Agenda

Finance & Administration Committee

2026 BUDGET MEETING #1
Council Chambers – Pembroke City Hall
Tuesday December 9, 2025
9:00 a.m. – 3:00 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. **Mayor's Message**
5. **Budget Critical Path & Process**
6. **Review of City Operating Budgets**
   a. **Taxation**
   b. **Mayor & Council**
   c. **Financial**
   d. **Administration**
   e. **Election**
   f. **Human Resources & Purchasing**
   g. **Municipal Property**
   h. **Fire Department**
   i. **Policing**
   j. **Police Service Board**
   k. **Animal Control**
   l. **Building Inspection**

m. **By-Law Enforcement & Parking**

n. **Development Charges**

o. **Planning & Zoning**

p. **Economic Development**

q. **Transit**

r. **Shared Services**

s. **Parks & Facilities**

t. **Recreation**

u. **Boogie's Bar**

v. **Kinsmen Pool**

w. **Aquatic Centre**

x. **Roads**

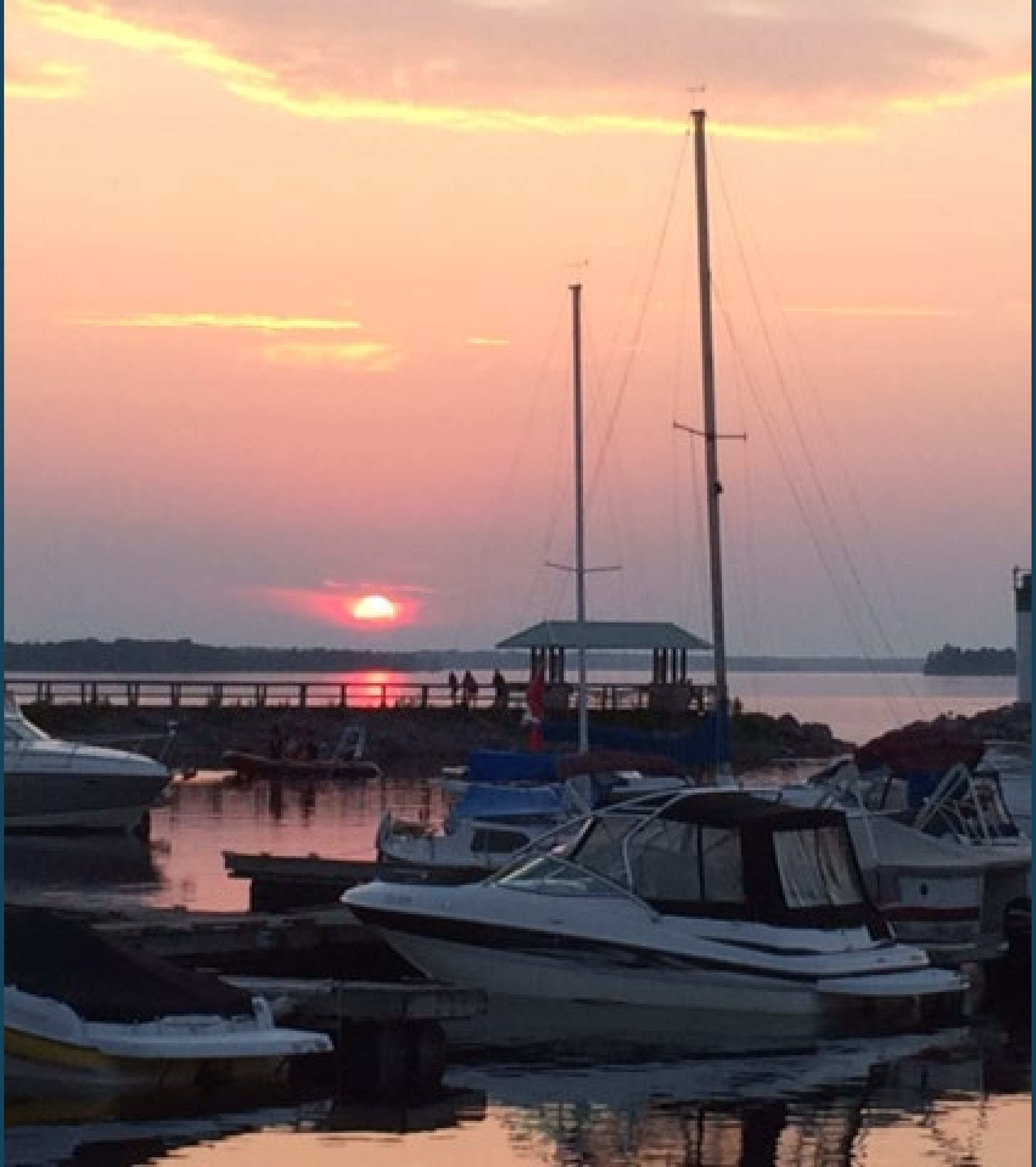
y. **Traffic Control, Streetlights**

z. **Garbage & Recycling**

7. **Review of Water & Sewer Budget**

8. **Next Steps**

9. **Adjournment**



City of Pembroke

2026 Draft Budget

Day One: December 9, 2025

Treasury Department Presenters/Contributors

Angela T. Lochtie, CPA, PFA, AMCert.

Treasurer / Deputy Clerk

Marsha Hawthorne, Dipl. M.A

Deputy Treasurer / Purchasing Manager

Jennifer Belaire, B.A., AMCert.

Financial Planning Analyst

Ashley Perrier, Dipl. Bus.

Accounting Clerk

Budget Lead	Operations Budget	Capital Budget/Asset Mgmt	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, who directed staff to present the budget to Council without change per past practice.

Nov 2025

Deliberations

Council to deliberate the draft budget Dec 9, Dec 10 and Jan 15.
A public budget meeting will be 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

Deliberations Timeline

DAY 1 Dec 9	Deliberations (Committee Meeting) Operating Budget
DAY 2 Dec 10	Deliberations (Committee Meeting) Capital Budget
Veto Period Jan 2 – Jan 6	Mayoral Veto period under *new* Ontario Strong Mayor regulations
Public Meting	Public Feedback Jan 13, 6 p.m.
DAY 3 Jan 15	Final deliberations before passing including Council over-ride of Mayoral veto (Council Meeting)
Budget ByLaws Feb 3, 2026	Budget-related by-laws passed February 3, 2026

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Agenda

10:30 – 10:45 am
Break #1

12:00 – 12:30 pm
Lunch Break

1:45 – 2:00 pm
Break #2

3:00 pm
Adjournment

Meeting Protocol

Formal motions must be made for any proposed line-item budget changes.

These motions will be summarized into a Council resolution for approval in compliance with the new "Strong Mayor" legislation.

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2026 Draft Budget Highlights

Overview

- Overall, the draft budget reflects a 9.03% levy increase after growth of $212,886
- Annual CPI Increase for Ontario (Dec 2024 vs Oct 2025) is 1.8%
- A 1% levy increase is equal to $274,216, 2% would equal $548,432.
- A 1% levy increase represents an additional $34 per year to the average residential property assessed at $185,000

Item	*Draft* Levy Increase
City Operations	2.88%
City Capital Levy	2.00%
OPP (Unconfirmed)	1.79%
Lower Tier Levy Comparator	6.67%
County/Shared Services (Unconfirmed)	2.36%
Total *Draft* Levy Increase	9.03%

Levy Breakdown

- The City of Pembroke is the only single-tier municipality in Renfrew County. County of Renfrew and other shared services are included in the City's levy which are not included in neighbouring municipality's budgets.
- Breaking down the City's draft levy increase and excluding these shared services, the City's own draft operating levy increase for 2026 is at 6.67%.
- The County of Renfrew has not completed their budget deliberations and the City's budget reflects an estimate only.
- At time of publishing, the City has also not received their 2026 OPP billing statement. The City was informed this fall that the 2026 costs would be capped at an 11% increase which has been included in the City's draft budget.

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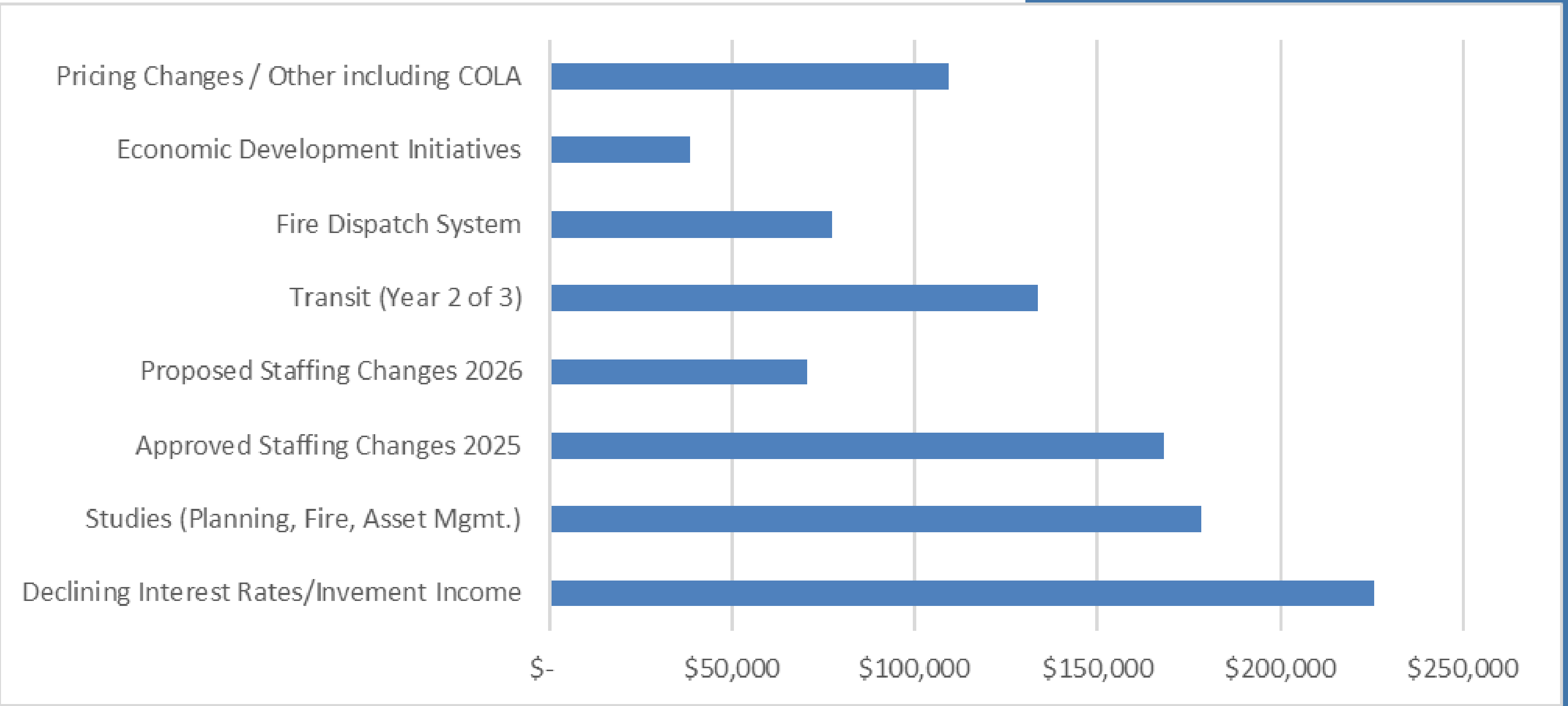
Drivers of Draft Budget Increase (City Operating)

As will be discussed in each section of the budget, the budget increase for City operating costs is broken down into several key areas including:

- Price changes including COLA salary and benefits cost increases
- Business retention and expansion, Community Improvement Grants
- New fire dispatch system
- New transit service (year 2 of 3)
- Studies
- Staffing changes and requests
- Declining interest rates impacting investment income



Shared Services and Policing

- The breakdown of major shared service costs are listed below.

Item	2025 Budget	2026 Budget	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
Health Unit	306,294	321,609	15,315
MPAC Property Assessment	161,528	166,374	4,846
Social Issues	91,818	0	-91,818
OPP (Contract and Building)	4,691,405	5,183,206	491,801
Total Levy Increase	N/A	N/A	$1,138,879

2026 *Draft* Operating Budget

2026 Operating Budget Summary (1 OF 2)

DEPARTMENT	2025 BUDGET	2026 BUDGET	VARIANCE
Taxation	(27,533,139)	(27,767,701)	(234,562)
Mayor & Council	329,470	361,035	31,565
Financial	(5,192,726)	(3,856,258)	1,336,468
Administration	1,213,771	1,598,891	385,120
Elections	17,442	17,442	0
Human Resources & Purchasing	405,744	403,260	(2,484)
City Property	127,271	70,753	(56,518)
Fire Service	3,885,601	4,197,820	312,219
O.P.P. Service	4,691,405	5,183,206	491,801
Police Service Board	34,400	33,900	(500)
Animal Control	46,675	48,550	1,875
Building Inspection	123,935	75,994	(47,941)
Bylaw Enforcement	268,098	333,314	65,216
Roads	4,323,865	4,540,056	216,191
Traffic Control	120,100	174,570	54,470

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2026 Operating Budget Summary (2 OF 2)

DEPARTMENT	2025 BUDGET	2026 BUDGET	VARIANCE
Streetlights	283,000	292,438	9,438
Garbage & Recycling	0	0	0
Transit	216,108	349,945	133,837
Parks & Facilities	2,576,925	2,860,983	284,058
Recreation	578,567	585,205	6,638
Bogie's Bar	0	0	0
Kinsmen Pool	373,630	371,731	(1,899)
Aquatic Centre	255,000	255,000	0
Development Charges	0	0	0
Planning	286,130	387,028	100,898
Economic Development & Tourism	607,900	669,800	61,900
County Shared Services	4,520,378	5,147,295	626,917
Other Shared Services	475,822	495,983	20,161
Capital Financing -Taxation	2,219,785	2,398,911	179,126
Capital Financing – PSB	38,000	40,000	2,000
Capital Financing – Other Grant Funding	4,630,103	3,106,093	(1,524,010)
Storm Sewer	76,740	101,740	25,000
(SURPLUS)/DEFICIT	0	2,476,984	2,476,984

2026 Draft Operating Budget

Department	Department Head	Council Pkg Page	Public Agenda Page
Taxation	Angela Lochtie	10	2
Mayor & Council	Council	11	3
Financial	Angela Lochtie	12-13	4-6
Administration	David Unrau Angela Lochtie	14-15	7-9
Election	Victoria Charbonneau, Clerk	16	10
Human Resources & Purchasing	David Unrau Angela Lochtie	17-18	11-12
Municipal Property	Various	19-21	13-15
Fire Department	Chief Scott Selle	22-26	16-21
Policing	David Unrau Police Service Board	27-28	22-23
Police Service Board		29	24
Animal Control	Colleen Sauriol	30	25

2026 Draft Operating Budget

Department	Department Head	Council Pkg Page	Public Agenda Page
Building Inspection	Colleen Sauriol	31-32	26-27
By-Law Enforcement & Parking	Colleen Sauriol	33-37	28-32
Parks & Facilities	Jordan Durocher	52-61	50-61
Recreation	Jordan Durocher	62-67	62-69
Bogie's Bar	Jordan Durocher	68	70
Kinsmen Pool	Jordan Durocher	68-70	70-72
Aquatic Centre	Jordan Durocher	70	72
Development Charges	Colleen Sauriol	71	73
Planning & Zoning	Colleen Sauriol	71-72	73-74
Economic Development	David Unrau	73-76	75-80
Transit	Angela Lochtie	51	48-49
Shared Services	David Unrau	77	81

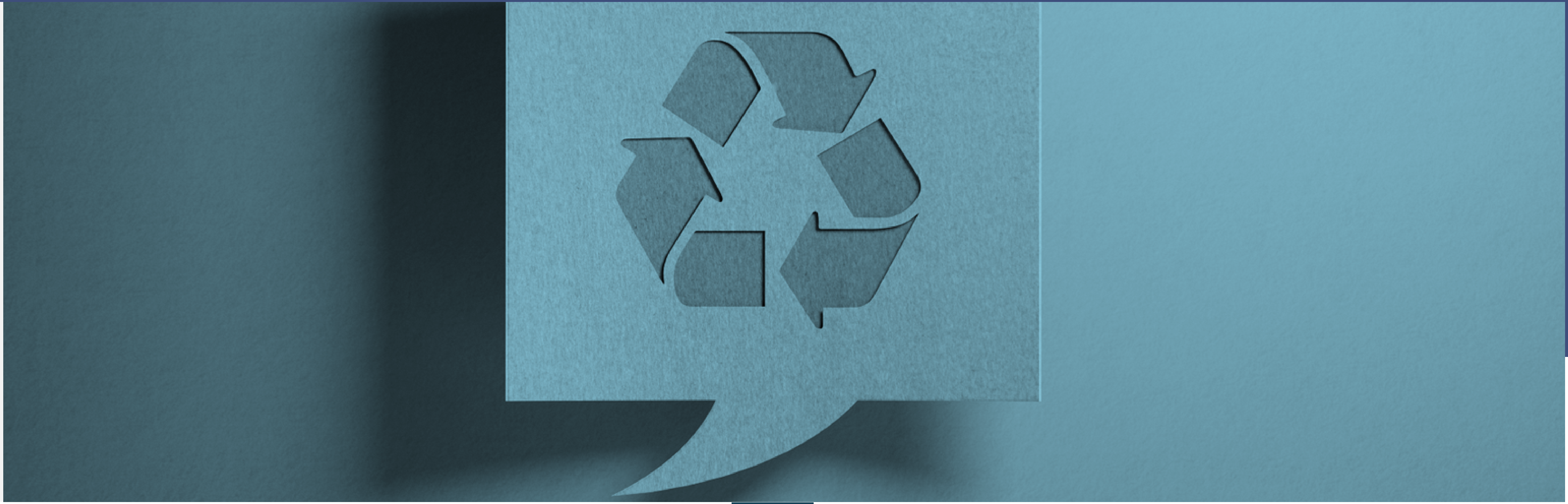
2026 Draft Operating Budget

Department	Department Head	Council Package Page	Public Agenda Page
Roads	Brian Lewis	38-47	33-43
Traffic Control, Streetlights	Brian Lewis	47-48	44-45
Garbage & Recycling	Brian Lewis	49-50	46-47

Strategic Partners

- The City's existing strategic partners have requested the same funding level as 2025
- The City has received a strategic partner application from the Legion requesting funding of $20,000. A report will be coming forward to a regular meeting of Council before the third day of deliberations.

Item	2025 Budget	2026 Budget	Change
50+ Active Living Centre	$12,400	$12,400	0
Centre Lajoie	9,400	9,400	0
Pembroke Heritage Murals	10,000	10,000	0
Ottawa Valley Historical Society	20,000	20,000	0
Pembroke Horticultural Society	4,500	4,500	0
Total	56,300	56,300	0
Handi-Bus	35,000	35,000	0



2026 Garbage and Recycling Rates

2026 Waste Management Rate Recalculations

- City waste management rates have remained static for a number of years, pending changes to the producer-pay model for recycling, with the waste management reserve used to cover the difference between fees collected and actual costs incurred.
- With these legislative changes now in place, it is proposed to update city fees and charges to reflect the new reality.
- The garbage and recycling budget section has been reorganized to group expenses with associated fee types and fees recalculated to reflect 100% cost recovery in each section.
- Given continued uncertainties with Commercial recycling as a non-eligible source, it is proposed to use the Waste Management Reserve to offset costs in 2026 until fees and underlying collection processes are better understood.

2026 Waste Disposal Fee

- The City's waste disposal fee requires increasing due to the increasing cost of garbage collection under contract with Miller Waste Systems

Current By-Law 2025-16

Rate Type	2025 Fee	2026 Fee
Waste Disposal Fee	$158.00/unit	$225.50/unit

2026 OVWRC Fee

- Over the past several years, the city's share of the Ottawa Valley Waste Recovery Centre (OVWRC) has decreased with the retirement of debt obligations.
- With an estimate of costs including an initial estimate of future capital contributions of $250,000 per year, proposed 2026 rates are proposed to decrease as follows.

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

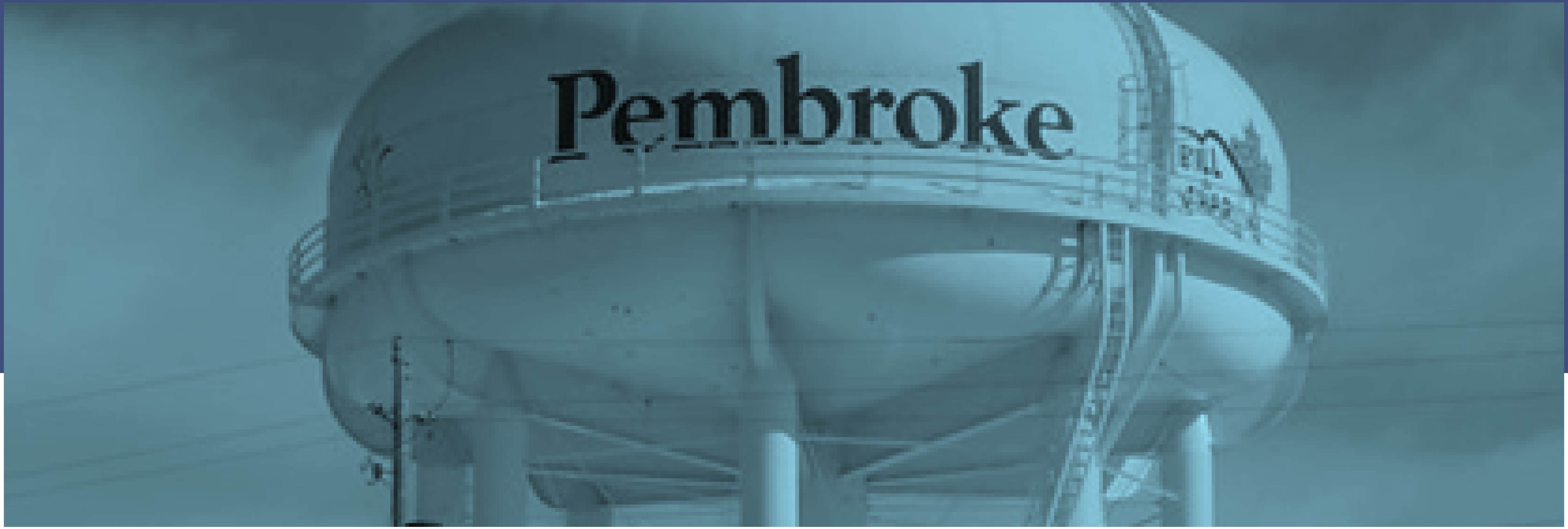
Assessment Range From	Assessment Range To	2025 Fee	2026 Fee
$0	$299,999	$65.00	$51.15
300,000	599,999	130.00	102.30
600,000	999,999	195.00	153.40
1,000,000	1,999,999	260.00	204.50
2,000,000	Maximum	325.00	255.70

2026 OVWRC Fee (continued)

For commercal, industrial and institutional customers, proposed rates are 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	$102.30
300,000	599,999	260.00	204.60
600,000	999,999	390.00	306.80
1,000,000	1,999,999	520.00	409.00
2,000,000	Maximum	650.00	511.40



2026 Water and Sewer Rates

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 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%

2026 Rates: Metered Customers

- The proposed impact to the average metered properties are summarized below.
- The average monthly increase would be as follows:
  - Multi-residential (8-unit): $39.90 per month
  - Commercial (Retail): $13.45 per month
  - Industrial (Small): $16.49 per month

	Water Fees		Sewer Fees		Combined			
	2025	2026	2025	2026	2025	2026	% Change	$ Change
Metered Customers	Annual	Annual	Annual	Annual	Annual	Annual		
Multi-Residential (8-unit building)	3,058	3,232	4,911	5,215	7,969	8,448	6.0%	479
Commercial (Retail)	947	1,040	868	936	1,815	1,976	8.9%	161
Industrial (Small)	972	1,067	1,299	1,402	2,271	2,469	8.7%	198

2026 Draft Water & Sewer Budget

Department	Director	Council Pkg. Page	Public Agenda Page
Sewer Fund	Brian Lewis	81-95	83-99
Water Fund	Brian Lewis	99-109	101-114

Proposed Recommendation

THAT Council accepts the 2026 Water and Sewer budgets as presented.

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Questions and Feedback

Angela Lochtie, CPA, CMA/PFA, Treasurer

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www.pembroke.ca

ANNEX A
Reserve and Reserve Fund Forecast

2026 Reserve Forecast (1 of 3)

- The City's overall reserve balance is expected to decrease by $167k in 2026, from an estimated $11.6M at the end of 2025 to $11.4M 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	510,246	-	-	510,426
Fiddle Park Field Reserve	5,000	-	-	5,000
Physician Recruitment	25,000	-	15,000	10,000
Police	50,000	-	50,000	-
OPP Station	99,029	15,000	-	114,029
Waste Management	2,253,930	250,000	38,600	2,465,330
Election	45,000	15,000	-	60,000
Animal Control	55,180	-	14,000	41,180
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	150,000	-	-	150,000
Sidewalk (Underserviced Areas)	-	20,000	-	20,000
Aquatic Centre	1,838,573	255,000	660,000	1,433,573
Recreation Facility Reserve	335,749	76,583	-	412,332
Transit	219,889	-	142,730	77,159
Emergency & Disaster Recovery	600,000	-	-	600,000
Bi-Centennial	75,000	75,000	30,000	120,000
Library Capital	113,849	-	-	113,849
Library Contingency	304,162	-	-	304,162
Library Bequest	41,981	-	-	41,981
Library Multicultural Festival	(127)	-	-	(127)

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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	576,473	127,678	166,000	538,151
Water Tower	1,117,588	-	-	1,117,588
Waterworks Capital	122,755	-	-	122,755
Pollution Control Capital	1,682,456	-	66,221	1,616,235
Storm Sewer	3,839		3,839	-
Hoffman Lane	75,000	-	-	75,000
TOTAL	**11,555,756**	**1,626,270**	**1,793,390**	**11,388,636**

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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 increase by $583K in 2026, from an estimated $5.2M at the end of 2025 to $4.6M at the end of 2026.

Reserve Funds	Balance Dec 31, 2025	Transfers TO	Transfers FROM	Balance Dec 31, 2026
Algonquin Pavillion	2,431	-	-	2,431
Parks Development	76,842	6,000	-	82,842
Industrial Land Sales	64,318	-	-	64,318
McCool Park Lot Levy	92,945	-	-	92,945
Disability Fund	528,292	-	63,330	464,962
General Capital	816,017	-	237,610	578,407
Modernization Funding	431,378	-	100,000	331,378
Dedicated Gas Tax – Transit	169,889	106,000	246,733	29,156
Federal Gas Tax	137,309	940,846	917,000	160,925
Parking Authority	79,009	36,928	69,500	46,437
Storm Sewer Industrial Park	24,894	10,000	-	34,894
Water Filtration Plant	1,055,259	-	-	1,055,259
Pollution Control Plant	861,083	-	-	861,083

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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	2,393	-	-	2,393
In-Lieu Parking	58,484	-	-	58,484
CP Track	2,517	-	-	2,517
PBIA	24,727	-	-	24,727
Aquatic Centre Donations	-	-	-	-
MAT Tax Capital	125,073	91,939	75,000	142,012
Rotary Park	4,439	-	-	4,439
New Development	223,881	-	-	223,881
Development Charges	390,229	70,000	135,255	324,974
TOTAL RESERVE FUNDS	**5,171,178**	**1,261,713**	**1,844,428**	**4,588,463**
Reserve and Reserve Funds	**16,726,934**	**2,887,983**	**3,637,818**	**15,977,099**

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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	(40,483)	215,780	196,028	(20,731)
Water Filtration Plant	265,200	230,000	-	495,200
Pollution Control Plant	-	100,000	71,065	28,935
Waterworks Capital	104,552	-	62,608	41,944
Sanitary Sewer Capital	1,761,003	-	-	1,761,003
Water Tower	628,910	200,000	198,000	630,910
Joint Development Charges	-	10,000	-	10,000
TOTAL RESERVE FUNDS	**2,719,181**	**755,780**	**527,701**	**2,947,260**

General Fund Budget

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
TAX REVENUE						
INTERIM TAX BILLING	01-010-0010-0007	(1)	(1)	0	0	0
RESIDENTIAL/FARM: FULL	01-010-0010-0015	(16,355,513)	(17,888,589)	(17,888,588)	0	17,888,588
MULTI-RESIDENTIAL: FULL	01-010-0010-0025	(2,003,154)	(2,205,214)	(2,205,214)	0	2,205,214
NEW MULTI-RESIDENTIAL: FULL	01-010-0010-0028	(229,336)	(289,733)	(289,733)	0	289,733
COMMERCIAL: FULL	01-010-0010-0035	(5,313,914)	(5,805,473)	(5,805,473)	0	5,805,473
COMMERCIAL: VACANT UNIT	01-010-0010-0040	(76,230)	(82,312)	(82,312)	0	82,312
COMMERCIAL: EXCESS LAND	01-010-0010-0047	(39,702)	(41,154)	(41,154)	0	41,154
INDUSTRIAL: FULL	01-010-0010-0050	(266,096)	(303,589)	(303,589)	0	303,589
INDUSTRIAL: VACANT UNIT	01-010-0010-0055	(23,238)	(23,150)	(23,150)	0	23,150
INDUSTRIAL: EXCESS LAND	01-010-0010-0060	(714)	(778)	(778)	0	778
MANAGED FORESTS	01-010-0010-0089	0	0	0	0	0
PIPELINE: FULL	01-010-0010-0090	(94,816)	(104,504)	(104,504)	0	104,504
FARMLANDS	01-010-0010-0100	(3,405)	(3,709)	(3,709)	0	3,709
RAILWAY RIGHT OF WAY	01-010-0010-0110	0	0	0	(27,634,525)	(27,634,525)
		(24,406,122)	(26,748,207)	(26,748,204)	(27,634,525)	(886,321)
SUPPLEMENTARY TAX REVENUE						
RESIDENTIAL/FARM: FULL	01-010-0014-0015	(80,667)	(49,636)	(70,000)	(70,000)	0
MULTI-RESIDENTIAL	01-010-0014-0025	(41,725)	(65,195)	0	0	0
COMMERCIAL: FULL	01-010-0014-0035	(12,499)	(26,923)	0	0	0
INDUSTRIAL	01-010-0014-0050	0	0	0	0	0
		(134,891)	(141,754)	(70,000)	(70,000)	0
TAX ADJUSTMENTS						
TAX ADJUSTMENTS/WRITE OFF'S	01-010-0020-4560	13,924	63,848	72,100	50,000	(22,100)
CHARITABLE REBATES	01-010-0020-4570	10,497	11,327	11,000	11,500	500
		24,422	75,175	83,100	61,500	(21,600)
PAYMENTS IN LIEU OF TAXES						
HYDRO PAYMENTS IN LIEU	01-010-0040-0109	(44,618)	(47,583)	(47,679)	(11,486)	36,193
FEDERAL GRANT IN LIEU	01-010-0040-0111	(84,431)	(90,385)	(90,384)	(17,690)	72,694
INSTITUTIONAL GRANT IN LIEU	01-010-0040-0112	(57,150)	(56,625)	(57,150)	(56,625)	525
PROVINCIAL GRANT IN LIEU	01-010-0040-0113	(357,337)	(389,218)	(389,218)	0	389,218
MUNICIPAL GRANT IN LIEU	01-010-0040-0116	(196,575)	(210,698)	(213,604)	(38,875)	174,729
		(740,112)	(794,509)	(798,035)	(124,676)	673,359
TOTAL TAXATION		**($25,256,703)**	**($27,609,295)**	**($27,533,139)**	**($27,767,701)**	**($234,562)**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE

2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MAYOR'S OFFICE						
REGULAR SALARIES & WAGES	01-011-0051-1020	23,589	21,952	25,000	31,000	6,000
MAYOR'S OFFICE-OVERTIME & SHIFT PAY	01-011-0051-1030	545	104	0	0	0
OTHER EARNINGS	01-011-0051-1040	0	0	0	0	0
VACATION, STATS	01-011-0051-1060	1,506	1,557	3,500	2,000	(1,500)
CITY PORTION OF BENEFITS	01-011-0051-1090	13,537	12,074	11,000	11,000	0
EMPLOYER HEALTH TAX	01-011-0051-1091	1,650	1,499	1,650	1,650	0
WSIB	01-011-0051-1180	2,615	2,252	2,500	2,500	0
HONORARIUM	01-011-0051-1250	48,713	44,181	49,950	51,155	1,205
COMMITTEE CHAIRMAN ALLOWANCE	01-011-0051-1270	750	665	750	750	0
GENERAL PURCHASES	01-011-0051-2010	0	0	500	500	0
OFFICE SUPPLIES	01-011-0051-2020	0	0	250	250	0
STATIONARY & PRINTING	01-011-0051-2030	216	0	250	250	0
SEMINARS, TRAINING & CONVENTIONS	01-011-0051-2140	0	0	2,000	2,000	0
PUBLIC RELATIONS	01-011-0051-2180	0	0	2,000	2,000	0
OFFICE EQUIPMENT/FURNITURE	01-011-0051-2560	0	0	0	0	0
ADMIN ALLOWANCE	01-011-0051-2950	2,080	1,840	2,080	2,080	0
TRAVELING EXPENSE ACCOUNT	01-011-0051-2960	91	75	4,000	4,000	0
TELEPHONE	01-011-0051-3510	518	358	750	750	0
		95,811	86,557	106,180	111,885	5,705
MEMBERS OF COUNCIL						
RECOVERY OF COSTS	01-012-0052-0030	0	0	0	0	0
CITY PORTION OF BENEFITS	01-012-0052-1090	7,229	6,557	7,100	7,300	200
EMPLOYER HEALTH TAX	01-012-0052-1091	3,251	2,940	3,300	3,300	0
WSIB	01-012-0052-1180	5,152	4,417	4,800	4,800	0
HONORARIUM	01-012-0052-1250	145,771	132,211	149,460	153,075	3,615
COMMITTEE CHAIRMAN HONORARIUM	01-012-0052-1270	6,000	5,308	6,000	6,000	0
HONORARIUM-AIRPORT COMMISSION	01-012-0052-1280	385	0	750	750	0
HONORARIUM-CITY/COUNTY LIAISON	01-012-0052-1282	1,358	0	2,000	2,000	0
HONORARIUM-MISC. COMMITTEES	01-012-0052-1335	2,250	1,994	2,250	2,250	0
GENERAL PURCHASES	01-012-0052-2010	4,077	1,680	3,000	3,000	0
MEMBERSHIP & SUBSCRIPTIONS	01-012-0052-2060	10,639	9,931	13,000	13,775	775
SEMINARS, TRAINING & CONVENTIONS	01-012-0052-2140	6,849	3,602	12,000	27,500	15,500
COUNCIL-ADMIN ALLOWANCE	01-012-0052-2950	10,700	9,467	10,700	10,700	0
COMPUTER PROGRAMMING	01-012-0052-3090	3,458	4,106	4,110	4,640	530
INSURANCE	01-012-0052-3170	1,746	1,928	1,820	2,060	240
LEGAL FEES	01-012-0052-5540	8,395	14,051	3,000	8,000	5,000
		217,260	198,192	223,290	249,150	25 860
TOTAL MAYOR & COUNCIL		**$313,071**	**$284,748**	**$329,470**	**$361,035**	**$31,565**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
FINANCIAL EXPENSES						
HST REBATE ON SALES	01-013-0101-0144	(11,210)	(6,550)	(8,000)	(8,500)	(500)
RECOVERY OF COSTS	01-013-0101-0330	(380)	(388)	0	0	0
DONATIONS	01-013-0101-0550	0	0	0	0	0
SEMINARS & TRAINING (CAOs Office)	01-013-0101-2140	29,380	27,908	21,500	10,900	(10,600)
COMMUNITY AWARDS	01-013-0101-2141	0	0	750	0	(750)
RECRUITMENT	01-013-0101-2160	20	0	0	0	0
PUBLIC RELATIONS	01-013-0101-2180	15,026	10,290	16,500	26,500	10,000
CITY CHRISTMAS FUNCTION	01-013-0101-2181	3,494	1,476	7,000	6,000	(1,000)
		36,331	32,737	37,750	34,900	(2,850)
PROFESSIONAL SERVICES						
TELEPHONE	01-013-0101-3510	372	251	350	400	50
INSURANCE	01-013-0101-3170	53,731	63,615	56,150	68,010	11,860
INSURANCE CLAIMS	01-013-0101-3172	860	1,007	25,000	25,000	0
AUDIT FEES	01-013-0101-5510	67,365	30,528	58,000	60,000	2,000
PROFESSIONAL FEES	01-013-0101-5530	6,818	31,356	60,000	37,500	(22,500)
LEGAL FEES	01-013-0101-5540	68,491	24,377	50,000	60,000	10,000
LAND SALES EXPENSES	01-013-0101-5620	4,274	13,524	0	0	0
LAND PURCHASES	01-013-0101-5630	0	0	0	0	0
		201,911	164,658	249,500	250,910	1,410
INTERFUNCTIONAL TRANSFERS						
TRANFSER TO STORM WATER FUND 35	01-013-0101-9133	51,740	170,000	76,740	101,740	25,000
TRANSFER TO CAPITAL	01-013-0101-9140	5,332,795	5,491,160	6,849,888	5,505,004	(1,344,884)
FUNDING TRANSFER TO PROJECTS	01-013-0101-9141		175,000	0	0	0
TRANSFER TO RESERVES	01-013-0101-9160	1,112,708	618 892	1,396,845	1,046,845	(350,000)
PROVISION FOR BUDGET VARIANCES	01-013-0101-5638	0	0	0	0	0
TRANSFER FROM RESERVES	01-013-0700-0990	(300,561)	(25,061)	(115,000)	(108,000)	7,000
TRANSFER TO/FROM SURPLUS	01-013-0702-0000	0	0	0	0	0
		6,196,682	6,429,991	8,208,473	6,545,589	(1,662,884)
BANKING						
RECOVERY OF COSTS (SETTLEMENTS)	01-013-0115-0030	0	0	0	0	0
BENEFIT RECOVERY	01-013-0115-0031	0	0	0	0	0
BANK INTEREST	01-013-0115-0170	(1,564,834)	(769,468)	(954,925)	(615,137)	339,788
INTEREST TEMPORARY BORROWINGS	01-013-0103-4510	543,642	(31,279)	383,450	229,177	(154,273)
BANK SERVICE CHARGES	01-013-0103-4540	2,659	3,635	2,300	3,800	1,500

