



**Cambrian  
College**



# **Business Plan**

**2026-2027**



# Table of Contents

Vision, Mission, and Guiding Principles .....	1
Our Goal and Objectives.....	2
Actioning our Objectives .....	4
Budget Overview .....	8
2025-2026 Budget.....	9
Conclusion .....	13
Contact Us.....	13

The 2026-27 Business Plan is available for download at  
[cambriancollege.ca](http://cambriancollege.ca)



## Vision

To **empower** our learners, team and partners for success.

## Mission

To offer a comprehensive program of career-oriented, postsecondary education and training to assist individuals in finding and sustaining meaningful employment.

To meet the needs of employers and the changing work environment.

To support the economic and social development of our diverse community, locally and globally.

Source: Ontario Colleges of Applied Arts and Technology Act, 2002

## Guiding Principles

In everything we do, we will lean into our unique character and resilience as a college in the north foregrounding:

### Academic Excellence

We support, enhance and celebrate teaching and learning.

### Global Perspective

We will create meaningful opportunities to welcome the world to Cambrian and bring Cambrian to the world, preparing students for leadership in an interconnected world.

### Indigenous Values

We will integrate traditional knowledge, cultural practices, and respectful stewardship of the land into our curriculum, programs, and policies and deepen cultural safety, supports and connections that enable Indigenous people to thrive at Cambrian.

### Innovation

We continually seek creative ways of meeting the needs of our students and be an incubator for novel solutions that address the social and economic challenges of industries and communities.

### Sustainability

We will make strategic choices that support the sustainability of our College, our community and the environment.

# Our Goal and Objectives

Cambrian College's Strategic Plan Strategy 2025-2030 is driven by a passion for the success of our learners, our team and of course for our partners. Importantly, it is underpinned by an innate resolve for growth, fiscal sustainability, and resiliency, and a compulsion to set Cambrian and the Cambrian family apart from the norm in order to better compete on a global stage.

Our plan is built to fulfill our key brand promises of an education for great careers, backed by the most welcoming experience possible. In fact, our unique brand has been instrumental in shaping the plan and it is our team – the core of our brand – that will certainly enable the plan as it comes to life. Our connections – to our students, to each other, to our partners and the industries we serve – are what will set this plan, and our college, on a pathway to success at a time when those connections are more important than ever.

To achieve this, Cambrian will focus on 3 GOALS, each with 3 OBJECTIVES that focus on our learners, our team and our community.



**Goal #1** – Deliver education that fosters creativity, resilience, and personal growth for continued career success

## Objectives –

### Learner Focus:

Evolve our programs and adopt innovative technologies to meet emerging needs, while advancing teaching practices to drive academic excellence.

### Team Focus:

Empower our Cambrian team for career success.

### Community Focus:

Enhance student support and work-integrated learning for seamless workforce transitions.





**Goal #2** – Create a warm, inclusive experience that strengthens Cambrian’s vibrant culture.

## Objectives –

### Learner Focus:

Streamline the student journey to be flexible, accessible, and welcoming, while deepening cultural safety and support

### Team Focus:

Foster an inclusive, high-performing team environment that empowers everyone to thrive

### Community Focus:

Simplify the partner experience to access tailored solutions that deliver results



**Goal #3** – Forge strategic regional and global partnerships that fuel recruitment, unlock learner success, and accelerate innovation and productivity

## Objectives

### Learner Focus:

Expand industry and community partnerships to give students skills and career connections

### Team Focus:

Build our capacity as a global leader in innovation, scholarship and applied research

### Community Focus:

Deepen ties with regional, global, and Indigenous partners to meet needs and support learner success



# Actioning our Objectives

We have grouped our tactics to reflect our actions toward our Learners, our Team and our Community. The actions we will look to initiate, implement and/or complete in the next 12 months are below.

