FIR2025 USER CONTROL PANEL

Municipality: Greater Sudbury C (5307)

SMART FIR SCHEDULES BACKUP & RESTORE

BACKUP		RESTORE	
	Back-up Schedule data on the Ministry server.	Select a Version: Working / Submitted / MFPB Clean / Last Returned	Restore Schedule data from the Ministry server.
Last Backup:		**Last Restore:**	

SUBMIT SMART FIR

VALIDATION CHECK		SUBMIT FIR	
CRITICAL Flagged:	0		Submit FIR Schedules.
VERIFY Flagged:	0		
		Last Submit:	

MUNICIPALITY STATUS DASHBOARD

Refresh Table	Current Status	Prior Status 1	Prior Status 2	Prior Status 3	Prior Status 4	Prior Status 5	Prior Status 6	Prior Status 7	Prior Status 8	Prior Status 9
Workflow Status Flag	MFPB Working Restore	Returned	Submitted Under Review	Smart FIR Initialized	Smart FIR Initialized	Smart FIR Initialized	Smart FIR Initialized	Not Started		
Workflow Status Date	8/28/2026	8/28/2026	5/29/2026	1/29/2026	1/29/2026	1/29/2026	1/29/2026			
Backup Date	5/29/2026	5/29/2026	5/29/2026	5/29/2026	4/22/2026	3/3/2026				
Restore Date										

HELP PAGE

IMPORTANT

DO NOT change settings which are built into this FIR2025, or the FIR2025 file will NOT function properly.

The FIR2025 has been pre-formatted to ensure that every user can complete the FIR Schedules with efficiency and accuracy.

Do Not CUT and PASTE (or similarly Drag and Drop)

CUT and PASTE (or Drag and Drop) will greatly affect many or all of the background formulas and links that have been incorporated into the FIR2025. If you cut and paste any information into the FIR file, unfortunately the only way to correct the file is to download a new copy and start over.

It is also recommended that you DO NOT Copy and Paste. However, the Copy and Paste feature may be used with caution providing that information is only copied and pasted from an open workbook within the same Excel application that is currently running the FIR2025. Information that is copied and pasted from one Excel application to another is treated as a cut and paste and will damage the FIR file. Also, DO NOT Paste into a cell that contains a drop-down LIST, otherwise the LIST, CHECKS and calculations will no longer function.

Do Not set up the FIR2025 file as a "Shared Workbook"

Setting up the file as a shared workbook will not allow the macros to function properly.

Failed to Configure Planning Connection

If you encounter "Failed to Configure Planning Connection" during setup, backup or submission of your municipality, please reset your password.

Text data and quotations

When entering text fields, please avoid using single(') or double(") quotes. Text with quotations will cause serious system loading problems at our end.
For example, Property Class 'C' or Property Class "C" should be entered as Property Class C

Backup and Restore

From time to time please "Backup" your working version from the USER_CONTROL tab.
Should you need to recover your work, click on the "Restore" button.

Upon Completion

After clearing the critical and verify edit checks, please submit your FIR by pressing the "Submit" button on the User Control Panel and following the instruction prompted. The current workflow status flag will be updated to "Submitted Under Review".

For assistance:

Email the FIR Team FIR.mah@ontario.ca

OR

Contact your Municipal Service Office (MSO):

	General Inquiry	Toll Free
Central MSO - TORONTO	(416) 585-6226	1-800-668-0230
Western MSO - LONDON	(519) 873-4020	1-800-265-4736
Eastern MSO - KINGSTON	(613) 545-2100	1-800-267-9438
North-Western MSO - THUNDER BAY	(807) 475-1651	1-800-465-5027
North-Eastern MSO - SUDBURY	(705) 564-0120	1-800-461-1193

FIR2025 DATA VERIFICATION : Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

27/Oct/2026 3:11 PM
CRITICAL Flagged: 0 of 656
VERIFY Flagged: 0 of 984

Please review the following CHECKLIST for possible errors that may exist in the FIR2025 to ensure an accurate FIR2025 is submitted.
Possible Errors are flagged as CRITICAL or VERIFY under the CHECK column.

*** PY refers to Previous Year**
**** SLC refers to Schedule, Line, Column numbering of datapoints**

CHECK	Sched	Code	Datapoint	Description	Numeric Description	Variables	Explanation

2025 FINANCIAL INFORMATION RETURN

Municipality: Greater Sudbury C
Tier: Single-Tier
Area: -

MSO Office: Northeast Ontario
Asmt Code: 5307
MAH Code: 23103

DECLARATION OF THE MUNICIPAL TREASURER

Version: 2025.01001

Pursuant to the information required by the Province of Ontario under Section 294 (1) of the Municipal Act, the following schedules are attached:

Schedule	Title
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
12	GRANTS, USER FEES AND SERVICE CHARGES
20	TAXATION INFORMATION
22	MUNICIPAL AND SCHOOL BOARD TAXATION
24	PAYMENTS-IN-LIEU OF TAXATION
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY
28	UPPER-TIER ENTITLEMENTS **(UPPER TIERS ONLY)**
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
42	ADDITIONAL INFORMATION
51	INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)
60	CONTINUITY OF RESERVES AND RESERVE FUNDS
61	DEVELOPMENT CHARGES RESERVE FUNDS
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION
71	STATEMENT OF REMEASUREMENT GAINS AND LOSSES
72	CONTINUITY OF TAXES RECEIVABLE (**SINGLE / LOWER-TIERS ONLY**)
74	LONG TERM LIABILITIES, COMMITMENTS AND ASSET RETIREMENT OBLIGATIONS LIABILITIES
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)
80	STATISTICAL INFORMATION
81	ANNUAL DEBT REPAYMENT LIMIT
83	NOTES

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.
This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	Sophia Minor
0022	Telephone	705-674-4455 ext. 2790
0028	**Email **(Required)**	sophia.minor@greatersudbury.ca
0030	Website address of Municipality	www.greatersudbury.ca
0091	Municipal Auditor	Oscar Poloni
0092	Municipal Audit Firm	KPMG LLP
0095	**Municipal Auditor's Email **(Required)**	opoloni@kpmg.ca
0090	Municipal Treasurer	Margaret Karpenko
0093	**Municipal Treasurer's Email **(Required)**	margaret.karpenko@greatersudbury.ca
0094	Date	10/27/2026

Signature of Municipal Treasurer

Signature | Date

0070	Outstanding In-Year Critical Errors	**0**
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	**INDIRECT**
0077	Method used to allocate Program Support to other functions in Schedule 40	**Modified OMBI Method**
0078	If "Other Method" is selected in line 0077, please describe method of Program Support.	

Municipal Data

		Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	77,198	MPAC
0041	Population	166,004	Stats Can
0042	Youth Population	10,765	Stats Can

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Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2025

STATEMENT OF OPERATIONS: REVENUE

				Own Purposes Revenue 1 $
	Property Taxation			
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)			378,635,297
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)			10,765,082
9940			**Subtotal**	389,400,379
0510	Estimated Tax Revenue			
	Government Transfers - Unconditional Grants			
0620	Ontario Municipal Partnership Fund (OMPF)			24,319,500
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)			
0626	Safe Restart Agreement: Municipal Operating Funding			
0627	Safe Restart Agreement: Public Transit Funding			
0628	Social Services Relief Fund (SSRF)			
0629	Provincial COVID-19 Recovery Funding			
0695	Other			
0696	Other			
0697	Other			
0698	Other			
0699			**Subtotal**	24,319,500
	Government Transfers - Conditional Grants			
0810	Ontario Conditional Grants (SLC 12 9910 01)			180,417,155
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)			19,298,252
0820	Canada Conditional Grants (SLC 12 9910 02)			6,532,939
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)			12,858,051
0830	Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)			1,244,337
0899			**Subtotal**	220,350,734
1098	**Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)**			0
1099	**Revenue From Other Municipalities (SLC 12 9910 03)**			306,173
1299	**Total User Fees and Service Charges (SLC 12 9910 04)**			168,852,575
	Licences, Permits, Rents, etc.			
1410	Trailer Revenue and Permits			164,431
1420	Licences and Permits			1,335,977
1421	Building Permits			5,250,348
1430	Rents, Concessions and Franchises			4,059,142
1431	Royalties			
1432	Green Energy			
1498	Other			
1499			**Subtotal**	10,809,898
	Fines and penalties			
1605	Provincial Offences Act (POA) Municipality which administers POA only			5,122,232
1610	Other Fines			682,340
1620	Penalties and Interest on Taxes			4,405,687
1698	Other			
1699			**Subtotal**	10,210,259
	Other revenue			
1805	Investment Income			24,775,809
1806	Interest Earned on Reserves and Reserve Funds			8,544,252
1811	Gain (Loss) on Sale of Land & Capital Assets			-548,570
1812	Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)			4,910,475
1813	Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)			324,519
1815	Deferred Revenue Earned (Community Benefits Charges) (SLC 60 1036 01)			0
1830	Donations			227,573
1831	Donated Tangible Capital Assets (SLC 53 0610 01)			4,156,306
1840	Sale of Publications, Equipment, etc.			371,135
1850	Contributions From Non-consolidated Entities			
1865	Other Revenues from Government Business Enterprise (i.e.., Dividends, etc.)			3,794,709
1870	Gaming and Casino Revenues			2,235,606
1890	Other	Misc. Revenue		21,691,083
1891	Other	Deferred Revenue Earned Other		654,540
1892	Other			
1893	Other			
1894	Other			
1895	Other			
1896	Other			
1897	Other			
1898	Other			
1899			**Subtotal**	71,137,437
1880	**Municipal Land Transfer Tax (City of Toronto Act, 2006)**			
1886	**Transient Accommodation Tax (Municipal Accommodation Tax)**			4,863,776
1888	**Vacant Home Tax**			
1905	**Increase (Decrease) in Government Business Enterprise Equity**			-9,013,812
9910			**TOTAL Revenues**	891,236,919

FIR2025: Greater Sudbury C

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Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2025

Continuity of Accumulated Surplus (Deficit)

		1 $
2010	**PLUS**: Total Revenues (SLC 10 9910 01)	891,236,919
2020	**LESS**: Total Expenses (SLC 40 9910 11)	822,242,600
2030	**PLUS**:	
2040	**PLUS**:	
2045	**PLUS**: PSAB Adjustments	
2099	Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	68,994,319
2060	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the beginning of year	2,042,918,832
2061	Prior Period Adjustments	
2062	Restated Accumulated Surplus (Deficit) at the Beginning of the Year	2,042,918,832
9950	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	2,111,913,152

Continuity of Government Business Enterprise Equity

		1 $
6010	Government Business Enterprise Equity, Beginning of the Year	150,630,667
6020	**PLUS**: Net Income for Government Business Enterprise for Year	-9,013,812
6030	**PLUS: Other Comprehensive Income for Year (SLC 76 0840 20)**	0
6060	**PLUS**:	
6065	**LESS**: Dividends Paid	
6090	Government Business Enterprise Equity, End of Year	141,616,855

Total of line 0899 includes:

Provincial Gas Tax Funding

		1 $
4018	Provincial Gas Tax for Transit Operating Expenses	756,090
4019	Provincial Gas Tax for Transit Capital Expenses	488,247
4020	Provincial Gas Tax Recognized in the Year	1,244,337

Total of Line 0899 Includes:

Canada Community - Building Fund - (Federal Gas Tax)

		1 $
4205	Canada Community - Building Fund for Operating Expenses: Capacity Building	
4099	Canada Community - Building Fund for Capital Expenses	7,353,451
4299	Canada Community - Building Fund Recognized in the Year	7,353,451

FIR2025: Greater Sudbury C

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2025

			Ontario Conditional Grants 1 $	Canada Conditional Grants 2 $	Other Municipalities 3 $	User Fees and Service Charges 4 $	Ontario Grants - Tangible Capital Assets 5 $	Canada Grants - Tangible Capital Assets 6 $	Other Municipalities - Tangible Capital Assets 7 $
0299	**General Government**		232,042	826,700		2,099,050			
	Protection Services								
0410	Fire					389,422	189,487		
0420	Police		4,091,056			1,350,545			
0421	Court Security		2,173,092						
0422	Prisoner Transportation		27,964						
0430	Conservation Authority								
0440	Protective Inspection and Control					219,890			
0445	Building Permit and Inspection Services					561,862			
0450	Emergency Measures								
0460	Provincial Offences Act (POA)								
0498	Other								
0499		**Subtotal**	6,292,112	0	0	2,521,719	189,487	0	0
	Transportation Services								
0611	Roads - Paved			10,234		188,034	5,207,474	6,124,635	
0612	Roads - Unpaved					11,585			
0613	Roads - Bridges and Culverts					735	2,742,104	792,005	
0614	Roads - Traffic Operations & Roadside					79,794	111,709	38,054	
0621	Winter Control - Except Sidewalks, Parking Lots					230,810			
0622	Winter Control - Sidewalks, Parking Lots Only					15,473			
0631	Transit - Conventional		2,679			9,814,531	1,262,469	1,515,114	
0632	Transit - Accessible					213,092			
0640	Parking					1,115,569			
0650	Street Lighting								
0660	Air Transportation								
0698	Other								
0699		**Subtotal**	2,679	10,234	0	11,669,623	9,323,756	8,469,808	0
	Environmental Services								
0811	Wastewater Collection / Conveyance			3,371		13,501,302	1,828,302	960,000	
0812	Wastewater Treatment & Disposal					38,650,256		619,631	
0821	Urban Storm Sewer System					1,539	191,804		
0822	Rural Storm Sewer System					114,552	3,037,806		
0831	Water Treatment					28,536,826			
0832	Water Distribution / Transmission			3,251	306,173	23,266,155		874,884	
0840	Solid Waste Collection					1,173,995			
0850	Solid Waste Disposal					9,182,681			
0860	Waste Diversion					367,459			
0898	Other								
0899		**Subtotal**	0	6,622	306,173	114,794,765	5,057,912	2,454,515	0
	Health Services								
1010	Public Health Services								
1020	Hospitals								
1030	Ambulance Services		18,660,403			45,684			
1035	Ambulance Dispatch								
1040	Cemeteries					3,805,530			
1098	Other								
1099		**Subtotal**	18,660,403	0	0	3,851,214	0	0	0
	Social and Family Services								
1210	General Assistance		39,371,015	3,820,353		89,304	101,640		
1220	Assistance to Seniors		42,855,485			11,234,789	4,246,799		
1230	Child Care and Early Years Learning		61,640,940						
1298	Other								
1299		**Subtotal**	143,867,440	3,820,353	0	11,324,093	4,348,439	0	0
	Social Housing								
1410	Public Housing		203,496			10,427,118			
1420	Non - Profit / Cooperative Housing		1,329,095						
1430	Rent Supplement Programs		1,001,620						
1497	Other								
1498	Other	AHP	7,736,231	702,302					
1499		**Subtotal**	10,270,442	702,302	0	10,427,118	0	0	0
	Recreation and Cultural Services								
1610	Parks					659,357	378,658	575,663	
1620	Recreation Programs		30,750	37,453		364,213			
1631	Recreation Facilities - Golf Course, Marina, Ski Hill					766,303			
1634	Recreation Facilities - All Other		119,420			9,187,776			
1640	Libraries		403,238					923,484	
1645	Museums		16,908	6,632		13,904			
1650	Cultural Services		53,174					434,581	
1698	Other								
1699		**Subtotal**	623,490	44,085	0	10,991,553	378,658	1,933,728	0
	Planning and Development								
1810	Planning and Zoning		13,300	46,954		1,166,484			
1820	Commercial and Industrial		400,614	506,428		6,956			
1830	Residential Development								
1840	Agriculture and Reforestation		54,633	569,261					
1850	Tile Drainage / Shoreline Assistance								
1898	Other								
1899		**Subtotal**	468,547	1,122,643	0	1,173,440	0	0	0
1910	Other								
9910		**TOTAL**	180,417,155	6,532,939	306,173	168,852,575	19,298,252	12,858,051	0

FIR2025: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2025

General Information

1. Optional Property Classes in Effect

			2 Y or N
0202	N	New Multi-Residential	Y
0205	G	Parking Lot (Includes CJ, CR, CX, CY, CZ)	N
0210	D	Office Building	N
0215	S	Shopping Centre	N
0220	L	Large Industrial	Y
0225		Other	

2. Capping Parameters and Results

			Exit capping immediately 1 Y or N	Decrease - Percentage Retained 2 %	Tax Adjustment - Increasers 3 $	Net Class Impact 4 $	Annualized Tax Limit 5 %	CVA Tax Limit 6 %	CVA Threshold Value for Protected Properties 7 $	CVA Threshold Value for Clawed Back Properties 8 $	Exclude Properties Previously at CVA Tax 9 Y or N	Exclude Properties that go from Capped to Clawed Back 10 Y or N	Exclude Properties that go from Clawed Back to Capped 11 Y or N
0320	M	Multi-Residential	Y										
0330	C	Commercial	N	100.0%	0	0	10.0%	10.0%	500	500	**Y**	**Y**	**Y**
0340	I	Industrial	N	-89.9%	-16,583	0	10.0%	10.0%	500	500	**Y**	**Y**	**Y**

3. Graduated Taxation (Tax Bands)

			Graduated Tax Rates in Effect? 2 Y or N	Number of Tax Bands 3 #	Low Band CVA Boundary 4 $	Low Band % of Highest Band Rate 5 %	Middle Band CVA Boundary 6 $	Middle Band % of Highest Band Rate 7 %
0610	C	Commercial	N					
0611	G	Parking Lot	N					
0612	D	Office Building	N					
0613	S	Shopping Centre	N					
0620	I	Industrial	N					
0621	L	Large Industrial	N					

