Agenda

2026 PUBLIC BUDGET MEETING

Council Chambers – Pembroke City Hall
Tuesday January 13, 2026
6:00 p.m. – 8:00 p.m.

(This meeting is live streamed on the City's YouTube page)

1. **Land Acknowledgement**

2. **Call to Order**

3. **Disclosure of Pecuniary Interest & General Nature Thereof**

4. **Approval/Amendment of Agenda**

5. **New Business**

    a. Presentation A. Lochtie, Treasurer

    - 2026 Operating and Capital Budgets for the City Pembroke and Local Boards including review of rate changes of Sewer, Water, Garbage/Recycling, OVWRC and PBIA

    b. Comments from the Chair of the Finance & Administration Committee

    c. Comments from the Chair of the Operations Committee

    d. Comments from the Chair of the Parks and Recreation Committee

    e. Comments from the Chair of the Planning and Development Committee

    f. Comments from the Public

    - Registered Participants
    - Non-registered Participants (if time permits)

    g. Comments from the Finance & Administration Committee members

6. **Adjournment**

City of Pembroke

2026 Budget

January 13, 2026

Presented by:
Angela Lochtie, CPA, PFA, AMCert.
Treasurer/Deputy Clerk

Treasury Department Presenters/Contributors

Angela T. Lochtie, CPA, PFA, AMCert.

Treasurer / Deputy Clerk

Budget Lead

Marsha Hawthorne, Dipl. M.A

Deputy Treasurer / Purchasing Manager

Operations Budget

Jennifer Belaire, B.A., AMCert.

Financial Planning Analyst

Capital Budget/Asset Mgmt

Ashley Perrier, Dipl. Bus.

Accounting Clerk

Budget Co-ordination

2026 Budget Critical Path

Preparation

Department Heads prepared budgets in consultation with staff, incorporating public feedback received throughout the year.

Aug-Sept 2025

Review

Draft budgets were reviewed with the CAO, Treasurer and Committee Chairs.

Oct 2025

Strong Mayor Review

The consolidated draft budget was reviewed by the Mayor and presented to Council without change per past practice.

Nov 2025

Deliberations

Council deliberated the draft budget Dec 9 & 10. A public budget meeting was held Jan 13.

Dec - Jan 2025-2026

Deemed Adoption

Budget to be deemed adopted by the City under new Ontario Strong Mayor regulations.

Jan 22 2026

City Regulatory Environment

Budget Background

Pembroke

City Regulatory Environment

Municipalities are created by the Province of Ontario and must comply with many different laws and regulations including:

Ontario Municipal Act, 2001

Administration

Municipal Freedom of Information and Protection of Privacy Act, R.S.O. 1990,
Municipal Elections Act, 1996, Lottery Licensing Policy Manual, Marriage Act, R.S.O. 1990,
Vital Statistics Act, R.S.O. 1990, Employment Standards Act, 2000, S.O. 2000
Debt and Financial Obligation Limits O. Reg. 403/02, Municipal Tax Sale Rules O. Reg. 181/03...

FIRE

Public Education, Prevention, Enforcement, Response, Emergency Management

Fire Protection and Prevention Act, 1997, O.Reg 213/07

Emergency Management and Civil Protection Act, O.Reg 380/04

ROADS

Roads, Sidewalks, Traffic Control, Streetlights, Storm Water

Canadian Environmental Protection Act

Waste Management Act

Highway Traffic Act Minimum Maintenance Standards

Construction Lien Act

PARKS & RECREATION

Parks, Facilities Programs, Events

Electrical Safety Authority (ESA)

Technical Standards & Safety (TSSA)

Canadian Standards Association B-52 Mechanical Refrigeration Code

Accessibility for Ontarians Disability Act (AODA)

Ontario Public Health Standards

PLANNING BUILDING BY-LAW

Zoning, Building/Demo Property Standards, Taxi, Noise, Parking, Signs

Ontario Building Code

Planning Act

Development Charges Act

Provincial Policy Statement, 2020

2026 Budget

Overview

Highlights: Property Taxation

The 2026 Budget as approved by Council reflects:

$43.8M Operating Budget

$30.7M Capital Projects

$29.6M Tax Levy
(Funding raised through property taxes)

6.99% Levy Increase
(After Growth)

6.94% Tax Rate Increase

Highlights: Ratios and Rates

The 2026 Budget as approved by Council reflects:

Garbage Fees: $22.50 Increase

Fees for collection and disposal have increased from $158.00 to $180.50

Tax Ratios: No change

Ratios set the tax rates between property classes

OVWRC Fee: 3% Increase

The City is a partner of the Ottawa Valley Waste Recovery Centre. 2026 fees have been increased for inflation.

PBIA: 5.48% Increase

2026 Budget of $221,609

Water and Sewer Rates

- Under Ontario’s Safe Drinking Water Act, the City is required to prepare financial plans for its water systems to ensure sufficient revenue is generated to provide safe drinking water to our community.
- In 2019-20, Watson & Associates Economists Ltd. prepared a financial plan and rate study for the City’s water and sewer services based on the projected operating and capital requirements of these services over a 10-year study period from 2020 through 2029 including rate recommendations.
- The agreement reached between the City and the Township of Laurentian Valley requires the City to base water and sanitary sewer rate increases on this study.
- A new rate study is underway and is expected to be completed by spring for the 2026-2035 period. 2026 rate estimates have been made based on the 2019 study.

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Highlights: Water

In accordance with the legal requirements of Ontario's *Safe Drinking Water Act*, the 2026 budget for water services reflects:

- **$4.6M Operating Budget**
- **+5.7% Increase to Flat Water Rates**
- **$8.2M Capital Budget**
- **+9.8% Increase to Metered Water Rates**

Highlights: Sanitary Sewer

The 2026 budget for sanitary sewer services reflects:

- **$5.4M Operating Budget**
- **+6.2% Increase to Flat Sewer Rates**
- **$1.8M Capital Budget**
- **+7.9% Increase to Metered Sewer Rates**

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Highlights: Average Impact by Property Class

2026 changes in property taxes, garbage, water and sanitary sewer fees will impact the average properties as follows:

2016 Assessment		Increase
$185,000	Residential	+$353/yr
$700,000	Multi-Residential	+$2,682/yr (12-unit)
$221,000	Commercial Retail	+$734/yr
$184,700	Industrial	+$812/yr

Note! All property taxes charged by the City are based on the property's 2016 assessed value from MPAC.
The increased price of homes reflected in today's market will NOT be used in the 2026 tax calculations.

2025 vs. 2026 Residential Comparison

Annual and monthly increase for the average residential property

Property taxes, water rates and sewer rates together represent a total increase of $29.45 per month as compared to 2025 rates.

Property Tax	+$259/year	+$21.57/month
Water	+$35/year	+$2.89/month
Sewer	$60/year	+$4.98/month

Affordability and Ontario Tax Policy

Income-based taxation is set by the province, not the City of Pembroke

Property Tax is not an income-based tax. Only the province and federal government have income-based taxation. The Province of Ontario:

Determines the services the City is financially responsible for	For example: local roads, policing, water, sewer, etc.
Sets laws and regulations about how these services need to be managed	For example: Roads must meet Ontario's Minimum Maintenance Standards
Determines how the City can raise funds to pay for these responsibilities	Revenues types are limited to Property Taxes and User Fees

Affordability and the Ontario Trillium Benefit

- **The lack of income-based taxes at the municipal level is corrected through the Ontario Trillium Benefit** which includes the Ontario Energy and Property Tax Credit (OEPTC). This credit compares property taxes paid to income and provides a credit to lower income households.

- The Ontario Trillium Benefit helps low-to-moderate income Ontario residents and is a combined payment of the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario sales tax credit.
- The Ontario energy and property tax credit (OEPTC) is designed to help low- to moderate-income Ontario residents with the sales tax on energy and with property taxes.
- The Ontario senior homeowners' property tax grant (OSHPTG) is intended to help offset property taxes for seniors who own their own home and who have low to moderate incomes.

Ontario

Ontario Trillium Benefit

Ontario energy and property tax credit (OEPTC)

Ontario senior homeowners' property tax grant (OSHPTG)

Maximum 2025 OEPTC for
Property Taxes
Non-Seniors $998
Seniors $1,176

City By-law 2023-52

City Property Tax Assistance Program

- This program is eligible to low-income seniors receiving the Guaranteed Income Supplement (GIS) and low-income persons with disabilities receiving benefits under the Ontario Disability Support Program (ODSP)
- **Eligible persons can elect to defer property tax increases for their primary residence and related interest** until such time as they are no longer eligible to receive government benefits or sell their home.

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Affordability and the Municipality

Options to manage affordability at the municipal level are limited and can be unpopular

At the City level, options to manage affordability include:

Deferring infrastructure projects. This can result in higher costs overall due to expensive emergency maintenance and local disruption.

Limiting/decreasing services and service levels where possible.

- Options can be limited due to provincial legislation with standards and regulations that must be met.
- Recreation services have the largest cut-back potential as an "optional" service, but recreation services support a healthy, vibrant community

  (Example: pool closure and local push-back)

Use Debt and long-term planning to help spread infrastructure costs and cost increases over multiple years to limit large one-time tax increases that might be needed.

- This doesn’t reduce the overall costs, it just spreads it out over multiple years

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2026 Operating Budget

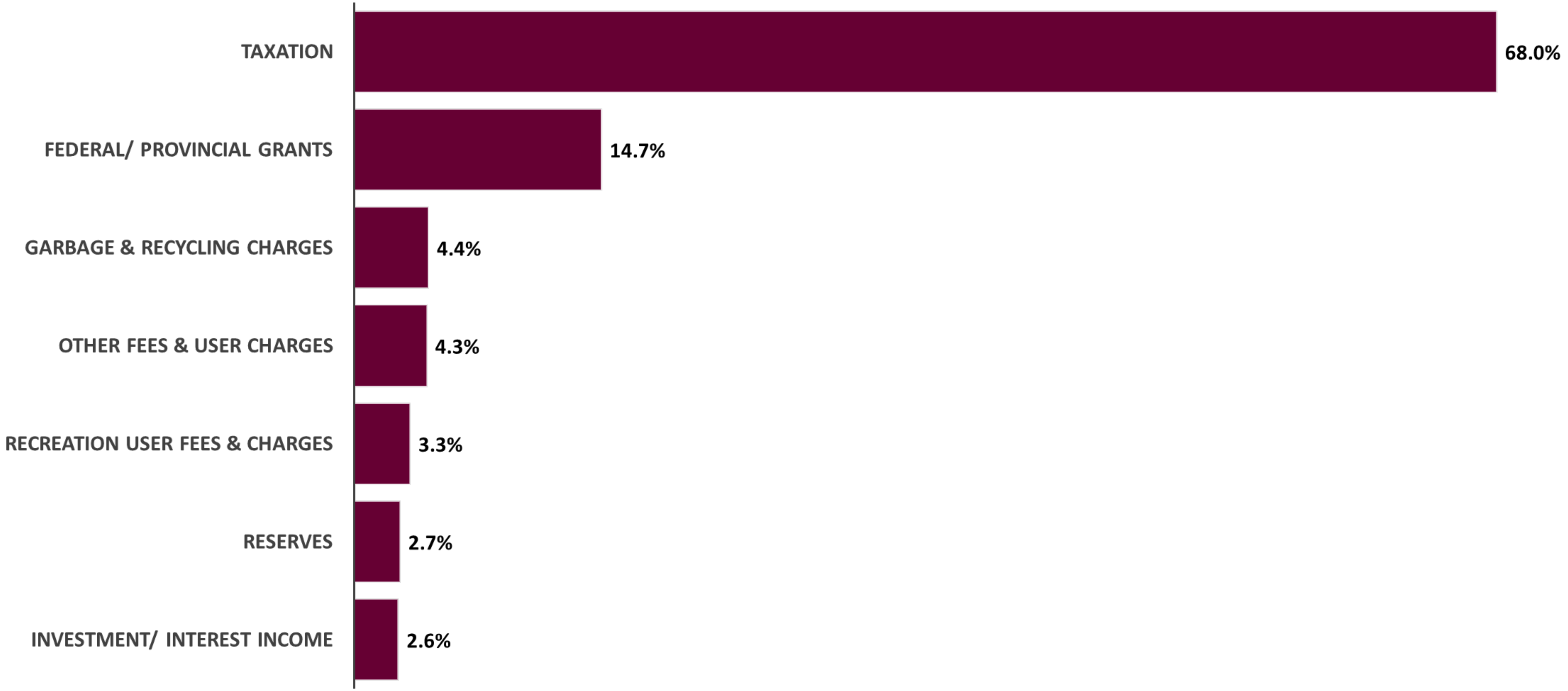
2026 Operating Budget Summary (Page 1 of 2)

DEPARTMENT	2025 BUDGET	2026 BUDGET	2026 REVENUE	2026 EXPENSES
Taxation	($27,533,139)	($29,685,160)	$29,746,660	$61,500
Mayor & Council	329,470	359,340	0	359,340
Financial	(5,192,726	(4,108,491)	7,177,775	3,069,284
Administration	1,213,771	1,586,266	625,182	2,211,448
Elections	17,442	17,442	45,000	62,442
Human Resources & Purchasing	405,744	403,260	21,310	424,570
City Property	127,271	70,753	264,167	334,920
Fire Service	3,885,601	4,197,820	192,180	4,390,000
O.P.P. Service	4,691,405	4,,902,656	578,882	5,481,538
Police Service Board	34,400	33,900	0	33,900
Animal Control	46,675	50,550	20,900	71,450
Building Inspection	123,935	75,994	213,000	288,994
Bylaw Enforcement	268,098	316,264	222,369	538,633
Roads	4,323,865	4,540,056	126,368	4,666,424
Traffic Control	120,100	174,570	0	174,570

2026 Operating Budget Summary (Page 2 of 2)

DEPARTMENT	2025 BUDGET	2026 BUDGET	2026 REVENUE	2026 EXPENSES
Streetlights	283,000	292,438	0	292,438
Garbage & Recycling	0	0	2,242,682	2,242,682
Transit	216,108	349,945	240,730	590,675
Parks & Facilities	2,576,925	2,864,813	762,875	3,627,688
Recreation	578,567	585,205	463,700	1,048,905
Bogie's Bar	0	0	23,000	23,000
Kinsmen Pool	373,630	371,731	204,495	576,226
Aquatic Centre	255,000	255,000	0	255,000
Development Charges	0	0	76,000	76,000
Planning	286,130	387,028	43,500	430,528
Economic Development & Tourism	607,900	669,800	399,030	1,068,830
County Shared Services	4,520,378	5,147,295	3,886	5,151,181
Other Shared Services	475,822	494,781	0	494,781
Capital Financing – Taxation	2,219,785	2,398,911	0	2,398,911
Capital Financing – PSB	38,000	40,000	0	40,000
Capital Financing – Other Grant Funding	4,630,103	3,106,093	0	3,106,093
Storm Sewer	76,740	101,740	80,060	181,800
(SURPLUS)/DEFICIT	**0**	**0**	**43,773,751**	**43,773,751**

2026 Sources of Revenue



Highlights: Formula-based Grant Revenues

- Grants included in the City's 2026 budget include:

Item	2025 Budget	2026 Budget	Change
Ontario Municipal Partnership Fund	$1,698,700	$1,764,100	+$65,400
Court Security Grant (unconfirmed)	413,175	412,000	-1,175
Canada Community-Building Fund (CCBF)	940,845	940,845	0
Provincial Gas Tax (Transit) (unconfirmed)	106,000	106,000	0
Ontario Community Infrastructure Fund	1,958,771	2,154,648	+195,877

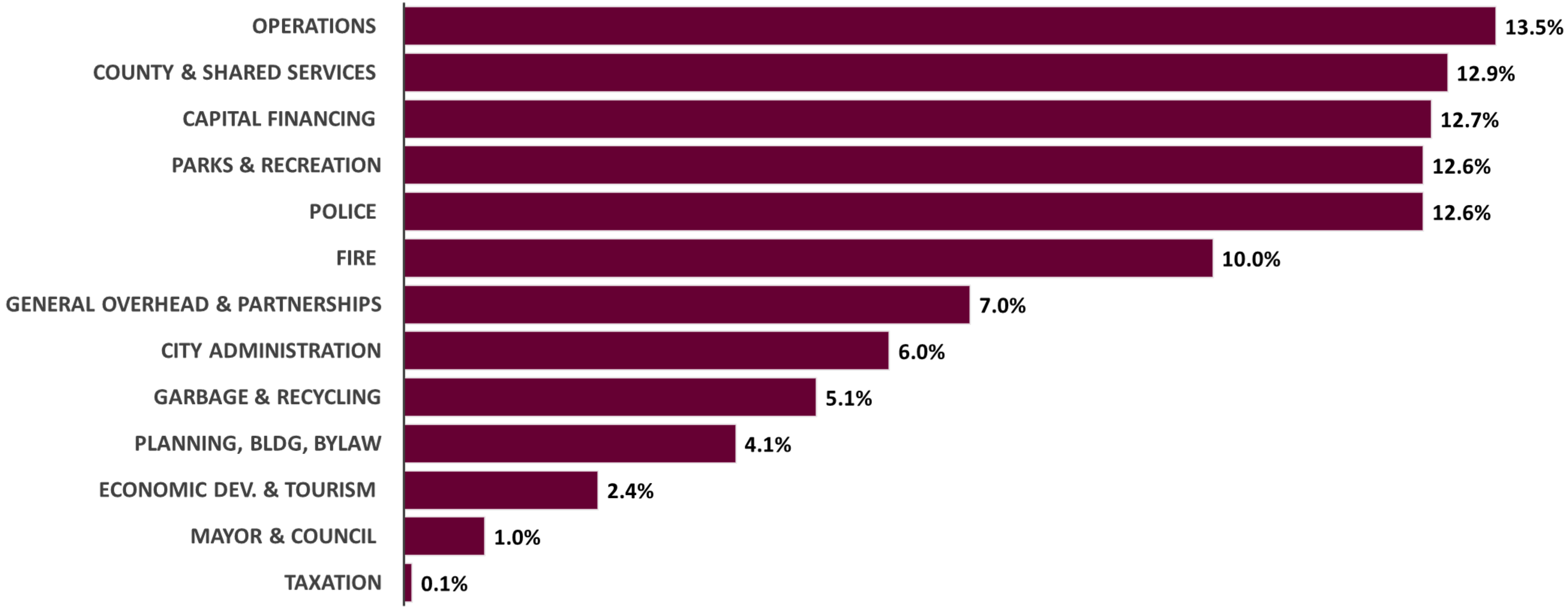
Highlights: Application-based Grants

- The City has applied for several different grants reflected in the 2026 budget as follows:

Item	Grant Status	2026 Budget
Grant: Connecting Links Project: River Road Phase 2	Confirmed	810,000
Grant: Fire Protection Grant Project: Clean Room	Unconfirmed	16,445
Grant: Safe Schools Grant Project: Our Lady of Lourdes Sidewalk	Unconfirmed	125,000
Grant: Municipal Housing Infrastructure Program Health & Safety Water Stream Grant Project: Reservoir	Unconfirmed	5,171,986

Item	Grant Status	2025 Budget
Grant: Federal Green and Inclusive Community Buildings Project: Victoria Hall Upgrades	Unconfirmed	989,924

2026 Operating Expenditures



Highlights: Drivers of Increase

- The primary drivers behind the $1,917,459 operating budget increase are:

Reason	Description	Increase	Levy %
Shared Services	Outside City control: Ambulance services, homes for the aged, social services, Health Unit, OPP	857,127	3.12%
Capital Levy	Annual 2% levy increase per year to close infrastructure funding gap	548,435	2.00%
City Operations	See next slide for breakdown	511,897	1.87%
Total	All items	1,917,459	6.99%

Highlights: Drivers of Increase (City Operations)

- A breakdown of the 1.87% levy increase related to City operations is as follows:

Reason	Description	+Increase/ - Decrease	Levy %
Interest & Investments	Interest income decreasing due to declining interest rates	225,710	0.82%
2025 Budget Decisions	Staffing and On-demand transit service pilot (Year 2 of 3)	267,382	0.98%
Fire Department	Investment in new dispatch system and community risk assessment report required by provincial legislation	107,500	0.39%
Economic Development	Investments in Community Improvement Plan and Business Retention and Expansion	73,431	0.27%
Planning	Official Plan review under the Ontario Planning Act	68,658	0.25%
Clerk’s Office	Administrative support staff added to address workload	58,042	0.21%
Parks	Tree removal due to ash borer issues	50,000	0.18%
Levy Stabilization	Reserve funding from the 2024 Surplus was used to decrease the 2026 property tax rate.	-264,795	-1.00%

Highlights: Shared Services

- Overall, the cost of shared services is expected to increase by in 2026, broken down as follows:

Service Provider: Program	2025 Budget	2026 Budget	Change
County: Ontario Works Program	$373,885	$435,945	+$62,060
County: Child Care	62,810	17,642	-45,168
County: Land Ambulance	1,984,679	2,319,979	+335,300
County: Social Housing	703,348	971,154	+267,806
County: Homes for the Aged	1,314,449	1,406,461	+92,012
County: Provincial Offenses	-10,611	-3,886	+6,725
Total County Shared Services	4,428,560	5,147,295	+718,735
Renfrew County & District Health Unit	306,294	321,609	+15,315
OPP (Contract and Building)	4,691,405	4,902,656	+211,251
Other (MPAC, 911, Homelessness)	261,346	173,172	-88,174
Total Decrease $	9,687,605	10,544,732	857,127

Note: The County of Renfrew has been estimated for 2026 due to differing budget schedules.

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2026 Capital Budget

Buildings & facilities, roads & bridges, Equipment & Fleet, parks, water and sewer

2026 Capital Project Summary

- $30.7M of capital projects have been included in the 2026 capital budget as follows:

$5.5M Buildings, Facilities and Parks

$1.8M Sanitary Sewer Projects

$14.0M Roads, Bridges and Storm Water

$8.2M Water Projects

$1.2M Equipment and Fleet

2026 Capital Financing

- Financing for the City's 2026 capital projects is planned as follows:

$2.4M Carried Forward from 2025

$9.9M Grants
$7.8M Debt

$2.5M Reserves and Reserve Funds

$2.4M Property Taxes

$1.3M Cost Sharing

$4.4M Water and Sewer Rates

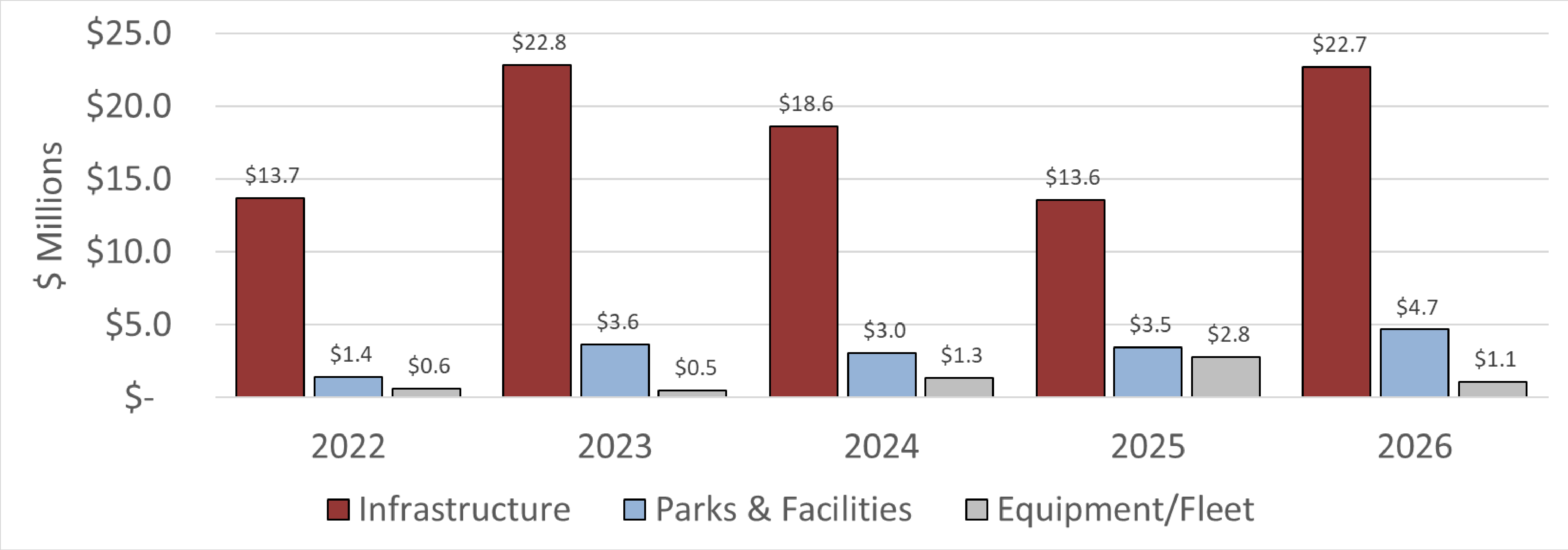
2026 Capital Financing: by Project Type

- A breakdown of financing by project type is as follows:

Project Type	Buildings & Facilities	Roads & Bridges	Equipment & Fleet	Parks	Storm Sewer	Sanitary Sewer	Water	Total
Carry Forward	$774,233	$1,002,411	$63,972	$109,489	-	$242,512	$100,000	$2,292,617
Water Fund	-	653,002	-	-	-	-	749,392	1,402,394
Sewer Fund	-	1,452,606	-	-	-	1,560,488	-	3,013,094
Reserves	660,000	246,065	964,261	92,610	-	-	508,863	2,471,799
Grants	16,445	4,468,704	-	-	250,000	-	5,171,986	9,907,135
Cost Sharing	1,065,216	-	-	-	-	-	267,810	1,333,026
Debt	1,568,096	4,900,000	-	-	-	-	1,364,862	7,832,958
Unfinanced	-	-	-	-	-	-	-	-
Taxation	428,010	897,000	116,000	827,901	170,000	-	-	2,438,911
Total Financing	$4,512,000	$13,619,788	$1,144,233	$1,030,000	$420,000	$1,803,000	$8,162,913	$30,691,934

5-YEAR CAPITAL SPEND

- A 5-year summary of capital spending (excluding carry forward) is as follows ($ Millions):



2026 Capital Projects

Capital infrastructure projects planned for 2026 include:

- Recreation facilities: $800K dehumidification at Kinsmen Pool; $2M floor/boards replacement at PACC; $480K transformer relocation at PMC; $900K reconstruction of Coronation Park river wall and stairs
- Major infrastructure: $4.4M reconstruction of Isabella Phase 3 (Munroe St to East End, Church from Isabella St to PSW) (roads, water, sewer); $6.1M Quarry Rd reconstruction and extension (carried forward from 2025)
- $932K road resurfacing of Angus Campbell Dr (PSE to Alfred St, Alfred St to Matheson Dr, Matheson Dr to Cockburn Cr) , First Ave (Front St to Mary St), Forced Rd (Pembroke St W to Algonquin Trail), International Dr (Southfork entrance to Golfview entrance), Mary St (First Ave to Trafalgar Rd), Townline Rd (Mackay St to Springfield Cres, Bennet St to Springfield Cres, Bennet to CNR Crossing), William St (Nelson to PSE)
- $170K sidewalk replacements on Alfred St (Catherine St to Fraser St), Chamberlin St (River Rd to Mackay St), Doran St (Isabella St to Mary St), Mackay St (Nelson St to Joseph St), Maple St (Herbert St to Dickson St, Herbert St to Alfred St W), Supple St (Catherine St to Elizabeth St), Welland St W (Moffat St to End), William St (Alfred to Herbert St E)

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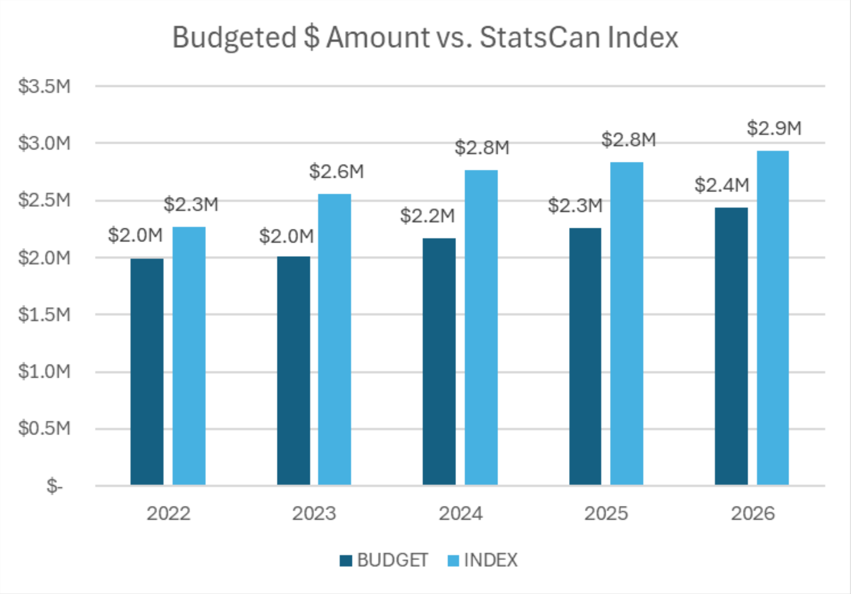
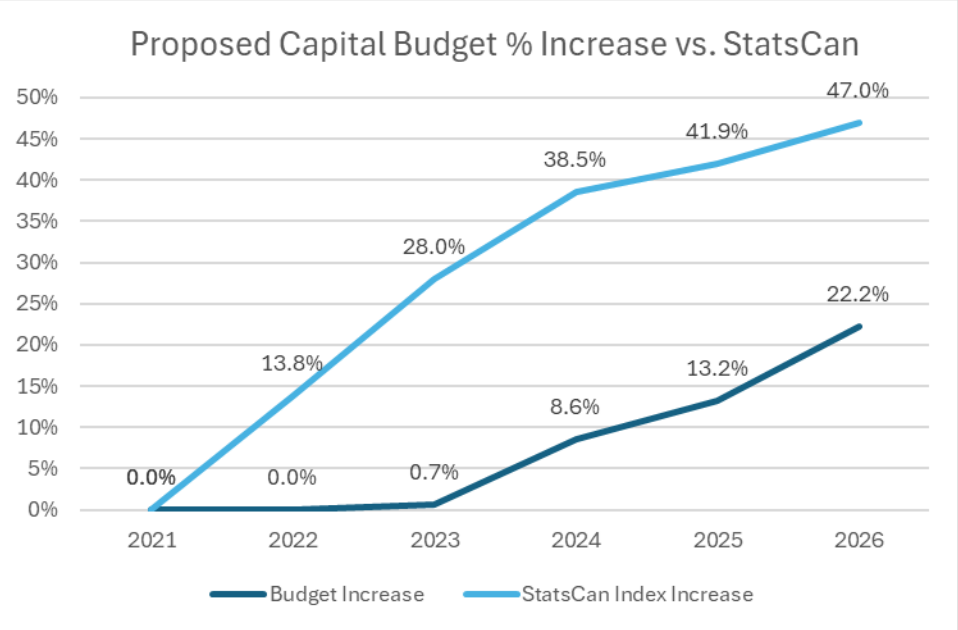
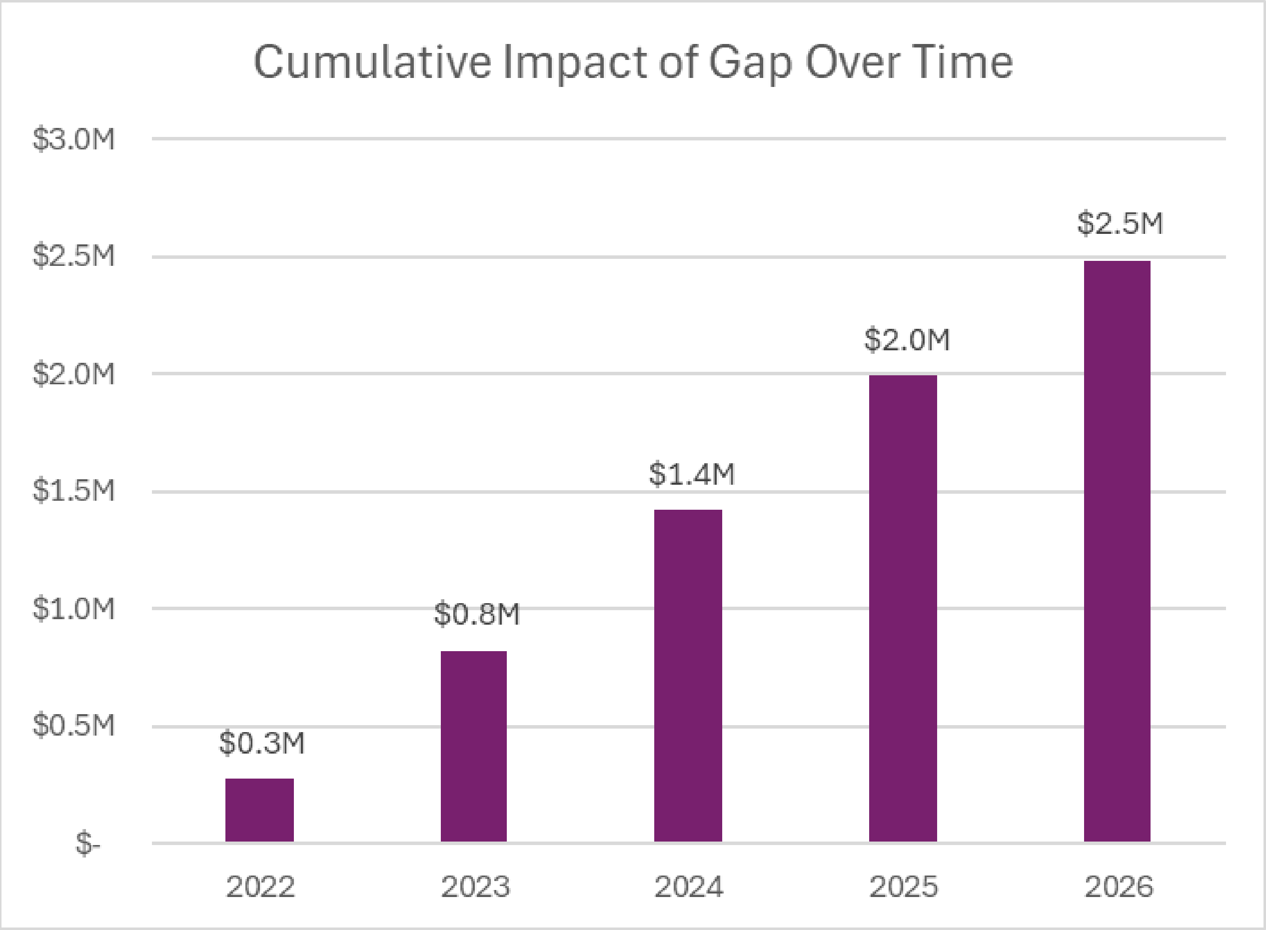
Capital Project Inflation

- The City’s contribution to capital projects lags inflation by an estimated $493,825 (2025 $574,105.
- Since Q3 2020, the StatsCan Building Construction Index has increased by 47.0% while the City’s contribution will has only increased by 22.2%.
- The City's June 2024 non-core asset management plan reveals a significant funding gap to maintain City assets in fair condition over and above existing inflationary pressures.
- Additional capital funding is required to close this gap.





- Statistics Canada. [Table 18-10-0289-01 Building construction price indexes, by type of building and division](). Non-Residential, Division Composite, Ottawa-Gatineau



Cumulative Impact of Funding Gap since 2022

- As an annual funding gap, the impact of not fully funding inflation each year becomes significant over time.
- Since 2022, this gap has now reached $2.5M, which represents sufficient funding to undertake a major road upgrade.
- By not maintaining pace with inflation, City asset renewal falls further behind.
- Increased annual funding to update City infrastructure is required to close this gap.

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Upcoming Projects vs. Funding Availability

- A shortage of annual capital funding will continue to push major infrastructure projects until the funding gap is closed. Funding is needed to complete two major projects per year but is only available to support one major project.

Project	Project Year(s)	Total Cost	Water	Sewer	Roads/ Storm
Albert St (Pembroke to First Responder)	2025-2026	$4,116,416	$740,955	$1,728,895	$1,646,566
Boundary Rd (Almira to Francis)	2027-2029	8,676,500	1,561,770	3,644,130	3,470,600
Centre St (Alfred to Bell)	2028-2030	6,837,750	1,230,795	2,871,855	2,735,100
Frank Nighbor St (Pembroke to Lake)	2027-2028	1,834,134	330,144	770,336	733,654
Isabella St Catchment Area (Phase 3-6)	2026-2029	13,369,038	2,406,427	5,614,996	5,347,615
Moffat St (Pembroke to 406 Moffat)	2026-2029	2,491,800	448,524	1,046,556	996,720
Nelson St (Mackay to Howard)	2026-2028	11,572,400	2,083,032	4,860,408	4,628,960
Prince St (Pembroke to Lake)	2027-2028	1,620,525	291,695	680,621	648,210
Trafalgar Rd (Pembroke to Boundary)	2028-2030	1,200,000	216,000	504,000	480,000
Major Reconstruction Projects Required	N/A	51,718,563	9,309,341	21,721,796	20,687,425
Split over 5 years			1,861,868	4,344,359	4,137,485
Annual Historical Funding (Taxes, CCBF, OCIF)					2,258,000
Annual Gap					1,879,485

Annual Asset Consumption vs. Funding

Category	Replacement Cost	Useful Life (Years)	Assets Used per Year
Roads	127,848,175	18-40	4,954,117
Sidewalks	15,417,000	25	616,680
Bridges	34,313,000	50	686,260
Traffic Controls	14,627,406	10-30	527,596
Storm Sewer*	116,470,890	30-99	1,625,373
Facilities	80,276,067	75	1,070,348
Parking Lots	4,548,097	18-40	234,606
Fleet	13,392,558	Various	1,036,389
Parks	5,607,596	15-40	280,380
Total	**412,500,789**	**N/A**	**11,031,748**

**Replacement costs under review, likely under-estimated*

- The City owns infrastructure assets (excluding water and sanitary sewer) with an estimated replacement cost of $412.5M.
- Based on the useful life of these assets, approximately $11M of these assets are "consumed" or used each year.
- In comparison, the City will contribute $3.9M in 2026 to fund capital projects and capital reserve contributions. In addition, the City receives $3.1M from the Federal (CCBF) and Provincial(OCIF) Government.
- With only $7M in total funding provided, this reveals an annual funding gap of $4M.

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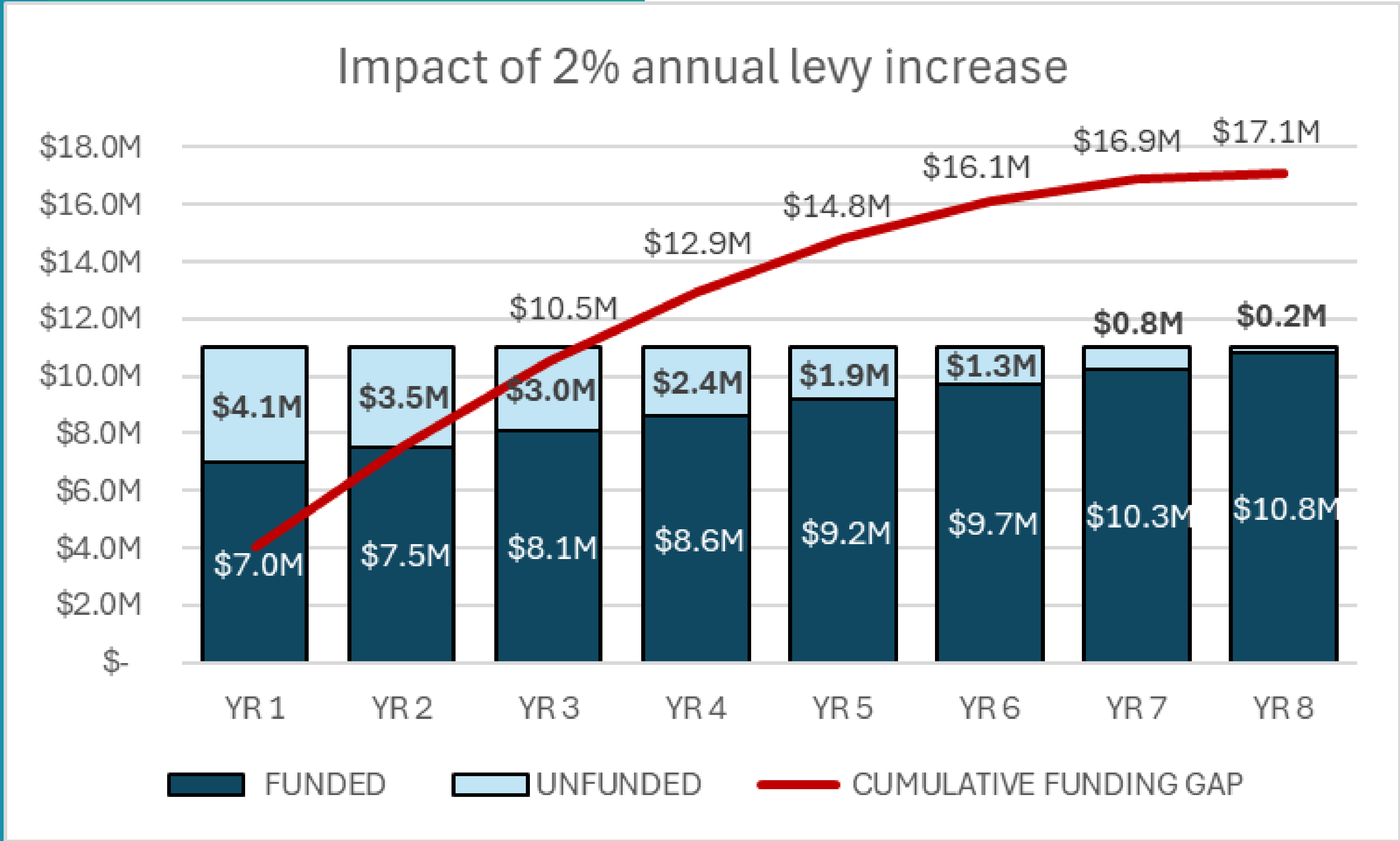
2% Capital Levy Increase

- The 2026 Budget includes an annual 2% levy increase moving forward. This will close the annual funding gap over an 8-year period.
- An additional $17.1M backlog of overdue capital projects will be generated during this period.
- The city's AMP update will review how this policy will impact future levels of service and asset conditions.



Reserves, Reserve Funds and Debt

Annual Debt Continuity

- The City will make $1.3M in principal payments in 2026, bringing the total debt outstanding to $9M by year-end.

Function	Interest Rate	Matures	2022	2023	2024	2025	Balance Dec 31, 2026	2026 Principal
Fire Station	3.70%	2048	$2,716,471	$2,611,992	$2,507,512	$2,403,032	$2,403,032	$104,480
McGee Lift Station	3.70%	2048	1,733,113	1,666,455	1,599,797	1,533,139	1,533,139	66,658
OPP Station	3.44%	2045	3,629,863	3,468,535	3,307,208	3,145,881	3,145,881	161,327
Cecelia St, Lake St, Pembroke St Bridge	3.66%	2042	2,760,863	2,622,819	2,484,776	2,346,733	2,346,733	138,043
Pollution Control Plant	4.74%	2026	1,660,582	1,245,436	830,291	415,146	0	415,145
Miramichi Lodge	4.74%	2026	1,460,226	1,095,170	730,113	365,056	0	365,057
Townline Forcemain	TBD	TBD	-	-	-	-	-	-
Quarry Road Extension (Budget 2025)	TBD	TBD						
PACC Ice Surface & Siding	TBD	TBD						
Quarry Reservoir	TBD	TBD	-	-	-	-	-	-
Total Debt			13,961,118	12,710,408	11,459,697	10,208,987	8,958,276	1,250,711

2025 Development Charges Reserve Balance

- At the beginning of 2025, the City had $436,459 in the Development Charges (DC) Reserve Fund broken down into various categories of city services.

DC Category	$ Balance
Fire	+$9,645
Police	-7,353
Transportation	+41,650
Environmental	+291,101
Recreation & Culture	+91,561
DC Study	+9,855
Total	+$436,459

Pembroke

Development Charges: 2025 Annual Report

Pembroke

- 2025 activity in the Development Charges Reserve Fund is as follows:

2025 Development Charges Breakdown by Category

Activity	Fire	Police	Transportation	Environmental	Recreation & Culture	Development Charge Study	Total
Opening Balance Jan. 1 2025	$9,645.07	($7,352.60)	$41,649.51	$291,101.16	$91,560.90	9,855.22	$436,459.27
2025 Development Fees	4,681.86	4,717.16	7,506.25	14,306.38	9,576.26	5,423.09	46,211.00
2025 Accumulated Interest	1,504.99	1,516.33	2,412.89	4,598.80	3,078.29	1,743.26	14,854.56
2025 Capital Financing	0.00	0.00	(16,947.00)	0.00	(54,543.36)	(10,705.15)	(82,195.51)
Closing Balance Dec 31, 2025	$15,831.92	($1,119.11)	$34,621.65	$310,006.34	$49,672.09	$6,316.42	$415,329.32

2025 Capital Financing Breakdown

Activity	Fire	Police	Transportation	Environmental	Recreation & Culture	Development Charge Study	Total
Parks Mower					(37,092)		(37,092)
Parks UTV					(17,452)		(17,452)
DC Background Study						(10,705)	(10,705)
Roads Single Axle Truck			(16,947)				(16,947)

Development Charges: 2026 Fund Usage

- Based on the 2021 background study, DC funds are planned to be used for the following projects in 2026.
- A new background study has been commissioned in 2025 for completion in 2026.

Activity	Fire	Police	Transportation	Environmental	Recreation & Culture	Development Change Study	Total
Parks Tractor					(38,000)		(38,000)
DC Study						(39,295)	(39,295)
Water Tower/Reservoir				(82,255)			(82,255)
Grand Total	0	0	0	(82,255)	(38,000)	(39,295)	(159,550)
Forecasted 2025 Balance (excluding 2025 revenues)	$15,831.92	($1,119.11)	$34,621.65	$227,751.34	$11,672.09	($32,978.43)	$255,779.47

Pembroke

Development Charges: Allocations

- As per the *More Homes Built Faster* Act, beginning in 2023, a municipality shall spend or allocate at least 60% of the monies that are in a reserve fund at the beginning of the year for the following services: water; wastewater; and roads.
- The commitments/allocations below exceed current available funding.

