

# 2026-2027 Questions and Answers (Updated November 20)

Responses will be left blank until a response is provided. Questions and responses will be updated weekly.

## City of Greater Sudbury

1. With 58 lines of business, how many departments do we have in each line of business. In 2023 and 2024 how many departments had surpluses in each year and out of all these departments how many have reserves aside from the overall 58 lines of business/ they're overall department.

Year-end variance reports describing the surplus and/or deficit of each division can be found here:

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

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

[2023 Year-End Operating Budget Variance Report](#)

[2023 Year-End Operating Budget Variance Report Appendix 1](#)

The following divisions have dedicated reserves:

- Building Services – Legislated
- Water/Wastewater – Rate supported
- Social Services – Housing
- Cemetery Services
- Linear Infrastructure Services - Winter Control
- Economic Development - Regional Business Centre
- Outside Boards
  - Greater Sudbury Police Service
  - Greater Sudbury Public Library

2. In the presentation we show \$402 million in municipal levy and \$859 in expenditures, we show 17% contributions to reserves how much in dollars does this amount to and which reserves are we putting into and is the 17% based on the \$402 million only or does this include provincial and federal funds. Please provide a complete breakdown of all monies.

The total contribution to reserves, reserve funds and capital included in the 2026 budget is approximately \$137 million. A breakdown of these contributions is included in the following chart:

	<b>2026</b>
Capital Financing Reserve Fund - Committed	\$ 75,162
Capital Financing Reserve Fund - General	\$ 509,500
Equipment and Vehicle Replacement Reserve Fund - Fleet	\$ 5,246,773
Communication Infrastructure Reserve Fund	\$ 1,207,753
Election Expenses Reserve Fund	\$ 100,000
Capital Financing Reserve Fund - Paramedic Services	\$ 1,212,309
Industrial Reserve Fund	\$ 190,000
Insurance Reserve Fund	\$ 1,292,240
Equipment and Vehicle Replacement Reserve Fund - Parks	\$ 199,470
Pioneer Manor Donations Reserve Fund	\$ 6,295
Capital Financing Reserve Fund - Police	\$ 2,978,364
Equipment and Vehicle Replacement Reserve Fund - Police Services	\$ 1,054,337
Police Sick Leave Reserve Fund	\$ 257,883
Tax Rate Stabilization Reserve - Committed	\$ 2,742,052
WSIB Reserve Fund	\$ 1,112,233
Contribution to Capital Budget	\$ 118,663,663
<b>Total</b>	<b>\$ 136,848,034</b>

The [Reserve/Reserve Fund Bylaw](#) describes how each reserve is funded and how funds are used. Each contribution to reserve, reserve fund, and capital is in accordance with previous Council direction, and/or policy.

Provincial and federal funding for capital projects is included in the capital budget with details included on pages 211 to 213.

- On page 210 special capital levy we show \$6.1 million for community safety and revitalization program, college street underpass and Frobisher salt/sand dome. So my question is the 1.5 special levy was dedicated to specifically roads so has council reconsidered amending the resolution that was passed in April 2023. As I recall this special levy money was clearly directed to roads only. We currently have for 2026 \$16,597,506 million dollars that's to be spent on existing roads so we would be closing out infrastructure gap of approximately \$800 hundred million.

During 2024-2025 Budget deliberations, Council approved the special capital levy to be used towards debt repayments, and for road capital projects. This information can be found on pages 372 and 373 on the [2024-2025 Budget Document](#).

Additional information can be found on page 3 of the [Finalization of the 2024-2025 Budget Part 2 of 2](#) report from Dec 18, 2023. To quote the report:

“This special levy enables further investments in local and arterial roads, and to fund debt financing repayments of \$92.7 million towards significant projects like the Community Safety Revitalization Program, the College Street Underpass, and the Frobisher Salt/Sand Dome.”

Resolution 3 was subsequently passed and supports this investment.

4. Are we using any salary gapping in 2026 or 2027 to reduce the overall budget, if so please identify where we're using the salary gapping and if we're not using salary gapping, please explain why not and identify how much money we currently have with positions that are currently not filled.

The salary gapping budget for each 2026 and 2027 is \$3.3 million.

