

Board of Health Finance Standing Committee Meeting

Monday, November 3, 2025

1 p.m. - 3 p.m.

Boardroom/Hybrid

AGENDA
BOARD OF HEALTH FINANCE STANDING COMMITTEE
MONDAY, NOVEMBER 3, 2025 – 1 TO 3:00 P.M.
BOARDROOM, 1300 PARIS STREET

MEMBERS: Renée Carrier Michel Parent, Chair Mark Signoretti
 Natalie Tessier

STAFF: Renée Higgins M. Mustafa Hirji Sandra Laclé
 Rachel Quesnel

* attachment

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 2, 2025*

MOTION: APPROVAL OF MEETING NOTES

THAT the meeting notes of the Board of Health Finance Standing Committee meetings of June 2, 2025, be approved as distributed.

5. NEW BUSINESS

- 5.1 Year-to-Date Financial Statements
 - a) September 2025 Financial Statements *
- 5.2 Financial Management Policy Review
 - a) Schedule of Policy Review *
- 5.3 Proposed 2026 Operating Budget
 - a) Briefing Note: Budget Context and Assumptions*
 - b) 2026 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: _____

5.3 Proposed 2026 Operating Budget (cont'd)

MOTION: 2026 OPERATING BUDGET

THAT the Board of Health Finance Standing Committee, having reviewed and discussed the details of the proposed 2026 cost-shared operating budget at its November 3, 2025, meeting, direct the Acting Medical Officer of Health to finalize the budget totaling \$_____; and

THAT the Finance Standing Committee recommend this budget to the Board of Health for approval at its November 20, 2025, meeting.

6. ADJOURNMENT

MOTION: ADJOURNMENT

THAT we do now adjourn. Time: _____

MINUTES
BOARD OF HEALTH FINANCE STANDING COMMITTEE
MONDAY, JUNE 2, 2025 – 1 P.M.
BOARDROOM/VIRTUAL MEETING

MEMBERS: Michel Parent Natalie Tessier Mark Signoretti

REGRETS: Renée Carrier

EX-OFFICIO STAFF: Rachel Quesnel Sandra Laclé M. Mustafa Hirji

INVITED STAFF: Keeley O'Neill

GUESTS: Derek D'Angelo, Lead Audit Engagement Partner, KPMG
sJennifer Bronicheski, Lead Audit Engagement Manager, KPMG

R. QUESNEL PRESIDING

1. CALL TO ORDER

The meeting was called to order 1 p.m.

2. ROLL CALL

3. ELECTION OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR FOR 2025

Nominations were held for the position of Board of Health Finance Standing Committee Chair for 2025. M. Parent and M. Signoretti were nominated, and nominations were closed. M. Parent accepted his nomination and the following was announced:

01-25 APPOINTMENT OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR

MOVED BY SIGNORETTI – TESSIER: THAT the Board of Health Finance Standing Committee appoint Michel Parent as the Board of Health Finance Standing Committee Chair for 2025.

CARRIED

M. PARENT 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 4, 2024

02-25 APPROVAL OF MEETING NOTES

MOVED BY SIGNORETTI – TESSIER: THAT the meeting notes of the Board of Health Finance Standing Committee meeting of November 4, 2024, be approved as distributed.

CARRIED

6. NEW BUSINESS

6.1 2024 Audited Financial Statements

- a) Briefing Note from the Acting Medical Officer of Health and Chief Executive Officer dated May 26, 2025

Dr. Hirji reviewed the purpose of the annual audit noting that provincial law and organizational best practices both require each board of health to have their financial records audited by an external auditing firm annually. He outlined the difference between and independence of the annual financial audit from the recent provincial government audit for the COVID-19 Vaccine Program. The annual financial audit is to validate Public Health Sudbury & Districts' preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards.

Based on the auditor's report, the financial statements present fairly, in all material respects, the financial position of Public Health Sudbury & Districts at December 31, 2024 in accordance with Canadian public sector accounting standards. There were no recommendations received for improvements as a result of the 2024 annual audit completed by KPMG.

b) Review of the 2024 Audited Finding Report and Audited Financial Statements

- Sandra Laclé, Interim Director, Corporate Services
- Keeley O'Neill, Manager, Accounting Services
- Derek D'Angelo and Jennifer Bronicheski, KPMG

S. Laclé acknowledged the commitment and dedication of the Manager of Accounting and team who compiled, prepared and analyzed the financial information that form the draft 2024 financial statements. The financial statements provide the financial performance of the Public Health Sudbury & Districts and is based on the budget framework endorsed by the Board of Health. She added that a condition of funding is that an annual audit be conducted of the organization's financial information and a copy of the Audited Financial Statements with the completed Annual Reconciliation and Attestation Report be provided to the Ministry.

Derek D'Angelo and J. Bronicheski from KPMG were introduced, and Derek D'Angelo was invited to present the Auditor's Audit Findings Report for year ending December 31, 2024.

The auditor noted that as of May 16, 2025, KPMG has completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others

- Finalization of the review and sign offs of all working papers in the audit file
- Receipt of legal letters, and, or subsequent event verification to date of audit report, as necessary
- Receipt of the signed management representation letter
- Completing discussions with the Finance Committee
- Obtaining evidence of the Board of Director's approval of the financial statements

It was highlighted that Public Health Sudbury & Districts adopted the new revenue standard (PSAS 3400) for its reporting, as disclosed in Note 2 within the financial statements and there is no significant qualitative aspect to note with its adoption, though it does affect the comparability of year-to-year financial statements given the changes in reporting.