Pre-commitment (2026+)	Transportation	Environmental
Roads Single Axle Truck	(270,000)	
Nelson Street Phase 3	(77,892)	
Supples Landing LS		(1,000,000)
Water Studies		(373,249)
Water Tower		(754,405)

Pembroke

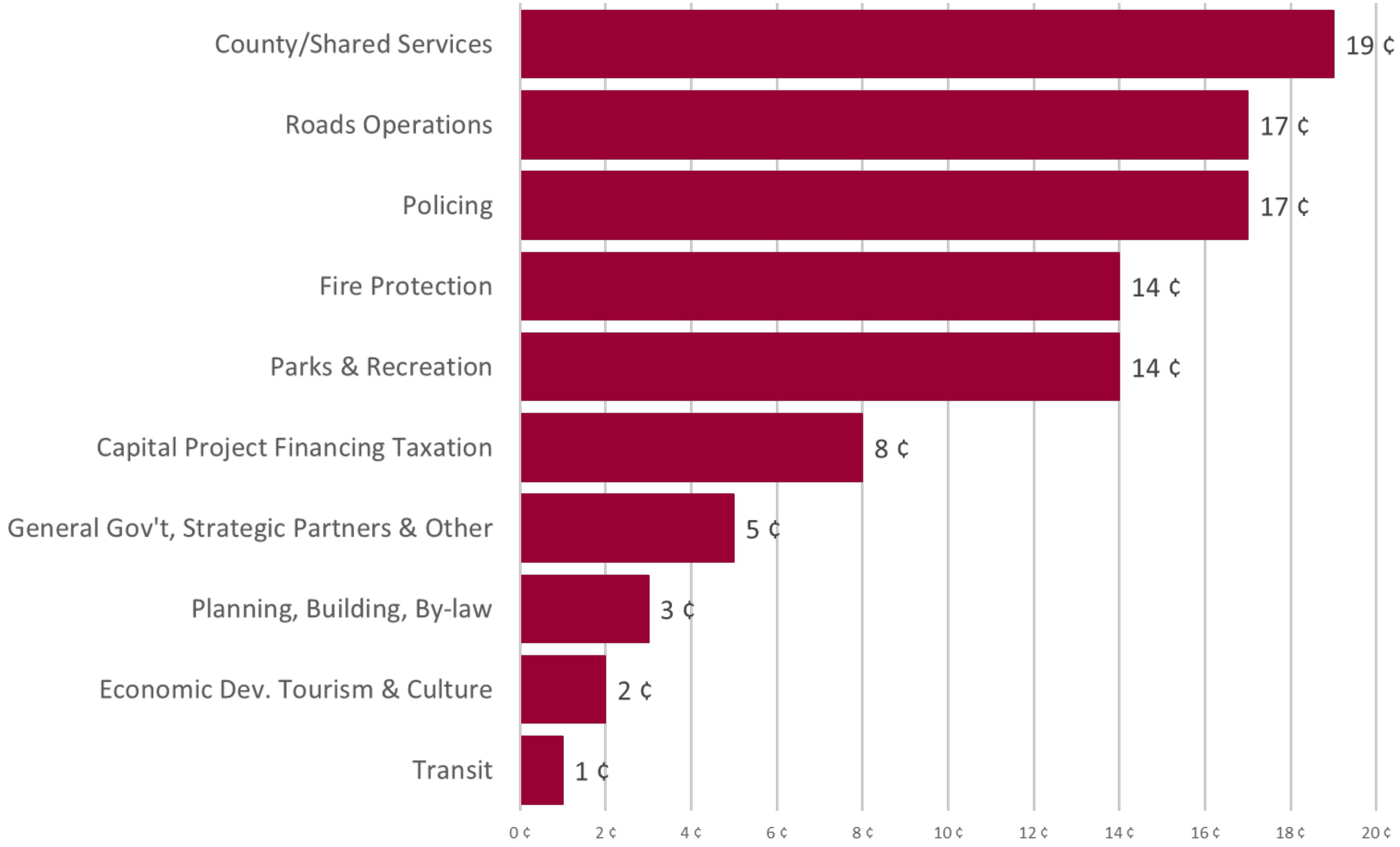
2026 Tax, Water and Sewer Bill Comparison

Property Class	Residential	Multi-Residential (12-unit building)	Commercial (Retail)	Industrial
Average Assessment Change	0%	0%	0%	0%
Median CVA for Class	$185,000	$700,000	$221,000	$184,700
Municipal Taxes	$3,613	$26,518	$8,546	$9,487
*Education Taxes	283	1,071	1,945	1,625
Total Taxes	$3,896	$27,589	$10,490	$11,112
Garbage Collection/Disposal Fee	181	2,166	-	-
OVWRC Fee	67	201	134	134
Total	4,143	29,956	10,624	11,246
Net Tax $ Difference	$259	$1,996	$558	$619
Taxes, Garbage, OVWRC	4,143	29,956	10,624	11,246
Water Fees	643	4,616	1,142	1,252
Sewer Fees	1,025	7,472	1,001	1,105
Total Combined	$5,811	$42,043	$12,767	$13,602
Combined Difference	$353	$2,682	$734	$812
Tax Rate Change (City Portion)	6.94%	6.94%	6.94%	6.94%
Net Water & Sewer Increase	6.01%	6.01%	8.90%	8.90%
Combined Change	6.47%	6.81%	6.10%	6.35%

*Reflects 2026 education rate, unchanged from the 2025 rate

Where do my City tax dollars go?

Breaking down the budget by service categories, every $1 of City taxes is estimated to go towards the following services:



Engagement Survey
2026 Budget Feedback

- Level of satisfaction for value received:
  - 42% dissatisfied; 37% neutral; 20% satisfied.
- Preferred approach regarding levels of service vs. tax rates/fees:
  - 40% reduce services to keep taxes/fees from increasing; 27% maintain services increasing rates only as needed; 15% increase services even if it means rate increases.
- Road repairs was identified as the highest 2026 budget priority.

Note: The full survey report is available as part of the Special Meeting of Council following this Public Budget Meeting

Pembroke

Budget Priorities: Next Steps

Weaknesses

Backlog of projects & priorities that require funding to maintain current services and service levels with demand exceeding available funding.

Challenges

Legislative requirements mandated by the province and limited control over shared service costs.

Strengths

The City has invested in an Engagement Platform to better inform and dialogue with the public to on infrastructure needs

Opportunities

This feedback will help inform the City's Asset Management Plan to be updated in 2026 as to ensure long-term sustainability.

Questions and Feedback

Angela Lochtie, CPA, CMA/PFA, Treasurer

pembroke@pembroke.ca

www.pembroke.ca

2026 Waste Management Rates

Pembroke

2026 Waste Disposal Fee

- With the producer-pay model for residential recycling now in place, the City’s waste disposal fee has increased to reflect the increasing cost of garbage collection under contract with Miller Waste Systems.
- As directed by Council, the proposed 2026 rate increase to $225.50/unit will be phased-in over the next three years to ensure affordability.
- This represents the first rate increase for waste disposal in many years.

Current By-Law 2025-16

Rate Type	2025 Fee	**2026 Fee**
Waste Disposal Fee	$158.00/unit	$180.50/unit

2026 OVWRC Fee: Residental/Multi-Residential

- The Ottawa Valley Waste Recovery Centre (OVWRC) rates are set to increase by 3% in 2026 to keep pace with inflation.

Current By-Law 2025-15: Residential / Multi-Residential

Assessment Range From	Assessment Range To	2025 Fee	2026 Fee
$0	$299,999	$65.00	$66.95
300,000	599,999	130.00	133.90
600,000	999,999	195.00	200.85
1,000,000	1,999,999	260.00	267.80
2,000,000	Maximum	325.00	334.75

2026 OVWRC Fee: Commercial/Industrial

For commercal, industrial and institutional customers, OVWRC rates will also increase by 3% as follows:

Current By-Law 2025-15: Commercial / Industrial / Institutional

Assessment Range From	Assessment Range To	2025 Fee	2026 Fee
$0	$299,999	$130.00	$133.90
300,000	599,999	260.00	267.80
600,000	999,999	390.00	401.70
1,000,000	1,999,999	520.00	535.60
2,000,000	Maximum	650.00	669.50

2026 Water and Sanitary Sewer Rates

Pembroke

Water and Sewer Rates

- Under Ontario's Safe Drinking Water Act, the City is required to prepare financial plans for its water systems to ensure sufficient revenue is generated to provide safe drinking water to our community.
- While the City's new water/waste-water rate study has not yet been completed, the City budget has been completed using the following assumptions:

Rate Type	2025 Rate Increase	2026 Proposed Rate Increase
Water Service: Flat Rate	5.7%	5.7%
Water Service: Metered Rate	9.8%	9.8%
Sewer Service: Flat Rate	5.2%	6.2%
Sewer Service: Metered Rate	6.9%	7.9%

2026 Estimated Water Rates

- The 2026 water rates have been estimated as follows:

Water Service – Flat	2025 Annual	2026 Annual	Change
Single Unit	$608.56	$643.25	5.7%
Second Unit	486.36	514.08	5.7%
Each Additional Unit	327.20	345.86	5.7%
Swimming Pool	233.52	246.84	5.7%

Water Service – Metered	2025 Annual	2026 Annual	Change
First 136 cubic meters per quarter	$2.18168	$2.39548	9.8%
137 to 1364 cubic meters per quarter	1.73895	1.90937	9.8%
Over 1364 cubic meters per quarter	1.36856	1.50268	9.8%

2026 Sanitary Sewer Rates

- The 2026 sewer rates have been estimated as follows:

Sewer Service – Flat	2025 Annual	2026 Annual	Change
Single Unit	$964.72	$1,024.52	6.2%
Second Unit	758.40	805.44	6.2%
Each Additional Unit	531.24	564.18	6.2%

Sewer Service – Metered	2025 Annual	2026 Annual	Change
First 136 cubic meters per quarter	$4.08516	$4.40789	7.9%
137 to 1364 cubic meters per quarter	3.22220	3.47675	7.9%
Over 1364 cubic meters per quarter	2.54824	2.74955	7.9%

2026 Sewer and Combined rates

- Under this scenario, the average residential taxpayer can expect to pay $7.87 more per month for water and sewer in 2026.

Combined Water & Sewer Flat Rates	2025 Annual	2026 Annual	Change
Single Unit	$1,573.28	$1,667.77	6.0%
Second Unit	1,244.76	1,319.52	6.0%
Each additional unit	858.44	910.04	6.0%

Metered Rate Customers

- The proposed impact to the average metered properties are summarized below.
- The average monthly increase would be as follows:
  - Multi-residential (8-unit): $38.90 per month
  - Commercial (Retail): $14.60 per month
  - Industrial (Small): $17.86 per month

Metered Customers	2025 Annual	2026 Annual	% Change	$ Change
Multi-Residential (8-unit)	$7,969	$8,448	6.0%	479
Commercial (Retail)	1,967	2,143	8.9%	175
Industrial (Small)	2,456	2,671	8.7%	214

Pembroke

Reserve and Reserve Fund Forecast as of January 8, 2025

Pembroke

2026 Reserve Forecast (1 of 3)

- The City's overall reserve balance is expected to decrease by $364k in 2026, from an estimated $11.4M at the end of 2025 to $11M at the end of 2026.

Reserves	Balance Dec 31, 2025	Transfers TO	Transfers FROM	Balance Dec 31, 2026
Building Inspection	12,132	8,000	-	20,132
Benefit Admin. Contingency	486,433	-	50,000	436,433
Working Funds	452,166	-	-	452,166
Levy Stabilization	264,795	-	264,795	-
Fiddle Park Field Reserve	5,681	-	-	5,681
Physician Recruitment	25,000	-	15,000	10,000
Police	-	-	-	-
OPP Station	101,888	15,000	-	116,888
Waste Management	2,253,930	250,000	38,600	2,465,330
Election	-	15,000	-	15,000
Animal Control	55,180	-	-	55,180
Equipment and Vehicles	(2,847)	486,009	412,000	71,162

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2026 Reserve Forecast (2 of 3)

Reserves	Balance Dec 31, 2025	Transfers TO	Transfers FROM	Balance Dec 31, 2026
Fire Equipment	118,808	298,000	95,000	321,808
Winter Control	155,105	-	-	155,105
Sidewalk (Underserviced Areas)	-	20,000	-	20,000
Aquatic Centre	1,838,573	255,000	660,000	1,433,573
Recreation Facility Reserve	344,365	80,413	-	424,778
Transit	219,889	-	142,730	77,159
Emergency & Disaster Recovery	615,315	-	-	615,315
Bi-Centennial	75,000	75,000	30,000	120,000
Library Capital	117,485	-	-	117,485
Library Contingency	314,514	-	-	314,514
Library Bequest	43,410	-	-	43,410
Library Multicultural Festival	(127)	-	-	(127)

Continued on next page…

2026 Reserve Forecast (3 of 3)

Reserves	Balance Dec 31, 2025	Transfers TO	Transfers FROM	Balance Dec 31, 2026
Cannabis Funding	28,700	-	-	28,700
Community Improvement Plan	159,792	-	50,000	109,792
Water Meters	596,093	127,678	166,000	557,771
Water Tower	1,155,624	-	-	1,155,624
Waterworks Capital	126,933	-	-	126,933
Pollution Control Capital	1,742,599	-	66,221	1,676,378
Storm Sewer	2,389	-	3,839	(1,450)
Hoffman Lane	75,000	-	-	75,000
TOTAL	11,383,827	1,630,100	1,994,185	11,019,742

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2026 Reserve Fund Forecast (1 of 2)

- The City's overall reserve fund balance (excl. TLV joint funds) is expected to decrease by $600K in 2026, from an estimated $5.6M at the end of 2025 to $5M at the end of 2026.

Reserve Funds	Balance Dec 31, 2025	Transfers TO	Transfers FROM	Balance Dec 31, 2026
Algonquin Pavillion	2,514	-	-	2,514
Parks Development	79,457	6,000	-	85,457
Industrial Land Sales	66,507	-	-	66,507
McCool Park Lot Levy	96,108	-	-	96,108
Disability Fund	546,272	-	63,330	482,942
General Capital	1,120,231	-	237,610	882,621
Modernization Funding	431,378	-	100,000	331,378
Dedicated Gas Tax – Transit	175,031	106,000	246,733	34,298
Federal Gas Tax	141,744	940,846	917,000	165,590
Parking Authority	81,489	36,928	69,500	48,917
Storm Sewer Industrial Park	25,742	10,000	-	35,742
Water Filtration Plant	1,091,174	-	-	1,091,174
Pollution Control Plant	890,389	-	-	890,389

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2026 Reserve Fund Forecast (2 of 2)

Reserve Funds	Balance Dec 31, 2025	Transfers TO	Transfers FROM	Balance Dec 31, 2026
Heritage Murals	2,474	-	-	2,474
In-Lieu Parking	60,475	-	-	60,475
CP Track	2,603	-	-	2,603
PBIA	25,568	-	-	25,568
Aquatic Centre Donations	-	-	-	-
MAT Tax Capital	125,073	91,939	75,000	142,012
Rotary Park	4,439	-	-	4,439
New Development	231,501	-	-	231,501
Development Charges	415,329	70,000	159,550	325,779
TOTAL RESERVE FUNDS	**5,615,498**	**1,261,713**	**1,868,723**	**5,008,488**
Reserve and Reserve Funds	**16,999,325**	**2,891,813**	**3,862,908**	**16,028,230**

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2026 Reserve Fund Forecast (JOINT W/ TLV)

- The City's Water/Wastewater Agreement with TLV requires the City to set up separate reserve funds. Funded by our joint rate, they are to be used solely for the purpose raised and only transferred to other funds/purposes upon mutual consent.

Reserve Funds (W/WW Agreement With TLV)	Balance Dec 31, 2025	Transfers TO	Transfers FROM	Balance Dec 31, 2026
W/WW Fleet/Equipment Reserve	(46,290)	215,780	196,028	(26,538)
Water Filtration Plant	277,143	230,000	-	507,143
Pollution Control Plant	6,985	100,000	71,065	35,920
Waterworks Capital	108,110	-	62,608	45,502
Sanitary Sewer Capital	1,815,975	-	-	1,815,975
Water Tower	643,507	200,000	198,000	645,507
Joint Development Charges	-	10,000	-	10,000
TOTAL RESERVE FUNDS	2,805,431	755,780	527,701	3,033,510

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
TAX REVENUE							
INTERIM TAX BILLING	01-010-0010-0007	(0)	(1)	(1)	0	0	0
RESIDENTIAL/FARM: FULL	01-010-0010-0015	(15,337,436)	(16,355,513)	(17,888,589)	(17,888,588)	0	17,888,588
MULTI-RESIDENTIAL: FULL	01-010-0010-0025	(1,885,403)	(2,003,154)	(2,205,214)	(2,205,214)	0	2,205,214
NEW MULTI-RESIDENTIAL: FULL	01-010-0010-0028	(198,946)	(229,336)	(289,733)	(289,733)	0	289,733
COMMERCIAL: FULL	01-010-0010-0035	(4,971,986)	(5,313,914)	(5,805,473)	(5,805,473)	0	5,805,473
COMMERCIAL: VACANT UNIT	01-010-0010-0040	(68,711)	(76,230)	(82,312)	(82,312)	0	82,312
COMMERCIAL: EXCESS LAND	01-010-0010-0047	(38,987)	(39,702)	(41,154)	(41,154)	0	41,154
INDUSTRIAL: FULL	01-010-0010-0050	(250,747)	(266,096)	(303,589)	(303,589)	0	303,589
INDUSTRIAL: VACANT UNIT	01-010-0010-0055	(17,810)	(23,238)	(23,150)	(23,150)	0	23,150
INDUSTRIAL: EXCESS LAND	01-010-0010-0060	(673)	(714)	(778)	(778)	0	778
MANAGED FORESTS	01-010-0010-0089	N/A	0	0	0	0	0
PIPELINE: FULL	01-010-0010-0090	(88,954)	(94,816)	(104,504)	(104,504)	0	104,504
FARMLANDS	01-010-0010-0100	(3,209)	(3,405)	(3,709)	(3,709)	0	3,709
RAILWAY RIGHT OF WAY	01-010-0010-0110	N/A	0	0	0	(27,634,525)	(27,634,525)
		(22,862,861)	(24,406,122)	(26,748,207)	(26,748,204)	(27,634,525)	(886,321)
SUPPLEMENTARY TAX REVENUE							
RESIDENTIAL/FARM: FULL	01-010-0014-0015	(57,997)	(80,667)	(72,924)	(70,000)	(70,000)	0
MULTI-RESIDENTIAL	01-010-0014-0025	N/A	(41,725)	(79,744)	0	0	0
COMMERCIAL: FULL	01-010-0014-0035	(13,560)	(12,499)	(63,722)	0	0	0
INDUSTRIAL	01-010-0014-0050	N/A	0	0	0	0	0
		(71,556)	(134,891)	(216,390)	(70,000)	(70,000)	0
TAX ADJUSTMENTS							
TAX ADJUSTMENTS/WRITE OFF'S	01-010-0020-4560	45,724	13,924	63,848	72,100	50,000	(22,100)
CHARITABLE REBATES	01-010-0020-4570	10,224	10,497	11,327	11,000	11,500	500
		55,948	24,422	75,175	83,100	61,500	(21,600)
PAYMENTS IN LIEU OF TAXES							
HYDRO PAYMENTS IN LIEU	01-010-0040-0109	(42,702)	(44,618)	(47,583)	(47,679)	(11,486)	36,193
FEDERAL GRANT IN LIEU	01-010-0040-0111	(80,581)	(84,431)	(90,385)	(90,384)	(17,690)	72,694
INSTITUTIONAL GRANT IN LIEU	01-010-0040-0112	(58,275)	(57,150)	(56,625)	(57,150)	(56,625)	525
PROVINCIAL GRANT IN LIEU	01-010-0040-0113	(336,695)	(357,337)	(389,218)	(389,218)	0	389,218
MUNICIPAL GRANT IN LIEU	01-010-0040-0116	(187,290)	(196,575)	(210,698)	(213,604)	(38,875)	174,729
		(705,542)	(740,112)	(794,509)	(798,035)	(124,676)	673,359
TOTAL TAXATION		**($23,584,012)**	**($25,256,703)**	**($27,683,931)**	**($27,533,139)**	**($27,767,701)**	**($234,562)**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MAYOR'S OFFICE							
REGULAR SALARIES & WAGES	01-011-0051-1020	22,915	23,589	23,728	25,000	31,000	6,000
MAYOR'S OFFICE-OVERTIME & SHIFT PAY	01-011-0051-1030	N/A	545	104	0	0	0
OTHER EARNINGS	01-011-0051-1040	N/A	0	0	0	0	0
VACATION, STATS	01-011-0051-1060	1,743	1,506	1,678	3,500	2,000	(1,500)
CITY PORTION OF BENEFITS	01-011-0051-1090	12,253	13,537	13,125	11,000	11,000	0
EMPLOYER HEALTH TAX	01-011-0051-1091	1,584	1,650	1,629	1,650	1,650	0
WSIB	01-011-0051-1180	2,413	2,615	2,447	2,500	2,500	0
HONORARIUM	01-011-0051-1250	47,058	48,713	48,023	49,950	51,230	1,280
COMMITTEE CHAIRMAN ALLOWANCE	01-011-0051-1270	750	750	723	750	750	0
GENERAL PURCHASES	01-011-0051-2010	314	0	0	500	500	0
OFFICE SUPPLIES	01-011-0051-2020	547	0	0	250	250	0
STATIONARY & PRINTING	01-011-0051-2030	N/A	216	0	250	250	0
SEMINARS, TRAINING & CONVENTIONS	01-011-0051-2140	N/A	0	702	2,000	2,000	0
PUBLIC RELATIONS	01-011-0051-2180	N/A	0	0	2,000	2,000	0
OFFICE EQUIPMENT/FURNITURE	01-011-0051-2560	N/A	0	0	0	0	0
ADMIN ALLOWANCE	01-011-0051-2950	2,080	2,080	2,000	2,080	2,080	0
TRAVELING EXPENSE ACCOUNT	01-011-0051-2960	N/A	91	75	4,000	2,000	(2,000)
TELEPHONE	01-011-0051-3510	641	518	398	750	750	0
		92,297	95,811	94,631	106,180	109,960	3,780
MEMBERS OF COUNCIL							
RECOVERY OF COSTS	01-012-0052-0030	N/A	0	0	0	0	0
CITY PORTION OF BENEFITS	01-012-0052-1090	7,026	7,229	7,127	7,100	7,300	200
EMPLOYER HEALTH TAX	01-012-0052-1091	3,193	3,251	3,196	3,300	3,300	0
WSIB	01-012-0052-1180	4,859	5,152	4,801	4,800	4,800	0
HONORARIUM	01-012-0052-1250	140,818	145,771	143,708	149,460	153,305	3,845
COMMITTEE CHAIRMAN HONORARIUM	01-012-0052-1270	6,000	6,000	5,770	6,000	6,000	0
HONORARIUM-AIRPORT COMMISSION	01-012-0052-1280	373	385	0	750	750	0
HONORARIUM-CITY/COUNTY LIAISON	01-012-0052-1282	1,069	1,358	1,323	2,000	2,000	0
HONORARIUM-MISC. COMMITTEES	01-012-0052-1335	2,021	2,250	2,168	2,250	2,250	0
GENERAL PURCHASES	01-012-0052-2010	3,291	4,077	1,688	3,000	3,000	0
MEMBERSHIP & SUBSCRIPTIONS	01-012-0052-2060	12,305	10,639	9,931	13,000	13,775	775
SEMINARS, TRAINING & CONVENTIONS	01-012-0052-2140	3,844	6,849	6,993	12,000	27,500	15,500
COUNCIL-ADMIN ALLOWANCE	01-012-0052-2950	10,700	10,700	10,290	10,700	10,700	0
COMPUTER PROGRAMMING	01-012-0052-3090	2,833	3,458	4,106	4,110	4,640	530
INSURANCE	01-012-0052-3170	1,581	1,746	1,928	1,820	2,060	240
LEGAL FEES	01-012-0052-5540	10,264	8,395	14,051	3,000	8,000	5,000
		199,914	217,260	217,078	223,290	249,380	26,090
TOTAL MAYOR & COUNCIL		**$292,212**	**$313,071**	**$311,709**	**$329,470**	**$359,340**	**$29,870**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
FINANCIAL EXPENSES							
HST REBATE ON SALES	01-013-0101-0144	(8,514)	(11,210)	(8,430)	(8,000)	(8,500)	(500)
RECOVERY OF COSTS	01-013-0101-0330	N/A	(380)	(388)	0	0	0
DONATIONS	01-013-0101-0550	N/A	0	0	0	0	0
SEMINARS & TRAINING (CAOs Office)	01-013-0101-2140	23,129	29,380	28,937	21,500	10,900	(10,600)
COMMUNITY AWARDS	01-013-0101-2141	N/A	0	0	750	0	(750)
RECRUITMENT	01-013-0101-2160	N/A	20	0	0	0	0
PUBLIC RELATIONS	01-013-0101-2180	15,947	15,026	12,621	16,500	26,500	10,000
CITY CHRISTMAS FUNCTION	01-013-0101-2181	4,380	3,494	(47)	7,000	6,000	(1,000)
		34,942	36,331	32,692	37,750	34,900	(2,850)
PROFESSIONAL SERVICES							
TELEPHONE	01-013-0101-3510	238	372	272	350	400	50
INSURANCE	01-013-0101-3170	64,355	53,731	63,615	56,150	50,572	(5,578)
INSURANCE CLAIMS	01-013-0101-3172	3,227	860	1,007	25,000	25,000	0
AUDIT FEES	01-013-0101-5510	58,020	67,365	30,528	58,000	60,000	2,000
PROFESSIONAL FEES	01-013-0101-5530	16,575	6,818	31,356	60,000	37,500	(22,500)
LEGAL FEES	01-013-0101-5540	52,544	68,491	24,377	50,000	60,000	10,000
LAND SALES EXPENSES	01-013-0101-5620	2,431	4,274	13,489	0	0	0
LAND PURCHASES	01-013-0101-5630	N/A	0	0	0	0	0
		197,390	201,911	164,645	249,500	233,472	(16,028)
INTERFUNCTIONAL TRANSFERS							
TRANFSER TO STORM WATER FUND 35	01-013-0101-9133	25,870	51,740	246,740	76,740	101,740	25,000
TRANSFER TO CAPITAL	01-013-0101-9140	5,367,288	5,332,795	5,568,935	6,849,888	5,505,004	(1,344,884)
FUNDING TRANSFER TO PROJECTS	01-013-0101-9141	N/A	0	175,000	0	0	0
TRANSFER TO RESERVES	01-013-0101-9160	1,875,617	1,112,708	648 588	1,396,845	1,046,845	(350,000)
PROVISION FOR BUDGET VARIANCES	01-013-0101-5638	0	0	0	0	0	0
TRANSFER FROM RESERVES	01-013-0700-0990	(359,845)	(300,561)	(25,061)	(115,000)	(372,795)	(257,795)
TRANSFER TO/FROM SURPLUS	01-013-0702-0000	N/A	0	0	0	0	0
		6,908,930	6,196,682	6,614,202	8,208,473	6,280,794	(1,927,679)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BANKING							
RECOVERY OF COSTS (SETTLEMENTS)	01-013-0115-0030	N/A	0	0	0	0	0
BENEFIT RECOVERY	01-013-0115-0031	N/A	0	0	0	0	0
BANK INTEREST	01-013-0115-0170	(1,426,860)	(1,564,834)	(863,458)	(954,925)	(615,137)	339,788
INTEREST TEMPORARY BORROWINGS	01-013-0103-4510	508,365	543,642	(31,279)	383,450	229,177	(154,273)
BANK SERVICE CHARGES	01-013-0103-4540	2,492	2,659	4,124	2,300	3,800	1,500
COLLECTION COST	01-013-0103-4680	64	48	96	100	100	0
BAD DEBT EXPENSE	01-013-0103-4690	N/A	0	0	5,000	2,500	(2,500)
CONTINGENCY	01-013-0103-5900	N/A	0	0	25,000	25,000	0
CONTINGENCY-ARBITRATION	01-013-0103-5920	N/A	0	0	0	0	0
		(915,939)	(1,018,486)	(890,517)	(539,075)	(354,560)	184,515
DEBT REPAYMENT							
DEBENTURE PRINCIPAL	01-013-0105-5010	382,876	378,556	365,057	365,057	365,057	0
DEBENTURE INTEREST	01-013-0105-5020	64,715	46,741	27,338	28,808	11,496	(17,312)
		447,591	425,297	392,395	393,865	376,553	(17,312)
GRANTS							
FCM GRANT	01-013-0110-0750	N/A	0	0	0	0	0
PROVINCIAL MODERNIZATION FUNDING	01-013-0110-0117	N/A	0	0	0	0	0
OMPF FUNDING	01-013-0110-0118	(1,572,100)	(1,612,100)	(1,698,700)	(1,698,700)	(1,764,100)	(65,400)
OCIF FUNDING	01-013-0110-0119	(1,326,666)	(1,502,091)	(2,568,020)	(1,958,771)	(2,154,648)	(195,877)
CANADA COMMUNITY BUILDING FUND (CCBF)	01-013-0110-0120	(929,859)	(967,415)	(470,423)	(940,845)	(940,845)	0
PROVINCIAL GAS GRANT-TRANSIT	01-013-0110-0122	(117,536)	(118,783)	(29,696)	(106,000)	(106,000)	0
SAFE RESTART - MUNICIPAL OPERATING	01-013-0110-0130	N/A	0	0	0	0	0
SAFE RESTART - TRANSIT	01-013-0110-0131	N/A	0	0	0	0	0
ICIP - TRANSIT	01-013-0110-0132	N/A	(116,930)	0	0	0	0
ICIP GRANT	01-013-0110-0133	N/A	(1,668,636)	0	0	0	0
CONNECTING LINKS GRANT	01-013-0110-0134	N/A	0	0	(981,000)	(810,000)	171,000
NDMP GRANT	01-013-0110-0135	N/A	0	0	0	0	0
NATURAL INFRASTRUCTURE GRANT	01-013-0110-0136	N/A	0	0	0	0	0
ENERGY EFFICIENCY GRANT	01-013-0110-0137	N/A	0	0	0	0	0
FEDERAL ENABLING ACCESSIBILITY GRANT	01-013-0110-0138	N/A	(26,682)	0	0	0	0
PROV.COMMUNITY SPORT & REC. INFRASTRUCTURE (CSRIF)	01-013-0110-0139	N/A	0	0	(155,827)	0	155,827
PROVINCIAL CCTV GRANT	01-013-0110-0140	N/A	0	0	(125,761)	0	125,761
FEDERAL GREEN & INCLUSIVE COMMUNITY BUILDINGS (GICB)	01-013-0110-0141	N/A	0	0	(989,924)	0	989,924
FEDERAL ZEVIP GRANT	01-013-0110-0142	N/A	0	0	(100,000)	0	100,000

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
OTHER GRANTS	01-013-0110-0143	N/A	0	0	(245,820)	(141,445)	104,375
LIBRARY BOARD	01-013-0110-5770	574,294	600,769	697,769	813,077	833,432	20,355
PEMBROKE & AREA AIRPORT	01-013-0110-5775	57,267	21,441	22,394	22,660	23,680	1,020
PHYSICIAN RECRUITMENT	01-013-0110-5780	N/A	15,000	0	15,000	15,000	0
FESTIVAL HALL	01-013-0110-5790	15,421	17,107	17,310	17,500	18,025	525
STRATEGIC PARTNERSHIPS	01-013-0110-5800	52,967	51,300	56,300	56,300	86,300	30,000
FIDDLE CONTEST	01-013-0110-2460	N/A	4,000	0	4,000	4,000	0
PEMBROKE HANDI-BUS	01-013-0110-5835	136,333	125,000	35,000	135,000	128,000	(7,000)
GRANTS TO ORGANIZATION	01-013-0110-5840	N/A	81,818	0	0	0	0
		(3,109,879)	(5,096,202)	(3,938,065)	(6,239,111)	(4,808,601)	1,430,510
OTHER							
RECOVERY OF COSTS (SETTLEMENTS)	01-013-0115-0030	N/A	0	0	0	0	0
INVESTMENT INTEREST	01-013-0115-0125	(270,867)	(197,826)	(150,625)	(282,500)	(242,305)	40,195
LAND SALES	01-013-0115-0149	N/A	(1,250)	(176,656)	(73,000)	0	73,000
SALE OF SOLAR ENERGY	01-013-0115-0180	(21,534)	(21,751)	(17,728)	(22,000)	(22,000)	0
INVESTMENT-HYDRO SHARES	01-013-0115-4715	N/A	0	0	0	0	0
PEMBROKE HANDI BUS VEHICLE	01-013-0115-5305	N/A	0	0	0	0	0
		(292,402)	(220,827)	(345,009)	(377,500)	(264,305)	113,195
TOTAL FINANCIAL		**$3,270,633**	**$524,707**	**$2,030,343**	**$1,733,902**	**$1,498,253**	**($235,649)**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ADMINISTRATION							
REGULAR SALARIES & WAGES	01-014-0101-1020	681,711	882,581	852,926	991,638	1,111,835	120,197
OVERTIME & SHIFT PAY	01-014-0101-1030	9,882	27,756	31,420	2,500	5,000	2,500
OTHER EARNINGS	01-014-0101-1040	N/A	6,359	0	0	0	0
SHIFT DIFFERENTIAL	01-014-0101-1055	N/A	0	0	0	0	0
ACTING PAY	01-014-0101-1057	N/A	0	0	0	0	0
VACATION, STATS	01-014-0101-1060	100,514	139,117	162,220	90,000	140,000	50,000
VACATION PAYOUT	01-014-0101-1065	0	0	0	0	0	0
CITY PORTION OF BENEFITS	01-014-0101-1090	215,092	316,324	311,661	322,925	363,158	40,233
EMPLOYER HEALTH TAX	01-014-0101-1091	13,860	20,292	20,389	21,977	24,816	2,839
W.S.I.B	01-014-0101-1180	18,952	29,017	27,519	28,966	34,234	5,268
ADMINISTRATION ALLOWANCE	01-014-0101-1350	1,667	2,400	2,400	2,400	2,400	0
		1,041,678	1,423,845	1,408,534	1,460,406	1,681,443	221,037
REVENUE							
EMPLOYEE BENEFIT RECOVERY	01-014-0101-0031	(25,285)	(3,018)	(282,116)	0	(424)	(424)
PAY EQUITY GRANT	01-014-0110-0121	N/A	0	0	0	0	0
MISCELLANEOUS REVENUE	01-014-0115-0020	(11,556)	(18,064)	(20,200)	(15,000)	(15,000)	0
RECOVERY OF COSTS	01-014-0115-0030	N/A	(115)	(942)	(100)	(100)	0
POSTAGE RECOVERY	01-014-0115-0035	N/A	0	0	0	0	0
TAX CERTIFICATES	01-014-0115-0140	(21,727)	(22,700)	(27,180)	(27,000)	(26,000)	1,000
NATURAL GAS REBATES	01-014-0115-0143	(4,284)	(4,580)	0	(4,000)	(4,300)	(300)
LOTTERY LICENSES	01-014-0115-0145	(8,757)	(7,522)	(2,442)	(6,000)	(4,000)	2,000
OTHER LICENSES	01-014-0115-0146	(3,587)	(5,065)	(5,038)	(5,500)	(5,500)	0
MARRIAGE LICENSES	01-014-0115-0147	(15,542)	(20,615)	(19,439)	(21,000)	(19,500)	1,500
TAX INTEREST REVENUE	01-014-0115-0148	(194,549)	(274,146)	(311,349)	(235,000)	(275,000)	(40,000)
MARRIAGE CEREMONY FEES	01-014-0115-0149	(15,007)	(19,956)	(19,779)	(20,000)	(20,000)	0
TAX COLLECTION RECOVERY	01-014-0115-0172	N/A	0	0	0	0	0
CREDIT BUREAU TAX RECOVERY	01-014-0115-0174	N/A	0	0	0	0	0
INTEREST EARNED (FACILITY RENTALS)	01-014-0115-0175	(848)	(3,455)	(4,795)	(2,750)	(5,000)	(2,250)
OVERHEAD TRANSFER	01-014-0115-0710	(112,896)	(125,753)	(143,115)	(143,115)	(149,108)	(5,993)
PROVINCIAL FUNDING	01-014-0115-0720	N/A	0	0	0	0	0
FEDERAL FUNDING	01-014-0115-0750	N/A	0	0	(2,170)	(1,250)	920
		(414,037)	(504,990)	(836,395)	(481,635)	(525,182)	(43,547)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PROVISION OF SERVICES							
PHOTOCOPIER CHARGES	01-014-0120-2540	2,510	3,172	3,129	2,500	2,800	300
EQUIPMENT MAINTENANCE	01-014-0120-2910	569	0	1,392	1,500	1,500	0
ADMINISTRATION GENERAL (SHREDDING)	01-014-0120-2980	2,586	3,121	2,046	2,900	2,900	0
EQUIPMENT LEASING	01-014-0120-3065	5,741	5,403	5,022	6,000	6,000	0
COMPUTER LINE CHARGES	01-014-0120-3080	31,446	35,358	568	2,000	2,000	0
ADSL LINE CHARGES	01-014-0120-3081	8,549	11,641	9,850	10,800	10,800	0
COMPUTER SOFTWARE	01-014-0120-3090	49,076	53,382	28,225	83,200	111,895	28,695
ACCESSIBILITY	01-014-0120-3091	N/A	20,002	321	28,600	5,000	(23,600)
CONTRACT	01-014-0120-3100	N/A	0	0	0	0	0
TELEPHONE	01-014-0120-3510	31,778	33,758	31,364	27,000	15,000	(12,000)
FAX	01-014-0120-3515	694	734	507	700	750	50
		132,948	166,571	82,426	165,200	158,645	(6,555)
ADMINISTRATIVE EXPENSES							
OFFICE SUPPLIES	01-014-0201-2020	9,819	10,939	12,768	9,500	11,500	2,000
STATIONARY & PRINTING	01-014-0201-2030	7,380	7,564	3,408	7,500	5,000	(2,500)
COMPUTER SUPPLIES	01-014-0201-2040	8,594	14,298	1,013	5,500	5,500	0
PHOTOCOPY PAPER	01-014-0201-2050	2,545	2,858	4,382	3,000	3,000	0
MEETING EXPENSES	01-014-0201-2055	5,151	7,557	2,518	5,000	5,000	0
SUBSCRIPTION & MEMBERSHIPS	01-014-0201-2060	8,227	14,064	5,484	6,500	6,500	0
POSTAGE	01-014-0201-2080	15,516	10,419	26,528	20,000	20,000	0
SHIPPING/COURIER CHARGES	01-014-0201-2090	N/A	61	173	50	100	50
REGISTRY FEES	01-014-0201-2110	3,015	1,564	2,000	2,500	2,500	0
SEMINARS AND TRAINING (TREASURY)	01-014-0201-2140	N/A	0	0	0	21,910	21,910
ADVERTISING & PROMOTION	01-014-0201-2170	5,840	7,023	4,946	5,000	5,000	0
EQUIPMENT	01-014-0201-2520	4,974	4,261	5,742	5,000	5,000	0
MILEAGE/CAR ALLOWANCE	01-014-0201-2750	N/A	395	304	250	350	100
		71,062	81,002	69,266	69,800	91,360	21,560
NON-RECURRING / PROJECT CODING							
RESERVE FUNDS	01-014-0900-0994	N/A	0	0	0	(100,000)	(100,000)
MATERIALS	01-014-0900-2012	N/A	0	0	0	180,000	180,000
EQUIPMENT	01-014-0900-2520	N/A	0	0	0	0	0
LABOUR	01-014-0900-2911	N/A	0	0	0	0	0
SUB-CONTRACT	01-014-0900-3100	N/A	0	0	0	100,000	100,000
STUDIES	01-014-0900-3430	N/A	0	0	0	0	0
		0	0	0	0	180,000	180,000

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
OPERATING IN CAPITAL							
TRANSFER FROM CAPITAL	01-014-0910-0980	N/A	0	(80,000)	0	0	0
RESERVE FUNDS	01-014-0910-0994	N/A	0	0	0	0	0
MATERIALS	01-014-0910-2012	N/A	51,945	52,776	0	0	0
EQUIPMENT	01-014-0910-2520	N/A	1,374	12,205	0	0	0
LABOUR	01-014-0910-2911	N/A	0	0	0	0	0
SUB-CONTRACT	01-014-0910-3100	N/A	34,200	114	0	0	0
STUDIES	01-014-0910-3430	N/A	19,528	0	0	0	0
		0	107,046	(14,905)	0	0	0
TOTAL ADMINISTRATION		**$831,650**	**$1,273,475**	**$708,927**	**$1,213,771**	**$1,586,266**	**$372,495**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ELECTION							
RECOVERY OF COSTS	01-015-0101-0030	N/A	0	0	0	0	0
REGULAR SALARIES & WAGES	01-015-0101-1020	N/A	0	0	0	0	0
ADMIN-OVERTIME & SHIFT PAY	01-015-0101-1030	N/A	0	0	0	0	0
ADMIN-VACATION, STATS	01-015-0101-1060	N/A	0	0	0	0	0
CITY PORTION OF BENEFITS	01-015-0101-1090	N/A	0	0	0	0	0
EMPLOYER HEALTH TAX	01-015-0101-1091	N/A	0	0	0	0	0
ADMIN-CASUAL HELP	01-015-0101-1240	N/A	0	0	0	0	0
MISCELLANEOUS REVENUES	01-015-0115-0020	N/A	0	0	0	0	0
NOMINATION FEES	01-015-0115-0021	N/A	0	0	0	0	0
TELEPHONE	01-015-0120-3510	N/A	0	0	0	0	0
RENTALS	01-015-0120-5640	N/A	0	0	0	0	0
HANDICAPPED SERVICES	01-015-0120-5650	N/A	0	0	0	0	0
GENERAL PURCHASES	01-015-0201-2010	19,145	2,442	8,244	2,442	51,442	49,000
OFFICE SUPPLIES	01-015-0201-2020	N/A	0	13	0	2,500	2,500
STATIONERY, PRINTING	01-015-0201-2030	N/A	0	0	0	5,000	5,000
POSTAGE	01-015-0201-2080	N/A	0	0	0	3,500	3,500
ELECTIONS-SEMINAR	01-015-0201-2140	N/A	640	1,121	0	0	0
ADVERTISING	01-015-0201-2170	N/A	0	0	0	0	0
BALLOT BOXES	01-015-0201-2182	N/A	0	0	0	0	0
CONTINGENCY	01-015-0201-5900	N/A	0	0	0	0	0
TRANSFER TO RESERVE	01-015-0201-9160	N/A	15,000	15,000	15,000	. 0	(15,000)
TRANSFER FROM RESERVE	01-015-0700-0990	N/A	0	0	0	(45,000)	(45,000)
TOTAL ELECTIONS		**$19,145**	**$18,082**	**$24,379**	**$17,442**	**$17,442**	**0**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
HUMAN RESOURCES & PURCHASING							
RECOVERY OF COSTS	01-016-0101-0030	N/A	0	0	0	0	0
RECOVERY OF BENEFIT COSTS	01-016-0101-0031	N/A	(387)	(1,586)	0	(880)	(880)
REGULAR SALARIES & WAGES	01-016-0101-1020	248,718	238,382	218,226	220,300	220,000	(300)
OVERTIME	01-016-0101-1030	N/A	7,083	2,081	2,000	2,000	0
OTHER EARNINGS	01-016-0101-1040	N/A	2,251	7	0	0	0
VACATION, STATS	01-016-0101-1060	35,737	39,219	38,149	40,000	40,000	0
CITY PORTION OF BENEFITS	01-016-0101-1090	84,944	78,315	77,577	79,475	76,000	(3,475)
EMPLOYER HEALTH TAX	01-016-0101-1091	5,424	5,298	4,845	5,515	6,000	485
WSIB	01-016-0101-1180	8,241	8,395	7,281	7,775	8,000	225
SEMINARS & TRAINING (HR)	01-016-0101-2140	3,735	1,731	5,632	4,750	4,750	0
RECRUITMENT	01-016-0101-2160	7,279	7,531	1,476	6,000	4,500	(1,500)
		394,079	387,818	353,687	365,815	360,370	(5,445)
REVENUE							
MISCELLANEOUS. REVENUE	01-016-0115-0020	N/A	0	(10)	0	0	0
OVERHEAD TRANSFER	01-016-0115-0710	(36,715)	(18,491)	(20,696)	(20,696)	(20,430)	266
		(36,715)	(18,491)	(20,706)	(20,696)	(20,430)	266
PROVISION OF GOODS							
SUBSCRIPTION & MEMBERSHIP	01-016-0120-2060	1,991	3,055	4,462	3,300	2,275	(1,025)
SHIPPING CHARGES	01-016-0120-2090	N/A	0	30	0	50	50
SEMINARS & TRAINING (PURCHASING)	01-016-0120-2140	3,620	2,018	2,816	5,500	5,600	100
ADVERTISING	01-016-0120-2170	499	0	658	200	750	550
CAR ALLOWANCE	01-016-0120-2750	463	437	548	500	500	0
EQUIPMENT MAINTENANCE	01-016-0120-2910	N/A	0	0	0	0	0
CONSULTANT FEES	01-016-0120-3219	N/A	0	0	7,500	7,500	0
TELEPHONE	01-016-0120-3510	1,394	1,433	957	1,900	1,900	0
FAX	01-016-0120-3515	311	311	254	400	400	0
LEGAL FEES	01-016-0120-5540	6,807	9,152	4,803	10,000	10,000	0
		15,085	16,406	14,529	29,300	28,975	(325)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SUPPLIES & EQUIPMENT							
RECOVERY OF COSTS	01-016-0201-0030	N/A	0	0	0	0	0
OFFICE SUPPLIES	01-016-0201-2020	2,143	2,902	2,295	2,300	2,300	0
STATIONERY & PRINTING	01-016-0201-2030	480	412	35	500	500	0
COMPUTER SUPPLIES	01-016-0201-2040	N/A	499	674	500	500	0
PHOTOCOPY PAPER	01-016-0201-2050	487	612	389	500	500	0
POSTAGE	01-016-0201-2080	N/A	139	31	175	150	(25)
SEMINARS & TRAINING (CORPORATE)	01-016-0201-2140	N/A	13,906	11,102	13,000	13,000	0
STAFF/VOLUNTEER RECOGNITION	01-016-0201-2185	6,246	5,982	4,476	3,000	3,000	0
PHOTOCOPY CHARGES	01-016-0201-2540	676	715	567	700	700	0
OFFICE EQUIPMENT/FURNITURE	01-016-0201-2560	985	1,571	0	1,000	1,000	0
EQUIPMENT LEASING	01-016-0201-3065	336	336	280	350	350	0
COMPUTER PROGRAMMING	01-016-0201-3090	N/A	3,462	5,642	4,300	7,345	3,045
		33,505	30,537	25,491	26,325	29,345	3,020
HEALTH & SAFETY							
SEMINARS & TRAINING	01-016-0460-2140	N/A	0	0	5,000	5,000	0
		0	0	0	5,000	5,000	0
TOTAL HUMAN RESOURCES		**$405,953**	**$416,269**	**$373,001**	**$405,744**	**$403,260**	**($2,484)**

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MUNICIPAL PROPERTY							
CITY HALL							
MISCELLANEOUS REVENUE	01-018-0130-0020	N/A	0	0	0	0	0
PROPERTY RENTAL	01-018-0130-0105	(35,430)	(38,650)	(58,100)	(58,100)	(59,120)	(1,020)
WAGES	01-018-0130-1020	16 750	17,666	17,571	24,100	23,800	(300)
OVERTIME	01-018-0130-1030	409	784	622	400	600	200
OTHER EARNINGS	01-018-0130-1040		0	0	0	0	0
VACATION, STATS	01-018-0130-1060	1,179	597	1,279	900	1,200	300
CITY PORTION OF BENEFITS	01-018-0130-1090	8,578	9,038	8,732	10,000	10,000	0
EHT	01-018-0130-1091	428	454	452	500	1,000	500
WSIB	01-018-0130-1180	648	710	679	800	1,000	200
		(7,439)	(9,401)	(28,765)	(21,400)	(21,520)	(120)
CITY HALL PROVISION OF SERVICES							
GENERAL PURCHASES	01-018-0130-2010	N/A	1,246	1,566	2,000	2,000	0
MATERIALS 1	01-018-0130-2012	4,375	7,104	1,034	2,500	2,500	0
EMERGENCY SUPPLIES	01-018-0130-2017	N/A	0	0	0	0	0
EQUIPMENT	01-018-0130-2520	N/A	2,887	5,380	3,000	45,000	42,000
LABOUR	01-018-0130-2911	2,598	3,061	3,332	6,300	6,300	0
REPAIRS & MAINTENANCE	01-018-0130-3040	52,169	70,743	83,629	84,000	40,000	(44,000)
GARBAGE PICK-UP	01-018-0130-3042	N/A	0	0	0	0	0
COMPUTER LINE CHARGES	01-018-0130-3080	N/A	2,992	5,129	5,130	5,130	0
CONTRACT	01-018-0130-3100	13,528	6,733	17,214	15,000	15,000	0
PARKING LOT MAINTENANCE	01-018-0130-3105	N/A	10,565	9,539	10,000	11,000	1,000
INSURANCE	01-018-0130-3170	4,246	5,585	6,328	5,840	6,770	930
ELECTRICAL	01-018-0130-3550	22,557	22,270	18,103	24,000	24,000	0
		99,473	133,184	151,253	157,770	157,700	(70)
VICTORIA HALL							
RECOVERY OF COSTS	01-018-0135-0030	N/A	0	0	0	0	0
PROPERTY RENTAL	01-018-0135-0105	(13,329)	(13,659)	(14,001)	(13,659)	(14,001)	(342)
REPAIRS & MAINTENANCE	01-018-0135-3040	14 579	12,615	2,989	28,500	28,500	0
CONTRACT	01-018-0135-3100	N/A	5,556	652	0	0	0
PARKING LOT MAINTENANCE	01-018-0135-3105	N/A	17,829	10,185	16,000	16,000	0
INSURANCE	01-018-0135-3170	11,756	14,147	15,643	14,780	16,740	1,960
ELECTRICAL	01-018-0135-3550	154	0	(8)	0	0	0
HEATING	01-018-0135-3560	5,339	5,503	4,156	5,500	5,500	0
		18,499	41,991	19,616	51,121	52,739	1,618

