



Tuesday, June 16, 2026

Council Report

To: Mayor Ron Gervais
Members of Council

From: Angela Loctie
Treasurer/Deputy Clerk

Re: 2025 Development Charges Treasurer's Statement

Attached is the 2025 Development Charges Treasurer's Statement for presentation to Council. The information has been prepared in accordance with subsection 43 (2) of the *Development Charges Act (D.C.A.)* and *Ontario Regulation 82/98*. This is a new reporting requirement for municipalities that will be included as part of the city's Development Charge Reduction Grant application.

In 2021, Council approved a motion to maintain DC rates at current levels with a 2% annual phase-in for the years 2021 to 2026, an average reduction of 89% in 2021 as compared to the permitted DC rates as follows:

Unit Type	DC Background Study	2021 Rate
Single & Semi-Detached	\$28,793	\$3,705
Rows & Multiples	23,748	3,149
Apartments	17,840	2,172
Non-Residential \$/Sq.m	124.78	9.58

As a result of this approach, DC funds collected are not allocated to every eligible project included in the DC Background Study as it occurs due to the small value of funding available but rather earmarked to a specific upcoming project and built up over several years for each service category.

Under this approach, funding shortfalls for growth-related projects are funded through property taxes, water rates and wastewater rates as applicable.

Respectfully submitted,

Angela Loctie
Treasurer/Deputy Clerk

**CITY OF PEMBROKE
ANNUAL TREASURER'S STATEMENT
DEVELOPMENT CHARGES RESERVE FUNDS
AS AT DECEMBER 31, 2025**

TABLE 1: DC RESERVE FUND SUMMARY (FOR A DESCRIPTION OF FUNDS, SEE TABLE 5)

DESCRIPTION	LIBRARY	PARKS & REC	FIRE	POLICE	DEV STUDY	PUBLIC WORKS	ROADS	WATER	WASTEWATER	TOTAL
OPENING BALANCE: JAN 1	8,470.17	83,090.73	9,645.07	(7,352.60)	9,855.23	19,333.32	22,316.20	259,885.97	31,215.19	436,459.27
TRANSFERS IN	LIBRARY	PARKS & REC	FIRE	POLICE	DEV STUDY	PUBLIC WORKS	ROADS	WATER	WASTEWATER	TOTAL
ADD: DEVELOPMENT CHARGES COLLECTED	1,313.66	8,262.60	4,681.86	4,717.16	5,423.09	2,428.12	5,078.13	7,243.96	7,062.42	46,211.00
ADD: INTEREST EARNED	422.28	2,656.01	1,504.99	1,516.33	1,743.26	780.52	1,632.37	2,328.58	2,270.22	14,854.56
ADD: REPAYMENT OF MONIES BORROWED & INTEREST										-
SUB-TOTAL TRANSFERS IN	1,735.94	10,918.61	6,186.85	6,233.49	7,166.35	3,208.64	6,710.50	9,572.54	9,332.64	61,065.56
TRANSFERS OUT	LIBRARY	PARKS & REC	FIRE	POLICE	DEV STUDY	PUBLIC WORKS	ROADS	WATER	WASTEWATER	TOTAL
LESS: TRANSFERS TO CAPITAL OR OPERATING PROJECTS (SEE TABLE 2)		54,543.36		-	19,166.49	16,947.00				90,656.85
LESS: REFUNDS										-
LESS: LOANS TO OTHER DC CATEGORIES FOR INTERIM FINANCING										-
LESS: CREDITS (SEE TABLE 3)										-
SUB-TOTAL TRANSFERS OUT	-	54,543.36	-	-	19,166.49	16,947.00	-	-	-	90,656.85
DESCRIPTION	LIBRARY	PARKS & REC	FIRE	POLICE	DEV STUDY	PUBLIC WORKS	ROADS	WATER	WASTEWATER	TOTAL
CLOSING BALANCE: DEC 31	10,206.11	39,465.98	15,831.92	(1,119.11)	(2,144.91)	5,594.96	29,026.70	269,458.51	40,547.83	406,867.98

THE MUNICIPALITY IS COMPLIANT WITH S.S. 59.1 (1) OF THE *DEVELOPMENT CHARGES ACT* WHEREBY CHARGES ARE NOT DIRECTLY OR INDIRECTLY IMPOSED ON DEVELOPMENT NOR HAS A REQUIREMENT TO CONSTRUCT A SERVICE RELATED TO DEVELOPMENT BEEN IMPOSED, EXCEPT AS PERMITTED BY THE *DEVELOPMENT CHARGES ACT* OR ANOTHER ACT.

