



# Budget

2026 Adoption



Our Community. Our Future. Responsible Planning.



# Providing services in our community

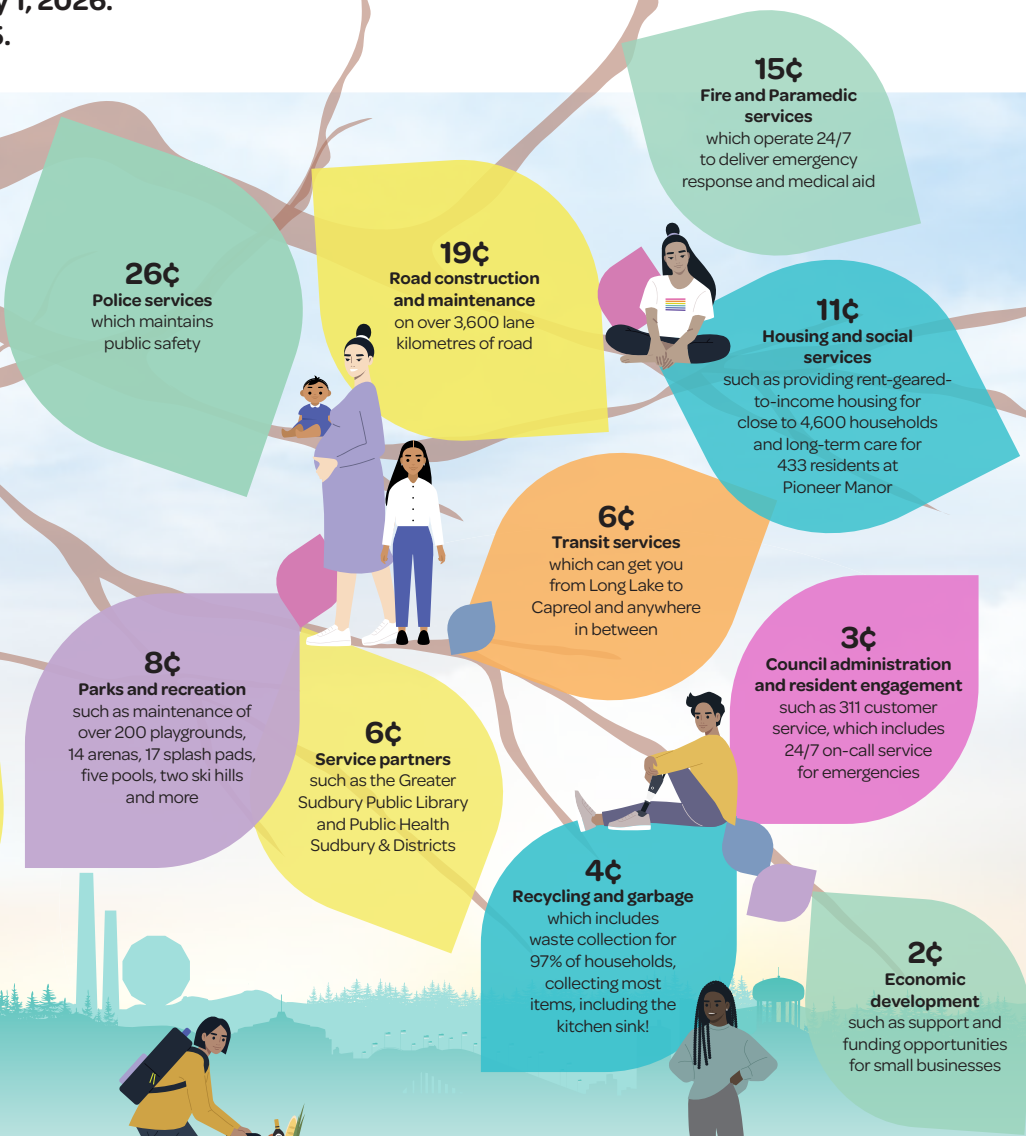
For the fiscal year starting January 1, 2026.  
As approved on December 3, 2025.

## Providing services in our community

Your property taxes are invested responsibly into services that provide maximum value to you and our community.

See how **EACH TAX DOLLAR** supports programs and services for everyone in our city.