4. Phase-In Program in Effect (Most recent Phase-In only)

			Phase-In Program in Effect? 2 Y or N	Year Current Phase-In Initiated 3 Year	Term of Current Phase-In 4 # of Years
0805	R	Residential	N		
0810	M	Multi-Residential	N		
0815	N	New Multi-Residential	N		
0820	C	Commercial (Includes G, D, S)	N		
0840	I	Industrial (Includes L)	N		
0850	F	Farmland	N		
0855	T	Managed Forest	N		
0860	P	Pipeline	N		

5. Rebates for Eligible Charities

		2 %
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx)	

6. Property Tax Due Dates for Current Year

To be completed by Single / Lower-tier Municipalities Only

			INTERIM Billing Installments			FINAL Billing Installments		
			Installments 2 #	First Due Date 3 YYYYMMDD	Last Due Date 4 YYYYMMDD	Installments 5 #	First Due Date 6 YYYYMMDD	Last Due Date 7 YYYYMMDD
1210	R	Residential	2	20250228	20250331	2	20250609	20250709
1220	M	Multi-Residential	2	20250228	20250331	2	20250609	20250709
1230	F	Farmland	2	20250228	20250331	2	20250609	20250709
1240	T	Managed Forest	2	20250228	20250331	2	20250609	20250709
1250	C	Commercial	2	20250228	20250331	2	20250609	20250709
1260	I	Industrial	2	20250228	20250331	2	20250609	20250709
1270	P	Pipeline	2	20250228	20250331	2	20250609	20250709
1298		Other	2	20250228	20250331	2	20250609	20250709

FIR2025: Greater Sudbury C

Asmt Code: 5307
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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2025

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	19,177,490,394	305,115,821	0	51,228,922	356,344,743

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	Greater Sudbury C														
0010	RT	0	Residential	Full Occupied	1.000000	100%	15,286,053,266	15,286,053,266	1.304345%	0.000000%	0.153000%	1.457345%	199,382,871	0	23,387,661	222,770,532
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	318,400	318,400	1.304345%	0.000000%	0.153000%	1.457345%	4,153	0	487	4,640
0050	MT	0	Multi-Residential	Full Occupied	1.965000	100%	665,619,781	665,619,781	2.563037%	0.000000%	0.153000%	2.716037%	17,060,081	0	1,018,398	18,078,479
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	148,151,900	148,151,900	1.304345%	0.000000%	0.153000%	1.457345%	1,932,412	0	226,672	2,159,084
0110	FT	0	Farmland	Full Occupied	0.200000	100%	48,253,100	48,253,100	0.260869%	0.000000%	0.038250%	0.299119%	125,877	0	18,457	144,334
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	8,000,100	8,000,100	0.326086%	0.000000%	0.038250%	0.364336%	26,087	0	3,060	29,147
0210	CT	0	Commercial	Full Occupied	1.912000	100%	1,776,225,791	1,776,225,791	2.493908%	0.000000%	0.880000%	3.373908%	44,297,437	0	15,630,787	59,928,224
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.912000	100%	7,997,700	7,997,700	2.493908%	0.000000%	0.980000%	3.473908%	199,455	0	78,377	277,832
0240	CU	0	Commercial	Excess Land	1.912000	100%	25,815,852	25,815,852	2.493908%	0.000000%	0.880000%	3.373908%	643,824	0	227,179	871,003
0270	CX	0	Commercial	Vacant Land	1.912000	100%	85,143,500	85,143,500	2.493908%	0.000000%	0.880000%	3.373908%	2,123,401	0	749,263	2,872,664
0275	CJ	0	Commercial	Vacant Land, Shared PIL	1.912000	100%	135,000	135,000	2.493908%	0.000000%	0.980000%	3.473908%	3,367	0	1,323	4,690
0310	GT	0	Parking Lot	Full Occupied	1.912000	100%	11,193,600	11,193,600	2.493908%	0.000000%	0.880000%	3.373908%	279,158	0	98,504	377,662
0320	DT	0	Office Building	Full Occupied	1.912000	100%	42,314,300	42,314,300	2.493908%	0.000000%	0.880000%	3.373908%	1,055,280	0	372,366	1,427,646
0340	ST	0	Shopping Centre	Full Occupied	1.912000	100%	471,979,839	471,979,839	2.493908%	0.000000%	0.880000%	3.373908%	11,770,743	0	4,153,423	15,924,166
0350	SU	0	Shopping Centre	Excess Land	1.912000	100%	2,724,880	2,724,880	2.493908%	0.000000%	0.880000%	3.373908%	67,956	0	23,979	91,935
0510	IT	0	Industrial	Full Occupied	3.387738	100%	273,650,177	273,650,177	4.338948%	0.000000%	0.880000%	5.218948%	11,873,539	0	2,408,122	14,281,661
0515	IH	0	Industrial	Full Occupied, Shared PIL	3.387738	100%	4,882,300	4,882,300	4.338948%	0.000000%	0.980000%	5.318948%	211,840	0	47,847	259,687
0540	IU	0	Industrial	Excess Land	3.387738	100%	39,292,424	39,292,424	4.338948%	0.000000%	0.880000%	5.218948%	1,704,878	0	345,773	2,050,651
0545	IK	0	Industrial	Excess Land, Shared PIL	3.387738	100%	1,158,300	1,158,300	4.338948%	0.000000%	0.980000%	5.318948%	50,258	0	11,351	61,609
0570	IX	0	Industrial	Vacant Land	3.387738	100%	32,314,600	32,314,600	4.338948%	0.000000%	0.880000%	5.218948%	1,402,114	0	284,368	1,686,482
0575	IJ	0	Industrial	Vacant Land, Shared PIL	3.387738	100%	76,000	76,000	4.338948%	0.000000%	0.980000%	5.318948%	3,298	0	745	4,043
0610	LT	0	Large Industrial	Full Occupied	3.932421	100%	170,372,484	170,372,484	5.036569%	0.000000%	0.880000%	5.916569%	8,580,928	0	1,499,278	10,080,206
0620	LU	0	Large Industrial	Excess Land	3.932421	100%	4,965,500	4,965,500	5.036569%	0.000000%	0.880000%	5.916569%	250,091	0	43,696	293,787
0710	PT	0	Pipeline	Full Occupied	2.179489	100%	63,890,000	63,890,000	2.842806%	0.000000%	0.880000%	3.722806%	1,816,269	0	562,232	2,378,501
3110	VT	0	Aggregate Extraction Property	Full Occupied	2.809508	100%	6,961,600	6,961,600	3.598363%	0.000000%	0.511000%	4.109363%	250,504	0	35,574	286,078
													0	0	0	0
9201				Subtotal			19,177,490,394	19,177,490,394					305,115,821	0	51,228,922	356,344,743

FIR2025: Greater Sudbury C
Asmt Code: 5307
MAH Code: 23103

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2025

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

				LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9499		TOTAL		71,856,264			71,856,264

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
4001	**210**	**01**	**Fire**	Fire - Sudbury											
0010	RT	0	Residential	Full Occupied	1.000000	100%	8,046,462,928	0.212734%			0.212734%	17,117,562			17,117,562
0050	MT	0	Multi-Residential	Full Occupied	1.965000	100%	577,092,500	0.418022%			0.418022%	2,412,374			2,412,374
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	88,652,200	0.212734%			0.212734%	188,593			188,593
0110	FT	0	Farmland	Full Occupied	0.200000	100%	1,040,300	0.042547%			0.042547%	443			443
0140	TF	0	Managed Forest	Full Occupied	0.250000	100%	464,800	0.053183%			0.053183%	247			247
0210	CT	0	Commercial	Full Occupied	1.912000	100%	1,817,424,761	0.406747%			0.406747%	7,392,321			7,392,321
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.912000	100%	6,590,000	0.406747%			0.406747%	26,805			26,805
0240	CU	0	Commercial	Excess Land	1.912000	100%	16,304,540	0.406747%			0.406747%	66,318			66,318
0270	CX	0	Commercial	Vacant Land	1.912000	100%	40,386,200	0.406747%			0.406747%	164,270			164,270
0510	IT	0	Industrial	Full Occupied	3.387738	100%	94,249,283	0.720687%			0.720687%	679,242			679,242
0540	IU	0	Industrial	Excess Land	3.387738	100%	4,976,900	0.720687%			0.720687%	35,868			35,868
0545	IK	0	Industrial	Excess Land, Shared PIL	3.387738	100%	764,500	0.720687%			0.720687%	5,510			5,510
0570	IX	0	Industrial	Vacant Land	3.387738	100%	12,405,600	0.720687%			0.720687%	89,406			89,406
0575	IJ	0	Industrial	Vacant Land, Shared PIL	3.387738	100%	76,000	0.720687%			0.720687%	548			548
0610	LT	0	Large Industrial	Full Occupied	3.932421	100%	106,299,479	0.836566%			0.836566%	889,259			889,259
0620	LU	0	Large Industrial	Excess Land	3.932421	100%	2,558,400	0.836566%			0.836566%	21,403			21,403
0710	PT	0	Pipeline	Full Occupied	2.179489	100%	28,275,000	0.463652%			0.463652%	131,098			131,098
3110	VT	0	Aggregate Extraction Property	Full Occupied	2.809658	100%	903,300	0.597678%			0.597678%	5,399			5,399
												0			0
												0			0
9401				**Subtotal**			10,844,926,691					29,226,666			29,226,666

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
4001	**210**	**02**	**Fire**	Fire - Valley East											
0010	RT	0	Residential	Full Occupied	1.000000	100%	2,346,385,786	0.205775%			0.205775%	4,828,275			4,828,275
0050	MT	0	Multi-Residential	Full Occupied	1.965000	100%	14,675,800	0.404347%			0.404347%	59,341			59,341
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	12,849,300	0.205775%			0.205775%	26,441			26,441
0110	FT	0	Farmland	Full Occupied	0.200000	100%	11,917,900	0.041155%			0.041155%	4,905			4,905
0140	TF	0	Managed Forest	Full Occupied	0.250000	100%	850,200	0.051443%			0.051443%	437			437
0210	CT	0	Commercial	Full Occupied	1.912000	100%	146,686,114	0.393442%			0.393442%	577,125			577,125
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.912000	100%	1,021,700	0.393442%			0.393442%	4,020			4,020
0240	CU	0	Commercial	Excess Land	1.912000	100%	385,800	0.393442%			0.393442%	1,518			1,518
0270	CX	0	Commercial	Vacant Land	1.912000	100%	10,145,500	0.393442%			0.393442%	39,917			39,917
0275	CJ	0	Commercial	Vacant Land, Shared PIL	1.912000	100%	135,000	0.393442%			0.393442%	531			531
0510	IT	0	Industrial	Full Occupied	3.387738	100%	16,029,200	0.697112%			0.697112%	111,741			111,741
0515	IH	0	Industrial	Full Occupied, Shared PIL	3.387738	100%	765,200	0.697112%			0.697112%	5,334			5,334
0540	IU	0	Industrial	Excess Land	3.387738	100%	1,743,600	0.697112%			0.697112%	12,155			12,155
0545	IK	0	Industrial	Excess Land, Shared PIL	3.387738	100%	196,100	0.697112%			0.697112%	1,367			1,367
0570	IX	0	Industrial	Vacant Land	3.387738	100%	3,287,000	0.697112%			0.697112%	22,914			22,914
0710	PT	0	Pipeline	Full Occupied	2.179489	100%	8,160,000	0.448485%			0.448485%	36,596			36,596
3110	VT	0	Aggregate Extraction Property	Full Occupied	2.809658	100%	648,100	0.578126%			0.578126%	3,747			3,747
												0			0
												0			0
												0			0
9401				**Subtotal**			2,575,882,300					5,736,364			5,736,364

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
4001	**210**	**03**	**Fire**	Fire - Other Areas											
0010	RT	0	Residential	Full Occupied	1.000000	100%	4,692,726,852	0.123821%			0.123821%	5,810,581			5,810,581
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	121,400	0.123821%			0.123821%	150			150
0050	MT	0	Multi-Residential	Full Occupied	1.965000	100%	73,851,481	0.243308%			0.243308%	179,687			179,687
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	46,650,400	0.123821%			0.123821%	57,763			57,763
0110	FT	0	Farmland	Full Occupied	0.200000	100%	34,925,900	0.024764%			0.024764%	8,649			8,649
0140	TF	0	Managed Forest	Full Occupied	0.250000	100%	6,189,300	0.030955%			0.030955%	1,916			1,916
0210	CT	0	Commercial	Full Occupied	1.912000	100%	333,094,955	0.236746%			0.236746%	788,589			788,589
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.912000	100%	386,600	0.236746%			0.236746%	914			914
0240	CU	0	Commercial	Excess Land	1.912000	100%	11,822,292	0.236746%			0.236746%	27,989			27,989
0270	CX	0	Commercial	Vacant Land	1.912000	100%	34,136,200	0.236746%			0.236746%	80,816			80,816
0510	IT	0	Industrial	Full Occupied	3.387738	100%	163,371,694	0.419474%			0.419474%	685,302			685,302
0515	IH	0	Industrial	Full Occupied, Shared PIL	3.387738	100%	797,900	0.419474%			0.419474%	3,347			3,347
0540	IU	0	Industrial	Excess Land	3.387738	100%	32,571,924	0.419474%			0.419474%	136,631			136,631
0545	IK	0	Industrial	Excess Land, Shared PIL	3.387738	100%	162,600	0.419474%			0.419474%	682			682
0570	IX	0	Industrial	Vacant Land	3.387738	100%	16,518,500	0.419474%			0.419474%	69,291			69,291
0610	LT	0	Large Industrial	Full Occupied	3.932421	100%	64,073,926	0.489916%			0.489916%	311,982			311,982
0620	LU	0	Large Industrial	Excess Land	3.932421	100%	2,407,100	0.489916%			0.489916%	11,721			11,721
0710	PT	0	Pipeline	Full Occupied	2.179489	100%	27,455,000	0.269867%			0.269867%	74,092			74,092
3110	VT	0	Aggregate Extraction Property	Full Occupied	2.809658	100%	4,403,800	0.347876%			0.347876%	15,320			15,320
												0			0
9401				**Subtotal**			5,545,666,303					8,265,422			8,265,422

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
4001	**210**	**04**	**Fire**	Fire - Unorganized											
0010	RT	0	Residential	Full Occupied	1.000000	100%	199,750,900	0.123821%			0.123821%	247,334			247,334
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	197,000	0.123821%			0.123821%	244			244
0110	FT	0	Farmland	Full Occupied	0.200000	100%	369,000	0.024764%			0.024764%	91			91
0140	TF	0	Managed Forest	Full Occupied	0.250000	100%	495,800	0.030955%			0.030955%	153			153
0210	CT	0	Commercial	Full Occupied	1.912000	100%	4,507,700	0.236746%			0.236746%	10,672			10,672
0240	CU	0	Commercial	Excess Land	1.912000	100%	28,100	0.236746%			0.236746%	67			67
0270	CX	0	Commercial	Vacant Land	1.912000	100%	475,600	0.236746%			0.236746%	1,126			1,126
0515	IH	0	Industrial	Full Occupied, Shared PIL	3.387738	100%	37,900	0.419474%			0.419474%	159			159
0545	IK	0	Industrial	Excess Land, Shared PIL	3.387738	100%	35,100	0.419474%			0.419474%	147			147
0570	IX	0	Industrial	Vacant Land	3.387738	100%	103,500	0.419474%			0.419474%	434			434
3110	VT	0	Aggregate Extraction Property	Full Occupied	2.809658	100%	1,006,400	0.347876%			0.347876%	3,501			3,501
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				**Subtotal**			207,007,000					263,928			263,928

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
4001	**320**	**01**	**Transit**	Transit - Sudbury											
0010	RT	0	Residential	Full Occupied	1.000000	100%	8,046,462,928	0.156262%			0.156262%	12,573,564			12,573,564
0050	MT	0	Multi-Residential	Full Occupied	1.965000	100%	577,092,500	0.307055%			0.307055%	1,771,991			1,771,991
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	88,652,200	0.156262%			0.156262%	138,530			138,530
0110	FT	0	Farmland	Full Occupied	0.200000	100%	1,040,300	0.031252%			0.031252%	325			325
0140	TF	0	Managed Forest	Full Occupied	0.250000	100%	464,800	0.039066%			0.039066%	182			182
0210	CT	0	Commercial	Full Occupied	1.912000	100%	1,817,424,761	0.298773%			0.298773%	5,429,974			5,429,974
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.912000	100%	6,590,000	0.298773%			0.298773%	19,689			19,689
0240	CU	0	Commercial	Excess Land	1.912000	100%	16,304,540	0.298773%			0.298773%	48,714			48,714
0270	CX	0	Commercial	Vacant Land	1.912000	100%	40,386,200	0.298773%			0.298773%	120,663			120,663
0510	IT	0	Industrial	Full Occupied	3.387738	100%	94,249,283	0.529375%			0.529375%	498,932			498,932
0540	IU	0	Industrial	Excess Land	3.387738	100%	4,976,900	0.529375%			0.529375%	26,346			26,346
0545	IK	0	Industrial	Excess Land, Shared PIL	3.387738	100%	764,500	0.529375%			0.529375%	4,047			4,047
0570	IX	0	Industrial	Vacant Land	3.387738	100%	12,405,600	0.529375%			0.529375%	65,672			65,672
0575	IJ	0	Industrial	Vacant Land, Shared PIL	3.387738	100%	76,000	0.529375%			0.529375%	402			402
0610	LT	0	Large Industrial	Full Occupied	3.932421	100%	106,299,479	0.614488%			0.614488%	653,198			653,198
0620	LU	0	Large Industrial	Excess Land	3.932421	100%	2,558,400	0.614488%			0.614488%	15,721			15,721
0710	PT	0	Pipeline	Full Occupied	2.174890	100%	28,275,000	0.340571%			0.340571%	96,296			96,296
3110	VT	0	Aggregate Extraction Property	Full Occupied	2.809658	100%	903,300	0.439019%			0.439019%	3,966			3,966
												0			0
												0			0
9401				**Subtotal**			10,844,926,691					21,468,212			21,468,212

