

Finance + Audit Committee Report BH.04.OCT0125.R09

October 1, 2025

Report to:	Finance + Audit Committee, Board of Health
Subject	Interim Third Quarter Financials for the period ended August 31, 2025

Recommendations

1. 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. Because of how the BOH meeting calendar is constructed, this third quarter report is being presented for an eight-month period (as opposed to nine) and hence, reflected in the title as “interim”.

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) and (8).

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
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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	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

The 2025 Budget that was approved by the BOH on November 6, 2024, 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 2025.

The provincial funding approval letter from the Ministry was received on March 26, 2025 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 ended August 31, 2025, for the Cost-Shared Mandatory Programs.

As reported in Appendix 1 (Statement of Revenue and Expenses), there is a positive variance of approximately \$40K of annual budgeted spending for the first eight months of the year. This surplus is primarily the result of wage savings which are partially offset by additional reserve contributions.

Appendix 2: All Other Programs (2 to 8)

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 and initiatives are expected to be fully spent by the program fiscal year end, unless otherwise stated. Appendix 2 provides a description of each program.

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, 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 Expenditures for the Eight Months Ended August 31, 2025 – Total Cost-Shared Mandatory Programs

Appendix 2 – Financial Report: August 31, 2025: All Other Programs (Fund category 2 to 8)

References

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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Appendix 1

**Wellington-Dufferin-Guelph Public Health
Statement of Revenue and Expenses
Total Cost-Shared Mandatory Programs
For the Eight Months Ended August 31, 2025**

		Year-to-Date (August 31, 2025)				
	Board-Approved Annual Budget	Budget	Actual	Variance (\$)	Variance (%)	Notes
Revenue						
Provincial and Municipal funding						
Ministry of Health - Base Funding	\$ 15,381,795	\$ 10,254,530	\$ 10,254,552	\$ 22	0.0%	
City of Guelph	4,569,795	3,046,530	3,046,530	-	0.0%	
County of Wellington	3,092,769	2,061,846	2,061,846	-	0.0%	
County of Dufferin	2,106,131	1,404,087	1,404,087	-	0.0%	
Total provincial and municipal funding	\$ 25,150,490	\$ 16,766,993	16,767,015	\$ 22	0.0%	
Other revenue						
Interest	29,765	19,843	48,378	28,535	143.8%	1
Transfer from reserve funds	-	-	14,000	14,000		2
Total revenue	\$ 25,180,255	\$ 16,786,836	\$ 16,829,393	\$ 42,557	0.3%	
Expenses						
Employee salaries, wages, and benefits	\$ 20,408,991	\$ 13,687,386	\$ 13,246,008	\$ 441,378	3.2%	3
Travel	251,143	165,844	153,753	12,091	7.3%	
Staff training and recognition	228,100	117,377	94,514	22,863	19.5%	
Program materials and supplies	428,184	267,967	293,818	(25,851)	(9.6)%	
Professional and purchased services	818,338	560,502	459,294	101,208	18.1%	4
Equipment and furniture	102,870	2,080	22,090	(20,010)	(962.0)%	
Board of Health	33,650	22,433	7,017	15,416	68.7%	
Building occupancy	1,124,286	778,695	818,882	(40,187)	(5.2)%	5
Information technology and systems	1,079,595	769,230	856,845	(87,615)	(11.4)%	6
Telecommunications	267,667	180,945	185,588	(4,643)	(2.6)%	
Office expenses, printing, and postage	153,721	103,604	73,457	30,147	29.1%	
Transfers to reserve funds	488,574	488,574	763,574	(275,000)	(56.3)%	7
Total expenses	\$ 25,385,119	\$ 17,144,637	16,974,840	\$ 169,797	1.0%	
Expense recoveries and other revenues	(204,864)	(115,575)	(185,315)	69,740	(60.3)%	8
Total expenses after expense recoveries	\$ 25,180,255	\$ 17,029,062	16,789,525	\$ 239,537	1.4%	
Annual surplus / (deficit)	-	(242,226)	39,868	282,094		