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
COLLECTION COST	01-013-0103-4680	48	96	100	100	0
BAD DEBT EXPENSE	01-013-0103-4690	0	0	5,000	2,500	(2,500)
CONTINGENCY	01-013-0103-5900	0	0	25,000	25,000	0
CONTINGENCY-ARBITRATION	01-013-0103-5920	0	0	0	0	0
		(1,018,486)	(797,017)	(539,075)	(354,560)	184,515
DEBT REPAYMENT						
DEBENTURE PRINCIPAL	01-013-0105-5010	378,556	182,528	365,057	365,057	0
DEBENTURE INTEREST	01-013-0105-5020	46,741	14,325	28,808	11,496	(17,312)
		425,297	196,853	393,865	376,553	(17,312)
GRANTS						
FCM GRANT	01-013-0110-0750	0	0	0	0	0
PROVINCIAL MODERNIZATION FUNDING	01-013-0110-0117	0	0	0	0	0
OMPF FUNDING	01-013-0110-0118	(1,612,100)	(1,698,700)	(1,698,700)	(1,764,100)	(65,400)
OCIF FUNDING	01-013-0110-0119	(1,502,091)	(2,568,020)	(1,958,771)	(2,154,648)	(195,877)
CANADA COMMUNITY BUILDING FUND (CCBF)	01-013-0110-0120	(967,415)	(470,423)	(940,845)	(940,845)	0
PROVINCIAL GAS GRANT-TRANSIT	01-013-0110-0122	(118,783)	0	(106,000)	(106,000)	0
SAFE RESTART - MUNICIPAL OPERATING	01-013-0110-0130	0	0	0	0	0
SAFE RESTART - TRANSIT	01-013-0110-0131	0	0	0	0	0
ICIP - TRANSIT	01-013-0110-0132	(116,930)	0	0	0	0
ICIP GRANT	01-013-0110-0133	(1,668,636)	0	0	0	0
CONNECTING LINKS GRANT	01-013-0110-0134	0	0	(981,000)	(810,000)	171,000
NDMP GRANT	01-013-0110-0135	0	0	0	0	0
NATURAL INFRASTRUCTURE GRANT	01-013-0110-0136	0	0	0	0	0
ENERGY EFFICIENCY GRANT	01-013-0110-0137	0	0	0	0	0
FEDERAL ENABLING ACCESSIBILITY GRANT	01-013-0110-0138	(26,682)	0	0	0	0
PROV.COMMUNITY SPORT & REC. INFRASTRUCTURE (CSRIF)	01-013-0110-0139	0	0	(155,827)	0	155,827
PROVINCIAL CCTV GRANT	01-013-0110-0140	0	0	(125,761)	0	125,761
FEDERAL GREEN & INCLUSIVE COMMUNITY BUILDINGS (GICB)	01-013-0110-0141	0	0	(989,924)	0	989,924
FEDERAL ZEVIP GRANT	01-013-0110-0142	0	0	(100,000)	0	100,000
OTHER GRANTS	01-013-0110-0143	0	0	(245,820)	(141,445)	104,375

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
LIBRARY BOARD	01-013-0110-5770	600,769	697,769	813,077	833,432	20,355
PEMBROKE & AREA AIRPORT	01-013-0110-5775	21,441	22,394	22,660	23,680	1,020
PHYSICIAN RECRUITMENT	01-013-0110-5780	15,000	0	15,000	15,000	0
FESTIVAL HALL	01-013-0110-5790	17,107	17,310	17,500	18,025	525
STRATEGIC PARTNERSHIPS	01-013-0110-5800	51,300	56,300	56,300	56,300	0
FIDDLE CONTEST	01-013-0110-2460	4,000	0	4,000	4,000	0
PEMBROKE HANDI-BUS	01-013-0110-5835	125,000	35,000	135,000	128,000	(7,000)
GRANTS TO ORGANIZATION	01-013-0110-5840	81,818	0	0	0	0
		(5,096,202)	(3,908,369)	(6,239,111)	(4,838,601)	1,400,510
OTHER						
RECOVERY OF COSTS (SETTLEMENTS)	01-013-0115-0030	0	0	0	0	0
INVESTMENT INTEREST	01-013-0115-0125	(197,826)	(150,625)	(282,500)	(242,305)	40,195
LAND SALES	01-013-0115-0149	(1,250)	(176,656)	(73,000)	0	73,000
SALE OF SOLAR ENERGY	01-013-0115-0180	(21,751)	(15,992)	(22,000)	(22,000)	0
INVESTMENT-HYDRO SHARES	01-013-0115-4715	0	0	0	0	0
PEMBROKE HANDI BUS VEHICLE	01-013-0115-5305	0	0	0	0	0
		(220,827)	(343,273)	(377,500)	(264,305)	113,195
TOTAL FINANCIAL		**$524,707**	**$1,775,581**	**$1,733,902**	**$1,750,486**	**$16,584**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ADMINISTRATION						
REGULAR SALARIES & WAGES	01-014-0101-1020	882,581	777,694	991,638	1,121,835	130,197
OVERTIME & SHIFT PAY	01-014-0101-1030	27,756	28,840	2,500	5,000	2,500
OTHER EARNINGS	01-014-0101-1040	6,359	0	0	0	0
SHIFT DIFFERENTIAL	01-014-0101-1055	0	0	0	0	0
ACTING PAY	01-014-0101-1057	0	0	0	0	0
VACATION, STATS	01-014-0101-1060	139,117	150,618	90,000	140,000	50 000
VACATION PAYOUT	01-014-0101-1065	0	0	0	0	0
CITY PORTION OF BENEFITS	01-014-0101-1090	316,324	287,440	322,925	365,303	42,378
EMPLOYER HEALTH TAX	01-014-0101-1091	20,292	18,624	21,977	25,011	3,034
W.S.I.B	01-014-0101-1180	29,017	25,724	28,966	34,519	5,553
ADMINISTRATION ALLOWANCE	01-014-0101-1350	2,400	0	2,400	2,400	0
		1,423,845	1,288,939	1,460,406	1,694,068	233,662
REVENUE						
EMPLOYEE BENEFIT RECOVERY	01-014-0101-0031	(3,018)	(148,893)	0	(424)	(424)
PAY EQUITY GRANT	01-014-0110-0121	0	0	0	0	0
MISCELLANEOUS REVENUE	01-014-0115-0020	(18,064)	(18,853)	(15,000)	(15,000)	0
RECOVERY OF COSTS	01-014-0115-0030	(115)	(942)	(100)	(100)	0
POSTAGE RECOVERY	01-014-0115-0035	0	0	0	0	0
TAX CERTIFICATES	01-014-0115-0140	(22,700)	(25,020)	(27,000)	(26,000)	1,000
NATURAL GAS REBATES	01-014-0115-0143	(4,580)	0	(4,000)	(4,300)	(300)
LOTTERY LICENSES	01-014-0115-0145	(7,522)	322	(6,000)	(4,000)	2,000
OTHER LICENSES	01-014-0115-0146	(5,065)	(5,038)	(5,500)	(5,500)	0
MARRIAGE LICENSES	01-014-0115-0147	(20,615)	(18,163)	(21,000)	(19,500)	1,500
TAX INTEREST REVENUE	01-014-0115-0148	(274,146)	(275,453)	(235,000)	(275,000)	(40,000)
MARRIAGE CEREMONY FEES	01-014-0115-0149	(19,956)	(18,451)	(20,000)	(20,000)	0
TAX COLLECTION RECOVERY	01-014-0115-0172	0	0	0	0	0
CREDIT BUREAU TAX RECOVERY	01-014-0115-0174	0	0	0	0	0
INTEREST EARNED (FACILITY RENTALS)	01-014-0115-0175	(3,455)	(4,795)	(2,750)	(5,000)	(2,250)
OVERHEAD TRANSFER	01-014-0115-0710	(125,753)	(143,115)	(143,115)	(149,108)	(5,993)
PROVINCIAL FUNDING	01-014-0115-0720	0	0	0	0	0
FEDERAL FUNDING	01-014-0115-0750	0	0	(2,170)	(1,250)	920
		(504,990)	(658,401)	(481,635)	(525,182)	(43,547)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PROVISION OF SERVICES						
PHOTOCOPIER CHARGES	01-014-0120-2540	3,172	2,593	2,500	2,800	300
EQUIPMENT MAINTENANCE	01-014-0120-2910	0	1,392	1,500	1,500	0
ADMINISTRATION GENERAL (SHREDDING)	01-014-0120-2980	3,121	1,013	2,900	2,900	0
EQUIPMENT LEASING	01-014-0120-3065	5,403	4,610	6,000	6,000	0
COMPUTER LINE CHARGES	01-014-0120-3080	35,358	520	2,000	2,000	0
ADSL LINE CHARGES	01-014-0120-3081	11,641	9,850	10,800	10,800	0
COMPUTER SOFTWARE	01-014-0120-3090	53,382	23,840	83,200	111,895	28,695
ACCESSIBILITY	01-014-0120-3091	20,002	321	28,600	5,000	(23,600)
CONTRACT	01-014-0120-3100	0	0	0	0	0
TELEPHONE	01-014-0120-3510	33,758	31,261	27,000	15,000	(12,000)
FAX	01-014-0120-3515	734	507	700	750	50
		166,571	75,906	165,200	158,645	(6,555)
ADMINISTRATIVE EXPENSES						
OFFICE SUPPLIES	01-014-0201-2020	10,939	11,378	9,500	11,500	2,000
STATIONARY & PRINTING	01-014-0201-2030	7,564	3,408	7,500	5,000	(2,500)
COMPUTER SUPPLIES	01-014-0201-2040	14,298	784	5,500	5,500	0
PHOTOCOPY PAPER	01-014-0201-2050	2,858	4,382	3,000	3,000	0
MEETING EXPENSES	01-014-0201-2055	7,557	2,213	5,000	5,000	0
SUBSCRIPTION & MEMBERSHIPS	01-014-0201-2060	14,064	5,214	6,500	6,500	0
POSTAGE	01-014-0201-2080	10,419	26,528	20,000	20,000	0
SHIPPING/COURIER CHARGES	01-014-0201-2090	61	132	50	100	50
REGISTRY FEES	01-014-0201-2110	1,564	2,000	2,500	2,500	0
SEMINARS AND TRAINING (TREASURY)	01-014-0201-2140	0	0	0	21,910	21,910
ADVERTISING & PROMOTION	01-014-0201-2170	7,023	4,462	5,000	5,000	0
EQUIPMENT	01-014-0201-2520	4,261	5,292	5,000	5,000	0
MILEAGE/CAR ALLOWANCE	01-014-0201-2750	395	304	250	350	100
		81,002	66,098	69,800	91,360	21,560
NON-RECURRING / PROJECT CODING						
RESERVE FUNDS	01-014-0900-0994	0	0	0	(100,000)	(100,000)
MATERIALS	01-014-0900-2012	0	0	0	180,000	180,000
EQUIPMENT	01-014-0900-2520	0	0	0	0	0
LABOUR	01-014-0900-2911	0	0	0	0	0
SUB-CONTRACT	01-014-0900-3100	0	0	0	100,000	100,000
STUDIES	01-014-0900-3430	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	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
OPERATING IN CAPITAL						
TRANSFER FROM CAPITAL	01-014-0910-0980	0	(80,000)	0	0	0
RESERVE FUNDS	01-014-0910-0994	0	0	0	0	0
MATERIALS	01-014-0910-2012	51,945	9,939	0	0	0
EQUIPMENT	01-014-0910-2520	1,374	12,205	0	0	0
LABOUR	01-014-0910-2911	0	0	0	0	0
SUB-CONTRACT	01-014-0910-3100	34,200	114	0	0	0
STUDIES	01-014-0910-3430	19,528	0	0	0	0
		107,046	(57,742)	0	0	0
TOTAL ADMINISTRATION		**$1,273,475**	**$714,800**	**$1,213,771**	**$1,598,891**	**$385,120**

CITY OF PEMBROKE
2026 General Budget

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

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
HUMAN RESOURCES & PURCHASING						
RECOVERY OF COSTS	01-016-0101-0030	0	0	0	0	0
RECOVERY OF BENEFIT COSTS	01-016-0101-0031	(387)	(1,586)	0	(880)	(880)
REGULAR SALARIES & WAGES	01-016-0101-1020	238,382	202,481	220,300	220,000	(300)
OVERTIME	01-016-0101-1030	7,083	2,003	2,000	2,000	0
OTHER EARNINGS	01-016-0101-1040	2,251	7	0	0	0
VACATION, STATS	01-016-0101-1060	39,219	34,546	40,000	40,000	0
CITY PORTION OF BENEFITS	01-016-0101-1090	78,315	72,519	79,475	76,000	(3,475)
EMPLOYER HEALTH TAX	01-016-0101-1091	5,298	4,486	5,515	6,000	485
WSIB	01-016-0101-1180	8,395	6,740	7,775	8,000	225
SEMINARS & TRAINING (HR)	01-016-0101-2140	1,731	4,214	4,750	4,750	0
RECRUITMENT	01-016-0101-2160	7,531	1,323	6,000	4,500	(1,500)
		387,818	326,732	365,815	360,370	(5,445)
REVENUE						
MISCELLANEOUS. REVENUE	01-016-0115-0020	0	(10)	0	0	0
OVERHEAD TRANSFER	01-016-0115-0710	(18,491)	(20,696)	(20,696)	(20,430)	266
		(18,491)	(20,706)	(20,696)	(20,430)	266
PROVISION OF GOODS						
SUBSCRIPTION & MEMBERSHIP	01-016-0120-2060	3,055	1,660	3,300	2,275	(1,025)
SHIPPING CHARGES	01-016-0120-2090	0	30	0	50	50
SEMINARS & TRAINING (PURCHASING)	01-016-0120-2140	2,018	1,879	5,500	5,600	100
ADVERTISING	01-016-0120-2170	0	658	200	750	550
CAR ALLOWANCE	01-016-0120-2750	437	524	500	500	0
EQUIPMENT MAINTENANCE	01-016-0120-2910	0	0	0	0	0
CONSULTANT FEES	01-016-0120-3219	0	0	7,500	7,500	0
TELEPHONE	01-016-0120-3510	1,433	852	1,900	1,900	0
FAX	01-016-0120-3515	311	254	400	400	0
LEGAL FEES	01-016-0120-5540	9,152	6,583	10,000	10,000	0
		16,406	12,440	29,300	28,975	(325)

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SUPPLIES & EQUIPMENT						
RECOVERY OF COSTS	01-016-0201-0030	0	0	0	0	0
OFFICE SUPPLIES	01-016-0201-2020	2,902	1,548	2,300	2,300	0
STATIONERY & PRINTING	01-016-0201-2030	412	35	500	500	0
COMPUTER SUPPLIES	01-016-0201-2040	499	674	500	500	0
PHOTOCOPY PAPER	01-016-0201-2050	612	322	500	500	0
POSTAGE	01-016-0201-2080	139	31	175	150	(25)
SEMINARS & TRAINING (CORPORATE)	01-016-0201-2140	13,906	11,102	13,000	13,000	0
STAFF/VOLUNTEER RECOGNITION	01-016-0201-2185	5,982	2,669	3,000	3,000	0
PHOTOCOPY CHARGES	01-016-0201-2540	715	434	700	700	0
OFFICE EQUIPMENT/FURNITURE	01-016-0201-2560	1,571	0	1,000	1,000	0
EQUIPMENT LEASING	01-016-0201-3065	336	224	350	350	0
COMPUTER PROGRAMMING	01-016-0201-3090	3,462	5,642	4,300	7,345	3,045
		30,537	22,681	26,325	29,345	3,020
HEALTH & SAFETY						
SEMINARS & TRAINING	01-016-0460-2140	0	0	5,000	5,000	0
		0	0	5,000	5,000	0
TOTAL HUMAN RESOURCES		**$416,269**	**$341,147**	**$405,744**	**$403,260**	**($2,484)**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MUNICIPAL PROPERTY						
CITY HALL						
MISCELLANEOUS REVENUE	01-018-0130-0020	0	0	0	0	0
PROPERTY RENTAL	01-018-0130-0105	(38,650)	(58,100)	(58,100)	(59,120)	(1,020)
WAGES	01-018-0130-1020	17,666	16,651	24,100	23,800	(300)
OVERTIME	01-018-0130-1030	784	553	400	600	200
OTHER EARNINGS	01-018-0130-1040	0	0	0	0	0
VACATION, STATS	01-018-0130-1060	597	1,187	900	1,200	300
CITY PORTION OF BENEFITS	01-018-0130-1090	9,038	8,033	10,000	10,000	0
EHT	01-018-0130-1091	454	416	500	1,000	500
WSIB	01-018-0130-1180	710	625	800	1,000	200
		(9,401)	(30,636)	(21,400)	(21,520)	(120)
CITY HALL PROVISION OF SERVICES						
GENERAL PURCHASES	01-018-0130-2010	1,246	1,566	2,000	2,000	0
MATERIALS 1	01-018-0130-2012	7,104	706	2,500	2,500	0
EMERGENCY SUPPLIES	01-018-0130-2017	0	0	0	0	0
EQUIPMENT	01-018-0130-2520	2,887	3,908	3,000	45,000	42,000
LABOUR	01-018-0130-2911	3,061	3,260	6,300	6,300	0
REPAIRS & MAINTENANCE	01-018-0130-3040	70,743	30,274	84,000	40,000	(44,000)
GARBAGE PICK-UP	01-018-0130-3042	0	0	0	0	0
COMPUTER LINE CHARGES	01-018-0130-3080	2,992	5,129	5,130	5,130	0
CONTRACT	01-018-0130-3100	6,733	16,820	15,000	15,000	0
PARKING LOT MAINTENANCE	01-018-0130-3105	10,565	9,539	10,000	11,000	1,000
INSURANCE	01-018-0130-3170	5,585	6,328	5,840	6,770	930
ELECTRICAL	01-018-0130-3550	22,270	16,335	24,000	24,000	0
		133,184	93,864	157,770	157,700	(70)
VICTORIA HALL						
RECOVERY OF COSTS	01-018-0135-0030	0	0	0	0	0
PROPERTY RENTAL	01-018-0135-0105	(13,659)	(14,001)	(13,659)	(14,001)	(342)
REPAIRS & MAINTENANCE	01-018-0135-3040	12,615	862	28,500	28,500	0
CONTRACT	01-018-0135-3100	5,556	299	0	0	0
PARKING LOT MAINTENANCE	01-018-0135-3105	17,829	9,525	16,000	16,000	0
INSURANCE	01-018-0135-3170	14,147	15,643	14,780	16,740	1,960
ELECTRICAL	01-018-0135-3550	0	(8)	0	0	0
HEATING	01-018-0135-3560	5,503	3,800	5,500	5,500	0
		41,991	16,120	51,121	52,739	1,618

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
FARMERS MARKET						
RECOVERY OF COSTS	01-018-0136-0030	0	0	0	0	0
MATERIALS	01-018-0136-2012	0	0	0	0	0
REPAIRS AND MTCE	01-018-0136-3040	0	0	0	0	0
CONTRACT	01-018-0136-3100	0	0	0	0	0
PARKING LOT MAINTENANCE	01-018-0136-3105	2,106	0	0	0	0
		2,106	0	0	0	0
FORMER FIRE HALL/THE GRIND						
RECOVERY OF COSTS	01-018-0137-0030	(12)	0	0	0	0
PROPERTY RENTAL	01-018-0137-0105	0	0	0	0	0
REPAIRS & MAINTENANCE	01-018-0137-3040	0	0	0	0	0
CONTRACT	01-018-0137-3100	55	7,362	2,000	2,000	0
PARKING LOT MAINTENANCE	01-018-0137-3105	0	0	0	0	0
INSURANCE	01-018-0137-3170	9,849	2,912	10,290	3,120	(7,170)
ELECTRICAL	01-018-0137-3550	0	0	0	0	0
HEATING	01-018-0137-3560	0	0	0	0	0
FEASIBILITY STUDY	01-018-0137-4275	0	0	0	0	0
LEGAL FEES	01-018-0137-5540	17,647	9 584	75,000	25,000	(50,000)
		27,539	19,857	87,290	30,120	(57,170)
OTHER MUNICIPAL PROPERTY						
RECOVERY OF COSTS	01-018-0138-0030	(7)	0	0	0	0
PROPERTY RENTAL	01-018-0138-0105	(16,231)	(15,224)	(189,600)	(191,046)	(1,446)
MUNICIPAL BUILDING-REGULAR SALARIES	01-018-0138-1020	0	0	0	0	0
GENERAL PURCHASES	01-018-0138-2010	0	0	0	0	0
MATERIALS	01-018-0138-2012	0	231	0	0	0
EQUIPMENT	01-018-0138-2520	2,070	0	0	0	0
BUSINESS PARK SIGNAGE	01-018-0138-2908	0	0	0	0	0
LABOUR	01-018-0138-2911	0	283	2,200	3,100	900
REPAIRS & MAINTENANCE	01-018-0138-3040	28,716	9,906	30,000	28,000	(2,000)
TIPPING FEES (NON ELIG)	01-018-0138-3043	0	0	0	1,600	1,600
CONTRACT	01-018-0138-3100	12,181	0	2,000	4,000	2,000
INSURANCE	01-018-0138-3170	4,201	4,540	4,390	4,860	470
ELECTRICAL	01-018-0138-3550	862	1 013	1,000	1,200	200
HEATING	01-018-0138-3560	694	0	2,500	0	(2,500)
		32,486	751	(147,510)	(148,286)	(776)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE

2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
NON-RECURRING (PROJECT CODING)						
RECOVERY OF COSTS	01-018-0900-0330	0	0	0	0	0
CAPITAL IMPROVEMENTS-PARKING LOT	01-018-0900-3039	0	0	0	0	0
		0	0	0	0	0
OPERATING IN CAPITAL						
RECOVERY OF COSTS	01-018-0910-0030	0	0	0	0	0
DONATIONS	01-018-0910-0985	0	0	0	0	0
RESERVES	01-018-0910-0990	0	0	0	0	0
GENERAL FLEET RESERVE	01-018-0910-0991	0	0	0	0	0
RESERVE FUNDS	01-018-0910-0994	0	0	0	0	0
MATERIALS	01-018-0910-2012	0	0	0	0	0
EQUIPMENT	01-018-0910-2520	0	0	0	0	0
LABOUR	01-018-0910-2911	0	1,843	0	0	0
MAINTENANCE	01-018-0910-3040	0	0	0	0	0
NON_RECUR-BUILDINGS-CONTRACTS	01-018-0910-3100	4,274	0	0	0	0
NON_RECUR-BUILDINGS-STUDIES	01-018-0910-3430	3,358	0	0	0	0
NON_RECUR-BUILDINGS-LEGAL FEES	01-018-0910-5540	0	0	0	0	0
		7,632	1,843	0	0	0
TOTAL MUNICIPAL PROPERTY		**$235,538**	**$101,799**	**$127,271**	**$70,753**	**($56,518)**

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
FIRE SERVICES						
ADMINISTRATION						
REGULAR SALARIES & WAGES	01-021-0101-1020	182,759	136,154	124,000	132,000	8,000
OVERTIME - FIRE ADMIN	01-021-0101-1030	1,405	969	0	0	0
OTHER EARNINGS	01-021-0101-1040	1,772	0	0	0	0
FIRE ADMIN - VACATION, STATS	01-021-0101-1060	29,115	28,252	22,000	30,000	8 000
CITY PORTION OF BENEFITS	01-021-0101-1090	62,269	50,410	40,000	44,000	4,000
EMPLOYER HEALTH TAX	01-021-0101-1091	4,138	3,221	3,000	4,000	1,000
W.S.I.B	01-021-0101-1180	5,197	4,159	4,000	4,000	0
CASUAL HELP	01-021-0101-1240	0	0	0	0	0
		286,656	223,166	193,000	214,000	21,000
DEBENTURE REPAYMENT						
DEBENTURE PRINCIPAL	01-021-0105-5010	104,480	52,240	104,480	104,480	0
DEBENTURE INTEREST	01-021-0105-5020	95,781	42,713	91,670	87,795	(3,875)
		200,261	94,953	196,150	192,275	(3,875)
REVENUES						
PROVINCIAL GRANT	01-021-0110-0720	0	(362)	0	0	0
MISCELLANEOUS REVENUE	01-021-0115-0020	0	0	0	0	0
RECOVERY OF COSTS (MISC FEES)	01-021-0115-0030	(48,541)	(6,940)	(2,500)	(32,000)	(29,500)
EMPLOYEE BENEFIT RECOVERY OF COSTS	01-021-0115-0031	(22,635)	(4,383)	(3,544)	(4,058)	(514)
BURN PERMITS	01-021-0115-0156	0	(11,855)	(13,500)	(12,000)	1,500
FINES (FALSE ALARMS)	01-021-0115-0420	(3,375)	(1,450)	(1,500)	(3,500)	(2,000)
DONATIONS	01-021-0115-0550	0	0	0	0	0
MUNICIPAL AGREEMENTS	01-021-0115-0640	0	(10,962)	(24,000)	(11,091)	12,909
FEDERAL GRANT	01-021-0115-0750	0	(2,408)	0	0	0
TRANSFER FROM RESERVES	01-021-0115-0990	0	0	0	(50,000)	(50,000)
		(74,551)	(38,360)	(45,044)	(112,649)	(67,605)
RENTS & SERVICES						
MATERIALS	01-021-0120-2012	111	0	0	0	0
COMPUTER SOFTWARE LICENSES	01-021-0120-2040	7,047	7,017	10,000	10,000	0
EQUIPMENT	01-021-0120-2520	0	0	0	0	0
PHOTOCOPIER CHARGES	01-021-0120-2540	649	380	500	500	0
PROPERTY TAXES	01-021-0120-2870	0	0	0	0	0
LABOUR	01-021-0120-2911	0	0	0	0	0
EQUIPMENT MAINTENANCE	01-021-0120-2919	0	0	0	0	0

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BUILDING REPAIRS & MAINTENANCE	01-021-0120-3040	11,837	26,904	11,000	15,000	4,000
EQUIPMENT LEASE	01-021-0120-3065	673	449	675	675	0
ANTENNA RENTAL	01-021-0120-3067	2,400	2,400	2,400	2,400	0
COMPUTER LINE CHARGES	01-021-0120-3080	2,992	5,129	5,130	5,130	0
CONTRACT	01-021-0120-3100	14,402	5,113	15,500	15,500	0
PARKING LOT MAINTENANCE	01-021-0120-3105	16,882	13,432	18,000	18,000	0
INSURANCE	01-021-0120-3170	3,857	4,306	4,030	4,560	530
TELEPHONE	01-021-0120-3510	5,355	3,766	4,500	4,500	0
ELECTRICAL/ELECTRICITY	01-021-0120-3550	19,603	13,392	20,000	20,000	0
HEATING	01-021-0120-3560	12,050	10,974	15,000	15,000	0
PROPERTY RENTAL	01-021-0120-5520	0	0	0	0	0
		97,858	93,261	106,735	111,265	4,530
PROVISION OF SERVICES						
OFFICE SUPPLIES	01-021-0201-2020	1,688	1,758	2,000	2,000	0
STATIONERY & PRINTING	01-021-0201-2030	183	326	1,000	500	(500)
SUBSCRIPTION & MEMBERSHIPS	01-021-0201-2060	1,398	1,104	1,500	1,300	(200)
POSTAGE	01-021-0201-2080	155	76	400	300	(100)
CLOTHING PURCHASES	01-021-0201-2120	847	957	2,000	1,000	(1,000)
CLOTHING CLEANING & REPAIRS	01-021-0201-2122	86	166	200	200	0
SEMINARS & TRAINING	01-021-0201-2140	5,501	6,400	7,000	7,000	0
HEALTH & SAFETY TRAINING	01-021-0201-2145	0	0	0	0	0
COUNTY CO-COORDINATOR	01-021-0201-2150	225	84	200	200	0
FIRE PREVENTION	01-021-0201-2172	5,355	5,374	6,000	6,000	0
PUBLIC EDUCATION	01-021-0201-2173	4,673	3,213	4,500	4,500	0
COMPUTER PROGRAMMING	01-021-0201-3090	9,047	12,317	12,870	14,840	1,970
LEGAL-ARBITRATION	01-021-0201-5541	0	0	0	50,000	50,000
		29,158	31,775	37,670	87,840	50,170
PROFESSIONAL SERVICES						
INSURANCE	01-021-0206-3170	11,316	12,450	11,830	13,320	1,490
INSURANCE CLAIMS	01-021-0206-3172	0	0	0	0	0
LEGAL FEES	01-021-0206-5540	0	0	0	0	0
		11,316	12,450	11,830	13,320	1,490

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
VEHICLES						
EQUIPMENT RECOVERY	01-021-0226-0022	0	0	0	0	0
BICKLE DONATIONS	01-021-0226-0550	0	0	0	0	0
TRANSFER FROM RESERVES	01-021-0226-0990	0	0	0	0	0
MATERIALS	01-021-0226-2012	0	0	0	0	0
EQUIPMENT	01-021-0226-2520	1,083	1,035	1,500	1,500	0
MATERIALS 1 (P.W. FUEL)	01-021-0226-2712	8,117	7,489	11,000	11,000	0
LABOUR	01-021-0226-2911	0	0	0	0	0
REPAIRS & MTCE.	01-021-0226-3040	0	0	0	0	0
BICKLE RESTORATION	01-021-0226-3139	0	0	0	0	0
PUMPER - YR 2006	01-021-0226-3140	3,178	8,762	4,000	4,000	0
PUMPER - YR 1992	01-021-0226-3145	0	0	0	0	0
PUMP TESTING	01-021-0226-3150	1,928	0	2,200	2,400	200
VEHICLE MTCE. (FIRE DEPT.) - LABOR	01-021-0226-3151	0	0	0	0	0
AERIAL-YR 2013 UNIT 9934	01-021-0226-3160	5,375	1,005	3,500	9,500	6,000
PUMPER - YR 2018	01-021-0226-3165	6,400	3,737	6,000	8,000	2,000
GENERAL-FIRE-VEHICLE MTCE-INSURANCE	01-021-0226-3170	12,815	14,919	13,110	15,960	2,850
UTILITY VAN-UNIT 9821	01-021-0226-3180	982	448	5,500	5,500	0
CHIEF'S VEHICLE-UNIT 9820	01-021-0226-3190	1,675	13	2,000	3,500	1,500
WATER RESCUE BOAT-UNIT 9847	01-021-0226-3192	839	662	2,000	2,000	0
		42,391	38,070	50,810	63,360	12,550
UNIFORMED FIREFIGHTERS						
RECOVERY OF BENEFIT COSTS	01-021-0240-0031	0	0	0	0	0
WSIB RECOVERY	01-021-0240-0032	0	0	0	0	0
SICK LEAVE TRANSFER	01-021-0240-0510	0	0	0	(63,330)	(63,330)
REGULAR SALARIES & WAGES	01-021-0240-1020	1,839,500	1,695,744	1,936,000	2,046,000	110,000
OVERTIME & SHIFT PAY	01-021-0240-1030	140,012	84,887	137,500	144,000	6,500
OTHER EARNINGS	01-021-0240-1040	2,450	1,560	2,000	10,000	8,000
STANDBY	01-021-0240-1045	0	0	0	0	0
SHIFT	01-021-0240-1055	0	0	0	0	0
ACTING PAY	01-021-0240-1057	14,959	13,300	15,000	15,000	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
VACATION, STATS	01-021-0240-1060	4,011	0	0	0	0
VACATION PAYOUT	01-021-0240-1065	0	0	0	0	0
SICK LEAVE PAYOUT	01-021-0240-1072	4,590	0	0	63,330	63,330
CITY PORTION OF BENEFITS	01-021-0240-1090	517,227	470,705	522,000	539,000	17,000
EMPLOYER HEALTH TAX	01-021-0240-1091	39,224	35,924	38,000	40,000	2,000
MATERNITY/PARENTAL BENEFITS	01-021-0240-1092	12,237	7,948	8,000	8,000	0
W.S.I.B	01-021-0240-1180	53,930	58,225	54,000	58,000	4,000
		2,628,140	2,368,294	2,712,500	2,860,000	147,500
TRAINING						
RECOVERY OF COSTS	01-021-0240-0030	0	0	0	0	0
WELLNESS	01-021-0240-1220	2,048	1 050	2,000	2,000	0
VOLUNTEER FIREFIGHTERS	01-021-0240-1510	0	0	0	0	0
POLICE DISPATCHING	01-021-0240-1710	0	0	0	0	0
9-1-1 CALL TAKING	01-021-0240-1810	21,516	0	22,500	70,000	47,500
MATERIALS 1	01-021-0240-2012	0	247	0	0	0
CLOTHING PURCHASE & ALLOWANCE	01-021-0240-2120	11,612	9,382	12,000	12,000	0
CLOTHING CLEANING & REPAIRS	01-021-0240-2122	431	137	500	500	0
SEMINARS, TRAINING & CONVENTIONS	01-021-0240-2140	3,932	1 941	4,500	4,500	0
HEALTH & SAFETY TRAINING	01-021-0240-2145	1,452	2,208	1,800	1,800	0
EQUIPMENT	01-021-0240-2520	0	0	0	0	0
CONTRACT	01-021-0240-2911	0	1,038	0	0	0
CLEANING SUPPLIES	01-021-0240-3018	2,005	2,316	3,000	2,800	(200)
TRAINING MATERIALS	01-021-0240-3058	5,267	2,587	4,000	4,000	0
TRAINING- HR	01-021-0240-3068	5,039	3,369	4,000	4,000	0
CONTRACT	01-021-0240-3100	0	231	0	0	0
		53,303	24,507	54,300	101,600	47,300
VOLUNTEER FIREFIGHTERS						
SALARIES, WAGES	01-021-0245-1020	13,752	17,810	28,000	29,000	1,000
OVERTIME	01-021-0245-1030	0	0	0	0	0
STANDBY	01-021-0245-1045	30,405	28,865	37,000	37,000	0
VACATION, STATS	01-021-0245-1060	0	0	0	0	0
CITY PORTION OF BENEFITS	01-021-0245-1090	0	0	0	0	0
FIRE-VOLUNTEERS-EMPLOYER HEALTH TAX	01-021-0245-1091	545	579	600	300	(300)
W.S.I.B	01-021-0245-1180	3,476	2,571	4,000	4,000	0
VOLUNTEER CLOTHING	01-021-0245-2120	0	0	0	0	0
PERSONAL PROTECTIVE EQUIP	01-021-0245-3030	0	0	0	0	0
		48,179	49,826	69,600	70,300	700

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT						
MATERIALS 1	01-021-0247-2012	996	213	1,100	1,100	0
OFFICE EQUIPMENT/FURNITURE	01-021-0247-2560	3,007	1,361	2,000	2,000	0
EQUIPMENT MAINTENANCE.	01-021-0247-2910	2,219	2,189	2,500	3,000	500
SCBA EQUIPMENT	01-021-0247-3005	1,140	2,064	2,500	2,500	0
GENERAL EMERGENCY EQUIPMENT	01-021-0247-3010	13,381	9,053	12,000	12,000	0
EMERGENCY EQUIP. REPAIRS & MAINTENANCE	01-021-0247-3015	2,771	460	4,000	4,000	0
SCBA EQUIPMENT REPAIRS & MAINTENANCE	01-021-0247-3025	6,535	5,424	5,800	6,500	700
PERSONAL PROTECTIVE EQUIPMENT	01-021-0247-3030	4,310	15,921	7,500	7,500	0
PERSONAL PROT. EQUIPMENT REPAIRS	01-021-0247-3035	2,510	4,845	5,000	5,000	0
REPAIRS & MAINTENANCE PROJ. #86501	01-021-0247-3040	2,828	2,819	3,200	3,200	0
INSURANCE	01-021-0247-3170	2,156	2,904	2,250	3,110	860
HYDRANT MAINTENANCE	01-021-0247-5655	65,265	90,525	64,500	84,500	20,000
		107,117	137,777	112,350	134,410	22,060
EMERGENCY PREPAREDNESS						
PROVINCAL GRANT	01-021-0605-0720	(8,230)	0	0	(1,500)	(1,500)
SALARIES, WAGES	01-021-0605-1020	5,789	49,169	99,000	95,250	(3,750)
OVERTIME	01-021-0605-1030	54	88	0	0	0
VACATION, STATS	01-021-0605-1060	0	829	0	750	750
CITY PORTION OF BENEFITS	01-021-0605-1090	1,743	10,995	24,900	23,600	(1,300)
FIRE-VOLUNTEERS-EMPLOYER HEALTH TAX	01-021-0605-1091	131	1,027	2,000	1,900	(100)
W.S.I.B	01-021-0605-1180	60	1,203	2,300	2,300	0
GENERAL PURCHASES	01-021-0605-2010	2,636	2,741	5,500	6,500	1,000
SEMINARS & TRAINING	01-021-0605-2140	3,819	754	3,000	3,500	500
PUBLIC AWARENESS PROGRAM	01-021-0605-2173	480	1,091	1,000	1,500	500
COMPUTER LINE CHARGES	01-021-0605-3080	471	332	0	0	0
		6,951	68,228	137,700	133,800	(3,900)

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
NON-RECURRING / PROJECT CODING						
TRANSFER FROM RESERVES	01-021-0700-0990	0	0	0	0	0
FIRE-DISPOSAL OF ASSETS	01-021-0900-0246	0	(14,174)	0	0	0
FIRE-DISPOSAL OF ASSETS (NON CORE)	01-021-0900-0991	0	0	0	(14,700)	(14,700)
MATERIALS	01-021-0900-2012	0	0	0	30,000	30,000
EQUIPMENT	01-021-0900-2520	0	0	0	0	0
LABOUR	01-021-0900-2911	0	0	0	0	0
SUB-CONTRACTING	01-021-0900-3100	0	873	0	0	0
STUDIES	01-021-0900-3430	0	0	0	30,000	30,000
COMMUNICATIONS UPGRADE	01-021-0900-5436	0	0	0	0	0
FIRE SOFTWARE	01-021-0900-5965	2,914	0	0	0	0
TRANSFER TO RESERVES	01-021-0900-9160	223,000	248,000	248,000	283,000	35,000
		225,914	234,699	248,000	328,300	80,300
TOTAL FIRE SERVICES		**$3,662,692**	**$3,338,645**	**$3,885,601**	**$4,197,820**	**$312,219**