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
4001	**320**	**02**	**Transit**	Transit - Valley East											
0010	RT	0	Residential	Full Occupied	1.000000	100%	2,346,385,786	0.072870%			0.072870%	1,709,811			1,709,811
0050	MT	0	Multi-Residential	Full Occupied	1.965000	100%	14,675,800	0.143190%			0.143190%	21,014			21,014
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	12,849,300	0.072870%			0.072870%	9,363			9,363
0110	FT	0	Farmland	Full Occupied	0.200000	100%	11,917,900	0.014574%			0.014574%	1,737			1,737
0140	TF	0	Managed Forest	Full Occupied	0.250000	100%	850,200	0.018218%			0.018218%	155			155
0210	CT	0	Commercial	Full Occupied	1.912000	100%	146,686,114	0.139327%			0.139327%	204,373			204,373
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.912000	100%	1,021,700	0.139327%			0.139327%	1,424			1,424
0240	CU	0	Commercial	Excess Land	1.912000	100%	385,800	0.139327%			0.139327%	538			538
0270	CX	0	Commercial	Vacant Land	1.912000	100%	10,145,500	0.139327%			0.139327%	14,135			14,135
0275	CJ	0	Commercial	Vacant Land, Shared PIL	1.912000	100%	135,000	0.139327%			0.139327%	188			188
0510	IT	0	Industrial	Full Occupied	3.387738	100%	16,029,200	0.246864%			0.246864%	39,570			39,570
0515	IH	0	Industrial	Full Occupied, Shared PIL	3.387738	100%	765,200	0.246864%			0.246864%	1,889			1,889
0540	IU	0	Industrial	Excess Land	3.387738	100%	1,743,600	0.246864%			0.246864%	4,304			4,304
0545	IK	0	Industrial	Excess Land, Shared PIL	3.387738	100%	196,100	0.246864%			0.246864%	484			484
0570	IX	0	Industrial	Vacant Land	3.387738	100%	3,287,000	0.246864%			0.246864%	8,114			8,114
0710	PT	0	Pipeline	Full Occupied	2.179489	100%	8,160,000	0.158819%			0.158819%	12,960			12,960
3110	VT	0	Aggregate Extraction Property	Full Occupied	2.809658	100%	648,100	0.204729%			0.204729%	1,327			1,327
												0			0
												0			0
												0			0
9401				**Subtotal**			2,575,882,300					2,031,386			2,031,386

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
4001	**320**	**03**	**Transit**	Transit - Other Areas											
0010	RT	0	Residential	Full Occupied	1.000000	100%	4,692,726,852	0.072870%			0.072870%	3,419,590			3,419,590
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	121,400	0.072870%			0.072870%	88			88
0050	MT	0	Multi-Residential	Full Occupied	1.965000	100%	73,851,481	0.143190%			0.143190%	105,748			105,748
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	46,650,400	0.072870%			0.072870%	33,994			33,994
0110	FT	0	Farmland	Full Occupied	0.200000	100%	34,925,900	0.014574%			0.014574%	5,090			5,090
0140	TF	0	Managed Forest	Full Occupied	0.250000	100%	6,189,300	0.018218%			0.018218%	1,128			1,128
0210	CT	0	Commercial	Full Occupied	1.912000	100%	333,094,955	0.139327%			0.139327%	464,091			464,091
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.912000	100%	386,600	0.139327%			0.139327%	538			538
0240	CU	0	Commercial	Excess Land	1.912000	100%	11,822,292	0.139327%			0.139327%	16,472			16,472
0270	CX	0	Commercial	Vacant Land	1.912000	100%	34,136,200	0.139327%			0.139327%	47,561			47,561
0510	IT	0	Industrial	Full Occupied	3.387738	100%	163,371,694	0.246864%			0.246864%	403,306			403,306
0515	IH	0	Industrial	Full Occupied, Shared PIL	3.387738	100%	797,900	0.246864%			0.246864%	1,970			1,970
0540	IU	0	Industrial	Excess Land	3.387738	100%	32,571,924	0.246864%			0.246864%	80,408			80,408
0545	IK	0	Industrial	Excess Land, Shared PIL	3.387738	100%	162,600	0.246864%			0.246864%	401			401
0570	IX	0	Industrial	Vacant Land	3.387738	100%	16,518,500	0.246864%			0.246864%	40,778			40,778
0610	LT	0	Large Industrial	Full Occupied	3.932421	100%	64,073,926	0.286556%			0.286556%	183,605			183,605
0620	LU	0	Large Industrial	Excess Land	3.932421	100%	2,407,100	0.286556%			0.286556%	6,898			6,898
0710	PT	0	Pipeline	Full Occupied	2.174489	100%	27,455,000	0.158819%			0.158819%	43,604			43,604
3110	VT	0	Aggregate Extraction Property	Full Occupied	2.809658	100%	4,403,800	0.204729%			0.204729%	9,016			9,016
												0			0
9401				**Subtotal**			5,545,666,303					4,864,286			4,864,286

FIR2025: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2025

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9699	TOTAL		0		0

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
	1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
6001															
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
9601				Subtotal			0						0		0

FIR2025: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2025

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
		12	13	14	15
		$	$	$	$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	139,643		-139,643	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	4,457,572		423,224	4,880,796
6. AMOUNT LEVIED BY TAX RATE					
9910	**TOTAL Levied by Tax Rate**	381,569,300	0	51,512,503	433,081,803
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)	22,452			22,452
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area	634,150			634,150
8097	Other				0
9890	**Subtotal**	656,602	0	0	656,602
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)	206,396		79,725	286,121
8050	Utility transmission and utility corridors (RTC = U)	27,390		29,094	56,484
8098	Other				0
9892	**Subtotal**	233,786	0	108,819	342,605
9. TOTAL AMOUNT LEVIED					
9990	**TOTAL Levies**	382,459,688	0	51,621,322	434,081,010

FIR2025: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2025

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL	190,220,574	4,637,694	0	1,312,087	5,949,781

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxx%	0.xxxxx%	0.xxxxx%	0.xxxxx%	$	$	$	$
2001	0	Greater Sudbury C														
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	71,000	71,000	1.304345%	0.000000%	0.153000%	1.457345%	926	0	109	1,035
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	3,544,500	3,544,500	1.304345%	0.000000%	0.153000%	1.457345%	46,233	0	5,423	51,656
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	7,609,900	7,609,900	1.304345%	0.000000%	0.000000%	1.304345%	99,259	0	0	99,259
1210	CF	0	Commercial	PIL: Full Occupied	1.912000	100%	58,849,374	58,849,374	2.493908%	0.000000%	0.980000%	3.473908%	1,467,649	0	576,724	2,044,373
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.912000	100%	562,800	562,800	2.493908%	0.000000%	0.880000%	3.373908%	14,036	0	4,953	18,989
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.912000	100%	24,327,400	24,327,400	2.493908%	0.000000%	0.000000%	2.493908%	606,703	0	0	606,703
1260	CW	0	Commercial	PIL: Excess Land, 'General' Only	1.912000	100%	148,900	148,900	2.493908%	0.000000%	0.000000%	2.493908%	3,713	0	0	3,713
1285	CR	0	Commercial	PIL: Vacant Land, Taxable Tenant of Province	1.912000	100%	2,450,000	2,450,000	2.493908%	0.000000%	0.880000%	3.373908%	61,101	0	21,560	82,661
1310	GF	0	Parking Lot	PIL: Full Occupied	1.912000	100%	5,419,500	5,419,500	2.493908%	0.000000%	0.980000%	3.473908%	135,157	0	53,111	188,268
1320	DF	0	Office Building	PIL: Full Occupied	1.912000	100%	63,999,300	63,999,300	2.493908%	0.000000%	0.980000%	3.473908%	1,596,084	0	627,193	2,223,277
1328	DG	0	Office Building	PIL: 'General' Only (No Educ.)	1.912000	100%	20,688,500	20,688,500	2.493908%	0.000000%	0.000000%	2.493908%	515,952	0	0	515,952
1518	IP	0	Industrial	PIL: Full Occupied, Taxable Tenant of Province	3.387738	100%	714,000	714,000	4.338948%	0.000000%	0.880000%	5.218948%	30,980	0	6,283	37,263
1585	IR	0	Industrial	PIL: Vacant Land, Taxable Tenant of Province	3.387738	100%	694,000	694,000	4.338948%	0.000000%	0.880000%	5.218948%	30,112	0	6,107	36,219
5010	HF	0	Landfill	PIL: Full Occupied	1.912000	100%	1,021,500	1,021,500	2.493908%	0.000000%	0.980000%	3.473908%	25,475	0	10,011	35,486
5110	VP	0	Aggregate Extraction Property	PIL: Full Occupied, Taxable Tenant of Province	2.809508	100%	119,900	119,900	3.598363%	0.000000%	0.511000%	4.109363%	4,314	0	613	4,927
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201				Subtotal			190,220,574	190,220,574					4,637,694	0	1,312,087	5,949,781

FIR2025: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2025

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

		LT/ST PILS	UT PILS	Education PILS	TOTAL
9499	TOTAL	1,194,295			1,194,295

	RTC/RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL
	1 LIST	2 LIST	3	4	5	6 %	16 $	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 $	13 $	14 $	15 $
4001	**210**	**01**	**Fire**			Fire - Sudbury									
1015	RP	0	Residential	PIL Full Occupied, Taxable Tenant of Province	1.000000	100%	41,500	0.212734%			0.212734%	88			88
1028	RG	0	Residential	PIL 'General' Only (No Educ.)	1.000000	100%	2,561,600	0.212734%			0.212734%	5,449			5,449
1210	CF	0	Commercial	PIL Full Occupied	1.912000	100%	106,723,774	0.406747%			0.406747%	434,096			434,096
1218	CP	0	Commercial	PIL Full Occupied, Taxable Tenant of Province	1.912000	100%	497,800	0.406747%			0.406747%	2,025			2,025
1220	CG	0	Commercial	PIL 'General' Only (No Educ.)	1.912000	100%	38,850,600	0.406747%			0.406747%	158,024			158,024
1260	CW	0	Commercial	PIL Excess Land, 'General' Only	1.912000	100%	148,900	0.406747%			0.406747%	606			606
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				**Subtotal**			148,824,174					600,288			600,288

	RTC/RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL
	1 LIST	2 LIST	3	4	5	6 %	16 $	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 $	13 $	14 $	15 $
4001	**210**	**02**	**Fire**			Fire - Valley East									
1015	RP	0	Residential	PIL Full Occupied, Taxable Tenant of Province	1.000000	100%	324,800	0.205775%			0.205775%	668			668
1028	RG	0	Residential	PIL 'General' Only (No Educ.)	1.000000	100%	140,000	0.205775%			0.205775%	288			288
1210	CF	0	Commercial	PIL Full Occupied	1.912000	100%	7,955,900	0.393442%			0.393442%	31,302			31,302
1285	CR	0	Commercial	PIL Vacant Land, Taxable Tenant of Province	1.912000	100%	217,000	0.393442%			0.393442%	854			854
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				**Subtotal**			8,637,700					33,112			33,112

	RTC/RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL
	1 LIST	2 LIST	3	4	5	6 %	16 $	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 $	13 $	14 $	15 $
4001	**210**	**03**	**Fire**			Fire - Other Areas									
1015	RP	0	Residential	PIL Full Occupied, Taxable Tenant of Province	1.000000	100%	2,197,500	0.123821%			0.123821%	2,721			2,721
1028	RG	0	Residential	PIL 'General' Only (No Educ.)	1.000000	100%	3,660,700	0.123821%			0.123821%	4,533			4,533
1210	CF	0	Commercial	PIL Full Occupied	1.912000	100%	14,610,000	0.236746%			0.236746%	34,589			34,589
1220	CG	0	Commercial	PIL 'General' Only (No Educ.)	1.912000	100%	5,762,300	0.236746%			0.236746%	13,642			13,642
1285	CR	0	Commercial	PIL Vacant Land, Taxable Tenant of Province	1.912000	100%	2,025,000	0.236746%			0.236746%	4,794			4,794
1518	IP	0	Industrial	PIL Full Occupied, Taxable Tenant of Province	1.387738	100%	450,000	0.419474%			0.419474%	1,888			1,888
1585	IR	0	Industrial	PIL Vacant Land, Taxable Tenant of Province	1.387738	100%	143,000	0.419474%			0.419474%	600			600
5110	VP	0	Aggregate Extraction Property	PIL Full Occupied, Taxable Tenant of Province	1.809508	100%	119,900	0.347876%			0.347876%	417			417
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				**Subtotal**			28,968,400					63,184			63,184

	RTC/RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL
	1 LIST	2 LIST	3	4	5	6 %	16 $	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 $	13 $	14 $	15 $
4001	**210**	**04**	**Fire**			Fire - Unorganized									
1010	RF	0	Residential	PIL Full Occupied	1.000000	100%	71,000	0.123821%			0.123821%	88			88
1015	RP	0	Residential	PIL Full Occupied, Taxable Tenant of Province	1.000000	100%	980,700	0.123821%			0.123821%	1,214			1,214
1028	RG	0	Residential	PIL 'General' Only (No Educ.)	1.000000	100%	1,247,600	0.123821%			0.123821%	1,545			1,545
1218	CP	0	Commercial	PIL Full Occupied, Taxable Tenant of Province	1.912000	100%	65,000	0.236746%			0.236746%	154			154
1220	CG	0	Commercial	PIL 'General' Only (No Educ.)	1.912000	100%	403,000	0.236746%			0.236746%	954			954
1285	CR	0	Commercial	PIL Vacant Land, Taxable Tenant of Province	1.912000	100%	208,000	0.236746%			0.236746%	492			492
1518	IP	0	Industrial	PIL Full Occupied, Taxable Tenant of Province	1.387738	100%	354,000	0.419474%			0.419474%	1,107			1,107
1585	IR	0	Industrial	PIL Vacant Land, Taxable Tenant of Province	1.387738	100%	551,000	0.419474%			0.419474%	2,311			2,311
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				**Subtotal**			3,790,300					7,865			7,865

	RTC/RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL
	1 LIST	2 LIST	3	4	5	6 %	16 $	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 $	13 $	14 $	15 $
4001	**320**	**01**	**Transit**			Transit - Sudbury									
1015	RP	0	Residential	PIL Full Occupied, Taxable Tenant of Province	1.000000	100%	41,500	0.156262%			0.156262%	65			65
1028	RG	0	Residential	PIL 'General' Only (No Educ.)	1.000000	100%	2,561,600	0.156262%			0.156262%	4,003			4,003
1210	CF	0	Commercial	PIL Full Occupied	1.912000	100%	106,723,774	0.298773%			0.298773%	318,862			318,862
1218	CP	0	Commercial	PIL Full Occupied, Taxable Tenant of Province	1.912000	100%	497,800	0.298773%			0.298773%	1,487			1,487
1220	CG	0	Commercial	PIL 'General' Only (No Educ.)	1.912000	100%	38,850,600	0.298773%			0.298773%	116,075			116,075
1260	CW	0	Commercial	PIL Excess Land, 'General' Only	1.912000	100%	148,900	0.298773%			0.298773%	445			445
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				**Subtotal**			148,824,174					440,937			440,937

	RTC/RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL
	1 LIST	2 LIST	3	4	5	6 %	16 $	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 $	13 $	14 $	15 $
4001	**320**	**02**	**Transit**			Transit - Valley East									
1015	RP	0	Residential	PIL Full Occupied, Taxable Tenant of Province	1.000000	100%	324,800	0.072870%			0.072870%	237			237
1028	RG	0	Residential	PIL 'General' Only (No Educ.)	1.000000	100%	140,000	0.072870%			0.072870%	102			102
1210	CF	0	Commercial	PIL Full Occupied	1.912000	100%	7,955,900	0.139327%			0.139327%	11,085			11,085
1285	CR	0	Commercial	PIL Vacant Land, Taxable Tenant of Province	1.912000	100%	217,000	0.139327%			0.139327%	302			302
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				**Subtotal**			8,637,700					11,726			11,726

	RTC/RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL
	1 LIST	2 LIST	3	4	5	6 %	16 $	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 $	13 $	14 $	15 $
4001	**320**	**03**	**Transit**			Transit - Other Areas									
1015	RP	0	Residential	PIL Full Occupied, Taxable Tenant of Province	1.000000	100%	2,197,500	0.072870%			0.072870%	1,601			1,601
1028	RG	0	Residential	PIL 'General' Only (No Educ.)	1.000000	100%	3,660,700	0.072870%			0.072870%	2,668			2,668
1210	CF	0	Commercial	PIL Full Occupied	1.912000	100%	14,610,000	0.139327%			0.139327%	20,356			20,356
1220	CG	0	Commercial	PIL 'General' Only (No Educ.)	1.912000	100%	5,762,300	0.139327%			0.139327%	8,028			8,028
1285	CR	0	Commercial	PIL Vacant Land, Taxable Tenant of Province	1.912000	100%	2,025,000	0.139327%			0.139327%	2,821			2,821
1518	IP	0	Industrial	PIL Full Occupied, Taxable Tenant of Province	1.387738	100%	450,000	0.246864%			0.246864%	1,111			1,111
1585	IR	0	Industrial	PIL Vacant Land, Taxable Tenant of Province	1.387738	100%	143,000	0.246864%			0.246864%	353			353
5110	VP	0	Aggregate Extraction Property	PIL Full Occupied, Taxable Tenant of Province	1.809508	100%	119,900	0.204729%			0.204729%	245			245
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				**Subtotal**			28,968,400					37,183			37,183