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TABLE 2: TRANSFERS TO CAPITAL AND OPERATING PROJECTS

DC ELIGIBILITY PER STUDY

DC FUND CATEGORY	PROJECT TYPE	ITEM	GROSS CAPITAL COST	% BTE	DC RESERVE FUND DRAW	DC DEBT FINANCING	GRANTS, SUBSIDIES, OTHER CONTRIBUTIONS	POST PERIOD BENEFIT/CAPACITY INTERIM FINANCING	POST-PERIOD GRANTS, SUBSIDIES, OTHER FUNDING	CITY TAX SUPPORTED FUNDING	CITY RATE SUPPORTED FUNDING	CITY RESERVES OR RESERVE FUND FUNDING	CITY DEBT FINANCING	GRANTS, SUBSIDIES, OTHER FUNDING
PARKS & REC	CAPITAL	ADDITIONAL FLEET	300,000.00	0%	300,000.00									
DEV STUDY	OPERATING	DC BACKGROUND STUDY	25,000.00	0%	25,000.00									
DEV STUDY	OPERATING	CIP STUDY	25,000.00	20%	20,000.00					5,000.00				
PUBLIC WORKS	CAPITAL	ROADS SINGLE AXLE TRUCK	270,000.00	0%	270,000.00									

DC ACTUAL PROJECT FUNDING*

FUND		ITEM	GROSS CAPITAL COST	% BTE	DC RESERVE FUND DRAW	DC DEBT FINANCING	GRANTS, SUBSIDIES, OTHER CONTRIBUTIONS	POST PERIOD BENEFIT/CAPACITY INTERIM FINANCING	POST-PERIOD GRANTS, SUBSIDIES, OTHER FUNDING	CITY TAX SUPPORTED FUNDING	CITY RATE SUPPORTED FUNDING	CITY RESERVES OR RESERVE FUND FUNDING	CITY DEBT FINANCING	GRANTS, SUBSIDIES, OTHER FUNDING
PARKS & REC	CAPITAL	PARKS MOWER	37,091.52	0%	37,091.52									
PARKS & REC	CAPITAL	PARKS UTV	17,451.84	0%	17,451.84									
DEV STUDY	OPERATING	DC BACKGROUND STUDY	19,166.49	0%	19,166.49									
DEV STUDY	OPERATING	CIP STUDY	37,016.60	20%	-					37,016.60				
PUBLIC WORKS	CAPITAL	ROADS SINGLE AXLE TRUCK	352,643.00	0%	16,947.00					335,696.00				

*NOTE: AS THE CITY HAS APPROVED A DC CHARGE SIGNIFICANTLY LESS THAN THE BACKGROUND STUDY, DC RESERVE FUND DRAWS ARE TYPICALLY WITHDRAWN BASED ON AVAILABLE FUNDING WITH NO CONSIDERATION FOR FUTURE WITHDRAWALS. THE ONLY EXCEPTION IS THE DC STUDY ITSELF FOR WHICH THE FULL COST OF THE STUDY IS WITHDRAWN AGAINST FUTURE DC REVENUES TO BE COLLECTED.

BTE = BENEFIT TO EXISTING RESIDENTS

**CITY OF PEMBROKE
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TABLE 3: STATEMENT OF CREDIT HOLDER TRANSACTIONS

CREDIT HOLDER	APPLICABLE DC RESERVE FUND	CREDIT BALANCE OUTSTANDING BEGINNING OF YEAR	ADDITIONAL CREDITS GRANTED DURING YEAR	CREDIT USED BY HOLDER DURING YEAR	CREDIT BALANCE OUTSTANDING END OF YEAR
N/A					

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TABLE 4: STATEMENT OF RESERVE FUND BALANCE ALLOCATIONS

SERVICE	BALANCE JAN 1	60% TARGET ALLOCATION
WATER	259,885.97	155,931.58
WASTEWATER	31,215.19	18,729.12
ROADS	22,316.20	13,389.72

TABLE 4A: PROJECTS TO WHICH FUNDS WILL BE ALLOCATED: WATER

PROJECT	GROWTH-RELATED COST ALLOCATED TO DATE	GROWTH-RELATED COST ALLOCATED CURRENT YEAR	GROWTH-RELATED COST REMAINING TO BE FUNDED	TOTAL GROWTH-RELATED COSTS	TOTAL ESTIMATED PROJECT COST	BTE%
WATER TOWER			3,550,000.00	3,550,000.00	7,100,000.00	50%
				-		
TOTAL	-	-	3,550,000.00	3,550,000.00		N/A

TABLE 4B: PROJECTS TO WHICH FUNDS WILL BE ALLOCATED: WASTEWATER

PROJECT	GROWTH-RELATED COST ALLOCATED TO DATE	GROWTH-RELATED COST ALLOCATED CURRENT YEAR	GROWTH-RELATED COST REMAINING TO BE FUNDED	TOTAL GROWTH-RELATED COSTS	TOTAL ESTIMATED PROJECT COST	BTE%
SUPPLES LANDING LS			1,000,000.00	1,000,000.00	1,000,000.00	0%
				-		
TOTAL	-	-	1,000,000.00	1,000,000.00		N/A