The Corporate Vacancy Allowance Policy governs the management and administration for vacancy management to reflect compensation savings resulting from employee turnover throughout the calendar year. The Corporate Vacancy Allowance Policy applies to permanent and long-term contract employees within all City departments, except for the following:

- Greater Sudbury Police Services (GSPS)
- Water/Wastewater
- Services that operate on a 24/7 basis – This includes areas such as Pioneer Manor, Fire, Paramedic Services
- Emergency Management Services.

However, this policy does apply to the administrative staff of these services.

Vacancy management is difficult to address on a corporate-wide level because it relies on unpredictable variables such as employee absence and retirements in services that can accept a temporary reduction in staff capacity. While efforts were made to minimize service impacts, managing vacancies in this way can reduce responsiveness and place additional strain on staff. A better practice is to identify specific service adjustments and incorporate them into the budget so net costs are reduced by the value of vacancy management savings.

5. On page 246 we're showing land purchase of \$2.1 million dollars for the minnow lake fire station which will be located on Marcus drive which is technically located beside the dog park on second ave, it's my understanding that this is municipal property so how are we purchasing our on property and if it's not municipal property who are we purchasing the property from. We're also showing \$9,195,000 million dollars could you please provide detailed description of the new build as we're use specific numbers so obviously we should be providing more details regarding this capital project. Why wouldn't we use the property next to the dog park as we would be saving the taxpayers \$2.1 million dollars or even using the property at the front of the cemetery which is once again municipal property.

The preferred site for the new Minnow Lake Station is located on the east side of Marcus Drive on City owned land. We agree that funding will not be required for land acquisition. A new Steering Committee has been established to oversee these projects and will be reviewing the project budget and funding. Staff will report back to Committee in Q1 2026, and do not recommend making changes to the budget at this time.

6. The Garson fire station we're showing 1,013, million dollars in land acquisition and it's my understanding we're building the new station in front of the Garson arena so why would we be purchasing property we currently own.

The preferred site for the new Garson Fire Station is to the east of the George Armstrong (Garson) Arena fronting Falconbridge Highway on City owned land. A new Steering Committee has been established to oversee these projects and will be reviewing the project budget and funding. Staff will report back to Committee in Q1 2026, and do not recommend making changes to the budget at this time.

7. The Van Horne station we're showing 16,236,000 million on a renovation, is this a renovation or a renovation with expansion. If this is a renovation with a expansion then please provide details of which property needs to be purchased in order to expand the station! If the is just a renovation of 16,236,000 this seems to be very excessive and once again with specific numbers that are provided in this we should be able to supply a detailed description of what's taking place.

The feasibility and schematic design for the renovation of the Van Horne Fire Services Main Station are actively underway. The proposed renovation is following the scope of work previously approved by Council and the associated cost estimates, to date there has been no change to scope. Following the schematic design completion for Van Horne, the consultant will undertake an analysis to compare the renovation costs to those of a new build to ensure the project represents value for money.

8. I thought council agreed that user fees would increase year after year using the cost of living or a 3% increase which every was higher. I'm noticing on the budget that we're seeing some increases but not fully across the board, please explain why.

In accordance with the Miscellaneous User Fee Bylaw, the 2026 and 2027 user fee rates are increased by the greater of three per cent or the June 2025 Stats Canada Consumer Price Index (CPI) for all items. Since the CPI was 1.9 per cent, the fees in the schedules include a three per cent increase, and any exceptions to this increase are described in the appropriate fee schedule. Such exceptions are the result of a comprehensive analysis identifying the appropriate cost recovery fee. User fee revenues included within the base budget considers the appropriate fees as well as anticipated usage of the service.

9. I noticed in our budget binder we didn't budget anything for crack filling our roads, why didn't we as crack filling helps prolong our roads and helps reduce the amount out potholes through the freeze thaw cycle.

Funding for crack sealing is included within the Roads Operations operating budget. There is approximately \$241,000 included in 2026 and \$249,000 in 2027. Funding for crack sealing was first moved into the operating budget in 2019.

10. How much money did we spend in each year for consultants in 2021, 2022, 2023, 2024 and how much money will we be spending on consultants for 2025 and could you please break down the cost as per each department.