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
FARMERS MARKET							
RECOVERY OF COSTS	01-018-0136-0030	N/A	0	0	0	0	0
MATERIALS	01-018-0136-2012	N/A	0	0	0	0	0
REPAIRS AND MTCE	01-018-0136-3040	N/A	0	0	0	0	0
CONTRACT	01-018-0136-3100	N/A	0	0	0	0	0
PARKING LOT MAINTENANCE	01-018-0136-3105	N/A	2,106	197	0	0	0
		0	2,106	197	0	0	0
FORMER FIRE HALL/THE GRIND							
RECOVERY OF COSTS	01-018-0137-0030	N/A	(12)	0	0	0	0
PROPERTY RENTAL	01-018-0137-0105	N/A	0	0	0	0	0
REPAIRS & MAINTENANCE	01-018-0137-3040	N/A	0	0	0	0	0
CONTRACT	01-018-0137-3100	3,192	55	7,009	2,000	2,000	0
PARKING LOT MAINTENANCE	01-018-0137-3105	N/A	0	0	0	0	0
INSURANCE	01-018-0137-3170	8,221	9,849	2,912	10,290	3,120	(7,170)
ELECTRICAL	01-018-0137-3550	N/A	0	0	0	0	0
HEATING	01-018-0137-3560	N/A	0	0	0	0	0
FEASIBILITY STUDY	01-018-0137-4275	N/A	0	0	0	0	0
LEGAL FEES	01-018-0137-5540	N/A	17,647	9 584	75,000	25,000	(50,000)
		66,756	27,539	19,505	87,290	30,120	(57,170)
OTHER MUNICIPAL PROPERTY							
RECOVERY OF COSTS	01-018-0138-0030	N/A	(7)	0	0	0	0
PROPERTY RENTAL	01-018-0138-0105	(20,932)	(16,231)	(16,024)	(189,600)	(191,046)	(1,446)
MUNICIPAL BUILDING-REGULAR SALARIES	01-018-0138-1020	N/A	0	0	0	0	0
GENERAL PURCHASES	01-018-0138-2010	N/A	0	0	0	0	0
MATERIALS	01-018-0138-2012	N/A	0	231	0	0	0
EQUIPMENT	01-018-0138-2520	N/A	2,070	0	0	0	0
BUSINESS PARK SIGNAGE	01-018-0138-2908	N/A	0	0	0	0	0
LABOUR	01-018-0138-2911	2,282	0	756	2,200	3,100	900
REPAIRS & MAINTENANCE	01-018-0138-3040	19,188	28,716	9,906	30,000	28,000	(2,000)
TIPPING FEES (NON ELIG)	01-018-0138-3043	N/A	0	0	0	1,600	1,600
CONTRACT	01-018-0138-3100	N/A	12,181	0	2,000	4,000	2,000
INSURANCE	01-018-0138-3170	N/A	4,201	4,540	4,390	4,860	470
ELECTRICAL	01-018-0138-3550	898	862	1 129	1,000	1,200	200
HEATING	01-018-0138-3560	2,431	694	0	2,500	0	(2,500)
		3,866	32,486	539	(147,510)	(148,286)	(776)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
NON-RECURRING (PROJECT CODING)							
RECOVERY OF COSTS	01-018-0900-0330	N/A	0	0	0	0	0
CAPITAL IMPROVEMENTS-PARKING LOT	01-018-0900-3039	N/A	0	0	0	0	0
		0	0	0	0	0	0
OPERATING IN CAPITAL							
RECOVERY OF COSTS	01-018-0910-0030	N/A	0	0	0	0	0
DONATIONS	01-018-0910-0985	N/A	0	0	0	0	0
RESERVES	01-018-0910-0990	N/A	0	0	0	0	0
GENERAL FLEET RESERVE	01-018-0910-0991	N/A	0	0	0	0	0
RESERVE FUNDS	01-018-0910-0994	N/A	0	0	0	0	0
MATERIALS	01-018-0910-2012	N/A	0	0	0	0	0
EQUIPMENT	01-018-0910-2520	N/A	0	0	0	0	0
LABOUR	01-018-0910-2911	N/A	0	1,843	0	0	0
MAINTENANCE	01-018-0910-3040	N/A	0	0	0	0	0
NON_RECUR-BUILDINGS-CONTRACTS	01-018-0910-3100	N/A	4,274	80,281	0	0	0
NON_RECUR-BUILDINGS-STUDIES	01-018-0910-3430	N/A	3,358	0	0	0	0
NON_RECUR-BUILDINGS-LEGAL FEES	01-018-0910-5540	N/A	0	0	0	0	0
		0	7,632	82,123	0	0	0
TOTAL MUNICIPAL PROPERTY		**$181,155**	**$235,538**	**$244,468**	**$127,271**	**$70,753**	**($56,518)**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
FIRE SERVICES							
ADMINISTRATION							
REGULAR SALARIES & WAGES	01-021-0101-1020	172,495	182,759	150,797	124,000	132,000	8,000
OVERTIME - FIRE ADMIN	01-021-0101-1030	N/A	1,405	1,201	0	0	0
OTHER EARNINGS	01-021-0101-1040	N/A	1,772	0	0	0	0
FIRE ADMIN - VACATION, STATS	01-021-0101-1060	29,203	29,115	29,387	22,000	30,000	8 000
CITY PORTION OF BENEFITS	01-021-0101-1090	59,800	62,269	54,591	40,000	44,000	4,000
EMPLOYER HEALTH TAX	01-021-0101-1091	3,941	4,138	3,534	3,000	4,000	1,000
W.S.I.B	01-021-0101-1180	4,697	5,197	4,298	4,000	4,000	0
CASUAL HELP	01-021-0101-1240	N/A	0	0	0	0	0
		270,136	286,656	243,808	193,000	214,000	21,000
DEBENTURE REPAYMENT							
DEBENTURE PRINCIPAL	01-021-0105-5010	104,480	104,480	52,240	104,480	104,480	0
DEBENTURE INTEREST	01-021-0105-5020	99,477	95,781	42,713	91,670	87,795	(3,875)
		203,957	200,261	94,953	196,150	192,275	(3,875)
REVENUES							
PROVINCIAL GRANT	01-021-0110-0720	N/A	0	(362)	0	0	0
MISCELLANEOUS REVENUE	01-021-0115-0020	N/A	0	0	0	0	0
RECOVERY OF COSTS (MISC FEES)	01-021-0115-0030	(32,606)	(48,541)	(7,225)	(2,500)	(32,000)	(29,500)
EMPLOYEE BENEFIT RECOVERY OF COSTS	01-021-0115-0031	(11,716)	(22,635)	(4,383)	(3,544)	(4,058)	(514)
BURN PERMITS	01-021-0115-0156	N/A	0	(11,855)	(13,500)	(12,000)	1,500
FINES (FALSE ALARMS)	01-021-0115-0420	(3,825)	(3,375)	(3,631)	(1,500)	(3,500)	(2,000)
DONATIONS	01-021-0115-0550	N/A	0	0	0	0	0
MUNICIPAL AGREEMENTS	01-021-0115-0640	N/A	0	(10,962)	(24,000)	(11,091)	12,909
FEDERAL GRANT	01-021-0115-0750	N/A	0	(2,408)	0	0	0
TRANSFER FROM RESERVES	01-021-0115-0990	N/A	0	0	0	(50,000)	(50,000)
		(48,147)	(74,551)	(40,825)	(45,044)	(112,649)	(67,605)
RENTS & SERVICES							
MATERIALS	01-021-0120-2012	N/A	111	0	0	0	0
COMPUTER SOFTWARE LICENSES	01-021-0120-2040	6,542	7,047	7,017	10,000	10,000	0
EQUIPMENT	01-021-0120-2520	N/A	0	0	0	0	0
PHOTOCOPIER CHARGES	01-021-0120-2540	N/A	649	484	500	500	0
PROPERTY TAXES	01-021-0120-2870	N/A	0	0	0	0	0
LABOUR	01-021-0120-2911	N/A	0	0	0	0	0
EQUIPMENT MAINTENANCE	01-021-0120-2919	N/A	0	0	0	0	0
BUILDING REPAIRS & MAINTENANCE	01-021-0120-3040	11,072	11,837	28,157	11,000	15,000	4,000

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT LEASE	01-021-0120-3065	673	673	561	675	675	0
ANTENNA RENTAL	01-021-0120-3067	3,248	2,400	2,400	2,400	2,400	0
COMPUTER LINE CHARGES	01-021-0120-3080	N/A	2,992	5,129	5,130	5,130	0
CONTRACT	01-021-0120-3100	13,668	14,402	6,083	15,500	15,500	0
PARKING LOT MAINTENANCE	01-021-0120-3105	18,154	16,882	13,432	18,000	18,000	0
INSURANCE	01-021-0120-3170	3,243	3,857	4,398	4,030	4,560	530
TELEPHONE	01-021-0120-3510	4,651	5,355	3,931	4,500	4,500	0
ELECTRICAL/ELECTRICITY	01-021-0120-3550	19,653	19,603	16,145	20,000	20,000	0
HEATING	01-021-0120-3560	14,992	12,050	11,886	15,000	15,000	0
PROPERTY RENTAL	01-021-0120-5520	N/A	0	0	0	0	0
		95,897	97,858	99,621	106,735	111,265	4,530
PROVISION OF SERVICES							
OFFICE SUPPLIES	01-021-0201-2020	2,242	1,688	1,758	2,000	2,000	0
STATIONERY & PRINTING	01-021-0201-2030	N/A	183	326	1,000	500	(500)
SUBSCRIPTION & MEMBERSHIPS	01-021-0201-2060	995	1,398	1,104	1,500	1,300	(200)
POSTAGE	01-021-0201-2080	173	155	109	400	300	(100)
CLOTHING PURCHASES	01-021-0201-2120	1,374	847	1,691	2,000	1,000	(1,000)
CLOTHING CLEANING & REPAIRS	01-021-0201-2122	103	86	166	200	200	0
SEMINARS & TRAINING	01-021-0201-2140	4,913	5,501	6,755	7,000	7,000	0
HEALTH & SAFETY TRAINING	01-021-0201-2145	N/A	0	0	0	0	0
COUNTY CO-COORDINATOR	01-021-0201-2150	198	225	102	200	200	0
FIRE PREVENTION	01-021-0201-2172	4,859	5,355	5,882	6,000	6,000	0
PUBLIC EDUCATION	01-021-0201-2173	4,029	4,673	3,213	4,500	4,500	0
COMPUTER PROGRAMMING	01-021-0201-3090	N/A	9,047	12,317	12,870	14,840	1,970
LEGAL-ARBITRATION	01-021-0201-5541	N/A	0	0	0	50,000	50,000
		18,886	29,158	33,422	37,670	87,840	50,170
PROFESSIONAL SERVICES							
INSURANCE	01-021-0206-3170	N/A	11,316	12,450	11,830	13,320	1,490
INSURANCE CLAIMS	01-021-0206-3172	N/A	0	0	0	0	0
LEGAL FEES	01-021-0206-5540	N/A	0	0	0	0	0
		0	11,316	12,450	11,830	13,320	1,490

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
VEHICLES							
EQUIPMENT RECOVERY	01-021-0226-0022	N/A	0	0	0	0	0
BICKLE DONATIONS	01-021-0226-0550	N/A	0	0	0	0	0
TRANSFER FROM RESERVES	01-021-0226-0990	N/A	0	0	0	0	0
MATERIALS	01-021-0226-2012	N/A	0	0	0	0	0
EQUIPMENT	01-021-0226-2520	918	1,083	1,246	1,500	1,500	0
MATERIALS 1 (P.W. FUEL)	01-021-0226-2712	9,803	8,117	7,489	11,000	11,000	0
LABOUR	01-021-0226-2911	N/A	0	0	0	0	0
REPAIRS & MTCE.	01-021-0226-3040	N/A	0	0	0	0	0
BICKLE RESTORATION	01-021-0226-3139	N/A	0	0	0	0	0
PUMPER - YR 2006	01-021-0226-3140	2,357	3,178	9,067	4,000	4,000	0
PUMPER - YR 1992	01-021-0226-3145	N/A	0	0	0	0	0
PUMP TESTING	01-021-0226-3150	1,682	1,928	2,407	2,200	2,400	200
VEHICLE MTCE. (FIRE DEPT.) - LABOR	01-021-0226-3151	N/A	0	0	0	0	0
AERIAL-YR 2013 UNIT 9934	01-021-0226-3160	3,346	5,375	1,479	3,500	9,500	6,000
PUMPER - YR 2018	01-021-0226-3165	4,160	6,400	4,217	6,000	8,000	2,000
GENERAL-FIRE-VEHICLE MTCE-INSURANCE	01-021-0226-3170	11,495	12,815	14,919	13,110	15,960	2,850
UTILITY VAN-UNIT 9821	01-021-0226-3180	1,514	982	448	5,500	5,500	0
CHIEF'S VEHICLE-UNIT 9820	01-021-0226-3190	2,034	1,675	337	2,000	3,500	1,500
WATER RESCUE BOAT-UNIT 9847	01-021-0226-3192	880	839	662	2,000	2,000	0
		38,189	42,391	42,272	50,810	63,360	12,550
UNIFORMED FIREFIGHTERS							
RECOVERY OF BENEFIT COSTS	01-021-0240-0031	N/A	0	0	0	0	0
WSIB RECOVERY	01-021-0240-0032	N/A	0	0	0	0	0
SICK LEAVE TRANSFER	01-021-0240-0510	N/A	0	0	0	(63,330)	(63,330)
REGULAR SALARIES & WAGES	01-021-0240-1020	1,794,152	1,839,500	1,846,540	1,936,000	2,046,000	110,000
OVERTIME & SHIFT PAY	01-021-0240-1030	122,895	140,012	114,247	137,500	144,000	6,500
OTHER EARNINGS	01-021-0240-1040	N/A	2,450	1,560	2,000	10,000	8,000
STANDBY	01-021-0240-1045	N/A	0	0	0	0	0
SHIFT	01-021-0240-1055	N/A	0	0	0	0	0
ACTING PAY	01-021-0240-1057	13,703	14,959	14,798	15,000	15,000	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
VACATION, STATS	01-021-0240-1060	N/A	4,011	0	0	0	0
VACATION PAYOUT	01-021-0240-1065	N/A	0	0	0	0	0
SICK LEAVE PAYOUT	01-021-0240-1072	N/A	4,590	0	0	63,330	63,330
CITY PORTION OF BENEFITS	01-021-0240-1090	475,449	517,227	503,820	522,000	539,000	17,000
EMPLOYER HEALTH TAX	01-021-0240-1091	38,013	39,224	39,490	38,000	40,000	2,000
MATERNITY/PARENTAL BENEFITS	01-021-0240-1092	N/A	12,237	7,948	8,000	8,000	0
W.S.I.B	01-021-0240-1180	49,876	53,930	60,179	54,000	58,000	4,000
		2,494,087	2,628,140	2,588,583	2,712,500	2,860,000	147,500
TRAINING							
RECOVERY OF COSTS	01-021-0240-0030	N/A	0	0	0	0	0
WELLNESS	01-021-0240-1220	1,375	2,048	1 159	2,000	2,000	0
VOLUNTEER FIREFIGHTERS	01-021-0240-1510	N/A	0	0	0	0	0
POLICE DISPATCHING	01-021-0240-1710	N/A	0	0	0	0	0
9-1-1 CALL TAKING	01-021-0240-1810	N/A	21,516	0	22,500	70,000	47,500
MATERIALS 1	01-021-0240-2012	N/A	0	247	0	0	0
CLOTHING PURCHASE & ALLOWANCE	01-021-0240-2120	10,566	11,612	11,150	12,000	12,000	0
CLOTHING CLEANING & REPAIRS	01-021-0240-2122	169	431	137	500	500	0
SEMINARS, TRAINING & CONVENTIONS	01-021-0240-2140	3,559	3,932	1 941	4,500	4,500	0
HEALTH & SAFETY TRAINING	01-021-0240-2145	N/A	1,452	2,208	1,800	1,800	0
EQUIPMENT	01-021-0240-2520	N/A	0	0	0	0	0
CONTRACT	01-021-0240-2911	N/A	0	1,038	0	0	0
CLEANING SUPPLIES	01-021-0240-3018	2,660	2,005	2,472	3,000	2,800	(200)
TRAINING MATERIALS	01-021-0240-3058	3,781	5,267	2,587	4,000	4,000	0
TRAINING- HR	01-021-0240-3068	3,211	5,039	3,369	4,000	4,000	0
CONTRACT	01-021-0240-3100	N/A	0	231	0	0	0
		25,322	53,303	26,539	54,300	101,600	47,300
VOLUNTEER FIREFIGHTERS							
SALARIES, WAGES	01-021-0245-1020	16,891	13,752	19,033	28,000	29,000	1,000
OVERTIME	01-021-0245-1030	N/A	0	0	0	0	0
STANDBY	01-021-0245-1045	30,732	30,405	31,301	37,000	37,000	0
VACATION, STATS	01-021-0245-1060	N/A	0	0	0	0	0
CITY PORTION OF BENEFITS	01-021-0245-1090	N/A	0	0	0	0	0
FIRE-VOLUNTEERS-EMPLOYER HEALTH TAX	01-021-0245-1091	590	545	651	600	300	(300)
W.S.I.B	01-021-0245-1180	3,137	3,476	3,142	4,000	4,000	0
VOLUNTEER CLOTHING	01-021-0245-2120	N/A	0	0	0	0	0
PERSONAL PROTECTIVE EQUIP	01-021-0245-3030	N/A	0	0	0	0	0
		51,349	48,179	54,127	69,600	70,300	700

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT							
MATERIALS 1	01-021-0247-2012	1,017	996	719	1,100	1,100	0
OFFICE EQUIPMENT/FURNITURE	01-021-0247-2560	2,226	3,007	1,361	2,000	2,000	0
EQUIPMENT MAINTENANCE.	01-021-0247-2910	2,500	2,219	2,658	2,500	3,000	500
SCBA EQUIPMENT	01-021-0247-3005	815	1,140	2,064	2,500	2,500	0
GENERAL EMERGENCY EQUIPMENT	01-021-0247-3010	11,650	13,381	9,053	12,000	12,000	0
EMERGENCY EQUIP. REPAIRS & MAINTENANCE	01-021-0247-3015	2,886	2,771	1,493	4,000	4,000	0
SCBA EQUIPMENT REPAIRS & MAINTENANCE	01-021-0247-3025	3,785	6,535	5,478	5,800	6,500	700
PERSONAL PROTECTIVE EQUIPMENT	01-021-0247-3030	4,099	4,310	15,963	7,500	7,500	0
PERSONAL PROT. EQUIPMENT REPAIRS	01-021-0247-3035	1,553	2,510	4,860	5,000	5,000	0
REPAIRS & MAINTENANCE PROJ. #86501	01-021-0247-3040	3,469	2,828	2,819	3,200	3,200	0
INSURANCE	01-021-0247-3170	1,598	2,156	2,904	2,250	3,110	860
HYDRANT MAINTENANCE	01-021-0247-5655	68,587	65,265	90,525	64,500	84,500	20,000
		104,183	107,117	139,897	112,350	134,410	22,060
EMERGENCY PREPAREDNESS							
PROVINCAL GRANT	01-021-0605-0720	N/A	(8,230)	0	0	(1,500)	(1,500)
SALARIES, WAGES	01-021-0605-1020	N/A	5,789	50,903	99,000	95,250	(3,750)
OVERTIME	01-021-0605-1030	N/A	54	88	0	0	0
VACATION, STATS	01-021-0605-1060	N/A	0	829	0	750	750
CITY PORTION OF BENEFITS	01-021-0605-1090	N/A	1,743	11,413	24,900	23,600	(1,300)
FIRE-VOLUNTEERS-EMPLOYER HEALTH TAX	01-021-0605-1091	N/A	131	1,065	2,000	1,900	(100)
W.S.I.B	01-021-0605-1180	N/A	60	1,206	2,300	2,300	0
GENERAL PURCHASES	01-021-0605-2010	N/A	2,636	3,220	5,500	6,500	1,000
SEMINARS & TRAINING	01-021-0605-2140	N/A	3,819	3,119	3,000	3,500	500
PUBLIC AWARENESS PROGRAM	01-021-0605-2173	N/A	480	1,091	1,000	1,500	500
COMPUTER LINE CHARGES	01-021-0605-3080	N/A	471	380	0	0	0
		N/A	6,951	73,314	137,700	133,800	(3,900)

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
NON-RECURRING / PROJECT CODING							
TRANSFER FROM RESERVES	01-021-0700-0990	N/A	0	0	0	0	0
FIRE-DISPOSAL OF ASSETS	01-021-0900-0246	N/A	0	(14,174)	0	0	0
FIRE-DISPOSAL OF ASSETS (NON CORE)	01-021-0900-0991	N/A	0	0	0	(14,700)	(14,700)
MATERIALS	01-021-0900-2012	N/A	0	0	0	30,000	30,000
EQUIPMENT	01-021-0900-2520	N/A	0	0	0	0	0
LABOUR	01-021-0900-2911	N/A	0	0	0	0	0
SUB-CONTRACTING	01-021-0900-3100	N/A	0	873	0	0	0
STUDIES	01-021-0900-3430	N/A	0	0	0	30,000	30,000
COMMUNICATIONS UPGRADE	01-021-0900-5436	N/A	0	0	0	0	0
FIRE SOFTWARE	01-021-0900-5965	N/A	2,914	0	0	0	0
TRANSFER TO RESERVES	01-021-0900-9160	189,667	223,000	248,000	248,000	283,000	35,000
		260,064	225,914	234,699	248,000	328,300	80,300
TOTAL FIRE SERVICES			**$3,662,692**	**$3,602,859**	**$3,885,601**	**$4,197,820**	**$312,219**

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
O.P.P. POLICING							
REVENUE							
MISCELLANEOUS REVENUE	01-023-0101-0020	(30,296)	(35,118)	(19,079)	(20,000)	(15,000)	5,000
RECOVERY OF COSTS	01-023-0101-0030	N/A	0	1,252	0	0	0
FINES	01-023-0101-0420	(21,985)	(18,300)	(22,800)	(20,000)	(20,000)	0
PROPERTY RENT	01-023-0125-0105	N/A	(174,576)	(89,106)	(89,107)	(89,107)	1
COURT SECURITY GRANT	01-023-0227-0721	(348,617)	(345,614)	(101,690)	(413,175)	(412,000)	1,175
COURT SECURITY FEES	01-023-0227-0880	N/A	0	0	0	0	0
CSWB PLAN GRANT	01-023-0228-0720	N/A	5,617	0	0	0	0
RIDE GRANT	01-023-0240-0720	(10,549)	(8,203)	0	(13,500)	(13,500)	0
CPP GRANT	01-023-0240-0722	N/A	0	0	0	0	0
SAFER COMMUNITIES GRANT	01-023-0240-0724	N/A	0	0	0	0	0
VICTIMS SERVICES GRANT	01-023-0240-0727	(46,475)	(4,040)	0	0	0	0
PROCEEDS OF CRIME GRANT	01-023-0240-0730	N/A	0	0	0	0	0
		(457,922)	(580,234)	(231,424)	(555,782)	(549,607)	6,176
ADMINISTRATION							
RETIREE BENEFITS	01-023-0101-1090	N/A	0	0	0	0	0
LEGAL FEES	01-023-0101-5540	N/A	0	0	0	0	0
CONTRACT	01-023-0101-3100	4,375,070	4,490,522	4,324,407	4,720,138	4,914,044	193,906
CSWB PLAN CONTRACT	01-023-0228-3100	N/A	0	0	0	0	0
PAID DUTY (RIDE)	01-023-0101-3101	7,060	8,827	1,379	13,500	13,500	0
POC-PURCHASES	01-023-0101-3102	N/A	0	0	0	0	0
		4,382,130	4,499,350	4,325,785	4,733,638	4,927,544	193,906
DEBENTURE REPAYMENT							
DEBENTURE PRINCIPAL	01-023-0105-5010	161,327	161,327	161,327	161,327	161,328	1
DEBENTURE INTEREST	01-023-0105-5020	123,105	117,756	102,741	111,932	106,356	(5,576)
		284,432	279,083	264,068	273,259	267,684	(5,576)
PROVISION OF GOODS							
OVERTIME	01-023-0125-1030	N/A	0	183	0	0	0
GENERAL PURCHASES	01-023-0125-2010	N/A	0	0	0	0	0
MATERIALS	01-023-0125-2012	2,867	2,216	2,944	1,000	3,000	2,000
EQUIPMENT	01-023-0125-2520	N/A	0	0	0	0	0
PROPERTY TAXES	01-023-0125-2870	53,383	56,651	61,705	61,000	66,025	5,025
LABOUR	01-023-0125-2911	1,131	1,115	5,045	4,200	4,200	0
PARKING LOT MAINTENANCE (DO NOT USE)	01-023-0125-3039	16,238	0	0	0	0	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
REPAIRS & MAINTENANCE	01-023-0125-3040	38,591	37,177	7,981	26,000	30,000	4,000
COMPUTER LINE CHARGES	01-023-0125-3080	N/A	1,781	2,544	3,060	3,060	0
CONTRACT	01-023-0125-3100	40,240	49,554	51,719	36,000	40,000	4,000
PARKING LOT MAINTENANCE	01-023-0125-3105	N/A	21,260	19,709	26,000	26,000	0
INSURANCE	01-023-0125-3170	14,046	18,946	16,119	15,530	17,250	1,720
TELEPHONE	01-023-0125-3510	N/A	0	0	0	0	0
ELECTRICAL	01-023-0125-3550	34,711	33,010	24,694	37,000	37,000	0
HEATING	01-023-0125-3560	11,969	10,664	10,277	15,500	15,500	0
		213,175	232,373	202,920	225,290	242,035	16,745
NON-RECURRING (PROJECT CODING)							
PROVINCIAL FUNDING	01-023-0900-0720	N/A	0	0	0	(29,275)	(29,275)
PROJECT LIFESAVER GRANT	01-023-0900-0728	N/A	0	0	0	0	0
TRANSFER FROM RESERVES	01-023-0900-0990	N/A	0	0	0	0	0
MATERIALS	01-023-0900-2012	N/A	0	0	0	0	0
LABOUR	01-023-0900-2911	N/A	0	0	0	0	0
CONTRACT	01-023-0900-3100	N/A	0	0	0	29,275	29,275
PROJECT LIFESAVER EXPENSES	01-023-0900-3102	N/A	0	0	0	0	0
GRANT PROGRAM	01-023-0900-5864	N/A	0	0	0	0	0
SURVEILLANCE CAMERAS	01-023-0900-5927	N/A	0	0	0	0	0
VICTIM SUPPORT GRANT EXPENSES	01-023-0900-5928	N/A	0	0	0	0	0
TRANSFER TO RESERVES	01-023-0900-9160	N/A	15,000	15,000	15,000	15,000	0
		0	15,000	15,000	15,000	15,000	0
TOTAL O.P.P		**$4,421,815**	**$4,445,571**	**$4,576,349**	**$4,691,405**	**$4,902,656**	**$211,251**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
POLICE SERVICE BOARD							
DONATIONS	01-025-0101-0550	N/A	0	0	0	0	0
PROVINCIAL GRANT	01-025-0101-0720	N/A	0	0	0	0	0
TRANSFER FROM RESERVES	01-025-0101-0990	N/A	0	0	0	0	0
HONORARIA	01-025-0101-1250	13,522	9,796	10,328	10,500	10,500	0
GENERAL PURCHASES	01-025-0101-2010	N/A	1,380	1,240	1,500	1,500	0
STATIONERY & PRINTING	01-025-0101-2030	N/A	0	0	0	0	0
SUBSCRIPTION & MEMBERSHIPS	01-025-0101-2060	957	1,452	100	1,500	1,500	0
SEMINARS, TRAINING & CONVENTIONS	01-025-0101-2140	2,519	672	517	6,500	6,500	0
ADVERTISING	01-025-0101-2170	N/A	0	0	0	0	0
PUBLIC RELATIONS	01-025-0101-2180	15,150	30,047	5,211	10,300	9,800	(500)
INSURANCE	01-025-0101-3170	N/A	0	613	4,100	4,100	0
PROFESSIONAL FEES	01-025-0101-5530	N/A	0	0	0	0	0
LEGAL	01-025-0101-5540	N/A	0	0	0	0	0
TRANSFER TO CAPITAL	01-025-0101-9140	N/A	23,600	38,000	38,000	40,000	2,000
TOTAL POLICE SERVICE BOARD		**$32,148**	**$66,948**	**$56,009**	**$72,400**	**$73,900**	**$1,500**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ANIMAL CONTROL							
LICENSES	01-026-0115-0410	(12,566)	(12,832)	(11,895)	(12,500)	(15,300)	(2,800)
CAT REGISTRATIONS	01-026-0115-0412	(4,044)	(4,135)	(3,975)	(4,100)	(5,100)	(1,000)
FINES & FEES	01-026-0115-0420	N/A	(800)	(200)	(500)	(500)	0
ANIMAL RESCUE DONATIONS	01-026-0115-0550	N/A	0	0	0	0	0
TRANSFER FROM RESERVES	01-026-0115-0990	N/A	0	0	(6,000)	0	6,000
GENERAL PURCHASES	01-026-0206-2010	N/A	0	0	0	0	0
LICENSES & TAGS	01-026-0206-2070	1,153	1,158	1,638	1,275	1,700	425
POSTAGE	01-026-0206-2080	N/A	408	442	500	550	50
ADVERTISING	01-026-0206-2170	685	779	916	1,000	1,200	200
CONTRACT	01-026-0206-3100	N/A	46,722	36,006	60,000	65,000	5,000
PROFESSIONAL FEES	01-026-0206-5530	22,567	1,102	1,925	7,000	3,000	(4,000)
TRANSFER TO RESERVE	01-026-0206-9160	N/A	0	0	0	0	0
TOTAL ANIMAL CONTROL		**$7,794**	**$32,402**	**$24,856**	**$46,675**	**$50,550**	**$3,875**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BUILDING INSPECTION							
SALARIES-FULL TIME							
REGULAR SALARIES & WAGES	01-027-0101-1020	111,323	125,798	127,857	151,000	143,000	(8,000)
OVERTIME & SHIFT PAY	01-027-0101-1030	N/A	1,681	1,955	250	250	0
OTHER EARNINGS	01-027-0101-1040	N/A	66	0	0	0	0
BUILDING INSPECTION-ADMIN-SHIFT	01-027-0101-1055	N/A	0	0	0	0	0
VACATION, STATS	01-027-0101-1060	13,174	15,237	18,325	13,000	16,000	3,000
CITY PORTION OF BENEFITS	01-027-0101-1090	34,293	36,512	34,161	37,000	37,000	0
EMPLOYER HEALTH TAX	01-027-0101-1091	2,468	2,816	2,875	4,000	4,000	0
SAFETY BOOTS	01-027-0101-1160	N/A	225	225	225	225	0
W.S.I.B	01-027-0101-1180	3,696	4,387	4,185	5,000	5,000	0
		164,955	186,721	189,582	210,475	205,475	(5,000)
REVENUE							
FEDERAL GRANT	01-027-0110-0750	N/A	0	0	0	0	0
5% RESERVE FEE (STABILIZATION)	01-027-0115-0006	N/A	0	0	0	(8,000)	(8,000)
RECOVERY OF COSTS	01-027-0115-0030	N/A	0	0	(7,500)	0	7,500
PROVINCIAL OFFENCES	01-027-0115-0123	N/A	0	0	0	0	0
BUILDING PERMITS	01-027-0115-0142	(176,554)	(159,912)	(182,557)	(150,000)	(205,000)	(55,000)
COMMITTEE OF ADJUSTMENT	01-027-0115-0625	N/A	0	0	0	0	0
OHRP ADMIN FEES	01-027-0115-0740	N/A	0	0	0	0	0
		(176,554)	(159,912)	(182,557)	(157,500)	(213,000)	(55,500)
PROVISION OF SERVICES							
GENERAL PURCHASES	01-027-0201-2010	556	583	911	2,000	1,000	(1,000)
MATERIALS 1	01-027-0201-2012	570	5	0	250	250	0
OFFICE SUPPLIES	01-027-0201-2020	N/A	523	287	500	500	0
STATIONERY & PRINTING	01-027-0201-2030	N/A	0	2,335	3,000	5,000	2,000
COMPUTER SUPPLIES	01-027-0201-2040	N/A	0	2,517	2,000	2,100	100
SUBSCRIPTIONS & MEMBERSHIPS	01-027-0201-2060	1,094	1,471	1,324	1,300	1,700	400
POSTAGE	01-027-0201-2080	N/A	0	0	50	50	0
CLOTHING PURCHASES	01-027-0201-2120	N/A	474	256	300	400	100
SEMINARS & TRAINING	01-027-0201-2140	2,461	3,784	4,103	5,000	6,000	1,000
LABOUR	01-027-0201-2911	N/A	0	0	250	250	0
ADMIN OVERHEAD	01-027-0201-2974	8,554	9,058	9,352	9,352	9,656	304
REPAIRS & MAINTENANCE	01-027-0201-3040	N/A	0	0	0	0	0
9-1-1 SIGNS	01-027-0201-3064	N/A	(4)	0	100	100	0
COMPUTER PROGRAMMING	01-027-0201-3090	N/A	822	792	1,000	1,150	150
CONTRACT	01-027-0201-3100	N/A	20,536	14,246	14,500	14,500	0

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
INSURANCE	01-027-0201-3170	2,011	2,272	2,268	2,370	2,430	60
INSURANCE CLAIMS	01-027-0201-3172	N/A	3,518	0	0	0	0
TELEPHONE	01-027-0201-3510	538	994	350	600	600	0
PROPERTY RENT	01-027-0201-5520	8,093	8,830	13,280	13,280	15,200	1,920
PROFESSIONAL FEES	01-027-0201-5530	N/A	0	2,544	4,000	4,000	0
LEGAL FEES	01-027-0201-5540	N/A	0	0	2,500	2,500	0
		23,876	52,867	54,565	62,352	67,386	5,034
VEHICLES							
EQUIPMENT RENTAL	01-027-0226-0022	N/A	0	0	0	0	0
RECOVERY OF COSTS	01-027-0226-0030	N/A	0	0	0	0	0
MATERIALS 1	01-027-0226-2012	N/A	0	310	1,600	750	(850)
EQUIPMENT	01-027-0226-2520	N/A	0	0	0	0	0
FUEL	01-027-0226-2712	N/A	265	627	650	650	0
LABOUR	01-027-0226-2911	N/A	0	258	240	250	10
REPAIRS & MTCE.	01-027-0226-3040	N/A	0	0	500	300	(200)
CONTRACT	01-027-0226-3100	N/A	0	0	0	0	0
		0	265	1,194	2,990	1,950	(1,040)
NON-RECURRING (PROJECT CODING)							
TRANSFER FROM RESERVES	01-027-0700-0990	N/A	(9,033)	0	0	0	0
PROVINCAL GRANT	01-027-0900-0720	N/A	0	0	0	0	0
MATERIALS	01-027-0900-2012	N/A	0	0	0	0	0
EQUIPMENT	01-027-0900-2520	N/A	0	0	0	0	0
LABOUR	01-027-0900-2911	N/A	0	0	0	0	0
SUB-CONTRACT	01-027-0900-3100	N/A	0	0	0	0	0
STUDIES	01-027-0900-3430	N/A	0	0	0	0	0
TRANSFER TO RESERVES	01-027-0900-9160	4,779	7,614	5,618	5,618	14,183	8,565
		4,779	(1,419)	5,618	5,618	14,183	8,565
OPERATING IN CAPITAL							
MATERIALS	01-027-0910-2012	N/A	0	0	0	0	0
EQUIPMENT	01-027-0910-2520	N/A	0	0	0	0	0
LABOUR	01-027-0910-2911	N/A	0	0	0	0	0
SUB-CONTRACT	01-027-0910-3100	N/A	0	0	0	0	0
STUDIES	01-027-0910-3430	N/A	0	0	0	0	0
		0	0	0	0	0	0
TOTAL BUILDING INSPECTION		**$17,055**	**$78,522**	**$68,402**	**$123,935**	**$75,994**	**($47,941)**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BY-LAW ENFORCEMENT & PARKING							
SALARIES							
REGULAR SALARIES & WAGES	01-028-0101-1020	125,301	142,395	160,593	173,000	187,000	14,000
OVERTIME & SHIFT PAY	01-028-0101-1030	N/A	5,104	8,324	0	0	0
OTHER EARNINGS	01-028-0101-1040	N/A	0	0	0	0	0
VACATION, STATS	01-028-0101-1060	15,425	15,492	19,682	12,000	16,000	4,000
CITY PORTION OF BENEFITS	01-028-0101-1090	34,406	34,510	39,468	35,000	40,000	5,000
EMPLOYER HEALTH TAX	01-028-0101-1091	2,850	3,194	3,707	4,000	4,000	0
WSIB	01-028-0101-1180	4,204	4,912	5,435	6,000	6,000	0
		182,186	205,607	237,209	230,000	253,000	23,000
CANNABIS LEGALIZATION							
PROVINCIAL GRANT	01-028-0112-0720	(737)	(370)	(15,207)	0	(15,207)	(15,207)
GENERAL PURCHASES	01-028-0112-2010	N/A	0	0	0	0	0
SEMINARS & TRAINING	01-028-0112-2140	N/A	370	0	0	0	0
LEGAL EXPENSES	01-028-0112-5540	N/A	0	0	0	15,207	15,207
		(737)	0	(15,207)	0	0	0
REVENUES							
MISCELLANEOUS REVENUE	01-028-0115-0020	(629)	(625)	(625)	(1,250)	(1,250)	0
RECOVERY OF COSTS	01-028-0115-0030	N/A	0	0	(500)	(500)	0
PROPERTY RENTAL	01-028-0115-0105	(3,924)	(4,091)	(4,168)	(4,000)	(4,200)	(200)
TAXI LICENSING	01-028-0115-0146	N/A	(2,293)	(2,200)	(2,500)	(2,500)	0
FINES & FEES	01-028-0115-0420	N/A	(5,160)	(1,103)	(200)	(200)	0
PROPERTY STANDARDS FEES	01-028-0115-0421	N/A	(1,150)	(800)	(1,250)	(1,250)	0
VACANT PROPERTY FEES	01-028-0115-0422	N/A	0	(4,900)	(10,150)	(9,500)	650
REVENUES-PARKING METERS	01-028-0115-0425	(29,434)	(33,358)	(24,178)	(35,000)	(51,000)	(16,000)
TOWING FINES	01-028-0115-0430	N/A	0	0	0	0	0
PARKING TICKETS	01-028-0115-0440	(46,541)	(41,686)	(65,111)	(60,000)	(60,000)	0
PLATE DENIAL	01-028-0115-0445	(6,464)	(7,150)	(8,416)	(8,000)	(8,000)	0
PARKING PERMITS	01-028-0115-0450	(15,875)	(16,297)	(22,926)	(20,000)	(24,000)	(4,000)
PARKING LOT LEVIES	01-028-0115-0465	N/A	(21,000)	(21,000)	(21,000)	(22,050)	(1,050)
LEASE RECOVERY	01-028-0115-0480	(22,712)	(22,712)	(22,712)	(22,712)	(22,712)	0
FEDERAL GRANT	01-028-0115-0750	N/A	0	0	0	0	0
		(125,580)	(155,522)	(178,139)	(186,562)	(207,162)	(20,600)

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PROVISION OF GOODS							
GENERAL PURCHASES	01-028-0201-2010	676	702	308	300	300	0
OFFICE SUPPLIES	01-028-0201-2020	363	473	0	400	400	0
PRINTING & STATIONARY	01-028-0201-2030	1,890	3,440	0	600	600	0
COMPUTER SUPPORT	01-028-0201-2032	590	672	672	700	700	0
MEMBERSHIPS & SUBSCRIPTIONS	01-028-0201-2060	428	407	183	550	550	0
POSTAGE	01-028-0201-2080	2,318	2,729	1,442	1,750	3,000	1,250
CLOTHING	01-028-0201-2120	1,989	1,057	877	1,000	1,200	200
SEMINARS & TRAINING	01-028-0201-2140	N/A	3,105	6,839	7,500	7,500	0
ADVERTISING	01-028-0201-2170	N/A	0	0	500	500	0
EQUIPMENT/FURNITURE	01-028-0201-2560	N/A	239	0	500	500	0
PROPERTY STANDARDS SERVICES	01-028-0201-3040	N/A	0	0	0	0	0
PROGRAMMING	01-028-0201-3090	N/A	1,869	1,877	2,550	2,850	300
INSURANCE	01-028-0201-3170	1,980	2,257	2,350	2,360	2,510	150
INSURANCE CLAIMS	01-028-0201-3172	N/A	8,328	0	0	0	0
TELEPHONE	01-028-0201-3510	1,375	1,400	1,600	1,600	1,600	0
PROPERTY RENT	01-028-0201-5520	N/A	12,150	18,260	18,260	19,100	840
LEGAL FEES	01-028-0201-5540	9,284	8,949	17,126	10,000	10,000	0
COURT COSTS	01-028-0201-5590	N/A	0	0	0	0	0
		20,894	47,776	51,534	48,570	51,310	2,740
GENERAL EXPENSES							
OVERHEAD TRANSFER	01-028-0206-2973	N/A	0	0	0	0	0
BAD DEBT EXPENSE	01-028-0206-4690	N/A	(2,058)	0	500	500	0
AUDIT FEES	01-028-0206-5510	N/A	0	0	0	0	0
TOWING CHARGES	01-028-0206-5580	N/A	0	0	0	0	0
COURT COSTS	01-028-0206-5590	3,804	3,853	2,710	3,500	3,500	0
		3,804	1,795	2,710	4,000	4,000	0
VEHICLES							
EQUIPMENT RECOVERY	01-028-0226-0022	N/A	0	0	0	0	0
RECOVERY OF COSTS	01-028-0226-0030	N/A	0	0	0	0	0
MATERIALS	01-028-0226-2012	833	520	442	500	700	200
EQUIPMENT	01-028-0226-2520	N/A	0	0	0	0	0
FUEL	01-028-0226-2712	N/A	367	740	1,000	1,000	0
WAGES DISTRIBUTED	01-028-0226-2911	464	661	626	300	500	200

* YTD Actuals NOT Finalized

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
REPAIRS & MTCE	01-028-0226-3040	N/A	1,630	0	500	1,000	500
LEASE (2 VEHICLES)	01-028-0226-3070	5,948	5,948	0	0	0	0
CONTRACT	01-028-0226-3100	N/A	0	0	0	0	0
INSURANCE	01-028-0226-3170	3,997	4,458	4,442	4,660	4,750	90
TRANSFER TO RESERVES	01-028-0226-9160	N/A	0	0	0	6,928	6,928
		11,243	13,583	6,249	6,960	14,878	7,918
COMMUNITY SOCIAL ISSUES							
REGULAR SALARIES & WAGES	01-028-0370-1020	N/A	1,609	5,667	12,000	19,000	7,000
OVERTIME & SHIFT PAY	01-028-0370-1030	N/A	1	495	0	0	0
VACATION, STATS	01-028-0370-1060	N/A	0	254	0	0	0
CITY PORTION OF BENEFITS	01-028-0370-1090	N/A	450	2,650	3,100	4,900	1,800
EMPLOYER HEALTH TAX	01-028-0370-1091	N/A	34	203	300	400	100
WSIB	01-028-0370-1180	N/A	53	305	400	600	200
GENERAL PURCHASES	01-028-0370-2010	N/A	2,009	2,073	4,000	4,000	0
CONTRACT	01-028-0370-3100	N/A	4,457	1,420	5,000	4,000	(1,000)
LEGAL	01-028-0370-5540	N/A	9,077	0	0	0	0
		0	17,689	13,066	24,800	32,900	8,100
METER MAINTENANCE							
RECOVERY OF COSTS	01-028-0380-0030	N/A	0	0	0	0	0
MATERIALS	01-028-0380-2012	N/A	926	0	2,000	0	(2,000)
EQUIPMENT	01-028-0380-2520	N/A	0	0	1,500	0	(1,500)
LABOUR DISTRIBUTED	01-028-0380-2911	638	704	0	1,800	900	(900)
ANNUAL MAINTENANCE	01-028-0380-3090	N/A	0	0	0	10,892	10,892
CONTRACT	01-028-0380-3100	N/A	0	0	2,000	1,000	(1,000)
		638	1,630	0	7,300	12,792	5,492
PARKING LOT LINE PAINTING							
MATERIALS 1	01-028-0381-2012	N/A	0	0	0	0	0
EQUIPMENT	01-028-0381-2520	N/A	0	0	0	0	0
LABOUR	01-028-0381-2911	N/A	0	0	0	0	0
LINE PAINTING, CONTRACT	01-028-0381-3100	2,239	1,874	0	0	0	0
		2,239	1,874	0	0	0	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MARKET SQUARE							
OVERTIME	01-028-0382-1030	N/A	0	0	0	0	0
MATERIALS 1	01-028-0382-2012	N/A	0	0	200	200	0
OTHER	01-028-0382-2016	N/A	0	0	0	0	0
PROPERTY TAXES	01-028-0382-2870	8,056	8,408	8,953	8,880	9,540	660
LABOUR	01-028-0382-2911	406	0	0	200	500	300
CONTRACT	01-028-0382-3100	3,321	0	0	0	0	0
PARKING LOT MAINTENANCE	01-028-0382-3105	N/A	2,509	4,462	7,000	7,000	0
ELECTRICAL	01-028-0382-3550	721	752	633	800	800	0
		12,503	11,669	14,048	17,080	18,040	960
SHAMROCK LOT							
OVERTIME	01-028-0383-1030	N/A	0	0	0	0	0
MATERIALS 1	01-028-0383-2012	N/A	0	0	200	200	0
LABOUR	01-028-0383-2911	61	0	0	700	500	(200)
CONTRACT	01-028-0383-3100	N/A	0	0	0	0	0
PARKING LOT MAINTENANCE	01-028-0383-3105	7,311	4,431	5,501	12,000	10,000	(2,000)
		7,372	4,431	5,501	12,900	10,700	(2,200)
COCKBURN LOT							
MATERIALS 1	01-028-0384-2012	N/A	0	0	500	500	0
LABOUR	01-028-0384-2911	N/A	0	0	200	500	300
CONTRACT	01-028-0384-3100	N/A	0	0	0	0	0
PARKING LOT MAINTENANCE	01-028-0384-3105	N/A	10,496	8,176	14,500	14,500	0
ELECTRICAL	01-028-0384-3550	721	752	633	800	800	0
		721	11,247	8,809	16,000	16,300	300
ALEXANDER LOT							
OVERTIME	01-028-0385-1030	N/A	0	0	0	0	0
MATERIALS 1	01-028-0385-2012	N/A	0	0	200	200	0
OTHER	01-028-0385-2016	N/A	0	0	0	0	0
PROPERTY TAXES	01-028-0385-2870	N/A	12,389	13,263	13,150	14,120	970
LABOUR	01-028-0385-2911	86	0	0	900	500	(400)
CONTRACT	01-028-0385-3100	6,893	0	0	0	0	0
PARKING LOT MAINTENANCE	01-028-0385-3105	N/A	12,730	13,936	12,000	14,000	2,000
		6,978	25,119	27,198	26,250	28,820	2,570