TABLE 4C: PROJECTS TO WHICH FUNDS WILL BE ALLOCATED: ROADS

PROJECT	GROWTH-RELATED COST ALLOCATED TO DATE	GROWTH-RELATED COST ALLOCATED CURRENT YEAR	GROWTH-RELATED COST REMAINING TO BE FUNDED	TOTAL GROWTH-RELATED COSTS	TOTAL ESTIMATED PROJECT COST	BTE%
NELSON STREET PHASE 3			75,437.00	75,437.00	1,664,132.00	95%
				-		
TOTAL	-	-	75,437.00	75,437.00		N/A

BTE = BENEFIT TO EXISTING RESIDENTS

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TABLE 5: DESCRIPTION OF SERVICE FOR WHICH EACH DEVELOPMENT CHARGE RESERVE FUND WAS ESTABLISHED

SERVICE	DESCRIPTION
LIBRARY	THE FUND IS USED FOR GROWTH-RELATED PROJECTS SUPPORTING THE PEMBROKE PUBLIC LIBRARY
PARKS AND RECREATION (PARKS & REC)	THE FUND IS USED FOR GROWTH-RELATED PROJECTS RELATED TO PARKLAND DEVELOPMENT, PARKLAND AMENITIES, RECREATIONAL TRAILS, PARKLAND BUILDINGS, RECREATION FACILITIES AND PARKS/RECREATION VEHICLES AND EQUIPMENT
FIRE	THE FUND IS USED FOR GROWTH-RELATED PROJECTS SUPPORTING FIRE PROTECTION SERVICES, INCLUDING FACILITIES, VEHICLES, EQUIPMENT AND GEAR
POLICE	THE FUND IS USED FOR GROWTH-RELATED PROJECTS SUPPORTING POLICE SERVICES INCLUDING FACILITIES
DEVELOPMENT-RELATED STUDIES (DEV STUDY)	THE FUND IS USED FOR GROWTH-RELATED STUDIES
PUBLIC WORKS	THE FUND IS USED FOR GROWTH-RELATED PROJECTS RELATED TO PUBLIC WORKS FACILITIES, VEHICLES AND EQUIPMENT
SERVICES RELATED TO A HIGHWAY (ROADS)	THE FUND IS USED FOR GROWTH-RELATED PROJECTS FOR ROADS, BRIDGES, ACTIVE TRANSPORTATION, STREETLIGHTS AND SIDEWALKS
WATER	THE FUND IS USED FOR GROWTH-RELATED PROJECTS FOR WATER TREATMENT, SUPPLY, STORAGE, PUMPING, DISTRIBUTION AND OTHER WATER-RELATED INFRASTRUCTURE
WASTEWATER	THE FUND IS USED FOR GROWTH-RELATED PROJECTS FOR WASTEWATER TREATMENT, STORAGE, PUMPING, COLLECTION AND OTHER WASTEWATER-RELATED INFRASTRUCTURE

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TABLE 6: UPDATED CAPITAL COST EXPECTATIONS ON DC BACKGROUND STUDY PROJECTS

*NOTE: IN 2021, COUNCIL APPROVED A DC RATE SIGNIFICANTLY LOWER THAN THE BACKGROUND STUDY.
AS A RESULT, DC PROJECTS ARE OFTEN UNFUNDED FROM DCs OR DEFERRED DUE TO LACK OF FUNDING COLLECTED TO FINANCE THE PROJECT.*

SERVICE CATEGORY: LIBRARY		DC FUNDS AVAILABLE JAN 1:	8,470.17	CURRENT YR SPEND:	0.00	SPEND COMMENT:		EARMARKED FOR LIBRARY MASTER PLAN	
DC BACKGROUND STUDY PROJECT	TIMING	GROSS PROJECT COSTS	LESS: GRANTS/SUBSIDIES	NET MUNICIPAL COST	BTE%	ELIGIBLE COST	REVISED TIMING	REVISED FUNDED OR FUTURE ELIGIBLE COST	COMMENT
SECURITY GATES	2021	45,000	9,000	36,000	0%	36,000	2022	3,750.59	PROJECT COMPLETE. DC FUNDING BASED ON FUNDS AVAILABLE IN RESERVE, NOT ELIGIBLE COST.
SECONDARY BRANCH (EAST END MALL)	2023	560,000	112,000	448,000	0%	448,000	TBD	-	PROJECT DEFERRED INDEFINITELY DUE TO LACK OF DC REVENUE AVAILABLE
LIBRARY MASTER PLAN	2025	40,000	8,000	32,000	0%	32,000	2027	32,000	INSUFFICIENT DC FUNDS AVAILABLE TO COMMENCE PROJECT IN 2025
BOOK MOBILE	2028	75,000	15,000	60,000	0%	60,000	2028	60,000	MAY BE DEFFERRED BASED ON AVAILABLE FUNDS
PROVISION FOR ADDITIONAL MATERIALS	VARIOUS	185,600	-	185,600	0%	185,600	VARIOUS	20,000	EXCESS DC FUNDS TO BE USED FOR LIBRARY MATERIALS AFTER CONSIDERATION OF LIBRARY MASTER PLAN AND BOOK MOBILE
TOTAL	N/A	905,600	144,000	761,600	-	761,600	N/A	115,751	N/A

