

## 2026 Budget Notes

### Toronto Public Health

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#### Description

Under the *Health Protection and Promotion Act*, Toronto Public Health delivers public health programs, services, and policies to prevent the spread of disease and promote and protect the health of the people of Toronto. Toronto Public Health's programs and services create the optimal conditions to achieve a healthy city for all and comply with the Ontario Public Health Standards (OPHS).

#### Why We Do It

Toronto Public Health contributes to the overall quality of life, by:

- Reducing the burden of chronic diseases and the prevention and control of the spread of communicable and infectious diseases in a timely, responsive, and equitable manner;
- Promoting greater adoption of healthy behaviours among Toronto residents; and
- Reducing barriers and inequities that inhibit Torontonians from achieving health and wellbeing.

*The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.*

*For further information about Toronto Public Health, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/toronto-public-health/>*

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## What Service We Provide

### **Public Health Foundations**

**Who We Serve:** Everyone who lives, works in, or visits the City of Toronto.

**What We Deliver:** Systematic and routine analysis of surveillance information; ensuring that public health is prepared for and can respond to threats or disruptions to public health and public health programs and services; evaluating the effectiveness and quality of programs and services for improvement; and applying strategies to advance health equity.

**Resources (gross 2026 operating budget):** \$27.0 million

### **Community Health and Well-being**

**Who We Serve:** Everyone who lives, works in, or visits the City of Toronto.

**What We Deliver:** Delivering services and strengthening partnerships to advance policies and interventions that enhance social, natural, and built environments that promote and protect the health of the population (pregnant people, school-age children, families and older adults). Programs include Student Nutrition Programs, Healthy Babies Healthy Children, school health, child and youth oral health screening and treatment, and adult oral disease management.

**Resources (gross 2026 operating budget):** \$168.4 million

### **Substance Use Prevention and Harm Reduction**

**Who We Serve:** Everyone who lives, works in, or visits the City of Toronto.

**What We Deliver:** A range of services and strategies aimed at reducing substance use harm, supporting individuals on their journey to recovery, improving overall mental health and well-being within the community, and enforcing the *Smoke-Free Ontario Act* (SFOA).

**Resources (gross 2026 operating budget):** \$13.2 million

### **Infectious Diseases Prevention and Control**

**Who We Serve:** Everyone who lives, works in, or visits the City of Toronto.

**What We Deliver:** Tuberculosis education and treatment services; sexual health clinics; infection prevention and control liaison services; investigation and management of infectious and communicable diseases; outbreak management; immunizations; and inspections of personal service settings to reduce infectious diseases in the community.

**Resources (gross 2026 operating budget):** \$67.8 million

### **Environmental Health**

**Who We Serve:** Everyone who lives, works in, or visits the City of Toronto.

**What We Deliver:** Programs and services to prevent and reduce the burden of food-borne illnesses; timely and effective detection, identification, and response to drinking water contaminants and illnesses and potential health hazards; and inspection of recreational water facilities and public beaches to mitigate water-borne illness and hazards.

**Resources (gross 2026 operating budget):** \$31.1 million

## Budget at a Glance\*

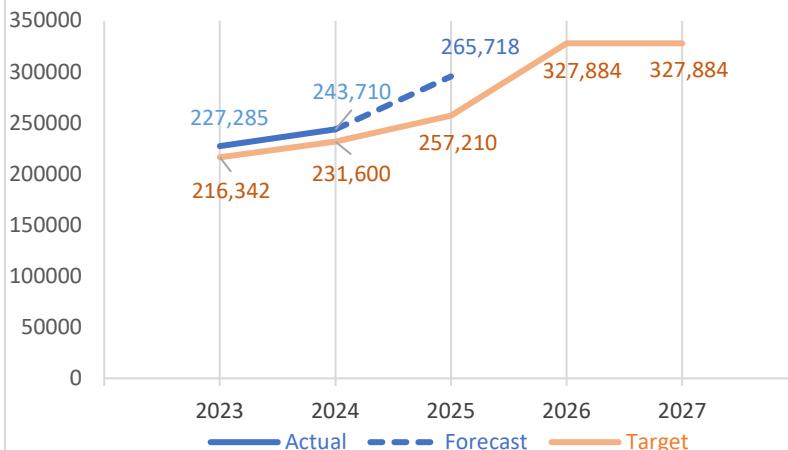
2026 OPERATING BUDGET				2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027	2028	In \$ Millions	2026	2027-2035	Total
Revenues	\$203.9	\$205.7	\$203.5	Gross Expenditures	\$8.0	\$20.0	\$28.0
Gross Expenditures	\$307.4	\$313.9	\$318.1	Debt	\$3.9	\$19.9	\$23.8
Net Expenditures	\$103.5	\$108.2	\$114.6	Note: Includes 2025 carry forward funding			
Approved Positions	1,865.5	1,895.5	1,845.5				

\*This document reflects the 2026 Operating Budget and 2026-2035 Capital Budget and Plan as prepared by the City Manager and Chief Financial Officer and Treasurer, which differs from the budget approved by the Toronto Board of Health. Please refer to [Appendix 10](#) for details.

## How Well We Are Doing – Behind the Numbers

### Community Health and Well-being

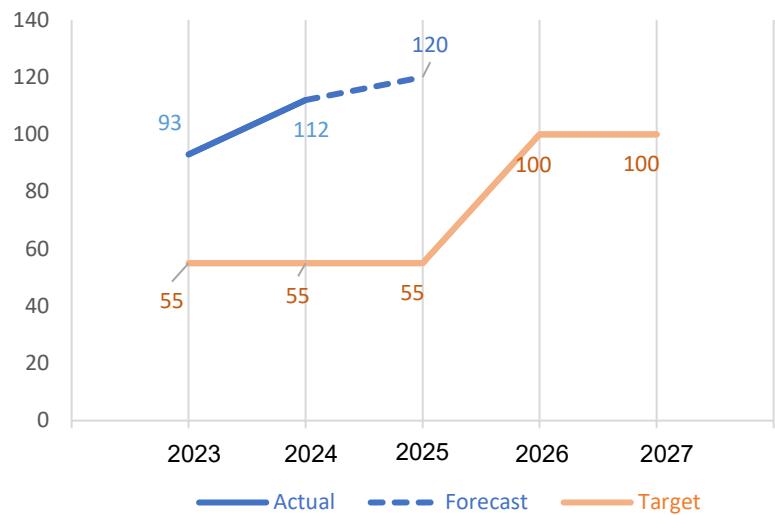
Number of children and youth receiving school meals from municipal funding per school year



- Student nutrition programs are community-based meal and snack programs offered primarily in school settings.
- The programs help to ensure all children and youth, including those that are at risk for poor nutritional intake, have access to safe, adequate, and culturally appropriate nutritious food.
- Research shows when students eat healthy meals at school they focus better, score higher marks in reading, math, and science, and are more likely to graduate high school.
- Students have the opportunity to create healthier eating habits, which can help reduce the risk of early onset chronic disease.
- Additional funding sources for this program are from Government of Ontario, Government of Canada, student and parent contributions, fundraising, and corporate donations and grants.