## Learner Focus

- G1. Evolve our programs and adopt innovative technologies to meet emerging needs, while advancing teaching practices to drive academic excellence**
- G2. Streamline the student journey to be flexible, accessible, and welcoming, while deepening cultural safety and support**
- G3. Expand industry and community partnerships to give students skills and career connections**

## Tactics

- Develop AI guidelines and training programs that help learners and educators use AI effectively, ethically, and responsibly.
- Investigate partnerships that lead to AI collaborative project opportunities.
- Continue to expand high-demand programs that align with learner interests and labour-market demand.
- Strengthen data-informed student retention practices:
  - ▶ Enhance access to timely, program-level retention data including Student Information Quality (SIQ) metrics, for academic leaders and student support teams.
  - ▶ Identify high-risk attrition points across the student lifecycle (e.g., early leavers, first-term persistence challenges, and critical progression milestones).
  - ▶ Systematically gather, track, and analyze key indicators of student risk, including at-risk reports, academic probation and dismissal lists, course withdrawal patterns, and retention trends.
  - ▶ Use data insights to inform targeted interventions, early alerts, and coordinated student success strategies at the program and institutional levels.
  - ▶ Expand the student advising model for coordinated support.



- Enhance institutional decision-making through a modernized, integrated tool for program review that includes improved access to program scorecard data.
- Conduct a review of Continuing Education registration systems to identify opportunities for modernization.
- Implement standardized Academic Upgrading procedures across satellite sites to ensure institutional alignment and consistency.
- Undertake a review of the Banner Ellucian platform to maximize SIS capabilities and streamline system configurations by minimizing customizations and legacy integrations.
- Develop a comprehensive strategy to promote a psychologically safe learning and working environment by strengthening inclusive teaching practices, and expanding professional development opportunities for staff focused on identifying, responding to, and supporting students experiencing crisis.
- Advance the work of the Food Security Task Force and strengthen partnerships with community organizations (e.g., Sudbury Food Bank) to address student food security needs.
- Finalize and implement a common, college-wide customer service philosophy to align service standards and practices across departments.
- Conduct a comprehensive student journey mapping process, beginning at Day 10 and extending through alumni status, to identify systemic gaps, bottlenecks, and opportunities for improvement.
- Reinvigorate Program Advisory Committee engagement to enhance career connections, industry relevance, and the student learning experience.

## Team Focus

- G1. Empower our Cambrian team for career success**
- G2. Foster an inclusive, high-performing team environment that empowers everyone to thrive**
- G3. Build our capacity as a global leader in innovation, scholarship and applied research**

## Tactics

- Deliver coordinated professional development for leaders and employees emphasizing Gallup strengths and expand cross-departmental development opportunities.
- Modernize administrator performance assessments to support a goal-oriented, strengths-based, and future-focused approach to development.
- Establish comprehensive succession planning for critical leadership positions.
- Evolve the mandate of the TEACH Committee to prioritize the Scholarship of Teaching and Learning (SoTL) and strengthen mentorship in academic research.
- Strengthen engagement with the AODA Accessibility Advisory Committee to support the development of a college-wide accessibility strategy focused on barrier removal and continuous improvement.
- Increase institutional engagement and shared accountability across Truth and Reconciliation Circle sub-committees to advance the next phase of the College's Truth and Reconciliation action plan.
- Pursue applied research partnerships in strategically aligned sectors, including mining, defence, and health-adjacent fields.
- Build applied research capacity through targeted investments in infrastructure, equipment, and expertise to support government priorities, partner needs, and student experiential learning.



## Community Focus

- G1. Enhance student support and work-integrated learning for seamless workforce transitions**
- G2. Simplify the partner experience to access tailored solutions that deliver results**
- G3. Deepen ties with regional, global, and Indigenous partners to meet needs and support learner success**

### Tactics

- Expand corporate training offerings to address priority upskilling needs identified by industry and community partners.
- Implement a partner-focused data management tool, to enable college-wide access to information and support a coordinated, integrated approach to partnership development.
- Increase philanthropic impact through refined donor engagement, targeted fundraising for college strategic priorities, with a focus on growing awards and endowments.
- Advance the global engagement strategy through the launch of the GoGlobal mobility program and the pursuit of funded inbound and outbound mobility and international capacity-development opportunities.
- Strengthen varsity engagement by expanding postsecondary and community partnerships to enhance athletic participation, recruitment, and campus- and community-based activities and events.
- Begin the respectful, relationship-based implementation of the Indigenous Engagement Plan, guided by the principles of Truth and Reconciliation.
- Build partnerships with community service organizations to expand student support services and pursue collaborative funding opportunities.