**\$1**



### Where Do Your Taxes Go?

As a single-tier municipality, the City of Greater Sudbury is responsible for delivering municipal services and fulfilling obligations set out under the Municipal Act and other provincial legislation. The City manages the construction and maintenance of all infrastructure and assets across its 3,228 square kilometres and provides a wide range of essential services — including fire and paramedic services, water and wastewater, and many others.

Your property taxes help fund the essential municipal services that keep the City of Greater Sudbury running smoothly and safely.

Each of these services plays a vital role in supporting the well-being of our community and advancing City Council's strategic priorities.

## Analysis of Adopted 2026 Property Tax Change

**For the fiscal year starting January 1, 2026.  
As approved on December 3, 2025.**

The City's property tax change can be attributed to the services in several categories as follows:

### **Municipal Operations:**

This represents the cost of providing municipal services.

### **Contributions to the Capital Program:**

This represents the investment the City makes in repairing or replacing existing assets.

### **Service Partners:**

This is the City's share in funding service partners which include Greater Sudbury Police Service, Public Health Sudbury & Districts, Conservation Sudbury and Greater Sudbury Public Library.

| Allocation of Property Tax Change        | Approved 2026 Budget |                     |
|--|----------------------|---------------------|
|  | Percentage           | Dollar Value        |
| Municipal Operations                     | 0.50%                | \$1,902,750         |
| Contributions to the Capital Program     | 0.80%                | \$3,331,987         |
| <b>Total Municipal Levy Change</b>       | <b>1.30%</b>         | <b>\$5,234,737</b>  |
| Greater Sudbury Police Service           | 2.30%                | \$8,520,877         |
| Other Service Partners                   | 0.30%                | \$1,112,914         |
| <b>Total Service Partner Levy Change</b> | <b>2.60%</b>         | <b>\$9,633,790</b>  |
| <b>Total Proposed Levy Change</b>        | <b>3.90%</b>         | <b>\$14,868,527</b> |

## What the adopted 2026 levy change represents for taxpayers

For the fiscal year starting January 1, 2026.  
As approved on December 3, 2025.

|  | 2026         |              |              |
|--|--------------|--------------|--------------|
| Current Value Assessment of your Home (2016)   | \$230,000    | \$350,000    | \$450,000    |
| <b>Annual</b>  |              |              |              |
| Municipal Operations & Asset Renewal   | \$52         | \$79         | \$102        |
| Greater Sudbury Police Service   | \$89         | \$135        | \$173        |
| Greater Sudbury Public Library, Public Health<br>Sudbury & Districts, Conservation Sudbury | \$12         | \$18         | \$23         |
| <b>Total</b>   | <b>\$152</b> | <b>\$231</b> | <b>\$297</b> |

## 2026 Detailed Budget Summary

**For the fiscal year starting January 1, 2026.  
As approved on December 3, 2025.**

The Finance and Administration Committee received the 2026–2027 Budget Document on November 4, 2025, reflecting a draft budget. Budget deliberations were held on December 2 and 3, and the budget was formally adopted on December 3.

The chart below summarizes data from the 2026–2027 Operating Budget Summary on page 21 of the budget document, illustrating the adjustments made between the draft 2026 budget and the final adopted 2026 budget.