### Substance Use Prevention and Harm Reduction

Number of community partners delivering harm reduction supplies



- TPH's harm reduction program aims to ensure that people who use drugs have access to harm reduction supplies and support and avoid sharing equipment to prevent the transmission of blood borne infections.
- The program collaborates with and supports agencies across Toronto to offer harm reduction supplies and services at over 100 locations and access points.
- The program also provides street and mobile van outreach to distribute harm reduction supplies, supply naloxone and related training, and share Drug Alerts to the community.
- Targets may be further adjusted for future years as TPH monitors potential impacts from the Homeless and Addiction Recovery Treatment (HART) Hubs.

## How Well We Are Doing

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
<b>Outcome Measures</b>						
Community Health and Well-being	# of children and youth receiving school meals from municipal funding per school year <sup>1</sup>	243,710	257,210	265,718 <sup>2</sup>	327,884	327,884
Community Health and Well-being	% of Priority schools implementing at least one evidence-based health promotion initiative <sup>3</sup>	N/A	N/A	N/A	70%	70%
Infectious Diseases Prevention and Control	% of all food premises that pass their routine inspections	N/A	90%	95%	90%	90%
Public Health Foundations	# of population health assessment and surveillance indicators that were updated, assessed, and reported on a public facing dashboard to monitor the health of Toronto's population	98	100	130	130	130

### Comments:

<sup>1</sup> Student Nutrition Program (SNP) participant growth rate between 2026 and 2027 targets are not captured as this is reassessed on annual basis using actual data. Further, the reach estimates will be impacted by the pending confirmation of new SNP Provincial and Federal funding, the amount and how it will support expansion to a Universal SNP in Toronto.

<sup>2</sup> Increased 2025 projection reflects Council-approved in-year adjustment for the SNP.

<sup>3</sup> New measure for the 2026 operating budget.

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
<b>Key Service Level Measures</b>						
Environmental Health	% of complaints alleging a Health Hazard responded to within 24 hours or by the next business day <sup>4</sup>	N/A	100%	93%	90%	90%
Infectious Diseases Prevention and Control	% of high-risk settings (e.g., hospital sites, long-term care homes, licensed childcare centres, shelters etc.,) provided with infection prevention and control liaison services (e.g., outbreak management/consultation, requests for presentations, contact for questions etc.,)	100%	100%	100%	100%	100%
Infectious Diseases Prevention and Control	# of immunization clinics (i.e., flu, school immunization, homeless shelters, and school-aged children who are under vaccinated) organized and delivered	1,102	1,000	1,065	1,000	1,000
Substance Use Prevention and Harm Reduction	# of community agencies partnered with to deliver harm reduction supplies; and # of community agencies, including hospitals, that naloxone will be distributed to	112 104	55 66	120 110	100 66	100 66

## Comments:

<sup>4</sup> 2025 projected and 2026 and 2027 targets reflect available resources for service delivery.

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Toronto Public Health (TPH) delivers public health programs, services, and policies to prevent the spread of disease and promote and protect the health of the people who live, work in, visit, or play in Toronto. TPH is implementing [22 key actions](#) to advance the priorities outlined in TPH's 2024-2028 Strategic Plan.
- Continued to advance the City's vision and strategy for Student Nutrition Programs, where a Universal Morning Meal Program will be implemented by the 2026-2027 school year and a Universal Lunch Program implemented by 2030.
  - Currently, 686 school communities (which includes reaching 81% of public schools) receive funding to operate a Student Nutrition Program and planning is underway to expand to up to 77 more school communities by the end of the 2025-2026 school year and up to 78 for the 2026-2027 school year.
  - Recent funding announcements by the federal and provincial government commit to supporting program expansion across the province; details on the implementation in Toronto are pending and may impact the projected reach.
- Launched the [Population Health Status Indicators Dashboard](#) to report and analyze geography and socio-demographic characteristics to identify, monitor, and respond to health inequities. TPH reviews and refreshes indicators annually, where possible.
- Responded to the Ontario Measles Outbreak by implementing various interventions including case and contact management, promoting measles messaging and vaccination through TPH programs and public education campaigns, communicating with students without complete measles vaccination records, completing full immunization assessments under the *Immunization of School Pupils Act* (ISPA) for the 2008 and 2016 birth cohorts, adding TPH vaccination clinic appointments for students, and collaborating with health care providers to promote vaccination. [The Ontario measles outbreak was declared over on October 6, 2025](#). Successes include:
  - ISPA assessments significantly boosted vaccine coverage in which Grade 11 vaccination coverage increased from 23% to 87%, an increase of 64% after the assessment process.
  - Investigated over 500 contacts that were traced and managed for Toronto cases and over 445 contacts traced and managed for cases from other public health units with Toronto exposures.
- Collaborated with Toronto school boards and schools to foster healthy school environments for children and youth through collective actions. The goal is to implement collaborative actions to strengthen the partnership between TPH and the school boards, establish a workplan with shared goals, share data, communicate on joint initiatives, and conduct further research on the health of students, including their mental health and well-being. TPH will collaborate with school boards and initiate the development of the next Toronto Healthy Schools Strategy to launch in 2027. Successes include:
  - Provided school health services to over 350,000 students across approximately 800 schools by multiple programs including School Health, Vaccine Preventable Diseases, Communicable Diseases and Infection Control, Dental and Oral Health, Student Nutrition Program, Sexual Health Promotion, and Healthy Environments.
  - Delivered the Student Immunization Program (3 vaccines) for Grade 7 students; held 879 immunization clinics at 435 schools and 20,893 students were vaccinated in the 2024-2025 school year.
  - Conducted dental screenings for 174,850 students in the 2024-2025 school year, of which, 46,137 required preventative care and 25,985 were referred for treatment.
  - Promoted mental health and substance use-related harms prevention by aligning TPH activities with the school board's mental health strategy, implementing student leadership activities, and providing curriculum support and education resources (e.g., vaping hub, safer partying toolkit etc.,).

## Key Challenges and Risks

- Experiencing increased retirements, staff movement, and challenges in attracting and retaining specialized talent.
- Changes to the Ontario Public Health Standards (OPHS), which mandate local public health programs and services, may change and/or impact local public health programming, roles, and responsibilities.
- Challenges securing public support and adherence to public health advice due to misinformation and disinformation.
- Uncertainty of funding for TPH programs and services from the Ministry of Health beyond 2026.
- Toronto will be hosting the Fédération Internationale de Football Association (FIFA) World Cup in Summer 2026. The event is anticipated to host a large number of international visitors to Toronto and a major public health issue could impact staff capacity and programs and services.

## Priority Actions

### Ontario Public Health Standards (OPHS)

- Ensure TPH delivers programs and services mandated by the OPHS and based on local health needs.

### Toronto Public Health Strategic Plan Priorities

- Strengthen health protection, disease prevention and emergency preparedness.
- Promote health and well-being across the lifespan.
- Promote the conditions to support positive mental health and reduce the harms of substance use.
- Advocate to advance health equity.
- Nurture a positive workplace culture.
- A summary of the Strategic Plan Priorities, Objectives, and progress on Actions can be found [here](#).

### Student Nutrition Program

- Continue to strengthen and expand the student nutrition programs to increase access to healthy meals for more students.