The amount spent on consultants (excluding funded costs) is as follows:

	2021	2022	2023	2024	2025 (Budget)
<b>Departments</b>					
Office of the Mayor	\$ 5,861	\$ -	\$ -	\$ -	\$ 24,000
Office of the CAO	\$ -	\$ 9,667	\$ -	\$ -	\$ -
Strategic Initiatives and Communications	\$ 25,560	\$ 37,669	\$ -	\$ 27,106	\$ -
Auditor General	\$ 15,155	\$ 509	\$ -	\$ -	\$ -
Financial Services	\$ 69,212	\$ 63,544	\$ 70,494	\$ 35,502	\$ 89,500
GM's Office - Corporate Services	\$ -	\$ -	\$ -	\$ 40,425	\$ -
GM's Office - Community Well-being	\$ -	\$ -	\$ -	\$ 455	\$ -
GM's Office - Community Services	\$ -	\$ -	\$ 8,131	\$ -	\$ -
Planning Services	\$ -	\$ 107,418	\$ 114,841	\$ 200	\$ 59,080
Transit Services	\$ -	\$ 8,650	\$ 14,180	\$ 8,063	\$ -
Linear Infrastructure Services	\$ 13,192	\$ 63,102	\$ 94,324	\$ 98,551	\$ 115,393
Housing Services	\$ -	\$ 78	\$ 6,034	\$ -	\$ 6,500
Long-term Care Services	\$ 26,114	\$ 37,484	\$ -	\$ -	\$ 20,604
<b>Total Consultant Costs</b>	<b>\$ 155,094</b>	<b>\$ 328,120</b>	<b>\$ 308,004</b>	<b>\$ 210,303</b>	<b>\$ 315,077</b>

The City retains consultants for a few reasons, including when:

- Specialized expertise is required
- Capacity is not available within existing staff workplans
- An independent opinion is required.

11. On page 11 of the Budget binder, I've noted the increase in Taxes Receivable as a percentage of tax levied, which may be an indicator of resident difficulty in paying their property taxes.

a. Do we have CGS figures for 2024?

The figure for 2024 is 3.7 per cent.

b. We are below the BMA average of 5.5% but how are we doing compared to our approved municipal comparators (if this information is available)?

The chart below details the 2024 Taxes Receivable as a Percentage of Tax Levied for Greater Sudbury and municipal comparators.

<b>Municipality</b>	<b>Taxes Receivable as a % of Tax Levied</b>
Brantford	8.8%
Chatham-Kent	5.9%
Guelph	3.2%
Kingston	3.5%
London	3.2%
Ottawa	6.1%
Toronto	5.7%
Windsor	9.9%
Greater Sudbury	3.7%

## 12. What does “Rates Coverage Ratio” mean/indicate?

The rates coverage ratio provides a measure of the municipality’s ability to cover its costs through its own sources of revenue. It measures own-source revenue as a percentage of total expenditures. According to the Ministry of Municipal Affairs and Housing, a basic target is 40 to 60 per cent; an intermediate is 60 to 90 per cent and an advanced target is 90 per cent or greater.

The Glossary in Appendix 1 of the 2026-2027 Budget Document contains a description of all financial condition indicators.

## 13. The business case for additional funds for training in paramedic services, can you describe what this would entail? I know the title indicates Advance Care Paramedic training yet what about additional training to help being an employer of Choice, having growth opportunity specific to Paramedic Service, including Primary Care, Advance Care, Tactical, Community Paramedic, specialized vulnerable/marginalized client enhancement and more? How can this money help? Would this be similar to specific training requirements that helps enhance care at Long-Term Care facilities?

The business case ensures long-term work force sustainability by providing funding to support our staff to upgrade from Primary Care Paramedic to Advanced Care Paramedic. This advanced training provides specialized skills enabling paramedics to manage more complex medical situations in the community, reducing unnecessary emergency department transports and alleviating pressure on the broader health system.

## 14. How much (parking) revenue will we lose in the 2026/2027 budget for the south district area. Also what are our current revenues from this area. How much property taxes have been lost since acquiring the property in the south district (pleased show in dollars and not in percentage) thank you.