|                                       | 2026-2027 Budget Document |                        |                      |                      |             | Approved Budget Amendments |                          |                          | 2026 Approved Budget |             |
|---------------------------------------|---------------------------|------------------------|----------------------|----------------------|-------------|----------------------------|--------------------------|--------------------------|----------------------|-------------|
|                                       | 2024 Actuals              | 2025 Projected Actuals | 2025 Budget          | 2026 Draft Budget    | % Change    | Base Budget Amendments     | Outside Board Amendments | Business Case Amendments | 2026 Approved Budget | % Change    |
| <b>Staffing</b>                       |                           |                        |                      |                      |             |                            |                          |                          |                      |             |
| Full Time                             |                           |                        | 2,339                | 2,359                | 0.9%        | -                          | -                        | 13                       | 2,372                | 1.4%        |
| Part Time Hours                       |                           |                        | 1,088,688            | 1,221,348            | 12.2%       | -                          | -                        | (1,256)                  | 1,220,092            | 12.1%       |
| Overtime                              |                           |                        | 33,212               | 45,495               | 37.0%       | -                          | -                        | -                        | 45,495               | 37.0%       |
| <b>Revenues</b>                       |                           |                        |                      |                      |             |                            |                          |                          |                      |             |
| Levies                                | (13,335,452)              | (13,144,986)           | (12,863,788)         | (13,448,696)         | 4.5%        | -                          | -                        | -                        | (13,448,696)         | 4.5%        |
| Provincial Grants and Subsidies       | (189,389,801)             | (214,229,718)          | (212,123,062)        | (220,030,966)        | 3.7%        | (538,700)                  | -                        | (30,000)                 | (220,599,666)        | 4.0%        |
| Federal Grants and Subsidies          | (9,542,431)               | (5,620,365)            | (4,072,211)          | (3,033,764)          | -25.5%      | -                          | -                        | -                        | (3,033,764)          | -25.5%      |
| User Fees                             | (154,183,877)             | (156,474,453)          | (157,778,703)        | (163,734,174)        | 3.8%        | (300,000)                  | (8,200)                  | (263,088)                | (164,305,462)        | 4.1%        |
| Licensing and Lease Revenues          | (4,761,859)               | (4,817,415)            | (4,769,906)          | (5,255,255)          | 10.2%       | -                          | -                        | -                        | (5,255,255)          | 10.2%       |
| Investment Earnings                   | (35,914,477)              | (25,412,311)           | (21,133,809)         | (21,394,765)         | 1.2%        | -                          | -                        | -                        | (21,394,765)         | 1.2%        |
| Contribution from Reserve and Capital | (17,325,932)              | (21,637,607)           | (12,998,136)         | (20,757,643)         | 59.7%       | (500,000)                  | -                        | (86,895)                 | (21,344,538)         | 64.2%       |
| Other Revenues                        | (23,802,961)              | (26,982,371)           | (23,657,217)         | (21,083,486)         | -10.9%      | -                          | (24,600)                 | (83,591)                 | (21,191,677)         | -10.4%      |
| <b>Total Revenues</b>                 | <b>(448,256,790)</b>      | <b>(468,319,226)</b>   | <b>(449,396,832)</b> | <b>(468,738,749)</b> | <b>4.3%</b> | <b>(1,338,700)</b>         | <b>(32,800)</b>          | <b>(463,574)</b>         | <b>(470,573,823)</b> | <b>4.7%</b> |

## 2026 Detailed Budget Summary (continued)

Details of the approved budget amendments can be found on the following page.

| Expenses                            | 2026-2027 Budget Document |                    |                    |                    |             | Approved Budget Amendments |                    |                  | 2026 Approved Budget |             |
|-------------------------------------|---------------------------|--------------------|--------------------|--------------------|-------------|----------------------------|--------------------|------------------|----------------------|-------------|
|                                     |                           |                    |                    |                    |             |                            |                    |                  |                      |             |
| Salaries & Benefits                 | 329,341,744               | 347,858,725        | 344,699,266        | 367,495,391        | 6.6%        | (200,000)                  | (306)              | 1,038,756        | 368,333,844          | 6.9%        |
| Materials - Operating Expenses      | 78,514,411                | 81,318,491         | 74,688,374         | 81,146,155         | 8.6%        | -                          | 98,248             | 471,905          | 81,716,309           | 9.4%        |
| Energy Costs                        | 22,251,451                | 23,369,713         | 25,221,547         | 22,311,564         | -11.5%      | -                          | -                  | 10,641           | 22,322,205           | -11.5%      |
| Rents and Financial Expenses        | 2,546,437                 | 2,428,343          | 1,749,930          | 2,065,358          | 18.0%       | -                          | -                  | -                | 2,065,358            | 18.0%       |
| Purchased/ Contract Services        | 163,796,788               | 185,049,979        | 176,372,440        | 178,744,797        | 1.3%        | -                          | -                  | 39,000           | 178,783,797          | 1.4%        |
| Debt Repayment                      | 21,139,866                | 20,132,414         | 20,132,412         | 28,214,569         | 40.1%       | -                          | -                  | -                | 28,214,569           | 40.1%       |
| Grants & Transfer Payments          | 55,852,488                | 56,517,056         | 56,023,675         | 54,337,558         | -3.0%       | (1,473,390)                | 53,135             | -                | 52,917,301           | -5.5%       |
| Contribution to Reserve and Capital | 121,046,623               | 127,688,915        | 127,562,146        | 136,848,035        | 7.3%        | (3,844,900)                | (1,699,500)        | 35,400           | 131,339,035          | 3.0%        |
| Internal Recoveries                 | (42,610)                  | 1,018,527          | (38,331)           | (219,323)          | 472.2%      | -                          | -                  | -                | (219,323)            | 472.2%      |
| <b>Total Expenditures</b>           | <b>794,447,198</b>        | <b>845,382,163</b> | <b>826,411,459</b> | <b>870,944,104</b> | <b>5.4%</b> | <b>(5,518,290)</b>         | <b>(1,548,423)</b> | <b>1,595,702</b> | <b>865,473,095</b>   | <b>4.7%</b> |
| <b>Net Operating Budget</b>         | <b>346,190,408</b>        | <b>377,062,937</b> | <b>377,014,627</b> | <b>402,205,355</b> | <b>6.7%</b> | <b>(6,856,990)</b>         | <b>(1,581,223)</b> | <b>1,132,128</b> | <b>394,899,272</b>   | <b>4.7%</b> |

