

## Finance + Audit Committee Report BH.04.MAR0525.R01

March 5, 2025

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**Report to:** Finance + Audit Committee, Board of Health

**Subject** Fourth Quarter Financials

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## Recommendations

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

## Background

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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 (8) below. In addition to the main budget, WDG Public Health receives community grants for projects that are aligned with, and build upon, the work of WDG Public Health in the community. The community grants are numbered (9 to 11).

The Agency's cost-shared budget comprises approximately 85% of the overall budget. This funding is provided on a 62-38 split basis between the Ministry of Health (the "Ministry") and the three Municipalities served by WDG Public Health (City of Guelph, County of Wellington and County of Dufferin). Appendix 1 provides details of the financial activities that relate to these budgets for BOH review.

At the time of this report, formal approval for a few relatively minor areas of the 2024 Ministry of Health funding allocation has been delayed due to the timing of the provincial election. These revenues are nonetheless anticipated based on informal communication with the Ministry of Health and as such, have been included in these reports but remain subject to change.

No.	Program/Budget Name(s)	Funder(s)	Year-end
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### Cost-Shared Mandatory Programs

1	Cost-Shared Mandatory Programs	Ministry; City of Guelph; County of Wellington; County of Dufferin	December 31
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### 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	COVID-19 Vaccine Program Enhancement	Ministry of Health	March 31
7	Public Health Inspector Practicum Program	Ministry of Health	March 31
8	RSV Prevention Program	Ministry of Health	March 31

### External Projects

9	School-Based Community Addiction Services Program for Youth	Gambling Research Exchange Ontario (GREO)	September 30
10	Physician Recruitment Strategy Project	Guelph Wellington Ontario Health Team (GW OHT)	March 31
11	Solutions to Increase Youth HPV Immunization in Canada Project	University of Saskatchewan (Urban Public Health Network (UPHN))	October 31

The 2024 Budget that was approved by the BOH on November 1, 2023, 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 on April 2, 2024.

The provincial funding approval letter from the Ministry was received on June 21, 2024.

## Public Health and/or Financial Implications

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### 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 anticipated statement of revenue and expenses for the year ended December 31, 2024, for the Cost-Shared Mandatory Programs.

As reported on the attached Statement of Revenue and Expenses (Appendix 1), there is a balanced budget, and balanced statement of revenue and expenses for the December 31, 2024 fiscal year.

### Appendix 2: All Other Programs (2 to 11)

*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.*

The funds received for all programs/initiatives are expected to be fully spent at the program fiscal year end, unless otherwise stated. A description of each of the programs on Appendix 2 follows.

**MOH/AMOH Compensation Initiative** – Funding is provided by the Province to subsidize the salary/benefits/stipends for the Medical Officer of Health (MOH) and Associate Medical Officer of Health (AMOH) 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.<sup>1</sup>

**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.<sup>2</sup> 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.

**COVID-19 Vaccine Program Enhancement** – One-time funding provided by the Ministry of Health to support COVID-19 vaccination. 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.

**RSV Prevention Program** – One-time funding provided by the Ministry of Health to support RSV vaccination. 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 GREO, Guelph Wellington Ontario Health Team and the University of Saskatchewan. The work undertaken with this funding aligns with the mandate of WDG Public Health under the OPHS.

## Appendices

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**Appendix 1** – Statement of Revenue and Expenditures for the Year Ended December 31, 2024 – Total Cost-Shared Mandatory Programs

**Appendix 2** – Q4 Financial Report 2024: All Other Programs (Fund category 2 to 11)

## References

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1. Ontario Ministry of Health. Policy Framework on Medical Officer of Health Appointments, Reporting, and Compensation; 2024.
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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