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, 2025

Notes:

1. Interest

Variance in interest rate and available cash balance	\$	28,535
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2. Transfer from reserve funds

Fluoride varnish program expansion	\$	14,000
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3. Employee salaries, wages, and benefits

Employee salaries and wages	213,822
Employee benefits	227,556
Total Employee salaries, wages, and benefits variance	\$ 441,378

4. Professional fees and purchased services

Legal fees	31,030
Fee for services	16,141
Consulting services	25,598
Other	28,439
Total Professional fees and purchased services variance	\$ 101,208

5. Building occupancy

Building and leasehold improvements	33,750
Occupancy cost recovery	35,667
Parking lot improvements	(84,969)
Other	(24,635)
Total Building occupancy variance	\$ (40,187)

6. Information technology and systems

AI Scribe annual subscription (cost offset in expense recoveries)	(17,584)
Computer software subscriptions	(80,065)
Computer hardware - other	(11,900)
Other	21,934
Total Information technology and systems variance	\$ (87,615)

7. Transfers to reserve funds

Guelph facilities reserve fund	(165,000)
Orangeville facilities reserve fund	(110,000)
Total Transfers to reserve funds variance	\$ (275,000)

8. Expense recoveries and other revenues

Vaccine sales - General	34,613
AI Scribe annual subscription recovery	17,584
Other	17,543
Total Expense recoveries and other revenues variance	\$ 69,740

Appendix 2

Wellington-Dufferin-Guelph Public Health

Financial Report – August 31, 2025

All Other Programs (Fund category 2 through 8)

Program/Initiative Name	Provincial/Municipal Split	Base/One-Time Funding	Fiscal Year-End	Provincial Funding Approved	Other Funding Approved	Total Program/Initiative Budget	Funding Received to Date	Expenses Incurred to Date	Excess (Deficiency) of Funding Over Expenses	Notes
AMOH / MOH Compensation (2)	100% Provincial	Base	December 31, 2025	165,400		165,400	110,276	128,332	(18,056)	1
Ontario Seniors Dental Care Program (3)	100% Provincial	Base	December 31, 2025	1,479,100		1,479,100	986,069	873,797	112,272	2
Healthy Babies Healthy Children (4)	100% Provincial	Base	March 31, 2026	1,888,451		1,888,451	1,258,868	1,265,494	(6,626)	3
Infection Prevention and Control (IPAC) Hub (5)	100% Provincial	Base/One-Time	March 31, 2026	319,900		319,900	311,250	443,903	(132,653)	4
Public Health Inspector Practicum Program (6)	100% Provincial	One-Time	March 31, 2026			0	0	50,000	(50,000)	5
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	40,867	40,867	0	6
Models of Care Innovation Fund (8)	Ontario Health	One-Time	March 31, 2027		84,000	84,000	73,000	73,161	(161)	7

Notes:

1. Associate Medical Officer of Health (AMOH)/Medical Officer of Health (MOH) Compensation – Approved funding of \$210,447 for 2024. The 2025 application will be submitted later this fiscal year.

2. Ontario Seniors Dental Care Program – Approved funding of \$1,479,100 for 2025.

3. Healthy Babies Healthy Children – Approved funding of \$1,888,451 for 2025-26.

4. Infection Prevention and Control (IPAC) Hub – Approved funding of \$639,800 for 2024-25. Base funding for 2025-26 approved for \$319,900, awaiting approval for the remaining funding.

5. Public Health Inspector Practicum Program – \$40,000 in approved funding for 2024-25; awaiting approved funding amount for 2025-26.

6. Solutions to Increase Youth HPV Immunization in Canada Project – Approved funding of \$100,000 for 2024-26.

7. Models of Care Innovation Fund – Approved funding of \$84,000 for 2024-27.