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PATTERSON LOT							
MATERIALS 1	01-028-0387-2012	N/A	0	0	300	300	0
OTHER	01-028-0387-2016	N/A	0	0	0	0	0
PROPERTY TAXES	01-028-0387-2870	5,911	6,169	6,569	6,300	7,000	700
LABOUR	01-028-0387-2911	N/A	0	0	100	0	(100)
CONTRACT	01-028-0387-3100	N/A	0	0	0	0	0
PARKING LOT MAINTENACE	01-028-0387-3105	N/A	1,353	4,783	6,000	7,000	1,000
		5,911	7,522	11,352	12,700	14,300	1,600
COURT HOUSE LOT							
MATERIALS 1	01-028-0388-2012	N/A	0	0	200	200	0
OTHER	01-028-0388-2016	1,214	404	365	1,000	1,000	0
LABOUR	01-028-0388-2911	N/A	0	0	250	0	(250)
CONTRACT	01-028-0388-3100	N/A	0	0	0	0	0
PARKING LOT MAINTENANCE	01-028-0388-3105	N/A	7,004	9,370	14,000	14,000	0
ELECTRICAL	01-028-0388-3550	286	261	239	350	350	0
		1,500	7,669	9,975	15,800	15,550	(250)
NON REGULATORY SIGNS							
RECOVERY OF COSTS	01-028-0389-0030	N/A	0	0	0	0	0
MATERIALS 1	01-028-0389-2012	N/A	0	122	2,300	2,300	0
EQUIPMENT	01-028-0389-2520	N/A	0	0	0	0	0
LABOUR	01-028-0389-2911	3,087	1,023	1,354	1,800	1,100	(700)
CONTRACT	01-028-0389-3100	N/A	0	0	0	0	0
		3,087	1,023	1,475	4,100	3,400	(700)
LAKE/COLLEGE LOT							
MATERIALS	01-028-0391-2012	N/A	0	0	0	0	0
LABOUR	01-028-0391-2911	N/A	0	0	0	0	0
PARKING LOT MAINTENANCE	01-028-0391-3105	N/A	1,524	0	0	0	0
		0	1,524	0	0	0	0
CHRISTIE LOT							
MATERIALS	01-028-0392-2012	N/A	0	0	300	300	0
LABOUR	01-028-0392-2911	N/A	0	0	200	0	(200)
PARKING LOT MAINTENANCE	01-028-0392-3105	N/A	0	5,243	7,700	7,000	(700)
		0	0	5,243	8,200	7,300	(900)
NON-RECURRING							
TRANSFER TO RESERVES	01-028-0900-9160	16,667	20,000	20,000	20,000	40,136	20,136
		N/A	20,000	20,000	20,000	40,136	20,136
TOTAL BYLAW ENFORCEMENT		**$132,758**	**$224,637**	**$221,024**	**$268,098**	**$316,264**	**$48,166**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ROADS							
ADMINISTRATION-SALARIES							
REGULAR SALARIES & WAGES	01-032-0101-1020	291,141	268,265	305,074	340,500	262,000	(78,500)
OVERTIME & SHIFT PAY	01-032-0101-1030	4,564	3,799	4,345	9,000	9,000	0
OTHER EARNINGS	01-032-0101-1040	N/A	2,394	0	0	3,000	3,000
ROAD WORKS-ADMIN-STANDBY	01-032-0101-1045	5,500	6,180	6,170	6,240	6,240	0
ALLOWANCES	01-032-0101-1050	706	541	966	700	700	0
ROAD WORKS-ADMIN-SHIFT	01-032-0101-1055	N/A	0	0	0	0	0
GENERAL ROAD WORKS - ACTING SHIFT PAY	01-032-0101-1057	N/A	0	0	0	0	0
VACATION, STATS	01-032-0101-1060	59,264	51,279	66,088	52,500	62,000	9,500
VACATION PAYOUT	01-032-0101-1065	N/A	0	0	0	0	0
CITY PORTION OF BENEFITS	01-032-0101-1090	92,612	80,692	91,758	100,000	84,000	(16,000)
EMPLOYER HEALTH TAX	01-032-0101-1091	6,805	5,848	6,841	8,000	7,000	(1,000)
SAFETY BOOTS	01-032-0101-1160	405	675	675	1,125	625	(500)
W.S.I.B	01-032-0101-1180	9,595	8,750	9,859	12,000	10,000	(2,000)
CASUAL HELP	01-032-0101-1240	N/A	0	0	0	0	0
		470,593	428,422	491,776	530,065	444,565	(85,500)
FULL TIME SALARIES							
RECOVERY OF COSTS	01-032-0104-0030	N/A	0	0	0	0	0
RECOVERY BENEFIT COSTS	01-032-0104-0031	N/A	0	0	0	(729)	(729)
WSIB RECOVERY	01-032-0104-0032	N/A	0	0	0	0	0
ROAD WORKS-FULL TIME SALARIES	01-032-0104-1020	20,693	47,921	52,185	4,000	83,000	79,000
OVERTIME & SHIFT PAY	01-032-0104-1030	N/A	8,889	6,406	7,500	7,500	0
OTHER EARNINGS-LABOR	01-032-0104-1040	39,556	51,233	1,800	24,000	2,500	(21,500)
STANDBY	01-032-0104-1045	8,573	5,480	9,782	9,890	10,780	890
VACATION, STATS	01-032-0104-1060	143,147	154,469	181,718	150,000	150,000	0
VACATION-LABOUR	01-032-0104-1061	N/A	0	0	0	0	0
SICK LEAVE-LABOR	01-032-0104-1071	98,027	165,109	104,148	100,000	100,000	0
CITY PORTION BENEFITS	01-032-0104-1090	187,220	11,199	23,397	3,000	24,000	21,000
EMPLOYER HEALTH TAX	01-032-0104-1091	12,012	463	1 103	1,000	2,000	1,000
SAFETY BOOTS	01-032-0104-1160	2,655	3,600	3 375	3,375	4,125	750
W.S.I.B	01-032-0104-1180	17,792	734	1,658	1,000	3,000	2,000
MATERIALS	01-032-0104-2012	N/A	0	0	0	0	0
EQUIPMENT	01-032-0104-2520	N/A	0	0	0	0	0
ROAD WORKS-FULL TIME SALARIES-LABOUR	01-032-0104-2911	12,992	22,793	15,647	19,500	15,300	(4,200)
CONTRACT	01-032-0104-3100	N/A	0	0	0	0	0
LABOUR-CAPITAL PROJECTS	01-032-0317-2911	N/A	0	0	0	0	0
		542,668	471,889	401,219	323,265	401,476	78,211

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
DEBT REPAYMENT							
DEBENTURE PRINCIPAL	01-032-0105-5010	96,478	96,478	48,239	96,478	96,478	0
DEBENTURE INTEREST	01-032-0105-5020	69,661	66,248	29,262	62,546	59,009	(3,537)
		166,139	162,726	77,501	159,024	155,487	(3,537)
REVENUES							
MISCELLANEOUS REVENUE	01-032-0115-0020	(14,935)	(16,297)	(2,756)	(2,000)	(2,000)	0
RECOVERY OF COSTS	01-032-0115-0030	(1,132)	0	0	0	0	0
EMPLOYEE BENEFIT RECOVERY	01-032-0115-0031	(3,118)	(1,670)	(1,314)	(779)	(875)	(96)
SALE OF INVENTORY	01-032-0115-0086	N/A	0	0	0	0	0
GASOLINE TAX REBATE	01-032-0115-0095	N/A	0	0	0	0	0
DISCOUNTS	01-032-0115-0160	N/A	0	0	0	0	0
INVENTORY REVENUE PROJ. #86050	01-032-0115-0245	N/A	0	0	0	0	0
ASSET DISPOSAL	01-032-0115-0246	N/A	0	(23,022)	0	0	0
DONATIONS	01-032-0115-0550	N/A	0	0	0	0	0
OVERHEAD TRANSFER	01-032-0115-0710	(159,193)	(71,660)	(70,440)	(70,440)	(90,540)	(20,100)
PROVINCIAL GRANT	01-032-0115-0720	N/A	0	0	0	0	0
FEDERAL GRANT	01-032-0115-0750	N/A	(2,319)	(2,408)	0	0	0
DISPOSAL OF ASSETS	01-032-0115-0991	(54,594)	(3,208)	0	(3,000)	(19,000)	(16,000)
		(232,972)	(95,155)	(99,940)	(76,219)	(112,415)	(36,196)
PROVISION OF GOODS							
SUBSCRIPTION & MEMBERSHIPS	01-032-0120-2060	1,885	2,477	3,067	3,000	3,500	500
SHIPPING CHARGES	01-032-0120-2090	N/A	11	0	300	300	0
SEMINARS & TRAINING	01-032-0120-2140	16,310	21,611	10,821	30,000	27,000	(3,000)
ADVERTISING	01-032-0120-2170	1,386	1,592	0	2,000	1,200	(800)
CARBON TAX PROVISION	01-032-0120-2711	N/A	0	0	0	0	0
CAR ALLOWANCE	01-032-0120-2750	799	872	880	1,500	1,500	0
EQUIPMENT MAINTENANCE	01-032-0120-2910	N/A	0	0	0	0	0
COMPUTER LINE CHARGES	01-032-0120-3080	N/A	2,992	5,129	5,130	5,130	0
COMPUTER PROGRAMMING & SOFTWARE	01-032-0120-3090	6,017	11,377	12,432	31,610	34,347	2,737
INSURANCE	01-032-0120-3170	161,334	180,782	190,975	188,920	204,340	15,420
INSURANCE CLAIMS	01-032-0120-3172	19,708	2,800	18,720	25,000	25,000	0
TELEPHONE	01-032-0120-3510	3,201	5,145	5,053	4,000	5,000	1,000
FAX	01-032-0120-3515	320	339	254	500	500	0
LEGAL/NEG/PROF.	01-032-0120-3520	N/A	0	0	0	0	0
PROFESSIONAL FEES	01-032-0120-5530	N/A	0	0	0	0	0
LEGAL FEES	01-032-0120-5540	8,253	5,277	2,035	20,000	27,500	7,500
		219,212	235,274	249,366	311,960	335,317	23,357

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT & SUPPLIES							
OFFICE SUPPLIES	01-032-0201-2020	2,161	3,366	2,170	2,000	2,000	0
STATIONERY & PRINTING	01-032-0201-2030	2,032	1,844	646	2,000	2,000	0
COMPUTER SUPPLIES	01-032-0201-2040	2,264	1,678	430	2,000	2,000	0
PHOTOCOPY PAPER	01-032-0201-2050	441	629	486	500	500	0
POSTAGE	01-032-0201-2080	804	771	488	1,000	1,000	0
SEMINARS & TRAINING-CUPE	01-032-0201-2140	11,021	18,164	6,811	24,000	20,000	(4,000)
PUBLIC RELATIONS	01-032-0201-2180	108	83	0	1,250	2,000	750
EQUIPMENT	01-032-0201-2520	N/A	0	0	0	1,000	1,000
PHOTOCOPY CHARGES	01-032-0201-2540	1,142	2,112	625	1,000	1,000	0
OFFICE EQUIPMENT/FURNITURE	01-032-0201-2560	253	347	577	1,500	1,000	(500)
EQUIPMENT LEASING	01-032-0201-3065	573	1,047	1,701	400	2,300	1,900
		20,800	30,040	13,933	35,650	34,800	(850)
COMMUNICATION EQUIP & MAINTENANCE							
MATERIALS 1	01-032-0235-2012	N/A	0	1,536	1,300	1,300	0
OTHER	01-032-0235-2016	2,835	2,979	3,060	3,200	3,200	0
CONTRACT	01-032-0235-3100	4,284	3,622	5,675	5,000	5,000	0
WORKER'S COMPENSATION	01-032-0302-0800	N/A	0	0	0	0	0
		7,118	6,601	10,270	9,500	9,500	0
MUSKRAT DAM							
MUSKRAT DAM-REGULAR SALARIES & WAGES	01-032-0310-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0310-1030	N/A	0	0	0	0	0
MATERIALS 1	01-032-0310-2012	N/A	0	0	0	0	0
EQUIPMENT	01-032-0310-2520	N/A	0	0	0	0	0
LABOUR	01-032-0310-2911	N/A	0	0	0	0	0
CONTRACT	01-032-0310-3100	N/A	1,465	0	500	500	0
		0	1,465	0	500	500	0
GARAGE & YARD MAINTENANCE							
RECOVERY OF COSTS	01-032-0311-0030	N/A	0	0	0	0	0
GARAGE & YARD MTCE-REGULAR SALARIES	01-032-0311-1020	N/A	0	142	0	0	0
OVERTIME	01-032-0311-1030	744	115	60	1,500	1,500	0
MATERIAL 1	01-032-0311-2012	61,677	54,234	32,927	40,000	50,000	10,000
EQUIPMENT	01-032-0311-2520	N/A	865	0	3,500	3,500	0
LABOUR	01-032-0311-2911	45,424	76,411	43,666	68,200	51,000	(17,200)
CONTRACT	01-032-0311-3100	25,585	32,131	11,889	21,000	26,000	5,000
PARKING LOT MAINTENANCE	01-032-0311-3105	N/A	137	0	5,000	5,000	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
INSURANCE	01-032-0311-3170	5,835	6,766	7,325	7,070	7,840	770
ELECTRICAL	01-032-0311-3550	16,373	17,406	13,908	16,500	17,500	1,000
NATURAL GAS	01-032-0311-3560	13,215	14,418	11,726	13,200	13,200	0
		168,852	202,485	121,643	175,970	175,540	(430)
SMALL TOOLS & EQUIPMENT							
RECOVERY OF COSTS	01-032-0314-0030	N/A	0	0	0	0	0
SMALL TOOLS & EQUIP-REGULAR SALARIES	01-032-0314-1020	N/A	0	0	0	0	0
MATERIALS 1	01-032-0314-2012	4,733	5,603	2,771	6,000	6,000	0
OTHER	01-032-0314-2016	N/A	0	0	0	0	0
CLOTHING PURCHASE & ALLOWANCE	01-032-0314-2120	7,987	9,136	9,593	6,410	9,500	3,090
EQUIPMENT	01-032-0314-2520	2,472	962	0	7,000	7,000	0
LABOUR	01-032-0314-2911	N/A	1,535	2,071	2,500	2,600	100
CONTRACT	01-032-0314-3100	4,911	5,998	5,821	5,000	5,000	0
		20,102	23,234	20,255	26,910	30,100	3,190
MACHINERY EQUIPMENT & MTCE.							
EQUIPMENT RECOVERY	01-032-0315-0022	N/A	0	0	0	0	0
RECOVERY OF COSTS	01-032-0315-0030	N/A	(15,429)	0	0	0	0
MACHINERY EQUIP & MTCE-REGULAR SALARIES	01-032-0315-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0315-1030	N/A	0	0	900	900	0
MATERIALS 1	01-032-0315-2012	230,707	126,835	186,412	225,000	195,000	(30,000)
MATERIALS 2	01-032-0315-2013	N/A	0	0	0	0	0
SHIPPING & COURIER	01-032-0315-2090	N/A	5,580	2,055	5,000	5,000	0
EQUIPMENT	01-032-0315-2520	N/A	0	2,132	4,000	4,000	0
FUEL	01-032-0315-2712	N/A	40,566	72,846	17,050	88,000	70,950
CLEAR DIESEL	01-032-0315-2713	N/A	0	0	0	0	0
COLOURED DIESEL	01-032-0315-2714	N/A	130	0	0	0	0
LABOUR	01-032-0315-2911	107,211	127,094	155,266	120,882	123,378	2,496
REPAIRS & MTCE.	01-032-0315-3040	N/A	0	0	25,000	0	(25,000)
CONTRACT	01-032-0315-3100	N/A	259	0	0	4,000	4,000
CONTRACT (VEHICLE MONITORING)	01-032-0315-3101	N/A	39 218	27,160	26,500	12,000	(14,500)
INSURANCE	01-032-0315-3170	36,154	36,081	38,522	37,430	39,840	2,410
		374,072	360,334	484,392	461,762	472,118	10,356

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CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BRIDGE MAINTENANCE							
RECOVERY OF COSTS	01-032-0320-0030	N/A	0	0	0	0	0
BRIDGE MTCE-REGULAR SALARIES & WAGES	01-032-0320-1020	N/A	0	0	0	0	0
OVERTIME & SHIFT PAY	01-032-0320-1030	N/A	13	0	0	0	0
MATERIALS 1	01-032-0320-2012	N/A	0	0	2,000	2,000	0
EQUIPMENT	01-032-0320-2520	N/A	0	0	0	0	0
LABOUR	01-032-0320-2911	808	132	2,382	2,500	2,600	100
CONTRACT	01-032-0320-3100	10,723	9,367	0	37,000	27,000	(10,000)
PARKING LOT MAINTENANCE	01-032-0320-3105	N/A	1,669	4,900	0	5,000	5,000
		11,531	11,180	7,281	41,500	36,600	(4,900)
GRASS & WEED CONTROL							
RECVOERY OF COSTS	01-032-0325-0030	N/A	0	0	0	0	0
GRASS/WEED CONTROL-REGULAR SALARIES	01-032-0325-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0325-1030	N/A	38	18	0	0	0
MATERIALS 1	01-032-0325-2012	N/A	0	3,999	500	500	0
EQUIPMENT	01-032-0325-2520	N/A	0	0	0	0	0
LABOUR	01-032-0325-2911	9,549	8,658	14,268	9,800	13,300	3,500
CONTRACT	01-032-0325-3100	N/A	0	0	0	0	0
		9,549	8,696	18,285	10,300	13,800	3,500
DEAD END BARRIERS							
RECOVERY OF COSTS	01-032-0328-0030	N/A	0	0	0	0	0
DEAD END BARRIERS-REGULAR SALARIES	01-032-0328-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0328-1030	N/A	257	607	0	0	0
MATERIALS 1	01-032-0328-2012	1,475	259	107	3,100	3,000	(100)
EQUIPMENT	01-032-0328-2520	N/A	0	0	0	0	0
LABOUR	01-032-0328-2911	4,853	8,715	6,511	7,400	5,100	(2,300)
CONTRACT	01-032-0328-3100	N/A	0	0	15,000	18,000	3,000
		6,327	9,231	7,226	25,500	26,100	600
ROADS-UNPAVED							
RECOVERY OF COSTS	01-032-0329-0030	N/A	0	0	0	0	0
ROADS- GRAVELLING-REGULAR SALARIES	01-032-0329-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0329-1030	N/A	0	0	0	0	0
MATERIALS 1	01-032-0329-2012	N/A	0	0	3,000	3,000	0
EQUIPMENT	01-032-0329-2520	N/A	0	0	0	0	0
LABOUR	01-032-0329-2911	1,196	535	315	2,500	600	(1,900)
CONTRACT	01-032-0329-3100	4,337	2,951	10,223	10,000	10,000	0
		5,533	3,486	10,537	15,500	13,600	(1,900)

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CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
DITCHING							
RECOVERY OF COSTS	01-032-0330-0030	N/A	0	0	0	0	0
DITCHING-REGULAR SALARIES	01-032-0330-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0330-1030	N/A	0	1,551	1,800	1,800	0
MATERIALS 1	01-032-0330-2012	46,442	38,641	13,628	66,000	66,000	0
EQUIPMENT	01-032-0330-2520	N/A	0	0	0	0	0
LABOUR	01-032-0330-2911	78,348	95,262	73,701	146,200	152,900	6,700
CONTRACT	01-032-0330-3100	10,999	14,531	89,867	100,000	100,000	0
ELECTRICITY	01-032-0330-3550	690	628	496	750	750	0
		136,480	149,063	179,244	314,750	321,450	6,700
BRUSHING/TREE TRIMMING							
RECOVERY OF COSTS	01-032-0331-0030	N/A	0	0	0	0	0
BRUSHING/TREE TRIMMING-REGULAR SALARIES	01-032-0331-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0331-1030	831	1,169	234	500	500	0
MATERIALS 1	01-032-0331-2012	178	71	0	500	500	0
EQUIPMENT	01-032-0331-2520	N/A	0	38	1,250	1,250	0
LABOUR	01-032-0331-2911	19,579	24,584	25,859	29,300	30,600	1,300
CONTRACT	01-032-0331-3100	44,946	66,914	89,664	55,000	55,000	0
		65,534	92,739	115,794	86,550	87,850	1,300
PAVEMENT PRESERVATION							
REGULAR SALARIES	01-032-0333-1020	N/A	0	0	0	0	0
MATERIALS 1	01-032-0333-2012	N/A	0	0	0	0	0
EQUIPMENT	01-032-0333-2520	N/A	0	0	0	0	0
LABOUR	01-032-0333-2911	N/A	0	0	0	0	0
CONTRACT	01-032-0333-3100	N/A	0	0	54,500	70,000	15,500
		0	0	0	54,500	70,000	15,500
SWEEPING/FLUSHING							
RECOVERY OF COSTS	01-032-0334-0030	N/A	0	0	0	0	0
SWEEPING/FLUSHING-REGULAR SALARIES	01-032-0334-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0334-1030	N/A	242	2,356	110	110	0
MATERIALS 1	01-032-0334-2012	2,252	922	4,083	6,100	2,500	(3,600)
EQUIPMENT	01-032-0334-2520	N/A	0	0	0	0	0
LABOUR	01-032-0334-2911	27,881	28,750	36,248	34,100	35,700	1,600
CONTRACT	01-032-0334-3100	N/A	0	0	0	0	0
		30,133	29,914	42,687	40,310	38,310	(2,000)

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CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ROAD PATCHING							
RECOVERY OF COSTS	01-032-0335-0030	N/A	0	0	0	0	0
REGULAR SALARIES	01-032-0335-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0335-1030	491	98	184	2,500	2,500	0
MATERIALS 1	01-032-0335-2012	19,674	13,931	21,908	25,000	25,000	0
EQUIPMENT	01-032-0335-2520	N/A	3,114	0	1,500	1,500	0
LABOUR	01-032-0335-2911	58,820	72,259	88,637	79,900	83,600	3,700
CONTRACT	01-032-0335-3100	N/A	99,035	94,568	90,000	78,000	(12,000)
		78,984	188,437	205,296	198,900	190,600	(8,300)
ROAD SHOULDER MAINTENANCE							
RECOVERY OF COSTS	01-032-0336-0030	N/A	0	0	0	0	0
ROADS SHOULDER MTC-REGULAR SALARIES	01-032-0336-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0336-1030	N/A	0	0	210	210	0
MATERIALS 1	01-032-0336-2012	N/A	725	1,383	15,000	15,000	0
EQUIPMENT	01-032-0336-2520	N/A	0	0	0	0	0
LABOUR	01-032-0336-2911	26,315	32,452	17,103	39,000	30,600	(8,400)
CONTRACT	01-032-0336-3100	N/A	0	107	10,000	10,000	0
		26,315	33,177	18,593	64,210	55,810	(8,400)
ROAD RESURFACING							
ROADS RESURFACING-REGULAR SALARIES	01-032-0337-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0337-1030	N/A	0	0	3,000	3,000	0
MATERIALS 1	01-032-0337-2012	N/A	877	0	14,000	7,000	(7,000)
EQUIPMENT	01-032-0337-2520	N/A	0	3,238	500	500	0
LABOUR	01-032-0337-2911	N/A	0	0	146,200	152,900	6,700
CONTRACT	01-032-0337-3100	N/A	0	0	0	0	0
		0	877	3,238	163,700	163,400	(300)
SNOW REMOVAL							
RECOVERY OF COSTS	01-032-0342-0030	N/A	0	0	0	0	0
REGULAR SALARIES	01-032-0342-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0342-1030	2,353	1,443	1,434	4,000	3,000	(1,000)
MATERIALS 1 - SALT	01-032-0342-2012	2,293	5,088	0	3,500	0	(3,500)
ADVERTISING	01-032-0342-2170	1,083	550	112	1,500	1,000	(500)
EQUIPMENT	01-032-0342-2520	N/A	0	0	2,000	2,000	0
LABOUR	01-032-0342-2911	27,781	29,410	28,543	48,900	40,800	(8,100)
CONTRACT	01-032-0342-3100	37,727	14,405	43,612	65,800	65,800	0
TRANSFER TO CAPITAL	01-032-0342-9140	N/A	24,161	0	0	0	0
		71,237	75,057	73,701	125,700	112,600	(13,100)

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CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ROAD SALTING/SANDING							
RECOVERY OF COSTS	01-032-0343-0030	N/A	0	0	0	0	0
ROADS-SALTING-REGULAR SALARIES	01-032-0343-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0343-1030	33,319	22,566	60,678	44,000	44,000	0
GENERAL PURCHASES	01-032-0343-2010	17,066	7,460	30,495	26,000	22,000	(4,000)
MATERIALS 1 - SALT	01-032-0343-2012	307,446	403,557	133,656	294,000	321,700	27,700
MATERIALS 2 - SAND	01-032-0343-2013	N/A	0	0	18,000	0	(18,000)
WINTER LIQUID	01-032-0343-2015	N/A	0	0	0	0	0
EQUIPMENT	01-032-0343-2520	N/A	0	0	0	0	0
LABOUR	01-032-0343-2911	75,085	77,546	90,071	169,698	162,222	(7,476)
CONTRACT	01-032-0343-3100	N/A	0	2,788	2,000	1,000	(1,000)
		432,916	511,130	317,688	553,698	550,922	(2,776)
SIDEWALK MAINTENANCE							
RECOVERY OF COSTS	01-032-0345-0030	N/A	0	0	0	0	0
SIDEWALK MTCE-REGULAR SALARIES	01-032-0345-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0345-1030	61	88	2,570	100	100	0
MATERIALS 1	01-032-0345-2012	2,288	1,457	658	5,000	5,500	500
EQUIPMENT	01-032-0345-2520	N/A	0	2,059	10,000	0	(10,000)
LABOUR	01-032-0345-2911	8,914	11,162	31,629	12,900	30,600	17,700
CONTRACT	01-032-0345-3100	N/A	0	81,832	45,000	55,000	10,000
		11,263	12,707	118,748	73,000	91,200	18,200
SIDEWALK SANDING							
RECOVERY OF COSTS	01-032-0346-0030	N/A	0	0	0	0	0
SIDEWALKS-SANDING-REGULAR SALARIES	01-032-0346-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0346-1030	16,639	8,195	17,790	15,000	16,500	1,500
MATERIALS 1	01-032-0346-2012	8,830	2,526	12,652	13,000	14,200	1,200
EQUIPMENT	01-032-0346-2520	N/A	0	0	2,500	2,500	0
LABOUR	01-032-0346-2911	52,909	63,100	78,469	48,800	81,600	32,800
CONTRACT	01-032-0346-3100	N/A	0	0	0	0	0
		78,378	73,822	108,911	79,300	114,800	35,500

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CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SIDEWALK SWEEPING							
RECOVERY OF COSTS	01-032-0348-0030	N/A	0	0	0	0	0
OVERTIME	01-032-0348-1030	N/A	288	99	0	0	0
MATERIALS 1	01-032-0348-2012	N/A	0	1,962	2,000	500	(1,500)
EQUIPMENT	01-032-0348-2520	N/A	0	0	0	0	0
LABOUR	01-032-0348-2911	25,658	38,874	27,931	48,800	51,000	2,200
CONTRACT	01-032-0348-3100	N/A	0	0	0	0	0
		25,658	39,162	29,992	50,800	51,500	700
SHARED SERVICES							
RECOVERY OF EXPENSES	01-032-0349-0030	N/A	0	0	0	0	0
SHARED SERVICES PRO-REGULAR SALARIES	01-032-0349-1020	N/A	0	0	0	0	0
OVERTIME	01-032-0349-1030	1,015	1,373	1,716	2,000	1,000	(1,000)
MATERIALS 1	01-032-0349-2012	N/A	39,534	384	1,500	12,500	11,000
EQUIPMENT	01-032-0349-2520	N/A	0	0	0	0	0
LABOUR	01-032-0349-2911	6,058	13,673	20,705	9,800	25,500	15,700
RECOVERY OF COSTS	01-032-0349-3100	N/A	0	0	0	0	0
		7,073	54,580	22,805	13,300	39,000	25,700
DOWNTOWN MTCE							
OVERTIME	01-032-0500-1030	N/A	0	0	0	1,000	1,000
MATERIALS	01-032-0500-2012	N/A	0	0	0	4,500	4,500
LABOUR	01-032-0500-2911	N/A	0	0	0	0	0
CONTRACTS	01-032-0500-3100	N/A	0	0	0	0	0
		0	0	0	0	5,500	5,500
TREE DUMP							
TREE DUMP - MISC. REVENUE	01-032-0350-0020	N/A	0	0	0	0	0
RECOVERY OF COSTS	01-032-0350-0030	N/A	0	0	0	0	0
OVERHEAD TRANSFER	01-032-0350-0710	(1,587)	(824)	(30,740)	(30,740)	(13,224)	17,516
TREE DUMP-REGULAR SALARIES	01-032-0350-1020	N/A	0	0	0	0	0
MATERIALS 1	01-032-0350-2012	N/A	0	0	200	200	0
EQUIPMENT	01-032-0350-2520	N/A	0	0	0	0	0
LABOUR	01-032-0350-2911	N/A	1,417	3,115	2,500	2,600	100
CONTRACT	01-032-0350-3100	N/A	0	0	50,000	20,000	(30,000)
		(1,587)	593	(27,625)	21,960	9,576	(12,384)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
HEALTH & SAFETY							
RECOVERY OF COSTS	01-032-0460-0030	N/A	0	0	0	0	0
OTHER	01-032-0460-2016	387	600	300	150	800	650
EMERGENCY SUPPLIES	01-032-0460-2017	2,665	178	0	0	0	0
HEALTH & SAFETY	01-032-0460-2145	N/A	439	0	1,000	1,000	0
HEALTH & SAFETY -EQUIPMENT	01-032-0460-2520	3,198	4,758	0	2,500	2,500	0
LABOUR	01-032-0460-2911	1,132	748	0	3,000	3,100	100
CONTRACT	01-032-0460-3100	N/A	0	0	0	1,000	1,000
HEALTH & SAFETY -MATERIALS	01-032-0460-3152	70	193	760	250	250	0
		7,451	6,917	1,060	6,900	8,650	1,750
ASSET MANAGEMENT							
PROVINCIAL GRANT	01-032-0467-0720	N/A	0	0	0	0	0
FEDERAL GRANT	01-032-0467-0750	N/A	0	0	0	0	0
FCM GRANT	01-032-0467-0890	N/A	0	0	0	0	0
REGULAR SALARIES	01-032-0467-1020	N/A	0	0	0	0	0
MATERIALS 1	01-032-0467-2012	1,400	843	0	2,600	0	(2,600)
OTHER	01-032-0467-2016	N/A	0	0	0	0	0
EQUIPMENT	01-032-0467-2520	N/A	0	0	0	0	0
LABOUR	01-032-0467-2911	N/A	0	0	0	0	0
CONTRACT	01-032-0467-3100	41,592	56,178	70,604	55,000	134,800	79,800
CONTRACT - CLIMATE ACTION	01-032-0467-3430	N/A	24,622	20,533	20,000	0	(20,000)
LARGE FORMAT SCANNER	01-032-0467-4270	1,084	866	912	2,500	1,000	(1,500)
		44,076	82,508	92,050	80,100	135,800	55,700
PRIVATE SERVICE - ROADS							
RECOVERY OF COSTS	01-032-0710-0030	N/A	(2,674)	(22,083)	0	0	0
MATERIALS	01-032-0710-2012	N/A	1,093	11,898	0	0	0
EQUIPMENT	01-032-0710-2520	N/A	0	0	0	0	0
LABOUR	01-032-0710-2911	N/A	492	96	0	0	0
CONTRACT	01-032-0710-3100	N/A	0	2,086	0	0	0
		0	(1,089)	(8,003)	0	0	0
INTERFUNCTIONAL TRANSFERS							
INVENTORY ADJUSTMENTS	01-032-0600-9105	N/A	129,552	0	0	0	0
TRANSFER FROM RESERVES	01-032-0700-0990	N/A	0	0	(25,000)	0	25,000
TRANSFER TO RESERVES	01-032-0700-9160	284,242	313,421	350,000	350,000	350,000	0
TRANSFER TO CAPITAL	01-032-0800-9140	N/A	0	0	0	0	0
		284,242	442,973	350,000	325,000	350,000	25,000

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
NON RECURRING PROJECT CODING							
MATERIALS	01-032-0900-2012	N/A	0	0	0	0	0
EQUIPMENT	01-032-0900-2520	N/A	0	0	0	0	0
LABOUR	01-032-0900-2911	N/A	0	0	0	0	0
SUB-CONTRACT	01-032-0900-3100	N/A	0	0	0	0	0
STUDIES	01-032-0900-3430	N/A	0	0	0	0	0
		0	0	0	0	0	0
OPERATING IN CAPITAL							
MATERIALS	01-032-0910-2012	N/A	7,123	0	0	0	0
EQUIPMENT	01-032-0910-2520	N/A	0	0	0	0	0
LABOUR	01-032-0910-2911	N/A	18,185	1,206	0	0	0
SUB-CONTRACT	01-032-0910-3100	N/A	21,912	0	0	61,000	61,000
STUDIES	01-032-0910-3430	N/A	93,160	94,554	0	0	0
LEGAL FEES	01-032-0910-5540	N/A	9,598	10,631	20,000	45,000	25,000
		0	149,978	106,391	20,000	106,000	86,000
TOTAL ROADS		**$3,087,680**	**$3,802,451**	**$3,564,314**	**$4,323,865**	**$4,540,056**	**$216,191**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
TRAFFIC CONTROL							
SALARIES, WAGES	01-033-0104-1020	N/A	0	0	0	25,500	25,500
OVERTIME	01-033-0104-1030	N/A	0	0	0	0	0
VACATION , STATS	01-033-0104-1060	N/A	0	0	0	500	500
EMPLOYER COSTS	01-033-0104-1090	N/A	0	0	0	7,300	7,300
EMPLOYER HEALTH TAX	01-033-0104-1091	N/A	0	0	0	500	500
W.S.I.B	01-033-0104-1180	N/A	0	0	0	800	800
RECOVERY OF COSTS	01-033-0115-0030	N/A	0	0	0	0	0
		0	0	0	0	34,600	34,600
MAINTENANCE							
RECOVERY OF COSTS	01-033-0360-0030	N/A	(18,127)	(8,278)	0	0	0
TRAFFIC CONTROL-REGULAR SALARIES	01-033-0360-1020	N/A	0	0	0	0	0
OVERTIME	01-033-0360-1030	N/A	334	0	0	500	500
MATERIALS 1	01-033-0360-2012	N/A	0	8,948	1,600	1,600	0
EQUIPMENT	01-033-0360-2520	N/A	778	0	1,800	1,800	0
LABOUR	01-033-0360-2911	1,859	4,839	93	7,800	7,700	(100)
CONTRACT	01-033-0360-3100	30,430	33,622	32,503	31,000	35,600	4,600
RAILWAY CROSSING SIGNAL MAINTENANCE	01-033-0360-3230	2,535	3,375	3,508	3,500	3,500	0
CROSSWALK MAINTENANCE	01-033-0360-3240	5,742	5,805	18,760	8,000	8,000	0
TRAFFIC SIGNAL MAINTENANCE	01-033-0360-3250	16,428	21,635	14,688	10,000	17,000	7,000
ELECTRICAL	01-033-0360-3550	7,090	7,396	5,995	7,000	7,770	770
		64,085	59,657	76,217	70,700	83,470	12,770
REGULATORY SIGNS							
RECOVERY OF COSTS	01-033-0365-0030	N/A	0	0	0	0	0
SALE OF INVENTORY	01-033-0365-0086	N/A	0	0	0	0	0
OVERTIME	01-033-0365-1030	106	21	325	0	0	0
MATERIALS 1	01-033-0365-2012	9,554	6,284	2,350	12,000	12,000	0
EQUIPMENT	01-033-0365-2520	N/A	0	0	0	0	0
LABOUR	01-033-0365-2911	22,235	24,429	17,004	24,400	25,500	1,100
CONTRACT	01-033-0365-3100	8,737	7,241	7,592	0	8,000	8,000
INVENTORY ADJUSTMENTS	01-033-0365-9105	N/A	0	0	0	0	0
		40,632	37,975	27,271	36,400	45,500	9,100

CITY OF PEMBROKE

2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PRIVATE SERVICE - TRAFFIC CONTROL							
RECOVERY OF COSTS	01-033-0710-0030	N/A	(9,583)	0	0	0	0
OVERTIME	01-033-0710-1030	N/A	1,329	249	0	0	0
MATERIALS	01-033-0710-2012	N/A	70	0	0	0	0
EQUIPMENT	01-033-0710-2520	N/A	0	0	0	0	0
LABOUR	01-033-0710-2911	N/A	1,519	1,584	0	0	0
CONTRACT	01-033-0710-3100	N/A	7,194	0	0	0	0
		0	530	1,833	0	0	0
NON RECURRING PROJECT CODING							
DURABLE LINE MARKING	01-033-0900-5855	N/A	20,453	0	3,000	6,000	3,000
9-1-1 ADDRESSING SIGNAGE	01-033-0900-5860	N/A	0	0	0	0	0
SPEED SIGNAGE	01-033-0900-4220	N/A	10,616	11,819	10,000	5,000	(5,000)
		0	31,069	11,819	13,000	11,000	(2,000)
TOTAL TRAFFIC CONTROL		**$104,717**	**$129,230**	**$117,141**	**$120,100**	**$174,570**	**$54,470**
STREET LIGHTS							
RECOVERY OF COSTS	01-039-0120-0030	N/A	0	0	0	0	0
EQUIPMENT MAINTENANCE	01-039-0120-2910	30,542	40,081	35,919	37,000	37,000	0
CONTRACTS	01-039-0120-3100	N/A	0	0	0	0	0
ELECTRICAL	01-039-0120-3550	181,656	189,746	143,560	186,000	195,438	9,438
LED LOAN PRINCIPAL	01-039-0120-5010	N/A	0	0	0	0	0
LED LOAN INTEREST	01-039-0120-5020	N/A	0	0	0	0	0
HPS CONVERSION	01-039-0120-5641	N/A	0	0	0	0	0
STREETLIGHTS/EQUIPMENT	01-039-0900-5850	N/A	26,100	21,463	60,000	60,000	0
TOTAL STREET LIGHTS		**$212,198**	**$255,927**	**$200,942**	**$283,000**	**$292,438**	**$9,438**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
GARBAGE & RECYCLING							
GARBAGE COLLECTION SERVICE							
REVENUES							
MISCELLANEOUS REVENUE	01-040-0471-0020	(3,991)	(4,314)	(4,052)	(6,000)	(500)	5,500
RECOVERY OF COSTS	01-040-0471-0030	N/A	(316)	0	0	0	0
GARBAGE COLLECTION REVENUES	01-041-0115-0860	(1,149,982)	(1,156,827)	(1,164,641)	(1,152,294)	(1,330,285)	(177,991)
MISCELLANEOUS	01-041-0471-0020	N/A	(904)	0	0	0	0
RECOVERY OF COSTS	01-041-0471-0030	N/A	0	0	0	0	0
TIPPING FEES	01-041-0471-0840	N/A	0	0	0	0	0
TRANSFER FROM RESERVES	01-041-0471-0990	N/A	0	0	0	(331,417)	(331,417)
		(1,153,973)	(1,162,362)	(1,168,693)	(1,158,294)	(1,662,202)	(503,908)
PROVISION OF SERVICES							
OVERTIME	01-041-0471-1030	N/A	0	206	0	0	0
MATERIALS 1	01-041-0471-2012	N/A	0	0	200	200	0
ADVERTISING	01-041-0471-2170	2,835	2,753	3,136	9,000	5,000	(4,000)
EQUIPMENT	01-041-0471-2520	N/A	0	0	0	0	0
LABOUR	01-041-0471-2911	4 946	3,170	6,678	4,900	8,500	3,600
GARBAGE COLLECTION	01-041-0471-3042	1,195,847	1,243,813	1,071,243	1,285,867	804,629	(481,238)
TIPPING FEES (OVWRC)	01-041-0471-3043	N/A	0	0	0	654,204	654,204
CONTRACT	01-041-0471-3100	N/A	0	0	0	15,000	15,000
EXTRA GARBAGE COLLECTION COSTS	01-041-0471-3207	81,759	82,548	26,734	90,278	137,269	46,991
SERVICE FEES - MONERIS MACHINE	01-041-0471-4540	405	343	253	400	400	0
RECYCLING CONTAINERS	01-040-0471-9270	26,509	38,320	48,178	50,000	5,000	(45,000)
TRANSFER TO RESERVES	01-041-0471-9160	109,479	108,251	0	0	0	0
		1,421,780	1,479,198	1,156,429	1,440,645	1,630,202	189,557
SALARIES							
REGULAR SALARIES	01-041-0104-1020	N/A	17,947	15,278	22,000	22,600	600
OVERTIME	01-041-0104-1030	N/A	43	0	1,500	100	(1,400)
OTHER EARNINGS	01-041-0104-1040	N/A	0	0	0	0	0
STANDBY	01-041-0104-1045	N/A	0	0	0	0	0
VACATION & STATS - PCC	01-041-0104-1060	N/A	1,232	1,285	1,000	1,400	400
OHD VACATION LABOUR	01-041-0104-1061	N/A	0	0	0	0	0
SICK LEAVE-LABOUR	01-041-0104-1071	N/A	0	0	0	0	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EMPLOYER PORTION OF BENEFITS	01-041-0104-1090	N/A	6,083	5,374	6,400	6,700	300
EMPLOYER HEALTH TAX	01-041-0104-1091	N/A	417	390	500	500	0
SAFETY BOOTS	01-041-0104-1160	N/A	0	0	0	0	0
WSIB	01-041-0104-1180	N/A	604	539	700	700	0
OPERATIONS OVERHEAD TRANSFER	01-041-0471-2973	N/A	0	0	0	0	0
		0	26,326	22,866	32,100	32,000	(100)
SUB-TOTAL GARBAGE COLLECTION		**$267,807**	**$343,162**	**$10,602**	**$314,451**	**0**	**($314,451)**
OTTAWA VALLEY WASTE RECOVERY CENTRE (OVWRC)							
OVWRC-MUNICIPAL REVENUES	01-040-0115-0715	(414,662)	(416,133)	(417,089)	(414,700)	(428,680)	(13,980)
HOST MUNICIPALITY FEE	01-040-0471-4550	68,984	72,971	73,448	75,160	77,415	2,255
TRANSFER TO RESERVES	01-040-0471-9160	N/A	0	0	25,089	351,265	326,176
LANDFILL SITE - CAPITAL COSTS	01-041-0471-3285	115,739	0	0	0	0	0
GARBAGE DISPOSAL-LANDFILL SITE	01-041-0471-3410	N/A	0	0	0	0	0
LANDFILL SITE - STUDY COSTS	01-041-0471-3430	N/A	0	0	0	0	0
		(229,939)	(343,162)	(343,641)	(314,451)	0	314,451
NON-ELIGIBLE SOURCES (NEC) (COMMERCIAL RECYCLING)							
BIN SALES	01-041-0472-0020	N/A	0	0	0	(29,000)	(29,000)
RECYCLING FEES	01-041-0472-0715	N/A	0	0	0	(122,800)	(122,800)
TRANSFER FROM RESERVES	01-041-0472-0990	N/A	0	0	0	0	0
MATERIALS (BIN INVENTORY)	01-041-0472-9270	N/A	0	0	0	29,000	29,000
CONTRACT - RECYCLING PICKUPM (MILLER)	01-041-0472-3042	N/A	0	0	0	104,000	104,000
RECYCLING PROCESSING FEES (EMTERRA)	01-041-0472-3043	N/A	0	0	0	18,800	18,800
		0	0	0	0	0	0
TOTAL GARBAGE & RECYCLING		**$37,868**	**0**	**($333,039)**	**0**	**0**	**0**

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
OTTAWA RIVER TRANSIT COMMITTEE (ORTC)							
REVENUE							
PROVINCIAL GAS TAX	01-055-0110-0122	N/A	0	0	0	0	0
FARE REVENUES	01-055-0110-0280	N/A	0	(34,360)	(27,000)	(88,000)	(61,000)
ADVERTISING AND SPONSORSHIPS	01-055-0110-0290	N/A	0	0	(10,000)	(10,000)	0
FEDERAL GRANTS	01-055-0110-0750	N/A	0	0	(253,108)	0	253,108
PROVINCIAL GRANTS	01-055-0110-0720	N/A	0	0	0	0	0
GRANTS TO ORGANIZATIONS	01-055-0110-5840	N/A	0	0	0	0	0
		0	0	(34,360)	(290,108)	(98,000)	192,108
ADMINISTRATION							
SALARIES	01-055-0101-1020	N/A	6,289	29,017	0	0	0
OVERTIME AND SHIFT PAY	01-055-0101-1030	N/A	0	0	0	0	0
VACATION, STAT	01-055-0101-1060	N/A	0	193	0	0	0
CITY PORTION OF BENEFITS	01-055-0101-1090	N/A	1,520	9,207	0	0	0
EHT	01-055-0101-1091	N/A	142	762	0	0	0
WSIB	01-055-0101-1180	N/A	34	1,013	0	0	0
SEMINARS AND TRAINING	01-055-0101-2140	N/A	451	2,496	2,000	4,500	2,500
CONTRACT (PROJECT MGMT)	01-055-0101-3100	N/A	34,245	74,503	87,517	28,200	(59,317)
GRANTS TO ORGANIZATIONS	01-055-0101-5835	N/A		5,770	0	16,920	16,920
		0	42,681	122,961	89,517	49,620	(39,897)
PROVISION OF GOODS							
SUBSCRIPTIONS AND MEMBERSHIPS	01-055-0120-2060	N/A	0	687	675	700	25
SOFTWARE LICENSING	01-055-0120-3090	N/A	0	0	0	2,365	2,365
INSURANCE	01-055-0120-3170	N/A	0	0	0	5,000	5,000
INSURANCE CLAIMS	01-055-0120-3172	N/A	0	0	0	0	0
BANK CHARGES	01-055-0120-4540	N/A	0	1,194	0	2,000	2,000
PROFESSIONAL FEES	01-055-0120-5530	N/A	0	8,028	2,000	29,500	27,500
LEGAL FEES	01-055-0120-5540	N/A	0	13,925	10,000	5,000	(5,000)
		0	0	23,834	12,675	44,565	31,890
PROVISION OF SERVICES							
MATERIALS	01-055-0201-2012	N/A	0	14,140	5,000	5,000	0
OFFICE SUPPLIES	01-055-0201-2020	N/A	0	74	1,250	1,250	0
STATIONARY AND PRINTING	01-055-0201-2030	N/A	340	3,136	7,875	5,000	(2,875)
MEETING EXPENSES	01-055-0201-2055	N/A	0	107	0	0	0
POSTAGE	01-055-0201-2080	N/A	0	0	4,900	0	(4,900)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ADVERTISING	01-055-0201-2170	N/A	0	15,291	22,500	22,500	0
PUBLIC RELATIONS	01-055-0201-2180	N/A	0	4,825	0	2,000	2,000
EQUIPMENT LEASING	01-055-0201-3065	N/A	0	0	0	0	0
CONTRACT (TRANSIT SUPPLIER)	01-055-0201-3100	N/A	0	220,091	362,500	460,740	98,240
		0	340	257,665	404,025	496,490	92,465
TRAVEL EXPENSE	01-055-0900-2960	N/A	0	0	0	0	0
CONTRACT	01-055-0900-3100	N/A	0	4,862	0	0	0
TRANSIT PILOT PROJECT	01-055-0900-5836	N/A	0	0	0	0	0
TRANSFER FROM RESERVES	01-055-0900-0990	N/A	(43,021)	0	0	(142,730)	(142,730)
		0	(43,021)	4,862	0	(142,730)	(142,730)
TOTAL TRANSIT		**0**	**0**	**$374,961**	**$216,108**	**$349,945**	**$133,837**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PARKS & FACILITIES							
REVENUES							
MISCELLANEOUS REVENUE	01-071-0101-0020	N/A	0	(626)	0	0	0
RECOVERY OF COSTS	01-071-0101-0030	N/A	(500)	0	0	0	0
EMPLOYEE BENEFIT RECOVERY	01-071-0101-0031	(1,594)	(1,558)	0	0	0	0
PARKS & FACILITIES-SALE OF CLOTHING	01-071-0101-0190	N/A	0	0	0	0	0
ASSET DISPOSAL	01-071-0101-0246	N/A	0	(11,190)	0	0	0
PARKS & FACILITIES-NON-RESIDENT FEES	01-071-0101-0515	N/A	0	0	0	0	0
DISPOSAL OF ASSETS	01-071-0101-0991	N/A	(841)	(65)	0	(5,000)	(5,000)
		(1,594)	(2,899)	(11,881)	0	(5,000)	(5,000)
SALARIES-FULL TIME							
RECOVERY OF COSTS	01-071-0104-0030	N/A	0	0	0	0	0
SALARIES & WAGES	01-071-0104-1020	137,724	144,151	133,366	204,365	183,080	(21,285)
OVERTIME	01-071-0104-1030	14,178	23,033	22,095	5,000	10,000	5,000
OTHER EARNINGS	01-071-0104-1040	12,983	19,548	5,453	16,000	6,000	(10,000)
STANDBY	01-071-0104-1045	N/A	1,810	2,216	4,000	4,000	0
ACTING PAY	01-071-0104-1057	N/A	0	0	1,100	1,100	0
PARKS & FACILITIES-VACATION, STATS	01-071-0104-1060	183,603	198,369	237,060	170,680	201,940	31,260
VACATION IN LIEU	01-071-0104-1065	N/A	0	0	0	0	0
SICK LEAVE-LABOUR	01-071-0104-1071	63,786	70,269	70,400	58,650	58,980	330
CITY PORTION OF BENEFITS	01-071-0104-1090	105,427	53,786	53,007	62,950	53,000	(9,950)
EMPLOYER HEALTH TAX	01-071-0104-1091	6,939	3,321	3,917	4,300	3,900	(400)
SAFETY BOOTS	01-071-0104-1160	2,133	2,925	3,600	3,375	4,000	625
W.S.I.B	01-071-0104-1180	10,325	5,014	5,653	5,050	4,400	(650)
MATERIALS	01-071-0104-2012	N/A	0	0	0	0	0
EQUIPMENT	01-071-0104-2520	N/A	0	0	0	0	0
LABOUR	01-071-0104-2911	N/A	861	23,553	0	11,700	11,700
CONTRACT	01-071-0104-3100	N/A	0	0	0	0	0
		537,099	523,086	560,320	535,470	542,100	6,630
TRANSFER TO CAPITAL	01-071-0105-9140	164,015	417,746	134,000	22,000	53,176	31,176
TRANSFER TO RESERVES	01-071-0105-9160	106,083	136,283	175,665	175,665	195,103	19,438
		270,098	554,029	309,665	197,665	248,279	50,614