15. Can you please provide us with the list of municipal reserves, their balances as of Sept 30, 2025 and the target balance for each and how much of any of the reserves are committed to approved projects?

Below is a summary of key reserves and reserve funds with uncommitted and committed balances, as well as target balances:

<b>Reserve/Reserve Fund</b>	<b>September 2025 Uncommitted Balance</b>	<b>September 2025 Committed Balance</b>	<b>Target Uncommitted Balance</b>
Tax Rate Stabilization Reserve	\$ 11,400,000	\$ 10,060,000	\$ 11,310,000
Capital Holding Reserve	\$ 2,477,000		\$ 4,000,000
Capital Financing Reserve Fund - General	\$ 24,480,000	\$ 54,595,000	\$ 58,090,000

Remaining reserves and reserve funds are dedicated toward specific purposes (such as water & wastewater, election, human resources, winter control, City fleet, Police equipment and capital projects, paramedic services), as well as committed for projects or initiatives previously approved by Council (such as capital projects for paramedic services, city and police fleet, roads, water wastewater, parks equipment.

16. Can you provide how much has been collected annually since the implementation of the MAT Tax, and what does the provincial legislation say about how the funds can be used?

The municipal accommodation tax earned between 2018 and 2024 is as follows:

<b>Year</b>	<b>MAT Revenue</b>	<b>Cost to Administer</b>	<b>Net MAT</b>	<b>GSDC Portion</b>	<b>Municipal Portion</b>
2018	\$ 753,453	\$ 27,074	\$ 726,379	\$ 363,190	\$ 363,190
2019	\$ 2,222,499	\$ 88,918	\$ 2,133,581	\$ 1,066,791	\$ 1,066,791
2020	\$ 1,305,277	\$ 75,536	\$ 1,229,741	\$ 614,871	\$ 614,871
2021	\$ 1,666,457	\$ 74,781	\$ 1,591,676	\$ 795,838	\$ 795,838
2022	\$ 2,354,791	\$ 74,689	\$ 2,280,102	\$ 1,140,051	\$ 1,140,051
2023	\$ 2,647,956	\$ 22,417	\$ 2,625,539	\$ 1,312,770	\$ 1,312,770
2024	\$ 3,006,691	\$ 28,420	\$ 2,978,271	\$ 1,489,136	\$ 1,489,136
	\$ 13,957,125	\$ 391,834	\$ 13,565,291	\$ 6,782,646	\$ 6,782,646

Up to 50 per cent of net revenues can be retained by the municipality, with the remaining 50 per cent provided to GSDC for the purpose of promoting tourism. The 50 per cent retained by the municipality is not restricted by legislation and can be directed at the discretion of Council which can include general municipal services, infrastructure, debt repayment or a reserve fund. A portion of the annual municipal share has been directed by Council for use on the following items:

- Event centre debt \$800,000
- Event support \$149,000
- Remainder contributed to Tax Rate Stabilization Reserve

17. Business case 11 has source of funding to hire a Road Safety Analyst through the speed enforcement program, which is now cancelled, so has alternative sources for funding been explored or will this be on the levy?

With the cancellation of the Automated Speed Enforcement program by the provincial government, staff do not recommend the approval of the Hire a Road Safety Analyst business case. Staff are reevaluating internal workloads and will return to Council in the future if it is determined an additional full-time position is required.

18. I've also noticed multiple businesses cases to convert contract employees to full time employees that shows funding from other government agencies, that shows no or small impacts to the levy does these impacts include benefits and once the source of funding isn't available to the city then what's the future impacts to the levy.

Business cases include costs for benefits.

There are risks associated with a reliance of funding from senior levels of government. Grants can change or be cut due to shifting provincial/federal budgets or policies. Should a funding reduction occur in the future, service adjustments or increased revenues from other sources may be required.

19. Business case #9 Demolition of the Sudbury Community Arena for 5 million in 2028, so how can council members approve such a business case for future council members. Where would the future funds actually be coming from as we currently have 2.4 million in reserves for parking, and it's identified as surface parking yet we want to take \$500,000. Dollars for temporary parking which if temporary parking gets approved, we'd only have a balance moving forward of 1.9 million. Will any of these funds reflect the true cost towards the event centre moving forward.