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Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2025

3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

		LT/ST PILS	UT PILS	Education PILS	TOTAL
9699	**TOTAL**		0		0

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
	1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
6001															
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
9601			**Subtotal**				0						0		0

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Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2025

		Municipal PILS		Education	
		LT / ST	UT	PILS	TOTAL
		12	13	14	15
		$	$	$	$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)	49,405			49,405
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	**TOTAL PILS Levied by Tax Rate**	5,881,394	0	1,312,087	7,193,481
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area	34,815			34,815
8097	Other Native People/MMAH	1,837,533		22,274	1,859,807
9890	**Subtotal**	1,872,348	0	22,274	1,894,622
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (MunAct 323, 324)	1,117,200			1,117,200
8060	Hydro-electric Power Dams - from Province	622,400			622,400
8098	Other				0
9892	**Subtotal**	1,739,600	0	0	1,739,600
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	**TOTAL PILS Levied**	9,493,342	0	1,334,361	10,827,703

FIR2025: Greater Sudbury C

Asmt Code: 5307
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Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2025

1. Municipal and School Board Taxation

		TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)	100.000%	45.953%	9.394%	24.956%	19.697%	0.000%

	Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
							LT / ST	UT		ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
		16	2	18	17	3	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$	$	$
0010	Residential	15,286,371,666	15,286,371,666	15,286,371,666	15,286,371,666	268,482,371	245,094,223	0	23,388,148	15,916,470	740,821	3,637,335	3,093,522	
0050	Multi-residential	813,771,681	1,456,094,770	813,771,681	1,456,094,770	25,242,402	23,997,332	0	1,245,070	1,056,724	14,956	94,048	79,342	
0110	Farmland	48,253,100	9,650,620	48,253,100	9,650,620	165,574	147,117	0	18,457	13,877	165	798	3,617	
0140	Managed Forests	8,000,100	2,000,025	8,000,100	2,000,025	33,365	30,305	0	3,060	1,451	129	1,279	201	
9110	**Subtotal**	16,156,396,547	16,754,117,081	16,156,396,547	16,754,117,081	293,923,712	269,268,977	0	24,654,735	16,988,522	756,071	3,733,460	3,176,682	0
0210	Commercial	1,895,317,843	3,623,847,716	1,895,317,843	3,623,847,716	79,505,771	62,818,842	0	16,686,929	7,668,144	1,567,570	4,164,390	3,286,824	0
0215	Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0310	Parking Lot	11,193,600	21,402,163	11,193,600	21,402,163	377,662	279,158	0	98,504	45,266	9,253	24,583	19,402	0
0320	Office Building	42,314,300	80,904,942	42,314,300	80,904,942	1,427,646	1,055,280	0	372,366	171,113	34,980	92,928	73,345	0
0325	Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0340	Shopping Centre	474,704,719	907,635,423	474,704,719	907,635,423	16,016,101	11,838,699	0	4,177,402	1,919,642	392,425	1,042,512	822,823	0
0345	Shopping Centre New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9120	**Subtotal**	2,423,530,462	4,633,790,243	2,423,530,462	4,633,790,243	97,327,180	75,991,979	0	21,335,201	9,804,165	2,004,229	5,324,413	4,202,395	0
0510	Industrial	351,373,801	1,190,362,378	351,373,801	1,190,362,378	21,380,834	18,282,628	0	3,098,206	1,423,719	291,045	773,188	610,254	0
0515	Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610	Large Industrial	175,337,984	689,502,770	175,337,984	689,502,770	12,467,780	10,924,806	0	1,542,974	709,043	144,947	385,065	303,920	0
0615	Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9130	**Subtotal**	526,711,785	1,879,865,148	526,711,785	1,879,865,148	33,848,614	29,207,434	0	4,641,180	2,132,761	435,992	1,158,253	914,173	0
0705	Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710	Pipelines	63,890,000	139,247,552	63,890,000	139,247,552	2,773,147	2,210,915	0	562,232	258,362	52,816	140,311	110,743	0
0810	Other Property Classes	6,961,600	19,558,671	6,961,600	19,558,671	328,354	292,780	0	35,574	16,347	3,342	8,878	7,007	
9160	Adj. for Shared PIL Properties					0	139,643	0	-139,643	-64,170	-13,118	-34,849	-27,506	
9170	Supplementary Taxes					4,880,796	4,457,572	0	423,224	258,963	27,060	75,448	61,753	
9180	**Total Levied by Rate**					433,081,803	381,569,300	0	51,512,503	29,394,951	3,266,392	10,405,913	8,445,247	0
9190	Amts Added to Tax Bill					656,602	656,602	0	0					
9192	Other Taxation Amounts					342,605	233,786	0	108,819	50,006	10,222	27,157	21,434	
9199	**TOTAL before Adj.**	19,177,490,394	23,426,578,695	19,177,490,394	23,426,578,695	434,081,010	382,459,688	0	51,621,322	29,444,957	3,276,614	10,433,070	8,466,681	0

2. Payments-In-Lieu of Taxation

	Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
							LT / ST	UT	
		16	2	18	17	3	4	5	6
		$	$	$	$	$	$	$	$
1010	Residential	11,225,400	11,225,400	11,225,400	11,225,400	177,220	171,688	0	5,532
1050	Multi-residential	0	0	0	0	0	0	0	0
1110	Farmland	0	0	0	0	0	0	0	0
1140	Managed Forests	0	0	0	0	0	0	0	0
9210	**Subtotal**	11,225,400	11,225,400	11,225,400	11,225,400	177,220	171,688	0	5,532
1210	Commercial	86,338,474	165,079,162	86,338,474	165,079,162	3,917,432	3,314,195	0	603,237
1215	Commercial New Construction	0	0	0	0	0	0	0	0
1310	Parking Lot	5,419,500	10,362,084	5,419,500	10,362,084	188,268	135,157	0	53,111
1320	Office Building	84,687,800	161,923,074	84,687,800	161,923,074	2,739,229	2,112,036	0	627,193
1325	Office Building New Construction	0	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0	0
1345	Shopping Centre New Construction	0	0	0	0	0	0	0	0
9220	**Subtotal**	176,445,774	337,364,320	176,445,774	337,364,320	6,844,929	5,561,388	0	1,283,541
1510	Industrial	1,408,000	4,769,935	1,408,000	4,769,935	80,852	68,462	0	12,390
1515	Industrial New Construction	0	0	0	0	0	0	0	0
1610	Large Industrial	0	0	0	0	0	0	0	0
1615	Large Industrial New Construction	0	0	0	0	0	0	0	0
9230	**Subtotal**	1,408,000	4,769,935	1,408,000	4,769,935	80,852	68,462	0	12,390
1705	Landfill	1,021,500	1,953,108	1,021,500	1,953,108	35,486	25,475	0	10,011
1718	Pipelines	0	0	0	0	0	0	0	0
1810	Other Property Classes	119,900	336,860	119,900	336,860	5,589	4,976	0	613
9270	Supplementary PILS					49,405	49,405	0	0
9280	**Total Levied by Rate**					7,193,481	5,881,394	0	1,312,087
9290	Amts Added to PILs					1,894,622	1,872,348	0	22,274
9292	Other PIL Amounts					1,739,600	1,739,600	0	0
9299	**TOTAL before Adj.**	190,220,574	355,649,623	190,220,574	355,649,623	10,827,703	9,493,342	0	1,334,361

Part 3 contains Distribution of PILS by School Boards

FIR2025: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2025

3. Payments-In-Lieu of Taxation: Distribution of Entitlements

	Source of PILS	PILS Levied			Total PILS Levied	Adjustment to PILS Levied	Total PIL Entitlement	Distribution of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
		LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
		3 $	4 $	5 $	2 $	6 $	7 $	8 $	9 $	10 $	11 $	12 $	13 $	14 $	15 $
5010	**Canada**	2,454,844		754,092	3,208,936		3,208,936	3,208,936							
5020	**Canada Enterprises**				0		0								
	Ontario														
	Municipal Tax Assist. Act														
5210	Prev. Exempt Properties				0		0								
5220	Other Mun. Tax Asst. Act				0		0								
5230	Inst. Payments - Heads and Beds	1,117,200	0	0	1,117,200		1,117,200	1,117,200							
5232	Railway Rights-of-way	0	0	0	0		0								
5234	Utility Corridors / Transmission	0	0	0	0		0								
5236	Hydro-Electric Power Dams	622,400	0	0	622,400		622,400	622,400							
5240	Other Rounding			2	2		2	2							
	Ontario Enterprises														
5410	Ontario Mortgage and Housing Corporation				0		0								
5430	Liquor Control Board of Ontario	9,384			9,384		9,384	9,384							
5432	Railway Rights-of-way	0	0	0	0		0								
5434	Utility Corridors/Transmission	0	0	0	0		0								
5437	Ontario Lottery and Gaming Corp				0		0								
5460	Other MMAH	1,412,168		45,047	1,457,215		1,457,215	1,451,683		5,532	4,149	101	780	502	
5610	**Municipal Enterprises**	2,004,998		512,946	2,517,944		2,517,944	2,517,944							
5910	**Other Muns and Enterprises**				0		0								
5950	**Amounts Added to PIL**	1,872,348	0	22,274	1,894,622	-34,815	1,859,807	1,837,533		22,274	8,957	318	12,332	667	
9599	**TOTAL**	9,493,342	0	1,334,361	10,827,703	-34,815	10,792,888	10,765,082	0	27,806	13,106	419	13,112	1,169	0

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Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2025

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents, Financial Expenses & Accretion Expense	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1 $	2 $	3 $	4 $	5 $	6 $	16 $	7 $	12 $	13 $	11 $
	General government											
0240	Governance	4,649,220		1,558,208	1,011,399	1,209	1,221	34,419	7,255,676	-138,414	583,177	7,700,439
0250	Corporate Management	13,752,634		6,132,988	3,010,524	390,122	1,750,705	1,327,226	26,364,199	-6,257,095	2,315,712	22,422,816
0260	Program Support	24,359,956		2,510,421	1,363,610	8,021			28,242,008	-3,556,169	-24,685,839	0
0299	**Subtotal**	42,761,810	0	10,201,617	5,385,533	399,352	1,751,926	1,361,645	61,861,883	-9,951,678	-21,786,950	30,123,255
	Protection Services											
0410	Fire	32,676,659		3,648,500	522,277	3,827	29,984	1,817,965	38,699,212	1,223,666	1,485,045	41,407,923
0420	Police	75,115,523		9,859,374	1,104,619	358,779	0	2,472,027	88,910,322	1,026,834	764,190	90,701,346
0421	Court Security	2,962,605		56,512	276,151	0	0	0	3,295,268	0	0	3,295,268
0422	Prisoner Transportation	539,214		99,087	183,898	0	0	0	822,199	0	0	822,199
0430	Conservation Authority	0		0	0	0	1,372,632	0	1,372,632	0	0	1,372,632
0440	Protective Inspection and Control	4,503,083		1,421,007	266,893	87,958	0	51,078	6,330,019	-250,448	397,885	6,477,456
0445	Building Permit and Inspection Services	4,338,209		467,626	28,936	45,786	0	92,131	4,972,688	740,181	397,885	6,110,754
0450	Emergency Measures	0		39,277	0	0	0	0	39,277	0	150,950	190,227
0460	Provincial Offences Act (POA)	510,186		75,706	336,087	117,910	0	0	1,039,889	57,687	162,222	1,259,798
0498	Other	0		0	0		0	0	0			0
0499	**Subtotal**	120,645,479	0	15,667,089	2,718,861	614,261	1,402,616	4,433,201	145,481,506	2,797,920	3,358,177	151,637,603
	Transportation Services											
0611	Roads - Paved	6,456,144	1,630,849	8,651,447	3,609,656	2,310	0	32,834,894	53,185,300	40,191	1,076,318	54,301,809
0612	Roads - Unpaved	872,845	535,835	1,227,296	616,728	432	0	224,118	3,477,254	81	119,591	3,596,926
0613	Roads - Bridges and Culverts	992,023	166,704	1,053,996	480,782	416	0	4,461,739	7,155,660	3,147	0	7,158,807
0614	Roads - Traffic Operations & Roadside	4,636,842	0	2,240,240	2,583,015	17,715	10,000	1,070,762	10,558,574	-150,158	0	10,408,416
0621	Winter Control - Except Sidewalks, Parking Lots	9,164,250	105,007	10,432,582	9,982,655	2,960	0	509,649	30,197,103	-807,351	1,192,116	30,581,868
0622	Winter Control - Sidewalks, Parking Lots Only	938,263	0	865,899	54,733	197	0	256,668	2,115,760	2,971	0	2,118,731
0631	Transit - Conventional	17,902,128	249,407	9,217,788	912,060	28,799	39,123	3,147,855	31,497,160	90,265	1,231,397	32,818,822
0632	Transit - Accessible	0	0	2,770	4,002,120	0	0	0	4,004,890	0	0	4,004,890
0640	Parking	144,129	0	554,402	0	22,722	0	217,644	938,897	343,947	60,149	1,342,993
0650	Street Lighting	0	0	1,343,826	693,196	0	0	911,514	2,948,536	29,829	14,010	2,992,375
0660	Air Transportation	3,471,040	0	1,575	0	0	0	0	3,472,615	0	0	3,472,615
0698	Other	0	0	0	0	0	0	0	0	0	0	0
0699	**Subtotal**	44,577,664	2,687,802	35,591,821	22,934,945	75,550	49,123	43,634,843	149,551,749	-447,078	3,693,581	152,798,252
	Environmental Services											
0811	Wastewater Collection / Conveyance	3,828,228	0	2,908,942	3,529,248	1,428	25,787	4,412,538	14,706,171	167,040	681,068	15,554,279
0812	Wastewater Treatment & Disposal	5,654,129	1,167,449	7,121,610	6,936,400	5,092	17,191	6,170,831	27,072,703	173,258	681,068	27,927,029
0821	Urban Storm Sewer System	213,869	50,736	257,330	1,766,224	0	0	544,285	2,832,444	-29,591	0	2,802,853
0822	Rural Storm Sewer System	336,267	0	545,350	265,772	0	0	14,831	1,162,220	-5,739	0	1,156,481
0831	Water Treatment	5,167,628	40,461	6,353,835	3,603,554	5,270	2,400	2,780,965	17,954,113	227,988	541,055	18,723,156
0832	Water Distribution / Transmission	5,615,453		3,391,703	5,500,898	101,637	3,600	6,490,262	21,103,554	235,400	541,055	21,880,009
0840	Solid Waste Collection	2,829,256		1,296,596	508,233	50,866	1,899	339,407	5,026,257	5,091	228,869	5,260,217
0850	Solid Waste Disposal	572,463		5,091,521	8,006,362	1,733,721	23,316	725,322	16,152,705	31,759	200,565	16,385,029
0860	Waste Diversion	584,968		1,287,557	11,454,132	7,952	0	276,346	13,610,955	19,309	19,814	13,650,078
0898	Other (Pollution Control)	386,955		155,968	0	7,647	44,500	0	595,070	-6,594	0	588,476
0899	**Subtotal**	25,189,216	1,258,646	28,410,412	41,570,824	1,913,613	118,694	21,754,787	120,216,192	817,921	2,893,494	123,927,607
	Health Services											
1010	Public Health Services	0		0	0	0	9,568,314	135,030	9,703,344	0	0	9,703,344
1020	Hospitals	173,917		0	301,752	0	0	0	475,669	0	0	475,669
1030	Ambulance Services	23,535,417		4,145,654	103,836	3,214	855	1,620,248	29,409,224	879,518	1,242,266	31,531,008
1035	Ambulance Dispatch	0		-4,630	0	0	0	0	-4,630	0	0	-4,630
1040	Cemeteries	1,117,431		4,553,208	111,593	124,498	0	177,837	6,084,567	-32,521	126,783	6,178,829
1098	Other (Funded Programs EMS)	3,812,506		92,061	88,295	0	0	0	3,992,862	-128,550	0	3,864,312
1099	**Subtotal**	28,639,271	0	8,786,293	605,476	127,712	9,569,169	1,933,115	49,661,036	718,447	1,369,049	51,748,532
	Social and Family Services											
1210	General Assistance	8,508,905	0	745,831	835,062	48,081	39,612,948	265,368	50,016,194	1,269,260	1,699,811	52,985,265
1220	Assistance to Seniors	52,474,044	2,086,300	8,702,832	597,506	1,771	0	1,489,441	65,351,895	3,766,859	2,640,402	71,759,156
1230	Child Care and Early Years Learning	1,894,144	0	194,995	59,528,903	0	178,511	16,788	61,813,341	344,783	338,275	62,496,399
1298	Other	0	0	0	0	0	0	0	0	0	0	0
1299	**Subtotal**	62,877,093	2,086,300	9,643,658	60,961,471	49,852	39,791,458	1,771,597	177,181,429	5,380,902	4,678,488	187,240,819
	Social Housing											