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
O.P.P. POLICING						
REVENUE						
MISCELLANEOUS REVENUE	01-023-0101-0020	(35,118)	(10,600)	(20,000)	(15,000)	5,000
RECOVERY OF COSTS	01-023-0101-0030	0	1,252	0	0	0
FINES	01-023-0101-0420	(18,300)	(15,600)	(20,000)	(20,000)	0
PROPERTY RENT	01-023-0125-0105	(174,576)	(89,106)	(89,107)	(89,107)	1
COURT SECURITY GRANT	01-023-0227-0721	(345,614)	(101,690)	(413,175)	(406,759)	6,416
COURT SECURITY FEES	01-023-0227-0880	0	0	0	0	0
CSWB PLAN GRANT	01-023-0228-0720	5,617	0	0	0	0
RIDE GRANT	01-023-0240-0720	(8,203)	0	(13,500)	(13,500)	0
CPP GRANT	01-023-0240-0722	0	0	0	0	0
SAFER COMMUNITIES GRANT	01-023-0240-0724	0	0	0	0	0
VICTIMS SERVICES GRANT	01-023-0240-0727	(4,040)	0	0	0	0
PROCEEDS OF CRIME GRANT	01-023-0240-0730	0	0	0	0	0
		(580,234)	(215,745)	(555,782)	(544,366)	11,417
ADMINISTRATION						
RETIREE BENEFITS	01-023-0101-1090	0	0	0	0	0
LEGAL FEES	01-023-0101-5540	0	0	0	0	0
CONTRACT	01-023-0101-3100	4,490,522	3,924,169	4,720,138	5,239,353	519,215
CSWB PLAN CONTRACT	01-023-0228-3100	0	0	0	0	0
PAID DUTY (RIDE)	01-023-0101-3101	8,827	1,379	13,500	13,500	0
POC-PURCHASES	01-023-0101-3102	0	0	0	0	0
		4,499,350	3,925,548	4,733,638	5,252,853	519 215
DEBENTURE REPAYMENT						
DEBENTURE PRINCIPAL	01-023-0105-5010	161,327	80,664	161,327	161,327	0
DEBENTURE INTEREST	01-023-0105-5020	117,756	47,092	111,932	106,356	(5,576)
		279,083	127,756	273,259	267,683	(5,576)
PROVISION OF GOODS						
OVERTIME	01-023-0125-1030	0	183	0	0	0
GENERAL PURCHASES	01-023-0125-2010	0	0	0	0	0
MATERIALS	01-023-0125-2012	2,216	2,575	1,000	3,000	2,000
EQUIPMENT	01-023-0125-2520	0	0	0	0	0
PROPERTY TAXES	01-023-0125-2870	56,651	61,705	61,000	66,025	5,025
LABOUR	01-023-0125-2911	1,115	3,836	4,200	4,200	0
PARKING LOT MAINTENANCE (DO NOT USE)	01-023-0125-3039	0	0	0	0	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
REPAIRS & MAINTENANCE	01-023-0125-3040	37,177	7,927	26,000	30,000	4,000
COMPUTER LINE CHARGES	01-023-0125-3080	1,781	2,544	3,060	3,060	0
CONTRACT	01-023-0125-3100	49,554	46,098	36,000	40,000	4,000
PARKING LOT MAINTENANCE	01-023-0125-3105	21,260	19,709	26,000	26,000	0
INSURANCE	01-023-0125-3170	18,946	16,119	15,530	17,250	1,720
TELEPHONE	01-023-0125-3510	0	0	0	0	0
ELECTRICAL	01-023-0125-3550	33,010	19,784	37,000	37,000	0
HEATING	01-023-0125-3560	10,664	9,702	15,500	15,500	0
		232,373	190,181	225,290	242,035	16,745
NON-RECURRING (PROJECT CODING)						
PROVINCIAL FUNDING	01-023-0900-0720	0	0	0	(29,275)	(29,275)
PROJECT LIFESAVER GRANT	01-023-0900-0728	0	0	0	0	0
TRANSFER FROM RESERVES	01-023-0900-0990	0	0	0	(50,000)	(50,000)
LABOUR	01-023-0900-2911	0	0	0	0	0
MATERIALS	01-023-0900-2012	0	0	0	0	0
CONTRACT	01-023-0900-3100	0	0	0	29,275	29,275
PROJECT LIFESAVER EXPENSES	01-023-0900-3102	0	0	0	0	0
GRANT PROGRAM	01-023-0900-5864	0	0	0	0	0
SURVEILLANCE CAMERAS	01-023-0900-5927	0	0	0	0	0
VICTIM SUPPORT GRANT EXPENSES	01-023-0900-5928	0	0	0	0	0
TRANSFER TO RESERVES	01-023-0900-9160	15,000	15,000	15,000	15 000	0
		15,000	15,000	15,000	(35,000)	(50,000)
TOTAL O.P.P		**$4,445,571**	**$4,042,740**	**$4,691,405**	**$5,183,206**	**$491,801**

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
POLICE SERVICE BOARD						
DONATIONS	01-025-0101-0550	0	0	0	0	0
PROVINCIAL GRANT	01-025-0101-0720	0	0	0	0	0
TRANSFER FROM RESERVES	01-025-0101-0990	0	0	0	0	0
HONORARIA	01-025-0101-1250	9,796	6,981	10,500	10,500	0
GENERAL PURCHASES	01-025-0101-2010	1,380	1,240	1,500	1,500	0
STATIONERY & PRINTING	01-025-0101-2030	0	0	0	0	0
SUBSCRIPTION & MEMBERSHIPS	01-025-0101-2060	1,452	100	1,500	1,500	0
SEMINARS, TRAINING & CONVENTIONS	01-025-0101-2140	672	517	6,500	6,500	0
ADVERTISING	01-025-0101-2170	0	0	0	0	0
PUBLIC RELATIONS	01-025-0101-2180	30,047	4,448	10,300	9,800	(500)
INSURANCE	01-025-0101-3170	0	613	4,100	4,100	0
PROFESSIONAL FEES	01-025-0101-5530	0	0	0	0	0
LEGAL	01-025-0101-5540	0	0	0	0	0
TRANSFER TO CAPITAL	01-025-0101-9140	23,600	38,000	38,000	40,000	2,000
TOTAL POLICE SERVICE BOARD		**$66,948**	**$51,900**	**$72,400**	**$73,900**	**$1,500**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ANIMAL CONTROL						
LICENSES	01-026-0115-0410	(12,832)	(11,855)	(12,500)	(15,300)	(2,800)
CAT REGISTRATIONS	01-026-0115-0412	(4,135)	(3,945)	(4,100)	(5,100)	(1,000)
FINES & FEES	01-026-0115-0420	(800)	(200)	(500)	(500)	0
ANIMAL RESCUE DONATIONS	01-026-0115-0550	0	0	0	0	0
TRANSFER FROM RESERVES	01-026-0115-0990	0	0	(6,000)	(14,000)	(8,000)
GENERAL PURCHASES	01-026-0206-2010	0	0	0	0	0
LICENSES & TAGS	01-026-0206-2070	1,158	1,638	1,275	1,700	425
POSTAGE	01-026-0206-2080	408	442	500	550	50
ADVERTISING	01-026-0206-2170	779	916	1,000	1,200	200
CONTRACT	01-026-0206-3100	46,722	30,678	60,000	77,000	17,000
PROFESSIONAL FEES	01-026-0206-5530	1,102	1,925	7,000	3,000	(4,000)
TRANSFER TO RESERVE	01-026-0206-9160	0	0	0	0	0
TOTAL ANIMAL CONTROL		**$32,402**	**$19,598**	**$46,675**	**$48,550**	**$1,875**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BUILDING INSPECTION						
SALARIES-FULL TIME						
REGULAR SALARIES & WAGES	01-027-0101-1020	125,798	117,586	151,000	143,000	(8,000)
OVERTIME & SHIFT PAY	01-027-0101-1030	1,681	1,818	250	250	0
OTHER EARNINGS	01-027-0101-1040	66	0	0	0	0
BUILDING INSPECTION-ADMIN-SHIFT	01-027-0101-1055	0	0	0	0	0
VACATION, STATS	01-027-0101-1060	15,237	16,634	13,000	16,000	3,000
CITY PORTION OF BENEFITS	01-027-0101-1090	36,512	31,749	37,000	37,000	0
EMPLOYER HEALTH TAX	01-027-0101-1091	2,816	2,625	4,000	4,000	0
SAFETY BOOTS	01-027-0101-1160	225	0	225	225	0
W.S.I.B	01-027-0101-1180	4,387	3,886	5,000	5,000	0
		186,721	174,298	210,475	205,475	(5,000)
REVENUE						
FEDERAL GRANT	01-027-0110-0750	0	0	0	0	0
RECOVERY OF COSTS	01-027-0115-0030	0	0	(7,500)	0	7,500
PROVINCIAL OFFENCES	01-027-0115-0123	0	0	0	0	0
BUILDING PERMITS	01-027-0115-0142	(159,912)	(182,164)	(150,000)	(205,000)	(55,000)
5% RESERVE FEE (STABILIZATION)	01-027-0115-XXXX	0	0	0	(8,000)	(8,000)
COMMITTEE OF ADJUSTMENT	01-027-0115-0625	0	0	0	0	0
OHRP ADMIN FEES	01-027-0115-0740	0	0	0	0	0
		(159,912)	(182,164)	(157,500)	(213,000)	(55,500)
PROVISION OF SERVICES						
GENERAL PURCHASES	01-027-0201-2010	583	865	2,000	1,000	(1,000)
MATERIALS 1	01-027-0201-2012	5	0	250	250	0
OFFICE SUPPLIES	01-027-0201-2020	523	287	500	500	0
STATIONERY & PRINTING	01-027-0201-2030	0	439	3,000	5,000	2,000
COMPUTER SUPPLIES	01-027-0201-2040	0	2,517	2,000	2,100	100
SUBSCRIPTIONS & MEMBERSHIPS	01-027-0201-2060	1,471	1,324	1,300	1,700	400
POSTAGE	01-027-0201-2080	0	0	50	50	0
CLOTHING PURCHASES	01-027-0201-2120	474	256	300	400	100
SEMINARS & TRAINING	01-027-0201-2140	3,784	4,103	5,000	6,000	1,000
LABOUR	01-027-0201-2911	0	0	250	250	0
ADMIN OVERHEAD	01-027-0201-2974	9,058	9,352	9,352	9,656	304
REPAIRS & MAINTENANCE	01-027-0201-3040	0	0	0	0	0
9-1-1 SIGNS	01-027-0201-3064	(4)	0	100	100	0
COMPUTER PROGRAMMING	01-027-0201-3090	822	792	1,000	1,150	150
CONTRACT	01-027-0201-3100	20,536	14,246	14,500	14,500	0

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
INSURANCE	01-027-0201-3170	2,272	2,268	2,370	2,430	60
INSURANCE CLAIMS	01-027-0201-3172	3,518	0	0	0	0
TELEPHONE	01-027-0201-3510	994	313	600	600	0
PROPERTY RENT	01-027-0201-5520	8,830	13,280	13,280	15,200	1,920
PROFESSIONAL FEES	01-027-0201-5530	0	2,544	4,000	4,000	0
LEGAL FEES	01-027-0201-5540	0	0	2,500	2,500	0
		52,867	52,586	62,352	67,386	5,034
VEHICLES						
EQUIPMENT RENTAL	01-027-0226-0022	0	0	0	0	0
RECOVERY OF COSTS	01-027-0226-0030	0	0	0	0	0
MATERIALS 1	01-027-0226-2012	0	310	1,600	750	(850)
EQUIPMENT	01-027-0226-2520	0	0	0	0	0
FUEL	01-027-0226-2712	265	627	650	650	0
LABOUR	01-027-0226-2911	0	258	240	250	10
REPAIRS & MTCE.	01-027-0226-3040	0	0	500	300	(200)
CONTRACT	01-027-0226-3100	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	(9,033)	0	0	0	0
PROVINCAL GRANT	01-027-0900-0720	0	0	0	0	0
MATERIALS	01-027-0900-2012	0	0	0	0	0
EQUIPMENT	01-027-0900-2520	0	0	0	0	0
LABOUR	01-027-0900-2911	0	0	0	0	0
SUB-CONTRACT	01-027-0900-3100	0	0	0	0	0
STUDIES	01-027-0900-3430	0	0	0	0	0
TRANSFER TO RESERVES	01-027-0900-9160	7,614	5,618	5,618	14,183	8,565
		(1,419)	5,618	5,618	14,183	8,565
OPERATING IN CAPITAL						
MATERIALS	01-027-0910-2012	0	0	0	0	0
EQUIPMENT	01-027-0910-2520	0	0	0	0	0
LABOUR	01-027-0910-2911	0	0	0	0	0
SUB-CONTRACT	01-027-0910-3100	0	0	0	0	0
STUDIES	01-027-0910-3430	0	0	0	0	0
		0	0	0	0	0
TOTAL BUILDING INSPECTION		**$78,522**	**$51,532**	**$123,935**	**$75,994**	**($47,941)**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BY-LAW ENFORCEMENT & PARKING						
SALARIES						
REGULAR SALARIES & WAGES	01-028-0101-1020	142,395	149,906	173,000	187,000	14,000
OVERTIME & SHIFT PAY	01-028-0101-1030	5,104	7,519	0	0	0
OTHER EARNINGS	01-028-0101-1040	0	0	0	0	0
VACATION, STATS	01-028-0101-1060	15,492	18,680	12,000	16,000	4 000
CITY PORTION OF BENEFITS	01-028-0101-1090	34,510	37,039	35,000	40,000	5,000
EMPLOYER HEALTH TAX	01-028-0101-1091	3,194	3,464	4,000	4,000	0
WSIB	01-028-0101-1180	4,912	5,146	6,000	6,000	0
		205,607	221,754	230,000	253,000	23,000
CANNABIS LEGALIZATION						
PROVINCIAL GRANT	01-028-0112-0720	(370)	(15,207)	0	(15,207)	(15,207)
GENERAL PURCHASES	01-028-0112-2010	0	0	0	0	0
SEMINARS & TRAINING	01-028-0112-2140	370	0	0	0	0
LEGAL EXPENSES	01-028-0112-5540	0	0	0	15,207	15,207
		0	(15,207)	0	0	0
REVENUES						
MISCELLANEOUS REVENUE	01-028-0115-0020	(625)	(625)	(1,250)	(1,250)	0
RECOVERY OF COSTS	01-028-0115-0030	0	0	(500)	(500)	0
PROPERTY RENTAL	01-028-0115-0105	(4,091)	(4,168)	(4,000)	(4,200)	(200)
TAXI LICENSING	01-028-0115-0146	(2,293)	(2,200)	(2,500)	(2,500)	0
FINES & FEES	01-028-0115-0420	(5,160)	(703)	(200)	(200)	0
PROPERTY STANDARDS FEES	01-028-0115-0421	(1,150)	(750)	(1,250)	(1,250)	0
VACANT PROPERTY FEES	01-028-0115-0422	0	(4,900)	(10,150)	(9,500)	650
REVENUES-PARKING METERS	01-028-0115-0425	(33,358)	(23,676)	(35,000)	(35,000)	0
TOWING FINES	01-028-0115-0430	0	0	0	0	0
PARKING TICKETS	01-028-0115-0440	(41,686)	(61,208)	(60,000)	(60,000)	0
PLATE DENIAL	01-028-0115-0445	(7,150)	(7,880)	(8,000)	(8,000)	0
PARKING PERMITS	01-028-0115-0450	(16,297)	(22,830)	(20,000)	(24,000)	(4,000)
PARKING LOT LEVIES	01-028-0115-0465	(21,000)	(21,000)	(21,000)	(21,000)	0
LEASE RECOVERY	01-028-0115-0480	(22,712)	(22,712)	(22,712)	(22,712)	0
FEDERAL GRANT	01-028-0115-0750	0	0	0	0	0
		(155,522)	(172,652)	(186,562)	(190,112)	(3,550)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PROVISION OF GOODS						
GENERAL PURCHASES	01-028-0201-2010	702	281	300	300	0
OFFICE SUPPLIES	01-028-0201-2020	473	0	400	400	0
PRINTING & STATIONARY	01-028-0201-2030	3,440	0	600	600	0
COMPUTER SUPPORT	01-028-0201-2032	672	672	700	700	0
MEMBERSHIPS & SUBSCRIPTIONS	01-028-0201-2060	407	183	550	550	0
POSTAGE	01-028-0201-2080	2,729	1,442	1,750	3,000	1,250
CLOTHING	01-028-0201-2120	1,057	427	1,000	1,200	200
SEMINARS & TRAINING	01-028-0201-2140	3,105	6,839	7,500	7,500	0
ADVERTISING	01-028-0201-2170	0	0	500	500	0
EQUIPMENT/FURNITURE	01-028-0201-2560	239	0	500	500	0
PROPERTY STANDARDS SERVICES	01-028-0201-3040	0	0	0	0	0
PROGRAMMING	01-028-0201-3090	1,869	1,877	2,550	2,850	300
INSURANCE	01-028-0201-3170	2,257	2,350	2,360	2,510	150
INSURANCE CLAIMS	01-028-0201-3172	8,328	0	0	0	0
TELEPHONE	01-028-0201-3510	1,400	1,500	1,600	1,600	0
PROPERTY RENT	01-028-0201-5520	12,150	18,260	18,260	19,100	840
LEGAL FEES	01-028-0201-5540	8,949	17,126	10,000	10,000	0
COURT COSTS	01-028-0201-5590	0	0	0	0	0
		47,776	50,957	48,570	51,310	2,740
GENERAL EXPENSES						
OVERHEAD TRANSFER	01-028-0206-2973	0	0	0	0	0
BAD DEBT EXPENSE	01-028-0206-4690	(2,058)	0	500	500	0
AUDIT FEES	01-028-0206-5510	0	0	0	0	0
TOWING CHARGES	01-028-0206-5580	0	0	0	0	0
COURT COSTS	01-028-0206-5590	3,853	2,165	3,500	3,500	0
		1,795	2,165	4,000	4,000	0
VEHICLES						
EQUIPMENT RECOVERY	01-028-0226-0022	0	0	0	0	0
RECOVERY OF COSTS	01-028-0226-0030	0	0	0	0	0
MATERIALS	01-028-0226-2012	520	442	500	700	200
EQUIPMENT	01-028-0226-2520	0	0	0	0	0
FUEL	01-028-0226-2712	367	740	1,000	1,000	0

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
WAGES DISTRIBUTED	01-028-0226-2911	661	626	300	500	200
REPAIRS & MTCE	01-028-0226-3040	1,630	0	500	1,000	500
LEASE (2 VEHICLES)	01-028-0226-3070	5,948	0	0	0	0
CONTRACT	01-028-0226-3100	0	0	0	0	0
INSURANCE	01-028-0226-3170	4,458	4,442	4,660	4,750	90
TRANSFER TO RESERVES	01-028-0226-9160	0	0	0	6,928	6,928
		13,583	6,249	6,960	14,878	7,918
COMMUNITY SOCIAL ISSUES						
REGULAR SALARIES & WAGES	01-028-0370-1020	1,609	4,155	12,000	19,000	7,000
OVERTIME & SHIFT PAY	01-028-0370-1030	1	177	0	0	0
VACATION, STATS	01-028-0370-1060	0	169	0	0	0
CITY PORTION OF BENEFITS	01-028-0370-1090	450	2,296	3,100	4,900	1,800
EMPLOYER HEALTH TAX	01-028-0370-1091	34	169	300	400	100
WSIB	01-028-0370-1180	53	255	400	600	200
GENERAL PURCHASES	01-028-0370-2010	2,009	1,445	4,000	4,000	0
CONTRACT	01-028-0370-3100	4,457	1,420	5,000	4,000	(1,000)
LEGAL	01-028-0370-5540	9,077	0	0	0	0
		17,689	10,086	24,800	32,900	8,100
METER MAINTENANCE						
RECOVERY OF COSTS	01-028-0380-0030	0	0	0	0	0
MATERIALS	01-028-0380-2012	926	0	2,000	0	(2,000)
EQUIPMENT	01-028-0380-2520	0	0	1,500	0	(1,500)
LABOUR DISTRIBUTED	01-028-0380-2911	704	0	1,800	900	(900)
ANNUAL MAINTENANCE	01-028-0380- NEW	0	0	0	10,892	10,892
CONTRACT	01-028-0380-3100	0	0	2,000	1,000	(1,000)
		1,630	0	7,300	12,792	5,492
PARKING LOT LINE PAINTING						
MATERIALS 1	01-028-0381-2012	0	0	0	0	0
EQUIPMENT	01-028-0381-2520	0	0	0	0	0
LABOUR	01-028-0381-2911	0	0	0	0	0
LINE PAINTING, CONTRACT	01-028-0381-3100	1,874	2,994	0	0	0
		1,874	2,994	0	0	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MARKET SQUARE						
OVERTIME	01-028-0382-1030	0	0	0	0	0
MATERIALS 1	01-028-0382-2012	0	0	200	200	0
OTHER	01-028-0382-2016	0	0	0	0	0
PROPERTY TAXES	01-028-0382-2870	8,408	8,953	8,880	9,540	660
LABOUR	01-028-0382-2911	0	0	200	500	300
CONTRACT	01-028-0382-3100	0	0	0	0	0
PARKING LOT MAINTENANCE	01-028-0382-3105	2,509	4,276	7,000	7,000	0
ELECTRICAL	01-028-0382-3550	752	506	800	800	0
		11,669	13,736	17,080	18,040	960
SHAMROCK LOT						
OVERTIME	01-028-0383-1030	0	0	0	0	0
MATERIALS 1	01-028-0383-2012	0	0	200	200	0
LABOUR	01-028-0383-2911	0	0	700	500	(200)
CONTRACT	01-028-0383-3100	0	0	0	0	0
PARKING LOT MAINTENANCE	01-028-0383-3105	4,431	5,365	12,000	10,000	(2,000)
		4,431	5,365	12,900	10,700	(2,200)
COCKBURN LOT						
MATERIALS 1	01-028-0384-2012	0	0	500	500	0
LABOUR	01-028-0384-2911	0	0	200	500	300
CONTRACT	01-028-0384-3100	0	0	0	0	0
PARKING LOT MAINTENANCE	01-028-0384-3105	10,496	7,522	14,500	14,500	0
ELECTRICAL	01-028-0384-3550	752	506	800	800	0
		11,247	8,029	16,000	16,300	300
ALEXANDER LOT						
OVERTIME	01-028-0385-1030	0	0	0	0	0
MATERIALS 1	01-028-0385-2012	0	0	200	200	0
OTHER	01-028-0385-2016	0	0	0	0	0
PROPERTY TAXES	01-028-0385-2870	12,389	13,263	13,150	14,120	970
LABOUR	01-028-0385-2911	0	0	900	500	(400)
CONTRACT	01-028-0385-3100	0	0	0	0	0
PARKING LOT MAINTENANCE	01-028-0385-3105	12,730	13,381	12,000	14,000	2,000
		25,119	26,644	26,250	28,820	2,570

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PATTERSON LOT						
MATERIALS 1	01-028-0387-2012	0	0	300	300	0
OTHER	01-028-0387-2016	0	0	0	0	0
PROPERTY TAXES	01-028-0387-2870	6,169	6,569	6,300	7,000	700
LABOUR	01-028-0387-2911	0	0	100	0	(100)
CONTRACT	01-028-0387-3100	0	0	0	0	0
PARKING LOT MAINTENACE	01-028-0387-3105	1,353	4,630	6,000	7,000	1,000
		7,522	11,199	12,700	14,300	1,600
COURT HOUSE LOT						
MATERIALS 1	01-028-0388-2012	0	0	200	200	0
OTHER	01-028-0388-2016	404	296	1,000	1,000	0
LABOUR	01-028-0388-2911	0	0	250	0	(250)
CONTRACT	01-028-0388-3100	0	0	0	0	0
PARKING LOT MAINTENANCE	01-028-0388-3105	7,004	9,370	14,000	14,000	0
ELECTRICAL	01-028-0388-3550	261	191	350	350	0
		7,669	9,857	15,800	15,550	(250)
NON REGULATORY SIGNS						
RECOVERY OF COSTS	01-028-0389-0030	0	0	0	0	0
MATERIALS 1	01-028-0389-2012	0	95	2,300	2,300	0
EQUIPMENT	01-028-0389-2520	0	0	0	0	0
LABOUR	01-028-0389-2911	1,023	1,354	1,800	1,100	(700)
CONTRACT	01-028-0389-3100	0	0	0	0	0
		1,023	1,449	4,100	3,400	(700)
LAKE/COLLEGE LOT						
MATERIALS	01-028-0391-2012	0	0	0	0	0
LABOUR	01-028-0391-2911	0	0	0	0	0
PARKING LOT MAINTENANCE	01-028-0391-3105	1,524	0	0	0	0
		1,524	0	0	0	0
CHRISTIE LOT						
MATERIALS	01-028-0392-2012	0	0	300	300	0
LABOUR	01-028-0392-2911	0	0	200	0	(200)
PARKING LOT MAINTENANCE	01-028-0392-3105	0	4,791	7,700	7,000	(700)
		0	4,791	8,200	7,300	(900)
NON-RECURRING						
TRANSFER TO RESERVES	01-028-0900-9160	20,000	20,000	20,000	40,136	20,136
		20,000	20,000	20,000	40,136	20,136
TOTAL BYLAW ENFORCEMENT		**$224,637**	**$207,416**	**$268,098**	**$333,314**	**$65,216**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ROADS						
ADMINISTRATION-SALARIES						
REGULAR SALARIES & WAGES	01-032-0101-1020	268,265	281,635	340,500	262,000	(78,500)
OVERTIME & SHIFT PAY	01-032-0101-1030	3,799	3,089	9,000	9,000	0
OTHER EARNINGS	01-032-0101-1040	2,394	0	0	3,000	3,000
ROAD WORKS-ADMIN-STANDBY	01-032-0101-1045	6,180	5,690	6,240	6,240	0
ALLOWANCES	01-032-0101-1050	541	259	700	700	0
ROAD WORKS-ADMIN-SHIFT	01-032-0101-1055	0	0	0	0	0
GENERAL ROAD WORKS - ACTING SHIFT PAY	01-032-0101-1057	0	0	0	0	0
VACATION, STATS	01-032-0101-1060	51,279	63,438	52,500	62,000	9,500
VACATION PAYOUT	01-032-0101-1065	0	0	0	0	0
CITY PORTION OF BENEFITS	01-032-0101-1090	80,692	85,958	100,000	84,000	(16,000)
EMPLOYER HEALTH TAX	01-032-0101-1091	5,848	6,335	8,000	7,000	(1,000)
SAFETY BOOTS	01-032-0101-1160	675	0	1,125	625	(500)
W.S.I.B	01-032-0101-1180	8,750	9,265	12,000	10,000	(2,000)
CASUAL HELP	01-032-0101-1240	0	0	0	0	0
		428,422	455,670	530,065	444,565	(85,500)
FULL TIME SALARIES						
RECOVERY OF COSTS	01-032-0104-0030	0	0	0	0	0
RECOVERY BENEFIT COSTS	01-032-0104-0031	0	0	0	(729)	(729)
WSIB RECOVERY	01-032-0104-0032	0	0	0	0	0
ROAD WORKS-FULL TIME SALARIES	01-032-0104-1020	47,921	47,935	4,000	83,000	79,000
OVERTIME & SHIFT PAY	01-032-0104-1030	8,889	5,914	7,500	7,500	0
OTHER EARNINGS-LABOR	01-032-0104-1040	51,233	1,687	24,000	2,500	(21,500)
STANDBY	01-032-0104-1045	5,480	9,081	9,890	10,780	890
VACATION, STATS	01-032-0104-1060	154,469	169,296	150,000	150,000	0
VACATION-LABOUR	01-032-0104-1061	0	0	0	0	0
SICK LEAVE-LABOR	01-032-0104-1071	165,109	101,295	100,000	100,000	0
CITY PORTION BENEFITS	01-032-0104-1090	11,199	21,220	3,000	24,000	21,000
EMPLOYER HEALTH TAX	01-032-0104-1091	463	1 015	1,000	2,000	1,000
SAFETY BOOTS	01-032-0104-1160	3,600	0	3,375	4,125	750
W.S.I.B	01-032-0104-1180	734	1,525	1,000	3,000	2,000
MATERIALS	01-032-0104-2012	0	0	0	0	0
EQUIPMENT	01-032-0104-2520	0	0	0	0	0
ROAD WORKS-FULL TIME SALARIES-LABOUR	01-032-0104-2911	22,793	14,030	19,500	15,300	(4,200)
CONTRACT	01-032-0104-3100	0	0	0	0	0
LABOUR-CAPITAL PROJECTS	01-032-0317-2911	0	0	0	0	0
		471,889	372,997	323,265	401,476	78,211

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
DEBT REPAYMENT						
DEBENTURE PRINCIPAL	01-032-0105-5010	96,478	48,239	96,478	96,478	0
DEBENTURE INTEREST	01-032-0105-5020	66,248	29,262	62,546	59,009	(3,537)
		162,726	77,501	159,024	155,487	(3,537)
REVENUES						
MISCELLANEOUS REVENUE	01-032-0115-0020	(16,297)	(2,686)	(2,000)	(2,000)	0
RECOVERY OF COSTS	01-032-0115-0030	0	0	0	0	0
EMPLOYEE BENEFIT RECOVERY	01-032-0115-0031	(1,670)	(1,314)	(779)	(875)	(96)
SALE OF INVENTORY	01-032-0115-0086	0	0	0	0	0
GASOLINE TAX REBATE	01-032-0115-0095	0	0	0	0	0
DISCOUNTS	01-032-0115-0160	0	0	0	0	0
INVENTORY REVENUE PROJ. #86050	01-032-0115-0245	0	0	0	0	0
ASSET DISPOSAL	01-032-0115-0246	0	(23,022)	0	0	0
DONATIONS	01-032-0115-0550	0	0	0	0	0
OVERHEAD TRANSFER	01-032-0115-0710	(71,660)	(70,440)	(70,440)	(90,540)	(20,100)
PROVINCIAL GRANT	01-032-0115-0720	0	0	0	0	0
FEDERAL GRANT	01-032-0115-0750	(2,319)	(2,408)	0	0	0
DISPOSAL OF ASSETS	01-032-0115-0991	(3,208)	0	(3,000)	(19,000)	(16,000)
		(95,155)	(99,870)	(76,219)	(112,415)	(36,196)
PROVISION OF GOODS						
SUBSCRIPTION & MEMBERSHIPS	01-032-0120-2060	2,477	3,067	3,000	3,500	500
SHIPPING CHARGES	01-032-0120-2090	11	0	300	300	0
SEMINARS & TRAINING	01-032-0120-2140	21,611	9,862	30,000	27,000	(3,000)
ADVERTISING	01-032-0120-2170	1,592	0	2,000	1,200	(800)
CARBON TAX PROVISION	01-032-0120-2711	0	0	0	0	0
CAR ALLOWANCE	01-032-0120-2750	872	180	1,500	1,500	0
EQUIPMENT MAINTENANCE	01-032-0120-2910	0	0	0	0	0
COMPUTER LINE CHARGES	01-032-0120-3080	2,992	5,129	5,130	5,130	0
COMPUTER PROGRAMMING & SOFTWARE	01-032-0120-3090	11,377	12,432	31,610	34,347	2,737
INSURANCE	01-032-0120-3170	180,782	190,975	188,920	204,340	15,420
INSURANCE CLAIMS	01-032-0120-3172	2,800	16,720	25,000	25,000	0
TELEPHONE	01-032-0120-3510	5,145	4,608	4,000	5,000	1,000
FAX	01-032-0120-3515	339	254	500	500	0
LEGAL/NEG/PROF.	01-032-0120-3520	0	0	0	0	0
PROFESSIONAL FEES	01-032-0120-5530	0	0	0	0	0
LEGAL FEES	01-032-0120-5540	5,277	2,035	20,000	27,500	7,500
		235,274	245,262	311,960	335,317	23,357

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT & SUPPLIES						
OFFICE SUPPLIES	01-032-0201-2020	3,366	1,882	2,000	2,000	0
STATIONERY & PRINTING	01-032-0201-2030	1,844	646	2,000	2,000	0
COMPUTER SUPPLIES	01-032-0201-2040	1,678	430	2,000	2,000	0
PHOTOCOPY PAPER	01-032-0201-2050	629	419	500	500	0
POSTAGE	01-032-0201-2080	771	488	1,000	1,000	0
SEMINARS & TRAINING-CUPE	01-032-0201-2140	18,164	6,811	24,000	20,000	(4,000)
PUBLIC RELATIONS	01-032-0201-2180	83	0	1,250	2,000	750
EQUIPMENT	01-032-0201-2520	0	0	0	1,000	1,000
PHOTOCOPY CHARGES	01-032-0201-2540	2,112	482	1,000	1,000	0
OFFICE EQUIPMENT/FURNITURE	01-032-0201-2560	347	374	1,500	1,000	(500)
EQUIPMENT LEASING	01-032-0201-3065	1,047	1,361	400	2,300	1,900
		30,040	12,892	35,650	34,800	(850)
COMMUNICATION EQUIP & MAINTENANCE						
MATERIALS 1	01-032-0235-2012	0	1,536	1,300	1,300	0
OTHER	01-032-0235-2016	2,979	3,060	3,200	3,200	0
CONTRACT	01-032-0235-3100	3,622	4,997	5,000	5,000	0
WORKER'S COMPENSATION	01-032-0302-0800	0	0	0	0	0
		6,601	9,592	9,500	9,500	0
MUSKRAT DAM						
MUSKRAT DAM-REGULAR SALARIES & WAGES	01-032-0310-1020	0	0	0	0	0
OVERTIME	01-032-0310-1030	0	0	0	0	0
MATERIALS 1	01-032-0310-2012	0	0	0	0	0
EQUIPMENT	01-032-0310-2520	0	0	0	0	0
LABOUR	01-032-0310-2911	0	0	0	0	0
CONTRACT	01-032-0310-3100	1,465	0	500	500	0
		1,465	0	500	500	0
GARAGE & YARD MAINTENANCE						
RECOVERY OF COSTS	01-032-0311-0030	0	0	0	0	0
GARAGE & YARD MTCE-REGULAR SALARIES	01-032-0311-1020	0	55	0	0	0
OVERTIME	01-032-0311-1030	115	60	1,500	1,500	0
MATERIAL 1	01-032-0311-2012	54,234	31,902	40,000	50,000	10,000
EQUIPMENT	01-032-0311-2520	865	0	3,500	3,500	0
LABOUR	01-032-0311-2911	76,411	39,864	68,200	51,000	(17,200)
CONTRACT	01-032-0311-3100	32,131	11,889	21,000	26,000	5,000

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PARKING LOT MAINTENANCE	01-032-0311-3105	137	0	5,000	5,000	0
INSURANCE	01-032-0311-3170	6,766	7,325	7,070	7,840	770
ELECTRICAL	01-032-0311-3550	17,406	11,952	16,500	17,500	1,000
NATURAL GAS	01-032-0311-3560	14,418	10,656	13,200	13,200	0
		202,485	113,702	175,970	175,540	(430)
SMALL TOOLS & EQUIPMENT						
RECOVERY OF COSTS	01-032-0314-0030	0	0	0	0	0
SMALL TOOLS & EQUIP-REGULAR SALARIES	01-032-0314-1020	0	0	0	0	0
MATERIALS 1	01-032-0314-2012	5,603	2,771	6,000	6,000	0
OTHER	01-032-0314-2016	0	0	0	0	0
CLOTHING PURCHASE & ALLOWANCE	01-032-0314-2120	9,136	7,562	6,410	9,500	3,090
EQUIPMENT	01-032-0314-2520	962	0	7,000	7,000	0
LABOUR	01-032-0314-2911	1,535	2,071	2,500	2,600	100
CONTRACT	01-032-0314-3100	5,998	5,265	5,000	5,000	0
		23,234	17,668	26,910	30,100	3,190
MACHINERY EQUIPMENT & MTCE.						
EQUIPMENT RECOVERY	01-032-0315-0022	0	0	0	0	0
RECOVERY OF COSTS	01-032-0315-0030	(15,429)	0	0	0	0
MACHINERY EQUIP & MTCE-REGULAR SALARIES	01-032-0315-1020	0	0	0	0	0
OVERTIME	01-032-0315-1030	0	0	900	900	0
MATERIALS 1	01-032-0315-2012	126,835	175,026	225,000	195,000	(30,000)
MATERIALS 2	01-032-0315-2013	0	0	0	0	0
SHIPPING & COURIER	01-032-0315-2090	5,580	1,935	5,000	5,000	0
EQUIPMENT	01-032-0315-2520	0	2,132	4,000	4,000	0
FUEL	01-032-0315-2712	40,566	72,846	17,050	88,000	70,950
CLEAR DIESEL	01-032-0315-2713	0	0	0	0	0
COLOURED DIESEL	01-032-0315-2714	130	0	0	0	0
LABOUR	01-032-0315-2911	127,094	139,057	120,882	123,378	2,496
REPAIRS & MTCE.	01-032-0315-3040	0	0	25,000	0	(25,000)
CONTRACT	01-032-0315-3100	259	0	0	4,000	4,000
CONTRACT (VEHICLE MONITORING)	01-032-0315-3101	39 218	26,185	26,500	12,000	(14,500)
INSURANCE	01-032-0315-3170	36,081	38,522	37,430	39,840	2,410
		360,334	455,703	461,762	472,118	10,356

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BRIDGE MAINTENANCE						
RECOVERY OF COSTS	01-032-0320-0030	0	0	0	0	0
BRIDGE MTCE-REGULAR SALARIES & WAGES	01-032-0320-1020	0	0	0	0	0
OVERTIME & SHIFT PAY	01-032-0320-1030	13	0	0	0	0
MATERIALS 1	01-032-0320-2012	0	0	2,000	2,000	0
EQUIPMENT	01-032-0320-2520	0	0	0	0	0
LABOUR	01-032-0320-2911	132	2,382	2,500	2,600	100
CONTRACT	01-032-0320-3100	9,367	0	37,000	27,000	(10,000)
PARKING LOT MAINTENANCE	01-032-0320-3105	1,669	4,900	0	5,000	5,000
		11,180	7,281	41,500	36,600	(4,900)
GRASS & WEED CONTROL						
RECVOERY OF COSTS	01-032-0325-0030	0	0	0	0	0
GRASS/WEED CONTROL-REGULAR SALARIES	01-032-0325-1020	0	0	0	0	0
OVERTIME	01-032-0325-1030	38	18	0	0	0
MATERIALS 1	01-032-0325-2012	0	3,999	500	500	0
EQUIPMENT	01-032-0325-2520	0	0	0	0	0
LABOUR	01-032-0325-2911	8,658	14,268	9,800	13,300	3,500
CONTRACT	01-032-0325-3100	0	0	0	0	0
		8,696	18,285	10,300	13,800	3,500
DEAD END BARRIERS						
RECOVERY OF COSTS	01-032-0328-0030	0	0	0	0	0
DEAD END BARRIERS-REGULAR SALARIES	01-032-0328-1020	0	0	0	0	0
OVERTIME	01-032-0328-1030	257	607	0	0	0
MATERIALS 1	01-032-0328-2012	259	0	3,100	3,000	(100)
EQUIPMENT	01-032-0328-2520	0	0	0	0	0
LABOUR	01-032-0328-2911	8,715	6,238	7,400	5,100	(2,300)
CONTRACT	01-032-0328-3100	0	0	15,000	18,000	3,000
		9,231	6,845	25,500	26,100	600
ROADS-UNPAVED						
RECOVERY OF COSTS	01-032-0329-0030	0	0	0	0	0
ROADS- GRAVELLING-REGULAR SALARIES	01-032-0329-1020	0	0	0	0	0
OVERTIME	01-032-0329-1030	0	0	0	0	0

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MATERIALS 1	01-032-0329-2012	0	0	3,000	3,000	0
EQUIPMENT	01-032-0329-2520	0	0	0	0	0
LABOUR	01-032-0329-2911	535	315	2,500	600	(1,900)
CONTRACT	01-032-0329-3100	2,951	9,411	10,000	10,000	0
		3,486	9,726	15,500	13,600	(1,900)
DITCHING						
RECOVERY OF COSTS	01-032-0330-0030	0	0	0	0	0
DITCHING-REGULAR SALARIES	01-032-0330-1020	0	0	0	0	0
OVERTIME	01-032-0330-1030	0	1,551	1,800	1,800	0
MATERIALS 1	01-032-0330-2012	38,641	10,080	66,000	66,000	0
EQUIPMENT	01-032-0330-2520	0	0	0	0	0
LABOUR	01-032-0330-2911	95,262	73,701	146,200	152,900	6,700
CONTRACT	01-032-0330-3100	14,531	33,913	100,000	100,000	0
ELECTRICITY	01-032-0330-3550	628	433	750	750	0
		149,063	119,679	314,750	321,450	6,700
BRUSHING/TREE TRIMMING						
RECOVERY OF COSTS	01-032-0331-0030	0	0	0	0	0
BRUSHING/TREE TRIMMING-REGULAR SALARIES	01-032-0331-1020	0	0	0	0	0
OVERTIME	01-032-0331-1030	1,169	234	500	500	0
MATERIALS 1	01-032-0331-2012	71	0	500	500	0
EQUIPMENT	01-032-0331-2520	0	38	1,250	1,250	0
LABOUR	01-032-0331-2911	24,584	23,073	29,300	30,600	1,300
CONTRACT	01-032-0331-3100	66,914	73,851	55,000	55,000	0
		92,739	97,196	86,550	87,850	1,300
PAVEMENT PRESERVATION						
REGULAR SALARIES	01-032-0333-1020	0	0	0	0	0
MATERIALS 1	01-032-0333-2012	0	0	0	0	0
EQUIPMENT	01-032-0333-2520	0	0	0	0	0
LABOUR	01-032-0333-2911	0	0	0	0	0
CONTRACT	01-032-0333-3100	0	0	54,500	70,000	15,500
		0	0	54,500	70,000	15,500
SWEEPING/FLUSHING						
RECOVERY OF COSTS	01-032-0334-0030	0	0	0	0	0
SWEEPING/FLUSHING-REGULAR SALARIES	01-032-0334-1020	0	0	0	0	0
OVERTIME	01-032-0334-1030	242	2,356	110	110	0