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TABLE 6: UPDATED CAPITAL COST EXPECTATIONS ON DC BACKGROUND STUDY PROJECTS

SERVICE CATEGORY: PARKS & REC DC FUNDS AVAILABLE JAN 1: 83,090.73 CURRENT YR SPEND: 54,543.36 SPEND COMMENT: EARMARKED FOR VEHICLES OR POOL

DC BACKGROUND STUDY PROJECT	TIMING	GROSS PROJECT COSTS	LESS: GRANTS/SUBSIDIES	NET MUNICIPAL COST	BTE%	ELIGIBLE COST	REVISED TIMING	REVISED FUNDED OR FUTURE ELIGIBLE COST	COMMENT
RECREATION MASTER PLAN	2021	50,000		50,000	0%	50,000	2024	-	COMPLETE
BOUNDARY RD PED WALK OR ALGONQUIN TRAIL HEAD	2021	205,000	166,210	38,790	0%	38,790		-	COMPLETE
PACC TWINNING BRINE PUMP	2023	35,000		35,000	0%	35,000		-	COMPLETE
BOUNDARY RD PED WALK OR ALGONQUIN TRAIL HEAD	2023	25,000		25,000	0%	25,000	-	-	CANCELLED. FARMERS MARKET LOCATION
PROVISION FOR ADDITIONAL FLEET	VARIOUS	300,000		300,000	0%	300,000	2025	37,092	PARKS MOWER. COMPLETE
							2025	17,452	PARKS UTV. COMPLETE
							VARIOUS	245,457	
BOUNDARY RD PED WALK OR ALGONQUIN TRAIL HEAD	2022	90,000		90,000	0%	90,000	2028	115,000	DEFERRED AWAITING COUNTY POLICY ON SIGNAGE
LED SIGN RIVERSIDE PARK	2022	65,000		65,000	0%	65,000	2028	65,000	DEFERRED TO 200TH ANNIVERSARY
PAVED AREA NEXT TO MARINA PARKING LOT (REPAVED)	2022	100,000		100,000	0%	100,000	2028	100,000	LINKED TO ALBERT ST ROADS PROJECT
KINSMEN PARK SPLASH PAD	2028	180,000		180,000	0%	180,000	2032	180,000	LINKED TO NEW OR RENOVATED POOL
NEW POOL	2025	12,000,000		12,000,000	33%	8,040,000	2032	8,040,000	UNDER REVIEW, REQUIRES GRANT FUNDING AND PARTNERSHIPS. LAST PROJECT ESTIMATE \$40M. MAY CONSIDER ADDITION TO EXISTING BUILDING INSTEAD.
PARKLAND DEVELOPMENT	VARIOUS	124,000		124,000	0%	124,000	VARIOUS	124,000	NEW PARK SPACE OR FEATURES RELATED TO NEW DEVELOPMENT
TOTAL	N/A	13,174,000	166,210	13,007,790	N/A	8,997,790		8,924,000	N/A

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TABLE 6: UPDATED CAPITAL COST EXPECTATIONS ON DC BACKGROUND STUDY PROJECTS