Questions were entertained and clarification provided relating to materiality thresholds, changes in provincial funding for COVID-19, and capital projects undertaken in 2024.

The KPMG audit team was thanked for their efforts.

K. O'Neill was invited to present the 2024 draft Audited Financial Statements, including the statement of financial position as at December 31, 2024, that statement of operations and accumulated surplus, the statement of changes in net financial assets, the statement of cash flows for the year then ended and the accompanying notes to the financial statements that include a summary of significant accounting policy information.

Questions were entertained and clarification provided as to why the revenues and expenditures listed under actual are higher than the budget. Explanation was provided around amortization of assets and how this appears as an expenditure on the actuals, but not in the budget. Further discussion occurred regarding the surplus, and reserves.

M.M. Hirji and team and the auditors were thanked for the presentations and on a successful audit.

03-25 2024 AUDITED FINANCIAL STATEMENTS

MOVED BY TESSIER – SIGNORETTI: 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 2024 audited financial statements.

CARRIED

6.2 Year to Date Financial Statements

a) April 2024 Financial Statements

M.M. Hirji stated that the financial statements at end of April 30, 2025, show the financial activities for the first 4 months of 2025, including a breakdown of revenues, expenditures displayed by program areas and by categories. The financial statements ending April 30, 2025, shows a positive variance of \$657,249 in the cost-shared programs. It was highlighted that this in

part reflects timing of expenditures occurring later in the fiscal year, and the expectation is that this surplus will not be realized at the year end.

The specific programs which are funded 100% by the provincial government are outlined in a separate table of Summary of Revenue & Expenditures.

6.3 Benefits and Insurance Update

- Sandra Laclé, Interim Director, Corporate Services
- Keeley O’Neill, Manager, Accounting Services

S. Laclé provided an overview of the Public Health Sudbury & Districts insurance coverage changes and enhancements. It was shared that, effective January 1, 2025, HIROC (Healthcare Insurance Reciprocal of Canada) is the insurance provider, and the switch in provider resulted in a yearly savings of approximately \$100,000. Details regarding coverage were provided. The insurance policy covers property and equipment breakdown risks that are more common in healthcare organizations. Flood insurance is included in property insurance policy and the equipment breakdown policy includes coverage on machinery breakdowns, extra expenses, and spoilage. An overview of the cyber liability coverage and cyber risk policy was provided.

As for the group benefits program, a number of benefits are offered to employees and the pooled benefits and experience rated benefits were outlined. The overall group benefit increase in 2025 is 11.7% or approximately \$343,000 with extended health care being the highest at 18% followed by dental at 13.4%. Factors increasing benefits costs include extended health care claim increases:

- Prescription Drugs – increased by 25.9%
- Footwear – increased by 33.2%

These two categories make up over 80% of Public Health Sudbury & Districts total extended health claims.

Questions and comments were entertained and additional information provided regarding the footwear increase and next steps following the Mosey & Mosey investigation into this increase. It was shared that there is no plan to act at this time, however, it is under consideration for future decisions around benefit offerings. Clarification was provided regarding cybersecurity coverage, conditions, and limits

7. ADJOURNMENT

04-25 ADJOURNMENT

MOVED BY SIGNORETTI – TESSIER: THAT we do now adjourn. Time: 2:02 p.m.

CARRIED

(Chair)

(Secretary)

APPROVAL OF MEETING NOTES

MOTION:

THAT the meeting notes of the Board of Health Finance Standing Committee meeting of June 2, 2025, be approved as distributed.