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MATERIALS 1	01-032-0334-2012	922	4,083	6,100	2,500	(3,600)
EQUIPMENT	01-032-0334-2520	0	0	0	0	0
LABOUR	01-032-0334-2911	28,750	36,248	34,100	35,700	1,600
CONTRACT	01-032-0334-3100	0	0	0	0	0
		29,914	42,687	40,310	38,310	(2,000)
ROAD PATCHING						
RECOVERY OF COSTS	01-032-0335-0030	0	0	0	0	0
REGULAR SALARIES	01-032-0335-1020	0	0	0	0	0
OVERTIME	01-032-0335-1030	98	184	2,500	2,500	0
MATERIALS 1	01-032-0335-2012	13,931	20,014	25,000	25,000	0
EQUIPMENT	01-032-0335-2520	3,114	0	1,500	1,500	0
LABOUR	01-032-0335-2911	72,259	79,729	79,900	83,600	3,700
CONTRACT	01-032-0335-3100	99,035	94,568	90,000	78,000	(12,000)
		188,437	194,496	198,900	190,600	(8,300)
ROAD SHOULDER MAINTENANCE						
RECOVERY OF COSTS	01-032-0336-0030	0	0	0	0	0
ROADS SHOULDER MTC-REGULAR SALARIES	01-032-0336-1020	0	0	0	0	0
OVERTIME	01-032-0336-1030	0	0	210	210	0
MATERIALS 1	01-032-0336-2012	725	1,367	15,000	15,000	0
EQUIPMENT	01-032-0336-2520	0	0	0	0	0
LABOUR	01-032-0336-2911	32,452	15,314	39,000	30,600	(8,400)
CONTRACT	01-032-0336-3100	0	0	10,000	10,000	0
		33,177	16,682	64,210	55,810	(8,400)
ROAD RESURFACING						
ROADS RESURFACING-REGULAR SALARIES	01-032-0337-1020	0	0	0	0	0
OVERTIME	01-032-0337-1030	0	0	3,000	3,000	0
MATERIALS 1	01-032-0337-2012	877	0	14,000	7,000	(7,000)
EQUIPMENT	01-032-0337-2520	0	3,238	500	500	0
LABOUR	01-032-0337-2911	0	0	146,200	152,900	6,700
CONTRACT	01-032-0337-3100	0	0	0	0	0
		877	3,238	163,700	163,400	(300)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
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Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SNOW REMOVAL						
RECOVERY OF COSTS	01-032-0342-0030	0	0	0	0	0
REGULAR SALARIES	01-032-0342-1020	0	0	0	0	0
OVERTIME	01-032-0342-1030	1,443	1,434	4,000	3,000	(1,000)
MATERIALS 1 - SALT	01-032-0342-2012	5,088	0	3,500	0	(3,500)
ADVERTISING	01-032-0342-2170	550	112	1,500	1,000	(500)
EQUIPMENT	01-032-0342-2520	0	0	2,000	2,000	0
LABOUR	01-032-0342-2911	29,410	25,721	48,900	40,800	(8,100)
CONTRACT	01-032-0342-3100	14,405	42,315	65,800	65,800	0
TRANSFER TO CAPITAL	01-032-0342-9140	24,161	0	0	0	0
		75,057	69,582	125,700	112,600	(13,100)
ROAD SALTING/SANDING						
RECOVERY OF COSTS	01-032-0343-0030	0	0	0	0	0
ROADS-SALTING-REGULAR SALARIES	01-032-0343-1020	0	0	0	0	0
OVERTIME	01-032-0343-1030	22,566	60,678	44,000	44,000	0
GENERAL PURCHASES	01-032-0343-2010	7,460	10,127	26,000	22,000	(4,000)
MATERIALS 1 - SALT	01-032-0343-2012	403,557	47,593	294,000	321,700	27,700
MATERIALS 2 - SAND	01-032-0343-2013	0	0	18,000	0	(18,000)
WINTER LIQUID	01-032-0343-2015	0	0	0	0	0
EQUIPMENT	01-032-0343-2520	0	0	0	0	0
LABOUR	01-032-0343-2911	77,546	59,383	169,698	162,222	(7,476)
CONTRACT	01-032-0343-3100	0	2,788	2,000	1,000	(1,000)
		511,130	180,569	553,698	550,922	(2,776)
SIDEWALK MAINTENANCE						
RECOVERY OF COSTS	01-032-0345-0030	0	0	0	0	0
SIDEWALK MTCE-REGULAR SALARIES	01-032-0345-1020	0	0	0	0	0
OVERTIME	01-032-0345-1030	88	2,570	100	100	0
MATERIALS 1	01-032-0345-2012	1,457	204	5,000	5,500	500
EQUIPMENT	01-032-0345-2520	0	0	10,000	0	(10,000)
LABOUR	01-032-0345-2911	11,162	31,139	12,900	30,600	17,700
CONTRACT	01-032-0345-3100	0	18,530	45,000	55,000	10,000
		12,707	52,443	73,000	91,200	18,200

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Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SIDEWALK SANDING						
RECOVERY OF COSTS	01-032-0346-0030	0	0	0	0	0
SIDEWALKS-SANDING-REGULAR SALARIES	01-032-0346-1020	0	0	0	0	0
OVERTIME	01-032-0346-1030	8,195	17,790	15,000	16,500	1,500
MATERIALS 1	01-032-0346-2012	2,526	8,527	13,000	14,200	1,200
EQUIPMENT	01-032-0346-2520	0	0	2,500	2,500	0
LABOUR	01-032-0346-2911	63,100	52,698	48,800	81,600	32,800
CONTRACT	01-032-0346-3100	0	0	0	0	0
		73,822	79,016	79,300	114,800	35,500
SIDEWALK SWEEPING						
RECOVERY OF COSTS	01-032-0348-0030	0	0	0	0	0
OVERTIME	01-032-0348-1030	288	99	0	0	0
MATERIALS 1	01-032-0348-2012	0	1,962	2,000	500	(1,500)
EQUIPMENT	01-032-0348-2520	0	0	0	0	0
LABOUR	01-032-0348-2911	38,874	27,931	48,800	51,000	2,200
CONTRACT	01-032-0348-3100	0	0	0	0	0
		39,162	29,992	50,800	51,500	700
SHARED SERVICES						
RECOVERY OF EXPENSES	01-032-0349-0030	0	0	0	0	0
SHARED SERVICES PRO-REGULAR SALARIES	01-032-0349-1020	0	0	0	0	0
OVERTIME	01-032-0349-1030	1,373	1,716	2,000	1,000	(1,000)
MATERIALS 1	01-032-0349-2012	39,534	384	1,500	12,500	11,000
EQUIPMENT	01-032-0349-2520	0	0	0	0	0
LABOUR	01-032-0349-2911	13,673	18,940	9,800	25,500	15,700
RECOVERY OF COSTS	01-032-0349-3100	0	0	0	0	0
		54,580	21,041	13,300	39,000	25,700
DOWNTOWN MTCE						
OVERTIME	01-032-XXXX-1030	0	0	0	1,000	1,000
LABOUR	01-032-XXXX-2911	0	0	0	0	0
MATERIALS	01-032-XXXX-2012	0	0	0	4,500	4,500
CONTRACTS	01-032-XXXX-3100	0	0	0	0	0
		0	0	0	5,500	5,500

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CITY OF PEMBROKE
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Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
TREE DUMP						
TREE DUMP - MISC. REVENUE	01-032-0350-0020	0	0	0	0	0
RECOVERY OF COSTS	01-032-0350-0030	0	0	0	0	0
OVERHEAD TRANSFER	01-032-0350-0710	(824)	(30,740)	(30,740)	(13,224)	17,516
TREE DUMP-REGULAR SALARIES	01-032-0350-1020	0	0	0	0	0
MATERIALS 1	01-032-0350-2012	0	0	200	200	0
EQUIPMENT	01-032-0350-2520	0	0	0	0	0
LABOUR	01-032-0350-2911	1,417	2,756	2,500	2,600	100
CONTRACT	01-032-0350-3100	0	0	50,000	20,000	(30,000)
		593	(27,984)	21,960	9,576	(12,384)
HEALTH & SAFETY						
RECOVERY OF COSTS	01-032-0460-0030	0	0	0	0	0
OTHER	01-032-0460-2016	600	300	150	800	650
EMERGENCY SUPPLIES	01-032-0460-2017	178	0	0	0	0
HEALTH & SAFETY	01-032-0460-2145	439	0	1,000	1,000	0
HEALTH & SAFETY -EQUIPMENT	01-032-0460-2520	4,758	0	2,500	2,500	0
LABOUR	01-032-0460-2911	748	0	3,000	3,100	100
CONTRACT	01-032-0460-3100	0	0	0	1,000	1,000
HEALTH & SAFETY -MATERIALS	01-032-0460-3152	193	760	250	250	0
		6,917	1,060	6,900	8,650	1,750
ASSET MANAGEMENT						
PROVINCIAL GRANT	01-032-0467-0720	0	0	0	0	0
FEDERAL GRANT	01-032-0467-0750	0	0	0	0	0
FCM GRANT	01-032-0467-0890	0	0	0	0	0
REGULAR SALARIES	01-032-0467-1020	0	0	0	0	0
MATERIALS 1	01-032-0467-2012	843	0	2,600	0	(2,600)
OTHER	01-032-0467-2016	0	0	0	0	0
EQUIPMENT	01-032-0467-2520	0	0	0	0	0
LABOUR	01-032-0467-2911	0	0	0	0	0
CONTRACT	01-032-0467-3100	56,178	67,625	55,000	134,800	79,800
CONTRACT - CLIMATE ACTION	01-032-0467-3430	24,622	20,533	20,000	0	(20,000)
LARGE FORMAT SCANNER	01-032-0467-4270	866	736	2,500	1,000	(1,500)
		82,508	88,895	80,100	135,800	55,700

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
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Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PRIVATE SERVICE - ROADS						
RECOVERY OF COSTS	01-032-0710-0030	(2,674)	(20,871)	0	0	0
MATERIALS	01-032-0710-2012	1,093	11,854	0	0	0
EQUIPMENT	01-032-0710-2520	0	0	0	0	0
LABOUR	01-032-0710-2911	492	96	0	0	0
CONTRACT	01-032-0710-3100	0	2,086	0	0	0
		(1,089)	(6,835)	0	0	0
INTERFUNCTIONAL TRANSFERS						
INVENTORY ADJUSTMENTS	01-032-0600-9105	129,552	0	0	0	0
TRANSFER FROM RESERVES	01-032-0700-0990	0	0	(25,000)	0	25,000
TRANSFER TO RESERVES	01-032-0700-9160	313,421	350,000	350,000	350,000	0
TRANSFER TO CAPITAL	01-032-0800-9140	0	0	0	0	0
		442,973	350,000	325,000	350,000	25,000
NON RECURRING PROJECT CODING						
MATERIALS	01-032-0900-2012	0	0	0	0	0
EQUIPMENT	01-032-0900-2520	0	0	0	0	0
LABOUR	01-032-0900-2911	0	0	0	0	0
SUB-CONTRACT	01-032-0900-3100	0	0	0	0	0
STUDIES	01-032-0900-3430	0	0	0	0	0
		0	0	0	0	0
OPERATING IN CAPITAL						
MATERIALS	01-032-0910-2012	7,123	0	0	0	0
EQUIPMENT	01-032-0910-2520	0	0	0	0	0
LABOUR	01-032-0910-2911	18,185	1,206	0	0	0
SUB-CONTRACT	01-032-0910-3100	21,912	0	0	61,000	61,000
STUDIES	01-032-0910-3430	93,160	94,554	0	0	0
LEGAL FEES	01-032-0910-5540	9,598	10,631	20,000	45,000	25,000
		149,978	106,391	20,000	106,000	86,000
TOTAL ROADS		**$3,802,451**	**$3,121,401**	**$4,323,865**	**$4,540,056**	**$216,191**

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
TRAFFIC CONTROL						
SALARIES, WAGES	01-033-0104-1020	0	0	0	25,500	25,500
VACATION , STATS	01-033-0104-1060	0	0	0	500	500
EMPLOYER COSTS	01-033-0104-1090	0	0	0	7,300	7,300
EMPLOYER HEALTH TAX	01-033-0104-1091	0	0	0	500	500
W.S.I.B	01-033-0104-1180	0	0	0	800	800
RECOVERY OF COSTS	01-033-0115-0030	0	0	0	0	0
		0	0	0	34,600	34,600
MAINTENANCE						
RECOVERY OF COSTS	01-033-0360-0030	(18,127)	(8,278)	0	0	0
TRAFFIC CONTROL-REGULAR SALARIES	01-033-0360-1020	0	0	0	0	0
OVERTIME	01-033-0360-1030	334	0	0	500	500
MATERIALS 1	01-033-0360-2012	0	0	1,600	1,600	0
EQUIPMENT	01-033-0360-2520	778	0	1,800	1,800	0
LABOUR	01-033-0360-2911	4,839	93	7,800	7,700	(100)
CONTRACT	01-033-0360-3100	33,622	32,503	31,000	35,600	4,600
RAILWAY CROSSING SIGNAL MAINTENANCE	01-033-0360-3230	3,375	3,508	3,500	3,500	0
CROSSWALK MAINTENANCE	01-033-0360-3240	5,805	18,760	8,000	8,000	0
TRAFFIC SIGNAL MAINTENANCE	01-033-0360-3250	21,635	14,688	10,000	17,000	7,000
ELECTRICAL	01-033-0360-3550	7,396	4,823	7,000	7,770	770
		59,657	66,097	70,700	83,470	12,770
REGULATORY SIGNS						
RECOVERY OF COSTS	01-033-0365-0030	0	0	0	0	0
SALE OF INVENTORY	01-033-0365-0086	0	0	0	0	0
OVERTIME	01-033-0365-1030	21	325	0	0	0
MATERIALS 1	01-033-0365-2012	6,284	2,197	12,000	12,000	0
EQUIPMENT	01-033-0365-2520	0	0	0	0	0
LABOUR	01-033-0365-2911	24,429	16,181	24,400	25,500	1,100
CONTRACT	01-033-0365-3100	7,241	7,592	0	8,000	8,000
INVENTORY ADJUSTMENTS	01-033-0365-9105	0	0	0	0	0
		37,975	26,295	36,400	45,500	9,100

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Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PRIVATE SERVICE - TRAFFIC CONTROL						
RECOVERY OF COSTS	01-033-0710-0030	(9,583)	0	0	0	0
OVERTIME	01-033-0710-1030	1,329	249	0	0	0
MATERIALS	01-033-0710-2012	70	0	0	0	0
EQUIPMENT	01-033-0710-2520	0	0	0	0	0
LABOUR	01-033-0710-2911	1,519	1,491	0	0	0
CONTRACT	01-033-0710-3100	7,194	0	0	0	0
		530	1,741	0	0	0
NON RECURRING PROJECT CODING						
DURABLE LINE MARKING	01-033-0900-5855	20,453	0	3,000	6,000	3,000
9-1-1 ADDRESSING SIGNAGE	01-033-0900-5860	0	0	0	0	0
SPEED SIGNAGE	01-033-0900-4220	10,616	11,819	10,000	5,000	(5,000)
		31,069	11,819	13,000	11,000	(2,000)
TOTAL TRAFFIC CONTROL		**$129,230**	**$105,953**	**$120,100**	**$174,570**	**$54,470**
STREET LIGHTS						
RECOVERY OF COSTS	01-039-0120-0030	0	0	0	0	0
EQUIPMENT MAINTENANCE	01-039-0120-2910	40,081	35,919	37,000	37,000	0
CONTRACTS	01-039-0120-3100	0	0	0	0	0
ELECTRICAL	01-039-0120-3550	189,746	110,813	186,000	195,438	9,438
LED LOAN PRINCIPAL	01-039-0120-5010	0	0	0	0	0
LED LOAN INTEREST	01-039-0120-5020	0	0	0	0	0
HPS CONVERSION	01-039-0120-5641	0	0	0	0	0
STREETLIGHTS/EQUIPMENT	01-039-0900-5850	26,100	21,463	60,000	60,000	0
TOTAL STREET LIGHTS		**$255,927**	**$168,196**	**$283,000**	**$292,438**	**$9,438**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
GARBAGE & RECYCLING						
GARBAGE COLLECTION SERVICE						
REVENUES						
MISCELLANEOUS REVENUE	01-040-0471-0020	(4,314)	(3,348)	(6,000)	(500)	5,500
RECOVERY OF COSTS	01-040-0471-0030	(316)	0	0	0	0
GARBAGE COLLECTION REVENUES	01-041-0115-0860	(1,156,827)	(1,164,641)	(1,152,294)	(1,661,702)	(509,408)
MISCELLANEOUS	01-041-0471-0020	(904)	0	0	0	0
RECOVERY OF COSTS	01-041-0471-0030	0	0	0	0	0
TIPPING FEES	01-041-0471-0840	0	0	0	0	0
TRANSFER FROM RESERVES	01-041-0471-0990	0	0	0	0	0
		(1,162,362)	(1,167,989)	(1,158,294)	(1,662,202)	(503,908)
PROVISION OF SERVICES						
OVERTIME	01-041-0471-1030	0	206	0	0	0
MATERIALS 1	01-041-0471-2012	0	0	200	200	0
ADVERTISING	01-041-0471-2170	2,753	3,067	9,000	5,000	(4,000)
EQUIPMENT	01-041-0471-2520	0	0	0	0	0
LABOUR	01-041-0471-2911	3,170	6,532	4,900	8,500	3,600
GARBAGE COLLECTION	01-041-0471-3042	1,243,813	1,014,582	1,285,867	804,629	(481,238)
TIPPING FEES (OVWRC)	01-041-0471-3043	0	0	0	654,204	654,204
CONTRACT	01-041-0471-3100	0	0	0	15,000	15,000
EXTRA GARBAGE COLLECTION COSTS	01-041-0471-3207	82,548	26,734	90,278	137,269	46,991
SERVICE FEES - MONERIS MACHINE	01-041-0471-4540	343	203	400	400	0
RECYCLING CONTAINERS	01-040-0471-9270	38,320	9,265	50,000	5,000	(45,000)
TRANSFER TO RESERVES	01-041-0471-9160	108,251	0	0	0	0
		1,479,198	1,060,589	1,440,645	1,630,202	189,557
SALARIES						
REGULAR SALARIES	01-041-0104-1020	17,947	14,855	22,000	22,600	600
OVERTIME	01-041-0104-1030	43	0	1,500	100	(1,400)
OTHER EARNINGS	01-041-0104-1040	0	0	0	0	0
STANDBY	01-041-0104-1045	0	0	0	0	0
VACATION & STATS - PCC	01-041-0104-1060	1,232	1,255	1,000	1,400	400
OHD VACATION LABOUR	01-041-0104-1061	0	0	0	0	0
SICK LEAVE-LABOUR	01-041-0104-1071	0	0	0	0	0

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EMPLOYER PORTION OF BENEFITS	01-041-0104-1090	6,083	5,270	6,400	6,700	300
EMPLOYER HEALTH TAX	01-041-0104-1091	417	378	500	500	0
SAFETY BOOTS	01-041-0104-1160	0	0	0	0	0
WSIB	01-041-0104-1180	604	539	700	700	0
OPERATIONS OVERHEAD TRANSFER	01-041-0471-2973	0	0	0	0	0
		26,326	22,298	32,100	32,000	(100)
SUB-TOTAL GARBAGE COLLECTION		**$343,162**	**($85,101)**	**$314,451**	**0**	**($314,451)**
OTTAWA VALLEY WASTE RECOVERY CENTRE (OVWRC)						
OVWRC-MUNICIPAL REVENUES	01-040-0115-0715	(416,133)	(417,089)	(414,700)	(327,415)	87,285
HOST MUNICIPALITY FEE	01-040-0471-4550	72,971	55,086	75,160	77,415	2,255
TRANSFER TO RESERVES	01-040-0471-9160	0	0	25,089	250,000	224,911
LANDFILL SITE - CAPITAL COSTS	01-041-0471-3285	0	0	0	0	0
GARBAGE DISPOSAL-LANDFILL SITE	01-041-0471-3410	0	0	0	0	0
LANDFILL SITE - STUDY COSTS	01-041-0471-3430	0	0	0	0	0
		(343,162)	(362,003)	(314,451)	0	314,451
NON-ELIGIBLE SOURCES (NEC) (COMMERCIAL RECYCLING)						
BIN SALES	01-041-0472-0020	0	0	0	(29,000)	(29,000)
RECYCLING FEES	01-041-0472-0715	0	0	0	0	0
TRANSFER FROM RESERVES	01-041-0472-0990	0	0	0	(38,600)	(38,600)
MATERIALS (BIN INVENTORY)	01-041-0472-9270	0	0	0	29,000	29,000
CONTRACT - RECYCLING PICKUPM (MILLER)	01-041-0472-3042	0	0	0	19,800	19,800
RECYCLING PROCESSING FEES (EMTERRA)	01-041-0472-3043	0	0	0	18,800	18,800
		0	0	0	0	0
TOTAL GARBAGE & RECYCLING		**0**	**($447,104)**	**0**	**0**	**0**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
OTTAWA RIVER TRANSIT COMMITTEE (ORTC)						
REVENUE						
PROVINCIAL GAS TAX	01-055-0110-0122	0	0	0	0	0
FARE REVENUES	01-055-0110-0280	0	(24,220)	(27,000)	(88,000)	(61,000)
ADVERTISING AND SPONSORSHIPS	01-055-0110-0290	0	0	(10,000)	(10,000)	0
FEDERAL GRANTS	01-055-0110-0750	0	0	(253,108)	0	253,108
PROVINCIAL GRANTS	01-055-0110-0720	0	0	0	0	0
GRANTS TO ORGANIZATIONS	01-055-0110-5840	0	0	0	0	0
		0	(24,220)	(290,108)	(98,000)	192,108
ADMINISTRATION						
SALARIES	01-055-0101-1020	6,289	28,746	0	0	0
OVERTIME AND SHIFT PAY	01-055-0101-1030	0	0	0	0	0
VACATION, STAT	01-055-0101-1060	0	187	0	0	0
CITY PORTION OF BENEFITS	01-055-0101-1090	1,520	9,065	0	0	0
EHT	01-055-0101-1091	142	748	0	0	0
WSIB	01-055-0101-1180	34	1,013	0	0	0
SEMINARS AND TRAINING	01-055-0101-2140	451	2,496	2,000	4,500	2,500
CONTRACT (PROJECT MGMT)	01-055-0101-3100	34,245	66,037	87,517	28,200	(59,317)
GRANTS TO ORGANIZATIONS	01-055-0101-5835		1,156	0	16,920	16,920
		42,681	109,448	89,517	49,620	(39,897)
PROVISION OF GOODS						
SUBSCRIPTIONS AND MEMBERSHIPS	01-055-0120-2060	0	687	675	700	25
SOFTWARE LICENSING	01-055-0120-3090	0	0	0	2,365	2,365
INSURANCE	01-055-0120-3170	0	0	0	5,000	5,000
INSURANCE CLAIMS	01-055-0120-3172	0	0	0	0	0
BANK CHARGES	01-055-0120-4540	0	775	0	2,000	2,000
PROFESSIONAL FEES	01-055-0120-5530	0	8,028	2,000	29,500	27,500
LEGAL FEES	01-055-0120-5540	0	13,925	10,000	5,000	(5,000)
		0	23,415	12,675	44,565	31,890
PROVISION OF SERVICES						
MATERIALS	01-055-0201-2012	0	13,617	5,000	5,000	0
OFFICE SUPPLIES	01-055-0201-2020	0	70	1,250	1,250	0
STATIONARY AND PRINTING	01-055-0201-2030	340	3,136	7,875	5,000	(2,875)
MEETING EXPENSES	01-055-0201-2055	0	0	0	0	0

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
POSTAGE	01-055-0201-2080	0	0	4,900	0	(4,900)
ADVERTISING	01-055-0201-2170	0	11,278	22,500	22,500	0
PUBLIC RELATIONS	01-055-0201-2180	0	950.91	0	2,000	2,000
EQUIPMENT LEASING	01-055-0201-3065	0	0	0	0	0
CONTRACT (TRANSIT SUPPLIER)	01-055-0201-3100	0	110,046	362,500	460,740	98,240
		340	139,097	404,025	496,490	92 465
TRAVEL EXPENSE	01-055-0900-2960	0	0	0	0	0
CONTRACT	01-055-0900-3100	0	0	0	0	0
TRANSIT PILOT PROJECT	01-055-0900-5836	0	0	0	0	0
TRANSFER FROM RESERVES	01-055-0900-0990	(43,021)	0	0	(142,730)	(142,730)
		(43,021)	0	0	(142,730)	(142,730)
TOTAL TRANSIT		**$0**	**$247,740**	**$216,108**	**$349,945**	**$133,837**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PARKS & FACILITIES						
REVENUES						
MISCELLANEOUS REVENUE	01-071-0101-0020	0	(126)	0	0	0
RECOVERY OF COSTS	01-071-0101-0030	(500)	0	0	0	0
EMPLOYEE BENEFIT RECOVERY	01-071-0101-0031	(1,558)	0	0	0	0
PARKS & FACILITIES-SALE OF CLOTHING	01-071-0101-0190	0	0	0	0	0
ASSET DISPOSAL	01-071-0101-0246	0	(11,190)	0	0	0
PARKS & FACILITIES-NON-RESIDENT FEES	01-071-0101-0515	0	0	0	0	0
DISPOSAL OF ASSETS	01-071-0101-0991	(841)	(65)	0	(5,000)	(5,000)
		(2,899)	(11,381)	0	(5,000)	(5,000)
SALARIES-FULL TIME						
RECOVERY OF COSTS	01-071-0104-0030	0	0	0	0	0
SALARIES & WAGES	01-071-0104-1020	144,151	120,328	204,365	183,080	(21,285)
OVERTIME	01-071-0104-1030	23,033	20,462	5,000	10,000	5,000
OTHER EARNINGS	01-071-0104-1040	19,548	5,453	16,000	6,000	(10,000)
STANDBY	01-071-0104-1045	1,810	2,096	4,000	4,000	0
ACTING PAY	01-071-0104-1057	0	0	1,100	1,100	0
PARKS & FACILITIES-VACATION, STATS	01-071-0104-1060	198,369	223,021	170,680	201,940	31,260
VACATION IN LIEU	01-071-0104-1065	0	0	0	0	0
SICK LEAVE-LABOUR	01-071-0104-1071	70,269	56,681	58,650	58,980	330
CITY PORTION OF BENEFITS	01-071-0104-1090	53,786	50,043	62,950	53,000	(9,950)
EMPLOYER HEALTH TAX	01-071-0104-1091	3,321	3,654	4,300	3,900	(400)
SAFETY BOOTS	01-071-0104-1160	2,925	0	3,375	4,000	625
W.S.I.B	01-071-0104-1180	5,014	5,431	5,050	4,400	(650)
MATERIALS	01-071-0104-2012	0	0	0	0	0
EQUIPMENT	01-071-0104-2520	0	0	0	0	0
LABOUR	01-071-0104-2911	861	20,144	0	11,700	11,700
CONTRACT	01-071-0104-3100	0	0	0	0	0
		523,086	507,311	535,470	542,100	6,630
TRANSFER TO CAPITAL	01-071-0105-9140	417,746	134,000	22,000	53,176	31,176
TRANSFER TO RESERVES	01-071-0105-9160	136,283	175,665	175,665	191,273	15,608
		554,029	309,665	197,665	244,449	46,784

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SALARIES-GENERAL MTCE. (SMALL PARKS)						
RECOVERY OF COSTS	01-071-0125-0030	0	(30)	0	0	0
PARKS & FACILITIES-GENERAL MTC- SALARIES	01-071-0125-1020	0	0	0	0	0
OVERTIME	01-071-0125-1030	0	304	250	250	0
MATERIALS 1	01-071-0125-2012	26,405	13,719	18,000	18,000	0
EQUIPMENT	01-071-0125-2520	0	0	0	0	0
LABOUR	01-071-0125-2911	29,161	34,435	31,300	42,200	10,900
TIPPING FEES	01-071-0125-2915	8,054	13,119	6,500	9,750	3,250
CONTRACT	01-071-0125-3100	1,177	193	500	5,000	4,500
CONTRACT - TREE REMOVAL	01-071-0125-3103	0	0	0	50,000	50,000
INSURANCE	01-071-0125-3170	15,474	16,579	16,170	17,740	1,570
INSURANCE CLAIMS	01-071-0125-3172	5,772	11,392	5,000	5,000	0
ELECTRICAL	01-071-0125-3550	1,571	1,030	1,500	1,600	100
LABOUR	01-071-0317-2911	0	0	0	0	0
		87,614	90,740	79,220	149,540	70,320
PROVISION OF GOODS						
SALARIES	01-071-0201-1020	0	0	0	0	0
GENERAL PURCHASES PROJ. #86538	01-071-0201-2010	0	0	0	0	0
EMERGENCY SUPPLIES	01-071-0201-2017	0	0	0	0	0
MEETING EXPENSES	01-071-0201-2055	692	0	250	250	0
SUBSCRIPTIONS & MEMBERSHIPS	01-071-0201-2060	1,671	4,114	2,000	3,000	1,000
POSTAGE	01-071-0201-2080	684	104	350	350	0
CLOTHING PURCHASE & ALLOWANCE	01-071-0201-2120	3,062	4,060	4,700	4,700	0
SEMINARS & TRAINING	01-071-0201-2140	14,940	3,042	14,000	15,000	1,000
SMALL TOOLS & EQUIPMENT	01-071-0201-2755	3,777	2,999	5,000	5,000	0
LABOUR	01-071-0201-2911	0	0	0	0	0
COMPUTER PROGRAMMING & SOFTWARE	01-071-0201-3090	4,324	8,025	17,680	15,350	(2,330)
LEGAL	01-071-0201-5540	550	0	0	0	0
		29,699	22,344	43,980	43,650	(330)
VEHICLE MTCE						
EQUIPMENT RECOVERY	01-071-0226-0022	0	0	0	0	0
RECOVERY OF COSTS	01-071-0226-0030	0	0	0	0	0
OVERTIME	01-071-0226-1030	0	63	0	0	0
MATERIALS	01-071-0226-2012	33,190	43,283	40,000	45,000	5,000

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT	01-071-0226-2520	0	0	0	0	0
FUEL	01-071-0226-2712	9,455	18,734	0	17,000	17,000
LABOUR	01-071-0226-2911	37,905	32,040	29,650	40,180	10,530
REPAIRS & MTCE.	01-071-0226-3040	8,791	300	20,500	3,000	(17,500)
VEHICLE MONITORING	01-071-0226-3101	0	1,267	0	1,270	1,270
INSURANCE	01-071-0226-3170	21,089	22,269	22,040	23,830	1,790
		110,430	117,956	112,190	130,280	18,090
SMALL TOOLS - RECREATION						
RECOVERY OF COSTS	01-071-0314-0030	0	0	0	0	0
MATERIALS	01-071-0314-2012	307	1,500	500	1,000	500
EQUIPMENT	01-071-0314-2520	0	0	0	0	0
LABOUR	01-071-0314-2911	4,025	855	5,100	2,700	(2,400)
CONTRACT	01-071-0314-3100	0	0	0	0	0
		4,332	2,355	5,600	3,700	(1,900)
TREE CANOPY PROGRAMS						
TREE GRANT	01-071-0332-0890	0	0	0	0	0
MATERIALS 1	01-071-0332-2012	0	364	2,500	0	(2,500)
EQUIPMENT	01-071-0332-2520	0	0	0	0	0
LABOUR	01-071-0332-2911	0	0	0	0	0
CONTRACT	01-071-0332-3100	1,500	0	1,500	4,275	2,775
TREES	01-071-0332-3103	0	0	0	0	0
TREE CANOPY GRANTS	01-071-0332-5840	1,458	0	0	2,500	2,500
		2,958	364	4,000	6,775	2,775
COMMUNITY SOCIAL ISSUES (PARKS RELATED)						
RECOVERY OF COSTS	01-071-0370-0020	0	0	0	0	0
SALARIES & WAGES	01-071-0370-1020	83	75	0	0	0
OVERTIME	01-071-0370-1030	0	0	0	0	0
VACATION, STATS	01-071-0370-1060	3	3	0	0	0
CITY PORTION OF BENEFITS	01-071-0370-1090	3	7	0	0	0
EMPLOYER HEALTH TAX	01-071-0370-1091	2	2	0	0	0
WSIB	01-071-0370-1180	3	2	0	0	0
MATERIALS	01-071-0370-2012	0	0	0	0	0
EQUIPMENT	01-071-0370-2520	0	0	0	0	0
LABOUR	01-071-0370-2911	658	424	2,200	1,300	(900)
CONTRACT	01-071-0370-3100	0	0	2,500	2,500	0
		752	513	4,700	3,800	(900)

CITY OF PEMBROKE

2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
HEALTH & SAFETY						
HEALTH & SAFETY EQUIPMENT	01-071-0460-2520	4,131	5,034	5,000	5,000	0
CONTRACT	01-071-0460-3100	0	0	0	0	0
MATERIALS	01-071-0460-3152	0	0	0	0	0
		4,131	5,034	5,000	5,000	0
SALARIES-DOWNTOWN MAINTENANCE						
RECOVERY OF COSTS	01-071-0500-0030	0	0	0	0	0
SALARIES	01-071-0500-1020	0	0	0	0	0
MATERIALS 1	01-071-0500-2012	0	51	0	0	0
EQUIPMENT	01-071-0500-2520	0	0	0	0	0
LABOUR	01-071-0500-2911	2,932	2,836	2,900	0	(2,900)
CONTRACT	01-071-0500-3100	181	0	1,000	0	(1,000)
		3,113	2,887	3,900	0	(3,900)
KINSMEN PARK						
MISCELLANEOUS REVENUE	01-071-0505-0020	(1,403)	(1,437)	(1,500)	(1,500)	0
RECOVERY OF COSTS	01-071-0505-0030	0	0	0	0	0
DONATIONS	01-071-0505-0550	0	0	0	0	0
TRANSFER FROM RESERVES	01-071-0505-0990	0	0	0	0	0
KINSMEN PARK-REGULAR SALARIES	01-071-0505-1020	0	0	0	0	0
OVERTIME	01-071-0505-1030	23	191	0	0	0
MATERIALS 1	01-071-0505-2012	1,015	151	5,000	5,000	0
EQUIPMENT	01-071-0505-2520	0	0	0	0	0
KINSMEN PARK - LABOUR	01-071-0505-2911	12,310	12,620	14,300	13,500	(800)
CONTRACT	01-071-0505-3100	1,134	1,389	5,000	6,000	1,000
ELECTRICAL	01-071-0505-3550	470	0	1,200	500	(700)
NATURAL GAS	01-071-0505-3560	1,077	823	1,100	1,100	0
		14,625	13,738	25,100	24,600	(500)
CENTENARY PARK/WATERFRONT						
MISCELLANEOUS REVENUE	01-071-0510-0020	(3,085)	(3,620)	(3,200)	(3,200)	0
RECOVERY OF COSTS	01-071-0510-0030	0	0	0	0	0
SUMMER CAREER FEDERAL GRANT	01-071-0510-0750	0	0	0	0	0
CENTENARY PARK-REGULAR SALARIES	01-071-0510-1020	0	0	0	0	0
OVERTIME	01-071-0510-1030	979	245	250	250	0
MATERIALS 1	01-071-0510-2012	11,394	4,456	8,000	8,000	0

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
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Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT	01-071-0510-2520	0	0	0	0	0
CENTENARY PARK - LABOUR	01-071-0510-2911	57,995	50,615	59,900	58,700	(1,200)
CONTRACT	01-071-0510-3100	2,182	1,659	4,000	4,000	0
ELECTRICAL	01-071-0510-3550	635	494	500	700	200
		70,101	53,850	69,450	68,450	(1,000)
ROTARY PARK						
RECOVERY OF COSTS	01-071-0515-0030	(5,100)	(5,200)	(3,000)	(2,000)	1,000
DONATIONS	01-071-0515-0550	0	0	0	0	0
FEDERAL GRANT	01-071-0515-0750	0	(1,548)	(1,400)	(1,400)	0
REGULAR SALARIES	01-071-0515-1020	14,539	14,616	17,400	18,300	900
OVERTIME	01-071-0515-1030	0	0	300	300	0
VACATION & STATS	01-071-0515-1060	641	628	600	700	100
CITY PORTION OF BENEFITS	01-071-0515-1090	1,542	1 189	900	900	0
EMPLOYER HEALTH TAX	01-071-0515-1091	296	297	400	400	0
WSIB	01-071-0515-1180	469	447	600	600	0
MATERIALS 1	01-071-0515-2012	1,678	2,644	7,000	7,000	0
PROGRAM SUPPLIES	01-071-0515-2014	1,069	758	1,200	1,200	0
EQUIPMENT	01-071-0515-2520	0	0	0	0	0
LABOUR	01-071-0515-2911	14,418	20,767	20,700	18,400	(2,300)
CONTRACT	01-071-0515-3100	16,639	10,046	7,000	10,000	3,000
INSURANCE	01-071-0515-3170	1,594	1,695	1,670	1,810	140
ELECTRICAL	01-071-0515-3550	1,263	1,338	1,500	1,500	0
NATURAL GAS	01-071-0515-3560	1,984	1,890	2,100	2,200	100
		51,034	49,567	56,970	59,910	2,940
PANSY PATCH PARK						
RECOVERY OF COSTS	01-071-0520-0030	(2,000)	0	0	0	0
REGULAR SALARIES	01-071-0520-1020	0	0	0	0	0
OVERTIME	01-071-0520-1030	0	0	0	0	0
MATERIALS 1	01-071-0520-2012	653	37	1,700	1,700	0
EQUIPMENT	01-071-0520-2520	0	0	0	0	0
PANSY PATCH PARK - LABOUR	01-071-0520-2911	9,691	10,035	10,300	11,000	700
CONTRACT	01-071-0520-3100	19,099	1,977	15,000	15,000	0
ELECTRICAL	01-071-0520-3550	15	(21)	300	100	(200)
		27,458	12,029	27,300	27,800	500