**CITY STAFF PREPARED BUDGET**

The City Manager and Chief Financial Officer and Treasurer have prepared the following budget:

1. The 2026 Operating Budget for Toronto Public Health of \$307.422 million gross, \$203.933 million revenue and \$103.489 million net for the following services:

Service:	Gross Expenditures (\$000s)	Revenues (\$000s)	Net Expenditures (\$000s)
Public Health Foundations	26,976.7	12,485.8	14,490.9
Community Health and Well-being	168,350.4	129,186.8	39,163.6
Substance Use and Harm Reduction	13,155.6	12,871.2	284.4
Infectious Diseases Prevention and Control	67,801.2	33,419.9	34,381.3
Environmental Health	31,137.8	15,968.8	15,169.0
<b>Total Program Budget</b>	<b>307,421.7</b>	<b>203,932.5</b>	<b>103,489.2</b>

- The 2026 staff complement for Toronto Public Health of 1,865.5 positions comprised of 12.0 capital positions and 1,853.5 operating positions.

2. The 2026 Capital Budget for Toronto Public Health with cash flows and future year commitments totaling \$10.180 million as detailed by project in [Appendix 5a](#).
3. The 2027-2035 Capital Plan for Toronto Public Health totalling \$17.867 million in project estimates as detailed by project in [Appendix 5b](#).
4. That all third-party funding included in the 2026 Budget be subject to the execution of an agreement or receipt of funding. If such agreement or funding is not in place by 2026 or forthcoming, the approval to spend must be reassessed by City Council relative to other City-funded priorities and needs in future budget processes.

# **2026**

# **OPERATING BUDGET**

## 2026 OPERATING BUDGET OVERVIEW

Table 1: 2026 Operating Budget by Service

(In \$000s)	2024 Actual	2025 Budget	2025 Projection*	2026 Base Budget	2026 New/ Enhanced	2026 Budget	Change vs. 2025 Budget
<b>By Service</b>	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>							
Community Health and Well-being	114,776.1	133,245.5	117,953.5	129,186.8		129,186.8	(4,058.7) (3.0%)
Environmental Health	13,988.3	15,773.6	13,963.3	15,968.8		15,968.8	195.2 1.2%
Infectious Diseases Prevention and Control	27,797.3	33,000.1	29,212.8	33,419.9		33,419.9	419.8 1.3%
Public Health Foundations	10,580.9	12,452.8	11,023.7	12,485.8		12,485.8	33.0 0.3%
Substance Use and Harm Reduction	12,195.0	13,075.5	11,574.9	12,871.2		12,871.2	(204.3) (1.6%)
<b>Total Revenues</b>	<b>179,337.7</b>	<b>207,547.5</b>	<b>183,728.1</b>	<b>203,932.5</b>		<b>203,932.5</b>	<b>(3,615.0)</b> <b>(1.7%)</b>
<b>Gross Expenditures</b>							
Community Health and Well-being	131,566.3	170,052.3	147,324.9	162,350.4	6,000.0	168,350.4	(1,701.9) (1.0%)
Environmental Health	26,658.8	29,246.6	25,337.8	31,137.8		31,137.8	1,891.2 6.5%
Infectious Diseases Prevention and Control	57,020.3	62,714.3	54,332.6	67,801.2		67,801.2	5,086.9 8.1%
Public Health Foundations	18,759.9	25,326.9	21,942.0	26,976.7		26,976.7	1,649.8 6.5%
Substance Use and Harm Reduction	12,588.9	14,171.0	12,277.1	13,155.6		13,155.6	(1,015.5) (7.2%)
<b>Total Gross Expenditures</b>	<b>246,841.1</b>	<b>301,511.1</b>	<b>261,214.4</b>	<b>301,421.7</b>	<b>6,000.0</b>	<b>307,421.7</b>	<b>5,910.6</b> <b>2.0%</b>
<b>Net Expenditures</b>	<b>67,503.4</b>	<b>93,963.6</b>	<b>77,486.3</b>	<b>97,489.2</b>	<b>6,000.0</b>	<b>103,489.2</b>	<b>9,525.6</b> <b>10.1%</b>
<b>Approved Positions**</b>	<b>1,888.0</b>	<b>1,868.5</b>	<b>N/A</b>	<b>1,865.5</b>		<b>1,865.5</b>	<b>(3.0)</b> <b>(0.2%)</b>

## KEY DRIVERS

**Total 2026 Budget** expenditures of \$307.422 million gross reflect an increase of \$5.911 million in spending above the 2025 Budget, predominantly arising from:

- Increases for Student Nutrition Program due to an expansion in the number of school communities and participants plus an inflationary increase in food costs.
- Salaries and benefits adjustments and operating funding for the Homelessness and Addiction Recovery Treatment Hub which is fully funded by the province.

## EQUITY IMPACTS OF BUDGET CHANGES

**Positive Equity Impact:** Toronto Public Health's 2026 Operating Budget includes an investment of \$6.000 million gross and net to expand the Student Nutrition Program to support up to 155 new school communities to deliver a student nutrition program starting in the Spring of 2026 for the 2025/26 school year and into the 2026/27 school year. The expansion of the Student Nutrition Program will have a positive impact on approximately 62,000+ additional students in Toronto. The City of Toronto supports a universal Student Nutrition Program where all children and youth have access to nutritious food at school using a non-stigmatizing approach. Universal access to student nutrition programs promotes inclusion, supports academic success, and improves health outcomes. Recent funding announcements by the federal and provincial government commit to supporting program expansion across the province; details on the implementation in Toronto are pending and may impact the projected reach.

## 2026 OPERATING BUDGET KEY COST DRIVERS

The 2026 Net Operating Budget for Toronto Public Health of \$103.489 million is \$9.526 million, 10.1% greater than the 2025 Net Budget. Table 2 below summarizes the key cost drivers for the 2026 Budget.