Public Health Sudbury & Districts

STATEMENT OF REVENUE & EXPENDITURES

For The 9 Periods Ending September 30, 2025

Cost Shared Programs

	Adjusted BOH	Budget	Current	Variance	Balance
	Approved Budget	YTD	Expenditures YTD	YTD (over)/under	Available
Revenue:					
MOH - General Program	18,723,731	14,042,798	14,042,854	(56)	4,680,877
MOH - Unorganized Territory	826,000	619,500	619,511	(11)	206,489
Municipal Levies	11,186,768	8,390,076	8,390,523	(447)	2,796,244
Interest Earned	300,000	225,000	283,254	(58,254)	16,746
Total Revenues:	\$31,036,499	\$23,277,374	\$23,336,142	\$(58,768)	\$7,700,357
Expenditures:					
Corporate Services:					
Corporate Services	6,320,175	5,040,729	4,840,480	200,249	1,479,695
Office Admin.	104,350	78,263	42,227	36,036	62,123
Espanola	131,102	99,903	96,982	2,921	34,120
Manitoulin	141,746	108,045	95,716	12,329	46,031
Chapleau	140,300	106,846	90,652	16,194	49,649
Sudbury East	19,530	14,648	14,908	(261)	4,622
Intake	372,587	286,605	270,174	16,431	102,413
Facilities Management	744,668	553,584	669,005	(115,420)	75,663
Volunteer Resources	3,850	2,888	0	2,888	3,850
Electronic Medical Records	0	0	57,801	(57,801)	(57,801)
Total Corporate Services:	\$7,978,309	\$6,291,510	\$6,177,945	\$113,565	\$1,800,364
Health Protection:					
Environmental Health - General	1,272,898	976,731	996,275	(19,545)	276,622
Environmental	2,824,889	2,180,859	1,911,736	269,123	913,153
Vector Borne Disease (VBD)	42,914	35,792	22,234	13,559	20,680
CID	1,528,164	1,175,336	1,133,422	41,914	394,742
Districts - Clinical	236,444	181,861	183,738	(1,878)	52,706
Risk Reduction	53,756	40,317	10,410	29,907	43,346
Sexual Health	1,508,238	1,161,550	1,159,528	2,022	348,710
SFO: E-Cigarettes, Protection and Enforcement	257,027	189,275	174,444	14,832	82,583
Total Health Protection:	\$7,724,330	\$5,941,721	\$5,591,786	\$349,935	\$2,132,543
Health Promotion and Vaccine Preventable					
Health Promotion and VPD- General	1,881,919	1,444,868	1,255,817	189,051	626,102
Districts - Espanola / Manitoulin	376,553	289,656	249,166	40,490	127,387
Nutrition & Physical Activity	1,517,404	1,177,193	972,966	204,227	544,438
Districts - Chapleau / Sudbury East	432,484	332,679	307,648	25,031	124,835
Comprehensive Substance Use (Tobacco, Vaping, Cannabis)	944,307	730,165	643,543	86,622	300,764
Family Health	1,530,508	1,169,423	1,011,853	157,570	518,655
Community Drug Safety & Toxic Drug Crisis & Mental Health	965,213	740,579	566,993	173,586	398,221
Oral Health	524,052	401,434	378,641	22,794	145,411
Healthy Smiles Ontario	667,047	514,891	481,593	33,298	185,453
SFO: TCAN Coordination and Prevention	505,286	394,485	303,762	90,723	201,524
Harm Reduction Program Enhancement	186,709	143,511	128,474	15,037	58,235
COVID Vaccines	111,689	85,914	13,018	72,896	98,671
VPD	1,656,646	1,270,055	948,617	321,438	708,028
MOHLTC - Influenza	(0)	938	0	938	(0)
MOHLTC - Meningitis	0	259	(1,105)	1,364	1,105
MOHLTC - HPV	0	359	(1,692)	2,051	1,692
Total Health Promotion:	\$11,299,817	\$8,696,413	\$7,259,296	\$1,437,117	\$4,040,521
Knowledge and Strategic Services:					
Knowledge and Strategic Services	3,048,643	2,340,455	2,355,003	(14,548)	693,640
Workplace Capacity Development	43,507	38,753	40,567	(1,814)	2,940
Health Equity Office	10,970	8,203	14,183	(5,980)	(3,213)
Nursing Initiatives: CNO, ICPHN, SDOH PHN	516,126	397,019	387,372	9,648	128,754
Indigenous Engagement	414,797	318,888	285,649	33,240	129,148
Total Knowledge and Strategic Services:	\$4,034,043	\$3,103,319	\$3,082,774	\$20,545	\$951,269
Total Expenditures:	\$31,036,499	\$24,032,963	\$22,111,801	\$1,921,162	\$8,924,698
Net Surplus/(Deficit)	\$(0)	\$(755,589)	\$1,224,341	\$1,979,930	

Public Health Sudbury & Districts

Cost Shared Programs

STATEMENT OF REVENUE & EXPENDITURES
Summary By Expenditure Category
For The 9 Periods Ending September 30, 2025

	Adjusted BOH Approved Budget	Budget YTD	Current Expenditures YTD	Variance YTD (over) /under	Budget Available
Revenues & Expenditure Recoveries:					
MOH Funding	31,036,499	23,277,374	23,438,636	(161,262)	7,597,863
Other Revenue/Transfers	657,147	492,860	656,639	(163,779)	508
Total Revenues & Expenditure Recoveries:	31,693,646	23,770,234	24,095,275	(325,041)	7,598,370
Expenditures:					
Salaries	19,358,064	14,882,239	14,495,912	386,327	4,862,152
Benefits	6,978,499	5,367,927	4,858,941	508,986	2,119,558
Travel	256,343	196,399	154,638	41,761	101,706
Program Expenses	731,066	565,403	284,789	280,613	446,277
Office Supplies	88,150	66,550	29,361	37,188	58,788
Postage & Courier Services	90,100	67,575	49,191	18,384	40,909
Photocopy Expenses	5,030	3,772	380	3,393	4,650
Telephone Expenses	72,960	54,720	54,469	251	18,491
Building Maintenance	528,488	391,449	512,378	(120,928)	16,110
Utilities	190,605	142,954	134,172	8,782	56,433
Rent	329,758	247,318	240,619	6,699	89,139
Insurance	147,768	146,518	119,138	27,380	28,630
Employee Assistance Program (EAP)	37,000	27,750	40,164	(12,414)	(3,164)
Memberships	52,250	46,509	44,549	1,960	7,701
Staff Development	151,201	122,384	153,497	(31,114)	(2,296)
Books & Subscriptions	7,045	5,169	4,526	643	2,519
Media & Advertising	111,147	79,888	38,193	41,694	72,954
Professional Fees	967,511	730,841	501,906	228,934	465,605
Translation	67,679	51,357	53,429	(2,071)	14,250
Furniture & Equipment	18,370	15,937	45,203	(29,266)	(26,833)
Information Technology	1,504,612	1,313,163	1,055,478	257,685	449,134
Total Expenditures	31,693,646	24,525,823	22,870,934	1,654,889	8,822,712
Net Surplus (Deficit)	(0)	(755,589)	1,224,341	1,979,930	