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SALARIES-GENERAL MTCE. (SMALL PARKS)							
RECOVERY OF COSTS	01-071-0125-0030	N/A	0	(30)	0	0	0
PARKS & FACILITIES-GENERAL MTC- SALARIES	01-071-0125-1020	N/A	0	0	0	0	0
OVERTIME	01-071-0125-1030	5,880	0	304	250	250	0
MATERIALS 1	01-071-0125-2012	18,505	26,405	13,744	18,000	18,000	0
EQUIPMENT	01-071-0125-2520	N/A	0	0	0	0	0
LABOUR	01-071-0125-2911	24,265	29,161	36,061	31,300	42,200	10,900
TIPPING FEES	01-071-0125-2915	9,750	8,054	13,462	6,500	9,750	3,250
CONTRACT	01-071-0125-3100	N/A	1,177	193	500	5,000	4,500
CONTRACT - TREE REMOVAL	01-071-0125-3103	N/A	0	0	0	50,000	50,000
INSURANCE	01-071-0125-3170	13,611	15,474	16,579	16,170	17,740	1,570
INSURANCE CLAIMS	01-071-0125-3172	N/A	5,772	11,969	5,000	5,000	0
ELECTRICAL	01-071-0125-3550	1,482	1,571	1,465	1,500	1,600	100
LABOUR	01-071-0317-2911	N/A	0	0	0	0	0
		73,493	87,614	93,748	79,220	149,540	70,320
PROVISION OF GOODS							
SALARIES	01-071-0201-1020	N/A	0	0	0	0	0
GENERAL PURCHASES PROJ. #86538	01-071-0201-2010	N/A	0	0	0	0	0
EMERGENCY SUPPLIES	01-071-0201-2017	N/A	0	0	0	0	0
MEETING EXPENSES	01-071-0201-2055	N/A	692	0	250	250	0
SUBSCRIPTIONS & MEMBERSHIPS	01-071-0201-2060	1,548	1,671	4,114	2,000	3,000	1,000
POSTAGE	01-071-0201-2080	N/A	684	104	350	350	0
CLOTHING PURCHASE & ALLOWANCE	01-071-0201-2120	3,455	3,062	5,346	4,700	4,700	0
SEMINARS & TRAINING	01-071-0201-2140	10,249	14,940	3,042	14,000	15,000	1,000
SMALL TOOLS & EQUIPMENT	01-071-0201-2755	1,904	3,777	2,999	5,000	5,000	0
LABOUR	01-071-0201-2911	N/A	0	0	0	0	0
COMPUTER PROGRAMMING & SOFTWARE	01-071-0201-3090	N/A	4,324	8,025	17,680	15,350	(2,330)
LEGAL	01-071-0201-5540	N/A	550	0	0	0	0
		17,157	29,699	23,631	43,980	43,650	(330)
VEHICLE MTCE							
EQUIPMENT RECOVERY	01-071-0226-0022	N/A	0	0	0	0	0
RECOVERY OF COSTS	01-071-0226-0030	N/A	0	0	0	0	0
OVERTIME	01-071-0226-1030	N/A	0	63	0	0	0
MATERIALS	01-071-0226-2012	43,407	33,190	44,204	40,000	45,000	5,000
EQUIPMENT	01-071-0226-2520	N/A	0	0	0	0	0
FUEL	01-071-0226-2712	N/A	9,455	18,734	0	17,000	17,000

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
LABOUR	01-071-0226-2911	28,365	37,905	33,469	29,650	40,180	10,530
REPAIRS & MTCE.	01-071-0226-3040	N/A	8,791	300	20,500	3,000	(17,500)
VEHICLE MONITORING	01-071-0226-3101	N/A	0	1,423	0	1,270	1,270
INSURANCE	01-071-0226-3170	17,415	21,089	22,269	22,040	23,830	1,790
		89,187	110,430	120,463	112,190	130,280	18,090
SMALL TOOLS - RECREATION							
RECOVERY OF COSTS	01-071-0314-0030	N/A	0	0	0	0	0
MATERIALS	01-071-0314-2012	N/A	307	1,500	500	1,000	500
EQUIPMENT	01-071-0314-2520	N/A	0	0	0	0	0
LABOUR	01-071-0314-2911	N/A	4,025	855	5,100	2,700	(2,400)
CONTRACT	01-071-0314-3100	N/A	0	0	0	0	0
		0	4,332	2,355	5,600	3,700	(1,900)
TREE CANOPY PROGRAMS							
TREE GRANT	01-071-0332-0890	N/A	0	0	0	0	0
MATERIALS 1	01-071-0332-2012	N/A	0	364	2,500	0	(2,500)
EQUIPMENT	01-071-0332-2520	N/A	0	0	0	0	0
LABOUR	01-071-0332-2911	N/A	0	0	0	0	0
CONTRACT	01-071-0332-3100	N/A	1,500	0	1,500	4,275	2,775
TREES	01-071-0332-3103	N/A	0	0	0	0	0
TREE CANOPY GRANTS	01-071-0332-5840	N/A	1,458	0	0	2,500	2,500
		0	2,958	364	4,000	6,775	2,775
COMMUNITY SOCIAL ISSUES (PARKS RELATED)							
RECOVERY OF COSTS	01-071-0370-0020	N/A	0	0	0	0	0
SALARIES & WAGES	01-071-0370-1020	N/A	83	75	0	0	0
OVERTIME	01-071-0370-1030	N/A	0	0	0	0	0
VACATION, STATS	01-071-0370-1060	N/A	3	3	0	0	0
CITY PORTION OF BENEFITS	01-071-0370-1090	N/A	3	7	0	0	0
EMPLOYER HEALTH TAX	01-071-0370-1091	N/A	2	2	0	0	0
WSIB	01-071-0370-1180	N/A	3	2	0	0	0
MATERIALS	01-071-0370-2012	N/A	0	0	0	0	0
EQUIPMENT	01-071-0370-2520	N/A	0	0	0	0	0
LABOUR	01-071-0370-2911	N/A	658	424	2,200	1,300	(900)
CONTRACT	01-071-0370-3100	N/A	0	0	2,500	2,500	0
		0	752	513	4,700	3,800	(900)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
HEALTH & SAFETY							
HEALTH & SAFETY EQUIPMENT	01-071-0460-2520	N/A	4,131	5,034	5,000	5,000	0
CONTRACT	01-071-0460-3100	N/A	0	0	0	0	0
MATERIALS	01-071-0460-3152	N/A	0	0	0	0	0
		0	4,131	5,034	5,000	5,000	0
SALARIES-DOWNTOWN MAINTENANCE							
RECOVERY OF COSTS	01-071-0500-0030	N/A	0	0	0	0	0
SALARIES	01-071-0500-1020	N/A	0	0	0	0	0
MATERIALS 1	01-071-0500-2012	N/A	0	51	0	0	0
EQUIPMENT	01-071-0500-2520	N/A	0	0	0	0	0
LABOUR	01-071-0500-2911	3,347	2,932	2,836	2,900	0	(2,900)
CONTRACT	01-071-0500-3100	N/A	181	0	1,000	0	(1,000)
		3,347	3,113	2,887	3,900	0	(3,900)
KINSMEN PARK							
MISCELLANEOUS REVENUE	01-071-0505-0020	N/A	(1,403)	(1,437)	(1,500)	(1,500)	0
RECOVERY OF COSTS	01-071-0505-0030	N/A	0	0	0	0	0
DONATIONS	01-071-0505-0550	N/A	0	0	0	0	0
TRANSFER FROM RESERVES	01-071-0505-0990	N/A	0	0	0	0	0
KINSMEN PARK-REGULAR SALARIES	01-071-0505-1020	N/A	0	0	0	0	0
OVERTIME	01-071-0505-1030	N/A	23	191	0	0	0
MATERIALS 1	01-071-0505-2012	2,573	1,015	151	5,000	5,000	0
EQUIPMENT	01-071-0505-2520	N/A	0	0	0	0	0
KINSMEN PARK - LABOUR	01-071-0505-2911	10,184	12,310	13,313	14,300	13,500	(800)
CONTRACT	01-071-0505-3100	634	1,134	1,923	5,000	6,000	1,000
ELECTRICAL	01-071-0505-3550	766	470	0	1,200	500	(700)
NATURAL GAS	01-071-0505-3560	1,079	1,077	906	1,100	1,100	0
		15,236	14,625	15,048	25,100	24,600	(500)
CENTENARY PARK/WATERFRONT							
MISCELLANEOUS REVENUE	01-071-0510-0020	(2,170)	(3,085)	(3,620)	(3,200)	(3,200)	0
RECOVERY OF COSTS	01-071-0510-0030	N/A	0	0	0	0	0
SUMMER CAREER FEDERAL GRANT	01-071-0510-0750	N/A	0	0	0	0	0
CENTENARY PARK-REGULAR SALARIES	01-071-0510-1020	N/A	0	0	0	0	0
OVERTIME	01-071-0510-1030	568	979	245	250	250	0
MATERIALS 1	01-071-0510-2012	11 328	11,394	4,597	8,000	8,000	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT	01-071-0510-2520	N/A	0	0	0	0	0
CENTENARY PARK - LABOUR	01-071-0510-2911	39,973	57,995	51,683	59,900	58,700	(1,200)
CONTRACT	01-071-0510-3100	N/A	2,182	1,659	4,000	4,000	0
ELECTRICAL	01-071-0510-3550	571	635	616	500	700	200
		50,270	70,101	55,180	69,450	68,450	(1,000)
ROTARY PARK							
RECOVERY OF COSTS	01-071-0515-0030	(5,433)	(5,100)	(3,600)	(3,000)	(2,000)	1,000
DONATIONS	01-071-0515-0550	N/A	0	0	0	0	0
FEDERAL GRANT	01-071-0515-0750	N/A	0	(1,548)	(1,400)	(1,400)	0
REGULAR SALARIES	01-071-0515-1020	12,673	14,539	14,616	17,400	18,300	900
OVERTIME	01-071-0515-1030	N/A	0	0	300	300	0
VACATION & STATS	01-071-0515-1060	602	641	628	600	700	100
CITY PORTION OF BENEFITS	01-071-0515-1090	1,119	1,542	1 189	900	900	0
EMPLOYER HEALTH TAX	01-071-0515-1091	290	296	297	400	400	0
WSIB	01-071-0515-1180	441	469	447	600	600	0
MATERIALS 1	01-071-0515-2012	6,057	1,678	2,644	7,000	7,000	0
PROGRAM SUPPLIES	01-071-0515-2014	727	1,069	1 181	1,200	1,200	0
EQUIPMENT	01-071-0515-2520	N/A	0	0	0	0	0
LABOUR	01-071-0515-2911	12,273	14,418	22,971	20,700	18,400	(2,300)
CONTRACT	01-071-0515-3100	9,475	16,639	10,794	7,000	10,000	3,000
INSURANCE	01-071-0515-3170	1,336	1,594	1,695	1,670	1,810	140
ELECTRICAL	01-071-0515-3550	1,235	1,263	1,511	1,500	1,500	0
NATURAL GAS	01-071-0515-3560	1,966	1,984	1,984	2,100	2,200	100
		42,759	51,034	54,808	56,970	59,910	2,940
PANSY PATCH PARK							
RECOVERY OF COSTS	01-071-0520-0030	N/A	(2,000)	0	0	0	0
REGULAR SALARIES	01-071-0520-1020	N/A	0	0	0	0	0
OVERTIME	01-071-0520-1030	N/A	0	0	0	0	0
MATERIALS 1	01-071-0520-2012	1,350	653	37	1,700	1,700	0
EQUIPMENT	01-071-0520-2520	N/A	0	0	0	0	0
PANSY PATCH PARK - LABOUR	01-071-0520-2911	8,027	9,691	10,075	10,300	11,000	700
CONTRACT	01-071-0520-3100	17,049	19,099	2,618	15,000	15,000	0
ELECTRICAL	01-071-0520-3550	206	15	(26)	300	100	(200)
		26,632	27,458	12,704	27,300	27,800	500

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
HILLCREST PARK							
RECOVERY OF COSTS	01-071-0525-0030	N/A	0	0	0	0	0
MATERIALS	01-071-0525-2012	N/A	1,395	1,484	1,500	1,500	0
EQUIPMENT	01-071-0525-2520	N/A	0	0	0	0	0
LABOUR	01-071-0525-2911	1,937	2,299	2,073	2,300	2,500	200
CONTRACT	01-071-0525-3100	N/A	0	0	0	0	0
		1,937	3,694	3,557	3,800	4,000	200
RIVERSIDE PARK							
RECOVERY OF COSTS	01-071-0530-0030	(665)	0	(82)	0	0	0
DONATIONS	01-071-0530-0050	N/A	0	0	0	0	0
REGULAR SALARIES	01-071-0530-1020	N/A	0	0	0	0	0
OVERTIME	01-071-0530-1030	2,109	1,090	2,443	4,000	2,500	(1,500)
MATERIALS 1	01-071-0530-2012	31,006	26,922	32,953	35,000	37,000	2,000
EQUIPMENT	01-071-0530-2520	N/A	0	37	0	0	0
RIVERSIDE PARK - LABOUR	01-071-0530-2911	119,756	150,729	158,999	171,000	171,000	0
MATERIALS 2	01-071-0530-2912	N/A	0	0	0	0	0
CONTRACT	01-071-0530-3100	23,608	38,195	53,791	21,500	40,000	18,500
PARKING LOT MAINTENANCE	01-071-0530-3105	N/A	3,025	6,677	3,500	6,500	3,000
INSURANCE	01-071-0530-3170	19,501	22,114	23,487	23,110	25,130	2,020
TELEPHONE	01-071-0530-3510	N/A	0	0	0	0	0
ELECTRICAL	01-071-0530-3550	29,140	28,827	26,411	31,000	30,000	(1,000)
BANK SERVICE CHARGES	01-071-0530-4540	N/A	3,575	1 452	4,000	4,000	0
		224,455	274,476	306,167	293,110	316,130	23,020
RIVERSIDE PARK FIELDHOUSE (By-Law 1990-29)							
RECOVERY OF COSTS	01-071-0535-0030	N/A	0	(684)	0	0	0
DONATIONS	01-071-0535-0550	N/A	0	(50,000)	0	0	0
REGULAR SALARIES	01-071-0535-1020	N/A	0	0	0	0	0
OVERTIME	01-071-0535-1030	N/A	0	182	0	0	0
MATERIALS 1	01-071-0535-2012	2,154	656	940	1,500	3,000	1,500
EQUIPMENT	01-071-0535-2520	N/A	0	0	0	0	0
LABOUR	01-071-0535-2911	1,037	664	2,419	1,400	1,500	100
COMPUTER LINE CHARGES	01-071-0535-3080	N/A	2,992	5,129	5,130	5,136	6
CONTRACT	01-071-0535-3100	N/A	15,003	13,046	2,500	7,500	5,000
INSURANCE	01-071-0535-3170	2,466	2,917	3,311	3,050	3,540	490
TELEPHONE	01-071-0535-3510	N/A	0	380	0	390	390
		5,657	22,232	(25,276)	13,580	21,066	7,486

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
KEEPING PEMBROKE BEAUTIFUL							
RECOVERY OF COSTS	01-071-0540-0030	N/A	0	0	0	0	0
DONATIONS	01-071-0540-0550	(4,733)	(5,250)	(5,150)	(4,500)	(5,150)	(650)
COUNTY OF RENFEW COMMUNITY GARDEN GRANT	01-071-0540-0660	N/A	0	0	0	0	0
PROVINCIAL GRANT	01-071-0540-0720	N/A	0	0	0	0	0
REGULAR SALARIES	01-071-0540-1020	N/A	0	0	0	0	0
OVERTIME	01-071-0540-1030	N/A	0	96	0	0	0
MATERIALS 1	01-071-0540-2012	8,192	8,424	9,263	9,000	9,500	500
COMMUNITY GARDEN EXPENSE	01-071-0540-2013	N/A	434	311	0	0	0
EQUIPMENT	01-071-0540-2520	N/A	0	0	0	0	0
LABOUR	01-071-0540-2911	22,186	29,261	29,594	31,400	33,600	2,200
CONTRACT	01-071-0540-3100	10,527	11,376	12,934	12,500	13,500	1,000
		36,172	44,245	47,048	48,400	51,450	3,050
COMMUNITY GARDENS							
RAIN BARREL CAMPAIGN	01-071-0541-0020	N/A	(792)	(712)	(500)	(500)	0
COMMUNITY GARDENS DONATIONS	01-071-0541-0550	(150)	(120)	(60)	0	0	0
OTHER GRANTS	01-071-0541-0660	N/A	0	(11,000)	0	(11,000)	(11,000)
TRANSFER FROM RESERVES	01-071-0541-0990	N/A	0	0	0	0	0
COMMUNITY GARDEN MATERIALS	01-071-0541-2012	719	499	0	500	11,500	11,000
COMMUNITY GARDEN CONTRACT	01-071-0541-3100	N/A	0	0	0	0	0
TRANSFER TO RESERVES	01-071-0541-9160	1,238	413	(3,715)	0	0	0
		1,808	0	(15,488)	0	0	0
WATERFRONT DEVELOPMENT							
DONATIONS	01-071-0542-0550	N/A	(20,715)	(15,193)	(16,250)	(16,250)	0
SALARIES	01-071-0542-1020	22,421	22,229	31,777	41,000	28,400	(12,600)
OVERTIME	01-071-0542-1030	N/A	408	0	0	0	0
VACATION, STATS	01-071-0542-1060	1,669	1,665	2016	0	1,600	1,600
EMPLOYER PORTION OF BENEFITS	01-071-0542-1090	1,808	1,875	2671	2,800	2,100	(700)
EMPLOYER HEALTH TAX	01-071-0542-1091	472	474	659	800	600	(200)
WORKERS COMPENSATION	01-071-0542-1180	719	751	990	1,200	900	(300)
MATERIALS	01-071-0542-2012	1,388	0	0	0	4,000	4,000
LABOUR	01-071-0542-2911	N/A	5,695	3,747	3,200	3,700	500
CONTRACT	01-071-0542-3100	N/A	0	0	0	10,000	10,000
		28,478	12,381	26,667	32,750	35,050	2,300

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
FIDDLE PARK							
MISCELLANEOUS REVENUE	01-071-0545-0020	N/A	0	0	0	0	0
RECOVERY OF COSTS	01-071-0545-0030	N/A	0	0	0	0	0
REVENUE-FIDDLING CONTEST	01-071-0545-0911	N/A	(6,500)	(6,500)	(6,500)	(6,500)	0
ECONOMIC DEVELOPMENT TRANSFER	01-071-0545-0920	N/A	(4,000)	0	(4,000)	(4,000)	0
TRANSFER FROM RESERVES	01-071-0545-0990	N/A	0	0	0	0	0
REGULAR SALARIES	01-071-0545-1020	N/A	3,275	0	0	0	0
OVERTIME	01-071-0545-1030	N/A	1,103	978	0	1,200	1,200
VACATION, STATS	01-071-0545-1060	N/A	167	23	0	0	0
EMPLOYER PORTION OF BENEFITS	01-071-0545-1090	N/A	279	26	0	0	0
EMPLOYER HEALTH TAX	01-071-0545-1091	N/A	85	11	0	0	0
WORKERS COMPENSATION	01-071-0545-1180	N/A	134	17	0	0	0
MATERIALS 1	01-071-0545-2012	N/A	6,613	5,036	4,000	5,000	1,000
FIDDLING CONTEST - EQUIPMENT	01-071-0545-2520	N/A	0	0	0	0	0
FIDDLING CONTEST - LABOUR	01-071-0545-2911	N/A	5,290	12,704	6,900	13,500	6,600
CONTRACT	01-071-0545-3100	N/A	0	0	0	0	0
ELECTRICAL	01-071-0545-3550	N/A	0	0	0	0	0
TRANSFER TO RESERVE	01-071-0545-9160	N/A	0	0	0	0	0
		0	6,445	12,296	400	9,200	8,800
PMC							
REVENUES							
MISCELLANEOUS REVENUE	01-071-0555-0020	(4,895)	(5,161)	(4,431)	(2,700)	(3,000)	(300)
RECOVERY OF COSTS	01-071-0555-0030	N/A	(2,456)	(37)	(500)	(500)	0
GST REVENUE	01-071-0555-0180	N/A	0	0	0	0	0
RETAIL SALES TAX	01-071-0555-0200	N/A	0	0	0	0	0
DONATIONS	01-071-0555-0550	N/A	0	(6,925)	0	0	0
CONCESSION	01-071-0555-0790	(5,740)	(5,819)	(5,586)	(5,900)	(6,400)	(500)
EVENT REVENUES	01-071-0555-0911	N/A	(4,500)	(6,064)	(2,500)	(6,300)	(3,800)
ICE RENTAL	01-071-0555-0912	(220,119)	(254,125)	(248,187)	(210,000)	(220,500)	(10,500)
SIGN RENTALS	01-071-0555-0914	(15,386)	(20,013)	(19,107)	(18,000)	(13,000)	5,000
SUMMER RENTAL	01-071-0555-0916	N/A	0	0	0	0	0
		(246,141)	(292,074)	(290,336)	(239,600)	(249,700)	(10,100)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PMC							
EXPENSES							
REGULAR SALARIES	01-071-0555-1020	N/A	0	0	20,000	0	(20,000)
OVERTIME	01-071-0555-1030	8,165	8,538	23,844	14,000	14,000	0
VACATION, STATS	01-071-0555-1060	N/A	0	0	0	0	0
EMPLOYER PORTION OF BENEFITS	01-071-0555-1090	N/A	0	0	6,100	0	(6,100)
EMPLOYER HEALTH TAX	01-071-0555-1091	N/A	0	0	400	0	(400)
WORKERS COMPENSATION	01-071-0555-1180	N/A	0	0	200	0	(200)
MATERIALS 1	01-071-0555-2012	41,263	41,376	44,953	48,000	52,000	4,000
EQUIPMENT	01-071-0555-2520	N/A	0	0	0	0	0
LABOUR	01-071-0555-2911	272,861	358,658	342,929	387,600	403,000	15,400
COMPUTER LINE CHARGES	01-071-0555-3080	N/A	2,992	5,129	5,130	5,136	6
CONTRACT	01-071-0555-3100	85,228	101,045	79,819	64,000	70,000	6,000
PARKING LOT MAINTENANCE	01-071-0555-3105	N/A	13,234	1,918	37,500	37,500	0
INSURANCE	01-071-0555-3170	39,739	45,950	49,199	48,020	52,640	4,620
TELEPHONE	01-071-0555-3510	N/A	0	0	0	0	0
ELECTRICAL	01-071-0555-3550	94,608	107,097	65,474	90,000	110,000	20,000
HEATING	01-071-0555-3560	52,140	51,691	49,760	60,000	72,000	12,000
BANK CHARGES	01-071-0555-4540	N/A	4,654	1,651	5,000	4,000	(1,000)
		594,005	735,234	664,677	785,950	820,276	34,326
PACC							
REVENUES							
RECOVERY OF COSTS	01-071-0560-0030	(842)	(930)	(249)	(500)	(500)	0
GST REVENUE	01-071-0560-0180	N/A	0	0	0	0	0
RETAIL SALES TAX	01-071-0560-0200	N/A	0	0	0	0	0
PROVINCIAL GRANT	01-071-0560-0720	N/A	0	0	0	0	0
CONCESSION	01-071-0560-0790	N/A	0	0	0	0	0
ICE RENTAL	01-071-0560-0912	(209,439)	(226,703)	(199,470)	(147,000)	(154,350)	(7,350)
SIGN RENTALS	01-071-0560-0914	N/A	(1,000)	(5,920)	(1,000)	(2,400)	(1,400)
SUMMER RENTAL	01-071-0560-0916	N/A	0	(3,263)	0	(3,000)	(3,000)
		(210,281)	(228,633)	(208,902)	(148,500)	(160,250)	(11,750)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PACC							
EXPENSES							
REGULAR SALARIES	01-071-0560-1020	N/A	0	0	0	0	0
OVERTIME	01-071-0560-1030	7,747	6,773	10,909	7,000	7,000	0
EMPLOYER PORTION OF BENEFITS	01-071-0560-1090	36,867	0	0	0	0	0
EMPLOYER HEALTH TAX	01-071-0560-1091	2,573	0	0	0	0	0
WORKERS COMPENSATION	01-071-0560-1180	3,828	0	0	0	0	0
MATERIALS 1	01-071-0560-2012	24,396	26,167	29,587	30,500	34,000	3,500
EQUIPMENT	01-071-0560-2520	N/A	0	0	0	0	0
LABOUR	01-071-0560-2911	204,529	248,770	208,439	273,600	293,100	19,500
COMPUTER LINE CHARGES	01-071-0560-3080	N/A	2,992	5,129	5,130	5,136	6
CONTRACT	01-071-0560-3100	53,670	77,765	44,475	55,000	60,000	5,000
PARKING LOT MAINTENANCE	01-071-0560-3105	N/A	8,366	11,025	25,000	25,000	0
INSURANCE	01-071-0560-3170	26,842	30,804	32,858	32,190	35,160	2,970
TELEPHONE	01-071-0560-3510	N/A	0	0	0	0	0
ELECTRICAL	01-071-0560-3550	105,291	114,133	62,355	94,100	118,000	23,900
HEATING	01-071-0560-3560	11,618	10,822	8,037	13,000	11,000	(2,000)
BANK SERVICE CHARGES	01-071-0560-4540	N/A	4,274	376	3,080	3,000	(80)
		477,362	530,865	413,190	538,600	591,396	52,796
KINSMEN POOL							
RECOVERY COSTS	01-071-0565-0030	N/A	0	0	0	0	0
REGULAR SALARIES	01-071-0565-1020	N/A	0	0	0	0	0
OVERTIME	01-071-0565-1030	4,307	2,560	9,163	5,000	5,000	0
EMPLOYER PORTION OF BENEFITS	01-071-0565-1090	12,937	0	0	0	0	0
EMPLOYER HEALTH TAX	01-071-0565-1091	904	0	0	0	0	0
WORKERS COMPENSATION	01-071-0565-1180	1,344	0	0	0	0	0
MATERIALS 1	01-071-0565-2012	14,227	6,005	17,087	13,000	14,500	1,500
EQUIPMENT	01-071-0565-2520	N/A	0	0	0	0	0
CHEMICALS	01-071-0565-2650	5,855	1,588	10,907	10,000	11,000	1,000
CAR ALLOWANCE	01-071-0565-2750	N/A	0	0	0	0	0
LABOUR	01-071-0565-2911	64,701	73,570	85,488	68,400	85,800	17,400
CONTRACT	01-071-0565-3100	34,642	43,126	22,739	18,000	20,000	2,000
PARKING LOT MAINTENANCE	01-071-0565-3105	N/A	0	595	2,500	2,500	0
INSURANCE	01-071-0565-3170	6,505	7,096	7,479	7,410	8,000	590
TELEPHONE	01-071-0565-3510	N/A	0	0	0	0	0
ELECTRICAL	01-071-0565-3550	20,207	14,733	21,040	28,000	25,000	(3,000)
HEATING	01-071-0565-3560	30,541	31,706	13,398	32,000	32,000	0
BANK SERVICE CHARGES	01-071-0565-4540	1,270	984	2,773	4,000	3,000	(1,000)
		197,439	181,367	190,668	188,310	206,800	18,490

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MARINA							
RECOVERY OF COSTS	01-071-0570-0030	N/A	0	0	0	0	0
REGULAR SALARIES	01-071-0570-1020	N/A	0	0	0	0	0
OVERTIME	01-071-0570-1030	177	45	436	300	300	0
MATERIALS 1	01-071-0570-2012	4,527	3,582	3,838	10,000	10,000	0
MEMBERSHIPS	01-071-0570-2060	47	49	51	0	0	0
EQUIPMENT	01-071-0570-2520	N/A	0	0	0	0	0
SMALL CRAFT HARBORS-FEES	01-071-0570-2551	15,873	18,005	15,840	18,000	18,000	0
FUEL FOR RESALE	01-071-0570-2712	57,226	0	64,213	64,000	64,000	0
MARINA PROJECT-LABOUR	01-071-0570-2911	19,100	37,485	16,935	17,100	14,700	(2,400)
MATERIALS 2	01-071-0570-2912	N/A	13,652	0	0	0	0
OVERHEAD TRANSFER (PW)	01-071-0570-2973	3,821	3,282	8,440	8,440	5,420	(3,020)
COMPUTER LINE CHARGES	01-071-0570-3080	N/A	2,992	5,129	5,130	5,136	6
CONTRACT	01-071-0570-3100	11,834	(3,212)	4,108	6,000	6,000	0
PARKING LOT MAINTENANCE	01-071-0570-3105	N/A	623	2,076	5,000	5,000	0
INSURANCE	01-071-0570-3170	14,585	16,611	17,553	17,360	18,780	1,420
MISCELLANEOUS REPAIRS	01-071-0570-3216	N/A	1,724	0	0	0	0
TELEPHONE	01-071-0570-3510	N/A	0	0	0	0	0
ELECTRICAL	01-071-0570-3550	2,706	1,552	1,431	3,000	1,600	(1,400)
BANK SERVICE CHARGES	01-071-0570-4540	6,527	5,821	2,282	6,000	3,000	(3,000)
YR-END INVENTORY ADJUSTMENT (FUEL)	01-071-0570-9115	N/A	71	0	0	0	0
		136,423	102,282	142,330	160,330	151,936	(8,394)
REVENUES - RIVERSIDE PARK							
RETAIL SALES TAX	01-071-0571-0200	N/A	0	0	0	0	0
FEDERAL GRANT	01-071-0571-0750	N/A	0	0	0	0	0
MINI GOLF OVER 14	01-071-0571-0770	(239)	(399)	(177)	(400)	(300)	100
MINI GOLF UNDER 14	01-071-0571-0772	(4,604)	(4,261)	(6,376)	(4,000)	(5,000)	(1,000)
HORSESHOE	01-071-0571-0775	(1,031)	(1,487)	(1,565)	(1,500)	(1,500)	0
BALL & SOCCER	01-071-0571-0780	N/A	(24,264)	(24,703)	(25,000)	(26,000)	(1,000)
TENT AND TRAILER	01-071-0571-0785	(85,547)	(78,523)	(91,743)	(80,000)	(90,000)	(10,000)
CONCESSION	01-071-0571-0790	(6,782)	(5,854)	(5,639)	(9,500)	(5,500)	4,000
MOBILE FOOD - CONTRACT	01-071-0571-0893	(1,455)	(1,254)	(862)	(1,600)	(875)	725
		(99,658)	(116,043)	(131,066)	(122,000)	(129,175)	(7,175)

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
REVENUES - MARINA							
MISCELLANEOUS REVENUE	01-071-0572-0020	N/A	0	0	0	0	0
GST REVENUE	01-071-0572-0180	N/A	0	0	0	0	0
RETAIL SALES TAX	01-071-0572-0200	N/A	0	0	0	0	0
FEDERAL GRANT	01-071-0572-0750	N/A	0	0	0	0	0
CONCESSION	01-071-0572-0790	(2,243)	(2,964)	(1,656)	(2,000)	(2,000)	0
SALE OF FUEL	01-071-0572-0896	(88,069)	(86,538)	(81,210)	(80,000)	(80,000)	0
TRANSIENT FEES	01-071-0572-0897	N/A	0	0	0	0	0
PUMP OUT FEES	01-071-0572-0898	(276)	(174)	(218)	(250)	(250)	0
FEES & SERVICE CHARGES	01-071-0572-0917	(78,073)	(80,407)	(83,899)	(85,000)	(85,000)	0
		(367,978)	(170,083)	(166,984)	(167,250)	(167,250)	0
NON-RECURRING / PROJECT CODING							
TRANSFER FROM RESERVES	01-071-0900-0990	N/A	0	0	(10,000)	0	10,000
MATERIALS	01-071-0900-2012	N/A	0	15,665	28,500	55,000	26,500
EQUIPMENT	01-071-0900-2520	N/A	0	0	0	0	0
LABOUR	01-071-0900-2911	N/A	0	1,954	0	0	0
SUB-CONTRACT	01-071-0900-3100	N/A	0	42,078	0	0	0
STUDIES	01-071-0900-3430	N/A	0	0	0	0	0
		0	0	59,696	18,500	55,000	36,500
OPERATING IN CAPITAL							
TRANSFER TO/ FROM CAPITAL	01-071-0910-0980	N/A	0	(95,000)	0	0	0
TRANSFER FROM RESERVES	01-071-0910-0990	N/A	0	0	0	0	0
GENERAL FLEET RESERVES	01-071-0910-0991	N/A	0	0	0	0	0
MATERIALS	01-071-0910-2012	N/A	8,650	10,821	0	0	0
EQUIPMENT	01-071-0910-2520	N/A	(8,650)	0	0	0	0
LABOUR	01-071-0910-2911	N/A	0	0	0	0	0
SUB-CONTRACT	01-071-0910-3100	N/A	17,716	67,950	0	0	0
STUDIES	01-071-0910-3430	N/A	50,880	17,783	0	0	0
		0	68,596	1,554	0	0	0
TOTAL PARKS & FACILITIES		**$1,938,848**	**$2,655,447**	**$2,274,638**	**$2,576,925**	**$2,864,813**	**$287,888**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
RECREATION PROGRAMS							
ADMINISTRATION							
MISCELLANEOUS REVENUE	01-072-0101-0020	N/A	0	0	0	0	0
RECOVERY OF COSTS	01-072-0101-0030	N/A	0	0	0	0	0
SALE OF CLOTHING	01-072-0101-0190	(1,886)	(1,040)	(1,880)	(1,000)	(1,000)	0
NON-RESIDENT FEES	01-072-0101-0515	(17,126)	(12,478)	(30,775)	(15,000)	(20,000)	(5,000)
DONATIONS	01-072-0107-0550	N/A	0	0	0	0	0
RECREATION LEVY & SURCHARGE LAURENTIAN VALLEY	01-072-0101-0665	(483,659)	(750,762)	(264,747)	(325,000)	(401,950)	(76,950)
FEDERAL GRANT	01-072-0101-0750	N/A	0	0	(1,400)	(1,400)	0
REGULAR SALARIES & WAGES	01-072-0101-1020	214,593	224,890	254,996	311,900	347,800	35,900
OVERTIME	01-072-0101-1030	13,944	20,172	24,995	7,000	14,000	7,000
OTHER EARNINGS	01-072-0101-1040	N/A	1,221	0	0	0	0
STANDBY	01-072-0101-1045	N/A	1,530	1,500	0	0	0
ACTING PAY	01-072-0101-1057	N/A	0	0	0	0	0
VACATION & STATS - RECREATION ADMIN	01-072-0101-1060	42,432	34,966	34,065	28,000	35,000	7,000
CITY PORTION OF BENEFITS	01-072-0101-1090	66,551	71,297	85,519	92,500	100,000	7,500
EMPLOYER HEALTH TAX	01-072-0101-1091	5,374	5,637	6,399	7,000	8,000	1,000
W.S.I.B	01-072-0101-1180	8,072	8,689	9,383	8,500	10,000	1,500
RECREATION -CLOTHING PURCHASES	01-072-0101-2120	N/A	0	0	0	0	0
SEMINARS & TRAINING	01-072-0101-2140	N/A	1,809	3,316	8,000	8,000	0
BANK CHARGES	01-072-0101-4540	5,241	238	4,836	3,000	2,500	(500)
		(146,465)	(393,831)	127,607	123,500	100,950	(22,550)
SERVICES & RENTS							
SEMINARS & TRAINING	01-072-0120-2140	N/A	0	0	0	0	0
CONVENTIONS/EVENTS SUPPORT	01-072-0120-2153	2,531	3,775	3,491	4,000	6,000	2,000
STAFF/VOLUNTEER RECOGNITION	01-072-0120-2185	1,822	1,127	350	1,000	1,000	0
PHOTOCOPIER CHARGES	01-072-0120-2540	894	1,583	1,766	1,500	1,500	0
MILEAGE	01-072-0120-2750	1,619	2,265	2,504	2,500	3,000	500
EQUIPMENT MAINTENANCE	01-072-0120-2910	N/A	0	0	0	0	0
EQUIPMENT LEASING	01-072-0120-3065	N/A	965	873	1,100	1,100	0
CONTRACT	01-072-0120-3100	1,745	2,399	1,745	3,000	3,000	0
INSURANCE	01-072-0120-3170	N/A	0	0	0	0	0
TELEPHONE	01-072-0120-3510	6,126	8,491	7,263	8,150	8,500	350
		14,739	20,604	17,991	21,250	24,100	2,850

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT & SUPPLIES							
OFFICE & COMPUTER SUPPLIES	01-072-0201-2020	3,376	1,514	2,065	4,000	4,000	0
STATIONARY & PRINTING	01-072-0201-2030	1,072	664	834	1,500	1,500	0
COMPUTER SUPPLIES	01-072-0201-2040	N/A	0	0	0	0	0
SUBSCRIPTIONS & MEMBERSHIPS	01-072-0201-2060	333	208	335	450	450	0
ADVERTISING	01-072-0201-2170	11,512	12,404	12,252	15,000	15,000	0
PUBLIC RELATION/PROMOTION	01-072-0201-2180	9,317	11,657	11,775	12,000	12,000	0
OFFICE EQUIPMENT/FURNITURE	01-072-0201-2560	910	640	5,190	1,000	4,000	3,000
CONCESSIONS	01-072-0201-2913	N/A	0	0	0	0	0
CLOTHING PURCHASES FOR RESALE	01-072-0201-2925	1,515	1,173	1,137	1,500	1,500	0
COMPUTER PROGRAMMING & SOFTWARE	01-072-0201-3090	N/A	2,224	2,739	5,310	6,490	1,180
BROCHURES/RECREATION GUIDE	01-072-0201-3370	N/A	0	0	8,000	8,000	0
		28,035	30,484	36,326	48,760	52,940	4,180
CIVIC/YOUTH AWARDS							
DONATIONS	01-072-0546-0550	N/A	(2,100)	(2,400)	(2,000)	(2,000)	0
MATERIALS	01-072-0546-2012	N/A	1,946	1,756	2,500	2,500	0
AWARDS	01-072-0546-2140	N/A	4,800	4,674	7,200	7,200	0
LABOUR	01-072-0546-2911	N/A	0	0	0	0	0
CONTRACT	01-072-0546-3100	N/A	2,510	1,742	2,400	2,400	0
		0	7,156	5,771	10,100	10,100	0
DOGPARK							
LICENCES	01-072-0568-0410	(629)	(610)	(505)	(600)	(600)	0
DONATION	01-072-0568-0550	N/A	0	0	0	0	0
LICENCES & TAGS	01-072-0568-2070	N/A	0	522	300	300	0
ADVERTISING & PROMOTION	01-072-0568-2170	N/A	0	0	0	0	0
EQUIPMENT	01-072-0568-2520	N/A	0	0	0	0	0
LABOUR	01-072-0568-2911	N/A	0	0	300	300	0
MAINTENANCE	01-072-0568-3040	N/A	0	0	0	0	0
CONTRACT	01-072-0568-3100	N/A	0	0	0	0	0
		(629)	(610)	17	0	0	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
WATERFRONT LIVE							
RECOVERY OF COSTS	01-072-0569-0030	N/A	0	0	0	0	0
DONATIONS	01-072-0569-0500	N/A	0	0	0	0	0
FEDERAL GRANT	01-072-0569-0750	N/A	0	(2,408)	0	0	0
REGULAR SALARIES	01-072-0569-1020	11,290	15,639	12,247	18,600	18,200	(400)
OVERTIME & SHIFT	01-072-0569-1030	N/A	0	218	300	300	0
VACATION, STATS	01-072-0569-1060	728	999	647	700	1,000	300
CITY PORTION OF BENEFITS	01-072-0569-1090	848	1,434	1,431	2,000	2,000	0
EMPLOYER HEALTH TAX	01-072-0569-1091	237	324	256	400	400	0
WSIB	01-072-0569-1180	365	514	384	600	600	0
MATERIALS	01-072-0569-2012	750	741	964	1,300	1,300	0
ADVERTISING	01-072-0569-2170	N/A	0	0	0	0	0
EQUIPMENT	01-072-0569-2520	N/A	0	0	0	0	0
CONTRACT	01-072-0569-3100	N/A	0	0	0	300	300
ELECTRICITY	01-072-0569-3550	1,214	1,261	1,240	1,300	1,300	0
		15,432	20,914	14,979	25,200	25,400	200
RIVERSIDE PARK							
PROVINCIAL GRANT	01-072-0571-0720	N/A	0	0	0	0	0
FEDERAL GRANT	01-072-0571-0750	N/A	0	0	0	0	0
REGULAR SALARIES & WAGES	01-072-0571-1020	50,965	53,615	79,448	72,000	76,000	4,000
OVERTIME & SHIFT	01-072-0571-1030	2,318	2,418	2,738	2,350	2,350	0
RIVERSIDE PARK - SHIFT PREMIUM	01-072-0571-1055	N/A	0	0	0	0	0
VACATION, STAT. HOLIDAYS	01-072-0571-1060	3,421	3,715	4,570	4,000	5,000	1,000
CITY PORTION OF BENEFITS	01-072-0571-1090	3,621	3,906	5,726	5,000	5,400	400
EMPLOYER HEALTH TAX	01-072-0571-1091	1,135	1,165	1 692	1,500	1,600	100
WSIB	01-072-0571-1180	1,728	1,846	2,542	2,300	2,500	200
MATERIALS 1	01-072-0571-2012	4,081	5,345	2 441	5,500	5,500	0
CAR ALLOWANCE	01-072-0571-2750	N/A	0	0	0	0	0
CONCESSIONS	01-072-0571-2913	3,562	3,043	961	3,000	1,500	(1,500)
		70,830	75,054	100,118	95,650	99,850	4,200
MARINA							
FEDERAL GRANT	01-072-0572-0750	N/A	0	0	0	0	0
REGULAR SALARIES & WAGES	01-072-0572-1020	44,178	53,423	54,544	62,500	65,000	2,500
OVERTIME & SHIFT	01-072-0572-1030	2,265	2,077	3,782	2,250	2,250	0
VACATION, STATS	01-072-0572-1060	3,172	2,999	4,106	2,500	4,000	1,500
CITY PORTION OF BENEFITS	01-072-0572-1090	3,543	3,095	4,211	4,000	4,300	300
EMPLOYER HEALTH TAX	01-072-0572-1091	1,096	1,136	1 217	1,300	1,400	100

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
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Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
WSIB	01-072-0572-1180	1,667	1,799	1 829	1,900	2,100	200
MATERIALS 1	01-072-0572-2012	1,302	1,303	833	1,600	1,800	200
EQUIPMENT	01-072-0572-2520	N/A	0	0	1,500	1,650	150
CONCESSIONS	01-072-0572-2913	1,470	1,160	3,056	1,500	1,500	0
TELEPHONE	01-072-0572-3510	N/A	0	0	0	0	0
		58,692	66,992	73,578	79,050	84,000	4,950
PUBLIC SKATING							
GENERAL SKATING	01-072-0573-0830	(4,445)	(5,134)	(5,256)	(3,250)	(3,250)	0
CHILDREN SKATING	01-072-0573-0919	(4,643)	(5,755)	(6,136)	(4,000)	(4,500)	(500)
WAGES	01-072-0573-1020	5,474	6,602	6,213	7,400	7,300	(100)
OVERTIME & SHIFT	01-072-0573-1030	N/A	0	0	0	0	0
VACATION, STATS	01-072-0573-1060	472	614	619	600	700	100
EMPLOYER BENEFIT COSTS	01-072-0573-1090	594	678	751	300	300	0
EMPLOYER HEALTH TAX	01-072-0573-1091	128	140	133	200	200	0
W.S.I.B	01-072-0573-1180	195	222	199	300	300	0
MATERIALS 1	01-072-0573-2012	N/A	549	33	250	250	0
ADVERTISING	01-072-0573-2170	N/A	0	0	0	0	0
		(2,225)	(2,083)	(3,444)	1,800	1,300	(500)
CANADA DAY							
RECOVERY OF COSTS	01-072-0574-0030	N/A	0	0	0	0	0
VENDOR PERMITS	01-072-0574-0146	(723)	(1,150)	(1,575)	(1,000)	(1,500)	(500)
DONATIONS	01-072-0574-0550	(1,517)	(1,000)	(1,000)	(1,000)	(2,000)	(1,000)
FEDERAL GRANT	01-072-0574-0750	(9,703)	(5,109)	(12,000)	(5,000)	(5,000)	0
CANADA DAY-SALARIES, WAGES	01-072-0574-1020	N/A	0	0	0	0	0
CANADA DAY-OVERTIME & SHIFT	01-072-0574-1030	N/A	3,545	6406	0	0	0
CANADA DAY-VACATION, STATS	01-072-0574-1060	N/A	0	0	0	0	0
CANADA DAY-CITY PORTION OF BENEFITS	01-072-0574-1090	N/A	0	0	0	0	0
CANADA DAY-EMPLOYER HEALTH TAX	01-072-0574-1091	N/A	0	0	0	0	0
MATERIALS 1	01-072-0574-2012	3,103	2,260	3,105	2,500	5,500	3,000
PRINTING	01-072-0574-2030	N/A	0	0	0	0	0
SEMINARS & TRAINING	01-072-0574-2140	N/A	612	204	0	0	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ADVERTISING	01-072-0574-2170	N/A	0	0	0	0	0
EQUIPMENT	01-072-0574-2520	N/A	0	0	0	0	0
LABOUR	01-072-0574-2911	3,103	4,788	3,808	5,700	6,200	500
FIREWORKS	01-072-0574-2920	9,417	10,386	10,375	8,500	9,000	500
ENTERTAINMENT	01-072-0574-2922	26,038	26,196	36,166	27,000	29,500	2,500
CONTRACT	01-072-0574-3100	N/A	0	0	0	1,500	1,500
		29,717	40,528	45,489	36,700	43,200	6,500
NEW HORIZON'S SENIORS PROGRAM							
PROGRAM REVENUES	01-072-0576-0020	N/A	0	0	0	0	0
PROVINCIAL GRANT	01-072-0576-0720	N/A	0	(6,861)	(3,500)	(3,500)	0
SALARIES	01-072-0576-1020	N/A	0	0	0	0	0
VACATION, STATS	01-072-0576-1060	N/A	0	0	0	0	0
EMPLOYER PORTION OF BENEFITS	01-072-0576-1090	N/A	0	0	0	0	0
EMPLOYER HEALTH TAX	01-072-0576-1091	N/A	0	0	0	0	0
WSIB	01-072-0576-1180	N/A	0	0	0	0	0
MATERIALS 1	01-072-0576-2012	N/A	0	0	3,500	3,500	0
PROGRAM SUPPLIES	01-072-0576-2014	N/A	0	0	0	0	0
ADVERTISING	01-072-0576-2170	N/A	0	0	0	0	0
EQUIPMENT	01-072-0576-2520	N/A	0	0	0	0	0
CONTRACT	01-072-0576-3100	N/A	0	0	0	0	0
		0	0	(6,861)	0	0	0
SNOSPREE							
RECOVERY OF COSTS	01-072-0578-0030	N/A	0	0	0	0	0
VENDOR PERMITS	01-072-0578-0146	N/A	0	0	0	0	0
DONATIONS	01-072-0578-0550	(2,000)	(3,100)	(2,194)	(2,000)	(2,000)	0
REVENUES	01-072-0578-0911	N/A	0	0	0	0	0
SALARIES, WAGES	01-072-0578-1020	N/A	0	0	0	0	0
OVERTIME & SHIFT	01-072-0578-1030	N/A	0	2,939	0	0	0
VACATION, STATS	01-072-0578-1060	N/A	0	0	0	0	0
CITY PORTION OF BENEFITS	01-072-0578-1090	N/A	0	0	0	0	0
EMPLOYER HEALTH TAX	01-072-0578-1091	N/A	0	0	0	0	0
WSIB	01-072-0578-1180	N/A	0	0	0	0	0
BUTTONS, BADGES	01-072-0578-2009	N/A	0	0	0	0	0
MATERIALS 1	01-072-0578-2012	117	204	83	250	250	0
STATIONERY, PRINTING	01-072-0578-2030	N/A	0	0	0	0	0
ADVERTISING	01-072-0578-2170	N/A	528	1,414	500	500	0

