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:	2026/05/29 3:40:12 PM	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	Submitted Under Review	Smart FIR Initialized	Smart FIR Initialized	Smart FIR Initialized	Smart FIR Initialized	Not Started				
Workflow Status Date	5/29/2026	1/29/2026	1/29/2026	1/29/2026	1/29/2026					
Backup Date	5/29/2026	5/29/2026	4/22/2026	3/3/2026						
Restore Date										

H E L P P A G E

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

18/Aug/2026   3:39 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	8/18/2026

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

FIR2025: Greater Sudbury C

Asmt Code: 5307
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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

Schedule 10

Asmt Code: 5307

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 23103

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

Asmt Code: 5307
MAH Code: 23103

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	Decrease - Percentage Retained	Tax Adjustment - Increasers	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
		1	2	3	4	5	6	7	8	9	10	11
		Y or N	%	$	$	%	%	$	$	Y or N	Y or N	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?	Number of Tax Bands	Low Band: CVA Boundary	Low Band: % of Highest Band Rate	Middle Band: CVA Boundary	Middle Band: % of Highest Band Rate
		2	3	4	5	6	7
		Y or N	#	$	%	$	%
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?	Year Current Phase-In Initiated	Term of Current Phase-In
		2	3	4
		Y or N	Year	# 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: Installments	INTERIM: First Due Date	INTERIM: Last Due Date	FINAL Billing Installments: Installments	FINAL: First Due Date	FINAL: Last Due Date
		2	3	4	5	6	7
		#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	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 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	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	TT	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	0.836560%			0.836560%	889,259			889,259
0620	LU	0	Large Industrial	Excess Land	3.932421	100%	2,558,400	0.836560%			0.836560%	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	2.809508	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

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	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	TT	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
0275	CJ	0	Commercial	Vacant Land, Shared PIL	1.912000	100%	135,000	0.393442%			0.393442%	531			531
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
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	2.809508	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

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**	**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	TT	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%	386,000	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%	64,073,005	0.486916%			0.486916%	311,982			311,982
0620	LU	0	Large Industrial	Excess Land	3.932421	100%	2,407,100	0.486916%			0.486916%	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	2.809508	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

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**	**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	TT	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
0570	IX	0	Industrial	Vacant Land	3.387738	100%	103,500	0.419474%			0.419474%	434			434
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
3110	VT	0	Aggregate Extraction Property	Full Occupied	2.809508	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
												0			0
9401				**Subtotal**			207,007,000					263,928			263,928

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

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	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	TT	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	2.809508	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

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	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	TT	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
0275	CJ	0	Commercial	Vacant Land, Shared PIL	1.912000	100%	135,000	0.139327%			0.139327%	188			188
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
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	2.809508	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

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	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	TT	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%	386,000	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%	64,073,005	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	2.179489	100%	27,455,000	0.158819%			0.158819%	43,604			43,604
3110	VT	0	Aggregate Extraction Property	Full Occupied	2.809508	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 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%	$	$	$	$
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
													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 LT / ST 12 $	Municipal Taxes UT 13 $	Education Taxes 14 $	TOTAL 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: 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	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														
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 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									
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	2,561,600	0.212734%			0.212734%	5,449			5,449
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	41,500	0.212734%			0.212734%	88			88
1210	CF	0	Commercial	PIL: Full Occupied	1.912000	100%	106,723,774	0.406747%			0.406747%	434,096			434,096
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.912000	100%	38,850,600	0.406747%			0.406747%	158,024			158,024
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.912000	100%	497,800	0.406747%			0.406747%	2,025			2,025
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
												0			0
9401				**Subtotal**			148,824,174					600,288			600,288

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 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									
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	140,000	0.205775%			0.205775%	288			288
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	324,800	0.205775%			0.205775%	668			668
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
												0			0
												0			0
9401				Subtotal			8,637,700					33,112			33,112

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 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									
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	3,660,700	0.123821%			0.123821%	4,533			4,533
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
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	3.387738	100%	450,000	0.419474%			0.419474%	1,888			1,888
1585	IR	0	Industrial	PIL: Vacant Land, Taxable Tenant of Province	3.387738	100%	143,000	0.419474%			0.419474%	600			600
5110	VP	0	Aggregate Extraction Property	PIL: Full Occupied, Taxable Tenant of Province	2.809508	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
9401				**Subtotal**			28,968,400					63,184			63,184