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
HILLCREST PARK						
RECOVERY OF COSTS	01-071-0525-0030	0	0	0	0	0
MATERIALS	01-071-0525-2012	1,395	1,484	1,500	1,500	0
EQUIPMENT	01-071-0525-2520	0	0	0	0	0
LABOUR	01-071-0525-2911	2,299	2,014	2,300	2,500	200
CONTRACT	01-071-0525-3100	0	0	0	0	0
		3,694	3,498	3,800	4,000	200
RIVERSIDE PARK						
RECOVERY OF COSTS	01-071-0530-0030	0	(82)	0	0	0
DONATIONS	01-071-0530-0050	0	0	0	0	0
REGULAR SALARIES	01-071-0530-1020	0	0	0	0	0
OVERTIME	01-071-0530-1030	1,090	2,443	4,000	2,500	(1,500)
MATERIALS 1	01-071-0530-2012	26,922	32,532	35,000	37,000	2,000
EQUIPMENT	01-071-0530-2520	0	0	0	0	0
RIVERSIDE PARK - LABOUR	01-071-0530-2911	150,729	157,575	171,000	171,000	0
MATERIALS 2	01-071-0530-2912	0	0	0	0	0
CONTRACT	01-071-0530-3100	38,195	53,628	21,500	40,000	18,500
PARKING LOT MAINTENANCE	01-071-0530-3105	3,025	6,677	3,500	6,500	3,000
INSURANCE	01-071-0530-3170	22,114	23,487	23,110	25,130	2,020
TELEPHONE	01-071-0530-3510	0	0	0	0	0
ELECTRICAL	01-071-0530-3550	28,827	23,413	31,000	30,000	(1,000)
BANK SERVICE CHARGES	01-071-0530-4540	3,575	1 452	4,000	4,000	0
		274,476	301,124	293,110	316,130	23,020
RIVERSIDE PARK FIELDHOUSE (By-Law 1990-29)						
RECOVERY OF COSTS	01-071-0535-0030	0	(684)	0	0	0
DONATIONS	01-071-0535-0550	0	(50,000)	0	0	0
REGULAR SALARIES	01-071-0535-1020	0	0	0	0	0
OVERTIME	01-071-0535-1030	0	182	0	0	0
MATERIALS 1	01-071-0535-2012	656	916	1,500	3,000	1,500
EQUIPMENT	01-071-0535-2520	0	0	0	0	0
LABOUR	01-071-0535-2911	664	2,065	1,400	1,500	100
COMPUTER LINE CHARGES	01-071-0535-3080	2,992	5,129	5,130	5,136	6
CONTRACT	01-071-0535-3100	15,003	12,868	2,500	7,500	5,000
INSURANCE	01-071-0535-3170	2,917	3,311	3,050	3,540	490
TELEPHONE	01-071-0535-3510	0	353	0	390	390
		22,232	(25,861)	13,580	21,066	7,486

CITY OF PEMBROKE
2026 General Budget

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

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
FIDDLE PARK						
MISCELLANEOUS REVENUE	01-071-0545-0020	0	0	0	0	0
RECOVERY OF COSTS	01-071-0545-0030	0	0	0	0	0
REVENUE-FIDDLING CONTEST	01-071-0545-0911	(6,500)	(6,500)	(6,500)	(6,500)	0
ECONOMIC DEVELOPMENT TRANSFER	01-071-0545-0920	(4,000)	0	(4,000)	(4,000)	0
TRANSFER FROM RESERVES	01-071-0545-0990	0	0	0	0	0
REGULAR SALARIES	01-071-0545-1020	3,275	0	0	0	0
OVERTIME	01-071-0545-1030	1,103	978	0	1,200	1,200
VACATION, STATS	01-071-0545-1060	167	23	0	0	0
EMPLOYER PORTION OF BENEFITS	01-071-0545-1090	279	26	0	0	0
EMPLOYER HEALTH TAX	01-071-0545-1091	85	11	0	0	0
WORKERS COMPENSATION	01-071-0545-1180	134	17	0	0	0
MATERIALS 1	01-071-0545-2012	6,613	5,036	4,000	5,000	1,000
FIDDLING CONTEST - EQUIPMENT	01-071-0545-2520	0	0	0	0	0
FIDDLING CONTEST - LABOUR	01-071-0545-2911	5,290	12,704	6,900	13,500	6,600
CONTRACT	01-071-0545-3100	0	0	0	0	0
ELECTRICAL	01-071-0545-3550	0	0	0	0	0
TRANSFER TO RESERVE	01-071-0545-9160	0	0	0	0	0
		6,445	12,296	400	9,200	8,800
PMC						
REVENUES						
MISCELLANEOUS REVENUE	01-071-0555-0020	(5,161)	(3,685)	(2,700)	(3,000)	(300)
RECOVERY OF COSTS	01-071-0555-0030	(2,456)	(11)	(500)	(500)	0
GST REVENUE	01-071-0555-0180	0	0	0	0	0
RETAIL SALES TAX	01-071-0555-0200	0	0	0	0	0
DONATIONS	01-071-0555-0550	0	(6,925)	0	0	0
CONCESSION	01-071-0555-0790	(5,819)	(5,062)	(5,900)	(6,400)	(500)
EVENT REVENUES	01-071-0555-0911	(4,500)	(6,064)	(2,500)	(6,300)	(3,800)
ICE RENTAL	01-071-0555-0912	(254,125)	(216,823)	(210,000)	(220,500)	(10,500)
SIGN RENTALS	01-071-0555-0914	(20,013)	(13,607)	(18,000)	(13,000)	5,000
SUMMER RENTAL	01-071-0555-0916	0	0	0	0	0
		(292,074)	(252,177)	(239,600)	(249,700)	(10,100)

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PMC						
EXPENSES						
REGULAR SALARIES	01-071-0555-1020	0	0	20,000	0	(20,000)
OVERTIME	01-071-0555-1030	8,538	23,844	14,000	14,000	0
VACATION, STATS	01-071-0555-1060	0	0	0	0	0
EMPLOYER PORTION OF BENEFITS	01-071-0555-1090	0	0	6,100	0	(6,100)
EMPLOYER HEALTH TAX	01-071-0555-1091	0	0	400	0	(400)
WORKERS COMPENSATION	01-071-0555-1180	0	0	200	0	(200)
MATERIALS 1	01-071-0555-2012	41,376	41,325	48,000	52,000	4,000
EQUIPMENT	01-071-0555-2520	0	0	0	0	0
LABOUR	01-071-0555-2911	358,658	300,768	387,600	403,000	15,400
COMPUTER LINE CHARGES	01-071-0555-3080	2,992	5,129	5,130	5,136	6
CONTRACT	01-071-0555-3100	101,045	74,714	64,000	70,000	6,000
PARKING LOT MAINTENANCE	01-071-0555-3105	13,234	1,918	37,500	37,500	0
INSURANCE	01-071-0555-3170	45,950	49,199	48,020	52,640	4,620
TELEPHONE	01-071-0555-3510	0	0	0	0	0
ELECTRICAL	01-071-0555-3550	107,097	44,469	90,000	110,000	20,000
HEATING	01-071-0555-3560	51,691	46,429	60,000	72,000	12,000
BANK CHARGES	01-071-0555-4540	4,654	1,651	5,000	4,000	(1,000)
		735,234	589,446	785,950	820,276	34,326
PACC						
REVENUES						
RECOVERY OF COSTS	01-071-0560-0030	(930)	(139)	(500)	(500)	0
GST REVENUE	01-071-0560-0180	0	0	0	0	0
RETAIL SALES TAX	01-071-0560-0200	0	0	0	0	0
PROVINCIAL GRANT	01-071-0560-0720	0	0	0	0	0
CONCESSION	01-071-0560-0790	0	0	0	0	0
ICE RENTAL	01-071-0560-0912	(226,703)	(174,913)	(147,000)	(154,350)	(7,350)
SIGN RENTALS	01-071-0560-0914	(1,000)	(5,920)	(1,000)	(2,400)	(1,400)
SUMMER RENTAL	01-071-0560-0916	0	(3,263)	0	(3,000)	(3,000)
		(228,633)	(184,235)	(148,500)	(160,250)	(11,750)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PACC						
EXPENSES						
REGULAR SALARIES	01-071-0560-1020	0	0	0	0	0
OVERTIME	01-071-0560-1030	6,773	10,909	7,000	7,000	0
EMPLOYER PORTION OF BENEFITS	01-071-0560-1090	0	0	0	0	0
EMPLOYER HEALTH TAX	01-071-0560-1091	0	0	0	0	0
WORKERS COMPENSATION	01-071-0560-1180	0	0	0	0	0
MATERIALS 1	01-071-0560-2012	26,167	26,430	30,500	34,000	3,500
EQUIPMENT	01-071-0560-2520	0	0	0	0	0
LABOUR	01-071-0560-2911	248,770	178,781	273,600	293,100	19,500
COMPUTER LINE CHARGES	01-071-0560-3080	2,992	5,129	5,130	5,136	6
CONTRACT	01-071-0560-3100	77,765	43,988	55,000	60,000	5,000
PARKING LOT MAINTENANCE	01-071-0560-3105	8,366	10,804	25,000	25,000	0
INSURANCE	01-071-0560-3170	30,804	32,858	32,190	35,160	2,970
TELEPHONE	01-071-0560-3510	0	0	0	0	0
ELECTRICAL	01-071-0560-3550	114,133	46,583	94,100	118,000	23,900
HEATING	01-071-0560-3560	10,822	7,522	13,000	11,000	(2,000)
BANK SERVICE CHARGES	01-071-0560-4540	4,274	376	3,080	3,000	(80)
		530,865	363,378	538,600	591,396	52,796
KINSMEN POOL						
RECOVERY COSTS	01-071-0565-0030	0	0	0	0	0
REGULAR SALARIES	01-071-0565-1020	0	0	0	0	0
OVERTIME	01-071-0565-1030	2,560	9,163	5,000	5,000	0
EMPLOYER PORTION OF BENEFITS	01-071-0565-1090	0	0	0	0	0
EMPLOYER HEALTH TAX	01-071-0565-1091	0	0	0	0	0
WORKERS COMPENSATION	01-071-0565-1180	0	0	0	0	0
MATERIALS 1	01-071-0565-2012	6,005	16,465	13,000	14,500	1,500
EQUIPMENT	01-071-0565-2520	0	0	0	0	0
CHEMICALS	01-071-0565-2650	1,588	9,822	10,000	11,000	1,000
CAR ALLOWANCE	01-071-0565-2750	0	0	0	0	0
LABOUR	01-071-0565-2911	73,570	78,221	68,400	85,800	17,400
CONTRACT	01-071-0565-3100	43,126	22,739	18,000	20,000	2,000
PARKING LOT MAINTENANCE	01-071-0565-3105	0	595	2,500	2,500	0
INSURANCE	01-071-0565-3170	7,096	7,479	7,410	8,000	590
TELEPHONE	01-071-0565-3510	0	0	0	0	0
ELECTRICAL	01-071-0565-3550	14,733	16,853	28,000	25,000	(3,000)
HEATING	01-071-0565-3560	31,706	11,580	32,000	32,000	0
BANK SERVICE CHARGES	01-071-0565-4540	984	2,772	4,000	3,000	(1,000)
		181,367	175,690	188,310	206,800	18,490

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MARINA						
RECOVERY OF COSTS	01-071-0570-0030	0	0	0	0	0
REGULAR SALARIES	01-071-0570-1020	0	0	0	0	0
OVERTIME	01-071-0570-1030	45	436	300	300	0
MATERIALS 1	01-071-0570-2012	3,582	3,746	10,000	10,000	0
MEMBERSHIPS	01-071-0570-2060	49	51	0	0	0
EQUIPMENT	01-071-0570-2520	0	0	0	0	0
SMALL CRAFT HARBORS-FEES	01-071-0570-2551	18,005	15,840	18,000	18,000	0
FUEL FOR RESALE	01-071-0570-2712	0	64,213	64,000	64,000	0
MARINA PROJECT-LABOUR	01-071-0570-2911	37,485	16,052	17,100	14,700	(2,400)
MATERIALS 2	01-071-0570-2912	13,652	0	0	0	0
OVERHEAD TRANSFER (PW)	01-071-0570-2973	3,282	8,440	8,440	5,420	(3,020)
COMPUTER LINE CHARGES	01-071-0570-3080	2,992	5,129	5,130	5,136	6
CONTRACT	01-071-0570-3100	(3,212)	4,087	6,000	6,000	0
PARKING LOT MAINTENANCE	01-071-0570-3105	623	2,076	5,000	5,000	0
INSURANCE	01-071-0570-3170	16,611	17,553	17,360	18,780	1,420
MISCELLANEOUS REPAIRS	01-071-0570-3216	1,724	0	0	0	0
TELEPHONE	01-071-0570-3510	0	0	0	0	0
ELECTRICAL	01-071-0570-3550	1,552	1,145	3,000	1,600	(1,400)
BANK SERVICE CHARGES	01-071-0570-4540	5,821	2,282	6,000	3,000	(3,000)
YR-END INVENTORY ADJUSTMENT (FUEL)	01-071-0570-9115	71	0	0	0	0
		102,282	141,049	160,330	151,936	(8,394)
REVENUES - RIVERSIDE PARK						
RETAIL SALES TAX	01-071-0571-0200	0	0	0	0	0
FEDERAL GRANT	01-071-0571-0750	0	0	0	0	0
MINI GOLF OVER 14	01-071-0571-0770	(399)	(177)	(400)	(300)	100
MINI GOLF UNDER 14	01-071-0571-0772	(4,261)	(6,376)	(4,000)	(5,000)	(1,000)
HORSESHOE	01-071-0571-0775	(1,487)	(1,565)	(1,500)	(1,500)	0
BALL & SOCCER	01-071-0571-0780	(24,264)	(24,703)	(25,000)	(26,000)	(1,000)
TENT AND TRAILER	01-071-0571-0785	(78,523)	(91,743)	(80,000)	(90,000)	(10,000)
CONCESSION	01-071-0571-0790	(5,854)	(5,459)	(9,500)	(5,500)	4,000
MOBILE FOOD - CONTRACT	01-071-0571-0893	(1,254)	(862)	(1,600)	(875)	725
		(116,043)	(130,886)	(122,000)	(129,175)	(7,175)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
REVENUES - MARINA						
MISCELLANEOUS REVENUE	01-071-0572-0020	0	0	0	0	0
GST REVENUE	01-071-0572-0180	0	0	0	0	0
RETAIL SALES TAX	01-071-0572-0200	0	0	0	0	0
FEDERAL GRANT	01-071-0572-0750	0	0	0	0	0
CONCESSION	01-071-0572-0790	(2,964)	(1,656)	(2,000)	(2,000)	0
SALE OF FUEL	01-071-0572-0896	(86,538)	(81,210)	(80,000)	(80,000)	0
TRANSIENT FEES	01-071-0572-0897	0	0	0	0	0
PUMP OUT FEES	01-071-0572-0898	(174)	(218)	(250)	(250)	0
FEES & SERVICE CHARGES	01-071-0572-0917	(80,407)	(83,899)	(85,000)	(85,000)	0
		(170,083)	(166,984)	(167,250)	(167,250)	0
NON-RECURRING / PROJECT CODING						
TRANSFER FROM RESERVES	01-071-0900-0990	0	0	(10,000)	0	10,000
MATERIALS	01-071-0900-2012	0	7,078	28,500	55,000	26,500
EQUIPMENT	01-071-0900-2520	0	0	0	0	0
LABOUR	01-071-0900-2911	0	1,954	0	0	0
SUB-CONTRACT	01-071-0900-3100	0	42,078	0	0	0
STUDIES	01-071-0900-3430	0	0	0	0	0
		0	51,110	18,500	55,000	36,500
OPERATING IN CAPITAL						
TRANSFER TO/ FROM CAPITAL	01-071-0910-0980	0	(95,000)	0	0	0
TRANSFER FROM RESERVES	01-071-0910-0990	0	0	0	0	0
GENERAL FLEET RESERVES	01-071-0910-0991	0	0	0	0	0
MATERIALS	01-071-0910-2012	8,650	10,821	0	0	0
EQUIPMENT	01-071-0910-2520	(8,650)	0	0	0	0
LABOUR	01-071-0910-2911	0	0	0	0	0
SUB-CONTRACT	01-071-0910-3100	17,716	66,195	0	0	0
STUDIES	01-071-0910-3430	50,880	13,483	0	0	0
		68,596	(4,501)	0	0	0
TOTAL PARKS & FACILITIES		**$2,655,447**	**$2,108,145**	**$2,576,925**	**$2,860,983**	**$284,058**

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
RECREATION PROGRAMS						
ADMINISTRATION						
MISCELLANEOUS REVENUE	01-072-0101-0020	0	0	0	0	0
RECOVERY OF COSTS	01-072-0101-0030	0	0	0	0	0
SALE OF CLOTHING	01-072-0101-0190	(1,040)	(1,835)	(1,000)	(1,000)	0
NON-RESIDENT FEES	01-072-0101-0515	(12,478)	(26,730)	(15,000)	(20,000)	(5,000)
DONATIONS	01-072-0107-0550	0	0	0	0	0
RECREATION LEVY & SURCHARGE LAURENTIAN VALLEY	01-072-0101-0665	(750,762)	(264,747)	(325,000)	(401,950)	(76,950)
FEDERAL GRANT	01-072-0101-0750	0	0	(1,400)	(1,400)	0
REGULAR SALARIES & WAGES	01-072-0101-1020	224,890	234,224	311,900	347,800	35,900
OVERTIME	01-072-0101-1030	20,172	23,143	7,000	14,000	7,000
OTHER EARNINGS	01-072-0101-1040	1,221	0	0	0	0
STANDBY	01-072-0101-1045	1,530	1,380	0	0	0
ACTING PAY	01-072-0101-1057	0	0	0	0	0
VACATION & STATS - RECREATION ADMIN	01-072-0101-1060	34,966	31,494	28,000	35,000	7,000
CITY PORTION OF BENEFITS	01-072-0101-1090	71,297	78,632	92,500	100,000	7,500
EMPLOYER HEALTH TAX	01-072-0101-1091	5,637	5,890	7,000	8,000	1,000
W.S.I.B	01-072-0101-1180	8,689	8,791	8,500	10,000	1,500
RECREATION -CLOTHING PURCHASES	01-072-0101-2120	0	0	0	0	0
SEMINARS & TRAINING	01-072-0101-2140	1,809	3,316	8,000	8,000	0
BANK CHARGES	01-072-0101-4540	238	2,437	3,000	2,500	(500)
		(393,831)	95,995	123,500	100,950	(22,550)
SERVICES & RENTS						
SEMINARS & TRAINING	01-072-0120-2140	0	0	0	0	0
CONVENTIONS/EVENTS SUPPORT	01-072-0120-2153	3,775	2,910	4,000	6,000	2,000
STAFF/VOLUNTEER RECOGNITION	01-072-0120-2185	1,127	350	1,000	1,000	0
PHOTOCOPIER CHARGES	01-072-0120-2540	1,583	1,449	1,500	1,500	0
MILEAGE	01-072-0120-2750	2,265	2,460	2,500	3,000	500
EQUIPMENT MAINTENANCE	01-072-0120-2910	0	0	0	0	0
EQUIPMENT LEASING	01-072-0120-3065	965	698	1,100	1,100	0
CONTRACT	01-072-0120-3100	2,399	1,627	3,000	3,000	0
INSURANCE	01-072-0120-3170	0	0	0	0	0
TELEPHONE	01-072-0120-3510	8,491	6,587	8,150	8,500	350
		20,604	16,081	21,250	24,100	2,850

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT & SUPPLIES						
OFFICE & COMPUTER SUPPLIES	01-072-0201-2020	1,514	2,062	4,000	4,000	0
STATIONARY & PRINTING	01-072-0201-2030	664	834	1,500	1,500	0
COMPUTER SUPPLIES	01-072-0201-2040	0	0	0	0	0
SUBSCRIPTIONS & MEMBERSHIPS	01-072-0201-2060	208	335	450	450	0
ADVERTISING	01-072-0201-2170	12,404	11,585	15,000	15,000	0
PUBLIC RELATION/PROMOTION	01-072-0201-2180	11,657	8,059	12,000	12,000	0
OFFICE EQUIPMENT/FURNITURE	01-072-0201-2560	640	5,190	1,000	4,000	3,000
CONCESSIONS	01-072-0201-2913	0	0	0	0	0
CLOTHING PURCHASES FOR RESALE	01-072-0201-2925	1,173	2,563	1,500	1,500	0
COMPUTER PROGRAMMING & SOFTWARE	01-072-0201-3090	2,224	2,739	5,310	6,490	1,180
BROCHURES/RECREATION GUIDE	01-072-0201-3370	0	0	8,000	8,000	0
		30,484	33,367	48,760	52,940	4,180
CIVIC/YOUTH AWARDS						
DONATIONS	01-072-0546-0550	(2,100)	(2,400)	(2,000)	(2,000)	0
MATERIALS	01-072-0546-2012	1,946	1,756	2,500	2,500	0
AWARDS	01-072-0546-2140	4,800	4,674	7,200	7,200	0
LABOUR	01-072-0546-2911	0	0	0	0	0
CONTRACT	01-072-0546-3100	2,510	1,742	2,400	2,400	0
		7,156	5,771	10,100	10,100	0
DOGPARK						
LICENCES	01-072-0568-0410	(610)	(505)	(600)	(600)	0
DONATION	01-072-0568-0550	0	0	0	0	0
LICENCES & TAGS	01-072-0568-2070	0	522	300	300	0
ADVERTISING & PROMOTION	01-072-0568-2170	0	0	0	0	0
EQUIPMENT	01-072-0568-2520	0	0	0	0	0
LABOUR	01-072-0568-2911	0	0	300	300	0
MAINTENANCE	01-072-0568-3040	0	0	0	0	0
CONTRACT	01-072-0568-3100	0	0	0	0	0
		(610)	17	0	0	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
WATERFRONT LIVE						
RECOVERY OF COSTS	01-072-0569-0030	0	0	0	0	0
DONATIONS	01-072-0569-0500	0	0	0	0	0
FEDERAL GRANT	01-072-0569-0750	0	(2,408)	0	0	0
REGULAR SALARIES	01-072-0569-1020	15,639	12,247	18,600	18,200	(400)
OVERTIME & SHIFT	01-072-0569-1030	0	218	300	300	0
VACATION, STATS	01-072-0569-1060	999	647	700	1,000	300
CITY PORTION OF BENEFITS	01-072-0569-1090	1,434	1,431	2,000	2,000	0
EMPLOYER HEALTH TAX	01-072-0569-1091	324	256	400	400	0
WSIB	01-072-0569-1180	514	384	600	600	0
MATERIALS	01-072-0569-2012	741	549	1,300	1,300	0
ADVERTISING	01-072-0569-2170	0	0	0	0	0
EQUIPMENT	01-072-0569-2520	0	0	0	0	0
CONTRACT	01-072-0569-3100	0	0	0	300	300
ELECTRICITY	01-072-0569-3550	1,261	907	1,300	1,300	0
		20,914	14,230	25,200	25,400	200
RIVERSIDE PARK						
PROVINCIAL GRANT	01-072-0571-0720	0	0	0	0	0
FEDERAL GRANT	01-072-0571-0750	0	0	0	0	0
REGULAR SALARIES & WAGES	01-072-0571-1020	53,615	79,448	72,000	76,000	4,000
OVERTIME & SHIFT	01-072-0571-1030	2,418	2,738	2,350	2,350	0
RIVERSIDE PARK - SHIFT PREMIUM	01-072-0571-1055	0	0	0	0	0
VACATION, STAT. HOLIDAYS	01-072-0571-1060	3,715	4,570	4,000	5,000	1,000
CITY PORTION OF BENEFITS	01-072-0571-1090	3,906	5,726	5,000	5,400	400
EMPLOYER HEALTH TAX	01-072-0571-1091	1,165	1 692	1,500	1,600	100
WSIB	01-072-0571-1180	1,846	2,542	2,300	2,500	200
MATERIALS 1	01-072-0571-2012	5,345	838	5,500	5,500	0
CAR ALLOWANCE	01-072-0571-2750	0	0	0	0	0
CONCESSIONS	01-072-0571-2913	3,043	961	3,000	1,500	(1,500)
		75,054	98,514	95,650	99,850	4,200
MARINA						
FEDERAL GRANT	01-072-0572-0750	0	0	0	0	0
REGULAR SALARIES & WAGES	01-072-0572-1020	53,423	54,544	62,500	65,000	2,500
OVERTIME & SHIFT	01-072-0572-1030	2,077	3,782	2,250	2,250	0
VACATION, STATS	01-072-0572-1060	2,999	4,106	2,500	4,000	1,500
CITY PORTION OF BENEFITS	01-072-0572-1090	3,095	4,211	4,000	4,300	300
EMPLOYER HEALTH TAX	01-072-0572-1091	1,136	1 217	1,300	1,400	100

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
WSIB	01-072-0572-1180	1,799	1 829	1,900	2,100	200
MATERIALS 1	01-072-0572-2012	1,303	826	1,600	1,800	200
EQUIPMENT	01-072-0572-2520	0	0	1,500	1,650	150
CONCESSIONS	01-072-0572-2913	1,160	3,056	1,500	1,500	0
TELEPHONE	01-072-0572-3510	0	0	0	0	0
		66,992	73,571	79,050	84,000	4,950
PUBLIC SKATING						
GENERAL SKATING	01-072-0573-0830	(5,134)	(4,156)	(3,250)	(3,250)	0
CHILDREN SKATING	01-072-0573-0919	(5,755)	(4,672)	(4,000)	(4,500)	(500)
WAGES	01-072-0573-1020	6,602	5,513	7,400	7,300	(100)
OVERTIME & SHIFT	01-072-0573-1030	0	0	0	0	0
VACATION, STATS	01-072-0573-1060	614	591	600	700	100
EMPLOYER BENEFIT COSTS	01-072-0573-1090	678	676	300	300	0
EMPLOYER HEALTH TAX	01-072-0573-1091	140	118	200	200	0
W.S.I.B	01-072-0573-1180	222	178	300	300	0
MATERIALS 1	01-072-0573-2012	549	33	250	250	0
ADVERTISING	01-072-0573-2170	0	0	0	0	0
		(2,083)	(1,720)	1,800	1,300	(500)
CANADA DAY						
RECOVERY OF COSTS	01-072-0574-0030	0	0	0	0	0
VENDOR PERMITS	01-072-0574-0146	(1,150)	(1,575)	(1,000)	(1,500)	(500)
DONATIONS	01-072-0574-0550	(1,000)	(1,000)	(1,000)	(2,000)	(1,000)
FEDERAL GRANT	01-072-0574-0750	(5,109)	(12,000)	(5,000)	(5,000)	0
CANADA DAY-SALARIES, WAGES	01-072-0574-1020	0	0	0	0	0
CANADA DAY-OVERTIME & SHIFT	01-072-0574-1030	3,545	6406	0	0	0
CANADA DAY-VACATION, STATS	01-072-0574-1060	0	0	0	0	0
CANADA DAY-CITY PORTION OF BENEFITS	01-072-0574-1090	0	0	0	0	0
CANADA DAY-EMPLOYER HEALTH TAX	01-072-0574-1091	0	0	0	0	0
MATERIALS 1	01-072-0574-2012	2,260	3,105	2,500	5,500	3,000
PRINTING	01-072-0574-2030	0	0	0	0	0
SEMINARS & TRAINING	01-072-0574-2140	612	204	0	0	0

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

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
AWARDS	01-072-0578-2187	0	512	0	0	0
EQUIPMENT	01-072-0578-2520	0	0	0	0	0
LABOUR	01-072-0578-2911	331	0	3,800	3,100	(700)
INSURANCE	01-072-0578-2916	0	0	0	0	0
CONTRACTS	01-072-0578-3100	9,004	9,960	12,500	13,750	1,250
		6,967	12,715	15,050	15,600	550
RECREATION PROGRAMS						
REVENUES	01-072-0581-0225	(925)	(126)	(2,000)	(3,000)	(1,000)
DONATIONS	01-072-0581-0550	(4,220)	0	0	0	0
PROVINCIAL GRANT-YOUTH FORUM	01-072-0581-0720	0	0	0	0	0
FEDERAL GRANT	01-072-0581-0750	0	0	0	0	0
CONTRACT	01-072-0581-3100	4,270	0	0	0	0
SOCAM MUSIC ROYALTIES	01-072-0581-3300	336	286	500	550	50
YOUTH PROGRAMMING	01-072-0581-4160	16,999	5,811	13,500	13,500	0
DONATIONS TO ORGANIZATIONS	01-072-0581-5800	0	0	0	0	0
		16,460	5,971	12,000	11,050	(950)
SPECIAL EVENTS						
MISCELANEOUS REVENUE	01-072-0582-0020	(8,497)	(18,131)	(3,000)	(10,000)	(7,000)
RECOVERY OF COSTS	01-072-0582-0030	0	0	0	0	0
EVENT REVENUE	01-072-0582-0911	0	0	0	0	0
SPECIAL EVENT - LABOUR	01-072-0582-1020	3,744	2164	3,500	0	(3,500)
SPECIAL EVENT - OVERTIME	01-072-0582-1030	4,148	8,981	2,000	3,000	1,000
SPECIAL EVENTS - VACATION, STATS	01-072-0582-1060	213	128	197	0	(197)
SPECIAL EVENT - EMPLOYER COSTS	01-072-0582-1090	472	704	425	0	(425)
SPECIAL EVENT - EHT	01-072-0582-1091	118	105	106	0	(106)
SPECIAL EVENT - WSIB	01-072-0582-1180	186	158	169	0	(169)
MATERIALS	01-072-0582-2012	0	0	0	0	0
COMMUNITY PROGRAM/EVENT SUPPORT	01-072-0582-2153	11,236	8,047	11,000	11,000	0
EQUIPMENT	01-072-0582-2520	0	0	0	0	0
SPECIAL EVENTS PRODUCTION	01-072-0582-2645	30,481	12,038	25,500	25,500	0
SPECIAL EVENTS LABOUR	01-072-0582-2911	6,585	5,492	7,500	12,300	4,800

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ENTERTAINMENT	01-072-0582-2922	0	0	5,000	5,000	0
CONTRACT	01-072-0582-3100	0	0	0	0	0
CONSULTANT FEES	01-072-0582-4130	0	0	0	0	0
SENIORS PROGRAMMING	01-072-0582-4150	2,239	250	13,500	13,500	0
YOUTH PROGRAMS	01-072-0582-4160	0	0	0	0	0
COMMUNITY MUNICIPAL GRANTS	01-072-0582-5800	0	11,475	15,000	20,000	5,000
		50,926	31,411	80,897	80,300	(597)
SANTA CLAUS PARADE						
RECOVERY OF COSTS	01-072-0586-0030	0	0	0	0	0
DONATIONS	01-072-0586-0550	(2,200)	(2,600)	(2,000)	(2,000)	0
SALARIES	01-072-0586-1020	0	0	0	0	0
OVERTIME	01-072-0586-1030	0	0	1,000	1,000	0
MATERIALS 1	01-072-0586-2012	1,014	0	2,000	2,200	200
ADVERTISING	01-072-0586-2170	1,946	0	600	600	0
EQUIPMENT	01-072-0586-2520	0	0	0	0	0
LABOUR	01-072-0586-2911	4,470	0	3,400	4,300	900
ENTERTAINMENT	01-072-0586-2922	1,000	0	1,000	1,000	0
CONTRACTS	01-072-0586-3100	0	0	650	900	250
		6,230	(2,600)	6,650	8,000	1,350
RIVERSIDE BEACH						
SALARIES, WAGES	01-072-0587-1020	52,696	20,046	14,700	21,000	6,300
OVERTIME & SHIFT	01-072-0587-1030	1,268	1,215	200	750	550
SHIFT	01-072-0587-1055	429	22	0	0	0
ACTING PAY	01-072-0587-1057	0	0	0	0	0
VACATION, STATS	01-072-0587-1060	2,985	865	300	1,000	700
EMPLOYER COSTS	01-072-0587-1090	8,998	2,023	1,800	2,900	1,100
EMPLOYER HEALTH TAX	01-072-0587-1091	1,181	432	300	500	200
W.S.I.B	01-072-0587-1180	1,871	649	500	700	200
MATERIALS 1	01-072-0587-2012	955	478	1,100	1,500	400
EQUIPMENT	01-072-0587-2520	0	0	0	0	0
LABOUR	01-072-0587-2911	0	0	0	0	0
TELEPHONE	01-072-0587-3510	63	43	60	65	5
MATERIALS 1	01-072-0589-2012	0	0	0	0	0
		70,447	25,773	18,960	28,415	9,455

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
NON-RECURRING (PROJECT CODING)						
MATERIALS	01-072-0900-2012	0	0	3,000	0	(3,000)
EQUIPMENT	01-072-0900-2520	0	0	0	0	0
LABOUR	01-072-0900-2911	0	0	0	0	0
SUB-CONTRACT	01-072-0900-3100	0	0	0	0	0
STUDIES	01-072-0900-3430	0	0	0	0	0
		0	0	3,000	0	(3,000)
OPERATING IN CAPITAL						
MATERIALS	01-072-0910-2012	0	0	0	0	0
EQUIPMENT	01-072-0910-2520	0	0	0	0	0
LABOUR	01-072-0910-2911	0	0	0	0	0
SUB-CONTRACT	01-072-0910-3100	0	0	0	0	0
STUDIES	01-072-0910-3430	0	0	0	0	0
		0	0	0	0	0
TOTAL RECREATION PROGRAMS		**$16,238**	**$447,724**	**$578,567**	**$585,205**	**$6,638**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BOGIE'S BAR						
REVENUE-LIQUOR/BEER SALES	01-073-0115-0101	(23,372)	(15,000)	(22,500)	(23,000)	(500)
RETAIL SALES TAX	01-073-0115-0200	0	0	0	0	0
RECOVERY OF COSTS	01-073-0206-0030	(1,260)	(1,230)	0	0	0
MISCELLANEOUS EXPENSES	01-073-0206-2010	7,135	7 787	8,000	8,000	0
MATERIALS	01-073-0206-2012	701	1 326	500	1,000	500
COVID EXPENSE - SPOILAGE	01-073-0206-2017	0	0	0	0	0
EXPENSES-LIQUOR PURCHASES	01-073-0206-2100	3,341	376	3,000	3,000	0
EXPENSES-BEER PURCHASES	01-073-0206-2200	5,538	4,512	10,000	10,000	0
EQUIPMENT MAINTENANCE	01-073-0206-2910	0	70	1,000	1,000	0
TELEPHONE	01-073-0206-3510	0	0	0	0	0
SURPLUS/DEFICIT	01-073-0206-9270	7,917	0	0	0	0
		0	(2,160)	0	0	0
KINSMEN POOL						
ADMINISTRATION-SALARIES						
EMPLOYEE BENEFIT RECOVERY	01-074-0101-0031	(7,891)	(10,189)	(900)	(1,495)	(595)
REGULAR SALARIES & WAGES	01-074-0101-1020	98,918	179,971	223,000	239,000	16,000
OVERTIME	01-074-0101-1030	2,439	5,731	2,500	2,500	0
OTHER EARNINGS	01-074-0101-1040	0	0	0	0	0
SHIFT PREMIUM	01-074-0101-1055	114	1,058	250	250	0
ACTING PAY	01-074-0101-1057	110	75	200	0	(200)
VACATION & STATS - POOL-ADMIN	01-074-0101-1060	8,612	17,725	15,000	15,000	0
EMPLOYER COSTS	01-074-0101-1090	30,418	47,207	44,300	47,300	3,000
EMPLOYER HEALTH TAX	01-074-0101-1091	2,392	4,035	4,700	5,000	300
W.S.I.B	01-074-0101-1180	3,790	6,015	7,000	7,600	600
SEMINARS & TRAINING	01-074-0101-2140	3,900	2,116	3,000	3,500	500
		142,802	253,746	299,050	318,655	19,605
SALARIES						
REGULAR SALARIES & WAGES	01-074-0107-1020	2,594	157,576	174,000	182,000	8,000
OVERTIME & SHIFT	01-074-0107-1030	0	2,643	1,000	1,000	0
OTHER EARNINGS	01-074-0107-1040	0	0	0	0	0
POOL-PART TIME SALARIES-SHIFT	01-074-0107-1055	0	33	0	0	0
VACATION & STATS	01-074-0107-1060	1,556	11,004	10,000	10,000	0