Sudbury & District Health Unit o/a Public Health Sudbury & Districts
SUMMARY OF REVENUE & EXPENDITURES
For the Period Ended September 30, 2025

Program	FTE	Annual Budget	Current YTD	Balance Available	% YTD	Program Year End	Expected % YTD
100% Funded Programs							
Indigenous Communities	703	90,400	92,019	(1,619)	101.8%	Dec 31	75.0%
LHIN - Falls Prevention Project & LHIN Screen	736	100,000	30,907	69,093	30.9%	Mar 31/2026	50.0%
Northern Fruit and Vegetable Program	743	176,100	141,284	34,816	80.2%	Dec 31	75.0%
Healthy Babies Healthy Children	778	1,725,944	764,362	961,582	44.3%	Mar 31/2026	50.0%
IPAC Congregate CCM	780	930,100	394,817	535,283	42.4%	Mar 31/2026	50.0%
Ontario Senior Dental Care Program	786	1,315,000	787,829	527,171	59.9%	Dec 31	75.0%
Anonymous Testing	788	64,293	32,142	32,151	50.0%	Mar 31/2026	50.0%
Total		4,401,837	2,243,360	2,158,477			

Board of Health Finance Committee

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	In Progress	Delayed	Complete
ON	ON	ON	ON

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	Assets/Liabilities	E-X-12	Disposal of Assets	Establishes the rules for the disposal of assets	2018/02/28	Reviewed	2023	Delayed
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	Delayed
Accounting	Purchasing	E-IX-11	Receiving	Sets out the requirement to document all goods received by SDHU	2019/04/01	Revised	2024	Delayed
Accounting	Revenue	E-XI-10	Cash Receipts	Sets out how cash will be handled	2019/04/01	Revised	2024	Delayed
Accounting	Revenue	E-XI-20	Accounts Receivable	Describes how accounts receivable will be collected	2019/04/01	Revised	2024	Delayed
Accounting	Revenue	E-XI-30	Municipal Levy	Sets out the authority to levy municipalities	2019/04/01	Revised	2024	Delayed
Accounting	Revenue	E-XI-40	Fees	Establishes the authority to establish user fees	2019/04/01	Revised	2024	Delayed
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	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	In Progress
Corporate Services	Purchasing	E-IX-15	Initational 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
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	Operating Budget	E-VI-20	Budget Preparation and Review	Establishes a high level process for budget request and cylce	2023/06/01	Reviewed	2028	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 Safegards	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
Human Resources	Compensation-Payroll & Benefit Administration	K-IV-30	Authorization of Direct Deposit	Establishes that payroll will be through direct deposit	2023/07/12	Revised	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: Board of Health Finance Standing Committee for Public Health Sudbury & Districts

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

Date: October 27, 2025

Re: Proposed 2026 Cost-Shared Operating Budget – Background Context and Assumptions

☐ For Information

☐ For Discussion

☒ For a Decision

Issue:

This briefing note outlines the fiscal challenges facing Public Health Sudbury & Districts, including declining inflation-adjusted funding and worsening community health outcomes. It presents a calculated response centered on innovation and targeted investments to preserve services, while containing budget growth.

The 2026 budget builds on last year's priorities—especially focusing on technology, as well as culture and engagement—leveraging reserves to make targeted investments that improve the organization's long-term sustainability. These elements serve as the foundation for the proposed budget and inform matters addressed in closed session. Subsequent to the Finance Standing Committee's deliberations, endorsement of the following is hereby sought:

Recommended Action:

THAT the Board of Health Finance Standing Committee, having reviewed and discussed the details of the proposed 2026 cost-shared operating budget at its November 3, 2025, meeting, direct the Acting Medical Officer of Health to finalize the budget totaling \$_____; and

THAT the Finance Standing Committee recommend this budget to the Board of Health for approval at its November 20, 2025, meeting.

Budget Context:

With worsening community health (e.g. life expectancy peaked in 2019 and has never recovered), the need for the preventive work of public health is apparent. Nonetheless, provincial funding for public health is not keeping pace with inflation. As a consequence, the long-term sustainability of public health services is at risk.

2024–2028 Strategic Priorities

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

The provincial government launched the *Strengthening Public Health* initiative in 2023 to address the fiscal challenges facing local Public Health units, however it is not expected to alleviate this situation for the agency. The initiative constituted three parts:

1. **Voluntary Mergers.** Public Health Sudbury & Districts was unable to find a merger partner during merger deliberations in 2024.
2. **Narrowing the Mandate and Workload of Local Public Health:** The changes announced to the Ontario Public Health Standards (OPHS) for 2026 and beyond do not meaningfully narrow the mandate or workload of Public Health.
3. **Funding Review.** The funding review, which has been further delayed, will have an uncertain effect. However, signals are that it will not allocate further funding to the public health sector, but rather seek to alter its distribution, particularly to address the wide discrepancy in per capita funding by local public health agency. The last attempt at a funding review in 2013 sought to address this same problem, and the result was a plan that would disadvantage northern public health agencies (where population growth is small), in favour of public health agencies in the Greater Toronto Area (where population growth is large). That review also did not take into account the unique challenges of delivering public health service in the north (e.g. large geographies, fewer health and social sector resources, unique needs such as inspecting well water systems, and larger Indigenous population). The funding review is therefore not expected to alleviate the budget pressures that the agency faces, and may well worsen it.