Table 2: 2026 Key Cost Drivers

(In \$000s)	2026				2027 Annualized Impact (Net)
	Revenues	Gross Expenditures	Net Expenditures	Positions**	
<b>2025 Projection*</b>	<b>183,728.1</b>	<b>261,214.4</b>	<b>77,486.3</b>	<b>N/A</b>	<b>N/A</b>
<b>2025 Budget</b>	<b>207,547.5</b>	<b>301,511.1</b>	<b>93,963.6</b>	<b>1,868.5</b>	<b>N/A</b>
<b>Key Cost Drivers:</b>					
<b>Prior Year Impacts</b>					
HART Hub Operating Funding from Ontario Health	1,263.6	1,263.6			
Reversal of Student Nutrition Program One-time Funding	(5,000.0)	(6,000.0)	(1,000.0)		
Supervised Consumption Sites	(300.0)	(300.0)			
Injectable Opioid Agonist Treatment Program	(404.7)	(404.7)			
<b>Operating Impacts of Capital</b>					271.5
Inspection Management					
<b>Delivery of Capital Positions</b>					
Capital Project Requirements					2.0
<b>Salaries and Benefits</b>					
Salaries and Benefits Adjustments	5,756.9	5,756.9		1.0	8,128.1
<b>Non-Salary Inflation</b>					
Student Nutrition Program	949.3	949.3			1,033.5
Sexual Health Clinic Services Contracts	145.4	145.4			108.4
Utilities	2.4	2.4			
<b>Revenue Changes</b>					
Increase in Provincial Funding	1,535.5		(1,535.5)		(1,550.8)
<b>Other Changes</b>					
Ontario Senior Dental Care Program Alignment		(1,204.7)	(1,204.7)		
Inter-Divisional Charges and Recoveries	(709.3)	(296.5)	412.8		(38.7)
<b>Sub Total Key Cost Drivers</b>	<b>(3,615.0)</b>	<b>(88.3)</b>	<b>3,526.6</b>	<b>3.0</b>	<b>7,952.0</b>
<b>Affordability Measures</b>		(1,061.0)	(1,061.0)	(6.0)	(24.7)
<b>Total 2026 Base Budget</b>	<b>203,932.5</b>	<b>301,421.7</b>	<b>97,489.2</b>	<b>1,865.5</b>	<b>7,927.3</b>
<b>2026 New/Enhanced</b>		<b>6,000.0</b>	<b>6,000.0</b>		<b>(3,255.8)</b>
<b>2026 Budget</b>	<b>203,932.5</b>	<b>307,421.7</b>	<b>103,489.2</b>	<b>1,865.5</b>	<b>4,671.5</b>
<b>Change from 2025 Budget (\$)</b>	<b>(3,615.0)</b>	<b>5,910.6</b>	<b>9,525.6</b>	<b>(3.0)</b>	<b>N/A</b>
<b>Change from 2025 Budget (%)</b>	<b>(1.7%)</b>	<b>2.0%</b>	<b>10.1%</b>	<b>(0.2%)</b>	<b>N/A</b>

\*Based on 9-Month Variance

\*\*Year-over-year comparison based on approved positions

## Key Base Drivers:

### Prior Year Impacts:

- Annualization of Homelessness and Addiction Recovery Treatment (HART) Hub to reflect funding levels confirmed by the Province until March 31, 2028, to operate a HART Hub downtown.
- Reversal of one-time funding in 2025 for the Student Nutrition Program to expand school food programs and enhance existing programs approved through [EX21.8 Building a Universal Student Food Program in Toronto](#).
- Due to new legislation, Supervised Consumption Services ended March 31, 2025, fully funded by the Province, and its closure reflects the termination of funding by the Ministry of Health.
- Ending of the Injectable Opioid Agonist Treatment program as of March 31, 2025, fully funded by the Federal government, and its conclusion reflects the end of the contract and funding from Health Canada.

**Delivery of Capital Projects:**

- Addition of two positions (\$0.442 million, fully offset by capital funding) required to deliver the Electronic Medical Record – Phase 3 capital project.

**Salaries and Benefits:**

- Salaries and benefits adjustments for contractual obligations and staffing alignment.

**Non-Salary Inflation:**

- Inflationary increase of 3.8% for the Student Nutrition Program's food costs.
- Cost of living increase of 3.9% for Sexual Health Clinic services contracts.

**Revenue Changes:**

- One per cent increase from the provincial government for Ontario Public Health Standards programs and services, reflecting the Province's commitment and associated incremental revenue.

**Other Changes:**

- Reduction in inter-divisional recoveries primarily resulting from transferring Overdose Harm Reduction program, which was fully funded through inter-divisional recoveries, to Toronto Shelter and Support Services.
- Savings from reduced inter-divisional charges primarily from the elimination of costs at 277 Victoria Street following the relocation of TPH's head office as of the second quarter of 2025, as part of the ModernTO plan to optimize the City's real estate assets.

## Affordability Measures

**Table 3: Affordability Measures**

Recommendation	Savings Type	Equity Impact	(In \$000s)				2026			2027 (Incremental)		
			Revenues	Gross Expenditures	Net Expenditures	Positions	Gross Expenditures	Net Expenditures	Positions	Gross Expenditures	Net Expenditures	Positions
Enhanced Efficiency Through CHW Model Realignment	Efficiency Savings	No Impact		(394.0)	(394.0)	(4.0)		(15.2)		(15.2)		
Lower Operating Costs Through Service Digitalization	Efficiency Savings	No Impact		(132.0)	(132.0)	-						
Reduction in non-payroll exp in Env Health and Food Safety	Efficiency Savings	No Impact		(223.0)	(223.0)	-						
Workforce Optimization in Dental and Oral Health Services	Efficiency Savings	No Impact		(195.0)	(195.0)	(1.0)		(4.8)		(4.8)		
Workforce Optimization in Sexual Health Promotion	Efficiency Savings	No Impact		(117.0)	(117.0)	(1.0)		(4.7)		(4.7)		
<b>Workforce Optimization in Sexual Health Promotion</b>			<b>No Impact</b>		(1,061.0)	(1,061.0)	(6.0)		(24.7)		(24.7)	

Affordability measures are specific actions taken by Toronto Public Health (TPH) that achieve cost reductions without impacting service levels for City Divisions and the public. For 2026, TPH has identified \$1.061 million in efficiency savings through the following initiatives:

- **Enhanced Efficiency Through Community Health and Well-being (CHW) Model Realignment:** Following a service review and recent organizational restructuring, the CHW service delivery model has transitioned to a more streamlined and centralized approach. As a result, four vacant positions have been identified as no longer required, for savings of \$0.394 million.
- **Lower Operating Costs Through Service Digitalization:** As TPH increasingly adopts digital tools and technology to deliver services (e.g., virtual support replacing community visits), the need for printing, office supplies, and travel-related expenses has decreased, resulting in savings of \$0.132 million.
- **Reduction in Non-payroll Expenditures in Environment Health and Food Safety:** Environmental Health and Food Safety programs have identified innovative operational efficiencies by increasing the use of internal technical services and centralizing and streamlining procurement processes for inspection equipment, office supplies and wireless services, resulting in savings of \$0.223 million.
- **Workforce Optimization in Dental and Oral Health Services:** Following a comprehensive service review, the Dental and Oral Health Services have identified opportunities to streamline clinical operations, optimize staffing, and align workforce capacity with actual service delivery needs. As a result, one position is no longer required, for savings of \$0.195 million.
- **Workforce Optimization in Sexual Health Promotion:** Following a comprehensive service review assessing service utilization trends, outreach effectiveness, and evolving public health priorities, the Sexual Health Promotion unit streamlined operations by leveraging shared resources and collaborative outreach. As a result, one position has been identified as no longer required, for savings of \$0.117 million.

## New and Enhanced Requests

**Table 4: New/Enhanced Requests**

New/Enhanced Request	2026				2027 Annualized Gross	Equity Impact	Supports Key Outcome/Priority Actions
	Revenues	Gross Expenditures	Net Expenditures	Positions			
(In \$000s)							
Expansion of 1 Student Nutrition Plan		6,000.0	6,000.0		2,744.2	Medium-positive	Expansion of the Student Nutrition Program to include 155 new school communities with an additional reach to 62,000+ students for phase 3 and phase 4 of the Universal Student Nutrition Program in Toronto, and to support sustainability of existing student nutrition programs facing a projected 1.9% participant growth rate for the 2026/27 school year.
<b>Total New/Enhanced Requests</b>		<b>6,000.0</b>	<b>6,000.0</b>		<b>2,744.2</b>		

**Note:**

For additional information, please refer to [Appendix 3](#) for the 2026 New and Enhanced Service Priorities and [Appendix 4a](#) for Operating Program Provincial/Federal Funding Streams by Funding Source, respectively.