SERVICE CATEGORY: FIRE									
DC FUNDS AVAILABLE JAN 1: 9,645.07 CURRENT YR SPEND: 0.00 SPEND COMMENT: EARMARKED FOR FIRE MASTER PLAN									
DC BACKGROUND STUDY PROJECT	TIMING	GROSS PROJECT COSTS	LESS: GRANTS/SUBSIDIES	NET MUNICIPAL COST	BTE%	ELIGIBLE COST	REVISED TIMING	REVISED FUNDED OR FUTURE ELIGIBLE COST	COMMENT
RESERVE FUND DEFICIT BALANCE	2021	47,034		47,034	0%	47,034	VARIOUS	47,034	DEFICIT NOW RECOVERED THROUGH ANNUAL REVENUES.
FIRE HALL DEBT (PRINCIPLE)	2021	104,480		104,480	50%	52,240	2021	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
FIRE HALL DEBT (INTEREST)	2021	107,272		107,272	50%	53,636	2021	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
FIRE HALL DEBT (PRINCIPLE)	2022	104,480		104,480	50%	52,240	2022	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
FIRE HALL DEBT (INTEREST)	2022	103,406		103,406	50%	51,703	2022	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
FIRE HALL DEBT (PRINCIPLE)	2023	104,480		104,480	50%	52,240	2023	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
FIRE HALL DEBT (INTEREST)	2023	99,540		99,540	50%	49,770	2023	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
FIRE HALL DEBT (PRINCIPLE)	2024	104,480		104,480	50%	52,240	2024	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
FIRE HALL DEBT (INTEREST)	2024	95,939		95,939	50%	47,970	2024	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
FIRE HALL DEBT (PRINCIPLE)	2025	104,480		104,480	50%	52,240	2025	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
FIRE HALL DEBT (INTEREST)	2025	91,809		91,809	50%	45,905	2025	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
FIRE HALL CONCRETE TRAINING PAD	2021	52,304		52,304	0%	52,304			COMPLETE. INSUFFICIENT DC REVENUE TO FUND.
FENCING TRAINING COMPOUND	2021	25,000		25,000	0%	25,000			PROJECT CANCELLED. INSUFFICIENT REVENUE COLLECTED TO FUND.
TANKER TRUCK	2029	250,000		250,000	0%	250,000			PROJECT CANCELLED. INSUFFICIENT DC REVENUE COLLECTED TO FUND. PFD TO RELY ON MUTUAL AID.
FIRE HALL DEBT (PRINCIPLE)	2026	104,480		104,480	50%	52,240	2026	52,240	
FIRE HALL DEBT (INTEREST)	2026	87,943		87,943	50%	43,972	2026	43,972	
FIRE HALL DEBT (PRINCIPLE)	2027	104,480		104,480	50%	52,240	2027	52,240	
FIRE HALL DEBT (INTEREST)	2027	84,077		84,077	50%	42,039	2027	42,039	
FIRE HALL DEBT (PRINCIPLE)	2028	104,480		104,480	50%	52,240	2028	52,240	
FIRE HALL DEBT (INTEREST)	2028	80,434		80,434	50%	40,217	2028	40,217	
FIRE HALL DEBT (PRINCIPLE)	2029	104,480		104,480	50%	52,240	2029	52,240	
FIRE HALL DEBT (INTEREST)	2029	76,346		76,346	50%	38,173	2029	38,173	
FIRE HALL DEBT (PRINCIPLE)	2030	104,480		104,480	50%	52,240	2030	52,240	
FIRE HALL DEBT (INTEREST)	2030	72,480		72,480	50%	36,240	2030	36,240	
FIRE MASTER PLAN	2022	65,000		65,000	0%	65,000	2028	100,000	FORECASTED COST INCREASE. DEFERRED TO 2028
COVERED/ENCLOSED STORAGE	2021	25,000		25,000	0%	25,000	2029	120,000	FORECASTED COST INCREASE. DEFERRED TO 2029
FIRE TRAINING PROPS/TOWER	2025	500,000		500,000	50%	250,000	2040	1,000,000	PROJECT FORECASTED AT \$2M. DEFERRED TO 2040
TOTAL	N/A	2,908,384	-	2,908,384	N/A	1,686,361	N/A	1,681,840	N/A

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TABLE 6: UPDATED CAPITAL COST EXPECTATIONS ON DC BACKGROUND STUDY PROJECTS

SERVICE CATEGORY: POLICE DC FUNDS AVAILABLE JAN 1: (7,352.60) CURRENT YR SPEND: 0.00 SPEND COMMENT: FUND STILL IN DEFICIT POSITION

DC BACKGROUND STUDY PROJECT	TIMING	GROSS PROJECT COSTS	LESS: GRANTS/SUBSIDIES	NET MUNICIPAL COST	BTE%	ELIGIBLE COST	REVISED TIMING	REVISED FUNDED OR FUTURE ELIGIBLE COST	COMMENT
RESERVE FUND DEFICIT BALANCE	2021	51,737		51,737	0%	51,737	VARIOUS	44,384	DEFICIT BEING RECOVERED THROUGH ANNUAL REVENUES.
OPP STATION DEBT (PRINCIPAL)	2021	161,327		161,327	66%	54,278	2021	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
OPP STATION DEBT (INTEREST)	2021	134,575		134,575	66%	45,277	2021	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
OPP STATION DEBT (PRINCIPAL)	2022	161,327		161,327	66%	54,278	2022	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
OPP STATION DEBT (INTEREST)	2022	129,026		129,026	66%	43,410	2022	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
OPP STATION DEBT (PRINCIPAL)	2023	161,327		161,327	66%	54,278	2023	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
OPP STATION DEBT (INTEREST)	2023	123,476		123,476	66%	41,543	2023	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
OPP STATION DEBT (PRINCIPAL)	2024	161,327		161,327	66%	54,278	2024	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
OPP STATION DEBT (INTEREST)	2024	118,253		118,253	66%	39,786	2024	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
OPP STATION DEBT (PRINCIPAL)	2025	161,327		161,327	66%	54,278	2025	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
OPP STATION DEBT (INTEREST)	2025	112,377		112,377	66%	37,809	2025	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
OPP STATION DEBT (PRINCIPAL)	2026	161,327		161,327	66%	54,278	2026	54,278	
OPP STATION DEBT (INTEREST)	2026	106,827		106,827	66%	35,942	2026	35,942	
OPP STATION DEBT (PRINCIPAL)	2027	161,327		161,327	66%	54,278	2027	54,278	
OPP STATION DEBT (INTEREST)	2027	101,277		101,277	66%	34,074	2027	34,074	
OPP STATION DEBT (PRINCIPAL)	2028	161,327		161,327	66%	54,278	2028	54,278	
OPP STATION DEBT (INTEREST)	2028	95,994		95,994	66%	32,297	2028	32,297	
OPP STATION DEBT (PRINCIPAL)	2029	161,327		161,327	66%	54,278	2029	54,278	
OPP STATION DEBT (INTEREST)	2029	90,178		90,178	66%	30,340	2029	30,340	
OPP STATION DEBT (PRINCIPAL)	2030	161,327		161,327	66%	54,278	2030	54,278	
OPP STATION DEBT (INTEREST)	2030	84,628		84,628	66%	28,473	2030	28,473	
TOTAL	N/A	2,761,618	-	2,761,618	N/A	963,468	N/A	476,900	N/A