Council has the ability to approve the future plan of demolishing the Sudbury Community Arena. If a future Council does not agree with this approach, the Council at the time has the ability to cancel the project. As proposed in the business case, the cost of demolition is anticipated to be funded from the tax levy and not the parking reserve. The demolition of the Sudbury Community Arena is a separate decision of Council and therefore will not form part of the project cost to construct the Event Centre.

## Greater Sudbury Police Service

1. Please provide the cost for the number of officers off related to the slide#12 that was part of your presentation.

### Staffing

Leave	Sworn #	Police Professionals #
Short Term	3	2
LTD	4	2
WSIB	15	3
Pregnancy/Parental Leaves	4	8
<b>SUB TOTAL</b>	<b>26</b>	<b>15</b>
Accommodations and Work re-assignments	21	1
	<b>47</b>	<b>16</b>



For all Sworn Members who were on any form of leave (including Short-Term Disability, Long-Term Disability, WSIB, as well as Pregnancy and Parental Leaves from January to October 2025), the total cost of salaries was approximately \$1 million.

Here is a breakdown for the period of January to October, 2025:

WSIB	\$1,577,012.15
WSIB Recovery	(\$914,662.70)
Pregnancy/Parental Leaves	\$60,846.60
Short-Term Disability 75%*	\$21,538.84
Sick Leave - Top Up 75%**	\$210,082.57
<b>Estimated Total</b>	<b>\$954,817.46</b>

\*Salaries for members on short term not topping up

\*\*Includes only top up portion of Short-Term

Please note that the number of members on leave fluctuates throughout the year, and therefore associated costs will vary as individual circumstances change. Sworn members are not replaced, in some cases for long-term leaves we would hire a replacement.

In addition, we have a Return-to-Work Program that provides meaningful duties for members who require accommodations or modified work assignments. This program helps support their transition back to the workplace whenever appropriate.

2. Please provide a breakdown between salaries, benefits and insurance.

<b>Salaries and Benefits:</b>					
<b>Account Overview</b>	<b>2025 Prior Budget</b>	<b>2026 Board Approved Budget</b>	<b>% Budget Change from 2025</b>	<b>2027 Board Approved Budget</b>	<b>% Budget Change from 2026</b>
Police Services Board Salary & Renumeration	\$ 126,126	\$ 133,145	5.6%	\$ 137,153	3.0%
Police Services Board Benefits	\$ 37,719	\$ 40,791	8.1%	\$ 43,424	6.5%
Police Service Full Time Salaries	\$ 50,853,990	\$ 56,149,261	10.4%	\$ 59,852,014	6.6%
Police Service Overtime	\$ 1,485,722	\$ 1,838,009	23.7%	\$ 2,730,339	48.5%
Police Service Part Time Salaries	\$ 2,606,430	\$ 3,895,536	49.5%	\$ 4,041,680	3.8%
Police Service Benefits	\$ 903,691	\$ 1,077,013	19.2%	\$ 1,246,622	15.7%
Police Service Benefits - CPP	\$ 1,955,612	\$ 2,115,059	8.2%	\$ 2,247,788	6.3%
Police Service Benefits - EI	\$ 554,010	\$ 601,216	8.5%	\$ 632,096	5.1%
Police Service Benefits - EHT	\$ 968,136	\$ 1,056,814	9.2%	\$ 1,126,259	6.6%
Police Service Benefits - WSIB	\$ 2,527,637	\$ 2,985,571	18.1%	\$ 3,462,283	16.0%
Police Service Benefits - Extended Health	\$ 4,094,571	\$ 4,331,271	5.8%	\$ 4,501,946	3.9%
Police Service Benefits - Group Insurance	\$ 202,660	\$ 200,480	-1.1%	\$ 218,026	8.8%
Police Service Benefits - OMERS	\$ 5,695,636	\$ 6,249,915	9.7%	\$ 6,741,385	7.9%
Police Service Benefits - LTD Association	\$ 1,935,396	\$ 2,236,623	15.6%	\$ 2,525,552	12.9%
Police Service Benefits - Executive Allowance	\$ 144,400	\$ 120,000	-16.9%	\$ 120,000	0.0%
Police Service Benefits - Recoveries WSIB	\$ (814,000)	\$ (814,000)	0.0%	\$ (814,000)	0.0%
Police Service Benefits - Early Retirement Fringes	\$ 918,000	\$ 1,078,000	17.4%	\$ 1,110,340	3.0%
<b>Total</b>	<b>\$ 74,195,737</b>	<b>\$ 83,294,705</b>	<b>12.3%</b>	<b>\$ 89,922,910</b>	<b>8.0%</b>