# Budget Overview

Cambrian's Board of Governors approved a deficit budget for 2026/2027.

## Assumptions

Below are some of the assumptions that were used in the 2026/2027 budget:

### Revenues

- Grant projections were based on the College Funding Framework including the estimated performance related to the Strategic Mandate Agreement metrics.
- Domestic Tuition fee rates were increased by 2% in accordance with the Tuition Fee Framework.
- International Tuition fee rates were increased by 3% as approved by the Board of Governors.
- Enrolment projections include maintaining current domestic enrolment levels. International enrolment was budgeted based on the progression of current students and new international students in Spring (20), Fall (180), and Winter (150) terms.
- Other and ancillary incomes including parking, residence and contract training were adjusted to reflect expected campus activity. Investment income was adjusted to a conservative amount.

### Expenses

- Labour expenses were estimated as required to meet expected enrolment levels and in accordance with the College's various collective agreements and to reflect movements through pay grids. New labour positions were added that support revenue generating activities and to support academic delivery.
- Other expenses were reduced to reflect the enrolment activity levels. Investments were made in areas including IT infrastructure and Modernization as well as an increase to reflect expected inflation.

### External Factors

There are external challenges present in the post-secondary environment that either currently impact or could impact our results.

1. *Domestic and International enrolment* – The 2026/27 budget includes estimates for both domestic and international enrolment. Changes to enrolment could have a significant impact on the ability to meet the projected budget. The College has been able to produce a small deficit budget with the number of student study permits allocated by the province.
2. *Inflation* – The College has adjusted the budget to account for the increase in inflation that is expected to continue in the coming fiscal year.
3. *Tariffs* – The College has forecasted the budget to accommodate the anticipated increase in tariffs expected in the upcoming fiscal year.

### Financial Commentary

For the 2026/2027 budget year, the College was able to prepare a deficit budget in alignment with the Board approved budget development framework. The budget includes a planned operating deficit of approximately \$1.7 million, representing 1.44% of total revenue. The modest deficit primarily reflects the implementation of the new funding framework and the progression of current domestic and international student enrolment revenue. As a result of previously accumulated surpluses and capital grants received, the College will be able to invest approximately \$8.05M in 2026/27 in key priorities, including deferred maintenance and campus modernization, academic teaching and learning equipment and space, health and safety, and information technology infrastructure and modernization.

# 2026-2027 Budget

## Cambrian College

### Statement of Financial Position

#### 2026/27 Budget

	Balance
111 - Cash and Cash Equivalents - Unrestricted	140,571,726.47
112 - Cash and Cash Equivalents - Endowments	43,677.08
<b>11 - Cash and Cash Equivalents</b>	<b>140,615,403.55</b>
121 - Accounts Receivable	9,235,594.82
<b>12 - Accounts Receivable</b>	<b>9,235,594.82</b>
142 - Inventory for Consumption	73,096.76
143 - Short Term Investments	18,290,045.02
149 - Other Current Assets	2,066,338.24
<b>14 - Other Current Assets</b>	<b>20,429,480.02</b>
161 - Land	159,066.00
162 - Site Improvements	3,788,185.41
163 - Buildings	172,334,506.87
164 - Furniture and Equipment	31,106,456.54
<b>16 - Tangible Capital Assets</b>	<b>207,388,214.82</b>
172 - AA Site Improvements	(2,689,909.07)
173 - AA Buildings	(85,999,012.91)
174 - AA Furniture and Equipment	(18,622,786.25)
<b>17 - Tangible Capital Assets Accumulated Amortization</b>	<b>(107,311,708.23)</b>
181 - Long Term Receivable	764,896.39
<b>18 - Long Term Receivable</b>	<b>764,896.39</b>
191 - Long Term Investments	12,068,505.62
199 - Other Long term Assets	9,272.16
<b>19 - Investments and Other Long Term Assets</b>	<b>12,077,777.78</b>
<b>1 - ASSETS</b>	<b>283,199,659.15</b>
221 - Accounts Payable and Accrued Liabilities	(15,337,336.49)
222 - Accrued Interest	(3,773.15)
223 - Current Portion of Long Term liabilities	(1,287,536.21)
<b>22 - Accounts Payable and Accrued Liabilities</b>	<b>(16,628,645.85)</b>
231 - Deferred Revenue	(4,074,153.72)
232 - Deferred Tuition Revenue	(14,198,498.84)
<b>23 - Deferred Revenue</b>	<b>(18,272,652.56)</b>
241 - Restricted Contributions	(7,308,358.41)
<b>24 - Restricted Contributions</b>	<b>(7,308,358.41)</b>
251 - DCC	(56,615,287.55)
252 - DCC Unspent - Third Parties	(557,756.62)
<b>25 - Deferred Capital Contributions</b>	<b>(57,173,044.17)</b>
271 - Other Debt	(3,458,434.43)
272 - Fee-Supported Debt	(434,056.50)
<b>27 - Debt</b>	<b>(3,892,490.93)</b>
292 - Obligation for Postemployment Benefits and Compensated Absences	(2,949,000.00)
295 - ARO Liability	(5,617,450.55)
299 - Derivatives and Other Long Term Liabilities	(16,174.16)
<b>29 - Other Long Term Liabilities</b>	<b>(8,582,624.71)</b>
<b>2 - LIABILITIES</b>	<b>(111,857,816.63)</b>

