontario.

Healthy Babies Healthy Children – The MCCSS provides funding for this program with the goal of helping children get a healthy start in life. The program does this by helping infants and children up to age six and their families through screening and assessments, supports for new parents and help in finding community programs and resources.[2] This funding has a fiscal year of April 1 to March 31.

Infection Prevention and Control Hub – Funding to support the continued operation of the Waterloo-Wellington IPAC Hub Program to enhance infection prevention and control practices in community based congregate living settings/sites. This funding has a fiscal year of April 1 to March 31.

Public Health Inspector Practicum Program – One-time funding provided by the Ministry of Health to support the hiring of Public Health Inspector Practicum positions. This funding has a fiscal year of April 1 to March 31.

External Projects – Various other projects are funded by other government or community partners including Public Health Ontario, the University of Saskatchewan and Ontario Health. The work undertaken with this funding aligns with the mandate of WDG Public Health under the OPHS.

Appendices

Appendix 1 – Statement of Revenue and Expenses for the Eight Months Ended August 31, 2026 – Total Cost-Shared Mandatory Programs

Appendix 2 – Interim Third Quarter Financial Report – August 31, 2026: All Other Programs (Fund category 2 through 10)

References

1. Ontario Ministry of Health. Policy Framework on Medical Officer of Health Appointments, Reporting, and Compensation; 2025.

2. Ministry of Children, Community and Social Services [homepage on the Internet]. Available from: http://www.children.gov.on.ca/htdocs/English/topics/earlychildhood/health/index.aspx.

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Appendix 1

Wellington-Dufferin-Guelph Public Health
Statement of Revenue and Expenses
Total Cost-Shared Mandatory Programs
For the Eight Months Ended August 31, 2026

		Year-to-Date (August 31, 2026)				
	Board-Approved Annual Budget	Budget	Actual	Variance ($)	Variance (%)	Notes
Revenue						
Provincial and Municipal funding						
Ministry of Health - Base Funding	$ 15,535,613	$ 10,357,075	$ 10,357,137	$ 62	0.0%	
City of Guelph	4,702,319	3,134,879	3,134,879	-	0.0%	
County of Wellington	3,182,459	2,121,639	2,121,639	-	0.0%	
County of Dufferin	2,167,209	1,444,806	1,444,806	-	0.0%	
Total provincial and municipal funding	**$ 25,587,600**	**$ 17,058,399**	**$ 17,058,461**	**$ 62**	**0.0%**	
Other revenue						
Interest	30,000	20,000	52,358	32,358	161.8%	**1**
Transfer from reserve funds	-	-	7,266	7,266		
Total revenue	**$ 25,617,600**	**$ 17,078,399**	**$ 17,118,085**	**$ 39,686**	**0.2%**	
Expenses						
Employee salaries, wages, and benefits	$ 21,059,287	$ 14,037,739	$ 13,755,527	$ 282,212	2.0%	**2**
Travel	258,961	170,120	153,360	16,760	9.9%	
Staff training and recognition	227,700	117,913	103,061	14,852	12.6%	
Program materials and supplies	439,508	265,602	237,525	28,077	10.6%	
Professional and purchased services	802,267	514,741	436,586	78,155	15.2%	**3**
Equipment and furniture	6,000	3,750	4,411	(661)	(17.6)%	
Board of Health	33,650	16,194	8,390	7,804	48.2%	
Building occupancy	1,078,299	734,217	782,228	(48,011)	(6.5)%	**4**
Information technology and systems	1,072,187	799,274	697,600	101,674	12.7%	**5**
Telecommunications	283,150	191,547	181,625	9,922	5.2%	
Office expenses, printing, and postage	115,875	75,746	78,676	(2,930)	(3.9)%	
Transfers to reserve funds	488,574	-	-	-	-	
Total expenses	**$ 25,865,458**	**$ 16,926,843**	**$ 16,438,989**	**$ 487,854**	**2.9%**	
Expense recoveries and other revenues	(247,858)	(138,878)	(160,211)	21,333	(15.4)%	**6**
Total expenses after expense recoveries	**$ 25,617,600**	**$ 16,787,965**	**$ 16,278,778**	**$ 509,187**	**3.0%**	
Annual surplus / (deficit)	**-**	**290,434**	**839,307**	**548,873**		