This fiscal reality presents three strategic options for the agency:

- Reduce Public Health services, resulting in diminished health outcomes in the community.
- Levy municipal taxpayers to offset the provincial funding gap.
- Innovate with process and technology to deliver services more efficiently.

The agency is focusing on the third option—innovating to deliver services more efficiently—recognizing that service reductions would compromise community health. While some modest reductions in services and increases to the levy are sought to manage budget pressures, this budget reflects our commitment to leverage technology to achieve sustainability in these precarious times.

Medium Term Priorities and Budget Strategy

In the 2025 Budget, the agency introduced five medium-term priorities to guide decision-making and preserve services amid fiscal constraints:

- Sustainability of Services
- Leveraging Technology
- Orienting Towards Impact and Outcome
- Fostering Culture & Engagement
- Implementing the Indigenous Engagement Strategy

2024–2028 Strategic Priorities

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

The 2025 Board of Health approved budget emphasized Sustainability of Services, including a renewed focus on the core mandate and the strategic withdrawal from non-core activities. The budget also included targeted investments to advance the Orienting Towards Impact and Outcome and Implementing the Indigenous Engagement Strategy priorities. Finally, that budget began the ground work for advancing the final two priorities of Leveraging Technology and Fostering Culture & Engagement. This included procuring systems to digitize agency data through a new HR and Payroll system (non-clinical data) and an Electronic Medical Record (EMR) system (clinical data). More importantly, the 2025 Budget funded the development of an IT roadmap and the development of an AI strategy which can guide the realization of ongoing efficiencies. Last year's budget also included funding to develop a new HR strategy and to complete a non-union salary review to address recruitment and retention challenges, and to help with fostering culture and engagement throughout the Agency.

The 2026 budget builds on these foundations, focusing on completing the work started in 2025 on the Leveraging Technology and Fostering Culture & Engagement priorities. The budget proposal recommends a revised non-union salary scale, informed by the findings of a third party review, that positions the Agency in the middle of the labour market, rather than at the bottom. To move forward the priority of Leveraging Technology, investments are being made to complete implementation of the EMR and the HR and Payroll system, to execute the AI strategy, and to follow the IT roadmap towards building a modern IT system that can be a platform to building efficiencies on an ongoing basis.

Research shows that innovation does not thrive in a time of change and instability. People need a stable foundation from which they can then focus on innovation without distraction. To support innovation, the 2026 Budget that is proposed also seeks organizational stability, avoiding major service changes that could disrupt progress.

In addition to the above, other organizational priorities were drawn from the Strategic Plan 2024–2028, the control measures identified in the draft 2026–2028 Risk Management Plan, community feedback, and operational pressures. These include

- Investing in program planning work to Orient Towards Impact & Outcomes (Medium Term Priority)
- Adding dedicated change management and project management capacity (Critical Control)
- Combatting Misinformation (Critical Control)
- Adding Dedicated Community Engagement Capacity (Strategic Priority for Impactful Relationships, Critical Control)
- Adding capacity to address growing needs and demands of community (control of infectious diseases, vaccine preventable diseases)
- Additional capacity to implement the HR Strategy (Strategic & Medium-Term Priority)
- Adding administrative capacity (operational pressure)

2024–2028 Strategic Priorities

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

All of these priorities were taken into budget deliberations for 2026.

Financial Implications:

The 2026 budget planning began with a projected deficit of over \$1.1 million if no changes were made from 2025, including no investment in any priorities outlined above. This deficit was driven by rising staff and benefit costs; which constitute 86% of the Public Health budget. Staffing cost increases are a result of increases negotiated through collective bargaining, and the incremental growth of non-union salaries in alignment with union salary scales. Annual benefit increases (projected to be 10% in 2026) continue to put pressure on the budget as well and the agency is actively investigating these costs with our benefits provider to try and reduce their growth.

And additional pressures in the 2026 recommended budget was a reduction in interest income to account for projected lower interest rates and cash flow than in previous years.

New operational expenses such as maintenance costs for the agency's new website, licensing costs to implement the IT roadmap and procure licenses for AI tools were included in the recommended budget to support the Leveraging Technology priority.

To reduce the deficit, and to find fiscal room to address at least some of the priorities discussed above, divisional operating costs were reviewed extensively and reduced as much as possible. Modest service reductions were made in the areas of Environmental Health, Indigenous Public Health, Health Promotion, and Corporate Services. As well, significant effort was invested to reduce the cost of tackling some priorities, meaning that some are addressed with much lower intensity in 2026. These included many of the critical risk controls as well as some components of the EMR project.

A particular success for the 2026 budget is that in 2025, the Agency transitioned to a new insurance provider, yielding close to \$100,000 in savings for the 2026 budget. The new provider operates on a "reciprocal model" whereby all members share in the losses, which does increase some risks. However, it also affords lower costs to the organization.