* YTD Actuals NOT Finalized

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
AWARDS	01-072-0578-2187	N/A	0	512	0	0	0
EQUIPMENT	01-072-0578-2520	N/A	0	0	0	0	0
LABOUR	01-072-0578-2911	N/A	331	0	3,800	3,100	(700)
INSURANCE	01-072-0578-2916	N/A	0	0	0	0	0
CONTRACTS	01-072-0578-3100	5,701	9,004	9,960	12,500	13,750	1,250
		3,818	6,967	12,715	15,050	15,600	550
RECREATION PROGRAMS							
REVENUES	01-072-0581-0225	(2,048)	(925)	(126)	(2,000)	(3,000)	(1,000)
DONATIONS	01-072-0581-0550	(6,177)	(4,220)	0	0	0	0
PROVINCIAL GRANT-YOUTH FORUM	01-072-0581-0720	N/A	0	0	0	0	0
FEDERAL GRANT	01-072-0581-0750	N/A	0	0	0	0	0
CONTRACT	01-072-0581-3100	6,015	4,270	0	0	0	0
SOCAM MUSIC ROYALTIES	01-072-0581-3300	329	336	286	500	550	50
YOUTH PROGRAMMING	01-072-0581-4160	N/A	16,999	7,355	13,500	13,500	0
DONATIONS TO ORGANIZATIONS	01-072-0581-5800	N/A	0	0	0	0	0
		(1,880)	16,460	7,515	12,000	11,050	(950)
SPECIAL EVENTS							
MISCELANEOUS REVENUE	01-072-0582-0020	(5,198)	(8,497)	(20,043)	(3,000)	(10,000)	(7,000)
RECOVERY OF COSTS	01-072-0582-0030	N/A	0	0	0	0	0
EVENT REVENUE	01-072-0582-0911	N/A	0	0	0	0	0
SPECIAL EVENT - LABOUR	01-072-0582-1020	N/A	3,744	2164	3,500	0	(3,500)
SPECIAL EVENT - OVERTIME	01-072-0582-1030	N/A	4,148	8,981	2,000	3,000	1,000
SPECIAL EVENTS - VACATION, STATS	01-072-0582-1060	N/A	213	128	197	0	(197)
SPECIAL EVENT - EMPLOYER COSTS	01-072-0582-1090	N/A	472	704	425	0	(425)
SPECIAL EVENT - EHT	01-072-0582-1091	N/A	118	105	106	0	(106)
SPECIAL EVENT - WSIB	01-072-0582-1180	N/A	186	158	169	0	(169)
MATERIALS	01-072-0582-2012	N/A	0	0	0	0	0
COMMUNITY PROGRAM/EVENT SUPPORT	01-072-0582-2153	9,633	11,236	9,301	11,000	11,000	0
EQUIPMENT	01-072-0582-2520	N/A	0	0	0	0	0
SPECIAL EVENTS PRODUCTION	01-072-0582-2645	16,786	30,481	14,647	25,500	25,500	0
SPECIAL EVENTS LABOUR	01-072-0582-2911	10,662	6,585	5,681	7,500	12,300	4,800

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ENTERTAINMENT	01-072-0582-2922	N/A	0	3358.08	5,000	5,000	0
CONTRACT	01-072-0582-3100	N/A	0	0	0	0	0
CONSULTANT FEES	01-072-0582-4130	N/A	0	0	0	0	0
SENIORS PROGRAMMING	01-072-0582-4150	7,800	2,239	2734	13,500	13,500	0
YOUTH PROGRAMS	01-072-0582-4160	N/A	0	0	0	0	0
COMMUNITY MUNICIPAL GRANTS	01-072-0582-5800	N/A	0	11,475	15,000	20,000	5,000
		39,683	50,926	39,392	80,897	80,300	(597)
SANTA CLAUS PARADE							
RECOVERY OF COSTS	01-072-0586-0030	N/A	0	0	0	0	0
DONATIONS	01-072-0586-0550	N/A	(2,200)	(2,600)	(2,000)	(2,000)	0
SALARIES	01-072-0586-1020	N/A	0	0	0	0	0
OVERTIME	01-072-0586-1030	N/A	0	0	1,000	1,000	0
MATERIALS 1	01-072-0586-2012	1,266	1,014	1 620	2,000	2,200	200
ADVERTISING	01-072-0586-2170	880	1,946	0	600	600	0
EQUIPMENT	01-072-0586-2520	N/A	0	0	0	0	0
LABOUR	01-072-0586-2911	3,264	4,470	4 584	3,400	4,300	900
ENTERTAINMENT	01-072-0586-2922	935	1,000	850	1,000	1,000	0
CONTRACTS	01-072-0586-3100	N/A	0	0	650	900	250
		6,345	6,230	4 454	6,650	8,000	1,350
RIVERSIDE BEACH							
SALARIES, WAGES	01-072-0587-1020	25,998	52,696	20,046	14,700	21,000	6,300
OVERTIME & SHIFT	01-072-0587-1030	653	1,268	1,215	200	750	550
SHIFT	01-072-0587-1055	N/A	429	33	0	0	0
ACTING PAY	01-072-0587-1057	N/A	0	0	0	0	0
VACATION, STATS	01-072-0587-1060	1,331	2,985	866	300	1,000	700
EMPLOYER COSTS	01-072-0587-1090	3,434	8,998	2,026	1,800	2,900	1,100
EMPLOYER HEALTH TAX	01-072-0587-1091	557	1,181	432	300	500	200
W.S.I.B	01-072-0587-1180	867	1,871	649	500	700	200
MATERIALS 1	01-072-0587-2012	N/A	955	478	1,100	1,500	400
EQUIPMENT	01-072-0587-2520	N/A	0	0	0	0	0
LABOUR	01-072-0587-2911	N/A	0	0	0	0	0
TELEPHONE	01-072-0587-3510	58	63	48	60	65	5
MATERIALS 1	01-072-0589-2012	N/A	0	0	0	0	0
		32,897	70,447	25,793	18,960	28,415	9,455

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
NON-RECURRING (PROJECT CODING)							
MATERIALS	01-072-0900-2012	N/A	0	0	3,000	0	(3,000)
EQUIPMENT	01-072-0900-2520	N/A	0	0	0	0	0
LABOUR	01-072-0900-2911	N/A	0	0	0	0	0
SUB-CONTRACT	01-072-0900-3100	N/A	0	0	0	0	0
STUDIES	01-072-0900-3430	N/A	0	0	0	0	0
		0	0	0	3,000	0	(3,000)
OPERATING IN CAPITAL							
MATERIALS	01-072-0910-2012	N/A	0	0	0	0	0
EQUIPMENT	01-072-0910-2520	N/A	0	0	0	0	0
LABOUR	01-072-0910-2911	N/A	0	0	0	0	0
SUB-CONTRACT	01-072-0910-3100	N/A	0	0	0	0	0
STUDIES	01-072-0910-3430	N/A	0	0	0	0	0
		0	0	0	0	0	0
TOTAL RECREATION PROGRAMS		**$148,990**	**$16,238**	**$501,438**	**$578,567**	**$585,205**	**$6,638**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BOGIE'S BAR							
REVENUE-LIQUOR/BEER SALES	01-073-0115-0101	(16,960)	(23,372)	(16,385)	(22,500)	(23,000)	(500)
RETAIL SALES TAX	01-073-0115-0200	N/A	0	0	0	0	0
RECOVERY OF COSTS	01-073-0206-0030	N/A	(1,260)	(1,230)	0	0	0
MISCELLANEOUS EXPENSES	01-073-0206-2010	8,351	7,135	7 787	8,000	8,000	0
MATERIALS	01-073-0206-2012	N/A	701	1 326	500	1,000	500
COVID EXPENSE - SPOILAGE	01-073-0206-2017	N/A	0	0	0	0	0
EXPENSES-LIQUOR PURCHASES	01-073-0206-2100	1,476	3,341	376	3,000	3,000	0
EXPENSES-BEER PURCHASES	01-073-0206-2200	4,496	5,538	4,602	10,000	10,000	0
EQUIPMENT MAINTENANCE	01-073-0206-2910	N/A	0	70	1,000	1,000	0
TELEPHONE	01-073-0206-3510	N/A	0	0	0	0	0
SURPLUS/DEFICIT	01-073-0206-9270	N/A	7,917	0	0	0	0
		(2,638)	0	(3,454)	0	0	0
KINSMEN POOL							
ADMINISTRATION-SALARIES							
EMPLOYEE BENEFIT RECOVERY	01-074-0101-0031	(5,312)	(7,891)	(11,772)	(900)	(1,495)	(595)
REGULAR SALARIES & WAGES	01-074-0101-1020	159 774	98,918	195,793	223,000	239,000	16,000
OVERTIME	01-074-0101-1030	2 606	2,439	6,223	2,500	2,500	0
OTHER EARNINGS	01-074-0101-1040	N/A	0	0	0	0	0
SHIFT PREMIUM	01-074-0101-1055	1,001	114	1,184	250	250	0
ACTING PAY	01-074-0101-1057	162	110	93	200	0	(200)
VACATION & STATS - POOL-ADMIN	01-074-0101-1060	15,996	8,612	19,430	15,000	15,000	0
EMPLOYER COSTS	01-074-0101-1090	36,942	30,418	51,017	44,300	47,300	3,000
EMPLOYER HEALTH TAX	01-074-0101-1091	3,737	2,392	4,396	4,700	5,000	300
W.S.I.B	01-074-0101-1180	5,650	3,790	6,559	7,000	7,600	600
SEMINARS & TRAINING	01-074-0101-2140	1,788	3,900	2,916	3,000	3,500	500
		222,344	142,802	275,839	299,050	318,655	19,605
SALARIES							
REGULAR SALARIES & WAGES	01-074-0107-1020	75,080	2,594	172,849	174,000	182,000	8,000
OVERTIME & SHIFT	01-074-0107-1030	N/A	0	2,643	1,000	1,000	0
OTHER EARNINGS	01-074-0107-1040	N/A	0	0	0	0	0
POOL-PART TIME SALARIES-SHIFT	01-074-0107-1055	N/A	0	33	0	0	0
VACATION & STATS	01-074-0107-1060	6,851	1,556	11,615	10,000	10,000	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EMPLOYER COSTS	01-074-0107-1090	3,991	313	12,067	23,500	21,700	(1,800)
EMPLOYER HEALTH TAX	01-074-0107-1091	1,627	129	3,649	3,600	3,800	200
W.S.I.B	01-074-0107-1180	2,431	204	5,483	5,400	5,800	400
POOL-PART TIME STAFF-CLOTHING PURCHASE	01-074-0107-2120	N/A	0	0	500	1,000	500
		89,980	4,795	208,340	218,000	225,300	7,300
PROVISION OF GOODS							
OFFICE SUPPLIES	01-074-0201-2020	584	259	370	700	800	100
MEMBERSHIPS AND SUBSCRIPTIONS	01-074-0201-2060	139	397	275	400	400	0
CLOTHING ALLOWANCES	01-074-0201-2120	1,091	1,200	1,000	1,100	0	(1,100)
SEMINARS, TRAINING	01-074-0201-2140	1,928	1,254	743	2,500	500	(2,000)
ADVERTISING	01-074-0201-2170	N/A	0	0	0	0	0
RED CROSS/LIFE SAVING AWARDS	01-074-0201-2187	4,717	1,210	5,791	9,000	9,000	0
EQUIPMENT	01-074-0201-2520	3,335	1,904	3,745	5,000	6,000	1,000
CAR ALLOWANCE	01-074-0201-2750	N/A	0	0	0	0	0
CONCESSIONS	01-074-0201-2913	N/A	0	0	0	0	0
ADSL LINE CHARGES	01-074-0201-3081	1,781	1,832	1,832	2,000	1,836	(164)
COMPUTER PROGRAMMING	01-074-0201-3090	N/A	2,425	4,644	6,880	6,490	(390)
PROGRAM SUPPLIES	01-074-0201-3212	3,382	2,083	3,158	4,500	4,500	0
TELEPHONE	01-074-0201-3510	1,126	1,086	811	1,000	1,250	250
		18,082	13,648	22,369	33,080	30,776	(2,304)
REVENUES							
MISCELLANEOUS REVENUE	01-074-0565-0020	N/A	0	0	0	0	0
RECOVERY OF COSTS	01-074-0565-0030	N/A	0	0	0	0	0
RETAIL SALES TAX	01-074-0565-0200	N/A	0	0	0	0	0
DONATIONS	01-074-0565-0550	N/A	(26,894)	(136,775)	0	0	0
REGISTRATIONS <14 (GST EXEMPT)	01-074-0565-0861	(53,840)	1,036	(106,212)	(100,000)	(100,000)	0
PUBLIC SWIM <14 (GST EXEMPT)	01-074-0565-0862	(6,178)	(590)	(11,419)	(9,000)	(12,000)	(3,000)
PUBLIC SWIM >14 (GST)	01-074-0565-0863	(12,532)	(724)	(24,825)	(19,000)	(23,000)	(4,000)
MEMBERSHIP >14 (GST)	01-074-0565-0864	(7,391)	(1,781)	(28,903)	(14,000)	(23,500)	(9,500)
POOL RENTAL	01-074-0565-0865	(14,077)	(156)	(26,183)	(20,000)	(20,000)	0
REGISTRATIONS >14 (GST)	01-074-0565-0866	(14,542)	(607)	(20,901)	(24,000)	(24,000)	0
MEMBERSHIPS <14 (GST EXEMPT)	01-074-0565-0868	(377)	59	(263)	(500)	(500)	0
		(108,937)	(29,657)	(355,480)	(186,500)	(203,000)	(16,500)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
NON-RECURRING (PROJECT CODING)							
DONATION-HANDI LIFT	01-074-0900-0550	N/A	0	0	0	0	0
PROVINCIAL GRANT	01-074-0900-0720	N/A	0	0	0	0	0
TRANSFER FROM RESERVES	01-074-0900-0990	N/A	0	0	0	0	0
TRANSFER TO RESERVES	01-074-0900-9160	N/A	0	0	0	0	0
MATERIALS	01-074-0900-2012	N/A	0	0	0	0	0
EQUIPMENT	01-074-0900-2520	N/A	0	0	0	0	0
LABOUR	01-074-0900-2911	N/A	0	0	0	0	0
SUB-CONTRACT	01-074-0900-3100	N/A	0	0	0	0	0
STUDIES	01-074-0900-3430	N/A	0	0	10,000	0	(10,000)
ACTIVE LIVING MASTERPLAN	01-074-0900-4195	N/A	42,687	0	0	0	0
MINI GOLF REFRESH	01-074-0900-4205	N/A	8,522	0	0	0	0
SUN SHADE WADING POOL	01-074-0900-4224	N/A	0	0	0	0	0
PANSY PATCH PARK GAZEBO	01-074-0900-4228	N/A	7,388	0	0	0	0
VISITOR BOAT REMOVAL	01-074-0900-4229	N/A	5,831	0	0	0	0
MARINA/RIVERSIDE BUILDING	01-074-0900-4230	N/A	3,796	0	0	0	0
MARINA SHED	01-074-0900-4232	N/A	7,578	0	0	0	0
DIRECTIONAL SIGNS PARKS	01-074-0900-4233	N/A	6,689	0	0	0	0
SEA CAN STORAGE (STORAGE)	01-074-0900-4234	N/A	3,053	0	0	0	0
		0	85,543	0	10,000	0	(10,000)
OPERATING IN CAPITAL							
RECOVOERY OF COSTS	01-074-0910-0030	N/A	0	(5,832)	0	0	0
MATERIALS	01-074-0910-2012	N/A	0	0	0	0	0
EQUIPMENT	01-074-0910-2520	N/A	0	0	0	0	0
LABOUR	01-074-0910-2911	N/A	0	0	0	0	0
SUB-CONTRACT	01-074-0910-3100	N/A	0	0	0	0	0
STUDIES	01-074-0910-3430	N/A	0	0	0	0	0
		0	0	(5,832)	0	0	0
TOTAL KINSMEN POOL		**$221,468**	**$217,133**	**$145,236**	**$373,630**	**$371,731**	**($1,899)**
AQUATICS CENTRE							
TRANSFER TO RESERVES	01-075-0900-9160	N/A	255,000	255,000	255,000	255,000	0
		0	255,000	255,000	255,000	255,000	0
TOTAL		**$221,468**	**$472,133**	**$400,236**	**$628,630**	**$626,731**	**($1,899)**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
DEVELOPMENT FEES							
INTEREST REVENUE	01-080-0101-0125	N/A	0	0	0	0	0
LV - DEVELOPMENT FEE	01-080-0101-0151	N/A	0	0	0	0	0
DEVELOPMENT CHARGES	01-080-0101-0152	(77,670)	(107,294)	(46,211)	(75,000)	(70,000)	5,000
PARKLAND DEDICATION FEES	01-080-0101-0154	N/A	(14,850)	(7,350)	(6,000)	(6,000)	0
TRANSFER TO CAPITAL	01-080-0101-9140	N/A	0	0	0	0	0
TRANSFER TO RESERVES	01-080-0700-9160	83,476	122,144	61,179	81,000	76,000	5,000
		5,806	0	7,618	0	0	0
PLANNING & ZONING ADMINISTRATION-SALARIES							
REGULAR SALARIES & WAGES	01-081-0101-1020	125,824	149,241	167,430	196,000	214,000	(18,000)
OVERTIME	01-081-0101-1030	N/A	1,360	2,682	200	200	0
OTHER EARNINGS	01-081-0101-1040	N/A	1,428	0	0	0	0
VACATION, STATS	01-081-0101-1060	26,952	21,434	27,741	20,000	22,000	(2,000)
CITY PORTION OF BENEFITS	01-081-0101-1090	31,725	24,314	33,782	30,000	42,000	(12,000)
EMPLOYER HEALTH TAX	01-081-0101-1091	2,871	3,444	3,840	4,100	4,500	(400)
W.S.I.B	01-081-0101-1180	3,835	4,933	5,366	5,400	6,100	(700)
HONORARIA	01-081-0101-1250	2,262	2,148	1,982	2,500	2,500	0
MILEAGE/CAR ALLOWANCE	01-081-0101-2750	833	900	900	900	900	0
		194,302	209,203	243,723	259,100	292,200	(33,100)
COMMITTEE OF ADJUSTMENT							
SEVERANCE & MINOR VARIANCE FEES	01-081-0108-0153	(11,700)	(12,300)	(13,600)	(12,000)	(10,000)	(2,000)
HONORARIUM	01-081-0108-2810	N/A	0	0	0	0	0
TRAINING	01-081-0108-2820	N/A	0	0	0	0	0
		(11,700)	(12,300)	(13,600)	(12,000)	(10,000)	(2,000)
REVENUES							
RECOVERY OF COSTS	01-081-0115-0030	N/A	(1,323)	0	0	0	0
ZONING CERTIFICATES	01-081-0115-0140	(7,558)	(4,900)	(6,500)	(5,500)	(5,500)	0
FEES-ZONING & OFFICIAL PLAN	01-081-0115-0150	(9,933)	(13,500)	(11,000)	(10,000)	(10,000)	0
FEES-SITE PLAN AGREEMENT	01-081-0115-0155	(3,808)	(3,450)	(2,450)	(3,000)	(3,000)	0
BUILDING & BYLAW OVERHEAD TRANSFER	01-081-0115-0710	0	0	0	0	0	0
		(21,300)	(23,173)	(19,950)	(18,500)	(18,500)	0

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SERVICES & RENTS							
SEMINARS & TRAINING	01-081-0120-2140	4,589	6,188	7,189	7,000	7,000	0
CONTRACT - LIVESTREAM COMMITTEE MEETING	01-081-0120-3100	1,396	0	0	500	0	500
PROFESSIONAL FEES	01-081-0120-5530	772	0	0	5,000	4,000	1,000
LEGAL FEES	01-081-0120-5540	17,693	12,947	1,114	25,000	20,000	5,000
		24,450	19,135	8,304	37,500	31,000	6,500
EQUIPMENT & SUPPLIES							
MISC EXPENSES	01-081-0201-2010	213	613	(2)	500	500	0
OFFICE SUPPLIES	01-081-0201-2020	617	1,027	763	700	700	0
STATIONERY & PRINTING	01-081-0201-2030	143	438	127	1,000	1,000	0
PHOTOCOPY PAPER	01-081-0201-2050	135	200	0	200	200	0
SUBSCRIPTIONS, MEMBERSHIPS	01-081-0201-2060	1,532	3,023	698	2,170	2,200	(30)
POSTAGE-ZONING APPLICATIONS	01-081-0201-2080	787	741	569	1,000	1,000	0
MILEAGE EXPENSE	01-081-0201-2150	797	501	1 263	600	600	0
ADVERTISING	01-081-0201-2170	N/A	2,013	0	1,500	2,000	(500)
COMPUTER PROGRAMMING	01-081-0201-3090	N/A	2,258	1,718	1,600	2,200	(600)
TELEPHONE	01-081-0201-3510	687	745	495	800	800	0
PROPERTY RENT	01-081-0201-5520	7,187	6,630	9,960	9,960	12,470	(2,510)
		12,099	18,189	15,592	20,030	23,670	(3,640)
NON-RECURRING (PROJECT CODING)							
FUNDING	01-081-0900-0660	N/A	0	0	0	(15,000)	15,000
TRANSFER FROM RESERVES	01-081-0900-0990	N/A	0	0	(50,000)	0	(50,000)
STUDY	01-081-0900-3430	N/A	0	6,477	50,000	15,000	35,000
DEVELOPMENT CHARGES STUDY	01-081-0900-4280	N/A	0	10,705	0	0	0
OFFICIAL PLAN REVIEW	01-081-0900-4281	N/A	0	0	0	68,658	(68,658)
ZONING BY-LAW REVIEW	01-081-0900-4282	N/A	0	0	0	0	0
EQUIPMENT	01-081-0900-4284	N/A	0	0	0	0	0
EMERGENCY	01-081-0900-4295	N/A	0	0	0	0	0
COMMUNITY IMRPOVEMENT PLAN	01-081-0900-5639	0	0	0	0	0	0
COMPUTER SOFTWARE	01-081-0900-5915	N/A	0	0	0	0	0
		0	0	17,182	0	68,658	(68,658)
TOTAL PLANNING & ZONING		**$203,656**	**$211,055**	**$251,251**	**$286,130**	**$387,028**	**($100,898)**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ECONOMIC DEVELOPMENT ADMINISTRATION							
MISCELLANEOUS	01-084-0101-0020	N/A	0	0	0	0	0
RECOVERY OF COSTS	01-084-0101-0030	N/A	0	0	0	0	0
EMPLOYEE BENEFIT RECOVERY	01-084-0101-0031	N/A	0	0	0	0	0
SALARIES-FULL TIME							
REGULAR SALARIES & WAGES	01-084-0101-1020	130,287	146,971	144,440	174,900	203,000	28,100
OVERTIME	01-084-0101-1030	4,275	7,514	12,094	2,000	2,000	0
OTHER EARNINGS	01-084-0101-1040	426	853	0	0	0	0
VACATION, STATS	01-084-0101-1060	23,371	24,053	29,507	12,000	30,000	18,000
CITY PORTION OF BENEFITS	01-084-0101-1090	45,299	56,094	49,207	55,100	61,000	5,900
EMPLOYER HEALTH TAX	01-084-0101-1091	3,037	3,390	3,557	3,915	5,000	1,085
W.S.I.B	01-084-0101-1180	4,635	5,372	5,345	6,375	7,000	625
		211,330	244,247	244,150	254,290	308,000	53,710
PROVISION OF GOODS							
TRAINING	01-084-0120-2140	1,948	1,345	2,394	2,000	4,200	2,200
TRAVELING	01-084-0120-2155	N/A	1,096	1,159	2,400	5,000	2,600
TELEPHONE	01-084-0120-3510	476	315	804	1,350	1,350	0
FAX	01-084-0120-3515	N/A	0	0	0	0	0
LEGAL	01-084-0120-5540	N/A	0	0	0	0	0
		2,424	2,756	4,356	5,750	10,550	4,800
EQUIPMENT & SUPPLIES							
GENERAL PURCHASES	01-084-0201-2010	N/A	137	0	200	200	0
OFFICE SUPPLIES	01-084-0201-2020	1,035	775	588	1,500	1,500	0
STATIONERY & PRINTING	01-084-0201-2030	N/A	100	301	250	250	0
PHOTOCOPY PAPER	01-084-0201-2050	N/A	250	0	250	250	0
SUBSCRIPTIONS & MEMBERSHIPS	01-084-0201-2060	5,835	8,059	4,449	5,410	6,690	1,280
OFFICE EQUIPMENT & MAINTENANCE	01-084-0201-2910	N/A	2,729	1,941	4,000	4,000	0
COMPUTER PROGRAMMING	01-084-0201-3090	N/A	1,484	587	2,790	2,230	(560)
PROPERTY RENT	01-084-0201-5520	N/A	5,520	8,300	8,300	19,480	11,180
		6,870	19,054	16,166	22,700	34,600	11,900

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CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
COMMUNITY IMPROVEMENT PLAN							
TRANSFER FROM RESERVES	01-084-0606-0990	N/A	0	0	(12,500)	(50,000)	(37,500)
GRANTS	01-084-0606-5840	29,398	8,550	15,176	50,000	100,000	50,000
CIP GRANTS - COVID	01-084-0606-5841	N/A	0	0	0	0	0
TRANSFER TO RESERVES	01-084-0606-9160	N/A	28,950	0	0	0	0
		29,398	37,500	15,176	37,500	50,000	12,500
PROMOTION							
RECOVERY OF COSTS	01-084-0610-0030	N/A	(60)	(90)	0	0	0
PROVINCIAL GRANT	01-084-0610-0720	N/A	0	0	0	(29,030)	(29,030)
MATERIALS	01-084-0610-2012	N/A	0	0	0	0	0
SPECIAL PROMOTION - EMERGENCY	01-084-0610-2017	N/A	0	0	0	0	0
ECONOMIC DEVEL. PARTNERSHIPS	01-084-0610-2150	3,588	3,637	3,747	5,000	5,000	0
CONVENTIONS/EVENTS SUPPORT	01-084-0610-2153	N/A	0	0	0	0	0
TRAVEL EXPENSES - TOURISM INTIATIVES	01-084-0610-2154	N/A	0	0	0	0	0
ADVERTISING	01-084-0610-2170	N/A	0	0	0	0	0
MARKETING	01-084-0610-2171	9,569	11,862	5,409	20,000	66,560	46,560
PUBLIC RELATION/PROMOTION	01-084-0610-2180	3,290	2,155	46	3,000	3,000	0
EQUIPMENT	01-084-0610-2520	N/A	0	0	0	8,000	8,000
ENTRANCE SIGN-MTCE	01-084-0610-3040	N/A	0	0	1,000	1,000	0
ENTERPRISE RENFREW COUNTY	01-084-0610-3092	N/A	0	0	0	0	0
CONTRACT	01-084-0610-3100	N/A	0	0	0	0	0
BUSINESS RETENTION/EXPANSION	01-084-0610-3360	N/A	846	360	750	1,500	750
ENTERPRISE RENFREW COUNTY	01-084-0610-3365	5,000	5,000	5,000	5,000	5,000	0
CITY GUIDE BOOK	01-084-0610-3370	N/A	0	0	0	0	0
		21,447	23,440	14,472	34,750	61,030	26,280
BUSINESS PARK							
RECOVERY OF COSTS	01-084-0612-0030	N/A	0	0	0	0	0
TRF FROM RESERVE	01-084-0612-0990	N/A	0	0	0	0	0
BUSINESS PARK-REGULAR SALARIES	01-084-0612-1020	N/A	0	0	0	0	0
BUSINESS PARK - MTCE	01-084-0612-2012	N/A	0	0	0	0	0
BUSINESS PARK - EQUIPMENT	01-084-0612-2520	N/A	0	0	0	0	0
BUSINESS PARK - SIGNAGE	01-084-0612-2908	N/A	0	0	0	0	0
BUSINESS PARK - LABOUR	01-084-0612-2911	N/A	0	0	0	0	0
BUSINESS PARK - CONTRACT	01-084-0612-3100	N/A	0	0	0	0	0
STUDIES	01-084-0612-3430	N/A	0	0	0	0	0
		0	0	0	0	0	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BUSINESS RENETION & EXPANSION PROJECT							
PROVINICAL GRANT	01-084-0613-0720	N/A	(4,942)	(740)	0	0	0
SALARIES	01-084-0613-1020	N/A	9,432	0	0	0	0
VACATION/STAT	01-084-0613-1060	N/A	946	0	0	0	0
CITY PORTION OF BENEFITS	01-084-0613-1090	N/A	786	0	0	0	0
EHT	01-084-0613-1091	N/A	208	0	0	0	0
WSIB	01-084-0613-1180	N/A	329	0	0	0	0
GENERAL EXPENSE	01-084-0613-2010	N/A	0	0	0	0	0
CONTRACT	01-084-0613-3100	N/A	0	0	0	0	0
		0	6,759	(740)	0	0	0
PARTNERSHIP EVENT							
RECOVERY OF COSTS	01-084-0614-0030	N/A	(15,499)	(19,433)	(16,000)	(20,000)	(4,000)
DONATIONS	01-084-0614-0550	N/A	0	0	0	0	0
EVENT REVENUES	01-084-0614-0911	N/A	0	0	0	0	0
GENERAL EXPENSE	01-084-0614-2010	N/A	15,695	18,363	16,000	20,000	4,000
ADVERTISING	01-084-0614-2170	N/A	57	294	0	0	0
LABOUR	01-084-0614-2911	N/A	0	0	0	0	0
CONTRACT	01-084-0614-3100	N/A	0	0	0	0	0
BANK SERVICE CHARGES	01-084-0614-4540	N/A	375	589	0	0	0
TRANSFER FROM RESERVES	01-084-0614-0990	N/A	(1,265)	0	0	0	0
TRANSFER TO RESERVES	01-084-0614-9160	N/A	638	(638)	0	0	0
		0	0	(825)	0	0	0
STRATEGIC PLAN							
PROVINCIAL GRANT	01-084-0615-0720	N/A	0	0	0	0	0
GENERAL EXPENSE	01-084-0615-2010	N/A	0	0	0	0	0
		0	0	0	0	0	0
DOWNTOWN REVITALIZATION							
PROVINCIAL GRANT	01-084-0618-0720	N/A	0	0	0	0	0
GENERAL EXPENSE	01-084-0618-2010	N/A	1,000	0	1,000	2,000	1,000
		0	1,000	0	1,000	2,000	1,000

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
TOURISM & CULTURE							
MAT TAX REVENUE	01-084-0740-0005	N/A	0	(304,501)	(320,000)	(300,000)	20,000
TRANSFER FROM RESERVES	01-084-0740-0990	N/A	0	0	0	0	0
RECOVERY OF COSTS	01-084-0740-0030	N/A	0	0	0	0	0
REGULAR SALARIES & WAGES	01-084-0740-1020	N/A	0	29,702	43,000	43,000	0
OVERTIME	01-084-0740-1030	N/A	0	2,910	0	0	0
OTHER EARNINGS	01-084-0740-1040	N/A	0	0	0	0	0
VACATION, STATS	01-084-0740-1060	N/A	0	2,064	0	2,000	2,000
CITY PORTION OF BENEFITS	01-084-0740-1090	N/A	0	11,722	12,700	13,200	500
EMPLOYER HEALTH TAX	01-084-0740-1091	N/A	0	759	900	900	0
W.S.I.B	01-084-0740-1180	N/A	0	1,140	1,300	1,400	100
GENERAL PURCHASES	01-084-0740-2010	N/A	0	0	300	300	0
OFFICE SUPPLIES	01-084-0740-2020	881	850	348	850	850	0
STATIONERY & PRINTING	01-084-0740-2030	N/A	0	4,070	250	500	250
PHOTOCOPY PAPER	01-084-0740-2050	N/A	500	0	500	825	325
MEMBERSHIP & SUBSCRIPTIONS	01-084-0740-2060	N/A	840	4,264	825	900	75
POSTAGE	01-084-0740-2080	N/A	2	197	200	500	300
SEMINARS & TRAINING	01-084-0740-2140	1,461	1,824	893	1,600	2,000	400
TOURISM INITIATIVES	01-084-0740-2150	7,329	7,866	3,012	5,000	15,000	10,000
TRAVEL	01-084-0740-2155	2,635	4,318	2,461	2,500	3,500	1,000
MARKETING	01-084-0740-2170	7,744	10,923	10,587	20,000	50,000	30,000
PUBLIC RELATIONS/PROMOTION	01-084-0740-2180	8,067	6,540	1,750	4,000	14,000	10,000
DIRECTIONAL SIGNAGE (TODS)	01-084-0740-2430	4,070	4,070	0	4,100	4,100	0
COMPUTER PROGRAMMING & SOFTWARE	01-084-0740-3090	N/A	0	587	0	1,970	1,970
INTERNET SITE MAINTENANCE	01-084-0740-3092	N/A	0	0	0	0	0
TELEPHONE	01-084-0740-3510	657	569	194	500	500	0
PROPERTY RENT	01-084-0740-5520	N/A	5,520	8,300	8,300	3,900	(4,400)
COLLECTION COSTS	01-084-0740-5530	N/A	0	4,836	9,400	4,200	(5,200)
OTTAWA VALLEY TOURIST ASSOCIATION (MEMBERSHIP)	01-084-0740-8645	N/A	0	0	34,672	32,886	(1,786)
OTTAWA VALLEY TOURIST ASSOCIATION (MAT INITIATIVES)	01-084-0740-8646	N/A	0	81,165	155,300	147,900	(7,400)
MAT CONTRIBUTION TO RESERVES	01-084-0740-9160	N/A	0	0	150,073	91,939	(58,134)
		32,844	43,821	(133,539)	136,270	136,270	0

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
COMMUNICATIONS							
MATERIALS	01-084-0742-2012	N/A	3,665	1,904	6,000	6,000	0
EMERGENCY SUPPLIES	01-084-0742-2017	N/A	0	0	0	0	0
STATIONERY & PRINTING	01-084-0742-2030	N/A	0	0	250	250	0
SUBSCRIPTIONS & MEMBERSHIPS	01-084-0742-2060	N/A	20,281	11,225	28,590	20,300	(8,290)
ADVERTISING	01-084-0742-2170	N/A	2,155	0	4,000	4,000	0
WEBSITE HOSTING & MTCE	01-084-0742-3092	N/A	17,515	10,160	14,600	14,600	0
CONTRACT	01-084-0742-3100	11,311	11,842	8,604	14,000	14,000	0
NEWSLETTER	01-084-0742-5740	N/A	1,488	2,232	3,200	3,200	0
		11,311	56,946	34,124	70,640	62,350	(8,290)
NON RECURRING (PROJECT CODING)							
DONATIONS	01-084-0900-0550	N/A	0	0	0	0	0
PROV GRANT	01-084-0900-0720	N/A	0	0	0	0	0
FEDERAL GRANT	01-084-0900-0750	N/A	0	0	0	0	0
TRANSFER FROM RESERVES	01-084-0900-0990	N/A	0	0	0	0	0
TRANSER TO RESERVES	01-084-0900-9160	N/A	0	0	0	0	0
MATERIALS	01-084-0900-2012	N/A	0	0	0	0	0
EQUIPMENT	01-084-0900-2520	N/A	0	0	0	0	0
LABOUR	01-084-0900-2911	N/A	0	0	0	0	0
SUB-CONTRACT	01-084-0900-3100	N/A	0	0	0	0	0
STUDIES	01-084-0900-3430	N/A	0	0	40,000	0	(40,000)
BUSINESS DEVELOPMENT FUND	01-084-0900-4251	N/A	0	0	0	0	0
WATERFRONT DEVELOPMENT PROJECT	01-084-0900-4256	N/A	0	0	0	0	0
CULTURE - DIVERSITY & INCLUSIVITY							
DIVERSITY & INCLUSIVITY ACTION PLAN	01-084-0900-4261	N/A	0	0	0	0	0
DIVERSITY & INCLUSIVITY PROGRAMMING	01-084-0900-4262	N/A	2,500	0	5,000	5,000	0
		0	2,500	0	45,000	5,000	(40,000)
OPERATING IN CAPITAL							
MATERIALS	01-084-0910-2012	N/A	0	0	0	0	0
EQUIPMENT	01-084-0910-2520	N/A	0	0	0	0	0
LABOUR	01-084-0910-2911	N/A	0	0	0	0	0
SUB-CONTRACT	01-084-0910-3100	N/A	0	0	0	0	0
STUDIES	01-084-0910-3430	N/A	0	0	0	0	0
		0	0	0	0	0	0
TOTAL ECONOMIC DEVELOPMENT & TOURISM		**$315,625**	**$438,023**	**$193,341**	**$607,900**	**$669,800**	**$61,900**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
COUNTY - SHARED SERVICES							
PROVINCIAL OFFENSES REVENUE	01-911-0065-0123	(27,831)	(9,416)	(7,059)	(10,611)	(3,886)	6,725
ONTARIO WORKS PROGRAM	01-911-0065-8600	402,190	413,472	426,144	373,885	435,945	62,060
CHILD CARE	01-911-0065-8610	30,894	10,909	(172,445)	62,810	17,642	(45,168)
LAND AMBULANCE	01-911-0065-8620	1,664,577	2,006,065	1,999,278	1,984,679	2,319,979	335,300
SOCIAL HOUSING	01-911-0065-8630	591,332	633,150	708,928	703,348	971,154	267,806
HOMES FOR THE AGED	01-911-0065-8640	1,355,979	1,380,844	711,426	1,314,449	1,406,461	92,012
PROVINCIAL OFFENSES	01-911-0065-8655	N/A	0	0	0	0	0
SOCIAL HOUSING RESERVE CONTRIBUTION	01-911-0065-8656	N/A	0	0	0	0	0
JOINT CAPITAL	01-911-0065-8657	N/A	0	0	0	0	0
HOMELESSNESS (WARMING CENTRE)	01-911-0065-8670	N/A	18,182	81,818	91,818	0	(91,818)
PROVISION FOR RESERVE	01-911-0065-9160	N/A	0	0	0	0	0
TOTAL COUNTY - SHARED SERVICES		**$4,017,141**	**$4,453,206**	**$3,748,090**	**$4,520,378**	**$5,147,295**	**$626,917**
OTHER - SHARED SERVICES							
HPPA REBATE	01-911-0065-0124	N/A	0	0	0	0	0
HEALTH UNIT	01-911-0065-8500	270,381	296,222	306,294	306,294	321,609	15,315
OTTAWA VALLEY TOURIST ASSOCIATION	01-911-0065-8645	32,418	32,871	0	0	0	0
PROPERTY ASSESSMENT	01-911-0065-8650	155,504	156,823	160,364	161,528	165,172	3,644
9-1-1 BELL ANSWER SERVICE	01-911-0065-8660	6,824	8,000	(505)	8,000	8,000	0
EASTERN ONT REGIONAL NETWORK	01-911-0065-8665	N/A	0	0	0	0	0
TOTAL OTHER - SHARED SERVICES		**$465,127**	**$493,916**	**$466,153**	**$475,822**	**$494,781**	**$18,959**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PBIA							
SALARIES & BENEFITS							
REGULAR SALARIES	10-087-0101-1020	57,598	52,454	45,586	63,000	51,000	(12,000)
OVERTIME	10-087-0101-1030	N/A	62	0	0	0	0
VACATION, STATS	10-087-0101-1060	6,537	5,723	4,725	6,000	6,000	0
CITY PORTION OF BENEFITS	10-087-0101-1090	9,423	9,313	7,822	12,000	10,000	(2,000)
EMPLOYER HEALTH TAX	10-087-0101-1091	1,244	1,103	984	1,425	1,425	0
W.S.I.B.	10-087-0101-1180	1,888	1,746	1,478	2,200	2,200	0
CASUAL HELP	10-087-0101-1240	N/A	0	0	0	2,480	2,480
COMMISSIONER OF ECON DEVELOPMENT	10-087-0101-1255	N/A	0	0	0	0	0
		76,689	70,401	60,594	84,625	73,105	(11,520)
BANK INTEREST							
BANK INTEREST	10-087-0103-0170	N/A	(1,752)	0	0	0	0
INTEREST TEMPORARY BORROWINGS	10-087-0103-4510	N/A	1,752	0	0	0	0
		0	0	0	0	0	0
INTERNAL TRANSFER							
TRANSFER FROM SURPLUS/DEFICIT	10-087-0115-0000	N/A	0	0	0	0	0
		0	0	0	0	0	0
REVENUE							
TAX LEVY	10-087-0115-0005	(203,031)	(205,922)	(213,028)	(213,028)	(221,609)	(8,581)
SUPPLEMENTARY TAXES	10-087-0115-0015	N/A	0	0	0	0	0
VENDOR PERMITS-MEMBERSHIP FEE	10-087-0115-0146	(300)	(150)	(150)	0	0	0
COUNTY OF RENFREW GRANTS	10-087-0115-0660	N/A	0	0	0	0	0
GRANT	10-087-0115-0720	N/A	0	(2,938)	0	0	0
		(203,331)	(206,072)	(216,116)	(213,028)	(221,609)	(8,581)
SERVICES & RENTS							
RECOVERY OF COSTS	10-087-0120-0030	(9,319)	(7,620)	(38,918)	(10,000)	(13,000)	(3,000)
POSTAGE	10-087-0120-2080	N/A	0	0	0	0	0
SEMINARS, TRAINING & CONVENTIONS	10-087-0120-2140	3,260	3,272	5,873	3,200	1,800	(1,400)
TRAVEL EXPENSES	10-087-0120-2155	2,369	2,607	400	2,000	1,500	(500)
OFFICE RENT	10-087-0120-2570	8,948	11,601	10,634	12,000	12,000	0
ADMIN OHD	10-087-0120-2990	N/A	4,303	4,304	4,303	4,304	1
CRM CONTRACT	10-087-0120-3100	N/A	0	0	0	0	0
INTERNET SERVICES	10-087-0120-3081	1,180	1,282	839	1,200	1,300	100
INSURANCE	10-087-0120-3170	3,187	3,540	3,723	3,700	3,980	280

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
TELEPHONE	10-087-0120-3510	1,047	1,123	788	1,200	1,150	(50)
ELECTRICITY	10-087-0120-3550	N/A	0	0	1,000	0	(1,000)
BANK CHARGES	10-087-0120-4540	209	100	1,186	300	200	(100)
TAX ADJUSTMENTS	10-087-0120-4560	5,229	301	3,578	3,000	3,000	0
AUDIT FEES	10-087-0120-5510	1,866	1,959	0	1,900	2,000	100
LEGAL FEES	10-087-0120-5540	N/A	0	0	0	0	0
ADVERTISING & EVENTS	10-087-0120-5670	32,663	25,117	20,110	18,000	20,000	2,000
BEAUTIFICATION MAINTENANCE	10-087-0120-5680	43,725	46,890	44,199	45,000	46,000	1,000
LIGHTS & DECORATION	10-087-0120-5730	22,174	23,851	17,094	16,000	16,500	500
NEWSLETTERS	10-087-0120-5740	N/A	0	0	0	0	0
PARKING PROMOTION	10-087-0120-5795	21,000	21,000	21,000	21,000	21,000	0
SURPLUS/DEFICIT	10-087-0120-9270	N/A	0	0	0	0	0
		137,537	139,326	94,810	123,803	121,734	(2,069)
PROVISION OF GOODS							
OFFICE SUPPLIES	10-087-0201-2020	548	408	601	300	300	0
MEMBERSHIPS & SUBSCRIPTIONS	10-087-0201-2060	1,651	1,600	1,709	1,600	1,000	(600)
PUBLIC RELATIONS	10-087-0201-2180	4,468	2,251	1,047	2,000	2,000	0
OFFICE EQUIPMENT & MTCE	10-087-0201-2910	450	249	87	700	1,000	300
		7,117	4,508	3,444	4,600	4,300	(300)
TOURISM INITIATIVES							
MISCELLANEOUS REVENUE	10-087-0602-0020	N/A	(50,650)	(26,240)	(47,000)	(50,000)	(3,000)
OTHER GRANTS	10-087-0602-0735	N/A	0	(15,580)	0	0	0
TRANSFER TO RESERVES	10-087-0602-0990	N/A	0	0	0	0	
GENERAL PURCHASES	10-087-0602-2010	N/A	30,381	63,227	30,000	40,000	10,000
ADVERTISING & PROMOTION	10-087-0602-2170	N/A	10,958	5,786	17,000	10,000	(7,000)
TRANSFER FROM RESERVES	10-087-0602-9160	N/A	9,312	0	0	0	0
		0	0	27,192	0	0	0
DIGITAL SERVICE SQUAD							
PROVINICAL GRANT	10-087-0604-0720	N/A	0	0	0	0	0
SALARIES	10-087-0604-1020	N/A	0	14,497	0	18,720	18,720
VACATION, STATS	10-087-0604-1060	N/A	0	1,099	0	1,000	1,000
EMPLOYER PORTION OF BENEFITS	10-087-0604-1090	N/A	0	2,541	0	2,000	2,000
EMPLOYER HEALTH TAX	10-087-0604-1091	N/A	0	307	0	250	250

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CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
WORKERS COMPENSATION	10-087-0604-1180	N/A	0	461	0	500	500
GENERAL PURCHASES	10-087-0604-2010	N/A	0	0	0	0	0
ADVERTISING & PROMOTION	10-087-0604-2170	N/A	0	0	0	0	0
GRANTS TO ORGANIZATION	10-087-0604-5840	N/A	0	0	0	0	0
		0	0	18,905	0	22,470	22,470
ART MATTERS							
MISCELLANEOUS REVENUE	10-087-0607-0020	N/A	0	0	0	0	0
GENERAL PURCHASES	10-087-0607-2010	N/A	0	2,262	0	0	0
ADVERTISING & PROMOTION	10-087-0607-2170	N/A	0	0	0	0	0
		0	0	2,262	0	0	0
COMMUNITY EXPO							
MISCELLANEOUS REVENUE	10-087-0609-0020	N/A	0	0	0	0	0
GENERAL PURCHASES	10-087-0609-2010	N/A	0	0	0	0	0
ADVERTISING & PROMOTION	10-087-0609-2170	N/A	0	0	0	0	0
		0	0	0	0	0	0
MAIN STRET GRANT							
PROVINICAL FUNDING	10-087-0610-0720	N/A	(107,000)	0	0	0	0
MATERIALS	10-087-0610-2010	N/A	57,266	0	0	0	0
ADVERTISING	10-087-0610-2170	N/A	256	100	0	0	0
CONTRACTS	10-087-0610-3100	N/A	51,730	0	0	0	0
		0	2,252	100	0	0	0
NON RECURRING							
TRANSFER FROM RESERVE FUND	10-087-0900-0990	N/A	(10,414)	0	0	0	0
SPECIAL PROJECT - STREETLIGHTS	10-087-0900-5850	N/A	0	0	0	0	0
GARBAGE RECEPTACLES	10-087-0900-5852	N/A	0	0	0	0	0
SURVEILLANCE CAMERA	10-087-0900-5927	N/A	0	0	0	0	0
TRANSFER TO RESERVE	10-087-0900-9160	N/A	0	0	0	0	0
		0	(10,414)	0	0	0	0
TOTAL PBIA			**0**	**($8,809)**	**0**	**0**	**0**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
POLLUTION CONTROL PLANT							
PART TIME WAGES							
STUDENT GRANT	30-048-0102-0720	N/A	0	0	(1,500)	(1,500)	0
SUMMER STUDENT GRANT	30-048-0102-0750	N/A	0	0	0	0	0
SALARIES, WAGES	30-048-0102-1020	N/A	0	0	0	0	0
VACATION PAY	30-048-0102-1060	N/A	0	0	0	0	0
CITY PORTION OF BENEFITS	30-048-0102-1090	N/A	0	0	0	0	0
E.H.T	30-048-0102-1091	N/A	0	0	0	0	0
W.S.I.B	30-048-0102-1180	N/A	0	0	0	0	0
		0	0	0	(1,500)	(1,500)	0
MAINTENANCE SALARIES							
SALARIES, WAGES	30-048-0104-1020	357,998	385,919	351,894	520,000	479,000	(41,000)
OVERTIME, SHIFT	30-048-0104-1030	12,787	14,610	12,597	13,000	13,000	0
OTHER EARNINGS	30-048-0104-1040	N/A	2,414	0	0	0	0
STANDBY	30-048-0104-1045	17,516	17,595	16,833	14,780	16,125	1,345
SHIFT	30-048-0104-1055	523	510	499	600	600	0
ACTING PAY - PCC	30-048-0104-1057	N/A	0	0	300	0	(300)
VACATION & STATS - PCC	30-048-0104-1060	66,508	58,982	63,798	65,000	65,000	0
CITY PORTION OF BENEFITS	30-048-0104-1090	133,875	136,390	128,593	184,700	170,600	(14,100)
EMPLOYER HEALTH TAX	30-048-0104-1091	8,768	9,387	8,598	11,500	10,700	(800)
W.S.I.B	30-048-0104-1180	3,355	3,418	2,685	3,700	3,000	(700)
		601,329	629,225	585,495	813,580	758,025	(55,555)
DEBT REPAYMENT							
DEBENTURE PRINCIPAL	30-048-0105-5010	415,145	415,145	415,145	415,145	415,145	0
DEBENTURE INTEREST	30-048-0105-5020	72,158	52,582	31,089	32,761	13,074	(19,687)
		487,304	467,728	446,235	447,906	428,219	(19,687)
REVENUE							
RECOVERY OF BENEFIT COSTS	30-048-0115-0031	N/A	0	(501)	0	0	0
PRIVATE SEWAGE DISPOSAL	30-048-0115-0073	(126,967)	(138,865)	0	0	0	0
		(126,967)	(138,865)	(501)	0	0	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
GOODS & SERVICES							
RECOVERY OF COSTS	30-048-0201-0030	N/A	0	(25)	0	0	0
GENERAL PURCHASES	30-048-0201-2010	340	137	0	400	400	0
OFFICE SUPPLIES	30-048-0201-2020	157	64	351	300	300	0
MEMBERSHIPS, SUBSCRIPTIONS	30-048-0201-2060	50	0	0	100	100	0
POSTAGE	30-048-0201-2080	N/A	449	12	100	100	0
SHIPPING CHARGES	30-048-0201-2090	1,933	1,775	1,932	2,000	2,000	0
CLOTHING PURCHASES & ALLOWANCES	30-048-0201-2120	9,914	8,638	5,852	3,000	5,300	2,300
SEMINARS & TRAINING	30-048-0201-2140	5,658	8,344	8,411	25,000	25,000	0
PUBLIC RELATION	30-048-0201-2180	N/A	0	0	1,000	1,000	0
PHOTOCOPIER CHARGES	30-048-0201-2540	124	129	119	200	200	0
OFFICE EQUIPMENT	30-048-0201-2560	1,289	0	397	1,500	1,000	(500)
CHEMICALS	30-048-0201-2650	46,685	46,708	39,198	53,500	46,900	(6,600)
MILEAGE/CAR ALLOWANCE	30-048-0201-2750	73	85	67	150	150	0
DIESEL FUEL	30-048-0201-2760	4,936	3,848	3,055	5,000	5,000	0
INSTRUCTIONAL MANUALS	30-048-0201-2840	N/A	0	0	0	0	0
TAXES	30-048-0201-2870	119,142	122,876	127,053	127,500	131,500	4,000
CARBON TAX PROVISION	30-048-0201-2711	N/A	0	0	0	0	0
LABOUR	30-048-0201-2911	N/A	0	0	0	0	0
COMPUTER SUPPLIES	30-048-0201-3055	186	172	0	2,400	2,400	0
EQUIPMENT LEASING	30-048-0201-3065	673	673	561	700	700	0
COMPUTER LINE CHARGES	30-048-0201-3080	2,697	4,243	7,113	6,960	7,308	348
COMPUTER PROGRAMMING & SOFTWARE	30-048-0201-3090	N/A	10,965	12,961	13,175	15,120	1,945
INSURANCE	30-048-0201-3170	70,759	79,608	84,810	83,190	90,750	7,560
INSURANCE CLAIMS	30-048-0201-3172	N/A	438	0	0	0	0
TELEPHONE	30-048-0201-3510	1,888	2,074	1,920	1,900	2,000	100
FAX	30-048-0201-3515	642	624	509	650	500	(150)
ELECTRICAL	30-048-0201-3550	209,460	209,327	151,210	180,000	163,000	(17,000)
NATURAL GAS	30-048-0201-3560	46,254	52,793	50,465	50,000	68,000	18,000
BANK CHARGES	30-048-0104-4540	N/A	0	0	0	0	0
GRIT HAULING	30-048-0201-4810	6,142	4,770	6,333	10,000	8,000	(2,000)
PROFESSIONAL FEES	30-048-0201-5530	N/A	0	0	5,000	14,000	9,000
LEGAL FEES	30-048-0201-5540	N/A	0	0	0	0	0
		529,000	558,738	502,304	573,725	590,728	17,003