FIR2025: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2025

			Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents, Financial Expenses & Accretion Expense	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
			1 $	2 $	3 $	4 $	5 $	6 $	16 $	7 $	12 $	13 $	11 $
1410	Public Housing		6,075,638		12,355,058	0	0	0	3,111,359	21,542,055	0	0	21,542,055
1420	Non - Profit / Cooperative Housing		0		0	12,057,441	0	0	0	12,057,441	0	0	12,057,441
1430	Rent Supplement Programs		0		0	591,594	0	0	0	591,594	0	0	591,594
1497	Other	Admin	1,449,616		-134,554	32,210	0	0	0	1,347,272	383,404	548,599	2,279,275
1498	Other	AHP				-1,538,998	0	8,138,663	0	6,599,665	56,100	0	6,655,765
1499		**Subtotal**	7,525,254	0	12,220,504	11,142,247	0	8,138,663	3,111,359	42,138,027	439,504	548,599	43,126,130
	Recreation and Cultural Services												
1610	Parks		6,686,985	0	5,090,251	1,022,909	411,487	6,566	2,264,426	15,482,623	244,561	444,900	16,172,084
1620	Recreation Programs		1,881,363	0	701,420	151,050	45,267	556,859	73,891	3,409,850	-53,931	407,845	3,763,764
1631	Recreation Facilities - Golf Course, Marina, Ski Hill		649,599	0	397,740	80,984	7,905	0	139,817	1,276,046	5,040	0	1,281,086
1634	Recreation Facilities - All Other		10,537,049	2,174,400	9,532,311	240,315	206,465	0	1,809,163	24,499,703	165,965	1,460,924	26,126,592
1640	Libraries		6,330,527	1,059,225	2,156,294	0	11,129	0	1,309,739	10,866,914	16,668	1,847,709	12,731,291
1645	Museums		229,320	0	147,084	0	80,947	108,930	36,164	602,445	547	0	602,992
1650	Cultural Services		343,397	583,655	228,841	25	458	1,320,350	32,765	2,509,491	50	0	2,509,541
1698	Other		0	0	0	0	0	0	0	0	0	0	0
1699		**Subtotal**	26,658,240	3,817,280	18,253,941	1,495,283	763,658	1,992,705	5,665,965	58,647,072	378,900	4,161,378	63,187,350
	Planning and Development												
1810	Planning and Zoning		5,295,757	0	1,040,137	44,310	5,107	1,111,669	0	7,496,980	18,532	551,739	8,067,251
1820	Commercial and Industrial		3,761,456	0	2,217,373	180,684	50,255	25,378	65,515	6,300,661	-131,441	481,220	6,650,440
1830	Residential Development		0	0	0	0	0	0	0	0		0	0
1840	Agriculture and Reforestation		1,507,852	0	682,523	1,052,120	73,393	0	390,176	3,706,064	-21,929	51,225	3,735,360
1850	Tile Drainage / Shoreline Assistance			0		0	0	0		0	0	0	0
1898	Other		0	0	0	0	0	0	0	0		0	0
1899		**Subtotal**	10,565,065	0	3,940,033	1,277,114	128,755	1,137,047	455,691	17,503,705	-134,838	1,084,184	18,453,051
1910	Other								0	0	0	0	0
9910		**TOTAL**	369,439,092	9,850,028	142,715,368	148,091,755	4,072,753	63,951,400	84,122,203	822,242,600	0	0	822,242,600

FIR2025: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

Schedule 42
ADDITIONAL INFORMATION
for the year ended December 31, 2025

Additional Information Contained in Schedule 40

				1 $
	Total of Column 1 Includes:			
5010	Salaries and Wages			296,357,388
5020	Employee Benefits			73,081,704
5099	Total Salaries, Wages and Employee Benefits (Not Including Line 5050) .			369,439,092
5050	Salaries, Wages and Employee Benefits Ccapitalized on Schedule 51			
5098	Total Salaries, Wages and Employee Benefits (Including Capitalized Wages) .			369,439,092
	Total of Column 3 Includes:			
5110	Amounts for Tax Write-offs Reported in SLC 40 0250 03			
	Total of Column 4 Includes:			
5210	Municipal Property Assessment Corporation (MPAC) .			2,034,121
	Total of Column 5 Includes:			
5610	Short Term Interest Costs			
5611	Asset Retirement Obligation Expense / Accretion Expense			1,628,509
	Total of Column 6 Includes:			
5810	Grants to Charitable and Non-Profit Organizations			4,221,752
5820	Grants to Universities and Colleges			135,000
	Contributions to Unconsolidated Joint Local Boards			
5840	Health Unit			9,568,314
5850	District Social Services Administration Board (DSSAB)			
5860	Consolidated Municipal Service Manager (CMSM)			
5870	Homes for the Aged			
5880	Recreation Boards			
5890	Fire Area Boards			
5895	Other	NDCA	.	1,372,632
5896	Other		.	
5897	Other		.	
5898	Other		.	
	Tourism			
5991	Specify	**C.G.S.C.D.C**	.	1,604,926
5992	Specify		.	
5993	Specify		.	
	Total of Column 11 Includes:			
6010	Payments for Long Term Commitments and Liabilities Financed From the Consolidated Statement of Operations			

FIR2025: Greater Sudbury C

Asmt Code: 5307

MAH Code: 23103

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2025

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST						AMORTIZATION					
		2025 Opening Net Book Value	2025 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2025 Closing Cost Balance	2025 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2025 Closing Amortization Balance	2025 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$	$
0299	**General Government.**	48,949,465	99,419,840	3,707,443		228,189		102,899,094	50,470,375	1,361,645	228,189	51,603,831	51,295,263
	Protection Services												
0410	Fire	16,947,830	46,166,018	2,288,558		1,395,305		47,059,271	29,218,188	1,817,965	1,395,305	29,640,848	17,418,423
0420	Police	10,339,110	42,656,701	1,605,329		127,933		44,134,097	32,317,591	2,472,027	127,933	34,661,685	9,472,412
0421	Court Security	0	0					0	0			0	0
0422	Prisoner Transportation	0	47,754					47,754	47,754			47,754	0
0430	Conservation Authority	0	0					0	0			0	0
0440	Protective Inspection and Control	51,078	593,445			24,976		568,469	542,367	51,078	24,976	568,469	0
0445	Building Permit and Inspection Services	310,624	437,306					437,306	126,682	92,131		218,813	218,493
0450	Emergency Measures	0	0					0	0	0		0	0
0460	Provincial Offences Act (POA)	0	11,540					11,540	11,540	0		11,540	0
0498	Other	0	0					0	0			0	0
0499	**Subtotal**	27,648,642	89,912,764	3,893,887	0	1,548,214	0	92,258,437	62,264,122	4,433,201	1,548,214	65,149,109	27,109,328
	Transportation Services												
0611	Roads - Paved	504,129,097	1,328,497,613	22,301,612		2,765,059		1,348,034,166	824,368,516	32,834,894	2,677,334	854,526,076	493,508,090
0612	Roads - Unpaved	1,979,095	52,008,214					52,008,214	50,029,119	224,118		50,253,237	1,754,977
0613	Roads - Bridges and Culverts	156,430,831	220,278,234	10,130,619				230,408,853	63,847,403	4,461,739		68,309,142	162,099,711
0614	Roads - Traffic Operations & Roadside	8,544,637	23,458,506	424,980		418,501		23,464,985	14,913,869	1,070,762	418,501	15,566,130	7,898,855
0621	Winter Control - Except Sidewalks, Parking Lots	1,540,998	5,895,638			224,707		5,670,931	4,354,640	509,649	224,707	4,639,582	1,031,349
0622	Winter Control - Sidewalks, Parking Lots Only	1,852,153	3,698,881	661,719				4,360,600	1,846,728	256,668		2,103,396	2,257,204
0631	Transit - Conventional	42,306,934	67,126,357	4,901,393				72,027,750	24,819,423	3,147,855		27,967,278	44,060,472
0632	Transit - Accessible	0	0					0	0			0	0
0640	Parking	9,739,215	14,761,393	89,892				14,851,285	5,022,178	217,644		5,239,822	9,611,463
0650	Street Lighting	13,463,686	28,456,314	171,106				28,627,420	14,992,628	911,514		15,904,142	12,723,278
0660	Air Transportation	0	0					0	0			0	0
0698	Other	0	0					0	0			0	0
0699	**Subtotal**	739,986,646	1,744,181,150	38,681,321	0	3,408,267	0	1,779,454,204	1,004,194,504	43,634,843	3,320,542	1,044,508,805	734,945,399
	Environmental Services												
0811	Wastewater Collection / Conveyance	197,646,063	316,662,413	5,447,529		104,448		322,005,494	119,016,350	4,412,538	104,161	123,324,727	198,680,767
0812	Wastewater Treatment & Disposal	110,987,489	307,281,486	7,748,431		1,279,422		313,750,495	196,293,997	6,170,831	1,279,422	201,185,406	112,565,089
0821	Urban Storm Sewer System	23,013,744	26,344,061	570,084				26,914,145	3,330,317	544,285		3,874,602	23,039,543
0822	Rural Storm Sewer System	1,081,843	1,111,506					1,111,506	29,663	14,831		44,494	1,067,012
0831	Water Treatment	55,362,015	113,502,036	1,923,132				115,425,168	58,140,021	2,780,965		60,920,986	54,504,182
0832	Water Distribution / Transmission	246,007,844	386,696,334	11,108,579		439,953		397,364,960	140,688,490	6,490,262	405,397	146,773,355	250,591,605
0840	Solid Waste Collection	1,558,781	3,710,792		21,334			3,732,126	2,152,011	339,407		2,491,418	1,240,708
0850	Solid Waste Disposal	14,484,720	29,601,518	120,586				29,722,104	15,116,798	725,322		15,842,120	13,879,984
0860	Waste Diversion	4,595,548	9,442,671					9,442,671	4,847,123	276,346		5,123,469	4,319,202
0898	Other (Pollution Control)	0	220,000					220,000	220,000			220,000	0
0899	**Subtotal**	654,738,047	1,194,572,817	26,918,341	21,334	1,823,823	0	1,219,688,669	539,834,770	21,754,787	1,788,980	559,800,577	659,888,092
	Health Services												
1010	Public Health Services	3,022,401	3,868,839	88,531				3,957,370	846,438	135,030		981,468	2,975,902
1020	Hospitals	0	0					0	0			0	0
1030	Ambulance Services	7,282,722	18,066,616	2,974,627		64,890		20,976,353	10,783,894	1,620,248	64,890	12,339,252	8,637,101
1035	Ambulance Dispatch	0	0					0	0			0	0
1040	Cemeteries	3,288,643	5,548,904	2,534,825				8,083,729	2,260,261	177,837		2,438,098	5,645,631
1098	Other	0	0					0	0			0	0
1099	**Subtotal**	13,593,766	27,484,359	5,597,983	0	64,890	0	33,017,452	13,890,593	1,933,115	64,890	15,758,818	17,258,634
	Social and Family Services												
1210	General Assistance	12,964,511	13,295,015	2,062,027		912,939		14,444,103	330,504	265,368	345,606	250,266	14,193,837
1220	Assistance to Seniors	22,869,670	54,131,361	131,981		66,675		54,196,667	31,261,691	1,489,441	40,227	32,710,905	21,485,762
1230	Child Care and Early Years Learning	28,954	183,913					183,913	154,959	16,788		171,747	12,166
1298	Other	0	0					0	0			0	0
1299	**Subtotal**	35,863,135	67,610,289	2,194,008	0	979,614	0	68,824,683	31,747,154	1,771,597	385,833	33,132,918	35,691,765
	Social Housing												
1410	Public Housing	33,348,183	167,183,687	13,494,004	0	544,298		180,133,393	133,835,504	3,111,359	400,194	136,546,669	43,586,724
1420	Non - Profit / Cooperative Housing	0	0					0	0			0	0
1430	Rent Supplement Programs	0	0					0	0			0	0
1497	Other	0	0					0	0			0	0
1498	Other	0	0					0	0			0	0

FIR2025: Greater Sudbury C

Asmt Code: 5307

MAH Code: 23103

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2025

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST						AMORTIZATION				
		2025 Opening Net Book Value	2025 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2025 Closing Cost Balance	2025 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2025 Closing Amortization Balance	2025 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$	$
1499	**Subtotal**	33,348,183	167,183,687	13,494,004	0	544,298	0	180,133,393	133,835,504	3,111,359	400,194	136,546,669	43,586,724
	Recreation and Cultural Services												
1610	Parks	49,067,868	80,360,144	1,913,927		490,111		81,783,960	31,292,276	2,264,426	467,173	33,089,529	48,694,431
1620	Recreation Programs	350,146	1,513,275					1,513,275	1,163,129	73,891		1,237,020	276,255
1631	Recreation Facilities - Golf Course, Marina, Ski Hill	3,137,720	4,761,603					4,761,603	1,623,883	139,817		1,763,700	2,997,903
1634	Recreation Facilities - All Other	50,707,179	119,049,962	1,363,686		362,501		120,051,147	68,342,783	1,809,163	354,501	69,797,445	50,253,702
1640	Libraries	12,315,722	26,778,210	1,270,464		1,091,100		26,957,574	14,462,488	1,309,739	1,053,809	14,718,418	12,239,156
1645	Museums	1,194,899	1,800,808					1,800,808	605,909	36,164		642,073	1,158,735
1650	Cultural Services	744,979	1,271,465					1,271,465	526,486	32,765		559,251	712,214
1698	Other	0	0					0	0			0	0
1699	**Subtotal**	117,518,513	235,535,467	4,548,077	0	1,943,712	0	238,139,832	118,016,954	5,665,965	1,875,483	121,807,436	116,332,396
	Planning and Development												
1810	Planning and Zoning	0	198,403					198,403	198,403	0		198,403	0
1820	Commercial and Industrial	610,180	3,115,353	12,649				3,128,002	2,505,173	65,515		2,570,688	557,314
1830	Residential Development	0	0					0	0			0	0
1840	Agriculture and Reforestation	22,711,395	26,669,470	1,687				26,671,157	3,958,075	390,176		4,348,251	22,322,906
1850	Tile Drainage / Shoreline Assistance	0	0					0	0			0	0
1898	Other	0	0					0	0			0	0
1899	**Subtotal**	23,321,575	29,983,226	14,336	0	0	0	29,997,562	6,661,651	455,691	0	7,117,342	22,880,220
1910	Other	0	0					0	0			0	0
9910	**Total Tangible Capital Assets**	1,694,967,972	3,655,883,599	99,049,400	21,334	10,541,007	0	3,744,413,326	1,960,915,627	84,122,203	9,612,325	2,035,425,505	1,708,987,821

FIR2025: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2025

SEGMENTED BY ASSET CLASS

	General Capital Assets	2025 Opening Net Book Value (NBV)	2025 Closing Net Book Value (NBV)
		1	11
		$	$
2005	Land	95,916,640	96,879,103
2010	Land Improvements	28,732,668	28,146,540
2020	Buildings	188,827,563	201,229,245
2030	Machinery & Equipment	39,106,039	39,374,198
2040	Vehicles	49,659,968	53,008,888
2097	Other	0	
2098	Other	0	
2099	**Total General Capital Assets**	402,242,878	418,637,974

	Infrastructure Assets	2025 Opening Net Book Value (NBV)	2025 Closing Net Book Value (NBV)
		1	11
		$	$
2205	Land	0	
2210	Land Improvements	44,020,164	43,609,086
2220	Buildings	185,970,201	185,083,057
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	1,062,734,729	1,061,657,704
2297	Other	0	
2298	Other	0	
2299	**Total Infrastructure Assets**	1,292,725,094	1,290,349,847
9920	**Total Tangible Capital Assets**	1,694,967,972	1,708,987,821

	Construction-in-progress	2025 Opening Net Book Value (NBV)	Expenditures in 2025	Less Assets Capitalized	2025 Closing Net Book Value (NBV)
		1	2	3	11
		$	$	$	$
2405	**Construction-in-progress**	102,463,568	86,823,838	20,300,653	168,986,753
9921	**Total Tangible Capital Assets and Construction-in-progress**	1,797,431,540	86,823,838	20,300,653	1,877,974,574

FIR2025: Greater Sudbury C

Schedule 53

Asmt Code: 5307

MAH Code: 23103

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS

for the year ended December 31, 2025

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

			1 $
1010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)		68,994,319
1020	Acquisition of Tangible Capital Assets ((SLC 51A 9910 03 + SLC 51A 9910 14 + SLC 53 1031 01) *-1)		-94,914,428
1030	Amortization of Tangible Capital Assets (SLC 51 9910 08)		84,122,203
1031	Contributed (Donated) Tangible Capital Assets		-4,156,306
1032	Change in Construction-in-progress (SLC 51B 2405 03 - SLC 51B 2405 02)		-66,523,185
1040	Gain / (Loss) on Sale of Tangible Capital Assets		692,674
1050	Proceeds on Sale of Tangible Capital Assets		236,007
1060	Write-downs of Tangible Capital Assets		
1070	Other		
1071	Other		
1099		**Subtotal**	-80,543,035
1210	Change in Supplies Inventories		-54,367
1220	Change in Prepaid Expenses		-1,360,329
1230	Other		
1299		**Subtotal**	-1,414,696
1301	**Net Change in Remeasurement Gains (Losses) For the Year (SLC 71 1299 01)**		0
1410	Increase (Decrease) in Net Financial Assets (Net Debt)		-12,963,412
1420	Net Financial Assets (Net Debt), Beginning of Year		230,708,906
1422	Prior Period Adjustment		
1423	Restated Net Financial Assets (Net Debt), Beginning of Year		230,708,906
9910	Net Financial Assets (Net Debt), End of Year		217,745,494