Ultimately several priorities could not be addressed at all:

- Adding administrative capacity (operational pressure)
- Combatting Misinformation (Critical Control)
- Adding dedicated change management and project management capacity (Critical Control)
- Adding capacity to address growing needs and demands of community (control of infectious diseases, vaccine preventable diseases)
- Additional capacity to implement the HR Strategy (Strategic & Medium Term Priority)

Finally, in recognition of recruitment and retention challenges that are resulting in many positions remaining vacant for long period of time, a larger than historical "vacancy rate" was included in the

2024–2028 Strategic Priorities

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

2026 recommended budget, which represents the time that salary and benefits are not paid due to a position's vacancy. As a higher than historical allocation, this represents some degree of risk in the budget. However, it is deemed to be a sensible risk given recent trends in recruitment and retention, and given that the alternative would be to approve a budget with a larger municipal share.

The final proposed budget represents an increase of 3.20% over the 2025 budget.

Strategic Investments Funded by Reserves

Investments are needed to implement the key technology priorities in 2026 in an expedited way:

- Digitizing Data
 - HR/Payroll System
 - EMR Project
- AI Use Cases
- IT Roadmap

These investments promise the capability to deliver public health services in a less expensive manner, helping to preserve those services amidst shrinking funding levels, and reducing future budget pressures. However, to achieve significant returns such as these, there does need to be significant up-front investment. The roll-out of these initiatives has been designed to minimize ongoing costs, relieving pressure on the budget long term. However, considerable temporary staffing and one-time operational expenses are needed in 2026.

The primary purpose of reserves is to support one-time investments to enhance the organization. That is what is proposed here. Investments in technology will make the organization more effective and improve sustainability for the long-term: it is the transition of a financial asset into a capability asset that improves the organization and its impacts and outcomes. This constitutes the most appropriate reason to leverage reserves.

Reserves are also intended, as secondary purpose, to help cushion the financial impact short-term during periods of fiscal stress. Given provincial funding challenges, staffing losses are projected to continue in the coming years, unless significant changes occur. Reductions in staffing will result in ongoing reduction of service to the public and impacts on their health. Reserves could be used to cushion those impacts in a temporary way in future budgets. Instead, it is proposed to use reserves to shift the cost curve proactively. These are not stopgap measures, but strategic investments designed to safeguard future service delivery.

2024–2028 Strategic Priorities

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

In total, the following investments are recommended to be drawn from reserves:

Strategic Investment	Draw from Reserves
Implementing New HR/Payroll System	\$ 182,015
Implementing Electronic Medical Record	\$ 711,434
Implementing AI Use Cases	\$ 716,903
Implementing IT Roadmap	\$ 802,736
Total Investment Drawn from Reserves	\$ 2,413,088

The organization's reserves currently include a total of \$8,748,792 as follows:

Schedule of Reserves	
Working Capital	\$ 4,096,541
Public Health initiatives	\$ 500,000
Corporate Contingencies	\$ 500,000
Facility and Equipment Repairs and Maintenance	\$ 956,272
Sick Leave and Vacation	\$ 2,639,119
Research and Development	\$ 56,860
Total Reserves	\$ 8,748,792

The proposed investments represent use of 27.6% of the reserves. This is significant, but also still prudent, leaving a balance for future needs that well-exceeds Ministry of Health minimums, and provides the organization with funds to balance liabilities and be ready for emergencies.

Public Health Sudbury & Districts' target has been to maintain enough cash to sustain the organization for a 12-week period. A minimum of 7.5 weeks of emergency funds within the Working Capital Reserve (unrestricted) fund would align with Ministry of Health recommendations.

As of October 26, 2025, the Working Capital Reserve fund is \$4,096,541 that represents 5.65 weeks of cash flow. All capital reserve funds of \$8,748,792 (restricted and unrestricted), provide the organization with 12.07 weeks of cash flow which is just above the previously supported 12-week target period. With the allocation of funds recommended in this briefing note, the reserves would remain at 8.7 weeks of cash flow which remains well above the Ministry of Health minimum of 7.5 weeks. With the organization on more sustainable fiscal footing after these investments, there would be opportunity to rebuild the reserve fund to the 12-week target for emergency need.

2024–2028 Strategic Priorities

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

Alternative Scenarios

As discussed above, not all priorities for the budget could be funded given the Board's direction to limit increases to municipal levies. However, given the Board of Health's stated interest in potentially pursuing some of these, a few options are provided to the Board of Health around additions to the budget for their consideration.