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 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									
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	1,247,600	0.123821%			0.123821%	1,545			1,545
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
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.912000	100%	403,000	0.236746%			0.236746%	954			954
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.912000	100%	65,000	0.236746%			0.236746%	154			154
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	3.387738	100%	264,000	0.419474%			0.419474%	1,107			1,107
1585	IR	0	Industrial	PIL: Vacant Land, Taxable Tenant of Province	3.387738	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
												0			0
9401				**Subtotal**			3,790,300					7,865			7,865

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 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									
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	2,561,600	0.156262%			0.156262%	4,003			4,003
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	41,500	0.156262%			0.156262%	65			65
1210	CF	0	Commercial	PIL: Full Occupied	1.912000	100%	106,723,774	0.298773%			0.298773%	318,862			318,862
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.912000	100%	38,850,600	0.298773%			0.298773%	116,075			116,075
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.912000	100%	497,800	0.298773%			0.298773%	1,487			1,487
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
												0			0
												0			0
9401				Subtotal			148,824,174					440,937			440,937

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 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									
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	140,000	0.072870%			0.072870%	102			102
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	324,800	0.072870%			0.072870%	237			237
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
												0			0
												0			0
9401				Subtotal			8,637,700					11,726			11,726

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 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									
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	3,660,700	0.072870%			0.072870%	2,668			2,668
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
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	3.387738	100%	450,000	0.246864%			0.246864%	1,111			1,111
1585	IR	0	Industrial	PIL: Vacant Land, Taxable Tenant of Province	3.387738	100%	143,000	0.246864%			0.246864%	353			353
5110	VP	0	Aggregate Extraction Property	PIL: Full Occupied, Taxable Tenant of Province	2.809508	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
												0			0
9401				**Subtotal**			28,968,400					37,183			37,183

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

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 LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal PILS LT / ST	Municipal PILS UT	Education PILS	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%	$	$	$	$
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
													0		0
													0		0
													0		0
9601				**Subtotal**			0						0		0

FIR2025: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

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

		Municipal PILS		Education	
		LT / ST	UT	PILS	TOTAL
	4. SUPPLEMENTARY PAYMENTS-IN-LIEU	12	13	14	15
		$	$	$	$
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
MAH Code: 23103

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 LT / ST	Municipal Taxes UT	Education Taxes	Distribution of Education Taxes in column 6 by School Board: 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 LT / ST	Municipal PILS UT	Education PILS
		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						Distribution of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
		LT / ST 3 $	UT 4 $	Education 5 $	Total PILS Levied 2 $	Adjustment to PILS Levied 6 $	Total PIL Entitlement 7 $	LT / ST 8 $	UT 9 $	Education 10 $	English - Public 11 $	French - Public 12 $	English - Separate 13 $	French - Separate 14 $	Other 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

FIR2025: Greater Sudbury C

Asmt Code: 5307
MAH Code: 23103

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

Code		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	1,749,850	1,327,226	26,363,344	-6,257,095	2,316,567	22,422,816
0260	Program Support	24,359,956		2,510,421	1,363,610	8,021	855		28,242,863	-3,556,169	-24,686,694	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

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
		$	$	$	$	$	$	$	$	$	$	$
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											
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

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

		2025 Opening Net Book Value	COST 2025 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2025 Closing Cost Balance	AMORTIZATION 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
		$	$	$	$	$	$	$	$	$	$	$	$
1498	Other	0	0					0	0			0	0
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
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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) 1 $	2025 Closing Net Book Value (NBV) 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) 1 $	2025 Closing Net Book Value (NBV) 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) 1 $	Expenditures in 2025 2 $	Less Assets Capitalized 3 $	2025 Closing Net Book Value (NBV) 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

Asmt Code: 5307
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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

Schedule 54

Asmt Code: 5307
MAH Code: 23103

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 1 $	Discretionary Reserve Funds 2 $	Reserves 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 1 $	Discretionary Reserve Funds 2 $	Reserves 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

FIR2025: Greater Sudbury C

Asmt Code: 5307
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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

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

C: Community Benefit Charges

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

D: Spending or Allocation of Opening Obligatory Reserve Fund Balances

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

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

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

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