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

			1 $
	Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)		
0210	Ontario Financing Authority		
0215	Commercial Area Improvement Program		
0220	Other Ontario Housing Programs		
0235	Serial Debentures		
0240	Sinking Fund Debentures		57,766,674
0245	Long Term Bank Loans		
0250	Long Term Reserve Fund Loans		
0255	Lease Purchase Agreements (Tangible Capital Leases)		
0260	Construction Financing Debentures		
0265	Infrastructure Ontario		
0297	Other		
0298	Other		
0299		**Subtotal**	57,766,674
	Financing From Dedicated Revenue		
0405	Municipal Property Tax by Levy		33,198,766
0406	Reserves and Reserve Funds (SLC 60 1012 02 + SLC 60 1012 03)		30,854,373
0410	Municipal User Fees & Service Charges		19,574,034
0415	Development Charges (SLC 61 0299 08)		539,715
0416	Recreation Land (The Planning Act) (SLC 60 1032 01)		322,544
0417	Community Benefits Charges (SLC 60 1036 01)		0
0419	Donations		
0420	Other		
0446	Proceeds From the Sale of Tangible Capital Assets, etc.		
0447	Investment Income		
0448	Prepaid Special Charges		
0495	Other	Misc Recoveries Other Fin	253,520
0496	Other		
0497	Other		
0498	Other		
0501		**Subtotal**	84,742,952
	Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - SLC 10 4099 01)		5,504,600
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)		19,298,252
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)		0
0440	Canada Community - Building Fund - AMO (SLC 10 4099 01)		7,353,451
0445	Provincial Gas Tax (SLC 10 4019 01)		488,247
0502		**Subtotal**	32,644,550
0499		**Subtotal**	117,387,502
0610	Contributed (Donated) Tangible Capital Assets		4,156,306
9920		**Total Capital Financing**	179,310,482
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)		13,716,563

FIR2025: Greater Sudbury C

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Schedule 54
CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD
for the year ended December 31, 2025

**** Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.***

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

			2025 Actual 1 $
	Operating Transactions		
	Cash Received From		
0210	Taxes		
0220	Transfers		
0230	User Fees		
0240	Fees, Permits, Licenses and Fines		
0250	Enterprises.		
0260	Investments		
0298	Other		
0299		**Subtotal**	0
	Cash Paid For		
0410	Salaries, Wages and Employment Contracts and Benefits		
0420	Material and Supplies		
0430	Contracted Services		
0440	Financing Charges		
0450	External Transfers		
0498	Other		
0499		**Subtotal**	0
2099		**Cash Provided By / (Applied To) Operating Transactions**	0
	Capital Transactions		
0610	Proceeds on Sale of Tangible Capital Assets		
0620	Cash Used to Acquire Tangible Capital Assets		
0630	Change in Construction-in-progress		
0698	Other		
0699		**Cash Provided By / (Applied To) Capital Transactions**	0
	Investing Transactions		
0810	Proceeds From Portfolio Investments		
0820	Portfolio Investments		
0898	Other		
0899		**Cash Provided By / (Applied To) Investing Transactions**	0
	Financing Transactions		
1010	Proceeds From Long Term Debt Issues		
1020	Principal Long Term Debt Repayment		
1030	Temporary Loans		
1031	Repayment of Temporary Loans		
1096	Other		
1097	Other		
1098	Other		
1099		**Cash Provided By / (Applied To) Financing Transactions**	0
1210	Increase in Cash and Cash Equivalents		0
1220	Cash and Cash Equivalents, Beginning of Year		0
9920	Cash and Cash Qquivalents, End of Year		0

		2025 Actual 1 $
	Cash and Cash Equivalents Represented By:	
1401	Cash	
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other	
9940	**Cash and Cash Equivalents, End of Year**	0

		1 $
	Cash:	
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	**Cash and Cash Equivalents, End of Year**	0

FIR2025: Greater Sudbury C

Asmt Code: 5307
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Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD
for the year ended December 31, 2025

**** Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.***

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

			2025 Actual 1 $
	Operating Transactions		
2010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099)		68,994,319
2020	Non-Cash Items Including Amortization		113,807,263
2021	Contributed (Donated) Tangible Capital Assets		-4,156,306
2022	Change In Non-Cash Assets and Liabilities		20,343,350
2023	Accretion Expense (SLC 74E 9910 05)		1,628,509
2030	Prepaid Expenses		-1,360,330
2040	Change In Deferred Revenue		19,359,394
2096	Other		
2097	Other		
2098	Other		
2099		**Cash Provided By / (Applied To) Operating Transactions**	218,616,199
	Capital Transactions		
0610	Proceeds On Sale of Tangible Capital Assets		236,007
0620	Cash Used to Acquire Tangible Capital Assets		-94,893,094
0630	Change In Construction-In-Progress		-66,523,186
0698	Other		
0699		**Cash Provided By / (Applied To) Capital Transactions**	-161,180,273
	Investing Transactions		
0810	Proceeds From Portfolio Investments		
0820	Portfolio Investments		-13,335,698
0898	Other		
0899		**Cash Provided By / (Applied To) Investing Transactions**	-13,335,698
	Financing Transactions		
1010	Proceeds From Long Term Debt Issues		
1020	Principal Long Term Debt Repayment		-10,388,015
1030	Temporary Loans		
1031	Repayment of Temporary Loans		
1096	Other		
1097	Other		
1098	Other		
1099		**Cash Provided By / (Applied To) Operating Transactions**	-10,388,015
1210	Increase In Cash and Cash Equivalents		33,712,213
1220	Cash and Cash Equivalents, Beginning of Year		82,821,869
9920	Cash and Cash Equivalents, End of Year		116,534,083

		2025 Actual 1 $
	Cash and Cash Equivalents Represented By:	
1401	Cash	116,534,083
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other	
9940	**Cash and Cash Equivalents, End of Year**	116,534,083

		1 $
	Cash:	
1501	Unrestricted	116,534,083
1502	Restricted	
1503	Unallocated	
9950	**Cash and Cash Equivalents, End of Year**	116,534,083

FIR2025: Greater Sudbury C

Asmt Code: 5307

MAH Code: 23103

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2025

			Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	Reserves
			1	2	3
			$	$	$
0299	**Balance, Beginning of Year**		69,719,206	205,647,950	35,633,506
0312	Contribution From Operations:			28,262,702	45,758,853
	Development Charges Act				
0615	Net Development Charges Collected (SLC 61B 0299 06 - SLC 61B 0299 03).		4,430,401		
0616	Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).		-223,605		
0699		**Subtotal Development Charges Act**	4,206,796		
0810	Lot Levies				
0820	Subdivider Contributions		340,769		
0830	Recreational Land (The Planning Act)		135,206		
0834	Community Benefits Charges				
0841	Investment Income		2,606,213	8,336,517	
0842	Interest Earned On Development Charges Receivable (SLC 61A 0299 18)		0		
0860	Gasoline Tax - Province		3,091,759		
0861	Building Code Act, 1992				
0862	Canada Community - Building Fund (Federal Gas Tax)		10,873,304		
0864	Building Canada Fund (BCF)				
0870	Inter - Reserve Fund / Reserves Transfer				-29,584,572
0895	Other	Building Permit Stabilization Fund	1,615,953		
0896	Other	OCIF	10,000,000		
0897	Other	NORDS	377,302		
0898	Other	Building Faster, Housing Enabling, Fire Protection	10,909,047		
9940		**TOTAL Revenues & Surplus**	44,156,349	36,599,219	16,174,281
	Less: Utilization of Reserve Funds and Reserves (Transfers)				
1012	For Acquisition of Tangible Capital Asset		7,353,451	22,292,243	8,562,130
1015	For Current Operations		10,893,712	11,183,969	2,140,579
1025	Development Charges Earned to Tangible Capital Asset Acquisition (SLC 61B 0299 08).		539,715		
1026	Development Charges Earned to Operations (SLC 61B 0299 07).		4,370,760		
1027	Monies Borrowed From Development Charges Reserve Fund (SLC 61B 0299 23).		0		
1032	Recreational Land (the Planning Act) Earned to Tangible Capital Asset Acquisition		322,544		
1035	Recreational Land (the Planning Act) Earned to Operations		1,975		
1036	Community Benefits Charges				
1042	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Operations)		756,090		
1045	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Capital)		488,247		
1070	Inter - Reserve Fund / Reserves Transfer			-29,584,572	
0910	Less: Utilization (Deferred Revenue Recognized)		24,726,494	3,891,640	10,702,709
2099	**Balance, End of Year**		89,149,061	238,355,529	41,105,078

Totals in Line 2099 are Analysed as Follows:

		Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	Reserves
		1	2	3
		$	$	$
5010	Working Funds			
5020	Contingencies			
	Asset Replacement Funds For: Sewer & Water			
5030	Sewer			
5040	Water			
5050	Replacement of Equipment		5,128,408	
5060	Sick Leave		7,004,922	
5070	Insurance		1,025,319	
5080	Workplace Safety and Insurance Board (WSIB)		3,652,524	
5090	Post-Employment Benefits		1,538,620	
5091	Tax Rate Stabilization			11,221,622
5630	Lot Levies			
5660	Parking Revenues			
5670	Debenture Repayment			
5680	Exchange Rate Stabilization			

Per Service Purpose:

5205	**General Government**		45,435,587	6,380,047

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Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2025

5210	**Protection Services**			20,571,958	508,477
	Transportation Services:				
5215	Roadways			28,854,995	5,786,472
5216	Winter Control			6,045,171	
5220	Transit				
5221	Parking			2,415,725	
5222	Street Lighting				
5223	Air Transportation				
	Environmental Services:				
5225	Wastewater System			29,967,318	1,632,564
5230	Storm Water System			1,889,048	
5235	Waterworks System			28,114,803	1,746,189
5240	Solid Waste Collection				
5245	Solid Waste Disposal			490,673	382,000
5246	Waste Diversion			1,624,751	
5250	**Health Services**			5,948,375	296,870
5255	**Social and Family Services**			567,851	
5260	**Social Housing**			22,641,837	6,103,030
	Recreation and Cultural Services:				
5265	Parks			129,888	339,039
5266	Recreation Programs				
5271	Recreation Facilities - Golf Course, Marina, Ski Hill				
5274	Recreation Facilities - All Other			8,300,176	1,157,123
5275	Libraries			3,437,997	
5276	Museums				
5277	Cultural Services			1,910,000	1,251,336
5280	**Planning and Development**			11,629,971	4,300,309
5290	**Other**	Healthy Community Initiative Fund		29,612	

Obligatory Deferred Revenue:

5635	Development Charges Cash Collected (SLC 61B 0299 28)			2,845,233	
5636	Development Charges Installments Receivable (Uncollected) (SLC 61A 0299 25)			8,673,797	
5640	Subdivider Contributions			10,924,389	
5650	Recreational Land (The Planning Act)			1,552,263	
5655	Community Benefits Charges				
5661	Building Code Act, 1992			8,226,470	
5690	Gasoline Tax - Province			8,973,529	
5691	Canada Community-Building Fund (Federal Gas Tax)			22,123,523	
5693	Building Canada Fund (BCF)				
5695	Other	Children Services		6,297,106	
5696	Other	OCIF		9,494,966	
5697	Other	AMO		13,657	
5698	Other	DC Deferral, Building Faster, Housing Enabling		10,024,128	
5699	Other				
9930			**TOTAL**	89,149,061	238,355,529	41,105,078

Municipal Development-Related Charges

B: Parkland Special Account

Parkland provided in the year

		Amount of Land	Value of Land
	Special Account	1	2
		#	$
5801	Non-Residential (Standard Rate)		
5802	Residential (Standard Rate)		
5803	Residential (Alternative Rate)		
5804	Other		

C: Community Benefit Charges

		Value of In Kind Contributions
	Special Account	1
		$
5901	In Kind Contributions (Reported In Year Building Permit Issued)	

D: Spending or Allocation of Opening Obligatory Reserve Fund Balances

		Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
	Development Charges	1	2
		%	$
6001	Highways (Roads and Structures)		

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Asmt Code: 5307

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Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2025

6002	Wastewater Services, Including Sewers and Treatment Services		
6003	Water Supply Services, Including Distribution and Treatment		

Parkland

		Spend / Allocate Opening Balance 1 %	Spend / Allocate Opening Balance 2 $
6004	Parkland Special Account		

Community Benefits Charges

		Spend / Allocate Opening Balance 1 %	Spend / Allocate Opening Balance 2 $
6005	Community Benefits Charges Special Account		

FIR2025: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

Schedule 61
DEVELOPMENT CHARGES RECEIVABLE
for the year ended December 31, 2025

			Development Charges Receivable					
			Total Opening Development Charges Receivables Balance, January 1	New Development Charge Installments Receivable	New Development Charge Interest Receivable	Less: Prior Year Development Charges Installment Receivables and Interest Collected During the Year	Total New Development Charges Receivable	Total Closing Development Charges Receivables Balance, December 31
			24	17	18	19	20	25
	Services		$	$	$	$	$	$
0205	General Government		104,100	9,293		11,909	-2,616	101,484
0206	Emergency Preparedness Services		177,949	15,885		20,357	-4,472	173,477
0207	Electrical Power Services		0				0	0
0210	Fire Protection Services		23,132	2,065		2,646	-581	22,551
0215	Policing Services		161,932	14,455		18,525	-4,070	157,862
0216	Provincial Offences Act Services		0				0	0
0220	Highways (Roads and Structures)		3,700,430	330,331		423,329	-92,998	3,607,432
0225	Transit		274,040	24,463		31,350	-6,887	267,153
0226	Toronto-York Subway Extension		0				0	0
0230	Wastewater Services, (Including Sewers and Treatment Services)		2,353,363	210,081		269,224	-59,143	2,294,220
0235	Stormwater Drainage and Control Services		424,405	37,886		48,552	-10,666	413,739
0240	Water Supply Services, (Including Distribution and Treatment Services)		503,593	44,955		57,611	-12,656	490,937
0245	Emergency Medical Services		54,275	4,845		6,209	-1,364	52,911
0246	Public Health Services		0				0	0
0250	Long-term Care		0				0	0
0255	Child Care and Early Years Programs and Services		0				0	0
0260	Housing		0				0	0
0270	GO Transit		0				0	0
0275	Library		229,552	20,492		26,261	-5,769	223,783
0280	Parks and Recreation Services		836,356	74,660		95,679	-21,019	815,337
0285	Development Studies		0				0	0
0286	Parking		0				0	0
0287	Animal Control		0				0	0
0288	Municipal Cemeteries		0				0	0
0289	Waste Diversion Services		0				0	0
0290	Other		0				0	0
0295	Other	Public Safety	54,275	4,845		6,209	-1,364	52,911
0296	Other		0				0	0
0297	Other		0				0	0
0299		**TOTAL**	8,897,402	794,256	0	1,017,861	-223,605	8,673,797

FIR2025: Greater Sudbury C

Asmt Code: 5307
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Schedule 61

DEVELOPMENT CHARGES CASH COLLECTED AND AMOUNTS EARNED (DC INFLOWS / OUTFLOWS)

for the year ended December 31, 2025

			Inflows / Revenue					Outflows / Expenditures					
			Development Charges Cash Collected					Development Charges Earned / Utilized					
			Total Opening Development Charges: Cash Collected, Balance, January 1	Development Charges Cash Collected	Interest and Investment Income Earned	Repayment of Monies Borrowed from DC Reserve Fund and Associated Interest	Net Development Charges Cash Collected	Total Development Charges Before Outflows: Cash Collected, Balance, December 31	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Monies Borrowed from Development Charges Reserve Fund	Total Development Charges Outflows	Total Ending Development Charges Balance (DC Cash Collected) at December 31
			26	2	3	21	6	27	7	8	9	23	11	28
	Services		$	$	$	$	$	$	$	$	$	$	$	$
0205	General Government		0	8,426	98		8,524	8,524	8,524				8,524	0
0206	Emergency Preparedness Services		0				0	0					0	0
0207	Electrical Power Services		0				0	0					0	0
0210	Fire Protection Services		1,556,915	21,298	63,396		84,694	1,641,609	27,572				27,572	1,614,037
0215	Policing Services		793,437	108,606	33,649		142,255	935,692	16,425				16,425	919,267
0216	Provincial Offences Act Services		0				0	0					0	0
0220	Highways (Roads and Structures)		0	1,487,817	24,100		1,511,917	1,511,917	1,511,917				1,511,917	0
0225	Transit		312,891	86,897	12,141		99,038	411,929	100,000				100,000	311,929
0226	Toronto-York Subway Extension		0				0	0					0	0
0230	Wastewater Services, (Including Sewers and Treatment Services)		-1	1,466,594	19,215		1,485,809	1,485,808	1,485,808				1,485,808	0
0235	Stormwater Drainage and Control Services		0	151,282	2,326		153,608	153,608	153,608				153,608	0
0240	Water Supply Services, (Including Distribution and Treatment Services)		0	686,540	8,942		695,482	695,482	695,482				695,482	0
0245	Emergency Medical Services		473,818	46,056	19,841		65,897	539,715		539,715			539,715	0
0246	Public Health Services		0				0	0					0	0
0250	Long-term Care		0				0	0					0	0
0255	Child Care and Early Years Programs and Services		0				0	0					0	0
0260	Housing		0				0	0					0	0
0270	GO Transit		0				0	0					0	0
0275	Library		0	90,584	1,643		92,227	92,227	92,227				92,227	0
0280	Parks and Recreation Services		-1	227,282	2,089		229,371	229,370	229,370				229,370	0
0285	Development Studies		0				0	0					0	0
0286	Parking		0				0	0					0	0
0287	Animal Control		0				0	0					0	0
0288	Municipal Cemeteries		0	179	5		184	184	184				184	0
0289	Waste Diversion Services		0				0	0					0	0
0290	Other		0	43,823	697		44,520	44,520	44,520				44,520	0
0295	Other		1	5,017	105		5,122	5,123	5,123				5,123	0
0296	Other		0				0	0					0	0
0297	Other		0				0	0					0	0
0299			3,137,060	4,430,401	188,247	0	4,618,648	7,755,708	4,370,760	539,715	0	0	4,910,475	2,845,233

FIR2025: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

Schedule 62
DEVELOPMENT CHARGES RATES
for the year ended December 31, 2025

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify) Sq. Foot

		RESIDENTIAL CHARGES ($)										NON - RESIDENTIAL CHARGES ($)						
					Apartments							NON Res.	Industrial	Commercial	Institutional			
	Service	Single Detached	Semi-Detached	Other Multiples	< = 1 Bedroom	> = 2 Bedroom	Secondary Units	Multiples more than 30 units	Small single detached (below 1,200 sq ft)	Other	Other	Per Sq. Foot	Per Sq. Foot	Per Sq. Foot	Per Sq. Foot	Other	Other	Other
		1	2	3	4	5	17	6	7	8	9	10	11	12	13	14	15	16
1	**Municipal Wide Charges**	*If Other, Please Specify >*						Multiples more than 30 units	Small single detached (below 1,200 sq ft)			*If Other, Please Specify >*						
206	Emergency Preparedness Services	146.00						119.00	84.00			0.07	0.07	0.07	0.07			
210	Fire Protection Services	68.00						55.00	39.00			0.03	0.03	0.03	0.03			
215	Policing Services	443.00						360.00	256.00			0.25	0.25	0.25	0.25			
220	Highways (Roads and Structures)	6,110.00						4,954.00	3,526.00			4.65	1.91	4.65	4.65			
225	Transit	303.00						246.00	175.00			0.15	0.15	0.15	0.15			
230	Wastewater Services (Including Sewers and Treatment	8,223.00						6,667.00	4,746.00			4.00	4.00	4.00	4.00			
235	Stormwater Drainage and Control Services	572.00						464.00	330.00			0.28	0.28	0.28	0.28			
240	Water Supply Services (Including Distribution and Trea	3,483.00						2,824.00	2,010.00			1.99	1.99	1.99	1.99			
245	Emergency Medical Services	207.00						168.00	119.00			0.10	0.10	0.10	0.10			
280	Parks and Recreation Services	1,762.00						1,429.00	1,017.00			0.00	0.00	0.00	0.00			
9910	**TOTAL MUNICIPAL WIDE CHARGES**	21,317.00	0.00	0.00	0.00	0.00	0.00	17,286.00	12,302.00	0.00	0.00	11.52	8.78	11.52	11.52	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If "Yes", please attach an electronic version of the new by-law.