## 2027 AND 2028 OUTLOOK

Table 5: 2027 and 2028 Outlook

(In \$000s)	2026 Budget	2027 Incremental Outlook	2028 Incremental Outlook
<b>Revenues</b>			
Increase in Provincial Funding		1,550.8	1,566.3
HART Hub		144.2	(3,750.0)
Inter-divisional Recovery		74.3	54.4
<b>Total Revenues</b>	<b>203,932.5</b>	<b>1,769.3</b>	<b>(2,129.3)</b>
<b>Gross Expenditures</b>			
Salaries and Benefits Adjustments		8,139.0	6,240.9
Operating Impact of Capital Projects		271.5	(25.2)
HART Hub		144.2	(3,750.0)
Student Nutrition Program		(3,255.8)	563.9
Non-Salary Inflation		1,141.9	1,245.5
<b>Total Gross Expenditures</b>	<b>307,421.7</b>	<b>6,440.8</b>	<b>4,275.1</b>
<b>Net Expenditures</b>	<b>103,489.2</b>	<b>4,671.5</b>	<b>6,404.4</b>
<b>Approved Positions</b>	<b>1,865.5</b>	<b>30.0</b>	<b>(50.0)</b>

**Key Outlook Drivers**

The 2027 Outlook with total gross expenditures of \$313.863 million reflects an anticipated \$6.441 million or 2.1% increase in gross expenditures above the 2026 Operating Budget. The 2028 Outlook expects a further increase of \$4.275 million or 1.4% above the 2027 Outlook.

These changes arise from the following:

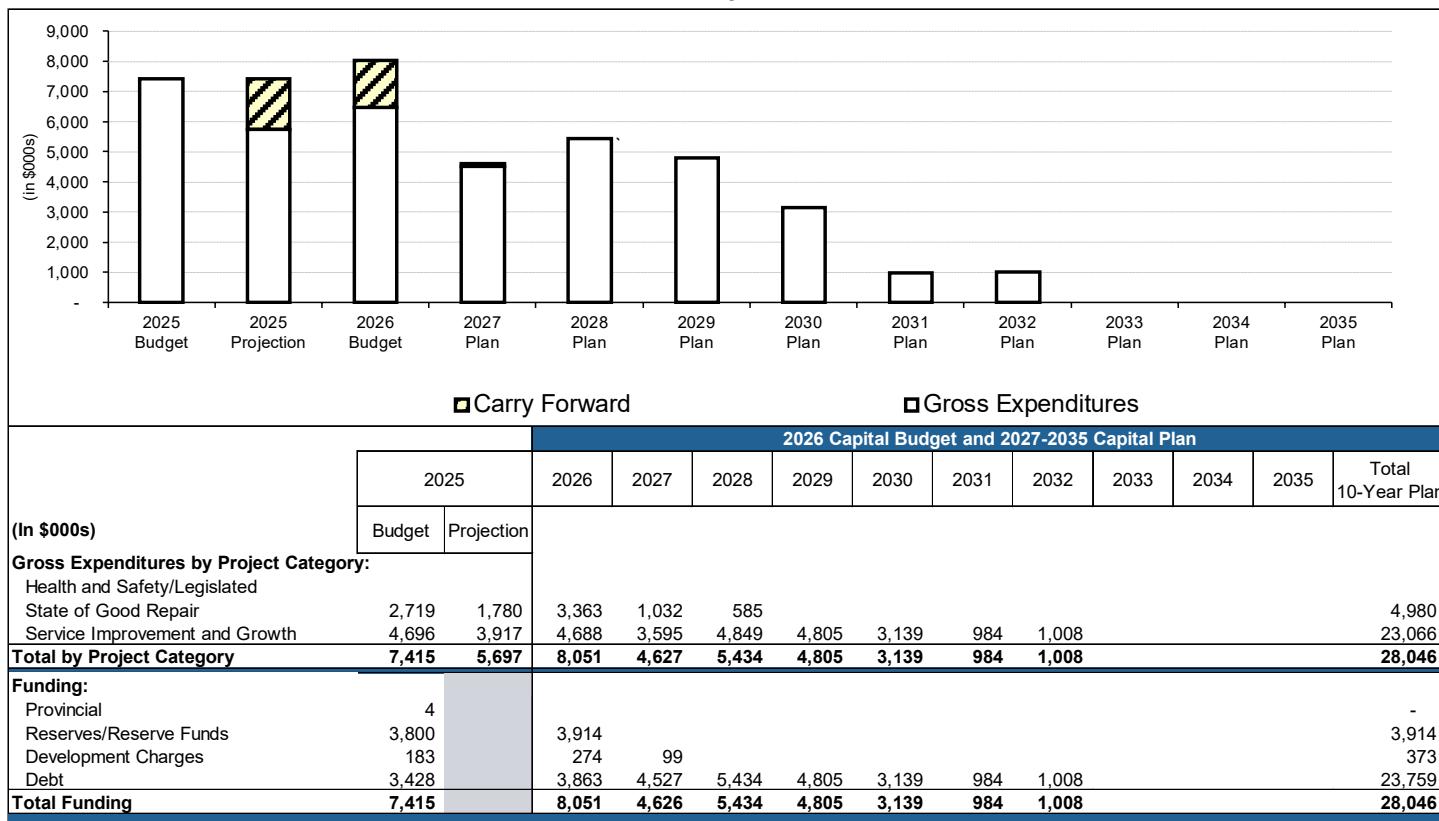
- Salaries and Benefits:** Increases for contractual obligations and staffing alignment.
- Operating Impact of Capital Projects:** Increase in 2027 relates to implementation of the Inspection Management Implementation.
- Increase in Provincial Funding:** Increase of one percent annually for Ontario Public Health Standards, confirmed until 2027 but anticipated to continue in 2028.
- Homelessness and Addition Recovery Treatment (HART) Hub:** Provincial funding confirmed until March 2028.
- Student Nutrition Program:** Reduction in expenses in 2027 for one-time start up costs for the 2026 expansion.
- Non-salary inflationary impacts:** Anticipated increases for Student Nutrition Program's food cost and Sexual Health Clinics services contracts.

# **2026-2035**

# **CAPITAL BUDGET AND PLAN**

## 2026-2035 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



### Project Updates (-\$2.333 Million)

The 2026-2035 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2026-2034):

- \$3.819 million – Increase in multiple IT projects due to scope changes, including \$2.667 million deferred from 2026 to 2028-2030 to align to capacity to deliver.
- (\$6.151 million) – Transfer of the Homelessness and Addiction Recovery Treatment (HART) Hub project to Corporate Real Estate Management.

### New Projects (\$11.900 Million)

The 2026-2035 Capital Budget and Plan includes the following key new projects:

- \$5.865 million – Inspection Management Program to replace current inspection systems to improve the efficiency and effectiveness for Health Hazards, Extreme Weather Response, Zoonotic Diseases, Cold Chain and other inspections performed by TPH.
- \$3.422 million – Workload Management and Scheduling to implement a system to streamline staff scheduling, work tracking and performance monitoring.
- \$1.600 million – E-Consent Portal to implement a secure and user-friendly online portal for clients to provide electronic consent for public health services.
- \$1.013 million – Electronic Medical Record (EMR) Profile Enhancements to upgrade the existing EMR system for Harm Reduction and Treatment Program and Sexual Health Clinics.