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TABLE 6: UPDATED CAPITAL COST EXPECTATIONS ON DC BACKGROUND STUDY PROJECTS

SERVICE CATEGORY: DEV STUDY									
		DC FUNDS AVAILABLE JAN 1:	9,855.23	CURRENT YR SPEND:	19,166.49	SPEND COMMENT:		FUND IN DEFICIT AT END OF YEAR	
DC BACKGROUND STUDY PROJECT	TIMING	GROSS PROJECT COSTS	LESS: GRANTS/SUBSIDIES	NET MUNICIPAL COST	BTE%	ELIGIBLE COST	REVISED TIMING	REVISED FUNDED OR FUTURE ELIGIBLE COST	COMMENT
RESERVE FUND DEFICIT BALANCE	2021	39,277		39,277	0%	39,277	VARIOUS	39,277	DEFICIT NOW RECOVERED THROUGH ANNUAL REVENUES.
DEVELOPMENT CHARGES STUDY	2021	25,000		25,000	0%	25,000	2021	21,080	COMPLETED
CIP UPDATE	2025	25,000		25,000	20%	20,000	2025	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
DEVELOPMENT CHARGES STUDY	2026	25,000		25,000	0%	25,000	2025	19,166	SPENT.
							2026	30,834	WORK IN PROGRESS
OFFICIAL PLAN	2026	25,000		25,000	0%	25,000	2026	-	INSUFFICIENT DC REVENUE COLLECTED TO FUND
ZONING BY-LAW UPDATE	2029	36,000		36,000	0%	36,000	2029	36,000	
TOTAL	N/A	175,277	-	175,277	N/A	170,277	N/A	146,357	N/A

SERVICE CATEGORY: PUBLIC WORKS									
		DC FUNDS AVAILABLE JAN 1:	19,333.32	CURRENT YR SPEND:	16,947.00	SPEND COMMENT:		EARMARKED FOR FLEET ACQUISITIONS	
DC BACKGROUND STUDY PROJECT	TIMING	GROSS PROJECT COSTS	LESS: GRANTS/SUBSIDIES	NET MUNICIPAL COST	BTE%	ELIGIBLE COST	REVISED TIMING	REVISED FUNDED OR FUTURE ELIGIBLE COST	COMMENT
OPERATIONS YARD WINTER CTRL EQUIP STORAGE	2021	225,000		225,000	80%	45,000	2024	-	COMPLETE
SIDEWALK UNIT AND ATTACHMENTS	2024	132,000		132,000	0%	132,000	2022	9,500	COMPLETE
COMBINATION UNIT	2024	270,000		270,000	0%	270,000	2025	16,947	COMPLETE
PROVISION FOR ADDITIONAL FLEET	VARIOUS	272,200		272,200	0%	272,200	VARIOUS	272,200	
TOTAL	N/A	899,200	-	899,200	N/A	719,200	N/A	298,647	N/A

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TABLE 6: UPDATED CAPITAL COST EXPECTATIONS ON DC BACKGROUND STUDY PROJECTS