FIR2025: Greater Sudbury C

Asmt Code: 5307

MAH Code: 23103

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2025

FIR2025: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

Schedule 70
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2025

Financial Assets

			1 $
0299	**Cash and Cash Equivalents.**		116,534,083
	Accounts Receivable		
0410	Canada		18,389,805
0420	Ontario		12,682,540
0430	Upper-Tier		0
0440	Other Municipalities		448,149
0450	School Boards		33,230
0490	Other Receivables		78,672,638
0499		**Subtotal**	110,226,362
	Taxes Receivable		
0610	Current Year's Levies		12,254,577
0620	Previous Year's Levies		4,378,447
0630	Prior Year's Levies		3,105,027
0640	Penalties and Interest		3,657,434
0690	Less: Allowance For Uncollectables		4,500,000
0699		**Subtotal**	18,895,485
	Investments *		
0817	Portfolio Investments		633,627,288
0818	Derivatives		
0819	Financial Assets, Designated to the Fair Value Category		
0820	Government Business Enterprises		141,616,855
0828	Other		
0829		**Subtotal**	775,244,143
	Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01).		0
0862	School Boards (SLC 74 0620 01).		0
0863	Retirement Funds (SLC 74 0899 01).		0
0864	Sinking Funds (SLC 74 1099 01).		0
0865	Individuals		
0868	Other		
0845		**Subtotal**	0
	Other Financial Assets		
0830	Inventories Held For Resale		
0831	Land Held For Resale		
0835	Notes Receivable		
0840	Mortgages Receivable		
0850	Deferred Taxes Receivable		
0852	Development Charges Installments Receivable (SLC 60 5636 01)		8,673,797
0890	Other		
0891	Other		
0898		**Subtotal**	8,673,797
9930		**TOTAL Financial Assets**	1,029,573,870

Liabilities

			1 $
	Temporary Loans		
2010	Operating Purposes		
	Tangible Capital Assets:		
2020	Canada		
2030	Ontario		
2040	Other		
2099		**Subtotal**	0
	Accounts Payable and Accrued Liabilities		
2210	Canada		4,286,892
2220	Ontario		16,637,283
2230	Upper-tier		0
2240	Other Municipalities		30,985
2250	School Boards		30,419
2260	Interest On Debt		2,565,495
2270	Trade Accounts Payable		66,853,563
2271	Derivatives		
2272	Financial Liabilities, Designated to the Fair Value Category		
2290	Other		72,426,330
2299		**Subtotal**	162,830,967
2301	Estimated Tax Liabilities (PS3510)		
	Deferred Revenue		
2410	Obligatory Reserve Funds (SLC 60 2099 01)		89,149,061
2411	Prepaid Property Taxes		
2490	Other		15,203,471
2499		**Subtotal**	104,352,532
	Long Term Liabilities		
2610	Debt Issued		
2620	Debt Payable to Others		299,171,909
2630	Lease Purchase Agreements (Tangible Capital Leases)		548,839
2640	Other		
2650	Other		

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Schedule 70
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2025

2660	Less: Debt Issued On Behalf of Government Business Enterprise		
2699		**Subtotal**	299,720,748
	Post Employment Benefits		
2810	Accumulated Sick Leave		6,064,000
2820	Accrued Vacation Pay		24,146,000
2830	Accrued Pensions Payable		38,482,000
2840	Accrued Workplace Safety and Insurance Board Claims (Wsib)		39,408,586
2898	Other		
2899		**Subtotal Post Employment Benefits**	108,100,586
	Liability For Contaminated Sites		
2910	Remediation Costs of Contaminated Sites		2,197,154
	Liability For Asset Retirement Obligations		
2920	Asset Retirement Obligation Liabilities (SLC 74E 9910 07)		134,626,389
9940		**TOTAL Liabilities**	811,828,376
9945		**Net Financial Assets (Net Debt): Total Financial Assets LESS Total Liabilities**	217,745,494

Non-Financial Assets

			1 $
6210	Tangible Capital Assets (SLC 51 9921 11).		1,877,974,574
6250	Inventories of Supplies		8,045,330
6260	Prepaid Expenses		8,147,754
6261	Intangible Assets		
6262	Other		
6299		**Total Non-Financial Assets**	1,894,167,658
9970		**Total Accumulated Surplus (Deficit)**	2,111,913,152

			1 $
	Analysis of the Accumulated Surplus (Deficit)		
6410	Equity in Tangible Capital Assets		1,936,795,532
6411	Investment in Intangible Assets		
6412	Other		
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		279,460,607
6430	General Surplus (Deficit)		
6431	Unexpended Capital Financing		
6432	Remeasurement Gains (Losses) **(SLC 71 9910 01)**		0
	Local Boards		
5030	Transit Operations		
5035	Water Operations		
5040	Wastewater Operations		
5041	Solid Waste Operations		
5045	Libraries		
5050	Cemeteries		
5055	Recreation, Community Centres and Arenas		
5060	Business Improvement Area		
5076	Other		
5077	Other		
5078	Other		
5079	Other		
5098		**Total Local Boards**	0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)		141,616,855
6601	Unfunded Employee Benefits		-107,286,297
6603	Unfunded Remediation Costs of Contaminated Sites		-2,197,156
6604	Unfunded Asset Retirement Obligation Costs		-134,626,389
6610	Other	Other	-1,850,000
6620	Other		
6630	Other		
6640	Other		
6699		**Total Other**	-245,959,842
9971		**Total Accumulated Surplus (Deficit)**	2,111,913,152

Accumulated Surplus (Deficit) comprised of:

9980	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01)	2,111,913,152
9981	Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 71 9910 01)	0
9982	**Total Accumulated Surplus (Deficit)**	2,111,913,152

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Schedule 71
STATEMENT OF REMEASUREMENT GAINS AND LOSSES
for the year ended December 31, 2025

			1 $
0299	**Accumulated Remeasurement Gains (Losses), Beginning of The Year**		0
Unrealized Gains (Losses) Attributable to:			
0410	Foreign Exchange		
0420	Derivatives		
0430	Portfolio Investments		
0440	Other Financial Instruments, Designated to Fair Value Category		
0499		**Subtotal**	0
Realized (Gains) Losses, Reclassified to the Statement of Operations			
0610	Foreign Exchange		
0620	Derivatives		
0630	Portfolio Investments		
0640	Other Financial Instruments, Designated to Fair Value Category		
0699		**Subtotal**	0
1099	**Other Comprehensive Income (Loss)**		
1299	**Net Change in Remeasurement Gains (Losses) for the Year (SLC 71 0499 01 + SLC 0699 01 + SLC 1099 01)**		0
9910	**Accumulated Remeasurement Gains (Losses), End of Year (SLC 71 0299 01 + SLC 1299 01)**		0

FIR2025: Greater Sudbury C

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Single / Lower-Tier ONLY **Schedule 72**

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2025

Continuity of Taxes Receivable

		9 $
0210	Taxes Receivable, Beginning of Year	15,305,839
0215	PLUS: Amounts Added to Tax Bills For Collection Purposes Only	1,469,077
0220	PLUS: Tax Amounts Levied In the Year (SLC 26 9199 03)	434,081,010
0225	PLUS: Current Year Penalties and Interest	4,405,688
0240	LESS: Total Cash Collections (SLC 72 0699 09)	428,296,063
0250	LESS: Tax Adjustments Before Allowances (SLC 72 2899 09)	4,895,066
0260	LESS: Tax Adjustments Not Applied to Taxation (SLC 72 4999 09)	4,500,000
0280	PLUS: Decrease in Allowance	1,325,000
0290	Taxes Receivable, End of Year	18,895,485

Cash Collections

		9 $
0610	Current Year's Tax	413,419,971
0620	Previous Year's Tax	9,664,839
0630	Penalties and Interest	3,716,401
0640	Amounts Added to Tax Bills For Collection Purposes Only	1,494,852
0690	Other	
0699	**TOTAL Cash Collections**	428,296,063

FIR2025: Greater Sudbury C

Asmt Code: 5307
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Single / Lower-Tier ONLY **Schedule 72**
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2025

Tax Adjustments Applied to Taxation

			SCHOOL BOARDS								
			English - Public	French - Public	English - Separate	French - Separate	Other	TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
			1	2	3	4	5	6	7	8	9
			$	$	$	$	$	$	$	$	$
1000	Taxes Collected On Behalf of "Other" Bodies (Mun. Act 353)							0	634,150		634,150
1010	Write-off of Taxes (Mun. Act 354)							0			0
1020	Cancellation, Reduction, Refund of Taxes, Overcharges (Mun. Act 357/358)		41,956	8,852	23,555	20,259		94,622	336,968		431,590
1030	Cancellation, Reduction Or Refund of Taxes (Mun. Act 365)							0			0
1040	ARB Decisions, Advisory Notice of Adjustment Due to An ARB Decisions (Assessment Act 40/19.1(7))		214,307	44,954	116,521	107,497		483,279	1,328,686		1,811,965
1050	RFR (Assessment Act 39.1)		40,864	9,506	23,569	18,742		92,681	463,459		556,140
1060	Increase of Taxes, Error In Calculating Taxes (Mun. Act 359/359.1)							0			0
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32)		111,992	22,863	60,975	47,978		243,808	891,877		1,135,685
1080	Special Amended Notice (SAN) (Assessment Act)		529	111	288	246		1,174	-59		1,115
1090	Tax Incentive Adjustment (TIA) (Assessment Act)		703	0	237	562		1,502	15,401		16,903
1099		**Subtotal**	410,351	86,286	225,145	195,284	0	917,066	3,670,482	0	4,587,548
1299	Discounts for Advance Payments (Mun. Act 345(10))										0
1499	Tax Credit (Mun. Act 474.3)										0
1699	Tax Cancellation - Low Income Seniors and Disabled Persons (Mun. Act 319)							0			0
1810	Rebates to Commercial Properties (Mun. Act 362)							0			0
1820	Rebates to Industrial Properties (Mun. Act 362)							0			0
1899		**Subtotal**	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)		42,607	8,109	21,304	17,997		90,017	375,973		465,990
2299	Vacant Unit Rebates (Mun. Act 364)							0			0
2301	Contaminated Property (Mun. Act 365.1)							0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)							0			0
2400	Change In Assessment (Mun. Act 365.3)							0			0
2890	Other	Elderly	15,832	1,625	4,711	4,829		26,997	320,788		347,785
2891	Other	Other	16,067	3,053	8,830	8,645		36,595	-542,852		-506,257
2892	Other							0			0
2893	Other							0			0
2899		**Tax Adjustments Before Allowances**	484,857	99,073	259,990	226,755	0	1,070,675	3,824,391	0	4,895,066

Tax Adjustments Not Applied to Taxation

			SCHOOL BOARDS								
			English - Public	French - Public	English - Separate	French - Separate	Other	TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
			1	2	3	4	5	6	7	8	9
			$	$	$	$	$	$	$	$	$
4010	Tax Sale, Tax Registration Accounts										0
4210	Tax Deferral - Low Income Seniors and Disabled Persons (Mun. Act 319)							0			0
4420	Net Impact of 5% Capping Limit Program							0			0
4890	Other	Allowance						0	4,500,000		4,500,000
4891	Other							0			0
4999		**Tax Adjustments Not Applied to Taxation**	0	0	0	0	0	0	4,500,000	0	4,500,000

Additional Information

6010	Recovery of Tax Deferrals							0			0
7010	Entitlement of School Boards		28,973,206	3,177,960	10,186,192	8,241,095	0	50,578,453			

FIR2025: Greater Sudbury C

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

1. Debt Burden of the Municipality

				1 $
	All Outstanding Debt Issued By the Municipality, Predecessor Municipalities and Consolidated Entities			
0210	to Ontario and Agencies			24,651,946
0220	to Canada and Agencies			
0230	to Others			275,068,802
0297	Other			
0298	Other			
0299			**Subtotal**	299,720,748
0499	**PLUS**: All Debt Assumed By the Municipality From Others			
	LESS: All Debt Assumed By Others			
0610	Ontario			
0620	School Boards			
0630	Other Municipalities			
0640	Government Business Enterprises			
0697	Other			
0698	Other			
0699			**Subtotal**	0
	LESS: Debt Retirement Funds			
0810	Wastewater			
0820	Water			
0896	Other			
0897	Other			
0898	Other			
0899			**Subtotal**	0
	LESS: Own Sinking Funds (Actual Balances)			
1010	General Municipal			
1020	Enterprises and Others			
1096	Other			
1097	Other			
1098	Other			
1099			**Subtotal**	0
9910			**TOTAL Net Long Term Liabilities of the Municipality**	299,720,748

2. Debt Burden of the Municipality: Analysed by Debt Instrument

1210	Sinking Fund Debentures			264,176,155
1220	Installment (Serial) Debentures			24,651,946
1230	Long Term Bank Loans			0
1240	Lease Purchase Agreements (Tangible Capital Leases)			548,839
1250	Mortgages			
1280	Construction Financing Debentures			
1297	Other	I.O, Xstrata		10,343,808
1298	Other			
9920			**TOTAL Net Long Term Liabilities of the Municipality**	299,720,748

3. Debt Burden of the Municipality: Analysed by Function

1405	General Government		2,300,848
1410	Protection Services		0
	Transportation Services:		
1415	Roadways		63,841,117
1416	Winter Control		1,500,000
1420	Transit		5,368,646
1421	Parking		
1422	Street Lighting		
1423	Air Transportation		
	Environmental Services:		

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

1425	Wastewater System		30,333,319
1430	Storm Water System		
1435	Waterworks System		1,706,457
1440	Solid Waste Collection		
1445	Solid Waste Disposal		
1446	Waste Diversion		
1450	Health Services		1,830,924
1455	Social and Family Services		52,617,264
1460	Social Housing		
	Recreation and Cultural Services:		
1465	Parks		548,839
1466	Recreation Programs		
1471	Recreation Facilities - Golf Course, Marina, Ski Hill		
1474	Recreation Facilities - All Other		71,673,334
1475	Libraries		
1476	Museums		
1477	Cultural Services		68,000,000
1480	Planning and Development		
1490	Other Long Term Liabilities		
9930		**TOTAL Net Long Term Liabilities of the Municipality**	299,720,748

FIR2025: Greater Sudbury C

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

4. Debt Payable in Foreign Currencies (Net of Sinking Fund Holdings)

			1
	US Dollars:		$
1610	Canadian Dollar Equivalent included in SLC 74 9910 01		
1620	Par Value in 'U.S. Dollars'		
	Other Currency:		
1630	Canadian Dollar Equivalent included in SLC 74 9910 01		
1640	Par Value in		
1650	Canadian Dollar Equivalent included in SLC 74 9910 01		
1660	Par Value in		

5. Interest Earned on Sinking Funds and on Debt Retirement Funds During the Year

1810	Own Funds		1,385,327

6. Details of Sinking Fund Balance

2010	Value of Own Sinking Fund Debentures Issued and Outstanding At Year End		303,000,000
	Balance of Own Sinking Funds At Year End		
2110	Total Contributions to Own Sinking Funds		35,338,654
2120	Total Income Earned From investments of Sinking Funds' Monies		3,485,191
2199		**Subtotal**	38,823,845
2210	Estimated Total Future Contributions From This Municipality Required to Meet Obligations in Line 2010 Above		160,273,661
2220	Estimated Total Future Income Earned From investments in Lines 2199 and 2210 Above		100,897,514