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
VEHICLE							
EQUIPMENT RECOVERY	30-048-0226-0022	N/A	0	0	0	0	0
MATERIALS 1	30-048-0226-2012	9,284	4,662	4,777	5,000	2,500	(2,500)
EQUIPMENT	30-048-0226-2520	N/A	0	0	0	0	0
FUEL	30-048-0226-2712	N/A	4,280	4,474	0	4,950	4,950
VEHICLE MTCE-LABOUR	30-048-0226-2911	517	883	1,714	2,470	2,540	70
REPAIRS & MAINTENANCE	30-048-0226-3040	N/A	41	40	1,000	500	(500)
EQUIPMENT RENTAL	30-048-0226-3065	N/A	0	0	0	0	0
MOBILE PUMP	30-048-0226-3066	N/A	0	0	0	0	0
CONTRACT	30-048-0226-3100	N/A	0	0	2,500	2,500	0
INSURANCE	30-048-0226-3170	5,723	6,445	6,441	6,740	6,890	150
		15,524	16,311	17,448	17,710	19,880	2,170
EQUIPMENT							
MATERIALS 1	30-048-0247-2012	515	431	26	1,250	1,250	0
OTHER	30-048-0247-2016	N/A	0	0	0	0	0
EQUIPMENT	30-048-0247-2520	20,522	20,271	15,860	30,000	30,000	0
SMALL TOOLS & EQUIPMENT	30-048-0247-2755	1,129	631	93	1,500	1,500	0
OILS & LUBRICANTS	30-048-0247-2770	1,348	1,183	6 019	2,200	2,200	0
PUMP MAINTENANCE	30-048-0247-3017	2,215	3,552	894	8,000	8,000	0
CLEANING SUPPLIES	30-048-0247-3018	1,190	1,329	906	1,200	1,400	200
CONTRACT	30-048-0247-3100	1,561	656	3,241	1,500	1,500	0
UV BULBS & SOCKETS	30-048-0247-3555	14,343	14,244	1 037	18,000	18,000	0
PREVENTIVE MAINTENANCE	30-048-0247-5425	1,382	802	655	5,000	5,000	0
BOILER/DIESEL MAINTENANCE	30-048-0247-5460	15,435	18,836	13,456	50,000	40,000	(10,000)
HEATING SYSTEM	30-048-0247-5480	989	1,933	1,537	4,000	4,000	0
DEWATERING	30-048-0247-5990	2,308	3,314	0	3,000	4,000	1,000
		62,936	67,183	43,725	125,650	116,850	(8,800)
SMALL TOOLS							
RECOVERY OF COSTS	30-048-0314-0030	N/A	0	0	0	0	0
MATERIALS	30-048-0314-2012	N/A	73	199	0	200	200
EQUIPMENT	30-048-0314-2520	N/A	0	0	0	0	0
LABOUR	30-048-0314-2911	N/A	0	48	500	500	0
CONTRACT	30-048-0314-3100	N/A	0	0	0	0	0
		0	73	248	500	700	200

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BUILDINGS							
RECOVERY OF COSTS	30-048-0431-0030	N/A	0	0	0	0	0
REGULAR SALARIES	30-048-0431-1020	N/A	0	0	0	0	0
OVERTIME	30-048-0431-1030	N/A	75	0	0	0	0
MATERIALS 1	30-048-0431-2012	1,248	1,079	2,380	3,000	2,500	(500)
OTHER	30-048-0431-2016	N/A	0	833	5,000	0	(5,000)
EQUIPMENT	30-048-0431-2520	N/A	1,151	312	1,000	1,000	0
LABOUR	30-048-0431-2911	2,895	3,317	775	4,600	4,400	(200)
CONTRACT	30-048-0431-3100	39,508	41,497	34,370	40,000	32,000	(8,000)
PARKING LOT MAINTENANCE	30-048-0431-3105	N/A	2,654	5,308	0	8,000	8,000
DIGESTERS	30-048-0431-5050	2,654	287	0	4,000	4,000	0
		46,306	50,060	43,979	57,600	51,900	(5,700)
ELECTRICAL							
MATERIALS	30-048-0435-2012	1,180	907	1,081	4,000	3,000	(1,000)
EQUIPMENT	30-048-0435-2520	10,316	8,784	1,584	13,000	12,000	(1,000)
SMALL TOOLS & EQUIPMENT	30-048-0435-2755	1,136	1,521	0	1,500	1,700	200
CONTRACT	30-048-0435-3100	2,126	1,123	1,160	3,500	3,500	0
		14,758	12,335	3,824	22,000	20,200	(1,800)
LABORATORY							
EQUIPMENT	30-048-0455-2520	1,006	715	194	3,000	4,000	1,000
MISA	30-048-0455-2542	N/A	0	0	0	0	0
CHEMICALS	30-048-0455-2650	1,532	1,674	1,252	1,700	1,800	100
SUPPLIES	30-048-0455-2670	3,336	3,135	3,434	3,400	3,500	100
SEWAGE SAMPLING	30-048-0455-2830	16,549	15,768	19,121	17,000	20,000	3,000
		22,423	21,292	24,000	25,100	29,300	4,200
HEALTH & SAFETY							
MATERIALS 1	30-048-0460-2012	N/A	637	60	1,400	1,400	0
OTHER	30-048-0460-2016	N/A	0	0	150	150	0
HEALTH & SAFETY	30-048-0460-2017	163	192	150	400	400	0
EQUIPMENT	30-048-0460-2520	3,503	4,913	132	3,500	4,500	1,000
CONTRACT	30-048-0460-3100	3,026	3,595	4,260	3,500	5,500	2,000
OTHER	30-048-0460-3216	N/A	0	0	0	1,000	1,000
		6,693	9,336	4,603	8,950	12,950	4,000

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SLUDGE STORAGE							
MATERIALS 1	30-048-0465-2012	N/A	0	0	0	0	0
EQUIPMENT	30-048-0465-2520	N/A	0	0	0	0	0
REPAIRS & MTCE	30-048-0465-3040	N/A	0	0	0	0	0
CONTRACT	30-048-0465-3100	180,828	188,702	158,616	175,000	175,000	0
INSURANCE	30-048-0465-3170	N/A	0	0	0	0	0
ELECTRICAL	30-048-0465-3550	N/A	0	0	0	0	0
		180,828	188,702	158,616	175,000	175,000	0
INTERFUNCTIONAL TRANSFERS							
TRANSFER FROM RESERVE	30-048-0700-0990	N/A	0	(4,720)	0	0	0
TRANSFER TO RESERVE	30-048-0700-9160	176,996	179,079	79,035	129,035	132,700	3,665
		176,996	179,079	74,315	129,035	132,700	3,665
NON-RECURRING (PROJECT CODING)							
SALE OF EQUIPMENT	30-048-0900-0245	N/A	0	0	0	0	0
ASSET DISPOSAL	30-048-0900-0246	N/A	0	0	0	0	0
DISPOSAL OF ASSETS	30-048-0900-0991	N/A	0	0	0	0	0
MATERIALS	30-048-0900-2012	N/A	0	74,562	0	0	0
EQUIPMENT	30-048-0900-2520	N/A	0	19,460	0	0	0
LABOUR	30-048-0900-2911	N/A	0	0	0	0	0
SUB-CONTRACT	30-048-0900-3100	N/A	0	74,359	296,000	0	(296,000)
STUDIES	30-048-0900-3430	N/A	0	15,366	78,295	60,466	(17,829)
EMERGENCY & CONTINGENCY	30-048-0900-4295	61,690	43,264	0	80,000	80,000	0
MAIN BLOWER REHAB	30-048-0900-5395	N/A	8,506	0	0	15,000	15,000
SHT INLET VALVES	30-048-0900-5400	N/A	0	0	0	0	0
SHT MIXER	30-048-0900-5416	N/A	41,009	0	0	0	0
BUILDING EXTERIOR DOORS AND FRAMES	30-048-0900-5422	N/A	11,417	0	0	20,000	20,000
MCC OVERLOADS - REPLACEMENTS	30-048-0900-5423	16,956	20,244	0	0	15,000	15,000
UV SYSTEM MTCE.	30-048-0900-5424	22,959	36,141	0	0	30,000	30,000
REPLACE DISOLVED 02 MONITORING SYSTEM	30-048-0900-5425	20,546	1,444	0	0	0	0
STUDY UV REPLACEMENT SYSTEM	30-048-0900-5431	N/A	0	0	0	20,000	20,000
BIO FILTER SUMP PUMP	30-048-0900-5463	N/A	3,414	0	0	50,000	50,000

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
TRANSMITTER REPLACEMENTS	30-048-0900-5465	N/A	0	0	0	0	0
DEWATERING POLYMER PUMPS	30-048-0900-5468	N/A	0	0	0	20,000	20,000
CLARIFIER CHAIN & COMPONENTS REPLACEMENTS	30-048-0900-5475	N/A	0	0	0	0	0
VFD	30-048-0900-5479	N/A	68,653	0	0	30,000	30,000
CENTRIFUGE MAINTENANCE	30-048-0900-5480	N/A	35,397	0	0	0	0
VALVE REPLACEMENTS Ongoing 2" & 4"	30-048-0900-5910	N/A	14,719	0	0	20,000	20,000
PPC FRONT GATE	30-048-0900-6922	N/A	0	0	0	0	0
TRANSFER TO CAPITAL	30-048-0900-9140	97,995	121,923	315,000	315,000	981,286	666,286
		220,146	406,131	498,747	769,295	1,341,752	572,457
OPERATING IN CAPITAL							
MATERIALS	30-048-0910-2012	N/A	0	0	0	0	0
EQUIPMENT	30-048-0910-2520	N/A	0	0	0	0	0
LABOUR	30-048-0910-2911	N/A	0	0	0	0	0
SUB-CONTRACT	30-048-0910-3100	N/A	0	0	0	0	0
STUDIES	30-048-0910-3430	N/A	0	0	0	0	0
		0	0	0	0	0	0
TOTAL POLLUTION CONTROL PLANT		**$2,237,274**	**$2,467,327**	**$2,403,038**	**$3,164,551**	**$3,676,704**	**$512,153**
SANITATION							
SANITATION - STAFF							
SEWER SANITATION - RECOVERY OF COSTS	30-047-0104-0030	N/A	0	0	0	0	0
RECOVERY OF BENEFIT COSTS	30-047-0104-0031	N/A	0	(646)	0	0	0
REGULAR SALARIES	30-047-0104-1020	46,331	51,653	47,111	64,800	56,800	(8,000)
OVERTIME	30-047-0104-1030	7,502	12,088	12,023	5,500	5,500	0
OTHER EARNINGS	30-047-0104-1040	17,453	11,708	4,308	13,250	13,250	0
STANDBY	30-047-0104-1045	5,972	8,926	5,388	5,800	6,350	550
SANITATION-VACATION, STATS	30-047-0104-1060	70,014	70,887	97,598	67,000	86,500	19,500
SICK LEAVE-LABOUR	30-047-0104-1071	20,650	20,424	19,330	15,000	15,000	0
CITY PORTION OF BENEFITS	30-047-0104-1090	41,403	15,318	20,881	18,000	15,000	(3,000)
EMPLOYER HEALTH TAX	30-047-0104-1091	1,545	1,188	1,266	1,500	1,500	0
SAFETY BOOTS	30-047-0104-1160	3,011	1,238	1,350	1,465	1,625	160
W.S.I.B	30-047-0104-1180	1,182	464	503	500	500	0
LABOUR	30-047-0104-2911	N/A	15,525	13,513	16,900	16,200	(700)
		215,064	209,418	222,625	209,715	218,225	8,510
CAPITAL DEBT REPAYMENT							
DEBENTURE PRINCIPLE	30-047-0105-5010	107,892	107,892	53,946	107,892	300,162	192,270
DEBENTURE INTEREST	30-047-0105-5020	226,946	412,387	269,467	411,345	356,241	(55,104)
		334,838	520,278	323,413	519,237	656,402	137,166

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CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
VEHICLE MAINTENANCE							
EQUIPMENT RECOVERY	30-047-0226-0022	N/A	0	0	0	0	0
RECOVERY OF COSTS	30-047-0226-0030	N/A	0	0	0	0	0
MATERIALS	30-047-0226-2012	16,409	12,498	12,651	10,500	10,500	0
EQUIPMENT	30-047-0226-2520	N/A	0	0	0	0	0
FUEL	30-047-0226-2712	N/A	8,373	13,792	6,000	15,000	9,000
LABOUR	30-047-0226-2911	6,457	11,461	8,338	12,770	13,100	330
REPAIRS & MTCE.	30-047-0226-3040	N/A	0	0	15,000	0	(15,000)
CONTRACT	30-047-0226-3100	N/A	0	0	0	0	0
VEHICLE MONITORING	30-047-0226-3101	N/A	0	948	2,310	3,800	1,490
INSURANCE	30-047-0226-3170	N/A	9,743	9,953	10,180	10,650	470
		22,866	42,075	45,682	56,760	53,050	(3,710)
SMALL TOOLS							
MATERIALS 1	30-047-0314-2012	4,039	6,533	3,507	5,000	5,000	0
LABOUR	30-047-0314-2911	N/A	22	0	0	0	0
CONTRACT	30-047-0314-3100	N/A	0	0	500	0	(500)
		4,039	6,556	3,507	5,500	5,000	(500)
GIS							
REGULAR SALARIES	30-047-0316-1020	N/A	24,392	24,372	29,000	29,500	500
OVERTIME	30-047-0316-1030	N/A	0	0	0	0	0
OTHER EARNINGS	30-047-0316-1040	N/A	0	0	0	0	0
VACATION, STATS	30-047-0316-1060	N/A	729	1,590	1,000	1,500	500
CITY PORTION OF BENEFITS	30-047-0316-1090	N/A	9,715	7,173	10,400	10,500	100
EMPLOYER HEALTH TAX	30-047-0316-1091	N/A	569	562	600	700	100
W.S.I.B	30-047-0316-1180	N/A	207	176	200	200	0
MATERIALS	30-047-0316-2012	N/A	120	0	0	0	0
EQUIPMENT	30-047-0316-2520	N/A	0	0	2,500	2,500	0
LABOUR	30-047-0316-2911	N/A	0	0	500	500	0
CONTRACT	30-047-0316-3100	N/A	13,215	695	16,850	16,850	0
		0	48,948	34,566	61,050	62,250	1,200

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CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
HEALTH & SAFETY							
OTHER	30-047-0460-2016	N/A	0	0	0	0	0
EMERGENCY SUPPLIES	30-047-0460-2017	1,449	940	0	1,000	1,000	0
EQUIPMENT	30-047-0460-2520	2,024	187	0	2,800	2,800	0
CONTRACT	30-047-0460-3100	N/A	42	0	2,000	2,000	0
HEALTH & SAFETY MATERIAL	30-047-0460-3152	N/A	708	0	400	400	0
		3,472	1,877	0	6,200	6,200	0
GENERAL MAINTENANCE							
RECOVERY OF COSTS	30-047-0465-0030	N/A	0	0	0	0	0
SUBSCRIPTION & MEMBERSHIPS	30-047-0465-2060	N/A	0	80	250	400	150
POSTAGE	30-047-0465-2080	N/A	0	0	0	0	0
SHIPPING & COURIER	30-047-0465-2090	N/A	1,605	915	500	500	0
CLOTHING PURCHASE & ALLOWANCES	30-047-0465-2120	5,331	3,781	7,014	2,200	2,910	710
SEMINARS & TRAINING	30-047-0465-2140	6,643	3,584	6,998	20,000	20,000	0
PUBLIC RELATIONS	30-047-0465-2180	1,975	1,213	1,410	2,000	2,000	0
OFFICE EQUIPMENT/FURNITURE	30-047-0465-2560	N/A	56	252	500	500	0
LABOUR	30-047-0465-2911	N/A	0	0	0	0	0
COMPUTER PROGRAMMING & SOFTWARE	30-047-0465-3090	4,282	7,993	5,174	10,000	12,040	2,040
INSURANCE CLAIMS	30-047-0465-3172	N/A	0	0	0	0	0
TELEPHONE	30-047-0465-3510	2,657	4,555	3,948	4,300	4,650	350
SERVICES FEES- MONERIS MACHINE	30-047-0465-4540	405	343	253	400	400	0
LEGAL FEES	30-047-0465-5540	4,891	1,409	4,351	15,000	75,000	60,000
		26,183	24,539	30,396	55,150	118,400	63,250
SEWER MAINTENANCE & REPAIRS							
RECOVERY OF COSTS	30-047-0468-0030	N/A	0	0	0	0	0
REGULAR SALARIES	30-047-0468-1020	N/A	0	0	0	0	0
OVERTIME	30-047-0468-1030	5,545	9,282	4,601	4,000	4,000	0
MATERIALS 1	30-047-0468-2012	20,432	32,574	53,959	12,000	12,000	0
EQUIPMENT	30-047-0468-2520	N/A	69	2,367	1,000	2,000	1,000
SEWER MTCE. - LABOUR	30-047-0468-2911	83,437	106,587	96,330	172,700	145,000	(27,700)
CONTRACT	30-047-0468-3100	74,535	106,958	58,025	128,000	107,000	(21,000)
		183,949	255,470	215,282	317,700	270,000	(47,700)

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CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MANHOLE MAINTENANCE							
RECOVERY OF COSTS	30-047-0475-0030	N/A	0	0	0	0	0
REGULAR SALARIES	30-047-0475-1020	N/A	0	0	0	0	0
OVERTIME	30-047-0475-1030	N/A	141	177	300	300	0
MATERIALS	30-047-0475-2012	5,297	1,486	6,145	5,000	5,000	0
EQUIPMENT	30-047-0475-2520	N/A	0	0	0	0	0
LABOUR	30-047-0475-2911	7,487	19,771	16,096	15,400	20,200	4,800
CONTRACT	30-047-0475-3100	N/A	0	809	1,500	1,500	0
		12,784	21,397	23,227	22,200	27,000	4,800
SEWER SERVICE REPLACEMENT							
RECOVERY OF COSTS	30-047-0485-0030	N/A	0	(172)	0	0	0
SALARIES	30-047-0485-1020	N/A	0	0	0	0	0
OVERTIME & SHIFT PAY	30-047-0485-1030	N/A	837	76	200	200	0
MATERIALS 1	30-047-0485-2012	N/A	0	497	750	750	0
EQUIPMENT	30-047-0485-2520	N/A	0	0	0	0	0
LABOUR	30-047-0485-2911	N/A	2,229	770	2,700	2,500	(200)
CONTRACT	30-047-0485-3100	N/A	0	0	8,000	4,000	(4,000)
		0	3,066	1,170	11,650	7,450	(4,200)
PRIVATE SERVICE - SANITATION							
RECOVERY OF COSTS	30-047-0710-0030	N/A	(33,494)	(364)	0	0	0
OVERTIME	30-047-0710-1030	N/A	3,054	339	0	0	0
MATERIALS	30-047-0710-2012	N/A	0	0	0	0	0
EQUIPMENT	30-047-0710-2520	N/A	0	0	0	0	0
LABOUR	30-047-0710-2911	N/A	5,258	1,444	0	2,500	2,500
CONTRACT	30-047-0710-3100	N/A	0	0	0	0	0
		0	(25,182)	1,418	0	2,500	2,500
NON-RECURRING (PROJECT CODING)							
TRANSFER FROM RESERVES	30-047-0700-0990	N/A	0	(92,350)	(15,000)	0	15,000
ASSET DISPOSAL	30-047-0900-0246	N/A	0	0	0	0	0
DISPOSAL OF NON ASSETS	30-047-0900-0991	N/A	0	0	0	0	0
TRANSFER TO WATER FUND	30-047-0900-9130	N/A	0	0	0	0	0
TRANSFER TO CAPITAL	30-047-0900-9140	N/A	0	165,000	240,000	753,000	513,000
IN FUND TSF TO PROJECTS	30-047-0900-9141	N/A	0	75,000	0	0	0
TRANSFER TO RESERVES	30-047-0900-9160	N/A	92,350	0	0	0	0
MATERIALS	30-047-0900-2012	N/A	0	0	0	0	0
EQUIPMENT	30-047-0900-2520	N/A	0	0	0	0	0
LABOUR	30-047-0900-2911	N/A	0	0	0	0	0

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CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SUB-CONTRACT	30-047-0900-3100	N/A	407	0	4,200	4,200	0
STUDIES	30-047-0900-3430	N/A	0	0	325,200	107,748	(217,452)
INFILTRATION & EXFILTRATION	30-047-0900-5419	N/A	0	0	0	159,868	159,868
EQUIPMENT	30-047-0900-5420	N/A	0	0	3,000	0	(3,000)
MODELLING FIRE FLOW TESTING (PRESSURE ZONE)	30-047-0900-5421	N/A	0	0	0	0	0
		0	92,757	147,650	557,400	1,024,816	467,416
OPERATING IN CAPITAL							
CARRY FWD REVENUE	30-047-0910-0961	N/A	0	0	0	0	0
TRF TO CAPITAL	30-047-0910-0983	N/A	0	(75,000)	0	0	0
MATERIALS	30-047-0910-2012	N/A	0	0	0	0	0
EQUIPMENT	30-047-0910-2520	N/A	0	0	0	0	0
LABOUR	30-047-0910-2911	N/A	2,177	1,418	0	0	0
SUB-CONTRACT	30-047-0910-3100	N/A	109,400	0	0	0	0
STUDIES	30-047-0910-3430	N/A	8,348	38,527	0	0	0
		0	119,925	(35,055)	0	0	0
TOTAL SANITATION		**$833,807**	**$1,321,125**	**$1,013,881**	**$1,822,562**	**$2,451,293**	**$628,732**
POLLUTION CONTROL							
REVENUE							
PUMPING STATION RECOVERY OF COSTS	30-049-0115-0030	N/A	0	0	0	0	0
SEWER SERVICE-CITY	30-049-0115-0310	(5,303,038)	(5,587,244)	(5,914,196)	(5,878,300)	(6,278,285)	(399,985)
SEWER SERVICE- TO OTHER MUNICIPALITY (FLAT)	30-049-0115-0320	(10,401)	(9,439)	(9,930)	(9,929)	(10,545)	(616)
SEWER SERVICE TO OTHER MUNICIPALITY (METER)	30-049-0115-0330	N/A	0	0	0	0	0
LAURENTIAN VALLEY SEWAGE SERVICE	30-049-0115-0535	(367,145)	(450,709)	(390,995)	(411,715)	(489,910)	(78,195)
TLV ONE TIME REVENUE	30-049-0115-0540	N/A	0	0	0	0	0
METERED SEWER SERVICE	30-049-0115-0580	(1,133,231)	(1,248,366)	(989,235)	(1,301,775)	(1,411,700)	(109,925)
		(6,813,816)	(7,295,758)	(7,304,355)	(7,601,719)	(8,190,440)	(588,721)
SEWER ADMINISTRATION							
REGULAR SALARIES	30-043-0104-1020	N/A	126,892	130,475	184,000	200,000	16,000
OVERTIME	30-043-0104-1030	N/A	290	104	100	100	0
OTHER EARNINGS	30-043-0104-1040	N/A	663	0	0	0	0
STANDBY	30-043-0104-1045	N/A	30	0	0	0	0
SEWER OVERHEAD FULL TIME ACTING PAY	30-043-0104-1057	N/A	0	0	0	0	0
VACATION & STATS - PCC	30-043-0104-1060	N/A	10,825	11,963	6,000	11,000	5 000
EMPLOYER PORTION OF BENEFITS	30-043-0104-1090	N/A	42,877	43,671	52,200	57,500	5,300
EMPLOYER HEALTH TAX	30-043-0104-1091	N/A	2,966	3,266	3,700	4,200	500
WSIB	30-043-0104-1180	N/A	4,416	4,674	5,300	6,000	700

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
INVENTORY ADJUSTMENT	30-049-0206-0127	N/A	0	0	0	0	0
STORED ISSUES	30-049-0206-2012	N/A	5	0	0	0	0
POSTAGE	30-049-0206-2080	N/A	9,840	8,696	9,500	9,500	0
OFFICE SUPPLIES (HR/PURCH)	30-043-0104-2020	N/A	0	0	500	500	0
SEMINARS & TRAINING (CORP HR RELATED)	30-043-0104-2140	N/A	685	134	0	0	0
RECRUITMENT	30-043-0104-2160	N/A	153	229	500	500	0
ADVERTISING (HR)	30-043-0104-2170	N/A	356	237	500	500	0
CONSULTANT FEES (HR/PURCH)	30-043-0104-3219	N/A	4,488	0	0	0	0
LEGAL FEES (HR/PURCH)	30-043-0104-5540	N/A	0	0	0	0	0
SEWER YR END INVENTORY ADJUSTMENT	30-043-0600-9105	N/A	(10,226)	0	0	0	0
TLV SEWAGE SURCHARGE: HAMILTON	30-049-0206-2850	27,697	11,438	12,645	12,646	13,025	379
OVERHEAD TRANSFER - SALARY HR/PAYROLL/IT	30-049-0206-2972	26,795	22,944	26,843	26,843	28,896	2,053
OPERATIONS OVERHEAD TRANSFER	30-049-0206-2973	54,059	34,601	46,370	46,370	49,172	2,802
OVERHEAD TRANSFER - SALARY AP/CAPITAL/GL	30-049-0206-5845	29,693	35,466	40,961	40,961	42,476	1,515
YR-END INVENTORY ADJUSTMENT	30-049-0206-9105	N/A	0	0	0	0	0
		138,244	298,708	330,267	389,120	423,369	34,249
HEALTH & SAFETY							
MATERIALS 1	30-049-0460-2012	N/A	10	168	500	500	0
EQUIPMENT	30-049-0460-2520	N/A	0	0	3,000	10,000	7,000
OTHER	30-049-0460-2912	N/A	0	150	0	860	860
CONTRACT	30-049-0460-3100	4,350	4,218	3,503	4,000	8,100	4,100
		4,350	4,228	3,821	7,500	19,460	11,960
GOLFVIEW PUMP STATION							
RECOVERY OF COSTS	30-049-0465-0030	N/A	0	0	0	(25,585)	(25,585)
REGULAR SALARIES	30-049-0465-1020	N/A	0	0	0	0	0
OVERTIME	30-049-0465-1030	N/A	0	0	0	750	750
MATERIALS 1	30-049-0465-2012	N/A	0	82	300	750	450
OTHER	30-049-0465-2016	N/A	0	0	0	0	0
EQUIPMENT	30-049-0465-2520	N/A	0	0	0	0	0
DIESEL	30-049-0465-2760	N/A	0	0	165	375	210
ALARM	30-049-0465-2765	N/A	0	0	0	0	0
PROPERTY TAXES	30-049-0465-2870	N/A	0	0	3,910	5,000	1,090

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
GOLFVIEW LABOUR	30-049-0465-2911	N/A	0	0	0	14,200	14,200
COMPUTER LINE CHARGES	30-049-0465-3080	N/A	0	191	0	750	750
CONTRACT	30-049-0465-3100	N/A	0	0	500	11,960	11,460
INSURANCE	30-049-0465-3170	N/A	0	0	4,125	4,125	0
ELECTRICITY	30-049-0465-3550	N/A	0	0	500	750	250
NATURAL GAS	30-049-0465-3560	N/A	0	0	500	1,125	625
		0	0	274	10,000	14,200	4,200
MCGEE PUMP STATION							
RECOVERY OF COSTS	30-049-0470-0030	N/A	0	0	0	0	0
REGULAR SALARIES	30-049-0470-1020	N/A	0	0	0	0	0
OVERTIME	30-049-0470-1030	1,291	1,578	791	1,000	1,000	0
MATERIALS 1	30-049-0470-2012	722	19	1,414	1,000	1,000	0
OTHER	30-049-0470-2016	N/A	0	0	0	0	0
EQUIPMENT	30-049-0470-2520	N/A	0	0	0	0	0
DIESEL	30-049-0470-2760	N/A	757	0	500	500	0
ALARM	30-049-0470-2765	N/A	0	0	0	0	0
PROPERTY TAXES	30-049-0470-2870	7,333	7,814	8,321	8,250	8,860	610
MCGEE STREET LABOUR	30-049-0470-2911	14,544	13,021	18,404	31,600	20,200	(11,400)
COMPUTER LINE CHARGES	30-049-0470-3080	594	643	620	1,000	1,000	0
CONTRACT	30-049-0470-3100	3,279	7,067	5,785	1,500	18,160	16,660
INSURANCE	30-049-0470-3170	5,662	6,773	7,393	7,080	7,910	830
ELECTRICITY	30-049-0470-3550	662	624	1,943	1,000	1,000	0
NATURAL GAS	30-049-0470-3560	1,385	1,443	1,232	1,500	1,500	0
		35,472	39,739	45,902	54,430	61,130	6,700
PSW PUMP STATION							
SALARIES	30-049-0472-1020	N/A	0	0	0	0	0
EQUIPMENT	30-049-0472-2520	N/A	0	0	0	0	0
LABOUR	30-049-0472-2911	N/A	0	0	0	8,100	8,100
		0	0	0	0	8,100	8,100
MACKAY PUMP STATION							
RECOVERY OF COSTS	30-049-0474-0030	N/A	0	0	0	0	0
OVERTIME	30-049-0474-1030	878	652	31	1,000	1,000	0
MATERIALS	30-049-0474-2012	2,709	2,823	3,643	3,000	3,000	0
OTHER	30-049-0474-2016	N/A	0	0	0	0	0
EQUIPMENT	30-049-0474-2520	1,393	1,116	0	0	0	0
MACKAY PUMP STATION-DIESEL	30-049-0474-2760	N/A	962	0	500	500	0
NATURAL GAS	30-049-0474-2763	N/A	0	0	0	0	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MACKAY PUMP STATION-ALARMS	30-049-0474-2765	N/A	0	0	0	0	0
PROPERTY TAXES	30-049-0474-2870	6,611	6,900	7,347	7,290	7,830	540
MCKAY SR-LABOUR #86169	30-049-0474-2911	30,854	22,435	18,787	31,600	28,300	(3,300)
COMPUTER LINE CHARGES	30-049-0474-3080	1,781	1,679	1,832	2,000	2,000	0
CONTRACT	30-049-0474-3100	4,889	7,618	2,559	2,000	5,825	3,825
INSURANCE	30-049-0474-3170	1,396	2,009	2,041	2,100	2,180	80
TELEPHONE - MCKAY PUMP STATION	30-049-0474-3510	N/A	0	0	0	0	0
ELECTRICITY	30-049-0474-3550	30,260	26,432	21,861	33,000	30,000	(3,000)
NATURAL GAS	30-049-0474-3560	3,776	2,813	4,172	4,000	4,000	0
		84,547	75,439	62,274	86,490	84,635	(1,855)
TOWNLINE PUMP STATION							
RECOVERY OF COSTS	30-049-0476-0030	N/A	0	0	0	0	0
SALARIES	30-049-0476-1020	N/A	0	0	0	0	0
OVERTIME	30-049-0476-1030	1,286	1,400	1,020	2,000	1,000	(1,000)
EMPLOYER PORTION OF BENEFITS	30-049-0476-1090	N/A	0	0	0	0	0
EMPLOYER HEALTH TAX	30-049-0476-1091	N/A	0	0	0	0	0
WORKERS COMP	30-049-0476-1180	N/A	0	0	0	0	0
MATERIALS	30-049-0476-2012	2,785	2,968	3,300	3,000	3,000	0
OTHER	30-049-0476-2016	N/A	0	0	0	0	0
EQUIPMENT	30-049-0476-2520	N/A	0	0	0	0	0
DEISEL	30-049-0476-2760	N/A	1,987	0	1,600	1,600	0
NATURAL GAS	30-049-0476-2763	N/A	0	0	0	0	0
ALARM	30-049-0476-2765	N/A	0	0	0	0	0
PROPERTY TAXES	30-049-0476-2870	6,261	6,535	6,958	6,900	7,410	510
LABOUR	30-049-0476-2911	31,277	34,379	23,646	42,100	36,300	(5,800)
REPAIRS AND MIANTENANCE	30-049-0476-3040	N/A	0	0	0	15,000	15,000
COMPUTER LINE CHARGES	30-049-0476-3080	1,781	1,679	1,679	1,900	1,900	0
CONTRACT	30-049-0476-3100	28,973	58,644	3,353	3,000	8,825	5,825
INSURANCE	30-049-0476-3170	1,843	3,022	3,180	3,160	3,400	240
ELECTRICITY	30-049-0476-3550	45,360	41,205	28,977	48,850	48,850	0
NATURAL GAS	30-049-0476-3560	10,088	10,046	5,049	8,600	10,000	1,400
		129,654	161,865	77,162	121,110	137,285	16,175

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
OTHER PUMP STATIONS							
RECOVERY OF COSTS	30-049-0478-0030	N/A	0	0	0	0	0
SALARIES	30-049-0478-1020	N/A	0	0	0	0	0
OVERTIME	30-049-0478-1030	3,726	5,986	4,507	4,000	4,000	0
MATERIALS	30-049-0478-2012	1,449	1,696	5,144	2,500	2,500	0
OTHER	30-049-0478-2016	N/A	0	0	0	0	0
EQUIPMENT	30-049-0478-2520	N/A	0	0	0	0	0
DIESEL	30-049-0478-2760	N/A	0	0	200	200	0
ALARM	30-049-0478-2765	N/A	0	1,869	2,755	7,500	4,745
OTHER-LABOUR #86171	30-049-0478-2911	28,289	32,388	48,950	42,100	44,400	2,300
CONTRACT	30-049-0478-3100	7,133	9,267	11,295	4,000	6,825	2,825
INSURANCE	30-049-0478-3170	926	1,063	580	1,110	620	(490)
SMALL PUMP MAINTENANCE	30-049-0478-3296	5,994	11,825	6,401	15,000	6,000	(9,000)
SEPTAGE RECEIVING EXPENSE	30-049-0478-3298	N/A	0	0	0	0	0
ELECTRICITY	30-049-0478-3550	1,991	2,062	1,790	2,500	2,500	0
		49,508	64,287	80,536	74,165	74,545	380
JOHN BEAVIS DEPOT							
RECOVERY OF COSTS	30-049-0479-0030	N/A	0	(429)	0	0	0
PRIVATE SERVICE SEWAGE DISPOSAL	30-049-0479-0073	N/A	0	(202,575)	(140,000)	(186,900)	(46,900)
SALARIES	30-049-0479-1020	N/A	0	0	0	0	0
OVERTIME	30-049-0479-1030	N/A	0	0	0	0	0
MATERIALS	30-049-0479-2012	N/A	0	0	0	0	0
OTHER	30-049-0479-2016	N/A	0	0	0	0	0
EQUIPMENT	30-049-0479-2520	N/A	0	0	0	1,000	1,000
ALARM	30-049-0479-2765	N/A	0	96	500	500	0
PROPERTY TAXES	30-049-0479-2870	N/A	0	0	4,000	4,000	0
LABOUR	30-049-0479-2911	N/A	0	0	500	8,100	7,600
SOFTWARE	30-049-0479-3090	N/A	0	0	0	6,000	6,000
CONTRACT	30-049-0479-3100	N/A	0	0	0	0	0
PARKING LOT MAINTENANCE	30-049-0479-3105	N/A	0	0	1,500	1,500	0
INSURANCE	30-049-0479-3170	N/A	0	0	3,000	3,000	0
SEPTAGE RECEIVING EXPENSE	30-049-0479-3298	N/A	0	0	0	0	0
ELECTRICITY	30-049-0479-3550	N/A	0	0	1,500	1,500	0
		0	0	(202,908)	(129,000)	(161,300)	(32,300)

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CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
DEVELOPMENT CHARGES (WASTE WATER)							
DEVELOPMENT CHARGES REVENUE	30-049-0750-0152	N/A	0	0	(5,000)	(5,000)	0
DC STUDY	30-049-0750-3430	N/A	0	0	25,000	0	(25,000)
TRANSFER TO RESERVES	30-049-0750-9160	N/A	0	0	5,000	5,000	0
		0	0	0	25,000	0	(25,000)
NON-RECURRING (PROJECT CODING)							
TRANSFER FROM RESERVES	30-049-0700-0990	N/A	0	0	0	0	0
FCM GRANT	30-049-0700-0750	N/A	0	0	0	(49,000)	(49,000)
TRANSFER TO CAPITAL	30-049-0700-9140	2,218,401	1,346,084	1,784,361	1,784,361	1,278,808	(505,553)
TRANSFER TO RESERVES	30-049-0700-9160	538,737	1,506,516	170,430	170,430	85,210	(85,220)
TRANSFER TO RESERVE-SURPLUS	30-049-0700-9270	159,759	0	0	0	0	0
ASSET DISPOSAL	30-049-0900-0246	N/A	0	0	0	0	0
TRANSFER FROM REVENUE FUND	30-049-0900-0980	N/A	0	0	0	0	0
DISPOSAL OF NON ASSETS	30-049-0900-0991	N/A	0	0	0	0	0
MATERIALS	30-049-0900-2012	N/A	0	0	0	0	0
EQUIPMENT	30-049-0900-2520	N/A	0	73,769	0	0	0
LABOUR	30-049-0900-2911	N/A	0	0	0	0	0
SUB-CONTRACT	30-049-0900-3100	N/A	0	0	5,000	0	(5,000)
STUDIES	30-049-0900-3430	N/A	0	0	0	70,000	70,000
ALARMS	30-049-0900-2765	N/A	0	0	0	0	0
DEVELOPMENT STUDY	30-049-0900-4280	N/A	0	0	0	0	0
EMERGENCY & CONTINGENCY	30-049-0900-4295	N/A	10,439	2,752	16,000	16,000	0
GIS	30-049-0900-5336	N/A	0	0	0	0	0
GENERATOR MAINTENANCE CONTRACT	30-049-0900-5406	N/A	0	0	0	0	0
SPECIALIZED EQUIPMENT	30-049-0900-5455	N/A	0	0	0	0	0
		2,916,897	2,863,039	2,031,312	1,975,791	1,401,018	(574,773)
TOTAL POLLUTION CONTROL		**($3,455,143)**	**($3,788,452)**	**($4,875,716)**	**($4,987,113)**	**($6,127,998)**	**($1,140,885)**
(SURPLUS)/DEFICIT SANITATION		**($384,062)**	**0**	**($1,458,798)**	**0**	**0**	**0**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SANITATION							
STORM SEWERS MAINTENANCE							
STORM SEWER LEVY	35-047-0115-0403	N/A	(2,630)	0	(10,000)	(10,000)	0
TRF FROM GENERAL FUND 1	35-047-0115-0932	N/A	(51,740)	(76,740)	(76,740)	(101,740)	(25,000)
RECOVERY OF COSTS	35-046-0466-0030	N/A	0	0	0	0	0
TRANSFER FROM RESERVES	35-046-0466-0990	N/A	0	0	(92,560)	(70,060)	22,500
REGULAR SALARIES	35-046-0466-1020	N/A	0	0	0	12,000	12,000
OVERTIME	35-046-0466-1030	N/A	1,535	1,254	800	800	0
VACATION & STATS	35-046-0466-1060	N/A	0	0	0	0	0
EMPLOYER PORTION OF BENEFITS	35-046-0466-1090	N/A	0	0	0	3,300	3,300
EMPLOYER HEALTH TAX	35-046-0466-1091	N/A	0	0	0	300	300
WORKERS COMP	35-046-0466-1180	N/A	0	0	0	100	100
MATERIALS 1	35-046-0466-2012	N/A	300	518	8,000	2,000	(6,000)
SHIPPING & COURIER	35-046-0466-2090	N/A	0	5	0	0	0
PUBLIC RELATIONS	35-046-0466-2180	N/A	0	0	10,000	20,000	10,000
EQUIPMENT	35-046-0466-2520	N/A	0	0	0	0	0
LABOUR	35-046-0466-2911	N/A	17,532	7,780	26,900	22,200	(4,700)
CONTRACT	35-046-0466-3100	N/A	5,224	0	12,000	12,000	0
STUDIES	35-046-0466-3430	N/A	0	0	0	0	0
LEGAL FEES	35-046-0466-5540	N/A	0	0	0	0	0
MATERIALS 1	35-046-0469-2012	N/A	0	0	0	0	0
PVT RECOVERY OF COSTS	35-046-0710-0030	N/A	0	0	0	0	0
PVT MATERIALS	35-046-0710-2012	N/A	0	0	0	0	0
PVT EQUIPMENT	35-045-0710-2520	N/A	0	0	0	0	0
PVT LABOUR	35-046-0710-2911	N/A	72	680	0	1,300	1,300
PVT CONTRACT	35-046-0710-3100	N/A	0	0	0	0	0
TRANSFER TO	35-046-0910-0980	N/A	0	(170,000)	0	0	0
LABOUR	35-046-0910-2911	N/A	1,450	684	0	0	0
TRANSFER TO RESERVES	35-046-0900-9160	N/A	5,020	0	10,000	10,000	0
TRANSFER TO CAPITAL	35-046-0900-9140	N/A	0	0	0	0	0
		0	(23,238)	(235,820)	(111,600)	(97,800)	13,800

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CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
CATCH BASIN MAINTENANCE							
SALE OF INVENTORY	35-047-0115-0086	N/A	0	0	0	0	0
RECOVERY OF COSTS	35-047-0467-0030	N/A	0	0	0	0	0
REGULAR SALARIES	35-047-0467-1020	N/A	0	0	0	0	0
OVERTIME & SHIFT PAY	35-047-0467-1030	N/A	0	280	400	400	0
EMPLOYER PORTION OF BENEFITS	35-047-0467-1090	N/A	0	0	0	0	0
EMPLOYER HEALTH TAX	35-047-0467-1091	N/A	0	0	0	0	0
WORKERS COMP	35-047-0467-1180	N/A	0	0	0	0	0
MATERIALS 1	35-047-0467-2012	N/A	70	3,739	4,100	4,100	0
EQUIPMENT	35-047-0467-2520	N/A	0	0	0	0	0
LABOUR	35-047-0467-2911	N/A	24,526	28,537	32,100	28,300	(3,800)
CONTRACT	35-047-0467-3100	N/A	1,557	24,486	35,000	40,000	5,000
YEAR-END INVENTORY ADJUSTMENT	35-047-0467-9105	N/A	(2,914)	0	0	0	0
		0	23,238	57,043	71,600	72,800	1,200
NON RECURRING (PROJEC CODING)							
RECOVERY OF COSTS	35-047-0900-0030	N/A	0	0	0	0	0
OVERTIME & SHIFT PAY	35-047-0900-1030	N/A	0	8,377	0	0	0
MATERIALS	35-047-0900-2012	N/A	0	24	0	0	0
EQUIPMENT	35-047-0900-2520	N/A	0	0	0	0	0
LABOUR	35-047-0900-2911	N/A	0	7,930	0	0	0
SUB-CONTRACT	35-047-0900-3100	N/A	0	42,262	0	0	0
STUDIES	35-047-0900-3430	N/A	0	0	40,000	25,000	(15,000)
		0	0	58,594	40,000	25,000	(15,000)
OPERATING IN CAPITAL							
MATERIALS	35-047-0910-2012	N/A	0	0	0	0	0
EQUIPMENT	35-047-0910-2520	N/A	0	0	0	0	0
LABOUR	35-047-0910-2911	N/A	0	0	0	0	0
SUB-CONTRACT	35-047-0910-3100	N/A	0	0	0	0	0
STUDIES	35-047-0910-3430	N/A	0	0	0	0	0
		0	0	0	0	0	0
(SURPLUS)/DEFICIT STORM SEWER		**0**	**0**	**(120,184)**	**0**	**0**	**0**
(SURPLUS)/DEFICIT FUND 30 AND 35			**0**	**($1,578,981)**	**0**	**0**	**0**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
WATER PURIFICATION PLANT ADMINISTRATION							
COURIER CHARGES	40-042-0101-2090	3,013	2,462	2,097	2,500	2,500	0
CARBON TAX PROVISION	40-042-0101-2711	N/A	0	0	0	0	0
COMPUTER LINE CHARGES	40-042-0101-3080	2,279	3,175	5,129	6,960	5,385	(1,575)
COMPUTER PROGRAMMING	40-042-0101-3090	N/A	6,208	10,335	13,180	15,280	2,100
INSURANCE	40-042-0101-3170	85,820	98,696	102,912	103,140	110,120	6,980
INSURANCE CLAIMS	40-042-0101-3172	N/A	2,596	0	0	0	0
TELEPHONE	40-042-0101-3510	2,869	3,395	2,301	3,120	2,625	(495)
ELECTRICAL	40-042-0101-3550	173,327	179,057	139,997	185,000	185,000	0
NATURAL GAS	40-042-0101-3560	20,310	21,847	16,286	21,000	24,000	3,000
		287,619	317,434	279,058	334,900	344,910	10,010
FULL TIME STAFF							
REGULAR SALARIES & WAGES	40-042-0104-1020	456,988	497,026	505,879	592,000	584,000	(8,000)
OVERTIME	40-042-0104-1030	10,862	14,602	23,115	15,000	15,000	0
OTHER EARNINGS	40-042-0104-1040	N/A	577	0	0	0	0
WATER PURIFICATION-STANDBY	40-042-0104-1045	18,358	18,195	17,493	21,000	23,000	2,000
SHIFT	40-042-0104-1055	550	515	528	700	700	0
ACTING PAY	40-042-0104-1057	N/A	80	27	500	500	0
VACATION/OVERTIME IN-LIEU	40-042-0104-1060	71,652	73,007	80,960	65,000	73,000	8,000
VACATION PAYOUT	40-042-0104-1065	N/A	0	0	0	0	0
CITY PORTION BENEFITS	40-042-0104-1090	170,358	190,311	183,198	199,200	200,160	960
EMPLOYER HEALTH TAX	40-042-0104-1091	10,969	12,135	12,452	12,900	12,900	0
W.S.I.B	40-042-0104-1180	4,269	4,419	3,888	4,100	3,600	(500)
		744,006	810,866	827,540	910,400	912,860	2,460
INVENTORY/OTHER							
RECOVERY OF BENEFIT COSTS	40-042-0115-0031	(1,400)	(1,559)	(2,010)	(1,114)	(1,121)	(7)
INVENTORY ADJUSTMENT	40-042-0115-0127	(48,335)	0	0	0	0	0
MATERIALS	40-042-0115-2012	N/A	0	0	0	0	0
		(49,734)	(1,559)	(2,010)	(1,114)	(1,121)	(7)
GOODS & SERVICES							
RECOVERY OF COSTS	40-042-0201-0030	N/A	(11,313)	0	0	0	0
OFFICE SUPPLIES	40-042-0201-2020	602	393	804	750	750	0
STATIONERY, PRINTING & BOOKS	40-042-0201-2030	224	385	566	300	700	400