- Option 1 – Project and Change Management Capacity
 - Board members have noted concern that the draft Risk Management Plan for 2026-28 does not sufficiently reduce the risk associated with the highest risk items.
 - One of the key critical controls identified in that Risk Management Plan draft is to add dedicated Project and Change Management capacity to manage the many significant transitions the organization is currently both experiencing and undertaking. Such an investment would reduce two high risk items to medium risk, and one medium risk item to low risk.
 - The increase to the budget to action this would be \$332,306.
- Option 1a. – Project and Change Management Capacity “Lite”
 - This attempts to address the risk from Option 1 at a lower cost, though at the cost of lower effectiveness.
 - Funding of this would decrease one high risk item to medium risk. Other high risk and medium risk items would see incremental reduction in risk, but without a change in risk category.
 - The increase to the budget to action this would be \$186,153
- Option 2 – Combatting Misinformation
 - This would address another critical control in the draft Risk Management Plan 2026-28.
 - Investing in this would reduce one high risk item to medium risk, and one medium risk item to low risk. It would also incrementally reduce the risk associated with one medium risk item, though not sufficient to reclassify it as low risk.
 - The increase to the budget to action this would be \$151,933.51
- Option 3 – Expanding Vaccinations
 - The community and Board members have expressed interest in Public Health resuming vaccination clinics for communities around the region during the influenza and COVID-19 vaccination campaigns.
 - Staffing such work is complex since this is an 8 week period, and it is hard to hire and train staff, for only a short period.
 - It is proposed that leveraging overtime of staff during weekends and evenings would allow Public Health to deliver such vaccinations at times convenient for the public.

2024–2028 Strategic Priorities

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

- The impact of this campaign would be to vaccinate 10% of seniors (the highest risk group for these infections), yielding approximately a 6% decrease in total influenza hospitalizations across all ages, and 8.5% decrease in total COVID-19 hospitalizations across all ages.
- The increase to the budget to pursue this would be \$404,095

Final Budget Proposal

The budget proposed is prudent, meeting the Board of Health's legal responsibility to deliver critical services to the population while also investing in the long-term sustainability of the organization. Most importantly it navigates a challenging fiscal environment while remaining mindful of the cost to municipal taxpayers. The proposed increase to the municipal levy is the lowest in the last three years, and lower than the average increase on the municipal levy for Public Health over the past six years.

While this budget limits public health program and service reductions and buys time, the fundamental funding dynamics remain unsustainable. Municipal advocacy continues to be essential to urge the province to address these structural fiscal challenges. The overall size of the funding envelope for the prevention, promotion and protection required for the health of all Ontarians must increase if Public Health is to be on a sustainable footing, and most importantly, if the health of communities is to once again be on a trajectory of increase.

Assumptions for 2026:

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. This amount was not adjusted for inflation despite significant inflation between 2018 and 2024 (e.g. the Consumer Price Index had increased 20.6% by 2024 from 2018). The Ministry has stated that local public health agencies will receive a 1% increase in their mandatory base funding in 2026. This, combined with a 1% increase in both 2024 and 2025, will provide a base mandatory program grant in 2026 of \$18,910,969.
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 nor population growth adjustments; the MOH/AMOH Compensation Initiative and OSDCP have historically seen incremental increase in funding and it is assumed that will continue. However, a requirement for MOH/AMOH Compensation Initiative funding is for the Minister of Health to approve the appointment of the Medical Officer of Health and Associate Medical Officer of Health. As of October 27, 2025, such approvals remain outstanding, even though they were filed in January 2024 and November 2024, respectively. The lack of decision on these appointments by the Minister of Health is preventing

2024–2028 Strategic Priorities

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

Public Health Sudbury & Districts from receiving this funding, leading to additional costs that should be a provincial responsibility instead being born by the municipal levy.

3. Fixed costs, including benefit increases of 10% overall (6% increase in Extended Health, 15% increase in LTD, and 9% 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 growth in cost of benefits continues to be high.
4. The legislative requirements of boards of health remain minimally unchanged, as articulated in the *Health Protection and Promotion Act* and related regulations, and the proposed 2026 Ontario Public Health Standards and related protocols and guidelines, underscoring the challenge of maintaining services without corresponding funding increases.

Ontario Public Health Standard:

Organizational Requirements – Good Governance

2024–2028 Strategic Priorities

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

2026 Draft Budget Schedule

Public Health Sudbury & Districts

Expenditures By Category

Description	2025 BOH Approved Budget	2026 Recommended Budget	Change (\$) Inc/(Dec)	Change (%) Inc/(Dec)
Salaries	19,341,765	19,821,388	479,624	2.48%
Benefits	7,015,499	7,688,939	673,440	9.60%
Total Salaries & Benefits	26,357,263	27,510,327	1,153,064	4.37%
Office Supplies	83,640	83,940	300	0.36%
Media & Advertising	112,500	54,670	(57,830)	-51.40%
Health Services / Purchased Services	670,433	355,433	(315,000)	-46.98%
Professional Fees	97,720	101,185	3,465	3.55%
Travel	252,343	232,268	(20,075)	-7.96%
Program Expenses	683,679	527,848	(155,831)	-22.79%
Telephone Expenses	71,850	59,530	(12,320)	-17.15%
Postage & Courier Services	90,100	90,100	0	0.00%
Vector Borne Disease - Education and Surveillance	13,721	13,721	(0)	0.00%
Books & Subscriptions	7,045	10,395	3,350	47.55%
Furniture & Equipment	18,870	19,267	396	2.10%
Rent Revenue	(69,076)	(69,076)	-	0.00%
Insurance	147,768	125,000	(22,768)	-15.41%
Information Technology	1,499,560	1,683,760	184,200	12.28%
Rent Surplus Transferred to Reserve	56,642	56,642	-	0.00%
Translation	58,430	79,575	21,145	36.19%
Memberships	51,750	51,900	150	0.29%
Expense Recoveries	(588,071)	(424,399)	163,672	-27.83%
Rent	329,758	329,521	(237)	-0.07%
Building Maintenance	750,768	798,133	47,365	6.31%
Utilities	190,605	190,447	(158)	-0.08%
Staff Development	149,201	149,203	2	0.00%
Total Operational Expenses	4,679,236	4,519,062	(160,173)	-3.42%
Total Expenditures	31,036,499	32,029,390	992,891	3.20%