SERVICE CATEGORY: ROADS									
DC FUNDS AVAILABLE JAN 1: 22,316.20 CURRENT YR SPEND: 0.00 SPEND COMMENT: EARMARKED FOR NELSON ST PH 3									
DC BACKGROUND STUDY PROJECT	TIMING	GROSS PROJECT COSTS	LESS: GRANTS/SUBSIDIES	NET MUNICIPAL COST	BTE%	ELIGIBLE COST	REVISED TIMING	REVISED FUNDED OR FUTURE ELIGIBLE COST	COMMENT
VICTORIA ST (RENFREW TO LAKE)	2021	400,000		400,000	95%	18,132	2021	-	PROJECT COMPLETED. DC FUNDING NOT USED/AVAILABLE
BENNETT STREET (INTERNTL TO EVERETT)	2021	1,174,920		1,174,920	95%	53,259	2021	-	PROJECT COMPLETED. DC FUNDING NOT USED/AVAILABLE
PEMBROKE ST W (CITY LIMITS TO CHRISTIE)	2021	3,937,481	3,281,103	656,378	95%	29,754	2021	-	FUNDING DIRECTED TO NELSON ST PH 2
NELSON ST PH 1 (MACKAY TO HOWARD)	2021	1,896,372		1,896,372	95%	85,963	2021	-	PROJECT COMPLETED. DC FUNDING NOT USED.
NELSON ST PH 2 (MACKAY TO HOWARD)	2022	1,242,583		1,242,583	95%	56,326	2023	82,800	PROJECT COMPLETED. DC FUNDING NOT USED.
BELL ST (RIVER TO MACKAY)	2022	400,000		400,000	95%	18,132	2024	-	COMPLETED. ACTUAL PROJECT COST > \$3M. BASED ON DC FUND AVAILABLE
MACKAY ST (DEACON TO CITY LIMITS)	2022	1,200,000		1,200,000	95%	54,396	2022	-	PROJECT COMPLETED. DC FUNDING NOT USED.
TRANSPORTATION PLANNING STUDY (ORIG DESTIN)	2022	100,000		100,000	0%	100,000	2024	-	COMPLETE. PAD AND PAVE ONLY.
BOUNDARY RD (BENETT TO TRAFALGAR)	2021	50,000		50,000	95%	2,267	2026	2,267	PROJECT COMPLETED. DC FUNDING NOT USED.
FORCED RD (PEMBROKE TO BOUNDARY)	2024	575,000		575,000	95%	26,065	2026	-	ONGOING
BLAKELY CRESCENT SIDEWALK	2022	140,000		140,000	95%	6,346	2027	6,346	IN PROGRESS
ALBERT ST (PEMBROKE ST TO FRED BLACKSTEIN)	2022	230,000		230,000	95%	10,426	2027	10,426	LINKED TO BURCOM SUBDIVISION
ALBERT ST (PEMBROKE ST TO FRED BLACKSTEIN)	2023	2,782,200		2,782,200	95%	126,117	2028	126,117	PROJECT DEFERRED DUE TO INSUFFICIENT CITY FUNDING
FRANK NIGHBOR ST (PEMBROKE TO LAKE)	2023	230,000		230,000	95%	10,426	2031	10,426	PROJECT DEFERRED DUE TO INSUFFICIENT CITY FUNDING
FRANK NIGHBOR ST (PEMBROKE TO LAKE)	2024	2,782,200		2,782,200	95%	126,117	2033	126,117	PROJECT DEFERRED DUE TO INSUFFICIENT CITY FUNDING
FRASER ST (PEMBROKE TO BELL)	2025	280,000		280,000	95%	12,692	2032	12,692	PROJECT DEFERRED DUE TO INSUFFICIENT CITY FUNDING
FRASER ST (PEMBROKE TO BELL)	2027	2,747,500		2,747,500	95%	124,544	2034	124,544	PROJECT DEFERRED DUE TO INSUFFICIENT CITY FUNDING
FRASER ST (PEMBROKE TO BELL)	2028	2,747,500		2,747,500	95%	124,544	2035	124,544	PROJECT DEFERRED DUE TO INSUFFICIENT CITY FUNDING
FRASER ST (PEMBROKE TO BELL)	2029	2,747,500		2,747,500	95%	124,544	2036	124,544	PROJECT DEFERRED DUE TO INSUFFICIENT CITY FUNDING
FRASER ST (PEMBROKE TO BELL)	2030	2,747,500		2,747,500	95%	124,544	2037	124,544	PROJECT DEFERRED DUE TO INSUFFICIENT CITY FUNDING
NELSON ST PH 3 (MACKAY TO HOWARD)	2023	1,664,132		1,664,132	95%	75,435	2027	75,435	PROJECT DEFERRED DUE TO INSUFFICIENT CITY FUNDING
NELSON ST PH 4(MACKAY TO HOWARD)	2024	1,718,291		1,718,291	95%	77,890	2029	77,890	PROJECT DEFERRED DUE TO INSUFFICIENT CITY FUNDING
NELSON ST PH 5(MACKAY TO HOWARD)	2025	1,718,291		1,718,291	95%	77,890	2031	77,890	PROJECT DEFERRED DUE TO INSUFFICIENT CITY FUNDING
PRINCE ST (PEMBROKE TO LAKE)	2022	80,000		80,000	95%	3,626	2031	3,626	PROJECT DEFERRED DUE TO INSUFFICIENT CITY FUNDING
PRINCE ST (PEMBROKE TO LAKE)	2024	1,120,000		1,120,000	95%	50,770	2032	50,770	PROJECT DEFERRED DUE TO INSUFFICIENT CITY FUNDING
MACKAY (DEACON TO TOWNLINE)	2031	8,455,000		8,455,000	95%	383,265	2031	383,265	UNDER REVIEW
TOTAL	N/A	43,166,470	3,281,103	39,885,367	24	1,903,471		1,544,244	N/A

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TABLE 6: UPDATED CAPITAL COST EXPECTATIONS ON DC BACKGROUND STUDY PROJECTS