<i>311 - Unrestricted Net Assets</i>	<i>(10,181,961.43)</i>
<b>31 - Unrestricted Net Assets</b>	<b>(10,181,961.43)</b>
<i>321 - Internally Restricted Net Assets</i>	<i>(114,576,966.57)</i>
<b>32 - Internally Restricted Net Assets</b>	<b>(114,576,966.57)</b>
<i>331 - Investment in Capital Assets</i>	<i>(33,192,393.86)</i>
<b>33 - Investment in Capital Assets</b>	<b>(33,192,393.86)</b>
<i>371 - Endowments</i>	<i>(12,179,834.00)</i>
<b>37 - Endowments</b>	<b>(12,179,834.00)</b>
<i>381 - Accumulated Remeasurement Gain and Losses</i>	<i>(1,210,686.66)</i>
<b>38 - Accumulated Remeasurement Gain and Losses</b>	<b>(1,210,686.66)</b>
<b>3 - NET ASSETS</b>	<b>(171,341,842.52)</b>

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**Cambrian College**  
**Statement of Financial Position**  
**2026/27 Budget**

	<b>Balance</b>
411 - Grant Revenue Operating	(66,014,807.80)
414 - Amortization of Deferred Capital Contributions	(2,549,312.00)
<b>41 - Grant Revenue</b>	<b>(68,564,119.80)</b>
431 - Tuition Fee - Domestic	(17,241,004.96)
433 - Tuition - International	(14,787,525.68)
434 - Apprenticeship Classroom Fee	(135,100.00)
439 - Student Ancillary Fees	(3,871,590.66)
<b>43 - Tuition Fees</b>	<b>(36,035,221.30)</b>
451 - Educational Services - Contractual	(225,002.00)
<b>45 - Educational and Other Fees for Services</b>	<b>(225,002.00)</b>
461 - Ancillary Revenue	(7,272,150.00)
<b>46 - Ancillary Revenue</b>	<b>(7,272,150.00)</b>
491 - Reimbursement of Expenses	(2,904,332.00)
492 - Donations	(23,300.00)
493 - Sales and Rentals	(66,999.00)
499 - Other Revenue	(5,973,397.57)
<b>49 - Other Revenue</b>	<b>(8,968,028.57)</b>
<b>4 - REVENUE</b>	<b>(121,064,521.67)</b>
511 - Salaries - Full Time and Partial Load Academic	27,900,434.02
512 - Salaries - Part Time and Sessional Academic	7,108,590.63
513 - Salaries - Support Staff	20,826,633.84
514 - Salaries - Administrative Staff	11,817,936.05
<b>51 - Salaries and Wages</b>	<b>67,653,594.54</b>
521 - Benefits - Full Time and Partial Load Academic	3,056,709.96
522 - Benefits - Part Time and Sessional Academic	1,683,959.84
523 - Benefits - Support Staff	3,812,439.56
524 - Benefits - Administrative Staff	1,593,852.68
525 - Pension Plans	5,536,690.63
<b>52 - Employee Benefits</b>	<b>15,683,652.67</b>
531 - Transportation and Communication	1,870,556.74
<b>53 - Transportation and Communication</b>	<b>1,870,556.74</b>
541 - Services	15,004,752.75
542 - Maintenance	7,972,805.31
543 - Rental Expenditures	404,440.18
549 - Other Services	950,005.08
<b>54 - Services</b>	<b>24,332,003.32</b>
551 - Supplies and Minor Equipment	4,784,620.84
552 - Utilities	2,442,620.53
<b>55 - Supplies and Minor Equipment</b>	<b>7,227,241.37</b>
561 - Ancillary Expenditures	78,999.00
<b>56 - Ancillary Services - Expenditures</b>	<b>78,999.00</b>
571 - Amortization Expense	4,278,604.96
<b>57 - Amortization Expense</b>	<b>4,278,604.96</b>
591 - Interest and Insurance Expenses	344,485.65
599 - Other Expenses	1,339,504.01
<b>59 - Other Expenditures</b>	<b>1,683,989.66</b>
<b>5 - EXPENSES</b>	<b>122,808,642.26</b>
<b>(Surplus)/Deficit</b>	<b>1,744,120.59</b>