#### Note:

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2026 and 2027-2035 Capital Budget and Plan by project and [Appendix 6](#) for Capacity to Deliver Review, respectively.

**2026-2035 CAPITAL BUDGET AND PLAN****\$28.0 Million 10-Year Capital Program**

	
<b>Aging Infrastructure</b>	<b>Service Improvement and Growth</b>
<b>\$5.0 M</b> 17.8%	<b>\$23.0 M</b> 82.2%
Inspection Management Implementation  Electronic Medical Record (EMR) Profile Enhancements	E-Consent Portal  Electronic Medical Record - Tuberculosis  Inspection Management Program  Mobile Dental Van  Socio-Demographic Data Collection and Reporting  Universal Morning Meal Program  Workload Management and Scheduling

**How the Capital Program is Funded**

<b>City of Toronto</b>		<b>Provincial Funding</b>	<b>Federal Funding</b>
<b>\$28.0M</b> 100%		<b>\$0 M</b> 0%	<b>\$0 M</b> 0%
Reserves/ Reserve Funds	\$ 3.9 M		
Development Charges	\$ 0.4 M		
Debt	\$ 23.7 M		

## OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2026 Capital Budget will impact the 2027 Operating Budget by a total of \$0.272 million net arising from completing the Inspection Management Implementation project, as shown in Table 6 below.

**Table 6: Net Operating Impact Summary**

Projects	2026 Budget		2027 Plan		2028 Plan		2029 Plan		2030 Plan		2026-2030		2026-2035		
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	
<b>Previously Approved</b>															
Electronic Medical Record - Phase 4 Tuberculosis							(13.2)	(1.0)			(13.2)	(1.0)	(13.2)	(1.0)	
Inspection Management Implementation			271.5		(25.3)						246.2		246.2		
<b>Sub-Total: Previously Approved</b>		<b>271.5</b>		<b>(25.3)</b>		<b>(13.2)</b>		<b>(1.0)</b>			<b>233.1</b>		<b>233.1</b>		
<b>Total (Net)</b>			<b>271.5</b>		(25.25)		(13.18)	(1.0)			<b>233.1</b>		(1.0)	<b>233.1</b>	

Previously Approved projects:

- Inspection Management Implementation: The project is expected to be completed at the end of March 2027, with net operating costs of \$0.272 million in 2027, arising from the end user licenses required.
- Electronic Medical Record – Phase 4 Tuberculosis: The project is expected to be completed at the end of 2028, with a net decrease of \$0.013 million for reduction of net 1.0 position in 2029, resulting from operational efficiencies after absorbing staff and associated salaries and benefits required to administer and conduct maintenance of the Electronic Medical Records system.

Any future operating impacts will be reviewed each year and be considered as part of future year's budget processes.

## APPENDICES

## Appendix 1

### 2026 Operating Budget by Category

Category (In \$000s)	2024 Actual	2025 Budget	2025 Projection*	2026 Budget	2026 Change from 2025 Budget	
	\$	\$	\$	\$	\$	%
Federal Subsidies	951.9	300.0	143.2		(300.0)	(100.0%)
Provincial Subsidies	169,302.2	197,368.3	173,633.2	199,762.7	2,394.3	1.2%
User Fees and Donations	164.3	294.2	151.5	294.2		0.0%
Contribution From Reserves/Reserve Funds	2,600.2	5,000.0	5,000.0		(5,000.0)	(100.0%)
Sundry and Other Revenue	1,958.8	1,935.4	2,279.5	1,935.4		0.0%
Inter-Divisional Recoveries	4,360.3	2,649.5	2,520.9	1,940.2	(709.3)	(26.8%)
<b>Total Revenues</b>	<b>179,337.7</b>	<b>207,547.5</b>	<b>183,728.1</b>	<b>203,932.5</b>	<b>(3,615.0)</b>	<b>(1.7%)</b>
Salaries and Benefits	185,717.0	216,569.4	186,042.2	224,290.7	7,721.3	3.6%
Materials and Supplies	4,098.5	6,025.4	4,516.8	6,136.0	110.6	1.8%
Equipment	1,070.3	2,167.3	1,815.4	2,080.9	(86.4)	(4.0%)
Service And Rent	16,939.1	26,329.7	18,273.3	24,318.7	(2,011.0)	(7.6%)
Other Expenditures	22,069.1	34,140.7	33,763.6	34,613.3	472.6	1.4%
Inter-Divisional Charges	16,947.2	16,278.5	16,803.1	15,982.1	(296.5)	(1.8%)
<b>Total Gross Expenditures</b>	<b>246,841.1</b>	<b>301,511.1</b>	<b>261,214.4</b>	<b>307,421.7</b>	<b>5,910.6</b>	<b>2.0%</b>
<b>Net Expenditures</b>	<b>67,503.4</b>	<b>93,963.6</b>	<b>77,486.3</b>	<b>103,489.2</b>	<b>9,525.6</b>	<b>10.1%</b>

\*2025 Projection based on 9-Month Variance

## Appendix 2

### Summary of 2026 Service Changes

N/A

## Appendix 3

### Summary of 2026 New/Enhanced Requests Included in Budget

Form ID	Agencies - Cluster	Adjustments				2027 Plan Net Change	2028 Plan Net Change
		Gross Expenditure	Revenue	Net	Approved Positions		
36413	Expansion of Student Nutrition Program						
74 Positive							

**Description:** This business case outlines a budget enhancement request of \$6,000,000 to support the operational and start-up costs of up to 77 school communities to launch new student nutrition programs in the Spring of 2026 for the 2025/26 school year, and up to 78 school communities to launch new student nutrition programs in the Fall of 2026 for the 2026/27 school year, and includes a budget increase to provide service enhancements to existing programs facing operational pressures due to increasing program participation numbers to reflect a projected increase in program participants (approximately 4,600 students) for 2026, based on the 5-year annual participant growth rate of 1.9 percent reported (2021-2025). These two phases of the expansion will bring the total school communities supported to 763. Operational costs include purchase of nutritious food and consumables, while start-up costs include purchase of food service equipment and related supplies needed to ensure safe food handling.

**Service Level Impact:**

To fulfill the 2025 vision and phased expansion strategy endorsed by City Council for achieving a universal student nutrition program in all Toronto school communities by the 2026/27 school year, additional outreach to the unfunded 155 public school communities is required. In preparation for Phase 3 and Phase 4 of the program expansion, outreach began fall 2025 to engage school communities and parent-school committees, assess school readiness, and support submission of grant applications for the 2025/26 school year and 2026/27 school year. Outreach is coordinated through the Student Nutrition Ontario-Toronto partnership which has program oversight for program operations and funding allocations in Toronto. Recent funding announcements by the federal and provincial government commit to supporting program expansion across the province, with details on the implementation in Toronto are pending and may impact the projected reach.