SERVICE CATEGORY: WATER									
		DC FUNDS AVAILABLE JAN 1:	259,885.97	CURRENT YR SPEND:	0.00	SPEND COMMENT:	EARMARKED FOR WATER TOWER REPLACEMENT/RESERVOIR		
DC BACKGROUND STUDY PROJECT	TIMING	GROSS PROJECT COSTS	LESS: GRANTS/SUBSIDIES	NET MUNICIPAL COST	BTE%	ELIGIBLE COST	REVISED TIMING	REVISED FUNDED OR FUTURE ELIGIBLE COST	COMMENT
MUSKRAT RIVER WM CROSSING PH 1 MARY ST BRIDGE	2019	1,400,000		1,400,000	95%	70,000			PROJECT COMPLETE
MUSKRAT RIVER WM CROSSING PH 1 ALFRED/WILLIAM	2020	1,400,000		1,400,000	95%	70,000			PROJECT COMPLETE
RIVER RD WM PH 1	2019	609,000		609,000	95%	30,450			PROJECT COMPLETE
RIVER RD WM PH 2	2020	785,200		785,200	95%	39,260			PROJECT COMPLETE
STUART ST WM REPLACEMENT(FORCED TO THIRD)	2023	675,000		675,000	50%	337,500			PROJECT COMPLETE
MACKAY ST WM REPLACEMENT (DEACON TO TOWNLINE)	2023	75,000		75,000	95%	3,400	2024	11,250.00	\$225,000 2024 DESIGN BUDGET, \$300,000 PRE-COMMITMENT
MODELLING AND FIRE FLOW TESTING	2021	173,249		173,249	0%	173,249	2026	-	ONGOING/NOT FUNDED BY DC.
WATER SYSTEM INFRASTRUCTURE NEEDS STUDY	2021	200,000		200,000	0%	200,000	2026	-	ONGOING/NOT FUNDED BY DC.
WATER TOWER REPLACEMENT	2022	7,100,000		7,100,000	50%	3,550,000	2026-29	456,970	RESERVOIR/BASED ON EXPECTED AVAILABLE FUNDING
INTERNTL DRIVE WM UPSIZING (PAUL MARTIN TO UPPER V)	2022	675,000		675,000	50%	337,500	2032	337,500	
MACKAY ST WM REPLACEMENT (DEACON TO TOWNLINE)	2024	750,000		750,000	95%	33,998	2030	33,997.50	
HOFFMAN LANE	2021	30,000		30,000	90%	3,000	2031	3,000.00	
TOTAL	N/A	13,872,449	-	13,872,449	N/A	4,848,356	N/A	842,718	N/A

SERVICE CATEGORY: WASTEWATER									
		DC FUNDS AVAILABLE JAN 1:	31,215.19	CURRENT YR SPEND:	0.00	SPEND COMMENT:	EARMARKED FOR SUPPLES LANDING LS		
DC BACKGROUND STUDY PROJECT	TIMING	GROSS PROJECT COSTS	LESS: GRANTS/SUBSIDIES	NET MUNICIPAL COST	BTE%	ELIGIBLE COST	REVISED TIMING	REVISED FUNDED OR ELIGIBLE COST	COMMENT
CRANDALL ST LS EFFLUENT RETRIEVAL SYSTEM (FUTURE G	2021	50,000		50,000	0%	50,000			PROJECT COMPLETE
MACKAY LS PUMP #2 REBUILD	2021	40,000		40,000	95%	1,812			PROJECT COMPLETE
CRANDALL ST LS EFFLUENT RETRIEVAL SYSTEM (FUTURE G	2022	250,000		250,000	0%	250,000			PROJECT COMPLETE
STORM SEWER FORCED ROAD	2021	450,000		450,000	95%	20,399			PROJECT COMPLETE
STORM SEWER DEACON ST (MACKAY TO RIVER)	2025	100,000		100,000	95%	4,533			PROJECT COMPLETE
TOWNLINE FORCEMAIN UPGRADES	2022	1,750,000		1,750,000	75%	437,500	2022	338,900	COMPLETED. BASED ON DC FUNDS AVAILABLE.
TOWNLINE FORCEMAIN UPGRADES	2023	1,750,000		1,750,000	75%	437,500	2023	20,000	COMPLETED. BASED ON DC FUNDS AVAILABLE.
SUPPLES LANDING LS	2023	1,000,000		1,000,000	0%	1,000,000	2027	1,000,000	SEEKING DC REDUCTION GRANT FUNDING
BELL ST (MACKAY TO CECELIA)	2025	400,000		400,000	50%	200,000	2034	200,000	
HOFFMAN LANE GRAVITY SEWER	2030	400,000		400,000	0%	400,000	2035	400,000	
STORM SEWER MACKAY ST CULVERT LINING	2025	84,500		84,500	95%	3,830	2028	3,830	
TOTAL	N/A	6,274,500	-	6,274,500	N/A	2,805,574		1,962,730	N/A