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EMPLOYER COSTS	01-074-0107-1090	313	11,000	23,500	21,700	(1,800)
EMPLOYER HEALTH TAX	01-074-0107-1091	129	3,340	3,600	3,800	200
W.S.I.B	01-074-0107-1180	204	5,018	5,400	5,800	400
POOL-PART TIME STAFF-CLOTHING PURCHASE	01-074-0107-2120	0	0	500	1,000	500
		4,795	190,614	218,000	225,300	7,300
PROVISION OF GOODS						
OFFICE SUPPLIES	01-074-0201-2020	259	340	700	800	100
MEMBERSHIPS AND SUBSCRIPTIONS	01-074-0201-2060	397	275	400	400	0
CLOTHING ALLOWANCES	01-074-0201-2120	1,200	0	1,100	0	(1,100)
SEMINARS, TRAINING	01-074-0201-2140	1,254	1,246	2,500	500	(2,000)
ADVERTISING	01-074-0201-2170	0	0	0	0	0
RED CROSS/LIFE SAVING AWARDS	01-074-0201-2187	1,210	5,193	9,000	9,000	0
EQUIPMENT	01-074-0201-2520	1,904	3,745	5,000	6,000	1,000
CAR ALLOWANCE	01-074-0201-2750	0	0	0	0	0
CONCESSIONS	01-074-0201-2913	0	0	0	0	0
ADSL LINE CHARGES	01-074-0201-3081	1,832	1,832	2,000	1,836	(164)
COMPUTER PROGRAMMING	01-074-0201-3090	2,425	4,644	6,880	6,490	(390)
PROGRAM SUPPLIES	01-074-0201-3212	2,083	3,158	4,500	4,500	0
TELEPHONE	01-074-0201-3510	1,086	811	1,000	1,250	250
		13,648	21,243	33,080	30,776	(2,304)
REVENUES						
MISCELLANEOUS REVENUE	01-074-0565-0020	0	0	0	0	0
RECOVERY OF COSTS	01-074-0565-0030	0	0	0	0	0
RETAIL SALES TAX	01-074-0565-0200	0	0	0	0	0
DONATIONS	01-074-0565-0550	(26,894)	(136,750)	0	0	0
REGISTRATIONS <14 (GST EXEMPT)	01-074-0565-0861	1,036	(96,142)	(100,000)	(100,000)	0
PUBLIC SWIM <14 (GST EXEMPT)	01-074-0565-0862	(590)	(10,797)	(9,000)	(12,000)	(3,000)
PUBLIC SWIM >14 (GST)	01-074-0565-0863	(724)	(23,324)	(19,000)	(23,000)	(4,000)
MEMBERSHIP >14 (GST)	01-074-0565-0864	(1,781)	(26,293)	(14,000)	(23,500)	(9,500)
POOL RENTAL	01-074-0565-0865	(156)	(24,246)	(20,000)	(20,000)	0
REGISTRATIONS >14 (GST)	01-074-0565-0866	(607)	(20,911)	(24,000)	(24,000)	0
MEMBERSHIPS <14 (GST EXEMPT)	01-074-0565-0868	59	(241)	(500)	(500)	0
		(29,657)	(338,704)	(186,500)	(203,000)	(16,500)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
NON-RECURRING (PROJECT CODING)						
DONATION-HANDI LIFT	01-074-0900-0550	0	0	0	0	0
PROVINCIAL GRANT	01-074-0900-0720	0	0	0	0	0
TRANSFER FROM RESERVES	01-074-0900-0990	0	0	0	0	0
TRANSFER TO RESERVES	01-074-0900-9160	0	0	0	0	0
MATERIALS	01-074-0900-2012	0	0	0	0	0
EQUIPMENT	01-074-0900-2520	0	0	0	0	0
LABOUR	01-074-0900-2911	0	0	0	0	0
SUB-CONTRACT	01-074-0900-3100	0	0	0	0	0
STUDIES	01-074-0900-3430	0	0	10,000	0	(10,000)
ACTIVE LIVING MASTERPLAN	01-074-0900-4195	42,687	0	0	0	0
MINI GOLF REFRESH	01-074-0900-4205	8,522	0	0	0	0
SUN SHADE WADING POOL	01-074-0900-4224	0	0	0	0	0
PANSY PATCH PARK GAZEBO	01-074-0900-4228	7,388	0	0	0	0
VISITOR BOAT REMOVAL	01-074-0900-4229	5,831	0	0	0	0
MARINA/RIVERSIDE BUILDING	01-074-0900-4230	3,796	0	0	0	0
MARINA SHED	01-074-0900-4232	7,578	0	0	0	0
DIRECTIONAL SIGNS PARKS	01-074-0900-4233	6,689	0	0	0	0
SEA CAN STORAGE (STORAGE)	01-074-0900-4234	3,053	0	0	0	0
		85,543	0	10,000	0	(10,000)
OPERATING IN CAPITAL						
RECOVOERY OF COSTS	01-074-0910-0030	0	(5,832)	0	0	0
MATERIALS	01-074-0910-2012	0	0	0	0	0
EQUIPMENT	01-074-0910-2520	0	0	0	0	0
LABOUR	01-074-0910-2911	0	0	0	0	0
SUB-CONTRACT	01-074-0910-3100	0	0	0	0	0
STUDIES	01-074-0910-3430	0	0	0	0	0
		0	(5,832)	0	0	0
TOTAL KINSMEN POOL		**$217,133**	**$121,067**	**$373,630**	**$371,731**	**($1,899)**
AQUATICS CENTRE						
TRANSFER TO RESERVES	01-075-0900-9160	255,000	255,000	255,000	255,000	0
		255,000	255,000	255,000	255,000	0
TOTAL		**$472,133**	**$376,067**	**$628,630**	**$626,731**	**($1,899)**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
DEVELOPMENT FEES						
INTEREST REVENUE	01-080-0101-0125	0	0	0	0	0
LV - DEVELOPMENT FEE	01-080-0101-0151	0	0	0	0	0
DEVELOPMENT CHARGES	01-080-0101-0152	(107,294)	(58,179)	(75,000)	(70,000)	5,000
PARKLAND DEDICATION FEES	01-080-0101-0154	(14,850)	(3,000)	(6,000)	(6,000)	0
TRANSFER TO CAPITAL	01-080-0101-9140	0	0	0	0	0
TRANSFER TO RESERVES	01-080-0700-9160	122,144	61,179	81,000	76,000	5,000
		0	. 0	0	0	0
PLANNING & ZONING						
ADMINISTRATION-SALARIES						
REGULAR SALARIES & WAGES	01-081-0101-1020	149,241	152,281	196,000	214,000	(18,000)
OVERTIME	01-081-0101-1030	1,360	2,339	200	200	0
OTHER EARNINGS	01-081-0101-1040	1,428	0	0	0	0
VACATION, STATS	01-081-0101-1060	21,434	26,445	20,000	22,000	(2,000)
CITY PORTION OF BENEFITS	01-081-0101-1090	24,314	31,466	30,000	42,000	(12,000)
EMPLOYER HEALTH TAX	01-081-0101-1091	3,444	3,508	4,100	4,500	(400)
W.S.I.B	01-081-0101-1180	4,933	5,093	5,400	6,100	(700)
HONORARIA	01-081-0101-1250	2,148	0	2,500	2,500	0
MILEAGE/CAR ALLOWANCE	01-081-0101-2750	900	0	900	900	0
		209,203	221,132	259,100	292,200	(33,100)
COMMITTEE OF ADJUSTMENT						
SEVERANCE & MINOR VARIANCE FEES	01-081-0108-0153	(12,300)	(13,600)	(12,000)	(10,000)	(2,000)
HONORARIUM	01-081-0108-2810	0	0	0	0	0
TRAINING	01-081-0108-2820	0	0	0	0	0
		(12,300)	(13,600)	(12,000)	(10,000)	(2,000)
REVENUES						
RECOVERY OF COSTS	01-081-0115-0030	(1,323)	0	0	0	0
ZONING CERTIFICATES	01-081-0115-0140	(4,900)	(5,900)	(5,500)	(5,500)	0
FEES-ZONING & OFFICIAL PLAN	01-081-0115-0150	(13,500)	(11,000)	(10,000)	(10,000)	0
FEES-SITE PLAN AGREEMENT	01-081-0115-0155	(3,450)	(2,450)	(3,000)	(3,000)	0
BUILDING & BYLAW OVERHEAD TRANSFER	01-081-0115-0710	0	0	0	0	0
		(23,173)	(19,350)	(18,500)	(18,500)	0

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SERVICES & RENTS						
SEMINARS & TRAINING	01-081-0120-2140	6,188	5,748	7,000	7,000	0
CONTRACT - LIVESTREAM COMMITTEE MEETING	01-081-0120-3100	0	0	500	0	500
PROFESSIONAL FEES	01-081-0120-5530	0	0	5,000	4,000	1,000
LEGAL FEES	01-081-0120-5540	12,947	1,114	25,000	20,000	5,000
		19,135	6,862	37,500	31,000	6,500
EQUIPMENT & SUPPLIES						
MISC EXPENSES	01-081-0201-2010	613	(2)	500	500	0
OFFICE SUPPLIES	01-081-0201-2020	1,027	763	700	700	0
STATIONERY & PRINTING	01-081-0201-2030	438	127	1,000	1,000	0
PHOTOCOPY PAPER	01-081-0201-2050	200	0	200	200	0
SUBSCRIPTIONS, MEMBERSHIPS	01-081-0201-2060	3,023	698	2,170	2,200	(30)
POSTAGE-ZONING APPLICATIONS	01-081-0201-2080	741	569	1,000	1,000	0
MILEAGE EXPENSE	01-081-0201-2150	501	752	600	600	0
ADVERTISING	01-081-0201-2170	2,013	0	1,500	2,000	(500)
COMPUTER PROGRAMMING	01-081-0201-3090	2,258	1,718	1,600	2,200	(600)
TELEPHONE	01-081-0201-3510	745	455	800	800	0
PROPERTY RENT	01-081-0201-5520	6,630	9,960	9,960	12,470	(2,510)
		18,189	15,041	20,030	23,670	(3,640)
NON-RECURRING (PROJECT CODING)						
FUNDING	01-081-0900-0660	0	0	0	(15,000)	15,000
TRANSFER FROM RESERVES	01-081-0900-0990	0	0	(50,000)	0	(50,000)
STUDY	01-081-0900-3430	0	6,477	50,000	15,000	35,000
DEVELOPMENT CHARGES STUDY	01-081-0900-4280	0	0	0	0	0
OFFICIAL PLAN REVIEW	01-081-0900-4281	0	0	0	68,658	(68,658)
ZONING BY-LAW REVIEW	01-081-0900-4282	0	0	0	0	0
EQUIPMENT	01-081-0900-4284	0	0	0	0	0
EMERGENCY	01-081-0900-4295	0	0	0	0	0
COMMUNITY IMRPOVEMENT PLAN	01-081-0900-5639	0	0	0	0	0
COMPUTER SOFTWARE	01-081-0900-5915	0	0	0	0	0
		0	6,477	0	68,658	(68,658)
TOTAL PLANNING & ZONING		**$211,055**	**$216,562**	**$286,130**	**$387,028**	**($100,898)**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ECONOMIC DEVELOPMENT						
ADMINISTRATION						
MISCELLANEOUS	01-084-0101-0020	0	0	0	0	0
RECOVERY OF COSTS	01-084-0101-0030	0	0	0	0	0
EMPLOYEE BENEFIT RECOVERY	01-084-0101-0031	0	0	0	0	0
SALARIES-FULL TIME						
REGULAR SALARIES & WAGES	01-084-0101-1020	146,971	130,650	174,900	203,000	28,100
OVERTIME	01-084-0101-1030	7,514	10,211	2,000	2,000	0
OTHER EARNINGS	01-084-0101-1040	853	0	0	0	0
VACATION, STATS	01-084-0101-1060	24,053	27,542	12,000	30,000	18,000
CITY PORTION OF BENEFITS	01-084-0101-1090	56,094	45,224	55,100	61,000	5,900
EMPLOYER HEALTH TAX	01-084-0101-1091	3,390	3,215	3,915	5,000	1,085
W.S.I.B	01-084-0101-1180	5,372	4,831	6,375	7,000	625
		244,247	221,673	254,290	308,000	53,710
PROVISION OF GOODS						
TRAINING	01-084-0120-2140	1,345	2,394	2,000	4,200	2,200
TRAVELING	01-084-0120-2155	1,096	1,159	2,400	5,000	2,600
TELEPHONE	01-084-0120-3510	315	760	1,350	1,350	0
FAX	01-084-0120-3515	0	0	0	0	0
LEGAL	01-084-0120-5540	0	0	0	0	0
		2,756	4,313	5,750	10,550	4,800
EQUIPMENT & SUPPLIES						
GENERAL PURCHASES	01-084-0201-2010	137	0	200	200	0
OFFICE SUPPLIES	01-084-0201-2020	775	588	1,500	1,500	0
STATIONERY & PRINTING	01-084-0201-2030	100	301	250	250	0
PHOTOCOPY PAPER	01-084-0201-2050	250	0	250	250	0
SUBSCRIPTIONS & MEMBERSHIPS	01-084-0201-2060	8,059	859	5,410	6,690	1,280
OFFICE EQUIPMENT & MAINTENANCE	01-084-0201-2910	2,729	1,941	4,000	4,000	0
COMPUTER PROGRAMMING	01-084-0201-3090	1,484	587	2,790	2,230	(560)
PROPERTY RENT	01-084-0201-5520	5,520	8,300	8,300	19,480	11,180
		19,054	12,576	22,700	34,600	11,900

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
COMMUNITY IMPROVEMENT PLAN						
TRANSFER FROM RESERVES	01-084-0606-0990	0	0	(12,500)	(50,000)	(37,500)
GRANTS	01-084-0606-5840	8,550	14,602	50,000	100,000	50,000
CIP GRANTS - COVID	01-084-0606-5841	0	0	0	0	0
TRANSFER TO RESERVES	01-084-0606-9160	28,950	0	0	0	0
		37,500	14,602	37,500	50,000	12,500
PROMOTION						
RECOVERY OF COSTS	01-084-0610-0030	(60)	(90)	0	0	0
PROVINCIAL GRANT	01-084-0610-0720	0	0	0	(29,030)	(29,030)
MATERIALS	01-084-0610-2012	0	0	0	0	0
SPECIAL PROMOTION - EMERGENCY	01-084-0610-2017	0	0	0	0	0
ECONOMIC DEVEL. PARTNERSHIPS	01-084-0610-2150	3,637	3,747	5,000	5,000	0
CONVENTIONS/EVENTS SUPPORT	01-084-0610-2153	0	0	0	0	0
TRAVEL EXPENSES - TOURISM INTIATIVES	01-084-0610-2154	0	0	0	0	0
ADVERTISING	01-084-0610-2170	0	0	0	0	0
MARKETING	01-084-0610-2171	11,862	4,345	20,000	66,560	46,560
PUBLIC RELATION/PROMOTION	01-084-0610-2180	2,155	46	3,000	3,000	0
EQUIPMENT	01-084-0610-2520	0	0	0	8,000	8,000
ENTRANCE SIGN-MTCE	01-084-0610-3040	0	0	1,000	1,000	0
ENTERPRISE RENFREW COUNTY	01-084-0610-3092	0	0	0	0	0
CONTRACT	01-084-0610-3100	0	0	0	0	0
BUSINESS RETENTION/EXPANSION	01-084-0610-3360	846	360	750	1,500	750
ENTERPRISE RENFREW COUNTY	01-084-0610-3365	5,000	5,000	5,000	5,000	0
CITY GUIDE BOOK	01-084-0610-3370	0	0	0	0	0
		23,440	13,408	34,750	61,030	26,280
BUSINESS PARK						
RECOVERY OF COSTS	01-084-0612-0030	0	0	0	0	0
TRF FROM RESERVE	01-084-0612-0990	0	0	0	0	0
BUSINESS PARK-REGULAR SALARIES	01-084-0612-1020	0	0	0	0	0
BUSINESS PARK - MTCE	01-084-0612-2012	0	0	0	0	0
BUSINESS PARK - EQUIPMENT	01-084-0612-2520	0	0	0	0	0
BUSINESS PARK - SIGNAGE	01-084-0612-2908	0	0	0	0	0

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BUSINESS PARK - LABOUR	01-084-0612-2911	0	0	0	0	0
BUSINESS PARK - CONTRACT	01-084-0612-3100	0	0	0	0	0
STUDIES	01-084-0612-3430	0	0	0	0	0
		0	0	0	0	0
BUSINESS RENETION & EXPANSION PROJECT						
PROVINICAL GRANT	01-084-0613-0720	(4,942)	(740)	0	0	0
SALARIES	01-084-0613-1020	9,432	0	0	0	0
VACATION/STAT	01-084-0613-1060	946	0	0	0	0
CITY PORTION OF BENEFITS	01-084-0613-1090	786	0	0	0	0
EHT	01-084-0613-1091	208	0	0	0	0
WSIB	01-084-0613-1180	329	0	0	0	0
GENERAL EXPENSE	01-084-0613-2010	0	0	0	0	0
CONTRACT	01-084-0613-3100	0	0	0	0	0
		6,759	(740)	0	0	0
PARTNERSHIP EVENT						
RECOVERY OF COSTS	01-084-0614-0030	(15,499)	(19,253)	(16,000)	(20,000)	(4,000)
DONATIONS	01-084-0614-0550	0	0	0	0	0
EVENT REVENUES	01-084-0614-0911	0	0	0	0	0
GENERAL EXPENSE	01-084-0614-2010	15,695	18,363	16,000	20,000	4,000
ADVERTISING	01-084-0614-2170	57	294	0	0	0
LABOUR	01-084-0614-2911	0	0	0	0	0
CONTRACT	01-084-0614-3100	0	0	0	0	0
BANK SERVICE CHARGES	01-084-0614-4540	375	581	0	0	0
TRANSFER FROM RESERVES	01-084-0614-0990	(1,265)	0	0	0	0
TRANSFER TO RESERVES	01-084-0614-9160	638	(638)	0	0	0
		0	(653)	0	0	0
STRATEGIC PLAN						
PROVINCIAL GRANT	01-084-0615-0720	0	0	0	0	0
GENERAL EXPENSE	01-084-0615-2010	0	0	0	0	0
		0	0	0	0	0

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
DOWNTOWN REVITALIZATION						
PROVINCIAL GRANT	01-084-0618-0720	0	0	0	0	0
GENERAL EXPENSE	01-084-0618-2010	1,000	0	1,000	2,000	1,000
		1,000	0	1,000	2,000	1,000
TOURISM & CULTURE						
MAT TAX REVENUE	01-084-0740-0005	0	(270,557)	(320,000)	(300,000)	20,000
TRANSFER FROM RESERVES	01-084-0740-0990	0	0	0	0	0
RECOVERY OF COSTS	01-084-0740-0030	0	0	0	0	0
REGULAR SALARIES & WAGES	01-084-0740-1020	0	26,774	43,000	43,000	0
OVERTIME	01-084-0740-1030	0	2,050	0	0	0
OTHER EARNINGS	01-084-0740-1040	0	0	0	0	0
VACATION, STATS	01-084-0740-1060	0	1,900	0	2,000	2,000
CITY PORTION OF BENEFITS	01-084-0740-1090	0	10,791	12,700	13,200	500
EMPLOYER HEALTH TAX	01-084-0740-1091	0	678	900	900	0
W.S.I.B	01-084-0740-1180	0	1,018	1,300	1,400	100
GENERAL PURCHASES	01-084-0740-2010	0	0	300	300	0
OFFICE SUPPLIES	01-084-0740-2020	850	348	850	850	0
STATIONERY & PRINTING	01-084-0740-2030	0	4,070	250	500	250
PHOTOCOPY PAPER	01-084-0740-2050	500	0	500	825	325
MEMBERSHIP & SUBSCRIPTIONS	01-084-0740-2060	840	3,373	825	900	75
POSTAGE	01-084-0740-2080	2	197	200	500	300
SEMINARS & TRAINING	01-084-0740-2140	1,824	135	1,600	2,000	400
TOURISM INITIATIVES	01-084-0740-2150	7,866	3,012	5,000	15,000	10,000
TRAVEL	01-084-0740-2155	4,318	1,933	2,500	3,500	1,000
MARKETING	01-084-0740-2170	10,923	8,293	20,000	50,000	30,000
PUBLIC RELATIONS/PROMOTION	01-084-0740-2180	6,540	1,750	4,000	14,000	10,000
DIRECTIONAL SIGNAGE (TODS)	01-084-0740-2430	4,070	0	4,100	4,100	0

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
COMPUTER PROGRAMMING & SOFTWARE	01-084-0740-3090	0	587	0	1,970	1,970
INTERNET SITE MAINTENANCE	01-084-0740-3092	0	0	0	0	0
TELEPHONE	01-084-0740-3510	569	175	500	500	0
PROPERTY RENT	01-084-0740-5520	5,520	8,300	8,300	3,900	(4,400)
COLLECTION COSTS	01-084-0740-5530	0	4,836	9,400	4,200	(5,200)
OTTAWA VALLEY TOURIST ASSOCIATION (MEMBERSHIP)	01-084-0740-8645	0	0	34,672	32,886	(1,786)
OTTAWA VALLEY TOURIST ASSOCIATION (MAT INITIATIVES)	01-084-0740-8646	0	81,165	155,300	147,900	(7,400)
MAT CONTRIBUTION TO RESERVES	01-084-0740-9160	0	0	150,073	91,939	(58,134)
		43,821	(109,169)	136,270	136,270	0

COMMUNICATIONS

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MATERIALS	01-084-0742-2012	3,665	1,904	6,000	6,000	0
EMERGENCY SUPPLIES	01-084-0742-2017	0	0	0	0	0
STATIONERY & PRINTING	01-084-0742-2030	0	0	250	250	0
SUBSCRIPTIONS & MEMBERSHIPS	01-084-0742-2060	20,281	10,023	28,590	20,300	(8,290)
ADVERTISING	01-084-0742-2170	2,155	0	4,000	4,000	0
WEBSITE HOSTING & MTCE	01-084-0742-3092	17,515	10,160	14,600	14,600	0
CONTRACT	01-084-0742-3100	11,842	6,477	14,000	14,000	0
NEWSLETTER	01-084-0742-5740	1,488	2,232	3,200	3,200	0
		56,946	30,795	70,640	62,350	(8,290)

NON RECURRING (PROJECT CODING)

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
DONATIONS	01-084-0900-0550	0	0	0	0	0
PROV GRANT	01-084-0900-0720	0	0	0	0	0
FEDERAL GRANT	01-084-0900-0750	0	0	0	0	0
TRANSFER FROM RESERVES	01-084-0900-0990	0	0	0	0	0
TRANSER TO RESERVES	01-084-0900-9160	0	0	0	0	0
MATERIALS	01-084-0900-2012	0	0	0	0	0
EQUIPMENT	01-084-0900-2520	0	0	0	0	0
LABOUR	01-084-0900-2911	0	0	0	0	0
SUB-CONTRACT	01-084-0900-3100	0	0	0	0	0
STUDIES	01-084-0900-3430	0	0	40,000	0	(40,000)
BUSINESS DEVELOPMENT FUND	01-084-0900-4251	0	0	0	0	0
WATERFRONT DEVELOPMENT PROJECT	01-084-0900-4256	0	0	0	0	0

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
CULTURE - DIVERSITY & INCLUSIVITY						
DIVERSITY & INCLUSIVITY ACTION PLAN	01-084-0900-4261	0	0	0	0	0
DIVERSITY & INCLUSIVITY PROGRAMMING	01-084-0900-4262	2,500	0	5,000	5,000	0
		2,500	0	45,000	5,000	(40,000)
OPERATING IN CAPITAL						
MATERIALS	01-084-0910-2012	0	0	0	0	0
EQUIPMENT	01-084-0910-2520	0	0	0	0	0
LABOUR	01-084-0910-2911	0	0	0	0	0
SUB-CONTRACT	01-084-0910-3100	0	0	0	0	0
STUDIES	01-084-0910-3430	0	0	0	0	0
		0	0	0	0	0
TOTAL ECONOMIC DEVELOPMENT & TOURISM		**$438,023**	**$186,805**	**$607,900**	**$669,800**	**$61,900**

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
COUNTY - SHARED SERVICES						
PROVINCIAL OFFENSES REVENUE	01-911-0065-0123	(9,416)	(6,207)	(10,611)	(3,886)	6,725
ONTARIO WORKS PROGRAM	01-911-0065-8600	413,472	390,632	373,885	435,945	62,060
CHILD CARE	01-911-0065-8610	10,909	(173,911)	62,810	17,642	(45,168)
LAND AMBULANCE	01-911-0065-8620	2,006,065	1,831,551	1,984,679	2,319,979	335,300
SOCIAL HOUSING	01-911-0065-8630	633,150	649,851	703,348	971,154	267,806
HOMES FOR THE AGED	01-911-0065-8640	1,380,844	667,977	1,314,449	1,406,461	92,012
PROVINCIAL OFFENSES	01-911-0065-8655	0	0	0	0	0
SOCIAL HOUSING RESERVE CONTRIBUTION	01-911-0065-8656	0	0	0	0	0
JOINT CAPITAL	01-911-0065-8657	0	0	0	0	0
HOMELESSNESS (WARMING CENTRE)	01-911-0065-8670	18,182	81,818	91,818	0	(91,818)
PROVISION FOR RESERVE	01-911-0065-9160	0	0	0	0	0
TOTAL COUNTY - SHARED SERVICES		**$4,453,206**	**$3,441,711**	**$4,520,378**	**$5,147,295**	**$626,917**
OTHER - SHARED SERVICES						
HPPA REBATE	01-911-0065-0124	0	0	0	0	0
HEALTH UNIT	01-911-0065-8500	296,222	280,770	306,294	321,609	15,315
OTTAWA VALLEY TOURIST ASSOCIATION	01-911-0065-8645	32,871	0	0	0	0
PROPERTY ASSESSMENT	01-911-0065-8650	156,823	160,364	161,528	166,374	4,846
9-1-1 BELL ANSWER SERVICE	01-911-0065-8660	8,000	(505)	8,000	8,000	0
EASTERN ONT REGIONAL NETWORK	01-911-0065-8665	0	0	0	0	0
TOTAL OTHER - SHARED SERVICES		**$493,916**	**$440,628**	**$475,822**	**$495,983**	**$20,161**

* YTD Actuals NOT Finalized

Sewer Fund Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
POLLUTION CONTROL PLANT						
PART TIME WAGES						
STUDENT GRANT	30-048-0102-0720	0	0	(1,500)	(1,500)	0
SUMMER STUDENT GRANT	30-048-0102-0750	0	0	0	0	0
SALARIES, WAGES	30-048-0102-1020	0	0	0	0	0
VACATION PAY	30-048-0102-1060	0	0	0	0	0
CITY PORTION OF BENEFITS	30-048-0102-1090	0	0	0	0	0
E.H.T	30-048-0102-1091	0	0	0	0	0
W.S.I.B	30-048-0102-1180	0	0	0	0	0
		0	0	(1,500)	(1,500)	0
MAINTENANCE SALARIES						
SALARIES, WAGES	30-048-0104-1020	385,919	323,103	520,000	479,000	(41,000)
OVERTIME, SHIFT	30-048-0104-1030	14,610	11,956	13,000	13,000	0
OTHER EARNINGS	30-048-0104-1040	2,414	0	0	0	0
STANDBY	30-048-0104-1045	17,595	15,488	14,780	16,125	1,345
SHIFT	30-048-0104-1055	510	458	600	600	0
ACTING PAY - PCC	30-048-0104-1057	0	0	300	0	(300)
VACATION & STATS - PCC	30-048-0104-1060	58,982	58,771	65,000	65,000	0
CITY PORTION OF BENEFITS	30-048-0104-1090	136,390	119,097	184,700	170,600	(14,100)
EMPLOYER HEALTH TAX	30-048-0104-1091	9,387	7,926	11,500	10,700	(800)
W.S.I.B	30-048-0104-1180	3,418	2,475	3,700	3,000	(700)
		629,225	539,274	813,580	758,025	(55,555)
DEBT REPAYMENT						
DEBENTURE PRINCIPAL	30-048-0105-5010	415,145	207,573	415,145	415,145	0
DEBENTURE INTEREST	30-048-0105-5020	52,582	16,291	32,761	13,074	(19,687)
		467,728	223,863	447,906	428,219	(19,687)
REVENUE						
RECOVERY OF BENEFIT COSTS	30-048-0115-0031	0	0	0	0	0
PRIVATE SEWAGE DISPOSAL	30-048-0115-0073	(138,865)	0	0	0	0
		(138,865)	0	0	0	0

CITY OF PEMBROKE

2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
GOODS & SERVICES						
RECOVERY OF COSTS	30-048-0201-0030	0	(25)	0	0	0
GENERAL PURCHASES	30-048-0201-2010	137	0	400	400	0
OFFICE SUPPLIES	30-048-0201-2020	64	351	300	300	0
MEMBERSHIPS, SUBSCRIPTIONS	30-048-0201-2060	0	0	100	100	0
POSTAGE	30-048-0201-2080	449	12	100	100	0
SHIPPING CHARGES	30-048-0201-2090	1,775	1,699	2,000	2,000	0
CLOTHING PURCHASES & ALLOWANCES	30-048-0201-2120	8,638	2,894	3,000	5,300	2,300
SEMINARS & TRAINING	30-048-0201-2140	8,344	8,411	25,000	25,000	0
PUBLIC RELATION	30-048-0201-2180	0	0	1,000	1,000	0
PHOTOCOPIER CHARGES	30-048-0201-2540	129	94	200	200	0
OFFICE EQUIPMENT	30-048-0201-2560	0	397	1,500	1,000	(500)
CHEMICALS	30-048-0201-2650	46,708	26,132	53,500	46,900	(6,600)
MILEAGE/CAR ALLOWANCE	30-048-0201-2750	85	67	150	150	0
DIESEL FUEL	30-048-0201-2760	3,848	3,055	5,000	5,000	0
INSTRUCTIONAL MANUALS	30-048-0201-2840	0	0	0	0	0
TAXES	30-048-0201-2870	122,876	127,053	127,500	131,500	4,000
CARBON TAX PROVISION	30-048-0201-2711	0	0	0	0	0
LABOUR	30-048-0201-2911	0	0	0	0	0
COMPUTER SUPPLIES	30-048-0201-3055	172	0	2,400	2,400	0
EQUIPMENT LEASING	30-048-0201-3065	673	449	700	700	0
COMPUTER LINE CHARGES	30-048-0201-3080	4,243	7,113	6,960	7,308	348
COMPUTER PROGRAMMING & SOFTWARE	30-048-0201-3090	10,965	12,182	13,175	15,120	1,945
INSURANCE	30-048-0201-3170	79,608	84,810	83,190	90,750	7,560
INSURANCE CLAIMS	30-048-0201-3172	438	0	0	0	0
TELEPHONE	30-048-0201-3510	2,074	1,817	1,900	2,000	100
FAX	30-048-0201-3515	624	509	650	500	(150)
ELECTRICAL	30-048-0201-3550	209,327	120,972	180,000	163,000	(17,000)
NATURAL GAS	30-048-0201-3560	52,793	42,821	50,000	68,000	18,000
BANK CHARGES	30-048-0104-4540	0	0	0	0	0
GRIT HAULING	30-048-0201-4810	4,770	6,333	10,000	8,000	(2,000)
PROFESSIONAL FEES	30-048-0201-5530	0	0	5,000	14,000	9,000
LEGAL FEES	30-048-0201-5540	0	0	0	0	0
		558,738	447,146	573,725	590,728	17,003

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
VEHICLE						
EQUIPMENT RECOVERY	30-048-0226-0022	0	0	0	0	0
MATERIALS 1	30-048-0226-2012	4,662	3,579	5,000	2,500	(2,500)
EQUIPMENT	30-048-0226-2520	0	0	0	0	0
FUEL	30-048-0226-2712	4,280	4,474	0	4,950	4,950
VEHICLE MTCE-LABOUR	30-048-0226-2911	883	1,618	2,470	2,540	70
REPAIRS & MAINTENANCE	30-048-0226-3040	41	40	1,000	500	(500)
EQUIPMENT RENTAL	30-048-0226-3065	0	0	0	0	0
MOBILE PUMP	30-048-0226-3066	0	0	0	0	0
CONTRACT	30-048-0226-3100	0	0	2,500	2,500	0
INSURANCE	30-048-0226-3170	6,445	6,441	6,740	6,890	150
		16,311	16,152	17,710	19,880	2,170
EQUIPMENT						
MATERIALS 1	30-048-0247-2012	431	26	1,250	1,250	0
OTHER	30-048-0247-2016	0	0	0	0	0
EQUIPMENT	30-048-0247-2520	20,271	15,860	30,000	30,000	0
SMALL TOOLS & EQUIPMENT	30-048-0247-2755	631	84	1,500	1,500	0
OILS & LUBRICANTS	30-048-0247-2770	1,183	5 816	2,200	2,200	0
PUMP MAINTENANCE	30-048-0247-3017	3,552	894	8,000	8,000	0
CLEANING SUPPLIES	30-048-0247-3018	1,329	906	1,200	1,400	200
CONTRACT	30-048-0247-3100	656	3,241	1,500	1,500	0
UV BULBS & SOCKETS	30-048-0247-3555	14,244	1 037	18,000	18,000	0
PREVENTIVE MAINTENANCE	30-048-0247-5425	802	655	5,000	5,000	0
BOILER/DIESEL MAINTENANCE	30-048-0247-5460	18,836	13,456	50,000	40,000	(10,000)
HEATING SYSTEM	30-048-0247-5480	1,933	1,304	4,000	4,000	0
DEWATERING	30-048-0247-5990	3,314	0	3,000	4,000	1,000
		67,183	43,280	125,650	116,850	(8,800)
SMALL TOOLS						
RECOVERY OF COSTS	30-048-0314-0030	0	0	0	0	0
MATERIALS	30-048-0314-2012	73	199	0	200	200
EQUIPMENT	30-048-0314-2520	0	0	0	0	0
LABOUR	30-048-0314-2911	0	48	500	500	0
CONTRACT	30-048-0314-3100	0	0	0	0	0
		73	248	500	700	200

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BUILDINGS						
RECOVERY OF COSTS	30-048-0431-0030	0	0	0	0	0
REGULAR SALARIES	30-048-0431-1020	0	0	0	0	0
OVERTIME	30-048-0431-1030	75	0	0	0	0
MATERIALS 1	30-048-0431-2012	1,079	2,095	3,000	2,500	(500)
OTHER	30-048-0431-2016	0	833	5,000	0	(5,000)
EQUIPMENT	30-048-0431-2520	1,151	312	1,000	1,000	0
LABOUR	30-048-0431-2911	3,317	715	4,600	4,400	(200)
CONTRACT	30-048-0431-3100	41,497	28,459	40,000	32,000	(8,000)
PARKING LOT MAINTENANCE	30-048-0431-3105	2,654	5,308	0	8,000	8,000
DIGESTERS	30-048-0431-5050	287	0	4,000	4,000	0
		50,060	37,723	57,600	51,900	(5,700)
ELECTRICAL						
MATERIALS	30-048-0435-2012	907	1,081	4,000	3,000	(1,000)
EQUIPMENT	30-048-0435-2520	8,784	1,584	13,000	12,000	(1,000)
SMALL TOOLS & EQUIPMENT	30-048-0435-2755	1,521	0	1,500	1,700	200
CONTRACT	30-048-0435-3100	1,123	1,160	3,500	3,500	0
		12,335	3,824	22,000	20,200	(1,800)
LABORATORY						
EQUIPMENT	30-048-0455-2520	715	194	3,000	4,000	1,000
MISA	30-048-0455-2542	0	0	0	0	0
CHEMICALS	30-048-0455-2650	1,674	1,252	1,700	1,800	100
SUPPLIES	30-048-0455-2670	3,135	3,434	3,400	3,500	100
SEWAGE SAMPLING	30-048-0455-2830	15,768	15,891	17,000	20,000	3,000
		21,292	20,770	25,100	29,300	4,200
HEALTH & SAFETY						
MATERIALS 1	30-048-0460-2012	637	60	1,400	1,400	0
OTHER	30-048-0460-2016	0	0	150	150	0
HEALTH & SAFETY	30-048-0460-2017	192	150	400	400	0
EQUIPMENT	30-048-0460-2520	4,913	132	3,500	4,500	1,000
CONTRACT	30-048-0460-3100	3,595	3,802	3,500	5,500	2,000
OTHER	30-048-0460-3216	0	0	0	1,000	1,000
		9,336	4,145	8,950	12,950	4,000

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SLUDGE STORAGE						
MATERIALS 1	30-048-0465-2012	0	0	0	0	0
EQUIPMENT	30-048-0465-2520	0	0	0	0	0
REPAIRS & MTCE	30-048-0465-3040	0	0	0	0	0
CONTRACT	30-048-0465-3100	188,702	151,404	175,000	175,000	0
INSURANCE	30-048-0465-3170	0	0	0	0	0
ELECTRICAL	30-048-0465-3550	0	0	0	0	0
		188,702	151,404	175,000	175,000	0
INTERFUNCTIONAL TRANSFERS						
TRANSFER FROM RESERVE	30-048-0700-0990	0	(4,720)	0	0	0
TRANSFER TO RESERVE	30-048-0700-9160	179,079	79,035	129,035	132,700	3,665
		179,079	74,315	129,035	132,700	3,665
NON-RECURRING (PROJECT CODING)						
SALE OF EQUIPMENT	30-048-0900-0245	0	0	0	0	0
ASSET DISPOSAL	30-048-0900-0246	0	0	0	0	0
DISPOSAL OF ASSETS	30-048-0900-0991	0	0	0	0	0
MATERIALS	30-048-0900-2012	0	34,677	0	0	0
EQUIPMENT	30-048-0900-2520	0	19,460	0	0	0
LABOUR	30-048-0900-2911	0	0	0	0	0
SUB-CONTRACT	30-048-0900-3100	0	74,359	296,000	0	(296,000)
STUDIES	30-048-0900-3430	0	3,053	78,295	60,466	(17,829)
EMERGENCY & CONTINGENCY	30-048-0900-4295	43,264	0	80,000	80,000	0
MAIN BLOWER REHAB	30-048-0900-5395	8,506	0	0	15,000	15,000
SHT INLET VALVES	30-048-0900-5400	0	0	0	0	0
SHT MIXER	30-048-0900-5416	41,009	0	0	0	0
BUILDING EXTERIOR DOORS AND FRAMES	30-048-0900-5422	11,417	0	0	20,000	20,000
MCC OVERLOADS - REPLACEMENTS	30-048-0900-5423	20,244	0	0	15,000	15,000
UV SYSTEM MTCE.	30-048-0900-5424	36,141	0	0	30,000	30,000
REPLACE DISOLVED 02 MONITORING SYSTEM	30-048-0900-5425	1,444	0	0	0	0
STUDY UV REPLACEMENT SYSTEM	30-048-0900-5431	0	0	0	20,000	20,000
BIO FILTER SUMP PUMP	30-048-0900-5463	3,414	0	0	50,000	50,000
TRANSMITTER REPLACEMENTS	30-048-0900-5465	0	0	0	0	0
DEWATERING POLYMER PUMPS	30-048-0900-5468	0	0	0	20,000	20,000
CLARIFIER CHAIN & COMPONENTS REPLACEMENTS	30-048-0900-5475	0	0	0	0	0
VFD	30-048-0900-5479	68,653	0	0	30,000	30,000
CENTRIFUGE MAINTENANCE	30-048-0900-5480	35,397	0	0	0	0

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CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
VALVE REPLACEMENTS Ongoing 2" & 4"	30-048-0900-5910	14,719	0	0	20,000	20,000
PPC FRONT GATE	30-048-0900-6922	0	0	0	0	0
TRANSFER TO CAPITAL	30-048-0900-9140	121,923	315,000	315,000	981,286	666,286
		406,131	446,549	769,295	1,341,752	572,457
OPERATING IN CAPITAL						
MATERIALS	30-048-0910-2012	0	0	0	0	0
EQUIPMENT	30-048-0910-2520	0	0	0	0	0
LABOUR	30-048-0910-2911	0	0	0	0	0
SUB-CONTRACT	30-048-0910-3100	0	0	0	0	0
STUDIES	30-048-0910-3430	0	0	0	0	0
		0	0	0	0	0
TOTAL POLLUTION CONTROL PLANT		**$2,467,327**	**$2,008,692**	**$3,164,551**	**$3,676,704**	**$512,153**
SANITATION						
SANITATION - STAFF						
SEWER SANITATION - RECOVERY OF COSTS	30-047-0104-0030	0	0	0	0	0
RECOVERY OF BENEFIT COSTS	30-047-0104-0031	0	(646)	0	0	0
REGULAR SALARIES	30-047-0104-1020	51,653	42,975	64,800	56,800	(8,000)
OVERTIME	30-047-0104-1030	12,088	9,935	5,500	5,500	0
OTHER EARNINGS	30-047-0104-1040	11,708	4,181	13,250	13,250	0
STANDBY	30-047-0104-1045	8,926	4,913	5,800	6,350	550
SANITATION-VACATION, STATS	30-047-0104-1060	70,887	92,194	67,000	86,500	19,500
SICK LEAVE-LABOUR	30-047-0104-1071	20,424	16,998	15,000	15,000	0
CITY PORTION OF BENEFITS	30-047-0104-1090	15,318	19,470	18,000	15,000	(3,000)
EMPLOYER HEALTH TAX	30-047-0104-1091	1,188	1,137	1,500	1,500	0
SAFETY BOOTS	30-047-0104-1160	1,238	0	1,465	1,625	160
W.S.I.B	30-047-0104-1180	464	462	500	500	0
LABOUR	30-047-0104-2911	15,525	11,464	16,900	16,200	(700)
		209,418	203,084	209,715	218,225	8,510
CAPITAL DEBT REPAYMENT						
DEBENTURE PRINCIPLE	30-047-0105-5010	107,892	53,946	107,892	300,162	192,270
DEBENTURE INTEREST	30-047-0105-5020	412,387	251,268	411,345	356,241	(55,104)
		520,278	305,214	519,237	656,402	137,166