**Equity Statement:**

Enhancing the current budget to support a universal student nutrition program in Toronto would advance health equity, by ensuring all students—regardless of income, race, or ability—have consistent access to nutritious food using a non-stigmatized approach. Universal access to student nutrition programs promotes inclusion, supports academic success, and improves health outcomes. By addressing systemic barriers, the program would particularly benefit students in equity deserving communities. While all students benefit from nutrition programs, they are particularly impactful for those living in low-income households who are more likely to have inconsistent access to nutritious food.

**Service:** Community Health & Well-being

Total Staff Prepared Budget Changes:	6,000.0	0.0	6,000.0	0.00	(3,255.8)	563.9
<b>Staff Prepared New/Enhanced Service Priorities:</b>	<b>6,000.0</b>	<b>0.0</b>	<b>6,000.0</b>	<b>0.00</b>	<b>(3,255.8)</b>	<b>563.9</b>

**Summary:**

<b>Staff Prepared New/Enhanced Service Priorities:</b>	<b>6,000.0</b>	<b>0.0</b>	<b>6,000.0</b>	<b>0.00</b>	<b>(3,255.8)</b>	<b>563.9</b>
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## Appendix 4a

### Operating Program Provincial/Federal Funding Streams by Program

Fund Name - Program (in \$000s)	2026 Budget	2027 Outlook	2028 Outlook
<b>Provincial Funding</b>			
<i>Cost-Shared Mandatory Programs</i>	155,081	156,632	158,198
<i>Ontario Seniors Dental Care Program</i>	18,299	18,299	18,299
<i>Healthy Babies Healthy Children</i>	20,532	20,532	20,532
<i>Homeless and Addiction Recovery Treatment Hubs</i>	4,856	5,000	1,250
<i>Aids Bureau</i>	99	99	99
<i>Methadone Program</i>	115	115	115
<i>Food Safety</i>	50	50	50
<i>Associate Medical Officer of Health Compensation</i>	389	389	389
<i>Vaccine Reimbursement</i>	343	343	343
<b>Sub-Total: Provincial Funding</b>	<b>199,763</b>	<b>201,458</b>	<b>199,274</b>
<b>Federal Funding</b>			
<b>Sub-Total: Federal Funding</b>			
<b>Total Funding</b>	<b>199,763</b>	<b>201,458</b>	<b>199,274</b>

## Appendix 4b

### Capital Program Provincial/Federal Funding Streams by Project

N/A

## Appendix 5

### 2026 Capital Budget; 2027-2035 Capital Plan Including Carry Forward

Projects (In \$000s)	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2035 Plan	2026-2035 Total	Health and Safety/Legislated	SOGR	Service Improvement and Growth
E - Consent Portal		333	428	350	489						1,600			1,600
EMR Profile Enhancements		428	585								1,013		1,013	
Electronic Medical Record	722	699	727								2,148			2,148
Inspection Management Implementation	3,363	604									3,967		3,967	
Inspection Management Program		1,837	2,352	2,376	1,690						8,255			8,255
Mobile Dental Van	274	99									373			373
Socio-Demographic Data Collection and Reporting		626	1,342	1,608							3,576			3,576
Universal Morning Meal Program	3,692				470	960	984	1,008			3,692			3,692
Workload Management and Scheduling											3,422			3,422
<b>Total Expenditures (including carry forward from 2025)</b>	<b>8,051</b>	<b>4,626</b>	<b>5,434</b>	<b>4,805</b>	<b>3,139</b>	<b>984</b>	<b>1,008</b>				<b>28,046</b>		<b>4,980</b>	<b>23,067</b>

## Appendix 5a

### 2026 Cash Flow and Future Year Commitments Including Carry Forward

Projects (In \$000s)	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2035 Plan	Total 2026 Cash Flow and FY Commitments	Previously Approved	Change in Scope	New with Future Year
Electronic Medical Record	722	699	727								2,148	1,841	307	
Inspection Management Implementation	3,363	604									3,967	2,200	1,767	
Mobile Dental Van	274	99									373	373		
Universal Morning Meal Program	3,692										3,692	3,692		
<b>Total Expenditure (including carry forward)</b>	<b>8,051</b>	<b>1,402</b>	<b>727</b>								<b>10,180</b>	<b>8,106</b>	<b>2,074</b>	

## Appendix 5b

### 2027-2035 Capital Plan Including Carry Forward

Projects (In \$000s)	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2035 Plan	2027-2035 Total	Health and Safety/Legislated	SOGR	Service Improvement and Growth
E - Consent Portal	333	428	350	489						1,600			1,600
EMR Profile Enhancements	428	585								1,013		1,013	
Inspection Management Program	1,837	2,352	2,376	1,690						8,255			8,255
Socio-Demographic Data Collection and Reporting	626	1,342	1,608							3,576			3,576
Workload Management and Scheduling			470	960	984	1,008				3,422			3,422
<b>Total Expenditures (including carry forward from 2025)</b>	<b>3,224</b>	<b>4,707</b>	<b>4,804</b>	<b>3,139</b>	<b>984</b>	<b>1,008</b>				<b>17,867</b>		<b>1,013</b>	<b>16,854</b>

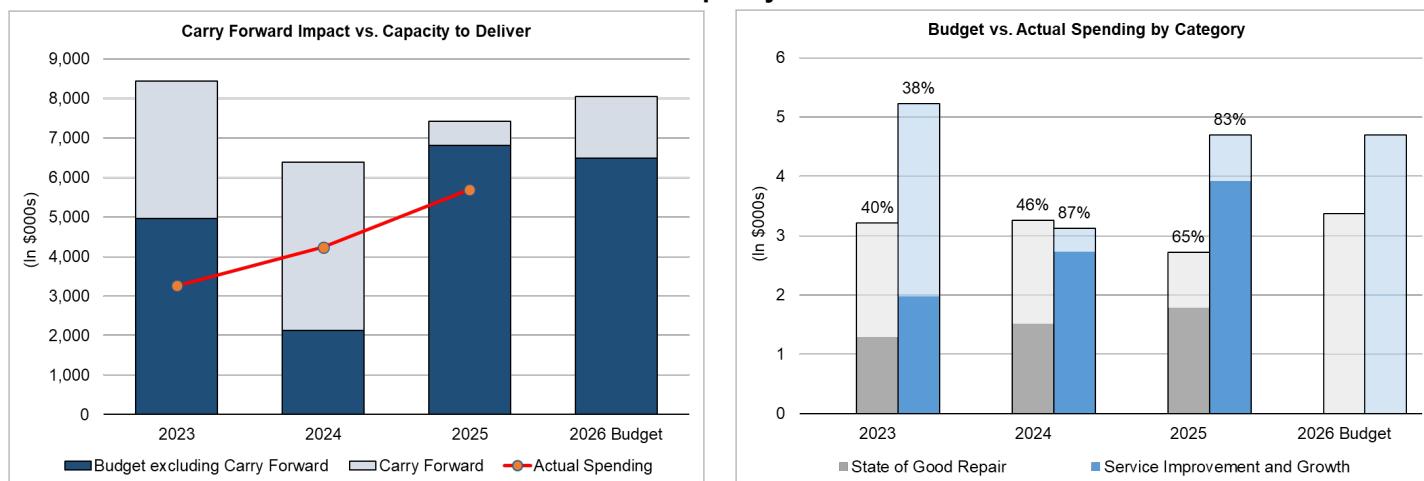
## Appendix 6

### Capacity to Deliver Review

The 10-Year Plan has been developed with consideration of historically demonstrated capacity to deliver within any given year of a 10-Year plan. In addition, a review was undertaken to ensure budgets align with the capacity available in the market to deliver on capital projects and assets.