## 2026 Adopted Budget Amendment Details

**For the fiscal year starting January 1, 2026.  
As approved on December 3, 2025.**

The approved amendments outlined here account for the changes between the 2026 Draft Budget and the final 2026 Adopted Budget.

Base budget adjustments result from information obtained subsequent to the draft budget being published and/or from motions presented by committee members.

Outside board amendments are a result of board approvals subsequent to the draft budget being published.

Business cases are presented for Committee’s consideration, and typically address one or more of the following desired results:

- Resolve an unmet service need which current resources are not able to fulfill.
- Prepare for future investments by producing strategies, master plans or other similar planning activities that will guide capital and/or operating budget investments in future periods.
- Change existing resources to sustain existing service levels and/or operating efficiencies (for example, to convert contract/temporary staff to full-time staff).
- Invest in physical assets and/or staff to realize service innovations and/or net cost reductions.
- Change existing service levels based on service reviews that examine options for improving service levels and/or reducing the City’s net costs.

|  | Permanent Staff | Part Time Hours | 2026 Net Budget Impact |
|--|-----------------|-----------------|------------------------|
| <b>Base Budget Adjustments</b>                             |                 |                 |                        |
| Ontario Municipal Partnership Fund Funding Announcement    | -               | -               | (\$538,700)            |
| Fire Arbitration Award                                     | -               | -               | (\$200,000)            |
| Cancel College St. Underpass Funding Plan                  | -               | -               | (\$1,644,900)          |
| Pause portion of Healthy Community Initiatives Funding     | -               | -               | (\$350,000)            |
| Reduce Funding for Greater Sudbury Development Corporation | -               | -               | (\$1,123,390)          |
| Increase Parks and Recreation Revenue                      | -               | -               | (\$300,000)            |
| Eliminate Internal Repayment                               | -               | -               | (\$350,000)            |
| Reduce Contribution to Capital Levy                        | -               | -               | (\$1,850,000)          |
| Closed Meeting Item  | -               | -               | (\$500,000)            |
| <b>Total Base Budget Adjustments</b>                       | <b>-</b>        | <b>-</b>        | <b>(\$6,856,990)</b>   |
| <b>Outside Board Amendments</b>                            |                 |                 |                        |
| Conservation Sudbury (NDCA) Update                         | -               | -               | \$6,250                |
| Public Health Sudbury & District (PHSD) Update             | -               | -               | \$46,885               |
| Greater Sudbury Public Library Update                      | -               | -               | \$65,142               |
| Greater Sudbury Police Service Update                      | -               | -               | (\$1,699,500)          |
| <b>Total Outside Board Amendments</b>                      | <b>-</b>        | <b>-</b>        | <b>(\$1,581,222)</b>   |