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
VEHICLE MAINTENANCE						
EQUIPMENT RECOVERY	30-047-0226-0022	0	0	0	0	0
RECOVERY OF COSTS	30-047-0226-0030	0	0	0	0	0
MATERIALS	30-047-0226-2012	12,498	11,039	10,500	10,500	0
EQUIPMENT	30-047-0226-2520	0	0	0	0	0
FUEL	30-047-0226-2712	8,373	13,792	6,000	15,000	9,000
LABOUR	30-047-0226-2911	11,461	8,117	12,770	13,100	330
REPAIRS & MTCE.	30-047-0226-3040	0	0	15,000	0	(15,000)
CONTRACT	30-047-0226-3100	0	0	0	0	0
VEHICLE MONITORING	30-047-0226-3101	0	790	2,310	3,800	1,490
INSURANCE	30-047-0226-3170	9,743	9,953	10,180	10,650	470
		42,075	43,691	56,760	53,050	(3,710)
SMALL TOOLS						
MATERIALS 1	30-047-0314-2012	6,533	1,047	5,000	5,000	0
LABOUR	30-047-0314-2911	22	0	0	0	0
CONTRACT	30-047-0314-3100	0	0	500	0	(500)
		6,556	1,047	5,500	5,000	(500)
GIS						
REGULAR SALARIES	30-047-0316-1020	24,392	22,428	29,000	29,500	500
OVERTIME	30-047-0316-1030	0	0	0	0	0
OTHER EARNINGS	30-047-0316-1040	0	0	0	0	0
VACATION, STATS	30-047-0316-1060	729	1,475	1,000	1,500	500
CITY PORTION OF BENEFITS	30-047-0316-1090	9,715	6,599	10,400	10,500	100
EMPLOYER HEALTH TAX	30-047-0316-1091	569	517	600	700	100
W.S.I.B	30-047-0316-1180	207	162	200	200	0
MATERIALS	30-047-0316-2012	120	0	0	0	0
EQUIPMENT	30-047-0316-2520	0	0	2,500	2,500	0
LABOUR	30-047-0316-2911	0	0	500	500	0
CONTRACT	30-047-0316-3100	13,215	695	16,850	16,850	0
		48,948	31,875	61,050	62,250	1,200

CITY OF PEMBROKE

2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
HEALTH & SAFETY						
OTHER	30-047-0460-2016	0	0	0	0	0
EMERGENCY SUPPLIES	30-047-0460-2017	940	0	1,000	1,000	0
EQUIPMENT	30-047-0460-2520	187	0	2,800	2,800	0
CONTRACT	30-047-0460-3100	42	0	2,000	2,000	0
HEALTH & SAFETY MATERIAL	30-047-0460-3152	708	0	400	400	0
		1,877	0	6,200	6,200	0
GENERAL MAINTENANCE						
RECOVERY OF COSTS	30-047-0465-0030	0	0	0	0	0
SUBSCRIPTION & MEMBERSHIPS	30-047-0465-2060	0	80	250	400	150
POSTAGE	30-047-0465-2080	0	0	0	0	0
SHIPPING & COURIER	30-047-0465-2090	1,605	910	500	500	0
CLOTHING PURCHASE & ALLOWANCES	30-047-0465-2120	3,781	5,320	2,200	2,910	710
SEMINARS & TRAINING	30-047-0465-2140	3,584	6,998	20,000	20,000	0
PUBLIC RELATIONS	30-047-0465-2180	1,213	1,337	2,000	2,000	0
OFFICE EQUIPMENT/FURNITURE	30-047-0465-2560	56	252	500	500	0
LABOUR	30-047-0465-2911	0	0	0	0	0
COMPUTER PROGRAMMING & SOFTWARE	30-047-0465-3090	7,993	5,174	10,000	12,040	2,040
INSURANCE CLAIMS	30-047-0465-3172	0	0	0	0	0
TELEPHONE	30-047-0465-3510	4,555	3,593	4,300	4,650	350
SERVICES FEES- MONERIS MACHINE	30-047-0465-4540	343	233	400	400	0
LEGAL FEES	30-047-0465-5540	1,409	4,351	15,000	75,000	60,000
		24,539	28,248	55,150	118,400	63,250
SEWER MAINTENANCE & REPAIRS						
RECOVERY OF COSTS	30-047-0468-0030	0	0	0	0	0
REGULAR SALARIES	30-047-0468-1020	0	0	0	0	0
OVERTIME	30-047-0468-1030	9,282	4,601	4,000	4,000	0
MATERIALS 1	30-047-0468-2012	32,574	12,299	12,000	12,000	0
EQUIPMENT	30-047-0468-2520	69	2,367	1,000	2,000	1,000
SEWER MTCE. - LABOUR	30-047-0468-2911	106,587	93,553	172,700	145,000	(27,700)
CONTRACT	30-047-0468-3100	106,958	54,515	128,000	107,000	(21,000)
		255,470	167,335	317,700	270,000	(47,700)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE

2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MANHOLE MAINTENANCE						
RECOVERY OF COSTS	30-047-0475-0030	0	0	0	0	0
REGULAR SALARIES	30-047-0475-1020	0	0	0	0	0
OVERTIME	30-047-0475-1030	141	177	300	300	0
MATERIALS	30-047-0475-2012	1,486	2,320	5,000	5,000	0
EQUIPMENT	30-047-0475-2520	0	0	0	0	0
LABOUR	30-047-0475-2911	19,771	15,281	15,400	20,200	4,800
CONTRACT	30-047-0475-3100	0	809	1,500	1,500	0
		21,397	18,588	22,200	27,000	4,800
SEWER SERVICE REPLACEMENT						
RECOVERY OF COSTS	30-047-0485-0030	0	(172)	0	0	0
SALARIES	30-047-0485-1020	0	0	0	0	0
OVERTIME & SHIFT PAY	30-047-0485-1030	837	76	200	200	0
MATERIALS 1	30-047-0485-2012	0	497	750	750	0
EQUIPMENT	30-047-0485-2520	0	0	0	0	0
LABOUR	30-047-0485-2911	2,229	770	2,700	2,500	(200)
CONTRACT	30-047-0485-3100	0	0	8,000	4,000	(4,000)
		3,066	1,170	11,650	7,450	(4,200)
PRIVATE SERVICE - SANITATION						
RECOVERY OF COSTS	30-047-0710-0030	(33,494)	(273)	0	0	0
OVERTIME	30-047-0710-1030	3,054	339	0	0	0
MATERIALS	30-047-0710-2012	0	0	0	0	0
EQUIPMENT	30-047-0710-2520	0	0	0	0	0
LABOUR	30-047-0710-2911	5,258	1,352	0	2,500	2,500
CONTRACT	30-047-0710-3100	0	0	0	0	0
		(25,182)	1,417	0	2,500	2,500
NON-RECURRING (PROJECT CODING)						
TRANSFER FROM RESERVES	30-047-0700-0990	0	(92,350)	(15,000)	0	15,000
ASSET DISPOSAL	30-047-0900-0246	0	0	0	0	0
DISPOSAL OF NON ASSETS	30-047-0900-0991	0	0	0	0	0
TRANSFER TO WATER FUND	30-047-0900-9130	0	0	0	0	0
TRANSFER TO CAPITAL	30-047-0900-9140	0	165,000	240,000	753,000	513,000
IN FUND TSF TO PROJECTS	30-047-0900-9141	0	75,000	0	0	0
TRANSFER TO RESERVES	30-047-0900-9160	92,350	0	0	0	0
MATERIALS	30-047-0900-2012	0	0	0	0	0
EQUIPMENT	30-047-0900-2520	0	0	0	0	0
LABOUR	30-047-0900-2911	0	0	0	0	0

* YTD Actuals NOT Finalized

CITY OF PEMBROKE

2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SUB-CONTRACT	30-047-0900-3100	407	0	4,200	4,200	0
STUDIES	30-047-0900-3430	0	0	325,200	107,748	(217,452)
INFILTRATION & EXFILTRATION	30-047-0900-5419	0	0	0	159,868	159,868
EQUIPMENT	30-047-0900-5420	0	0	3,000	0	(3,000)
MODELLING FIRE FLOW TESTING (PRESSURE ZONE)	30-047-0900-5421	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	0	0	0	0	0
TRF TO CAPITAL	30-047-0910-0983	0	(75,000)	0	0	0
MATERIALS	30-047-0910-2012	0	0	0	0	0
EQUIPMENT	30-047-0910-2520	0	0	0	0	0
LABOUR	30-047-0910-2911	2,177	1,374	0	0	0
SUB-CONTRACT	30-047-0910-3100	109,400	0	0	0	0
STUDIES	30-047-0910-3430	8,348	20,097	0	0	0
		119,925	(53,529)	0	0	0
TOTAL SANITATION		**$1,321,125**	**$895,790**	**$1,822,562**	**$2,451,293**	**$628,732**
POLLUTION CONTROL						
REVENUE						
PUMPING STATION RECOVERY OF COSTS	30-049-0115-0030	0	0	0	0	0
SEWER SERVICE-CITY	30-049-0115-0310	(5,587,244)	(4,411,239)	(5,878,300)	(6,278,285)	(399,985)
SEWER SERVICE- TO OTHER MUNICIPALITY (FLAT)	30-049-0115-0320	(9,439)	(7,406)	(9,929)	(10,545)	(616)
SEWER SERVICE TO OTHER MUNICIPALITY (METER)	30-049-0115-0330	0	0	0	0	0
LAURENTIAN VALLEY SEWAGE SERVICE	30-049-0115-0535	(450,709)	(390,995)	(411,715)	(489,910)	(78,195)
TLV ONE TIME REVENUE	30-049-0115-0540	0	0	0	0	0
METERED SEWER SERVICE	30-049-0115-0580	(1,248,366)	(989,243)	(1,301,775)	(1,411,700)	(109,925)
		(7,295,758)	(5,798,884)	(7,601,719)	(8,190,440)	(588,721)
SEWER ADMINISTRATION						
REGULAR SALARIES	30-043-0104-1020	126,892	119,823	184,000	200,000	16,000
OVERTIME	30-043-0104-1030	290	88	100	100	0
OTHER EARNINGS	30-043-0104-1040	663	0	0	0	0
STANDBY	30-043-0104-1045	30	0	0	0	0
SEWER OVERHEAD FULL TIME ACTING PAY	30-043-0104-1057	0	0	0	0	0
VACATION & STATS - PCC	30-043-0104-1060	10,825	11,309	6,000	11,000	5 000
EMPLOYER PORTION OF BENEFITS	30-043-0104-1090	42,877	40,394	52,200	57,500	5,300
EMPLOYER HEALTH TAX	30-043-0104-1091	2,966	3,004	3,700	4,200	500
WSIB	30-043-0104-1180	4,416	4,373	5,300	6,000	700

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
INVENTORY ADJUSTMENT	30-049-0206-0127	0	0	0	0	0
STORED ISSUES	30-049-0206-2012	5	0	0	0	0
POSTAGE	30-049-0206-2080	9,840	8,696	9,500	9,500	0
OFFICE SUPPLIES (HR/PURCH)	30-043-0104-2020	0	0	500	500	0
SEMINARS & TRAINING (CORP HR RELATED)	30-043-0104-2140	685	134	0	0	0
RECRUITMENT	30-043-0104-2160	153	229	500	500	0
ADVERTISING (HR)	30-043-0104-2170	356	237	500	500	0
CONSULTANT FEES (HR/PURCH)	30-043-0104-3219	4,488	0	0	0	0
LEGAL FEES (HR/PURCH)	30-043-0104-5540	0	0	0	0	0
SEWER YR END INVENTORY ADJUSTMENT	30-043-0600-9105	(10,226)	0	0	0	0
TLV SEWAGE SURCHARGE: HAMILTON	30-049-0206-2850	11,438	12,645	12,646	13,025	379
OVERHEAD TRANSFER - SALARY HR/PAYROLL/IT	30-049-0206-2972	22,944	26,843	26,843	28,896	2,053
OPERATIONS OVERHEAD TRANSFER	30-049-0206-2973	34,601	46,370	46,370	49,172	2,802
OVERHEAD TRANSFER - SALARY AP/CAPITAL/GL	30-049-0206-5845	35,466	40,961	40,961	42,476	1,515
YR-END INVENTORY ADJUSTMENT	30-049-0206-9105	0	0	0	0	0
		298,708	315,108	389,120	423,369	34,249
HEALTH & SAFETY						
MATERIALS 1	30-049-0460-2012	10	168	500	500	0
EQUIPMENT	30-049-0460-2520	0	0	3,000	10,000	7,000
OTHER	30-049-0460-2912	0	150	0	860	860
CONTRACT	30-049-0460-3100	4,218	3,503	4,000	8,100	4,100
		4,228	3,821	7,500	19,460	11,960
GOLFVIEW PUMP STATION						
RECOVERY OF COSTS	30-049-0465-0030	0	0	0	(25,585)	(25,585)
REGULAR SALARIES	30-049-0465-1020	0	0	0	0	0
OVERTIME	30-049-0465-1030	0	0	0	750	750
MATERIALS 1	30-049-0465-2012	0	82	300	750	450
OTHER	30-049-0465-2016	0	0	0	0	0
EQUIPMENT	30-049-0465-2520	0	0	0	0	0
DIESEL	30-049-0465-2760	0	0	165	375	210
ALARM	30-049-0465-2765	0	0	0	0	0
PROPERTY TAXES	30-049-0465-2870	0	0	3,910	5,000	1,090

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
GOLFVIEW LABOUR	30-049-0465-2911	0	0	0	14,200	14,200
COMPUTER LINE CHARGES	30-049-0465-3080	0	177	0	750	750
CONTRACT	30-049-0465-3100	0	0	500	11,960	11,460
INSURANCE	30-049-0465-3170	0	0	4,125	4,125	0
ELECTRICITY	30-049-0465-3550	0	0	500	750	250
NATURAL GAS	30-049-0465-3560	0	0	500	1,125	625
		0	259	10,000	14,200	4,200
MCGEE PUMP STATION						
RECOVERY OF COSTS	30-049-0470-0030	0	0	0	0	0
REGULAR SALARIES	30-049-0470-1020	0	0	0	0	0
OVERTIME	30-049-0470-1030	1,578	791	1,000	1,000	0
MATERIALS 1	30-049-0470-2012	19	1,414	1,000	1,000	0
OTHER	30-049-0470-2016	0	0	0	0	0
EQUIPMENT	30-049-0470-2520	0	0	0	0	0
DIESEL	30-049-0470-2760	757	0	500	500	0
ALARM	30-049-0470-2765	0	0	0	0	0
PROPERTY TAXES	30-049-0470-2870	7,814	8,321	8,250	8,860	610
MCGEE STREET LABOUR	30-049-0470-2911	13,021	17,685	31,600	20,200	(11,400)
COMPUTER LINE CHARGES	30-049-0470-3080	643	570	1,000	1,000	0
CONTRACT	30-049-0470-3100	7,067	5,175	1,500	18,160	16,660
INSURANCE	30-049-0470-3170	6,773	7,393	7,080	7,910	830
ELECTRICITY	30-049-0470-3550	624	1,032	1,000	1,000	0
NATURAL GAS	30-049-0470-3560	1,443	1,117	1,500	1,500	0
		39,739	43,498	54,430	61,130	6,700
PSW PUMP STATION						
SALARIES	30-049-0472-1020	0	0	0	0	0
EQUIPMENT	30-049-0472-2520	0	0	0	0	0
LABOUR	30-049-0472-2911	0	0	0	8,100	8,100
		0	0	0	8,100	8,100
MACKAY PUMP STATION						
RECOVERY OF COSTS	30-049-0474-0030	0	0	0	0	0
OVERTIME	30-049-0474-1030	652	31	1,000	1,000	0
MATERIALS	30-049-0474-2012	2,823	3,643	3,000	3,000	0
OTHER	30-049-0474-2016	0	0	0	0	0
EQUIPMENT	30-049-0474-2520	1,116	0	0	0	0
MACKAY PUMP STATION-DIESEL	30-049-0474-2760	962	0	500	500	0
NATURAL GAS	30-049-0474-2763	0	0	0	0	0

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
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Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
MACKAY PUMP STATION-ALARMS	30-049-0474-2765	0	0	0	0	0
PROPERTY TAXES	30-049-0474-2870	6,900	7,347	7,290	7,830	540
MCKAY SR-LABOUR #86169	30-049-0474-2911	22,435	17,256	31,600	28,300	(3,300)
COMPUTER LINE CHARGES	30-049-0474-3080	1,679	1,832	2,000	2,000	0
CONTRACT	30-049-0474-3100	7,618	1,949	2,000	5,825	3,825
INSURANCE	30-049-0474-3170	2,009	2,041	2,100	2,180	80
TELEPHONE - MCKAY PUMP STATION	30-049-0474-3510	0	0	0	0	0
ELECTRICITY	30-049-0474-3550	26,432	18,141	33,000	30,000	(3,000)
NATURAL GAS	30-049-0474-3560	2,813	4,098	4,000	4,000	0
		75,439	56,338	86,490	84,635	(1,855)

TOWNLINE PUMP STATION

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
RECOVERY OF COSTS	30-049-0476-0030	0	0	0	0	0
SALARIES	30-049-0476-1020	0	0	0	0	0
OVERTIME	30-049-0476-1030	1,400	1,020	2,000	1,000	(1,000)
EMPLOYER PORTION OF BENEFITS	30-049-0476-1090	0	0	0	0	0
EMPLOYER HEALTH TAX	30-049-0476-1091	0	0	0	0	0
WORKERS COMP	30-049-0476-1180	0	0	0	0	0
MATERIALS	30-049-0476-2012	2,968	3,121	3,000	3,000	0
OTHER	30-049-0476-2016	0	0	0	0	0
EQUIPMENT	30-049-0476-2520	0	0	0	0	0
DEISEL	30-049-0476-2760	1,987	0	1,600	1,600	0
NATURAL GAS	30-049-0476-2763	0	0	0	0	0
ALARM	30-049-0476-2765	0	0	0	0	0
PROPERTY TAXES	30-049-0476-2870	6,535	6,958	6,900	7,410	510
LABOUR	30-049-0476-2911	34,379	22,051	42,100	36,300	(5,800)
REPAIRS AND MIANTENANCE	30-049-0476-3040				15,000	15,000
COMPUTER LINE CHARGES	30-049-0476-3080	1,679	1,679	1,900	1,900	0
CONTRACT	30-049-0476-3100	58,644	2,742	3,000	8,825	5,825
INSURANCE	30-049-0476-3170	3,022	3,180	3,160	3,400	240
ELECTRICITY	30-049-0476-3550	41,205	23,915	48,850	48,850	0
NATURAL GAS	30-049-0476-3560	10,046	4,571	8,600	10,000	1,400
		161,865	69,237	121,110	137,285	16,175

* YTD Actuals NOT Finalized

CITY OF PEMBROKE

2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
OTHER PUMP STATIONS						
RECOVERY OF COSTS	30-049-0478-0030	0	0	0	0	0
SALARIES	30-049-0478-1020	0	0	0	0	0
OVERTIME	30-049-0478-1030	5,986	4,507	4,000	4,000	0
MATERIALS	30-049-0478-2012	1,696	5,120	2,500	2,500	0
OTHER	30-049-0478-2016	0	0	0	0	0
EQUIPMENT	30-049-0478-2520	0	0	0	0	0
DIESEL	30-049-0478-2760	0	0	200	200	0
ALARM	30-049-0478-2765	0	1,869	2,755	7,500	4,745
OTHER-LABOUR #86171	30-049-0478-2911	32,388	45,584	42,100	44,400	2,300
CONTRACT	30-049-0478-3100	9,267	11,295	4,000	6,825	2,825
INSURANCE	30-049-0478-3170	1,063	580	1,110	620	(490)
SMALL PUMP MAINTENANCE	30-049-0478-3296	11,825	6,401	15,000	6,000	(9,000)
SEPTAGE RECEIVING EXPENSE	30-049-0478-3298	0	0	0	0	0
ELECTRICITY	30-049-0478-3550	2,062	1,503	2,500	2,500	0
		64,287	76,859	74,165	74,545	380
JOHN BEAVIS DEPOT						
RECOVERY OF COSTS	30-049-0479-0030	0	(396)	0	0	0
PRIVATE SERVICE SEWAGE DISPOSAL	30-049-0479-0073	0	(105,392)	(140,000)	(186,900)	(46,900)
SALARIES	30-049-0479-1020	0	0	0	0	0
OVERTIME	30-049-0479-1030	0	0	0	0	0
MATERIALS	30-049-0479-2012	0	0	0	0	0
OTHER	30-049-0479-2016	0	0	0	0	0
EQUIPMENT	30-049-0479-2520	0	0	0	1,000	1,000
ALARM	30-049-0479-2765	0	66	500	500	0
PROPERTY TAXES	30-049-0479-2870	0	0	4,000	4,000	0
LABOUR	30-049-0479-2911	0	0	500	8,100	7,600
SOFTWARE	30-049-0479-3090	0	0	0	6,000	6,000
CONTRACT	30-049-0479-3100	0	0	0	0	0
PARKING LOT MAINTENANCE	30-049-0479-3105	0	0	1,500	1,500	0
INSURANCE	30-049-0479-3170	0	0	3,000	3,000	0
SEPTAGE RECEIVING EXPENSE	30-049-0479-3298	0	0	0	0	0
ELECTRICITY	30-049-0479-3550	0	0	1,500	1,500	0
		0	(105,721)	(129,000)	(161,300)	(32,300)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
DEVELOPMENT CHARGES (WASTE WATER)						
DEVELOPMENT CHARGES REVENUE	30-049-0750-0152	0	0	(5,000)	(5,000)	0
DC STUDY	30-049-0750-3430	0	0	25,000	0	(25,000)
TRANSFER TO RESERVES	30-049-0750-9160	0	0	5,000	5,000	0
		0	0	25,000	0	(25,000)
NON-RECURRING (PROJECT CODING)						
TRANSFER FROM RESERVES	30-049-0700-0990	0	0	0	0	0
FCM GRANT	30-049-0700-0750	0	0	0	(49,000)	(49,000)
TRANSFER TO CAPITAL	30-049-0700-9140	1,346,084	1,784,361	1,784,361	1,278,808	(505,553)
TRANSFER TO RESERVES	30-049-0700-9160	1,506,516	170,430	170,430	85,210	(85,220)
TRANSFER TO RESERVE-SURPLUS	30-049-0700-9270	0	0	0	0	0
ASSET DISPOSAL	30-049-0900-0246	0	0	0	0	0
TRANSFER FROM REVENUE FUND	30-049-0900-0980	0	0	0	0	0
DISPOSAL OF NON ASSETS	30-049-0900-0991	0	0	0	0	0
MATERIALS	30-049-0900-2012	0	0	0	0	0
EQUIPMENT	30-049-0900-2520	0	73,769	0	0	0
LABOUR	30-049-0900-2911	0	0	0	0	0
SUB-CONTRACT	30-049-0900-3100	0	0	5,000	0	(5,000)
STUDIES	30-049-0900-3430	0	0	0	70,000	70,000
ALARMS	30-049-0900-2765	0	0	0	0	0
DEVELOPMENT STUDY	30-049-0900-4280	0	0	0	0	0
EMERGENCY & CONTINGENCY	30-049-0900-4295	10,439	2,752	16,000	16,000	0
GIS	30-049-0900-5336	0	0	0	0	0
GENERATOR MAINTENANCE CONTRACT	30-049-0900-5406	0	0	0	0	0
SPECIALIZED EQUIPMENT	30-049-0900-5455	0	0	0	0	0
		2,863,039	2,031,312	1,975,791	1,401,018	(574,773)
TOTAL POLLUTION CONTROL		**($3,788,452)**	**($3,308,173)**	**($4,987,113)**	**($6,127,998)**	**($1,140,885)**
(SURPLUS)/DEFICIT SANITATION		**0**	**($403,691)**	**0**	**0**	**0**

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SANITATION						
STORM SEWERS MAINTENANCE						
STORM SEWER LEVY	35-047-0115-0403	(2,630)	0	(10,000)	(10,000)	0
TRF FROM GENERAL FUND 1	35-047-0115-0932	(51,740)	(76,740)	(76,740)	(101,740)	(25,000)
RECOVERY OF COSTS	35-046-0466-0030	0	0	0	0	0
TRANSFER FROM RESERVES	35-046-0466-0990	0	0	(92,560)	(70,060)	22,500
REGULAR SALARIES	35-046-0466-1020	0	0	0	12,000	12,000
OVERTIME	35-046-0466-1030	1,535	1,254	800	800	0
EMPLOYER PORTION OF BENEFITS	35-046-0466-1090	0	0	0	3,300	3,300
EMPLOYER HEALTH TAX	35-046-0466-1091	0	0	0	300	300
WORKERS COMP	35-046-0466-1180	0	0	0	100	100
MATERIALS 1	35-046-0466-2012	300	150	8,000	2,000	(6,000)
SHIPPING & COURIER	35-046-0466-2090	0	5	0	0	0
PUBLIC RELATIONS	35-046-0466-2180	0	0	10,000	20,000	10,000
EQUIPMENT	35-046-0466-2520	0	0	0	0	0
LABOUR	35-046-0466-2911	17,532	7,257	26,900	22,200	(4,700)
CONTRACT	35-046-0466-3100	5,224	0	12,000	12,000	0
STUDIES	35-046-0466-3430	0	0	0	0	0
LEGAL FEES	35-046-0466-5540	0	0	0	0	0
MATERIALS 1	35-046-0469-2012	0	0	0	0	0
PVT RECOVERY OF COSTS	35-046-0710-0030	0	0	0	0	0
PVT MATERIALS	35-046-0710-2012	0	0	0	0	0
PVT EQUIPMENT	35-045-0710-2520	0	0	0	0	0
PVT LABOUR	35-046-0710-2911	72	680	0	1,300	1,300
PVT CONTRACT	35-046-0710-3100	0	0	0	0	0
TRANSFER TO	35-046-0910-0980	0	(170,000)	0	0	0
LABOUR	35-046-0910-2911	1,450	391	0	0	0
TRANSFER TO RESERVES	35-046-0900-9160	5,020	0	10,000	10,000	0
TRANSFER TO CAPITAL	35-046-0900-9140	0	0	0	0	0
		(23,238)	(237,005)	(111,600)	(97,800)	13,800

* YTD Actuals NOT Finalized

CITY OF PEMBROKE

2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
CATCH BASIN MAINTENANCE						
SALE OF INVENTORY	35-047-0115-0086	0	0	0	0	0
RECOVERY OF COSTS	35-047-0467-0030	0	0	0	0	0
REGULAR SALARIES	35-047-0467-1020	0	0	0	0	0
OVERTIME & SHIFT PAY	35-047-0467-1030	0	280	400	400	0
EMPLOYER PORTION OF BENEFITS	35-047-0467-1090	0	0	0	0	0
EMPLOYER HEALTH TAX	35-047-0467-1091	0	0	0	0	0
WORKERS COMP	35-047-0467-1180	0	0	0	0	0
MATERIALS 1	35-047-0467-2012	70	3,130	4,100	4,100	0
EQUIPMENT	35-047-0467-2520	0	0	0	0	0
LABOUR	35-047-0467-2911	24,526	27,366	32,100	28,300	(3,800)
CONTRACT	35-047-0467-3100	1,557	24,486	35,000	40,000	5,000
YEAR-END INVENTORY ADJUSTMENT	35-047-0467-9105	(2,914)	0	0	0	0
		23,238	55,263	71,600	72,800	1,200
NON RECURRING (PROJEC CODING)						
RECOVERY OF COSTS	35-047-0900-0030	0	0	0	0	0
OVERTIME & SHIFT PAY	35-047-0900-1030	0	8,377	0	0	0
MATERIALS	35-047-0900-2012	0	24	0	0	0
EQUIPMENT	35-047-0900-2520	0	0	0	0	0
LABOUR	35-047-0900-2911	0	7,930	0	0	0
SUB-CONTRACT	35-047-0900-3100	0	42,262	0	0	0
STUDIES	35-047-0900-3430	0	0	40,000	25,000	(15,000)
		0	58,594	40,000	25,000	(15,000)
OPERATING IN CAPITAL						
MATERIALS	35-047-0910-2012	0	0	0	0	0
EQUIPMENT	35-047-0910-2520	0	0	0	0	0
LABOUR	35-047-0910-2911	0	0	0	0	0
SUB-CONTRACT	35-047-0910-3100	0	0	0	0	0
STUDIES	35-047-0910-3430	0	0	0	0	0
		0	0	0	0	0
(SURPLUS)/DEFICIT STORM SEWER		**0**	**(123,148)**	**0**	**0**	**0**
(SURPLUS)/DEFICIT FUND 30 AND 35		**0**	**($526,839)**	**0**	**0**	**0**

* YTD Actuals NOT Finalized

Water Fund Budget

CITY OF PEMBROKE

2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
WATER PURIFICATION PLANT						
ADMINISTRATION						
COURIER CHARGES	40-042-0101-2090	2,462	1,907	2,500	2,500	0
CARBON TAX PROVISION	40-042-0101-2711	0	0	0	0	0
COMPUTER LINE CHARGES	40-042-0101-3080	3,175	5,129	6,960	5,385	(1,575)
COMPUTER PROGRAMMING	40-042-0101-3090	6,208	9,557	13,180	15,280	2,100
INSURANCE	40-042-0101-3170	98,696	102,912	103,140	110,120	6,980
INSURANCE CLAIMS	40-042-0101-3172	2,596	0	0	0	0
TELEPHONE	40-042-0101-3510	3,395	2,190	3,120	2,625	(495)
ELECTRICAL	40-042-0101-3550	179,057	112,141	185,000	185,000	0
NATURAL GAS	40-042-0101-3560	21,847	16,096	21,000	24,000	3,000
		317,434	249,932	334,900	344,910	10,010
FULL TIME STAFF						
REGULAR SALARIES & WAGES	40-042-0104-1020	497,026	465,733	592,000	584,000	(8,000)
OVERTIME	40-042-0104-1030	14,602	17,277	15,000	15,000	0
OTHER EARNINGS	40-042-0104-1040	577	0	0	0	0
WATER PURIFICATION-STANDBY	40-042-0104-1045	18,195	16,178	21,000	23,000	2,000
SHIFT	40-042-0104-1055	515	482	700	700	0
ACTING PAY	40-042-0104-1057	80	27	500	500	0
VACATION/OVERTIME IN-LIEU	40-042-0104-1060	73,007	76,072	65,000	73,000	8,000
VACATION PAYOUT	40-042-0104-1065	0	0	0	0	0
CITY PORTION BENEFITS	40-042-0104-1090	190,311	169,903	199,200	200,160	960
EMPLOYER HEALTH TAX	40-042-0104-1091	12,135	11,439	12,900	12,900	0
W.S.I.B	40-042-0104-1180	4,419	3,570	4,100	3,600	(500)
		810,866	760,680	910,400	912,860	2,460
INVENTORY/OTHER						
RECOVERY OF BENEFIT COSTS	40-042-0115-0031	(1,559)	(1,891)	(1,114)	(1,121)	(7)
INVENTORY ADJUSTMENT	40-042-0115-0127	0	0	0	0	0
MATERIALS	40-042-0115-2012	0	0	0	0	0
		(1,559)	(1,891)	(1,114)	(1,121)	(7)
GOODS & SERVICES						
RECOVERY OF COSTS	40-042-0201-0030	(11,313)	0	0	0	0
OFFICE SUPPLIES	40-042-0201-2020	393	774	750	750	0
STATIONERY, PRINTING & BOOKS	40-042-0201-2030	385	566	300	700	400

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
COMPUTER SUPPLIES	40-042-0201-2040	133	1,742	500	500	0
SUBSCRIPTIONS & MEMBERSHIPS	40-042-0201-2060	0	0	150	150	0
POSTAGE	40-042-0201-2080	21	12	50	50	0
CLOTHING PURCHASE & ALLOWANCE	40-042-0201-2120	3,040	1,368	2,600	6,200	3,600
SEMINARS & TRAINING	40-042-0201-2140	11,140	16,813	15,000	15,000	0
ADVERTISING	40-042-0201-2170	1,498	1,815	1,500	1,500	0
PUBLIC RELATIONS	40-042-0201-2180	675	69	700	800	100
EQUIPMENT	40-042-0201-2520	0	0	300	300	0
CLICK CHARGES	40-042-0201-2540	659	220	600	600	0
CHEMICALS	40-042-0201-2650	651,900	401,205	570,700	570,000	(700)
FUEL	40-042-0201-2710	879	0	0	0	0
TAXES	40-042-0201-2870	101,310	107,877	106,375	114,890	8,515
LABOUR	40-042-0201-2911	0	0	3,500	0	(3,500)
UNIFORM RENTAL & CLEANING	40-042-0201-3022	4,564	3,329	0	5,000	5,000
LAB SUPPLIES	40-042-0201-3041	3,199	1,720	2,600	3,000	400
LAB CHEMICALS	40-042-0201-3043	9,522	6,500	8,000	9,500	1,500
LABORATORY/WATER SAMPLES	40-042-0201-3060	29,114	23,729	23,500	31,000	7,500
LEASE CHARGES	40-042-0201-3065	673	449	600	600	0
COMPUTER LINE CHARGES	40-042-0201-3080	427	0	0	0	0
PROFESSIONAL FEES	40-042-0201-5530	0	0	0	29,000	29,000
		808,219	568,187	737,725	789,540	51,815

VEHICLE EXPENSE

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT RECOVERY	40-042-0226-0022	0	0	0	0	0
MATERIALS 1	40-042-0226-2012	200	1,587	2,300	2,000	(300)
FUEL	40-042-0226-2712	790	1,550	1,000	1,500	500
LABOUR	40-042-0226-2911	226	751	1,000	1,030	30
REPAIRS & MTCE.	40-042-0226-3040	0	0	0	0	0
INSURANCE	40-042-0226-3170	4,544	4,536	4,750	4,850	100
		5,760	8,424	9,050	9,380	330

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT EXPENSE						
MATERIALS 1	40-042-0247-2012	1,154	290	2,000	2,200	200
OTHER	40-042-0247-2016	286	801	500	750	250
EQUIPMENT	40-042-0247-2520	9,302	7,679	11,000	11,000	0
OILS & LUBRICANTS	40-042-0247-2770	634	596	800	800	0
PUMP MAINTENANCE	40-042-0247-3017	5,985	74	6,000	6,000	0
CLEANING SUPPLIES	40-042-0247-3018	512	482	600	600	0
TOOLS	40-042-0247-3021	915	0	1,000	1,000	0
PM'S/CONTRACTS	40-042-0247-3100	0	560	2,000	2,000	0
		18,789	10,480	23,900	24,350	450
SMALL TOOLS						
RECOVERY OF COSTS	40-042-0314-0030	0	0	0	0	0
MATERIALS	40-042-0314-2012	0	0	0	0	0
EQUIPMENT	40-042-0314-2520	0	0	0	0	0
LABOUR	40-042-0314-2911	141	621	490	810	320
CONTRACT	40-042-0314-3100	0	0	0	0	0
		141	621	490	810	320
COMPLIANCE						
MATERIALS 1	40-042-0401-2012	0	33	200	200	0
EQUIPMENT	40-042-0401-2520	102	0	500	500	0
ADVERTISING	40-042-0401-2170	0	0	0	0	0
CONTRACT	40-042-0401-3100	5,597	4,195	4,000	2,500	(1,500)
PROFESSIONAL FEES	40-042-0401-5530	0	0	1,500	2,000	500
		5,699	4,228	6,200	5,200	(1,000)

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
BUILDINGS						
RECOVERY OF COSTS	40-042-0431-0030	0	0	0	0	0
REGULAR SALARIES	40-042-0431-1020	0	0	0	0	0
OVERTIME	40-042-0431-1030	657	0	0	0	0
MATERIALS 1	40-042-0431-2012	18	3,235	1,500	3,000	1,500
OTHER	40-042-0431-2016	7	192	1,000	1,000	0
EQUIPMENT	40-042-0431-2520	2,335	305	1,500	1,500	0
FUEL (GENERATOR)	40-042-0431-2710	0	0	2,800	3,000	200
GENERATOR (EQUIP MTCE GENERATOR)	40-042-0431-2910	4,686	4,386	5,500	5,500	0
LABOUR	40-042-0431-2911	1,019	4,500	3,500	3,400	(100)
CONTRACT	40-042-0431-3100	6,613	2,817	7,500	7,500	0
PARKING LOT MAINTENANCE	40-042-0431-3105	805	1,840	0	0	0
		16,141	17,273	23,300	24,900	1,600
ELECTRICAL						
MATERIALS 1	40-042-0435-2012	0	0	1,000	500	(500)
EQUIPMENT	40-042-0435-2520	170	115	750	750	0
OTHER	40-042-0435-2912	0	0	0	0	0
TOOLS	40-042-0435-3021	761	0	750	750	0
CONTRACT	40-042-0435-3100	1,653	1,160	2,750	2,750	0
		2,584	1,275	5,250	4,750	(500)
BELL STREET TANK						
MATERIALS 1	40-042-0442-2012	40	0	200	200	0
EQUIPMENT	40-042-0442-2520	1,714	0	500	500	0
CHEMICALS	40-042-0442-2650	0	0	0	0	0
TAXES	40-042-0442-2870	928	988	980	1,050	70
LABOUR	40-042-0442-2911	0	0	0	0	0
CONTRACT	40-042-0442-3100	0	0	0	8,260	8,260
INSURANCE	40-042-0442-3170	4,307	4,639	4,500	4,960	460
ELECTRICAL	40-042-0442-3550	1,650	1,186	2,200	2,000	(200)
TELEMETRY	40-042-0442-5585	1,679	1,832	2,100	2,500	400
		10,318	8,644	10,480	19,470	8,990
QUARRY RD RESERVOIR						
CHEMICALS	40-042-0448-2650	0	0	0	0	0
FUEL (GENERATOR)	40-042-0448-2710	0	2,572	1,000	1,200	200
TAXES	40-042-0448-2870	1,860	1,980	1,965	2,110	145

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
EQUIPMENT MAINTENANCE (GENERATOR)	40-042-0448-2910	3,498	966	2,100	2,200	100
BLDG. REPAIRS & MAINTENANCE	40-042-0448-3040	1,027	125	1,000	1,000	0
INSURANCE	40-042-0448-3170	2,092	2,012	2,190	2,150	(40)
TELEPHONE	40-042-0448-3510	1,679	1,832	2,100	2,100	0
ELECTRICAL	40-042-0448-3550	25,471	16,686	22,500	24,000	1,500
		35,627	26,173	32,855	34,760	1,905
HEALTH & SAFETY						
MATERIALS 1	40-042-0460-2012	388	0	500	500	0
OTHER	40-042-0460-2016	103	100	0	1,500	1,500
EMERGENCY SUPPLIES	40-042-0460-2017	0	0	0	0	0
EQUIPMENT	40-042-0460-2520	617	918	2,500	1,500	(1,000)
CONTRACT	40-042-0460-3100	3,287	2,359	4,000	4,200	200
		4,396	3,377	7,000	7,700	700
INTERFUNCTIONAL TRANSFERS						
TRANSFER FROM RESERVES	40-042-0700-0990	0	0	0	0	0
RESERVE FUND-FILTRATION PLANT	40-042-0700-9160	230,000	230,000	230,000	230,000	0
		230,000	230,000	230,000	230,000	0
NON-RECURRING (PROJECT CODING)						
TRANSFER TO/FROM CAPITAL	40-042-0900-0980	0	0	0	0	0
TRANSFER FROM SEWER FUND	40-042-0900-0982	0	0	0	0	0
TRANSFER FROM REVENUE FUND	40-042-0900-0985	0	0	0	0	0
TRANSFER FROM RESERVES	40-042-0900-0990	0	(37,431)	0	0	0
ASSET DISPOSAL	40-042-0900-0246	0	0	0	0	0
DISPOSAL OF ASSETS	40-042-0900-0991	0	0	0	0	0
LABOUR	40-042-0900-1020	0	0	0	0	0
MATERIALS	40-042-0900-2012	2,214	7,939	0	0	0
EQUIPMENT	40-042-0900-2520	15,066	14,639	20,000	15,000	(5,000)
LABOUR	40-042-0900-2911	0	7,632	0	0	0
SUB-CONTRACT	40-042-0900-3100	0	0	25,000	10,000	(15,000)
STUDIES	40-042-0900-3430	0	0	47,465	36,839	(10,626)
COMPUTER EQUIPMENT	40-042-0900-2065	0	0	0	0	0
ENGINEERING STUDY	40-042-0900-3218	0	0	0	0	0
INTAKE INSPECTION	40-042-0900-5330	0	0	0	0	0
ROV INSPECTIONS	40-042-0900-5335	0	0	0	0	0