7. Long term commitments at year end

2410	Hospital Support		
2420	University Support		
2430	Leases and Other Agreements		
2440	Capital Equipment, Land Acquisition		
2496	Other .		
2497	Other .		
2498	Other .		
2499		**TOTAL**	0

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

8. Contingent Liabilities

		Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
		4	1	2	3
		Y or N	Y or N	$	Years
2610	Pending or Threatened Litigation				
2620	Retroactive Wage Settlements				
2630	Guarantees of Long Term Indebtedness in the Name of the Municipality But Assumed by Others				
2640	Outstanding Loans Guaranteed				
2698	Other				
2699	**TOTAL**			0	

10. Debt Charges for the Current Year

		Principal	Interest	Total
		1	2	3
		$	$	$
	Recovered from the Consolidated Statement of Operations			
3012	General Tax Rates	10,093,609	9,850,028	
3014	Other	294,406		
3015	Tile Drainage / Shoreline Assistance			
3020	**Recovered From Reserve Funds**			
3021	Recovered From Development Charges			
	Recovered From Unconsolidated Entities:			
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other			
3098	Other			
3099	**TOTAL**	10,388,015	9,850,028	
	Line 3099 Includes:			
3110	Lump Sum (Balloon) Repayments of Long Term Debt			
3120	Provincial Grant Funding for Repayment of Long Term Debt			
	Analysis of Lease Purchase Agreements (Tangible Capital Leases)			
3140	Debt Charges for Lease Purchase Agreements (Tangible Capital Leases)	294,406		294,406

11. Long Term Debt Refinanced

		Principal	Interest
		1	2
		$	$
3410	Repayment of Provincial Special Assistance		
3420	Other Long Term Debt Refinanced		

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2025

12. Future Principal and Interest Payments on EXISTING Debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		$	$	$	$	$	$	$	$
3210	Year 2026	10,223,483	9,736,072						
3220	Year 2027	10,353,607	9,605,947						
3230	Year 2028	10,489,616	9,469,938						
3240	Year 2029	10,567,534	9,327,751						
3250	Year 2030	10,457,512	9,179,859						
3260	Years 2031 to 2035	51,940,596	43,600,417						
3270	Years 2036 onwards	94,790,886	111,012,165						
3280	Interest to be Earned on Sinking Funds	100,897,514							
3299	**TOTAL**	299,720,748	201,932,149	0	0	0	0	0	0

13. Other Notes

Please list all other notes and forward supporting schedules as required by email to: FIR@ontario.ca

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** Use ALT + ENTER Keys to "Return" to the next line.*

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2025

14. ASSET RETIREMENT OBLIGATION LIABILITY

ANALYSIS BY FUNCTIONAL CLASSIFICATION		Liabilities for ARO at Beginning of Year	Liability Incurred During the Year	Liability Settled During the Year	Increase in Liabilities Due to Accretion Expense	Increase (Decrease) Reflecting Change in the Estimate of Liability	Liabilities for ARO at End of Year
		1	3	4	5	6	7
		$	$	$	$	$	$
0299	General Government	47,351,152				406,861	47,758,013
0499	Protection Services	0				90,520	90,520
0699	Transportation Services	0				330,089	330,089
0899	Environmental Services	24,619,633			1,628,509	2,499,516	28,747,658
1099	Health Services	0					0
1299	Social and Family Services	0				217,630	217,630
1499	Social Housing	52,774,262				3,359,360	56,133,622
1699	Recreation and Cultural Services	0				1,346,815	1,346,815
1899	Planning and Development	0				2,042	2,042
1910	Other	0					0
9910	**Total Asset Retirement Obligations**	124,745,047	0	0	1,628,509	8,252,833	134,626,389

FIR2025: Greater Sudbury C

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Schedule 76
GOVERNMENT BUSINESS ENTERPRISES
for the year ended December 31, 2025

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

			Please Specify GBE					
			Sudbury Airport CDC	Greater Sudbury Utilities				Total
			1	2	3	4	5	20
			$	$	$	$	$	$
	Assets							
0210	Current		1,012,464	33,396,033				34,408,497
0220	Capital		19,228,995	161,091,056				180,320,051
0297	Other			12,185,286				12,185,286
0298	Other							0
0299		**Total Assets**	20,241,459	206,672,375	0	0	0	226,913,834
	Liabilities							
0410	Current		773,208	24,716,878				25,490,086
0420	Long-term		8,058,406	51,415,595				59,474,001
0497	Other	Note Payable to City of Greater Sudbury	332,870	52,340,819				52,673,689
0498	Other							0
0499		**Total Liabilities**	9,164,484	128,473,292	0	0	0	137,637,776
9910		**Net Equity**	11,076,975	78,199,083	0	0	0	89,276,058
0610		Municipality's Share ($)	100	100				200

STATEMENT OF OPERATIONS

0810	Revenues		7,341,882	170,213,012				177,554,894
0820	Expenses		7,909,018	178,659,688				186,568,706
0830	**Net Income (Loss) Before Other Comprehensive Income**		-567,136	-8,446,676	0	0	0	-9,013,812
0840	**Other Comprehensive Income**							0
9920	**Net Income (Loss) and Other Comprehensive Income**		-567,136	-8,446,676	0	0	0	-9,013,812
1010		Municipality's Share ($)						0
1020		Dividends paid						0

FIR2025: Greater Sudbury C

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2025

1. Municipal Workforce Profile

Employees of the Municipality

			Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205	Administration		199.00	8.20	
0210	**Fire**		147.00	1.10	0.00
0211	Uniform		138.00	0.00	
0212	Civilian		9.00	1.10	
0215	**Police**		436.00	14.00	0.00
0216	Uniform		299.00		
0217	Civilian		137.00	14.00	
0260	**Court Security**		15.00	14.70	0.00
0261	Uniform		5.00		
0262	Civilian		10.00	14.70	
0263	**Prisoner Transportation**		0.00	0.00	0.00
0264	Uniform				
0265	Civilian				
0220	Transit		122.00	37.30	
0225	Public Works		465.00	66.30	
0227	**Ambulance**		141.00	18.30	0.00
0228	Uniform		126.00	17.30	
0229	Civilian		15.00	1.00	
0230	Health Services		16.00	4.70	
0235	Homes for the Aged		320.00	168.70	
0240	Other Social Services		98.00	1.00	
0245	Parks and Recreation		90.00	149.60	
0250	Libraries		65.00	22.00	
0255	Planning		33.00	7.30	
0290	Other		126.00	26.90	
0298		**Subtotal**	2,273.00	540.10	0.00
0300	Proportion of Municipal Employees Covered by 'Collective Agreements' (%)		82%	77%	

Employees of Joint Local Boards

0305	Administration				
0310	**Fire**		0.00	0.00	0.00
0311	Uniform				
0312	Civilian				
0315	**Police**		0.00	0.00	0.00
0316	Uniform				
0317	Civilian				
0360	**Court Security**		0.00	0.00	0.00
0361	Uniform				
0362	Civilian				
0363	**Prisoner Transportation**		0.00	0.00	0.00
0364	Uniform				
0365	Civilian				
0320	**Transit**				
0325	Public Works				
0327	**Ambulance**		0.00	0.00	0.00
0328	Uniform				
0329	Civilian				
0330	Health Services				
0335	Homes for the Aged				
0340	Other Social Services				
0345	Parks and Recreation				
0350	Libraries				
0355	Planning				
0390	Other				
0398		**Subtotal**	0.00	0.00	0.00
0399		**TOTAL**	2,273.00	540.10	0.00

2. Selected Investments of Own Sinking Funds as at Dec. 31

		Own Municipality 1 $	Other Municipalities, School Boards 2 $	Provincial 3 $	Federal 4 $
0610	Own Sinking Funds				

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STATISTICAL INFORMATION
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3. Municipal Procurement This Year

		Number of Contracts	Value of Contracts
		1	2
		#	$
1010	Total Construction Contracts Awarded	41	73,343,566
1020	Construction Contracts Awarded at $100,000 or Greater	40	73,253,966

4. Building Permit Information

			Number of Building Permits	Total Value of Building Permits
			1	2
			#	$
1210	Residential Properties		1,282	140,889,514
1220	Multi-Residential Properties		31	47,439,140
1230	All Other Property Classes		336	407,819,346
1299		**Subtotal**	1,649	596,148,000

5. Insured Value of Physical Assets

			1
			$
1410	Buildings		1,580,306,520
1420	Machinery and Equipment		111,919,735
1430	Vehicles		92,590,362
1497	Other		
1498	Other		
1499		**Subtotal**	1,784,816,617

7. Vacant Home Tax

		1
		#
1710	Number of Properties for Which the Vacant Home Tax was Levied in 2025	

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8. Consolidated Local Boards Including Joint Local Boards and All Local Entities Set Up By the Municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Municipal Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 $	Municipality's Share of Total Fee Revenues 6 $
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
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0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Municipal Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 $	Municipality's Share of Total Fee Revenues 6 $
0851	Greater Sudbury Police Board	Police Board	0402	100%		
0852	Greater Sudbury Housing Corporation	Housing Authority	1401	100%		
0853	Greater Sudbury Public Library Board	Library Board	1604	100%		
0854	Greater Sudbury Heritage Museum Advisory	Museum	1605	100%		
0855	Flour Mill Business Improvement Area	Business Improvement Area	1805	100%		
0856	Downtown Sudbury	Business Improvement Area	1805	100%		
0857	Sinking Fund	Sinking Fund Commission	1809	100%		
0858				100%		

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0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

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for the year ended December 31, 2025

9. Building Permit Information (Performance Measures)

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1300	What method does your municipality use to determine total construction value?				Other Method (Please describe below)
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value.				Combination of calculation determined by

Total Value of Construction Activity

		1 $
1304	Total Value of Construction Activity for 2025 based on permits issued.	596,148,000

Review of Complete Building Permit Applications:
Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

		Median Number of Working Days 1#
1306	**Category 1: Houses** *(houses not exceeding 3 storeys / 600 square metres)* *Reference : provincial standard is 10 working days*	5
1308	**Category 2 : Small Buildings** *(small commercial/industrial not exceeding 3 storeys / 600 square metres)* *Reference : provincial standard is 15 working days*	13
1310	**Category 3 : Large Buildings** *(large residential / commercial / industrial / institutional)* *Reference : provincial standard is 20 working days*	25
1312	**Category 4 : Complex Buildings** *(post disaster buildings, including hospitals, power / water, fire / police / EMS, communications)* ***Note** : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.*	

Number Of Building Permit Applications

		Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
1314	**Category 1 : Houses** *(houses not exceeding 3 storeys / 600 square metres)*	318	860	1,178
1316	**Category 2 : Small Buildings** *(small commercial/industrial not exceeding 3 storeys / 600 square metres)*	18	291	309
1318	**Category 3 : Large Buildings** *(large residential / commercial / industrial / institutional)*	17	132	149
1320	**Category 4 : Complex Buildings** *(post disaster buildings, including hospitals, power / water, fire / police / EMS), communications*		13	13
1322	**Subtotal**	353	1,296	1,649

Note: *Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.*

10. Planning and Development

Land Use Planning *(using building permit information)*

		Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
1350	Number of residential units in new detached houses	80	80	82
1352	Number of residential units in new semi-detached houses	38	38	8
1354	Number of residential units in new row houses	35	35	0
1356	Number of residential units in new apartments / condo apartments	183	183	0
1358	**Subtotal**	336	336	90

Land Designated for Agricultural Purposes

		Hectares 1 #
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2025	6,137

11. Transportation Services

		1 #
1710	**Roads:** Total Paved Lane Km	3,049
1720	**Condition of Roads:** Number of paved lane kilometres where the condition is rated as good to very good.	1,361

		Column	Column	Column	Description

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		1 #	2 #	3 #	4 LIST
1722	Has the entire municipal road system been rated?				Y
1725	Indicate the rating system used and the year the rating was conducted				Pavement Condition Index 2023

1730	**Roads:** Total Unpaved Lane Km	626
1740	**Winter Control:** Total Lane Km maintained in winter	3,640
1750	**Transit:** Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	5,708,599
1755	**Transit:** Population of Service Area	152,819
1760	**Bridges and Culverts:** Total Square Metres of Surface Area on Bridges and Culverts	48,797

Rating Of Bridges And Culverts

		Number of structures where the condition of primary components is rated as good to very good, requiring only repair 1 #	Total Number 2 #
1765	Bridges	83	96
1766	Culverts	92	97
1767	**Subtotal**	175	193

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1768	Have all bridges and culverts in the municipal system been rated?				Y
1769	Indicate the rating system used and the year the rating was conducted.				Bridge Condition Index (OSIM) 2024

12. Environmental Services

		1 #
1810	**Wastewater Main Backups:** Total number of backed up wastewater mains	67
1815	**Wastewater Collection / Conveyance:** Total KM of Wastewater Mains.	867
1820	**Wastewater Treatment and Disposal :** Total Megalitres of Wastewater Treated	28,466.040
1825	**Wastewater Bypasses Treatment:** Estimated megalitres of untreated wastewater.	282.530
1835	**Urban Storm Water Management :** Total KM of Urban Drainage System plus *(0.005 KM times No. of Catch basins)*	638
1840	**Rural Storm Water Management:** Total KM of Rural Drainage System plus *(0.005 KM times No. of Catch basins)* .	1,536
1845	**Water Treatment:** Total Megalitres of Drinking Water Treated.	20,219.150
1850	**Water Main Breaks:** Number of water main breaks in a year	88
1855	**Water Distribution/Transmission:** Total kilometres of Water Distribution / Transmission Pipe.	980
1860	**Solid Waste Collection:** Total tonnes collected from all property classes.	
1865	**Solid Waste Disposal:** Total tonnes disposed of from all property classes.	96,087
1870	**Waste Diversion:** Total tonnes diverted from all property classes.	

13. Recreation Services

		1 #
1910	**Trails:** Total kilometres of trails (*owned by municipality and third parties*).	184
1920	**Indoor recreation facility space:** Square metres of indoor recreation facilities *(municipally owned)* .	113,577
1930	**Outdoor recreation facility space:** Square metres of outdoor recreation facility space *(municipally owned)* .	42,810

14. Other Revenue (Used for the calculation of Operating Cost)

		1 $
2310	**Fire Services:** Other revenue.	
2320	**Paved Roads:** Other revenue.	
2330	**Solid Waste Disposal:** Other revenue.	278,077
2340	**Waste Diversion:** Other Revenue	330,569
2370	Assessment on Exempt Properties *(Enter data from returned roll)*	

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Schedule 81
ANNUAL DEBT REPAYMENT LIMIT
based on the information reported for the year ended December 31, 2025

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2027

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

			1 $
	Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01).		10,388,015
0220	Interest (SLC 74 3099 02).		9,850,028
0299		**Subtotal**	**20,238,043**
0610	Payments for Long Term Commitments and Liabilities Financed from the Consolidated Statement of Operations (SLC 42 6010 01)		0
9910		**Total Debt Charges**	20,238,043

			1 $
	Excluded Debt Charges		
1010	Electricity - Principal (SLC 74 3030 01)		0
1020	Electricity - Interest (SLC 74 3030 02)		0
1030	Gas - Principal (SLC 74 3040 01)		0
1040	Gas - Interest (SLC 74 3040 02)		0
1050	Telephone - Principal (SLC 74 3050 01)		0
1060	Telephone - Interest (SLC 74 3050 02)		0
1099		**Subtotal**	**0**
1410	Debt Charges for Tile Drainage / Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)		0
1411	Provincial Grant Funding for Repayment of Long Term Debt (SLC 74 3120 01 + SLC 74 3120 02)		0
1412	Lump Sum (Balloon) Repayments of Long Term Debt (SLC 74 3110 01 + SLC 74 3110 02)		0
1420		**Total Debt Charges to be Excluded**	**0**
9920		**Net Debt Charges**	**20,238,043**

			1 $
1610	**Total Revenues** (SLC 10 9910 01)		891,236,919
	Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)		0
2210	Ontario Grants, Including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)		224,034,907
2220	Canada Grants, Including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)		19,390,990
2225	Deferred Revenue Earned (Provincial Gas Tax) (SLC 10 0830 01)		1,244,337
2230	Revenue from Other Municipalities, Including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)		306,173
2240	Gain (Loss) on Sale of Land & Capital Assets (SLC 10 1811 01)		-548,570
2250	Deferred Revenue Earned (Development Charges) (SLC 10 1812 01)		4,910,475
2251	Deferred Revenue Earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)		324,519
2256	Deferred Revenue Earned (Community Benefits Charges) (SLC 10 1815 01)		0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)		4,156,306
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)		-9,013,812
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)		22,345,623
2299		**Subtotal**	**267,150,948**
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged		
2610		**Net Revenues**	**624,085,971**
2620		**25% of Net Revenues**	**156,021,493**
9930		**ESTIMATED ANNUAL REPAYMENT LIMIT**	**135,783,450**

For Illustration Purposes Only

Annual Interest Rate		Term		
7.00%	@	**5**	**years =**	556,738,953

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Schedule 83
NOTES
for the year ended December 31, 2025

NOTES

0010	**Schedule 10:**	
0020	**Schedule 12:**	
0030	**Schedule 40:**	
0040	**Schedule 51:**	
0050	**Schedule 53:**	
0060	**Schedule 54:**	
0070	**Schedule 60:**	
0080	**Schedule 70:**	
0090	**Schedule 74:**	
0110	**Schedule - Other:**	