**Cambrian College  
Capital Asset  
2026/27 Budget**

	2025-26	2026-27	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 and thereafter
16101 - Land - OB	159,066.00	159,066.00	159,066.00	159,066.00	159,066.00	159,066.00
<b>161 - Land</b>	<b>159,066.00</b>	<b>159,066.00</b>	<b>159,066.00</b>	<b>159,066.00</b>	<b>159,066.00</b>	<b>159,066.00</b>
16201 - Site Improvements - OB	3,395,765.04	3,623,185.41	3,788,185.41	3,953,185.41	4,118,185.41	4,283,185.41
16202 - Site Improvements - Additions	227,420.37	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00
<b>162 - Site Improvements</b>	<b>3,623,185.41</b>	<b>3,788,185.41</b>	<b>3,953,185.41</b>	<b>4,118,185.41</b>	<b>4,283,185.41</b>	<b>4,448,185.41</b>
17201 - AA Site Improvements - OB	(2,094,780.61)	(2,392,344.84)	(2,689,909.07)	(2,987,473.30)	(3,285,037.53)	(3,582,601.76)
17202 - AA Site Improvements - Current Year Amortization	(297,564.23)	(297,564.23)	(297,564.23)	(297,564.23)	(297,564.23)	(297,564.23)
<b>172 - AA Site Improvements</b>	<b>(2,392,344.84)</b>	<b>(2,689,909.07)</b>	<b>(2,987,473.30)</b>	<b>(3,285,037.53)</b>	<b>(3,582,601.76)</b>	<b>(3,880,165.99)</b>
<b>SITE IMPROVEMENT - NET BOOK VALUE</b>	<b>1,230,840.57</b>	<b>1,098,276.34</b>	<b>965,712.11</b>	<b>833,147.88</b>	<b>700,583.65</b>	<b>568,019.42</b>
16301 - Buildings - OB	157,776,177.84	163,291,601.42	166,770,101.42	168,770,101.42	170,770,101.42	172,770,101.42
16302 - Buildings - Additions	5,561,811.05	3,478,500.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
16304 - Buildings - Valuation and Other Adjustments	(46,387.47)					
16311 - ARO Buildings - OB	4,291,792.00	5,564,405.45	5,564,405.45	5,564,405.45	5,564,405.45	5,564,405.45
16312 - ARO Buildings - Additions	1,272,613.45					
<b>163 - Buildings</b>	<b>168,856,006.87</b>	<b>172,334,506.87</b>	<b>174,334,506.87</b>	<b>176,334,506.87</b>	<b>178,334,506.87</b>	<b>180,334,506.87</b>
17301 - AA Buildings - OB	(80,291,742.47)	(83,645,377.71)	(85,999,012.91)	(89,352,648.15)	(92,706,283.39)	(96,059,918.63)
17302 - AA Buildings - Current Year Amortization	(3,353,635.24)	(2,353,635.20)	(3,353,635.24)	(3,353,635.24)	(3,353,635.24)	(3,353,635.24)
<b>173 - AA Buildings</b>	<b>(83,645,377.71)</b>	<b>(85,999,012.91)</b>	<b>(89,352,648.15)</b>	<b>(92,706,283.39)</b>	<b>(96,059,918.63)</b>	<b>(99,413,553.87)</b>
<b>BUILDINGS- NET BOOK VALUE</b>	<b>85,210,629.16</b>	<b>86,335,493.96</b>	<b>84,981,858.72</b>	<b>83,628,223.48</b>	<b>82,274,588.24</b>	<b>80,920,953.00</b>