<b>Insurance:</b>					
<b>Account Overview</b>	<b>2025 Prior Budget</b>	<b>2026 Board Approved</b>	<b>% Budget Change from</b>	<b>2027 Board Approved</b>	<b>% Budget Change from</b>
Fleet Insurance	\$ 344,219	\$ 374,360	8.8%	\$ 421,155	12.5%
Business Insurance	\$ 455,513	\$ 484,237	6.3%	\$ 544,766	12.5%
<b>Total</b>	<b>\$ 799,732</b>	<b>\$ 858,596</b>	<b>7.4%</b>	<b>\$ 965,921</b>	<b>12.5%</b>

3. Information related to overtime and how you plan to reduce the cost in this area?

Overtime expenditures are carefully monitored by Supervisors and are also reviewed regularly by senior leadership to ensure they remain within reasonable limits and align with essential public safety and service delivery needs. We recognize that managing overtime is critical to maintaining both fiscal responsibility and operational effectiveness. Where possible part-time staff are used to reduce the need to hold full time staff over; continually analyzing staff attrition to ensure full-time complements are maintained; examining schedules; drawing resources from other areas to back fill shortages particularly in patrol operations; overtime is used only in exigent and exceptional circumstances which can be a regular occurrence in the emergency services business; schedules are designed to match demand and employee cross training to improve flexibility around staff deployment.

Despite the use of many cost containment strategies, policing is a 24/7 responsibility, and the safety of our community remains our highest priority. To meet this obligation, there are times when overtime is necessary to ensure adequate coverage for emergency response, major incidents, and community events.

To responsibly manage these costs, we are taking a proactive, data-driven approach that includes:

Monitoring and Accountability: Overtime reports are reviewed frequently by department managers and senior leadership to identify trends, address root causes promptly, and ensure resources are deployed efficiently—while maintaining the staffing levels required to keep our community safe around the clock.

4. I would like a more detailed breakdown and justification for the 16.14% increase in "Operating Costs" from the Police budget presentation. I have included an image of the slide in question.

## 2026/2027 Budget Summary - November 7, 2025 Greater Sudbury Police Board Motion #2025-110

Category	2025 Budget	2026		2027	
		Board Approved Budget	Increase from 2025	Board Approved Budget	Increase from 2026
Contr from Reserves & Capital	\$ 4,313,684	\$ 1,706,661	-60.44%	\$ 2,497,730	46.35%
Contribution to Capital	\$ 721,616	\$ 743,264	3.00%	\$ 765,562	3.00%
Internal Recoveries	\$ 1,557,640	\$ 1,457,822	-6.41%	\$ 1,402,133	-3.82%
Operating Costs	\$ 8,893,854	\$ 10,328,961	16.14%	\$ 10,483,458	1.50%
Revenues	\$ (6,188,245)	\$ (5,516,251)	-10.86%	\$ (5,068,807)	-8.11%
Salaries & Benefits	\$ 74,195,737	\$ 83,294,705	12.26%	\$ 89,922,910	7.96%
<b>Grand Total</b>	<b>\$ 83,494,285</b>	<b>\$ 92,015,162</b>	<b>10.21%</b>	<b>\$ 100,002,986</b>	<b>8.68%</b>

The total 16.14% increase for 2026, is not driven by any single item; it reflects the combined effect of:

- Standard inflation across most categories
- Contractual and legislated increases
- Technology & Equipment Enhancements
- Rate increases set by external carriers
- Mandatory operational requirements.

These adjustments ensure the service can maintain service delivery, meet regulatory obligations, and support operational readiness across all divisions.