Appendix 1 (Continued)

Wellington-Dufferin-Guelph Public Health
Statement of Revenue and Expenses
Total Cost-Shared Mandatory Programs
For the Eight Months Ended August 31, 2026

Notes:

1. Interest		
Variance in interest rate and available cash balance	**$**	**32,358**
2. Employee salaries, wages, and benefits		
Employee salaries and wages		191,274
Employee benefits		90,938
Total Employee salaries, wages, and benefits variance	**$**	**282,212**
3. Professional and purchased services		
Fee for services		23,168
Insurance		9,176
Legal fees		21,783
Program advertising		13,152
Other		10,876
Total Professional and purchased services variance	**$**	**78,155**
4. Building occupancy		
Building maintenance		(40,191)
Building security		(13,432)
Occupancy cost recovery		7,504
Other		(1,892)
Total Building occupancy variance	**$**	**(48,011)**
5. Information technology and systems		
Computer hardware		(11,022)
Computer software		106,544
Other		6,152
Total Information technology and systems variance	**$**	**101,674**
6. Expense recoveries and other revenues		
Contraceptive sales		4,365
Vaccine sales		3,481
Other		13,487
Total Expense recoveries and other revenues variance	**$**	**21,333**

Appendix 2

Wellington-Dufferin-Guelph Public Health
Financial Report – August 31, 2026
All Other Programs (Fund category 2 through 10)

Program/Initiative Name	Funding Source	Base/One-Time Funding	Fiscal Year-End	Approved Funding	Funding Received to Date	Expenses Incurred to Date	Excess (Deficiency) of Funding Over Expenses	Notes
MOH / AMOH Compensation (2)	100% Provincial	Base/One-Time	December 31, 2026	245,615	190,487	194,687	(4,200)	
Ontario Seniors Dental Care Program (3)	100% Provincial	Base	December 31, 2026	1,479,100	986,068	869,325	116,743	
Healthy Babies Healthy Children (4)	100% Provincial	Base	March 31, 2027	1,926,220	805,745	778,886	26,859	**1, 2**
Infection Prevention and Control (IPAC) Hub (5)	100% Provincial	Base	March 31, 2027	650,400	271,000	265,985	5,015	**2**
Public Health Inspector Practicum Program (6)	100% Provincial	One-Time	March 31, 2027	0	0	50,000	(50,000)	**3**
External Projects								
Solutions to Increase Youth HPV Immunization in Canada Project (7)	University of Saskatchewan (Urban Public Health Network (UPHN))	One-Time	October 31, 2026	100,000	100,000	87,157	12,843	**4**
Models of Care Innovation Fund (8)	Ontario Health	One-Time	March 31, 2027	84,000	81,000	82,314	(1,314)	**4**
From Misinformation to Motivation: Empowering Youth Vaccine Champions in Wellington-Dufferin-Guelph (9)	Public Health Ontario (Sheela Basrur Centre (SBC) Grant)	One-Time	September 30, 2026	99,300	99,300	78,943	20,357	**4**
Quality Improvement Education Sessions (10)	Public Health Ontario	One-Time	June 30, 2026	20,000	14,103	14,103	0	**5**

Notes:

1. The Healthy Babies Healthy Children program was approved for a 2% increase in the 2026-27 fiscal funding year.

2. All provincial base and one-time funding programs ending as of March 31, 2027 are expected to be fully spent.

3. Public Health Inspector Practicum Program - Approved funding for 2025-26 was $50,000; awaiting approved funding amount for 2026-27.

4. All external projects are expected to be fully spent by the project end date.

5. Quality Improvement Education Sessions were completed under budget and unspent funds were returned to Public Health Ontario.