16401 - Furniture and Equipment - OB	25,810,145.14	29,794,036.54	31,106,456.54	32,106,456.54	33,106,456.54	34,106,456.54
16402 - Furniture and Equipment - Additions	4,544,714.10	1,312,420.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
16403 - Furniture and Equipment - Disposals	(607,212.59)					
16404 - Furniture and Equipment - Valuation and Other Adjustments	46,389.89					
<b>164 - Furniture and Equipment</b>	<b>29,794,036.54</b>	<b>31,106,456.54</b>	<b>32,106,456.54</b>	<b>33,106,456.54</b>	<b>34,106,456.54</b>	<b>35,106,456.54</b>
17401 - AA Furniture and Equipment - OB	(15,026,896.39)	(16,995,380.72)	(18,622,786.25)	(20,250,191.78)	(21,877,597.31)	(23,505,002.84)
17402 - AA Furniture and Equipment - Current Year Amortization	(2,358,112.58)	(1,627,405.53)	(1,627,405.53)	(1,627,405.53)	(1,627,405.53)	(1,627,405.53)
17403 - AA Furniture and Equipment - Disposals	389,628.25					
<b>174 - AA Furniture and Equipment</b>	<b>(16,995,380.72)</b>	<b>(18,622,786.25)</b>	<b>(20,250,191.78)</b>	<b>(21,877,597.31)</b>	<b>(23,505,002.84)</b>	<b>(25,132,408.37)</b>
<b>FURNITURE &amp; EQUIPMENT - NET BOOK VALUE</b>	<b>12,798,655.82</b>	<b>12,483,670.29</b>	<b>11,856,264.76</b>	<b>11,228,859.23</b>	<b>10,601,453.70</b>	<b>9,974,048.17</b>
<b>NET TANGIBLE CAPITAL ASSETS</b>	<b>99,399,191.55</b>	<b>100,076,506.59</b>	<b>97,962,901.59</b>	<b>95,849,296.59</b>	<b>93,735,691.59</b>	<b>91,622,086.59</b>
<b>TOTAL ACQUISITIONS</b>	<b>11,606,558.97</b>	<b>4,955,920.00</b>	<b>3,165,000.00</b>	<b>3,165,000.00</b>	<b>3,165,000.00</b>	<b>3,165,000.00</b>
<b>TOTAL AMORTIZATION</b>	<b>(6,009,312.05)</b>	<b>(4,278,604.96)</b>	<b>(5,278,605.00)</b>	<b>(5,278,605.00)</b>	<b>(5,278,605.00)</b>	<b>(5,278,605.00)</b>



## Conclusion

The Business Plan for 2026-2027 represents the collective efforts of all College stakeholders. The Business Plan was prepared in a fiscally responsible manner and includes performance targets and outcomes in order to hold the College accountable for meeting its strategic goals.

Through the successive years of its strategic plan, Cambrian will continue to track and assess its progress towards achieving its objectives.

## Contact Us

**Cambrian College of Applied Arts and Technology**  
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In accordance with Section 8 of O. Reg.34/03 under the Ontario Colleges of Applied Arts and Technology Act, 2002, Cambrian College of Applied Arts and Technology is pleased to present its 2026-2027 Business Plan.