A key component in determining an appropriate level of annual cash flow includes evaluating historical capacity to deliver by project categories (Chart 3 below) and assessing projected 2025 underspending that will be carried forward into the 2026-2035 Capital Budget and Plan.

**Chart 3 – Capacity to Deliver**



#### Impact of Capacity to Deliver Review on the 10-Year Plan

- Toronto Public Health's actual spending over the previous three years, from 2023 to 2025, has averaged \$4.395 million per year or 61% spending rate.
- The projected spending for 2025 as of the third quarter is \$5.697 million or 77% of the 2025 Capital Budget. Challenges in spending for projects are mainly due to challenges in acquiring and retaining skilled project resources required to deliver the Inspection Management Implementation project.
- Based on the review of historical capital spending and an assessment of capacity to deliver, \$1.557 million in capital spending originally cash flowed for 2025 has been deferred to 2026, with an additional \$0.099 million deferred to 2027 to continue and complete the required capital work. Adjustments to the 10-Year Capital Plan are noted below:
  - Deferral of \$0.939 million for Inspection Management Implementation project as delays in hiring required contract resources.
  - Deferral of \$0.320 million for Electronic Medical Record due to scope changes.
  - Deferral of \$0.298 million for Inspection Management – Rabies as the project sponsor has revised the implementation sequence of the Inspection Management project initiatives.
  - Deferral of \$0.099 million for Mobile Dental Van due to the procurement issues.

## Appendix 7

### Summary of Capital Delivery Constraints

N/A

## Appendix 8

### Inflows and Outflows to/from Reserves and Reserve Funds

#### 2026 Operating Budget

N/A

### Inflows and Outflows to/from Reserves and Reserve Funds

#### 2026-2035 Capital Budget and Plan

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
XR1108	Public Health (\$000)	Opening Balance	6,619.4	6,462.6	6,527.2	6,592.5	6,658.4	6,725.0	6,792.3	6,860.2	6,928.8	6,998.1
		*Contributions (+)										
		Total Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		*Withdrawals (-)										
		Operating Budget										
		Sub-Total Operating Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Capital Budget and Plan										
		Toronto Public Health	(221.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Sub-Total Capital Budget and Plan Withdrawals	(221.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Total Withdrawals	(221.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Interest Income	65.1	64.6	65.3	65.9	66.6	67.3	67.9	68.6	69.3	70.0
		Closing Balance	6,462.6	6,527.2	6,592.5	6,658.4	6,725.0	6,792.3	6,860.2	6,928.8	6,998.1	7,068.1

## Appendix 9

### Glossary

**Approved Position:** Permanent or temporary position that support the delivery of City services and service levels in annual budget.

**Actuals:** An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

**Capacity to Deliver** Ability to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

**Capital Budget and Plan:** A Capital Budget and Plan is the City's 10-year strategy to acquire/build assets or extend the useful lives of existing assets. The Capital Budget is the first year of approved cash flows and future year's commitments and the remaining nine years include project estimates.

**Capital Delivery Constraints:** The capital needs that cannot be accommodated within the capital plan that the Division or Agency has the capacity to deliver.

**Complement:** Positions that support the delivery of City services and service levels as approved by Council.

**Efficiencies:** Reductions in the cost of delivering a service without a reduction in service level.

**New/Enhanced Service Priorities:** New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

**Operating Budget:** An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provide services.

**Operating Impact of Completed Capital Projects:** The Operating Budget Impact of Capital is the change in operating expenditure and/or revenue, which is projected to occur during the implementation of a capital project and/or when a capital project is completed. These changes should be documented on a Business Case Form in the appropriate category.

**Rate-Supported Budget:** Budget fully funded by user fees such as Solid Waste, Toronto Water and Toronto Parking Authority.

**Salary and Benefit Adjustments:** General increases related to contractual obligations, such as cost of living, step increases, pay for performance and progression pay.

**State of Good Repair (SOGR):** The cost of maintaining assets to ensure that they can support the delivery of City services and meet service outcomes.

**Tax-Supported Budget:** Budget funded by property taxes.

**User Fees:** Includes all program-generated fees and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).

## Appendix 10

### Board Approved Vs. City Staff Prepared Budget

#### 2026 Operating Budget – Board Approved Vs. City Staff Prepared Budget

(in \$ Millions)	Board Approved	City Staff Prepared Budget	Difference	
			\$	%
Revenues	203.7	203.9	0.2	0.1%
Gross Expenditures	316.3	307.4	(8.8)	-2.9%
Net Expenditures	112.5	103.5	(9.0)	-8.7%
Approved Positions	1,847.5	1,865.5	18.0	1.0%

- At its meeting on September 15, 2025, the Board of Health approved a 2026 Operating Budget submission of \$316.3 million gross and \$112.5 million net for Toronto Public Health. Attached is the link to the report and decision: [Agenda Item History - 2025.HL27.1 \(toronto.ca\)](#).
- As shown in the table above, the City Staff Prepared Operating Budget of \$307.4 million gross and \$103.5 million net is less than the Board Approved 2026 Operating Budget for Toronto Public Health by \$8.8 million gross and \$9.0 million net. The differences are attributable to the following:
  - Adjustments to the phased expansion of the Student Nutrition Program and the removal of the Enhanced Food Safety Program, including the elimination of three new positions, due to affordability constraints.
  - Increase in positions for Homelessness and Addiction Recovery Treatment program (19), fully funded by the Province, and for Delivery of Capital positions (two), fully funded by capital projects under TPH's 10-Year Capital Plan.

#### 2026-2035 Capital Budget and Plan – Board Approved Vs. City Staff Prepared Budget

(in \$ Millions)	Board Approved	City Staff Prepared Budget	Difference	
			\$	%
<b>2026</b>				
Gross Expenditures	12.7	8.0	(4.7)	-58.75%
Debt	8.7	3.9	(4.8)	-123.08%
<b>2027-2035</b>				
Gross Expenditures	20.2	20.0	(0.2)	-1.00%
Debt	20.2	19.9	(0.3)	-1.51%
<b>Total</b>				
Gross Expenditures	32.9	28.0	(4.9)	-17.50%
Debt	28.9	23.8	(5.1)	-21.43%

- At the same meeting, the Board of Health approved the 2026-2035 Capital Budget and Plan submission for Toronto Public Health totalling \$32.9 million over the 10-year period. Attached is the link to the report and decision: [Agenda Item History - 2025.HL27.2 \(toronto.ca\)](#).
- As shown in the chart above, the decrease of \$4.9 million in cash flow funding is mainly due to transfer of the Homelessness and Addiction Recovery Treatment Hub to Corporate Real Estate Management. This decrease is partially offset by additional carry-forward of unspent cash flow funding to 2026 and 2027 for the Inspection Management Implementation, Electronic Medical Record, and Mobile Dental Van projects aligned to the 2025 third quarter projection.