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
COMPUTER SUPPLIES	40-042-0201-2040	455	133	1,742	500	500	0
SUBSCRIPTIONS & MEMBERSHIPS	40-042-0201-2060	N/A	0	0	150	150	0
POSTAGE	40-042-0201-2080	115	21	12	50	50	0
CLOTHING PURCHASE & ALLOWANCE	40-042-0201-2120	3,860	3,040	3,514	2,600	6,200	3,600
SEMINARS & TRAINING	40-042-0201-2140	15,618	11,140	16,813	15,000	15,000	0
ADVERTISING	40-042-0201-2170	1,757	1,498	1,888	1,500	1,500	0
PUBLIC RELATIONS	40-042-0201-2180	284	675	69	700	800	100
EQUIPMENT	40-042-0201-2520	N/A	0	0	300	300	0
CLICK CHARGES	40-042-0201-2540	428	659	294	600	600	0
CHEMICALS	40-042-0201-2650	490,780	651,900	439,115	570,700	570,000	(700)
FUEL	40-042-0201-2710	1,784	879	0	0	0	0
TAXES	40-042-0201-2870	N/A	101,310	107,877	106,375	114,890	8,515
LABOUR	40-042-0201-2911	N/A	0	0	3,500	0	(3,500)
UNIFORM RENTAL & CLEANING	40-042-0201-3022	6,989	4,564	3,728	0	5,000	5,000
LAB SUPPLIES	40-042-0201-3041	2,501	3,199	1,720	2,600	3,000	400
LAB CHEMICALS	40-042-0201-3043	8,364	9,522	6,500	8,000	9,500	1,500
LABORATORY/WATER SAMPLES	40-042-0201-3060	25,488	29,114	27,234	23,500	31,000	7,500
LEASE CHARGES	40-042-0201-3065	673	673	561	600	600	0
COMPUTER LINE CHARGES	40-042-0201-3080	N/A	427	0	0	0	0
PROFESSIONAL FEES	40-042-0201-5530	N/A	0	0	0	29,000	29,000
		559,922	808,219	612,437	737,725	789,540	51,815
VEHICLE EXPENSE							
EQUIPMENT RECOVERY	40-042-0226-0022	N/A	0	0	0	0	0
MATERIALS 1	40-042-0226-2012	2,490	200	1,587	2,300	2,000	(300)
FUEL	40-042-0226-2712	N/A	790	1,550	1,000	1,500	500
LABOUR	40-042-0226-2911	461	226	751	1,000	1,030	30
REPAIRS & MTCE.	40-042-0226-3040	N/A	0	0	0	0	0
INSURANCE	40-042-0226-3170	4,021	4,544	4,536	4,750	4,850	100
		6,972	5,760	8,424	9,050	9,380	330

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT EXPENSE							
MATERIALS 1	40-042-0247-2012	869	1,154	295	2,000	2,200	200
OTHER	40-042-0247-2016	319	286	801	500	750	250
EQUIPMENT	40-042-0247-2520	9,799	9,302	7,679	11,000	11,000	0
OILS & LUBRICANTS	40-042-0247-2770	469	634	596	800	800	0
PUMP MAINTENANCE	40-042-0247-3017	5,066	5,985	74	6,000	6,000	0
CLEANING SUPPLIES	40-042-0247-3018	533	512	482	600	600	0
TOOLS	40-042-0247-3021	619	915	47	1,000	1,000	0
PM'S/CONTRACTS	40-042-0247-3100	N/A	0	560	2,000	2,000	0
		17,674	18,789	10,533	23,900	24,350	450
SMALL TOOLS							
RECOVERY OF COSTS	40-042-0314-0030	N/A	0	0	0	0	0
MATERIALS	40-042-0314-2012	N/A	0	0	0	0	0
EQUIPMENT	40-042-0314-2520	N/A	0	0	0	0	0
LABOUR	40-042-0314-2911	N/A	141	621	490	810	320
CONTRACT	40-042-0314-3100	N/A	0	0	0	0	0
		0	141	621	490	810	320
COMPLIANCE							
MATERIALS 1	40-042-0401-2012	N/A	0	178	200	200	0
EQUIPMENT	40-042-0401-2520	N/A	102	0	500	500	0
ADVERTISING	40-042-0401-2170	N/A	0	0	0	0	0
CONTRACT	40-042-0401-3100	5,969	5,597	4,195	4,000	2,500	(1,500)
PROFESSIONAL FEES	40-042-0401-5530	N/A	0	905	1,500	2,000	500
		5,969	5,699	5,277	6,200	5,200	(1,000)

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BUILDINGS							
RECOVERY OF COSTS	40-042-0431-0030	N/A	0	0	0	0	0
REGULAR SALARIES	40-042-0431-1020	N/A	0	0	0	0	0
OVERTIME	40-042-0431-1030	N/A	657	0	0	0	0
MATERIALS 1	40-042-0431-2012	612	18	3,336	1,500	3,000	1,500
OTHER	40-042-0431-2016	533	7	192	1,000	1,000	0
EQUIPMENT	40-042-0431-2520	N/A	2,335	305	1,500	1,500	0
FUEL (GENERATOR)	40-042-0431-2710	N/A	0	0	2,800	3,000	200
GENERATOR (EQUIP MTCE GENERATOR)	40-042-0431-2910	N/A	4,686	4,386	5,500	5,500	0
LABOUR	40-042-0431-2911	1,581	1,019	4,500	3,500	3,400	(100)
CONTRACT	40-042-0431-3100	8,380	6,613	3,071	7,500	7,500	0
PARKING LOT MAINTENANCE	40-042-0431-3105	N/A	805	1,840	0	0	0
		11,106	16,141	17,629	23,300	24,900	1,600
ELECTRICAL							
MATERIALS 1	40-042-0435-2012	N/A	0	0	1,000	500	(500)
EQUIPMENT	40-042-0435-2520	499	170	115	750	750	0
OTHER	40-042-0435-2912	N/A	0	0	0	0	0
TOOLS	40-042-0435-3021	N/A	761	0	750	750	0
CONTRACT	40-042-0435-3100	1,518	1,653	1,160	2,750	2,750	0
		2,017	2,584	1,275	5,250	4,750	(500)
BELL STREET TANK							
MATERIALS 1	40-042-0442-2012	141	40	0	200	200	0
EQUIPMENT	40-042-0442-2520	724	1,714	0	500	500	0
CHEMICALS	40-042-0442-2650	N/A	0	0	0	0	0
TAXES	40-042-0442-2870	889	928	988	980	1,050	70
LABOUR	40-042-0442-2911	N/A	0	0	0	0	0
CONTRACT	40-042-0442-3100	N/A	0	0	0	8,260	8,260
INSURANCE	40-042-0442-3170	3,606	4,307	4,639	4,500	4,960	460
ELECTRICAL	40-042-0442-3550	1,598	1,650	1,263	2,200	2,000	(200)
TELEMETRY	40-042-0442-5585	1,781	1,679	1,832	2,100	2,500	400
		8,739	10,318	8,721	10,480	19,470	8,990
QUARRY RD RESERVOIR							
CHEMICALS	40-042-0448-2650	N/A	0	0	0	0	0
FUEL (GENERATOR)	40-042-0448-2710	N/A	0	2,572	1,000	1,200	200
TAXES	40-042-0448-2870	1,782	1,860	1,980	1,965	2,110	145

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT MAINTENANCE (GENERATOR)	40-042-0448-2910	3,377	3,498	966	2,100	2,200	100
BLDG. REPAIRS & MAINTENANCE	40-042-0448-3040	1,201	1,027	125	1,000	1,000	0
INSURANCE	40-042-0448-3170	1,715	2,092	2,012	2,190	2,150	(40)
TELEPHONE	40-042-0448-3510	1,781	1,679	1,832	2,100	2,100	0
ELECTRICAL	40-042-0448-3550	23,993	25,471	20,092	22,500	24,000	1,500
		33,849	35,627	29,579	32,855	34,760	1,905
HEALTH & SAFETY							
MATERIALS 1	40-042-0460-2012	570	388	0	500	500	0
OTHER	40-042-0460-2016	N/A	103	100	0	1,500	1,500
EMERGENCY SUPPLIES	40-042-0460-2017	N/A	0	0	0	0	0
EQUIPMENT	40-042-0460-2520	1,271	617	918	2,500	1,500	(1,000)
CONTRACT	40-042-0460-3100	2,554	3,287	2,359	4,000	4,200	200
		4,395	4,396	3,377	7,000	7,700	700
INTERFUNCTIONAL TRANSFERS							
TRANSFER FROM RESERVES	40-042-0700-0990	N/A	0	0	0	0	0
RESERVE FUND-FILTRATION PLANT	40-042-0700-9160	198,188	230,000	230,000	230,000	230,000	0
		198,188	230,000	230,000	230,000	230,000	0
NON-RECURRING (PROJECT CODING)							
TRANSFER TO/FROM CAPITAL	40-042-0900-0980	N/A	0	0	0	0	0
TRANSFER FROM SEWER FUND	40-042-0900-0982	N/A	0	0	0	0	0
TRANSFER FROM REVENUE FUND	40-042-0900-0985	N/A	0	0	0	0	0
TRANSFER FROM RESERVES	40-042-0900-0990	N/A	0	(37,431)	0	0	0
ASSET DISPOSAL	40-042-0900-0246	N/A	0	0	0	0	0
DISPOSAL OF ASSETS	40-042-0900-0991	N/A	0	0	0	0	0
LABOUR	40-042-0900-1020	N/A	0	0	0	0	0
MATERIALS	40-042-0900-2012	N/A	2,214	7,939	0	0	0
COMPUTER EQUIPMENT	40-042-0900-2065	N/A	0	0	0	0	0
EQUIPMENT	40-042-0900-2520	26,763	15,066	18,396	20,000	15,000	(5,000)
LABOUR	40-042-0900-2911	N/A	0	7,632	0	0	0
SUB-CONTRACT	40-042-0900-3100	N/A	0	0	25,000	10,000	(15,000)
STUDIES	40-042-0900-3430	N/A	0	0	47,465	36,839	(10,626)
ENGINEERING STUDY	40-042-0900-3218	N/A	0	0	0	0	0
INTAKE INSPECTION	40-042-0900-5330	N/A	0	0	0	0	0
ROV INSPECTIONS	40-042-0900-5335	N/A	0	0	0	0	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
CONTINGENCY-EMERGENCY EQUIP.	40-042-0900-5414	25,348	10,418	4,888	30,000	20,000	(10,000)
PLANT ROOF DRAINS	40-042-0900-5420	N/A	0	0	0	0	0
VALVES	40-042-0900-5495	15,301	4,873	0	0	0	0
CLEARWELL MAINTENANCE	40-042-0900-6932	N/A	0	0	0	0	0
TRANSFER TO CAPITAL	40-042-0900-9140	106,800	106,800	106,800	106,800	522,392	415,592
TRANSFER TO RESERVE	40-042-0900-9160	241,502	268,817	211,235	211,235	212,660	1,425
		415,714	408,189	319,459	440,500	816,891	376,391
OPERATING IN CAPITAL							
MATERIALS	40-042-0910-2012	N/A	0	0	0	0	0
EQUIPMENT	40-042-0910-2520	N/A	0	0	0	0	0
LABOUR	40-042-0910-2911	N/A	0	0	0	0	0
SUB-CONTRACT	40-042-0910-3100	N/A	0	0	0	0	0
STUDIES	40-042-0910-3430	N/A	0	0	0	0	0
		0	0	0	0	0	0
TOTAL WATER PURIFICATION		**$2,246,436**	**$2,672,603**	**$2,351,919**	**$2,770,936**	**$3,224,400**	**$453,464**
WATER WORKS							
FULL TIME STAFF							
RECOVERY OF COSTS	40-045-0104-0030	N/A	0	0	0	0	0
REGULAR SALARIES & WAGES	40-045-0104-1020	41,504	46,400	44,112	64,800	56,800	(8,000)
OVERTIME	40-045-0104-1030	7,337	12,089	12,023	6,000	6,000	0
OTHER EARNINGS	40-045-0104-1040	17,064	10,542	4,308	13,250	13,250	0
STANDBY	40-045-0104-1045	5,972	8,926	5,388	5,800	6,350	550
WATERWORKS-VACATION, STATS	40-045-0104-1060	61,281	61,548	86,803	60,000	74,500	14,500
SICK LEAVE-LABOUR	40-045-0104-1071	20,650	20,424	19,330	15,000	15,000	0
CITY PORTION OF BENEFITS	40-045-0104-1090	86,193	15,317	16,587	18,000	18,000	0
EMPLOYER HEALTH TAX	40-045-0104-1091	6,077	1,188	1,265	1,500	1,500	0
SAFETY BOOTS	40-045-0104-1160	1,488	1,463	1,575	1,465	1625	160
W.S.I.B	40-045-0104-1180	2,390	464	503	500	500	0
MATERIALS	40-045-0104-2012	N/A	0	0	0	0	0
EQUIPMENT	40-045-0104-2520	N/A	0	0	0	0	0
LABOUR	40-045-0104-2911	N/A	15,739	23,565	12,700	25,000	12,300
CONTRACT	40-045-0104-3100	N/A	0	0	0	0	0
PAYROLL-CAPITAL PROJECTS	40-045-0317-2911	N/A	0	0	0	0	0
		249,957	194,099	215,458	199,015	218,525	19,510

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
CAPITAL DEBT REPAYMENT							
DEBENTURE PRINCIPLE	40-045-0105-5010	331	331	166	331	331	0
DEBENTURE INTEREST	40-045-0105-5020	239	227	100	215	203	(12)
		571	559	266	546	534	(12)
REVENUE							
MISCELLANEOUS	40-045-0115-0020	(62,349)	(79,429)	(50,013)	(64,000)	(74,000)	(10,000)
RECOVERY OF BENEFIT COSTS	40-045-0115-0031	N/A	0	(646)	0	0	0
SALE OF INVENTORY	40-045-0115-0086	N/A	0	(1,197)	0	0	0
WATER FLAT RATE - CITY	40-045-0115-0210	(3,401,041)	(3,600,188)	(3,831,687)	(3,797,480)	(4,039,744)	(242,264)
WATER FLAT RATE - TLV BORDER	40-045-0115-0220	(44,440)	(40,352)	(42,654)	(42,652)	(45,085)	(2,433)
METERED WATER	40-045-0115-0240	(605,580)	(687,531)	(562,546)	(727,760)	(799,081)	(71,321)
METERED WATER-LAURENTIAN VALLEY	40-045-0115-0250	(448,419)	(473,910)	(372,154)	(555,205)	(539,300)	15,905
METERED WATER-PETAWAWA	40-045-0115-0255	N/A	(186,074)	(175,667)	(198,525)	(217,980)	(19,455)
METERED RENTAL-LAURENTIAN VALLEY	40-045-0115-0260	N/A	0	0	0	0	0
PROVINCIAL GRANT	40-045-0115-0720	N/A	0	0	0	(5,171,986)	(5,171,986)
FEDERAL GRANT	40-045-0115-0750	N/A	0	0	(1,500)	(1,500)	0
		(4,561,829)	(5,067,484)	(5,036,565)	(5,387,122)	(10,888,676)	(5,501,554)
GOODS & SERVICES							
RECOVERY OF COSTS	40-045-0201-0030	N/A	0	25	0	0	0
PHOTOCOPY PAPER	40-045-0201-2050	N/A	690	(298)	50	50	0
MEMBERSHIPS, SUBSCRIPTIONS	40-045-0201-2060	N/A	1301	80	1,500	2,000	500
POSTAGE	40-045-0201-2080	N/A	0	0	0	0	0
SHIPPING & COURIER	40-045-0201-2090	N/A	131	739	2,500	1,000	(1,500)
CLOTHING PURCHASES	40-045-0201-2120	N/A	0	0	2,200	2,910	710
SEMINARS & TRAINING	40-045-0201-2140	20,693	29,827	17,191	25,000	30,000	5,000
PHOTOCOPIER CHARGES	40-045-0201-2540	N/A	0	0	50	50	0
OFFICE EQUIPMENT/FURNITURE	40-045-0201-2560	461	168	252	500	500	0
LABOUR	40-045-0201-2911	N/A	0	0	0	0	0
EQUIPMENT LEASING	40-045-0201-3065	N/A	0	0	0	0	0
COMPUTER PROGRAMMING	40-045-0201-3090	4,282	7,993	5,014	10,000	14,830	4,830
INSURANCE CLAIMS	40-045-0201-3172	N/A	1,013	0	0	0	0
TELEPHONE/INTERNET	40-045-0201-3510	N/A	808	0	1,350	1,700	350
ELECTRICITY	40-045-0201-3550	1,085	1,225	1,577	1,475	1,475	0
SERVICE FEES- MONERIS MACHINE	40-045-0201-4540	405	343	253	550	500	(50)
BAD DEBT EXPENSE	40-045-0201-4690	N/A	0	0	0	0	0
AUDIT FEES	40-045-0201-5510	N/A	0	0	0	0	0
LEGAL FEES	40-045-0201-5540	7,230	5,088	0	15,000	75,000	60,000
		34,155	48,586	24,833	60,175	130,015	69,840

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
VEHICLE MAINTENANCE							
EQUIPMENT RECOVERY	40-045-0226-0022	N/A	0	0	0	0	0
RECOVERY OF COSTS	40-045-0226-0030	N/A	0	-77,775	0	0	0
MATERIALS	40-045-0226-2012	41,904	13,986	15,548	49,800	15,000	(34,800)
EQUIPMENT	40-045-0226-2520	N/A	0	0	0	0	0
FUEL	40-045-0226-2712	N/A	8,373	14,152	0	18,000	18,000
LABOUR	40-045-0226-2911	17,095	17,633	19,782	28,000	19,090	(8,910)
REPAIRS & MTCE.	40-045-0226-3040	N/A	0	0	15,000	0	(15,000)
CONTRACT	40-045-0226-3100	N/A	0	0	0	3,800	3,800
VEHICLE MONITORING	40-045-0226-3101	N/A	0	1,305	2,310	2,310	0
INSURANCE	40-045-0226-3170	10,180	13,478	16,173	14,080	17,310	3,230
		69,180	53,470	-10,816	109,190	75,510	(33,680)
SMALL TOOLS & EQUIPMENT							
RECOVERY OF COSTS	40-045-0314-0030	N/A	0	0	0	0	0
REGULAR SALARIES	40-045-0314-1020	N/A	0	0	0	0	0
MATERIALS 1	40-045-0314-2012	827	308	349	1,000	1,000	0
EQUIPMENT	40-045-0314-2520	5,672	5,380	11,086	8,000	10,000	2,000
LABOUR	40-045-0314-2911	2,632	2,500	3,655	4,400	3,200	(1,200)
CONTRACT	40-045-0314-3100	N/A	0	0	200	200	0
		9,131	8,188	15,090	13,600	14,400	800
GIS							
OVERHEAD RECOVERY	40-045-0316-0030	N/A	(12,391)	0	(16,850)	(16,850)	0
REGULAR SALARIES	40-045-0316-1020	N/A	26,763	26,144	24,000	25,000	1,000
OVERTIME	40-045-0316-1030	N/A	0	0	0	0	0
OTHER EARNINGS	40-045-0316-1040	N/A	0	0	0	0	0
VACATION, STATS	40-045-0316-1060	N/A	5,113	5,005	6,000	6,000	0
CITY PORTION OF BENEFITS	40-045-0316-1090	N/A	9,714	7,172	10,300	10,500	200
EMPLOYER HEALTH TAX	40-045-0316-1091	N/A	569	561	600	700	100
W.S.I.B	40-045-0316-1180	N/A	207	176	200	200	0
MATERIALS 1	40-045-0316-2012	428	120	0	3,600	3,600	0
EQUIPMENT	40-045-0316-2520	1,401	1,048	874	4,000	4,000	0
LABOUR	40-045-0316-2911	N/A	0	0	200	200	0
CONTRACT	40-045-0316-3100	24,455	23,613	27,200	28,100	28,100	0
		26,284	54,757	67,130	60,150	61,450	1,300

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
HYDRANTS							
HYDRANT RENTAL - FIRE DEPARTMENT	40-045-0115-0270	N/A	(65,265)	(90,525)	(64,500)	(84,500)	(20,000)
RECOVERY OF COSTS	40-045-0415-0030	N/A	0	0	0	0	0
REGULAR SALARIES	40-045-0415-1020	N/A	0	0	0	0	0
OVERTIME	40-045-0415-1030	N/A	1,041	214	1,500	1,500	0
CITY PORTION OF BENEFITS	40-045-0415-1090	N/A	0	0	0	0	0
EMPLOYER HEALTH TAX	40-045-0415-1091	N/A	0	0	0	0	0
W.S.I.B	40-045-0415-1180	N/A	0	0	0	0	0
MATERIALS 1	40-045-0415-2012	20,150	20,692	35,676	20,000	20,000	0
EQUIPMENT	40-045-0415-2520	N/A	0	0	0	0	0
LABOUR	40-045-0415-2911	37,738	43,264	56,901	38,500	58,500	20,000
CONTRACT	40-045-0415-3100	7,491	1,767	80	6,000	6,000	0
		65 379	1,500	2 346	1,500	1,500	0
WATER METER MTCE (SELF FUNDING)							
WATER MTCE REVENUE	40-045-0115-0230	(112,816)	(148,754)	(120,279)	(142,000)	(134,590)	7,410
SALE OF WATER METERS	40-045-0115-0275	(27,580)	(20,320)	(20,366)	(22,000)	(22,000)	0
RECOVERY OF COSTS	40-045-0420-0030	N/A	0	0	0	0	0
SALARIES	40-045-0420-1020	N/A	0	0	0	0	0
OVERTIME	40-045-0420-1030	N/A	26	73	200	200	0
CITY PORTION OF BENEFITS	40-045-0420-1090	N/A	0	0	2,765	2,765	0
EMPLOYER HEALTH TAX	40-045-0420-1091	N/A	0	0	173	173	0
W.S.I.B	40-045-0420-1180	N/A	0	0	74	74	0
MATERIALS 1	40-045-0420-2012	44,754	(2,514)	21,540	17,500	17,500	0
EQUIPMENT	40-045-0420-2520	N/A	0	0	0	0	0
LABOUR	40-045-0420-2911	6,646	2,740	4,014	10,200	4,200	(6,000)
CONTRACT	40-045-0420-3100	3,537	3,261	2,480	4,000	4,000	0
TRANSFER TO RESERVE	40-045-0420-9160	N/A	165,561	0	129,088	127,678	(1,410)
		(85,459)	0	(112,540)	0	0	0
LEAD TESTING							
RECOVERY OF COSTS	40-045-0423-0030	N/A	0	0	0	0	0
REGULAR SALARIES	40-045-0423-1020	N/A	0	0	0	0	0
OVERTIME	40-045-0423-1030	N/A	0	0	200	200	0
MATERIAL	40-045-0423-2012	N/A	0	471	1,000	200	(800)
EQUIPMENT	40-045-0423-2520	N/A	0	0	0	0	0
LABOUR	40-045-0423-2911	583	557	466	1,800	1,300	(500)
CONTRACT	40-045-0423-3100	N/A	0	0	500	500	0
		583	557	938	3,500	2,200	(1,300)

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
VALVE REPAIRS							
RECOVERY OF COSTS	40-045-0425-0030	N/A	0	0	0	0	0
REGULAR SALARIES	40-045-0425-1020	N/A	0	0	0	0	0
OVERTIME	40-045-0425-1030	1,290	1,090	325	600	600	0
MATERIALS 1	40-045-0425-2012	6,826	9,192	17,484	5,000	5,000	0
EQUIPMENT	40-045-0425-2520	N/A	0	0	0	0	0
LABOUR	40-045-0425-2911	12,776	11,269	18,853	18,700	12,500	(6,200)
CONTRACT	40-045-0425-3100	14,645	13,193	7,665	7,500	7,500	0
		35,537	34,743	44,327	31,800	25,600	(6,200)
LOCATES							
RECOVERY OF COSTS	40-045-0427-0030	N/A	0	0	0	0	0
OVERTIME	40-045-0427-1030	397	809	830	600	600	0
MATERIALS 1	40-045-0427-2012	N/A	0	0	750	750	0
EQUIPMENT	40-045-0427-2520	N/A	0	0	0	0	0
LABOUR	40-045-0427-2911	60,294	74,347	68,500	85,500	87,200	1,700
CONTRACT	40-045-0427-3100	3,425	4,164	4,207	4,350	14,350	10,000
		64,116	79,319	73,537	91,200	102,900	11,700
SERVICE REPAIRS/REPLACEMENTS							
RECOVERY OF COSTS	40-045-0430-0030	N/A	0	0	0	0	0
REGULAR SALARIES	40-045-0430-1020	N/A	0	0	0	0	0
OVERTIME	40-045-0430-1030	2,796	1,883	3,838	4,000	4,000	0
MATERIALS 1	40-045-0430-2012	28,086	35,782	20,786	14,000	20,000	6,000
EQUIPMENT	40-045-0430-2520	N/A	0	0	0	0	0
LABOUR	40-045-0430-2911	45,990	56,490	40,514	42,800	56,100	13,300
CONTRACT	40-045-0430-3100	80,206	108,808	47,727	30,000	40,000	10,000
		157,077	202,963	112,865	90,800	120,100	29,300
WATERMAIN REPAIRS							
RECOVERY OF COSTS	40-045-0432-0030	N/A	0	0	0	0	0
REGULAR SALARIES	40-045-0432-1020	N/A	0	0	0	0	0
OVERTIME	40-045-0432-1030	8,196	910	22,114	15,000	15,000	0
MATERIALS 1	40-045-0432-2012	16,876	4,264	31,547	17,000	22,500	5,500
EQUIPMENT	40-045-0432-2520	N/A	0	0	0	0	0
LABOUR	40-045-0432-2911	58,416	49,868	54,428	133,000	83,900	(49,100)
CONTRACT	40-045-0432-3100	91,634	57,163	77,663	60,000	70,000	10,000
		175,122	112,205	185,752	225,000	191,400	(33,600)

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BULK WATER STATIONS							
SALARIES	40-045-0440-1020	N/A	0	0	0	100	100
MATERIAL 1	40-045-0440-2012	N/A	0	0	0	300	300
EQUIPMENT	40-045-0440-2520	N/A	0	0	0	2,500	2,500
LABOUR	40-045-0440-2911	N/A	0	0	0	0	0
CONTRACT	40-045-0440-3100	N/A	0	519	0	0	0
PARKING LOT MAINTENANCE	40-045-0440-3105	N/A	0	0	0	0	0
ELECTRICITY	40-045-0440-3550	N/A	0	0	0	0	0
		0	0	519	0	2,900	2,900
WATERMAIN REPLACEMENT							
SALARIES	40-045-0445-1020	N/A	0	0	0	0	0
MATERIAL 1	40-045-0445-2012	N/A	205	0	0	0	0
EQUIPMENT	40-045-0445-2520	N/A	0	0	0	0	0
LABOUR	40-045-0445-2911	N/A	0	0	0	0	0
CONTRACT	40-045-0445-3100	N/A	0	0	0	0	0
		0	205	0	0	0	0
WATERMAIN FLUSHING							
RECOVERY OF COSTS	40-045-0446-0030	N/A	0	0	0	0	0
REGULAR SALARIES	40-045-0446-1020	N/A	0	0	0	0	0
OVERTIME	40-045-0446-1030	N/A	0	218	0	0	0
MATERIALS	40-045-0446-2012	N/A	0	0	1,000	1,000	0
EQUIPMENT	40-045-0446-2520	N/A	0	0	0	0	0
LABOUR	40-045-0446-2911	36,658	44,517	43,215	51,300	51,900	600
CONTRACT	40-045-0446-3100	2,612	1,276	1,412	500	1,500	1,000
		39,270	45,794	44,845	52,800	54,400	1,600
VALVE TURNING							
RECOVERY OF COSTS	40-045-0447-0030	N/A	0	0	0	0	0
REGULAR SALARIES	40-045-0447-1020	N/A	0	0	0	0	0
OVERTIME	40-045-0447-1030	N/A	255	0	200	200	0
MATERIALS	40-045-0447-2012	N/A	0	0	0	0	0
EQUIPMENT	40-045-0447-2520	N/A	0	0	0	0	0
LABOUR	40-045-0447-2911	9,166	9,393	16,397	12,500	15,600	3,100
MATERIALS 2	40-045-0447-2912	N/A	0	105	250	250	0
CONTRACT	40-045-0447-3100	N/A	0	0	500	500	0
		9,166	9,649	16,502	13,450	16,550	3,100

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
HEALTH & SAFETY							
OTHER	40-045-0460-2016	N/A	0	150	1,000	1,000	0
EMERGENCY SUPPLIES	40-045-0460-2017	N/A	0	0	0	0	0
EQUIPMENT	40-045-0460-2520	989	187	0	500	3,000	2,500
CONTRACT	40-045-0460-3100	N/A	0	0	0	0	0
HEALTH & SAFETY MATERIALS	40-045-0460-3152	N/A	3,715	0	150	150	0
		989	3,902	150	1,650	4,150	2,500
WATER ADMIN							
REGULAR SALARIES	40-043-0104-1020	N/A	124,151	129,844	184,000	215,000	31,000
OVERTIME	40-043-0104-1030	N/A	284	103	100	100	0
OTHER EARNINGS	40-043-0104-1040	N/A	0	0	0	0	0
STANDBY	40-043-0104-1045	N/A	30	0	0	0	0
WATER OVERHEAD FULL TIME - ACTING PAY	40-043-0104-1057	N/A	0	0	0	0	0
VACATION & STATS	40-043-0104-1060	N/A	8,741	9,788	6,000	6,000	0
EMPLOYER PORTION OF BENEFITS	40-043-0104-1090	N/A	42,874	43,668	52,100	60,300	8,200
EMPLOYER HEALTH TAX	40-043-0104-1091	N/A	2,966	3,265	3,700	4,400	700
WSIB	40-043-0104-1180	N/A	4,416	4,674	5,300	6,300	1,000
OFFICE SUPPLIES (HR/PURCH)	40-043-0104-2020	N/A	0	0	0	0	0
SEMINARS & TRAINING (CORP HR RELATED)	40-043-0104-2140	N/A	685	0	1,000	1,000	0
RECRUITMENT	40-043-0104-2160	N/A	0	0	500	500	0
ADVERTISING (HR)	40-043-0104-2170	N/A	508	237	300	300	0
CONSULTANT FEES (HR/PURCH)	40-043-0104-3219	N/A	4,488	0	0	0	0
LEGAL FEES (HR/PURCH)	40-043-0104-5540	N/A	0	0	0	0	0
POSTAGE - BILLING	40-045-0600-2080	8,694	9,840	8,696	9,500	10,000	500
OVERHEAD TRANSFER - SALARY HR/PAYROLL/IT	40-045-0600-2972	45,646	26,109	30,546	30,546	30,889	343
OPERATIONS OVERHEAD TRANSFER	40-045-0600-2973	81,843	34,601	46,370	46,370	49,172	2,802
OVERHEAD TRANSFER - SALARY AP/CAPITAL/GL	40-045-0600-2974	47,726	35,095	40,535	40,535	42,047	1,512
YR-END INVENTORY ADJUSTMENT	40-045-0600-9105	N/A	20,045	0	0	0	0
		183,909	314,833	317,727	379,951	426,008	46,057
INTERFUNCTIONAL TRANSFERS							
TRANSFER FROM RESERVES	40-045-0700-0990	N/A	0	0	(147,035)	0	147,035
TRANSFER TO RESERVE-SURPLUS	40-045-0700-9160	N/A	0	0	0	0	0
TLV LIFE CYCLE COSTS (PETAWAWA SERVICE)	40-045-0700-5845	N/A	17,256	19,175	19,175	19,750	575
		0	17,256	19,175	(127,860)	19,750	147,610

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PRIVATE SERVICE WATER							
RECOVERY OF COSTS	40-045-0710-0030	N/A	(18,060)	(45,979)	(8,600)	(12,600)	(4,000)
OVERTIME	40-045-0710-1030	N/A	1,566	3,082	0	0	0
MATERIALS	40-045-0710-2012	N/A	0	0	0	0	0
EQUIPMENT	40-045-0710-2520	N/A	0	0	0	0	0
LABOUR	40-045-0710-2911	N/A	11,607	12,047	8,600	12,500	3,900
CONTRACT	40-045-0710-3100	N/A	0	0	0	0	0
		0	(4,887)	(30,849)	0	(100)	(100)
DEVELOPMENT CHARGES (WATER)							
DEVELOPMENT CHARGES REVENUE	40-045-0750-0152	N/A	0	0	(5,000)	(5,000)	0
DC STUDY	40-045-0750-3430	N/A	0	0	25,000	0	(25,000)
TRANSFER TO RESERVES	40-045-0750-9160	N/A	0	0	5,000	5,000	0
		0	0	0	25,000	0	(25,000)
NON-RECURRING (PROJECT CODING)							
SALE OF EQUIPMENT	40-045-0900-0245	N/A	0	0	0	0	0
ASSET DISPOSAL	40-045-0900-0246	N/A	0	(3,730)	0	0	0
DISPOSAL OF NON ASSETS	40-045-0900-0991	N/A	0	(1,679)	0	0	0
MATERIALS	40-045-0900-2012	N/A	0	4,307	0	0	0
EQUIPMENT	40-045-0900-2520	N/A	6,029	3,053	12,000	10,000	(2,000)
LABOUR	40-045-0900-2911	N/A	0	35,875	0	0	0
SUB-CONTRACT	40-045-0900-3100	N/A	0	3,511	4,200	4,200	0
STUDIES	40-045-0900-3430	N/A	0	0	132,035	35,086	(96,949)
EVERETT-GOURLY TO BENNETT	40-045-0900-5414	N/A	0	0	0	0	0
SPECIALIZED EQUIPMENT (CONTINGENCY)	40-045-0900-5455	N/A	0	0	10,000	10,000	0
TRANSFER TO CAPITAL	40-045-0900-9140	995,218	1,038,685	1,084,554	1,104,554	6,051,988	4,947,434
IN FUND TSF TO PROJECTS	40-045-0900-9141	N/A	0	20,000	0	0	0
TRANSFER TO RESERVES	40-045-0900-9160	90,865	162,901	121,930	121,930	85,210	(36,720)
		1,086,083	1,207,615	1,267,820	1,384,719	6,196,484	4,811,765
OPERATING IN CAPITAL							
TRANSFER FROM SEWER	40-045-0910-0982	N/A	0	(20,000)	0	0	0
MATERIALS	40-045-0910-2012	N/A	0	0	0	0	0
EQUIPMENT	40-045-0910-2520	N/A	0	0	0	0	0
LABOUR	40-045-0910-2911	N/A	1,220	918	0	0	0
SUB-CONTRACT	40-045-0910-3100	N/A	0	0	0	0	0
STUDIES	40-045-0910-3430	N/A	8,348	38,527	0	0	0
		0	9,568	19,445	0	0	0
TOTAL WATER WORKS		**($2,440,780)**	**($2,672,603)**	**($2,762,044)**	**($2,770,936)**	**($3,224,400)**	**($453,464)**
(SURPLUS)/DEFICIT FUND 40			**0**	**($410,124)**	**0**	**0**	**0**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 Library Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
LIBRARY							
ADMINISTRATION SALARIES							
RECOVERY OF BENEFIT COSTS	60-078-0101-0031	N/A	0	(1,458)	0	0	0
REGULAR SALARIES & WAGES	60-078-0101-1020	188,507	223,949	203,434	273,800	284,290	10,490
OVERTIME	60-078-0101-1030	N/A	3,566	2,343	500	500	0
ACTING PAY	60-078-0101-1057	N/A	169	399	600	600	0
LIBRARY-VACATION, STATS	60-078-0101-1060	33,233	29,356	40,413	0	0	0
VACATION IN-LIEU	60-078-0101-1065	N/A	0	0	0	0	0
SICK LEAVE	60-078-0101-1070	6,132	8,183	6,936	0	0	0
SICK LEAVE (CONTINGENCY)	60-078-0101-1071	N/A	0	0	2,000	2,000	0
SICK LEAVE PAYOUT	60-078-0101-1072	N/A	0	0	0	0	0
EMPLOYER PORTION OF BENEFITS	60-078-0101-1090	57,579	61,145	55,805	76,092	78,011	1,919
EMPLOYER HEALTH TAX	60-078-0101-1091	3,013	5,045	4,935	8,261	8,261	0
W.S.I.B	60-078-0101-1180	5,157	7,984	7,335	7,433	7,618	185
		293,621	339,398	320,141	368,686	381,280	12,594
SUMMER CAREER PROGRAM							
FEDERAL GRANT	60-078-0102-0750	N/A	0	0	(3,000)	(3,000)	0
SALARIES & WAGES	60-078-0102-1020	N/A	0	0	6,930	6,930	0
VACATION, STATS	60-078-0102-1060	N/A	0	0	420	420	0
EMPLOYER PORTION OF BENEFITS	60-078-0102-1090	N/A	0	0	245	245	0
EMPLOYER HEALTH TAX	60-078-0102-1091	N/A	0	0	135	135	0
W.S.I.B	60-078-0102-1180	N/A	0	0	198	198	0
		0	0	0	4,928	4,928	0
BANK INTEREST							
LIBRARY BANK INTEREST	60-078-0103-0170	N/A	(23,588)	0	0	0	0
LIBRARY INTEREST ON TEMPORARY BORROWING	60-078-0103-4510	N/A	23,588	0	0	0	0
		0	0	0	0	0	0
PART TIME SALARIES							
REGULAR SALARIES & WAGES	60-078-0107-1020	192,569	234,476	224,031	300,335	312,045	11,710
OVERTIME	60-078-0107-1030	N/A	0	0	600	600	0
VACATION, STATS	60-078-0107-1060	15,733	18,799	19,462	35,650	35,650	0
EMPLOYER PORTION OF BENEFITS	60-078-0107-1090	22,778	30,517	27,812	53,705	55,925	2,220
EMPLOYER HEALTH TAX	60-078-0107-1091	4,008	4,939	4,703	5,860	6,085	225
W.S.I.B	60-078-0107-1180	6,101	7,823	7,066	8,860	9,205	345
		241,190	296,553	283,074	405,010	419,510	14,500

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 Library Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
REVENUE							
TRANSFER FROM SURPLUS	60-078-0115-0000	N/A	0	0	0	0	0
MISCELLANEOUS	60-078-0115-0020	N/A	(975)	0	0	0	0
PHOTOCOPY FEES	60-078-0115-0029	(4,275)	(4,767)	(6,081)	(5,000)	(5,000)	0
RECOVERY OF COSTS	60-078-0115-0030	(10,282)	(7,749)	0	0	0	0
CITY OF PEMBROKE - LIBRARY RENT CONTRIBUTION	60-078-0115-0105	N/A	0	0	(115,308)	(115,308)	0
PROVINCIAL GRANT-PEMBROKE	60-078-0115-0335	N/A	(47,439)	0	(47,439)	(47,439)	0
CITY OF PEMBROKE-LOCAL	60-078-0115-0340	(551,627)	(576,769)	(668,769)	(668,769)	(689,124)	(20,355)
TWP LAURENTIAN VALLEY-LOCAL	60-078-0115-0350	(142,737)	(155,000)	(161,975)	(161,975)	(169,264)	(7,289)
PROVINCIAL GRANT-LAURENTIAN VALLEY	60-078-0115-0360	(14,568)	(14,568)	0	(14,568)	(14,568)	0
FINES	60-078-0115-0420	(2,673)	(2,538)	(2,024)	(2,000)	(2,000)	0
FINES-AUDIO/VIDEO	60-078-0115-0422	(415)	(375)	(434)	(500)	(500)	0
FINES-LOST BOOKS	60-078-0115-0424	(671)	(719)	(939)	(500)	(500)	0
FINES-CHILDREN DEPT	60-078-0115-0428	(1,815)	(1,745)	(1,175)	(1,000)	(1,000)	0
SICK LEAVE TRANSFER	60-078-0115-0510	N/A	0	0	0	0	0
NON-RESIDENT FEES	60-078-0115-0515	(3,144)	(3,360)	(3,440)	(3,500)	(3,500)	0
DONATIONS	60-078-0115-0550	(724)	(903)	(1,527)	(4,000)	(4,000)	0
PROVINCIAL GRANTS	60-078-0115-0730	N/A	(20,000)	0	0	0	0
		(732,931)	(836,906)	(846,364)	(1,024,559)	(1,052,203)	(27,644)
BEQUEST							
DONATIONS	60-078-0116-0550	N/A	0	(55,104)	0	0	0
GENERAL PURCHASES	60-078-0116-2010	N/A	0	0	0	0	0
		0	0	(55,104)	0	0	0
FUNDRAISING							
DONATIONS	60-078-0118-0550	(12,296)	(14,041)	(18,831)	(3,000)	(3,000)	0
GENERAL PURCHASES	60-078-0118-2010	12,296	14,041	0	3,000	3,000	0
		0	0	(18,831)	0	0	0
PROVISION OF SERVICES							
OFFICE SUPPLIES	60-078-0120-2020	5,043	6,394	2,977	5,000	5,000	0
SNOW REMOVAL	60-078-0120-2032	3,161	0	0	8,500	8,500	0
COPIER SUPPLIES	60-078-0120-2050	N/A	0	0	0	0	0
MEMBERSHIPS & SUBSCRIPTIONS	60-078-0120-2060	1,046	1,486	1,568	1,600	1,600	0
POSTAGE	60-078-0120-2080	1,995	2,253	1,688	1,500	1,500	0
CONFERENCES AND TRAINING	60-078-0120-2140	10,097	6,726	7,845	6,500	6,500	0
MILEAGE	60-078-0120-2750	N/A	0	0	0	0	0

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 Library Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
CITY ADMIN SERVICES	60-078-0120-2990	4,949	11,270	11,270	11,270	11,270	0
JANITORIAL CONTRACT	60-078-0120-3020	N/A	0	0	0	0	0
GENERAL MAINTENANCE	60-078-0120-3040	18,231	23,041	3,391	17,000	17,000	0
COMPUTER LINE CHARGES	60-078-0120-3080	N/A	0	0	0	0	0
WEBSITE DEVELOPMENT & MTCE	60-078-0120-3082	2,649	5,519	2,548	2,500	2,500	0
CONTRACT	60-078-0120-3100	15,159	10,746	17,110	20,000	20,000	0
PARKING LOT MAINTENANCE	60-078-0120-3105	N/A	5,471	4,437	0	0	0
INSURANCE	60-078-0120-3170	12,088	12,347	10,383	15,530	15,530	0
TELEPHONE	60-078-0120-3510	8,744	10,534	600	8,000	8,000	0
ELECTRICAL	60-078-0120-3550	14,925	14,599	13,153	24,500	24,500	0
HEATING	60-078-0120-3560	4,817	4,814	3,642	5,000	5,000	0
BANK SERVICE CHARGES	60-078-0120-4540	933	1,149	924	550	600	50
AUDIT FEE	60-078-0120-5510	3,002	3,155	0	3,500	3,500	0
LIBRARY RENT	60-078-0120-5520	N/A	0	0	115,308	115,308	0
LEGAL FEES	60-078-0120-5540	N/A	0	0	3,100	3,100	0
MISCELLANEOUS	60-078-0120-5542	N/A	371	0	0	0	0
BOARD EXPENSES	60-078-0120-5558	N/A	0	0	0	0	0
PROGRAMMING AND OUTREACH	60-078-0120-5575	5,065	5,120	2,199	4,500	5,000	500
		111,903	124,996	83,735	253,858	254,408	550
LIBRARY MATERIAL							
BOOKS	60-078-0201-2210	42,697	50,757	33,518	50,000	50,000	0
PERIODICALS	60-078-0201-2310	2,549	2,715	1,986	2,500	2,500	0
AUDIO/VIDEO	60-078-0201-2410	8,360	8,668	5,421	7,000	7,000	0
OFFICE EQUIPMENT & MAINTENANCE	60-078-0201-2560	7,507	14,316	1,300	7,000	7,000	0
		61,113	76,456	42,225	66,500	66,500	0
COMMUNITY ACCESS PROGRAM							
PROVINCE OF ONTARIO	60-078-0242-0730	N/A	(3,120)	(6,240)	(2,800)	(2,800)	0
FEDERAL CAP GRANT	60-078-0242-0750	N/A	0	0	(6,500)	(6,500)	0
COMPUTER EQUIPMENT	60-078-0242-2565	N/A	0	0	6,500	6,500	0
NETWORK EXPENSES	60-078-0242-3090	4,664	3,440	3,175	2,800	2,800	0
		4,664	320	(3,065)	0	0	0

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CITY OF PEMBROKE
2026 Library Budget

Description	G/L Account	3YR AVG	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PEMBROKE LIBRARY BOARD							
HONORARIUM	60-078-0735-1250	2,183	2,100	2,500	2,750	2,750	0
MEALS	60-078-0735-2055	N/A	0	0	500	500	0
SEMINARS/TRANSPORTATION	60-078-0735-2140	342	125	90	1,750	1,750	0
CHRISTMAS PARTY	60-078-0735-2181	1,240	1,806	0	1,750	1,750	0
BOARD EXPENSES	60-078-0735-5558	N/A	97	0	500	500	0
		3,765	4,128	2,590	7,250	7,250	0
TOTAL OPERATING			**$4,943**	**($191,600)**	**$81,673**	**$81,673**	**0**
NON-RECURRING							
CITY OF PEMBROKE	60-078-0900-0340	(16,000)	(14,000)	(14,000)	(14,000)	(14,000)	0
DONATIONS	60-078-0900-0550	N/A	0	0	0	0	0
TRILLIUM GRANT	60-078-0900-0760	N/A	0	0	0	0	0
TRANSFER FROM RESERVES** (TO BE CONFIRMED)	60-078-0900-0990	N/A	(32,363)	0	(81,673)	(81,673)	-
COMPUTERS	60-078-0900-4283	N/A	0	0	0	0	0
SECURITY GATES	60-078-0900-4305	N/A	0	0	0	0	0
CHILDREN'S AREA - SHELVING	60-078-0900-4310	N/A	0	0	0	0	0
FLOORING & CARPETING	60-078-0900-4320	3,925	4,411	7,769	0	0	0
BUILDING IMPROVEMENTS	60-078-0900-5970	28,349	24,909	5,241	7,000	7,000	0
AIR CONDITIONING	60-078-0900-5972	N/A	0	0	0	0	0
TRANSFER TO RESERVES	60-078-0900-9160	N/A	12,100	13,091	7,000	7,000	0
						0	
TOTAL CAPITAL			**($4,943)**	**$12,100**	**($81,673)**	**($81,673)**	**0**
TOTAL BEFORE EVENTS			**0**	**($179,500)**	**0**	**0**	**0**
MULTICULTURAL FESTIVAL							
MULTICULTURAL FESTIVAL REVENUE	60-078-0130-0020	(20,391)	(25,573)	(29,805)	(15,000)	(15,000)	0
MULTICULTURAL FESTIVAL CITY CONTRIB	60-078-0130-0340	(10,000)	(10,000)	(15,000)	(15,000)	(15,000)	0
TRANSFER FROM RESERVES	60-078-0130-0990	N/A		0	0	0	0
MULTICULTURAL FESTIVAL GENERAL PURCHASES	60-078-0130-2010	N/A	34,571	37,739	30,000	30,000	0
MULTICULTURAL FESTIVAL TRF TO RESERVE	60-078-0130-9160	N/A	1,002	7 066	0	0	0
		0	0	(0)	0	0	0
GRAND TOTAL			**0**	**($179,500)**	**0**	**0**	**0**

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