Public Health Sudbury & Districts
Cost Shared Programs & Services

2026 Draft Budget Schedule

	BOH 2025 Approved	2026 Budget	Increase (Decrease)	% Change Inc/(Dec)
Revenue				
Ministry of Health - General Programs	18,723,731	18,910,969	187,238	1.00%
Ministry of Health- Unorganized Territory	826,000	1,092,500	266,500	32.26%
Municipal Levies	11,186,768	11,800,921	614,154	5.49%
Interest Earned	300,000	225,000	(75,000)	-25.00%
Ministry of Health - MOH/AMOH SUBSIDY	-	-	-	0.00%
Total Revenue	31,036,499	32,029,390	992,891	3.20%
Expenditures				
Corporate Services				
Corporate Services	6,320,175	6,172,083	(148,092)	-2.34%
Office Admin	104,350	104,350	(0)	0.00%
Espanola	131,102	131,896	794	0.61%
Manitoulin Island	141,746	136,377	(5,369)	-3.79%
Chapleau	140,300	139,335	(965)	-0.69%
Sudbury East	19,530	17,880	(1,650)	-8.45%
Intake	372,587	384,485	11,898	3.19%
Facilities Management	744,668	792,033	47,365	6.36%
Volunteer Resources	3,850	-	(3,850)	-100.00%
Electronic Medical Records	-	141,903	141,903	0.00%
Total Corporate Services	7,978,309	8,020,341	42,032	0.53%
Health Promotion and Vaccine Preventable Diseases				
Ministry of Health - Influenza	(0)	(0)	(0)	0.00%
Ministry of Health - Meningitis	0	0	0	0.00%
Ministry of Health - HPV	-	0	0	0.00%
Oral Health	524,052	540,421	16,370	3.12%
Health Promotion & VPD - General	1,849,198	2,115,365	266,167	14.39%
District Offices (Espanola/Manitoulin)	376,553	391,639	15,086	4.01%
Nutrition & Physical Activity Team	1,568,704	1,524,144	(44,560)	-2.84%
District Offices (Sudbury East/Chapleau)	432,484	454,669	22,185	5.13%
Comprehensive Substance Use (Tobacco, Alcohol, C)	951,390	909,794	(41,596)	-4.37%
Family Team	1,481,508	1,484,158	2,649	0.18%
Community Drug Strategy & Toxic Drug Crisis and Me	960,374	980,385	20,010	2.08%
VPD	1,673,068	1,600,683	(72,385)	-4.33%
COVID Vaccine	111,689	114,321	2,632	2.36%
Smoke-Free Ontario Strategy: TCAN Coordination	505,286	395,012	(110,274)	-21.82%
Northern Fruit and Vegetables program	-	176,100	176,100	0.00%
Harm Reduction Program Enhancement	198,465	206,205	7,739	3.90%
Healthy Smiles Ontario Program	667,047	702,121	35,074	5.26%
Total Health Promotion and Vaccine Preventable D	11,299,817	11,595,015	295,198	2.61%
Knowledge and Strategic Services				
Knowledge and Strategic Services	3,048,643	3,274,143	225,500	7.40%
Workplace Capacity Development	43,507	44,457	950	2.18%
Health Equity Office	10,970	11,720	750	6.84%
Indigenous Engagement	414,797	383,590	(31,207)	-7.52%
Local Model Indigenous Engagement	-	125,601	125,601	0.00%
Social Determinants of Health Nurses Initiative	516,126	540,358	24,232	4.70%
Total Knowledge and Strategic Services	4,034,043	4,379,869	345,826	8.57%
Health Protection				
CID	1,528,164	1,603,982	75,819	4.96%
Clinical Services - Branches	236,444	250,711	14,267	6.03%
Risk Reduction	53,756	53,756	-	0.00%
Sexual Health	1,508,238	1,570,281	62,043	4.11%
Health Protection - General	1,272,898	1,303,577	30,679	2.41%
Environmental	2,824,889	2,933,822	108,933	3.86%
Vector Borne Disease	42,914	43,708	794	1.85%
Smoke-Free Ontario Strategy: Protection and Enforce	257,027	274,327	17,300	6.73%
Total Health Protection	7,724,330	8,034,165	309,835	4.01%
Total Expenditures	31,036,499	32,029,390	992,891	3.20%
Net Deficit (Surplus)	0	(0)	0	0.00%

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:

2026 OPERATING BUDGET

MOTION:

THAT the Board of Health Finance Standing Committee, having reviewed and discussed the details of the proposed 2026 cost-shared operating budget at its November 3, 2025, meeting, direct the Acting Medical Officer of Health to finalize the budget totaling \$_____; and

THAT the Finance Standing Committee recommend this budget to the Board of Health for approval at its November 20, 2025, meeting.

ADJOURNMENT

MOTION:

THAT we do now adjourn. Time:_____