See Appendix GSPS-1 for details on the accounts.

5. I believe what most of Council and the public need is to clearly understand is what, specifically, is driving the 12.26%/ \$9,098,968 increase in 2026 Salaries and Benefits for GSPS. Salaries and benefits are the largest contributor to the increases in the 2026 & 2027 overall police budgets.

a. Are we expecting the hiring of new officers/staff in 2026? If yes, how many new hires and at what cost?

<b>Budget Details:</b>					
<b>Account Overview</b>	<b>2025 Prior Budget</b>	<b>2026 Board Approved Budget</b>	<b>% Budget Change from 2025</b>	<b>2027 Board Approved Budget</b>	<b>% Budget Change from 2026</b>
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There are no new officers included in the 2026 Budget and/or the 2027 Budget.

There are only Police Professional Staffing increases in 2026 and 2027, see the summary below that highlights the new hires:

**2026 Budget** - Human Resources Division (1) Police Professional - Salary & Fringe Benefits are 0.26% of the 2026 Full Time Salary Budget.

**2027 Budget** - Patrol Operations Division (4) Police Professionals (Special Constables) - Salary & Fringe Benefits are 0.86% of the 2027 Full Time Salary Budget.

**2027 Budget** - Communications Information Technology Division (1) Police Professional - Salary & Fringe Benefits are 0.23% of the 2027 Full Time Salary Budget.

b. Can you tell us how much the employee contract negotiations with the police union is contributing to the 12.26%/ \$9,098,968 increase in Salaries and Benefits? And how that number compares to what you refer to as the Big 12 (municipalities) and their contract negotiations?

### Contractual Salary Obligations

- Collective Bargaining includes a budgeted 10% increase over the next two years. The 2025 Budget Allocation only included a budgeted 2% Increase approved by the board, therefore starting in 2026 3% was already a required to catch up to the anticipated increases.

- Part Time Hours; include Collective Bargaining Rate Increases, as well as an increase of 16.86% for 2026 Budget Part Time hours.
- Salary Increments and step progressions for all current members.
- Other Collective Bargaining Increases include specialty/premium pay adjustments, and Municipal Policing Allowance.

**Overtime**

Collective Bargaining Rate Increases, as well as an increase of \$200,000 for 2026 Budget and \$1,000,000 for 2027 Budget. The enhancement applied to both years is based on trends for the last five years, with cost containment measures remaining a priority each year.

**Benefit Costs**

Overall Increase in 2026 for all accounts listed below - \$2,155,284; Overall Increase in 2027 for all accounts listed below - \$1,882,969. These increases are for the following benefits, CPP, EI, EHT, WSIB, Extended Health, Group Insurance, OMERS, LTD, Allowances and Early Retirement Fringes.

**Police Professional Staffing Growth**

- 2026 Budget - Human Resources Division (1) Police Professional - Salary & Fringe Benefits are 0.26% of the 2026 Full Time Salary Budget.
- 2027 Budget - Patrol Operations Division (4) Police Professionals (Special Constables) - Salary & Fringe Benefits are 0.86% of the 2027 Full Time Salary Budget.
- 2027 Budget - Communications Information Technology Division (1) Police Professional - Salary & Fringe Benefits are 0.23% of the 2027 Full Time Salary Budget.

Summary of Big 12 Municipalities in Ontario: Halton; Hamilton; Kingston; London; Niagara; Ottawa; Peel; Sudbury; Toronto; Waterloo; Windsor; York:

This table below is an average of the Ontario - 1st Class Constable Rates.

2019	\$	100,479.82
2020	\$	102,856.61
2021	\$	105,103.04
2022	\$	107,189.77
2023	\$	109,714.00
2024	\$	113,113.96
2025	\$	118,020.30
2026	\$	122,365.71
2027	\$	127,672.64
2028	\$	131,546.86
2029	\$	134,977.07

In 2025 Sudbury's Rate: \$117,052.24

In 2026 Sudbury's Rate (Budget Estimate): \$121,477.92

In 2027 Sudbury's Rate (Budget Estimate): \$126,226.90

With the OPP included Sudbury is 13 of 13, without the OPP included Sudbury is 12 of 12.