## 2026 Adopted Budget Amendment Details (continued)

|  | Permanent Staff | Part Time Hours | 2026 Net Budget Impact |
|--|-----------------|-----------------|------------------------|
| <b>Approved Business Case Summary</b>  |                 |                 |                        |
| Eliminate Driveway Entrance Culvert Subsidy                                  | –               | –               | (\$219,367)            |
| Enhance Hazardous Medication Safety  | 1               | (1,950)         | –                      |
| Increase On-Deck Supervision During Group Swimming Lessons                   | –               | 900             | –                      |
| Create Full-Time Senior Accountant Role                                      | 1               | –               | –                      |
| Hire Digital Content Specialist  | 1               | –               | –                      |
| Install New Exterior Columbarium Wall at St. Joseph’s Cemetery in Chelmsford | –               | –               | –                      |
| Hire a Paramedic Wellness Coordinator  | 1               | (2,334)         | –                      |
| Upgrade Belisle Drive Water/Wastewater Infrastructure                        | –               | –               | –                      |
| Relocate Municipal Archives to Cultural Hub                                  | –               | –               | –                      |
| Implement an Advanced Care Paramedic Training and Education Program          | –               | –               | \$30,000               |
| Increase Service Level to GOVA Route 106                                     | –               | 250             | \$32,175               |
| Enhance Corporate Security Operations Software                               | –               | –               | –                      |
| Implement Yellow Box Non-Residential Recycling Program                       | –               | –               | –                      |
| Hire Additional Driver Certification Instructor                              | 1               | 77              | \$134,308              |
| Hire Four Additional Firefighters  | 4               | –               | \$114,347              |
| Update Parks, Open Space and Leisure Master Plan                             | –               | –               | –                      |
| Hire Two Additional Mechanical Officers for Fire Services                    | 2               | –               | \$233,925              |
| Hire Housing Security Control Operator                                       | –               | –               | \$300,000              |
| Implement Permanent Mobile Security Enforcement Team for Housing Operations  | 2               | 1,723           | \$320,748              |
| Expand Free Transit for Seniors Program                                      | –               | –               | \$24,117               |
| Add Fixed Transit Service to Villa St. Gabriel Villa                         | –               | 78              | \$11,875               |
| Increase Funding for Municipal Drain Maintenance                             | –               | –               | \$150,000              |
| Enhance Kalmo Beach Accessibility  | –               | –               | –                      |
| <b>Total Investment in Business Cases</b>                                    | <b>13</b>       | <b>(1,256)</b>  | <b>\$1,132,128</b>     |

**For the fiscal year starting January 1, 2026.  
As approved on December 3, 2025.**

[2024 Year-End Operating Budget Variance Report  
Appendix 1](#)

**Report Summary:**

This report provides information regarding the City's year-end financial position.

[2025 Long-Term Financial Plan Update Report  
2026 Long-Term Financial Plan Update](#)

**Report Summary:**

This report provides information regarding the corporation's financial condition over the next 10 years. A model of anticipated revenues and expenditures from 2026 to 2035 indicates that the City's financial condition should remain relatively and comparatively strong.

[2026-2027 Budget Overview and Schedule  
Appendix 1 Budget Schedule](#)

[June 17, 2025 Resolution for Operating Budget Direction](#)

**Report Summary:**

This report provides a recommendation regarding the budget schedule to guide staff in the preparation of the 2026-2027 business plan and budget.

[2026 Business Case Report  
Appendix 1 - Business Cases](#)

**Report Summary:**

This report provides draft business cases for the 2026-2027 Budget to obtain further direction that will support the production of the 2026-2027 Budget for the Committee's final review by December.

[June 2025 Operating Budget Variance Report  
Appendix 1](#)

**Report Summary:**

This report provides information regarding a variance analysis based on the City's second quarter results (January to June 30, 2025).

[2026-2027 Budget Document](#)

**Report Summary:**

This document presents the draft 2026-2027 business plans and corresponding budgets.

[2026-2027 Budget Community Engagement Report](#)

**Report Summary:**

This report will provide information regarding the community engagement for the 2026-2027 budget

**2026-2027 Service Partner Presentations**

[Greater Sudbury Public Library](#)  
[Conservation Sudbury](#)  
[Greater Sudbury Police Service](#)  
[Public Health Sudbury & Districts](#)

[Service Partner Budget Report  
Presentation](#)

**Report Summary:**

This report and presentation will provide a comprehensive overview of the legislative framework governing each Service Partner, City Council's roles, responsibilities, and authority in relation to budget approval.

[Finalization of the 2026-2027 Budget Report](#)

**Report Summary:**

This report provides a summary of the 2026-2027 Budget and the resolutions required to put the budget into effect.

**2026 Budget Adoption Resolutions**

[From December 2, 2025 Finance & Administration  
Committee Meeting](#)  
[From December 3, 2025 Finance & Administration  
Committee Meeting](#)