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
CONTINGENCY-EMERGENCY EQUIP.	40-042-0900-5414	10,418	0	30,000	20,000	(10,000)
PLANT ROOF DRAINS	40-042-0900-5420	0	0	0	0	0
VALVES	40-042-0900-5495	4,873	0	0	0	0
CLEARWELL MAINTENANCE	40-042-0900-6932	0	0	0	0	0
TRANSFER TO CAPITAL	40-042-0900-9140	106,800	106,800	106,800	522,392	415,592
TRANSFER TO RESERVE	40-042-0900-9160	268,817	211,235	211,235	212,660	1,425
		408,189	310,814	440,500	816,891	376,391
OPERATING IN CAPITAL						
MATERIALS	40-042-0910-2012	0	0	0	0	0
EQUIPMENT	40-042-0910-2520	0	0	0	0	0
LABOUR	40-042-0910-2911	0	0	0	0	0
SUB-CONTRACT	40-042-0910-3100	0	0	0	0	0
STUDIES	40-042-0910-3430	0	0	0	0	0
		0	0	0	0	0
TOTAL WATER PURIFICATION		**$2,672,603**	**$2,198,218**	**$2,770,936**	**$3,224,400**	**$453,464**
WATER WORKS						
FULL TIME STAFF						
RECOVERY OF COSTS	40-045-0104-0030	0	0	0	0	0
REGULAR SALARIES & WAGES	40-045-0104-1020	46,400	39,976	64,800	56,800	(8,000)
OVERTIME	40-045-0104-1030	12,089	9,935	6,000	6,000	0
OTHER EARNINGS	40-045-0104-1040	10,542	4,181	13,250	13,250	0
STANDBY	40-045-0104-1045	8,926	4,913	5,800	6,350	550
WATERWORKS-VACATION, STATS	40-045-0104-1060	61,548	81,817	60,000	74,500	14,500
SICK LEAVE-LABOUR	40-045-0104-1071	20,424	16,998	15,000	15,000	0
CITY PORTION OF BENEFITS	40-045-0104-1090	15,317	15,523	18,000	18,000	0
EMPLOYER HEALTH TAX	40-045-0104-1091	1,188	1,137	1,500	1,500	0
SAFETY BOOTS	40-045-0104-1160	1,463	0	1,465	1625	160
W.S.I.B	40-045-0104-1180	464	462	500	500	0
MATERIALS	40-045-0104-2012	0	0	0	0	0
EQUIPMENT	40-045-0104-2520	0	0	0	0	0
LABOUR	40-045-0104-2911	15,739	21,561	12,700	25,000	12,300
CONTRACT	40-045-0104-3100	0	0	0	0	0
PAYROLL-CAPITAL PROJECTS	40-045-0317-2911	0	0	0	0	0
		194,099	196,503	199,015	218,525	19,510

* YTD Actuals NOT Finalized

CITY OF PEMBROKE

2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
CAPITAL DEBT REPAYMENT						
DEBENTURE PRINCIPLE	40-045-0105-5010	331	166	331	331	0
DEBENTURE INTEREST	40-045-0105-5020	227	100	215	203	(12)
		559	266	546	534	(12)
REVENUE						
MISCELLANEOUS	40-045-0115-0020	(79,429)	(46,143)	(64,000)	(74,000)	(10,000)
RECOVERY OF BENEFIT COSTS	40-045-0115-0031	0	(646)	0	0	0
SALE OF INVENTORY	40-045-0115-0086	0	(1,197)	0	0	0
WATER FLAT RATE - CITY	40-045-0115-0210	(3,600,188)	(2,857,321)	(3,797,480)	(4,039,744)	(242,264)
WATER FLAT RATE - TLV BORDER	40-045-0115-0220	(40,352)	(31,799)	(42,652)	(45,085)	(2,433)
METERED WATER	40-045-0115-0240	(687,531)	(562,137)	(727,760)	(799,081)	(71,321)
METERED WATER-LAURENTIAN VALLEY	40-045-0115-0250	(473,910)	(372,154)	(555,205)	(539,300)	15,905
METERED WATER-PETAWAWA	40-045-0115-0255	(186,074)	(175,667)	(198,525)	(217,980)	(19,455)
METERED RENTAL-LAURENTIAN VALLEY	40-045-0115-0260	0	0	0	0	0
PROVINCIAL GRANT	40-045-0115-0720	0	0	0	(5,171,986)	(5,171,986)
FEDERAL GRANT	40-045-0115-0750	0	0	(1,500)	(1,500)	0
		(5,067,484)	(4,047,064)	(5,387,122)	(10,888,676)	(5,501,554)
GOODS & SERVICES						
RECOVERY OF COSTS	40-045-0201-0030	0	25	0	0	0
PHOTOCOPY PAPER	40-045-0201-2050	690	(298)	50	50	0
MEMBERSHIPS, SUBSCRIPTIONS	40-045-0201-2060	1301	80	1,500	2,000	500
POSTAGE	40-045-0201-2080	0	0	0	0	0
SHIPPING & COURIER	40-045-0201-2090	131	586	2,500	1,000	(1,500)
CLOTHING PURCHASES	40-045-0201-2120	0	0	2,200	2,910	710
SEMINARS & TRAINING	40-045-0201-2140	29,827	17,191	25,000	30,000	5,000
PHOTOCOPIER CHARGES	40-045-0201-2540	0	0	50	50	0
OFFICE EQUIPMENT/FURNITURE	40-045-0201-2560	168	252	500	500	0
LABOUR	40-045-0201-2911	0	0	0	0	0
EQUIPMENT LEASING	40-045-0201-3065	0	0	0	0	0
COMPUTER PROGRAMMING	40-045-0201-3090	7,993	5,014	10,000	14,830	4,830
INSURANCE CLAIMS	40-045-0201-3172	1,013	0	0	0	0
TELEPHONE/INTERNET	40-045-0201-3510	808	0	1,350	1,700	350

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CITY OF PEMBROKE
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Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ELECTRICITY	40-045-0201-3550	1,225	1,373	1,475	1,475	0
SERVICE FEES- MONERIS MACHINE	40-045-0201-4540	343	233	550	500	(50)
BAD DEBT EXPENSE	40-045-0201-4690	0	0	0	0	0
AUDIT FEES	40-045-0201-5510	0	0	0	0	0
LEGAL FEES	40-045-0201-5540	5,088	0	15,000	75,000	60,000
		48,586	24,456	60,175	130,015	69,840
VEHICLE MAINTENANCE						
EQUIPMENT RECOVERY	40-045-0226-0022	0	0	0	0	0
RECOVERY OF COSTS	40-045-0226-0030	0	0	0	0	0
MATERIALS	40-045-0226-2012	13,986	13,936	49,800	15,000	(34,800)
EQUIPMENT	40-045-0226-2520	0	0	0	0	0
FUEL	40-045-0226-2712	8,373	14,152	0	18,000	18,000
LABOUR	40-045-0226-2911	17,633	17,510	28,000	19,090	(8,910)
REPAIRS & MTCE.	40-045-0226-3040	0	0	15,000	0	(15,000)
CONTRACT	40-045-0226-3100	0	0	0	3,800	3,800
VEHICLE MONITORING	40-045-0226-3101	0	1,028	2,310	2,310	0
INSURANCE	40-045-0226-3170	13,478	16,173	14,080	17,310	3,230
		53,470	62,799	109,190	75,510	(33,680)
SMALL TOOLS & EQUIPMENT						
RECOVERY OF COSTS	40-045-0314-0030	0	0	0	0	0
REGULAR SALARIES	40-045-0314-1020	0	0	0	0	0
MATERIALS 1	40-045-0314-2012	308	263	1,000	1,000	0
EQUIPMENT	40-045-0314-2520	5,380	11,086	8,000	10,000	2,000
LABOUR	40-045-0314-2911	2,500	2,185	4,400	3,200	(1,200)
CONTRACT	40-045-0314-3100	0	0	200	200	0
		8,188	13,534	13,600	14,400	800
GIS						
OVERHEAD RECOVERY	40-045-0316-0030	(12,391)	0	(16,850)	(16,850)	0
REGULAR SALARIES	40-045-0316-1020	26,763	23,971	24,000	25,000	1,000
OVERTIME	40-045-0316-1030	0	0	0	0	0
OTHER EARNINGS	40-045-0316-1040	0	0	0	0	0
VACATION, STATS	40-045-0316-1060	5,113	4,662	6,000	6,000	0
CITY PORTION OF BENEFITS	40-045-0316-1090	9,714	6,598	10,300	10,500	200
EMPLOYER HEALTH TAX	40-045-0316-1091	569	516	600	700	100

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Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
W.S.I.B	40-045-0316-1180	207	162	200	200	0
MATERIALS 1	40-045-0316-2012	120	0	3,600	3,600	0
EQUIPMENT	40-045-0316-2520	1,048	699	4,000	4,000	0
LABOUR	40-045-0316-2911	0	0	200	200	0
CONTRACT	40-045-0316-3100	23,613	27,200	28,100	28,100	0
		54,757	63,808	60,150	61,450	1,300
HYDRANTS						
HYDRANT RENTAL - FIRE DEPARTMENT	40-045-0115-0270	(65,265)	(90,525)	(64,500)	(84,500)	(20,000)
RECOVERY OF COSTS	40-045-0415-0030	0	0	0	0	0
REGULAR SALARIES	40-045-0415-1020	0	0	0	0	0
OVERTIME	40-045-0415-1030	1,041	214	1,500	1,500	0
CITY PORTION OF BENEFITS	40-045-0415-1090	0	0	0	0	0
EMPLOYER HEALTH TAX	40-045-0415-1091	0	0	0	0	0
W.S.I.B	40-045-0415-1180	0	0	0	0	0
MATERIALS 1	40-045-0415-2012	20,692	35,543	20,000	20,000	0
EQUIPMENT	40-045-0415-2520	0	0	0	0	0
LABOUR	40-045-0415-2911	43,264	55,489	38,500	58,500	20,000
CONTRACT	40-045-0415-3100	1,767	80	6,000	6,000	0
		1,500	802	1,500	1,500	0
WATER METER MTCE (SELF FUNDING)						
WATER MTCE REVENUE	40-045-0115-0230	(148,754)	(120,279)	(142,000)	(134,590)	7,410
SALE OF WATER METERS	40-045-0115-0275	(20,320)	(20,366)	(22,000)	(22,000)	0
RECOVERY OF COSTS	40-045-0420-0030	0	0	0	0	0
SALARIES	40-045-0420-1020	0	0	0	0	0
OVERTIME	40-045-0420-1030	26	73	200	200	0
CITY PORTION OF BENEFITS	40-045-0420-1090	0	0	2,765	2,765	0
EMPLOYER HEALTH TAX	40-045-0420-1091	0	0	173	173	0
W.S.I.B	40-045-0420-1180	0	0	74	74	0
MATERIALS 1	40-045-0420-2012	(2,514)	18,247	17,500	17,500	0
EQUIPMENT	40-045-0420-2520	0	0	0	0	0
LABOUR	40-045-0420-2911	2,740	3,356	10,200	4,200	(6,000)
CONTRACT	40-045-0420-3100	3,261	2,480	4,000	4,000	0
TRANSFER TO RESERVE	40-045-0420-9160	165,561	0	129,088	127,678	(1,410)
		0	(116,490)	0	0	0

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CITY OF PEMBROKE
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Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
LEAD TESTING						
RECOVERY OF COSTS	40-045-0423-0030	0	0	0	0	0
REGULAR SALARIES	40-045-0423-1020	0	0	0	0	0
OVERTIME	40-045-0423-1030	0	0	200	200	0
MATERIAL	40-045-0423-2012	0	471	1,000	200	(800)
EQUIPMENT	40-045-0423-2520	0	0	0	0	0
LABOUR	40-045-0423-2911	557	466	1,800	1,300	(500)
CONTRACT	40-045-0423-3100	0	0	500	500	0
		557	938	3,500	2,200	(1,300)
VALVE REPAIRS						
RECOVERY OF COSTS	40-045-0425-0030	0	0	0	0	0
REGULAR SALARIES	40-045-0425-1020	0	0	0	0	0
OVERTIME	40-045-0425-1030	1,090	325	600	600	0
MATERIALS 1	40-045-0425-2012	9,192	4,687	5,000	5,000	0
EQUIPMENT	40-045-0425-2520	0	0	0	0	0
LABOUR	40-045-0425-2911	11,269	16,316	18,700	12,500	(6,200)
CONTRACT	40-045-0425-3100	13,193	4,724	7,500	7,500	0
		34,743	26,052	31,800	25,600	(6,200)
LOCATES						
RECOVERY OF COSTS	40-045-0427-0030	0	0	0	0	0
OVERTIME	40-045-0427-1030	809	830	600	600	0
MATERIALS 1	40-045-0427-2012	0	0	750	750	0
EQUIPMENT	40-045-0427-2520	0	0	0	0	0
LABOUR	40-045-0427-2911	74,347	63,439	85,500	87,200	1,700
CONTRACT	40-045-0427-3100	4,164	3,796	4,350	14,350	10,000
		79,319	68,066	91,200	102,900	11,700
SERVICE REPAIRS/REPLACEMENTS						
RECOVERY OF COSTS	40-045-0430-0030	0	0	0	0	0
REGULAR SALARIES	40-045-0430-1020	0	0	0	0	0
OVERTIME	40-045-0430-1030	1,883	3,838	4,000	4,000	0
MATERIALS 1	40-045-0430-2012	35,782	18,314	14,000	20,000	6,000
EQUIPMENT	40-045-0430-2520	0	0	0	0	0
LABOUR	40-045-0430-2911	56,490	35,895	42,800	56,100	13,300
CONTRACT	40-045-0430-3100	108,808	47,727	30,000	40,000	10,000
		202,963	105,774	90,800	120,100	29,300

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Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
WATERMAIN REPAIRS						
RECOVERY OF COSTS	40-045-0432-0030	0	0	0	0	0
REGULAR SALARIES	40-045-0432-1020	0	0	0	0	0
OVERTIME	40-045-0432-1030	910	22,114	15,000	15,000	0
MATERIALS 1	40-045-0432-2012	4,264	26,313	17,000	22,500	5,500
EQUIPMENT	40-045-0432-2520	0	0	0	0	0
LABOUR	40-045-0432-2911	49,868	51,246	133,000	83,900	(49,100)
CONTRACT	40-045-0432-3100	57,163	72,814	60,000	70,000	10,000
		112,205	172,486	225,000	191,400	(33,600)
BULK WATER STATIONS						
SALARIES	40-045-0440-1020	0	0	0	100	100
MATERIAL 1	40-045-0440-2012	0	0	0	300	300
EQUIPMENT	40-045-0440-2520	0	0	0	2,500	2,500
LABOUR	40-045-0440-2911	0	0	0	0	0
CONTRACT	40-045-0440-3100	0	519	0	0	0
PARKING LOT MAINTENANCE	40-045-0440-3105	0	0	0	0	0
ELECTRICITY	40-045-0440-3550	0	0	0	0	0
		0	519	0	2,900	2,900
WATERMAIN REPLACEMENT						
SALARIES	40-045-0445-1020	0	0	0	0	0
MATERIAL 1	40-045-0445-2012	205	0	0	0	0
EQUIPMENT	40-045-0445-2520	0	0	0	0	0
LABOUR	40-045-0445-2911	0	0	0	0	0
CONTRACT	40-045-0445-3100	0	0	0	0	0
		205	0	0	0	0
WATERMAIN FLUSHING						
RECOVERY OF COSTS	40-045-0446-0030	0	0	0	0	0
REGULAR SALARIES	40-045-0446-1020	0	0	0	0	0
OVERTIME	40-045-0446-1030	0	218	0	0	0
MATERIALS	40-045-0446-2012	0	0	1,000	1,000	0
EQUIPMENT	40-045-0446-2520	0	0	0	0	0
LABOUR	40-045-0446-2911	44,517	42,910	51,300	51,900	600
CONTRACT	40-045-0446-3100	1,276	1,412	500	1,500	1,000
		45,794	44,539	52,800	54,400	1,600

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Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
VALVE TURNING						
RECOVERY OF COSTS	40-045-0447-0030	0	0	0	0	0
REGULAR SALARIES	40-045-0447-1020	0	0	0	0	0
OVERTIME	40-045-0447-1030	255	0	200	200	0
MATERIALS	40-045-0447-2012	0	0	0	0	0
EQUIPMENT	40-045-0447-2520	0	0	0	0	0
LABOUR	40-045-0447-2911	9,393	16,044	12,500	15,600	3,100
MATERIALS 2	40-045-0447-2912	0	105	250	250	0
CONTRACT	40-045-0447-3100	0	0	500	500	0
		9,649	16,150	13,450	16,550	3,100
HEALTH & SAFETY						
OTHER	40-045-0460-2016	0	150	1,000	1,000	0
EMERGENCY SUPPLIES	40-045-0460-2017	0	0	0	0	0
EQUIPMENT	40-045-0460-2520	187	0	500	3,000	2,500
CONTRACT	40-045-0460-3100	0	0	0	0	0
HEALTH & SAFETY MATERIALS	40-045-0460-3152	3,715	0	150	150	0
		3,902	150	1,650	4,150	2,500
WATER ADMIN						
REGULAR SALARIES	40-043-0104-1020	124,151	119,689	184,000	215,000	31,000
OVERTIME	40-043-0104-1030	284	88	100	100	0
OTHER EARNINGS	40-043-0104-1040	0	0	0	0	0
STANDBY	40-043-0104-1045	30	0	0	0	0
WATER OVERHEAD FULL TIME - ACTING PAY	40-043-0104-1057	0	0	0	0	0
VACATION & STATS	40-043-0104-1060	8,741	9,135	6,000	6,000	0
EMPLOYER PORTION OF BENEFITS	40-043-0104-1090	42,874	40,391	52,100	60,300	8,200
EMPLOYER HEALTH TAX	40-043-0104-1091	2,966	3,004	3,700	4,400	700
WSIB	40-043-0104-1180	4,416	4,373	5,300	6,300	1,000
OFFICE SUPPLIES (HR/PURCH)	40-043-0104-2020	0	0	0	0	0
SEMINARS & TRAINING (CORP HR RELATED)	40-043-0104-2140	685	0	1,000	1,000	0
RECRUITMENT	40-043-0104-2160	0	0	500	500	0
ADVERTISING (HR)	40-043-0104-2170	508	237	300	300	0
CONSULTANT FEES (HR/PURCH)	40-043-0104-3219	4,488	0	0	0	0
LEGAL FEES (HR/PURCH)	40-043-0104-5540	0	0	0	0	0

CITY OF PEMBROKE

2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
POSTAGE - BILLING	40-045-0600-2080	9,840	8,696	9,500	10,000	500
OVERHEAD TRANSFER - SALARY HR/PAYROLL/IT	40-045-0600-2972	26,109	30,546	30,546	30,889	343
OPERATIONS OVERHEAD TRANSFER	40-045-0600-2973	34,601	46,370	46,370	49,172	2,802
OVERHEAD TRANSFER - SALARY AP/CAPITAL/GL	40-045-0600-2974	35,095	40,535	40,535	42,047	1,512
YR-END INVENTORY ADJUSTMENT	40-045-0600-9105	20,045	0	0	0	0
		314,833	303,065	379,951	426,008	46,057
INTERFUNCTIONAL TRANSFERS						
TRANSFER FROM RESERVES	40-045-0700-0990	0	0	(147,035)	0	147,035
TRANSFER TO RESERVE-SURPLUS	40-045-0700-9160	0	0	0	0	0
TLV LIFE CYCLE COSTS (PETAWAWA SERVICE)	40-045-0700-5845	17,256	19,175	19,175	19,750	575
		17,256	19,175	(127,860)	19,750	147,610
PRIVATE SERVICE WATER						
RECOVERY OF COSTS	40-045-0710-0030	(18,060)	(44,695)	(8,600)	(12,600)	(4,000)
OVERTIME	40-045-0710-1030	1,566	3,082	0	0	0
MATERIALS	40-045-0710-2012	0	0	0	0	0
EQUIPMENT	40-045-0710-2520	0	0	0	0	0
LABOUR	40-045-0710-2911	11,607	11,276	8,600	12,500	3,900
CONTRACT	40-045-0710-3100	0	0	0	0	0
		(4,887)	(30,336)	0	(100)	(100)
DEVELOPMENT CHARGES (WATER)						
DEVELOPMENT CHARGES REVENUE	40-045-0750-0152	0	0	(5,000)	(5,000)	0
DC STUDY	40-045-0750-3430	0	0	25,000	0	(25,000)
TRANSFER TO RESERVES	40-045-0750-9160	0	0	5,000	5,000	0
		0	0	25,000	0	(25,000)
NON-RECURRING (PROJECT CODING)						
SALE OF EQUIPMENT	40-045-0900-0245	0	0	0	0	0
ASSET DISPOSAL	40-045-0900-0246	0	(3,730)	0	0	0
DISPOSAL OF NON ASSETS	40-045-0900-0991	0	(1,679)	0	0	0
MATERIALS	40-045-0900-2012	0	0	0	0	0
EQUIPMENT	40-045-0900-2520	6,029	0	12,000	10,000	(2,000)
LABOUR	40-045-0900-2911	0	0	0	0	0
SUB-CONTRACT	40-045-0900-3100	0	0	4,200	4,200	0
STUDIES	40-045-0900-3430	0	0	132,035	35,086	(96,949)
EVERETT-GOURLY TO BENNETT	40-045-0900-5414	0	0	0	0	0

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CITY OF PEMBROKE

2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
SPECIALIZED EQUIPMENT (CONTINGENCY)	40-045-0900-5455	0	0	10,000	10,000	0
TRANSFER TO CAPITAL	40-045-0900-9140	1,038,685	1,084,554	1,104,554	6,051,988	4,947,434
IN FUND TSF TO PROJECTS	40-045-0900-9141	0	20,000	0	0	0
TRANSFER TO RESERVES	40-045-0900-9160	162,901	121,930	121,930	85,210	(36,720)
		1,207,615	1,221,075	1,384,719	6,196,484	4,811,765
OPERATING IN CAPITAL						
TRANSFER FROM SEWER	40-045-0910-0982	0	(20,000)	0	0	0
MATERIALS	40-045-0910-2012	0	0	0	0	0
EQUIPMENT	40-045-0910-2520	0	0	0	0	0
LABOUR	40-045-0910-2911	1,220	0	0	0	0
SUB-CONTRACT	40-045-0910-3100	0	0	0	0	0
STUDIES	40-045-0910-3430	8,348	20,097	0	0	0
		9,568	97	0	0	0
TOTAL WATER WORKS		**($2,672,603)**	**($1,853,639)**	**($2,770,936)**	**($3,224,400)**	**($453,464)**
(SURPLUS)/DEFICIT FUND 40		**0**	**$344,579**	**0**	**0**	**0**

* YTD Actuals NOT Finalized

Pembroke Business Improvement Area (PBIA) Budget

CITY OF PEMBROKE
2026 General Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PBIA						
SALARIES & BENEFITS						
REGULAR SALARIES	10-087-0101-1020	52,454	42,421	63,000	51,000	(12,000)
OVERTIME	10-087-0101-1030	62	0	0	0	0
VACATION, STATS	10-087-0101-1060	5,723	4,166	6,000	6,000	0
CITY PORTION OF BENEFITS	10-087-0101-1090	9,313	7,210	12,000	10,000	(2,000)
EMPLOYER HEALTH TAX	10-087-0101-1091	1,103	911	1,425	1,425	0
W.S.I.B.	10-087-0101-1180	1,746	1,369	2,200	2,200	0
CASUAL HELP	10-087-0101-1240	0	0	0	2,480	2 480
COMMISSIONER OF ECON DEVELOPMENT	10-087-0101-1255	0	0	0	0	0
		70,401	56,078	84,625	73,105	(11,520)
BANK INTEREST						
BANK INTEREST	10-087-0103-0170	(1,752)	0	0	0	0
INTEREST TEMPORARY BORROWINGS	10-087-0103-4510	1,752	0	0	0	0
		0	0	0	0	0
INTERNAL TRANSFER						
TRANSFER FROM SURPLUS/DEFICIT	10-087-0115-0000	0	0	0	0	0
		0	0	0	0	0
REVENUE						
TAX LEVY	10-087-0115-0005	(205,922)	(213,028)	(213,028)	(221,609)	(8,581)
SUPPLEMENTARY TAXES	10-087-0115-0015	0	0	0	0	0
VENDOR PERMITS-MEMBERSHIP FEE	10-087-0115-0146	(150)	(150)	0	0	0
COUNTY OF RENFREW GRANTS	10-087-0115-0660	0	0	0	0	0
GRANT	10-087-0115-0720	0	(2,938)	0	0	0
		(206,072)	(216,116)	(213,028)	(221,609)	(8,581)
SERVICES & RENTS						
RECOVERY OF COSTS	10-087-0120-0030	(7,620)	(38,043)	(10,000)	(13,000)	(3,000)
POSTAGE	10-087-0120-2080	0	0	0	0	0
SEMINARS, TRAINING & CONVENTIONS	10-087-0120-2140	3,272	5,873	3,200	1,800	(1,400)
TRAVEL EXPENSES	10-087-0120-2155	2,607	400	2,000	1,500	(500)
OFFICE RENT	10-087-0120-2570	11,601	9,667	12,000	12,000	0
ADMIN OHD	10-087-0120-2990	4,303	4,304	4,303	4,304	1
CRM CONTRACT	10-087-0120-3100	0	0	0	0	0
INTERNET SERVICES	10-087-0120-3081	1,282	839	1,200	1,300	100

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
INSURANCE	10-087-0120-3170	3,540	3,723	3,700	3,980	280
TELEPHONE	10-087-0120-3510	1,123	738	1,200	1,150	(50)
ELECTRICITY	10-087-0120-3550	0	0	1,000	0	(1,000)
BANK CHARGES	10-087-0120-4540	100	1,032	300	200	(100)
TAX ADJUSTMENTS	10-087-0120-4560	301	3,578	3,000	3,000	0
AUDIT FEES	10-087-0120-5510	1,959	0	1,900	2,000	100
LEGAL FEES	10-087-0120-5540	0	0	0	0	0
ADVERTISING & EVENTS	10-087-0120-5670	25,117	17,858	18,000	20,000	2,000
BEAUTIFICATION MAINTENANCE	10-087-0120-5680	46,890	40,420	45,000	46,000	1,000
LIGHTS & DECORATION	10-087-0120-5730	23,851	17,094	16,000	16,500	500
NEWSLETTERS	10-087-0120-5740	0	0	0	0	0
PARKING PROMOTION	10-087-0120-5795	21,000	21,000	21,000	21,000	0
SURPLUS/DEFICIT	10-087-0120-9270	0	0	0	0	0
		139,326	88,483	123,803	121,734	(2,069)
PROVISION OF GOODS						
OFFICE SUPPLIES	10-087-0201-2020	408	527	300	300	0
MEMBERSHIPS & SUBSCRIPTIONS	10-087-0201-2060	1,600	1,685	1,600	1,000	(600)
PUBLIC RELATIONS	10-087-0201-2180	2,251	1,047	2,000	2,000	0
OFFICE EQUIPMENT & MTCE	10-087-0201-2910	249	0	700	1,000	300
		4,508	3,259	4,600	4,300	(300)
TOURISM INITIATIVES						
MISCELLANEOUS REVENUE	10-087-0602-0020	(50,650)	(21,100)	(47,000)	(50,000)	(3,000)
OTHER GRANTS	10-087-0602-0735	0	(15,580)	0	0	0
TRANSFER TO RESERVES	10-087-0602-0990	0	0	0	0	
GENERAL PURCHASES	10-087-0602-2010	30,381	63,082	30,000	40,000	10,000
ADVERTISING & PROMOTION	10-087-0602-2170	10,958	5,664	17,000	10,000	(7,000)
TRANSFER FROM RESERVES	10-087-0602-9160	9,312	0	0	0	0
		0	32,065	0	0	0
DIGITAL SERVICE SQUAD						
PROVINICAL GRANT	10-087-0604-0720	0	0	0	0	0
SALARIES	10-087-0604-1020	0	12,341	0	18,720	18,720
VACATION, STATS	10-087-0604-1060	0	1,013	0	1,000	1,000
EMPLOYER PORTION OF BENEFITS	10-087-0604-1090	0	2,171	0	2,000	2,000
EMPLOYER HEALTH TAX	10-087-0604-1091	0	263	0	250	250
WORKERS COMPENSATION	10-087-0604-1180	0	395	0	500	500
GENERAL PURCHASES	10-087-0604-2010	0	0	0	0	0

* YTD Actuals NOT Finalized

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
ADVERTISING & PROMOTION	10-087-0604-2170	0	0	0	0	0
GRANTS TO ORGANIZATION	10-087-0604-5840	0	0	0	0	0
		0	16,182	0	22,470	22,470
ART MATTERS						
MISCELLANEOUS REVENUE	10-087-0607-0020	0	0	0	0	0
GENERAL PURCHASES	10-087-0607-2010	0	2,262	0	0	0
ADVERTISING & PROMOTION	10-087-0607-2170	0	0	0	0	0
		0	2,262	0	0	0
COMMUNITY EXPO						
MISCELLANEOUS REVENUE	10-087-0609-0020	0	0	0	0	0
GENERAL PURCHASES	10-087-0609-2010	0	0	0	0	0
ADVERTISING & PROMOTION	10-087-0609-2170	0	0	0	0	0
		0	0	0	0	0
MAIN STRET GRANT						
PROVINICAL FUNDING	10-087-0610-0720	(107,000)	0	0	0	0
MATERIALS	10-087-0610-2010	57,266	0	0	0	0
ADVERTISING	10-087-0610-2170	256	100	0	0	0
CONTRACTS	10-087-0610-3100	51,730	0	0	0	0
		2,252	100	0	0	0
NON RECURRING						
TRANSFER FROM RESERVE FUND	10-087-0900-0990	(10,414)	0	0	0	0
SPECIAL PROJECT - STREETLIGHTS	10-087-0900-5850	0	0	0	0	0
GARBAGE RECEPTACLES	10-087-0900-5852	0	0	0	0	0
SURVEILLANCE CAMERA	10-087-0900-5927	0	0	0	0	0
TRANSFER TO RESERVE	10-087-0900-9160	0	0	0	0	0
		(10,414)	0	0	0	0
TOTAL PBIA		**0**	**($17,687)**	**0**	**0**	**0**

* YTD Actuals NOT Finalized

Pembroke Public Library Budget

CITY OF PEMBROKE

2026 Library Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
LIBRARY						
ADMINISTRATION SALARIES						
RECOVERY OF BENEFIT COSTS	60-078-0101-0031	0	0	0	0	0
REGULAR SALARIES & WAGES	60-078-0101-1020	223,949	185,488	273,800	284,290	10,490
OVERTIME	60-078-0101-1030	3,566	2,343	500	500	0
ACTING PAY	60-078-0101-1057	169	399	600	600	0
LIBRARY-VACATION, STATS	60-078-0101-1060	29,356	38,632	0	0	0
VACATION IN-LIEU	60-078-0101-1065	0	0	0	0	0
SICK LEAVE	60-078-0101-1070	8,183	6,305	0	0	0
SICK LEAVE (CONTINGENCY)	60-078-0101-1071	0	0	2,000	2,000	0
SICK LEAVE PAYOUT	60-078-0101-1072	0	0	0	0	0
EMPLOYER PORTION OF BENEFITS	60-078-0101-1090	61,145	51,730	76,092	78,011	1,919
EMPLOYER HEALTH TAX	60-078-0101-1091	5,045	4,528	8,261	8,261	0
W.S.I.B	60-078-0101-1180	7,984	6,803	7,433	7,618	185
		339,398	296,228	368,686	381,280	12,594
SUMMER CAREER PROGRAM						
FEDERAL GRANT	60-078-0102-0750	0	0	(3,000)	(3,000)	0
SALARIES & WAGES	60-078-0102-1020	0	0	6,930	6,930	0
VACATION, STATS	60-078-0102-1060	0	0	420	420	0
EMPLOYER PORTION OF BENEFITS	60-078-0102-1090	0	0	245	245	0
EMPLOYER HEALTH TAX	60-078-0102-1091	0	0	135	135	0
W.S.I.B	60-078-0102-1180	0	0	198	198	0
		0	0	4,928	4,928	0
BANK INTEREST						
LIBRARY BANK INTEREST	60-078-0103-0170	(23,588)	0	0	0	0
LIBRARY INTEREST ON TEMPORARY BORROWING	60-078-0103-4510	23,588	0	0	0	0
		0	0	0	0	0
PART TIME SALARIES						
REGULAR SALARIES & WAGES	60-078-0107-1020	234,476	205,356	300,335	312,045	11,710
OVERTIME	60-078-0107-1030	0	0	600	600	0
VACATION, STATS	60-078-0107-1060	18,799	18,673	35,650	35,650	0
EMPLOYER PORTION OF BENEFITS	60-078-0107-1090	30,517	25,738	53,705	55,925	2,220
EMPLOYER HEALTH TAX	60-078-0107-1091	4,939	4,323	5,860	6,085	225
W.S.I.B	60-078-0107-1180	7,823	6,496	8,860	9,205	345
		296,553	260,586	405,010	419,510	14,500

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 Library Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
REVENUE						
TRANSFER FROM SURPLUS	60-078-0115-0000	0	0	0	0	0
MISCELLANEOUS	60-078-0115-0020	(975)	0	0	0	0
PHOTOCOPY FEES	60-078-0115-0029	(4,767)	(5,470)	(5,000)	(5,000)	0
RECOVERY OF COSTS	60-078-0115-0030	(7,749)	0	0	0	0
CITY OF PEMBROKE - LIBRARY RENT CONTRIBUTION	60-078-0115-0105	0	0	(115,308)	(115,308)	0
PROVINCIAL GRANT-PEMBROKE	60-078-0115-0335	(47,439)	0	(47,439)	(47,439)	0
CITY OF PEMBROKE-LOCAL	60-078-0115-0340	(576,769)	(668,769)	(668,769)	(689,124)	(20,355)
TWP LAURENTIAN VALLEY-LOCAL	60-078-0115-0350	(155,000)	(121,481)	(161,975)	(169,264)	(7,289)
PROVINCIAL GRANT-LAURENTIAN VALLEY	60-078-0115-0360	(14,568)	0	(14,568)	(14,568)	0
FINES	60-078-0115-0420	(2,538)	(1,863)	(2,000)	(2,000)	0
FINES-AUDIO/VIDEO	60-078-0115-0422	(375)	(421)	(500)	(500)	0
FINES-LOST BOOKS	60-078-0115-0424	(719)	(919)	(500)	(500)	0
FINES-CHILDREN DEPT	60-078-0115-0428	(1,745)	(1,035)	(1,000)	(1,000)	0
SICK LEAVE TRANSFER	60-078-0115-0510	0	0	0	0	0
NON-RESIDENT FEES	60-078-0115-0515	(3,360)	(3,055)	(3,500)	(3,500)	0
DONATIONS	60-078-0115-0550	(903)	(1,417)	(4,000)	(4,000)	0
PROVINCIAL GRANTS	60-078-0115-0730	(20,000)	0	0	0	0
		(836,906)	(804,430)	(1,024,559)	(1,052,203)	(27,644)
BEQUEST						
DONATIONS	60-078-0116-0550	0	(55,104)	0	0	0
GENERAL PURCHASES	60-078-0116-2010	0	0	0	0	0
		0	(55,104)	0	0	0
FUNDRAISING						
DONATIONS	60-078-0118-0550	(14,041)	(11,229)	(3,000)	(3,000)	0
GENERAL PURCHASES	60-078-0118-2010	14,041	0	3,000	3,000	0
		0	(11,229)	0	0	0
PROVISION OF SERVICES						
OFFICE SUPPLIES	60-078-0120-2020	6,394	2,494	5,000	5,000	0
SNOW REMOVAL	60-078-0120-2032	0	0	8,500	8,500	0
COPIER SUPPLIES	60-078-0120-2050	0	0	0	0	0
MEMBERSHIPS & SUBSCRIPTIONS	60-078-0120-2060	1,486	1,375	1,600	1,600	0
POSTAGE	60-078-0120-2080	2,253	1,688	1,500	1,500	0
CONFERENCES AND TRAINING	60-078-0120-2140	6,726	7,805	6,500	6,500	0
MILEAGE	60-078-0120-2750	0	0	0	0	0

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 Library Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
CITY ADMIN SERVICES	60-078-0120-2990	11,270	11,270	11,270	11,270	0
JANITORIAL CONTRACT	60-078-0120-3020	0	0	0	0	0
GENERAL MAINTENANCE	60-078-0120-3040	23,041	2,139	17,000	17,000	0
COMPUTER LINE CHARGES	60-078-0120-3080	0	0	0	0	0
WEBSITE DEVELOPMENT & MTCE	60-078-0120-3082	5,519	2,266	2,500	2,500	0
CONTRACT	60-078-0120-3100	10,746	15,470	20,000	20,000	0
PARKING LOT MAINTENANCE	60-078-0120-3105	5,471	4,437	0	0	0
INSURANCE	60-078-0120-3170	12,347	10,383	15,530	15,530	0
TELEPHONE	60-078-0120-3510	10,534	600	8,000	8,000	0
ELECTRICAL	60-078-0120-3550	14,599	10,389	24,500	24,500	0
HEATING	60-078-0120-3560	4,814	3,361	5,000	5,000	0
BANK SERVICE CHARGES	60-078-0120-4540	1,149	737	550	600	50
AUDIT FEE	60-078-0120-5510	3,155	0	3,500	3,500	0
LIBRARY RENT	60-078-0120-5520	0	0	115,308	115,308	0
LEGAL FEES	60-078-0120-5540	0	0	3,100	3,100	0
MISCELLANEOUS	60-078-0120-5542	371	0	0	0	0
BOARD EXPENSES	60-078-0120-5558	0	0	0	0	0
PROGRAMMING AND OUTREACH	60-078-0120-5575	5,120	2,058	4,500	5,000	500
		124,996	76,471	253,858	254,408	550
LIBRARY MATERIAL						
BOOKS	60-078-0201-2210	50,757	31,781	50,000	50,000	0
PERIODICALS	60-078-0201-2310	2,715	1,476	2,500	2,500	0
AUDIO/VIDEO	60-078-0201-2410	8,668	4,791	7,000	7,000	0
OFFICE EQUIPMENT & MAINTENANCE	60-078-0201-2560	14,316	1,300	7,000	7,000	0
		76,456	39,347	66,500	66,500	0
COMMUNITY ACCESS PROGRAM						
PROVINCE OF ONTARIO	60-078-0242-0730	(3,120)	(6,240)	(2,800)	(2,800)	0
FEDERAL CAP GRANT	60-078-0242-0750	0	0	(6,500)	(6,500)	0
COMPUTER EQUIPMENT	60-078-0242-2565	0	0	6,500	6,500	0
NETWORK EXPENSES	60-078-0242-3090	3,440	2,910	2,800	2,800	0
		320	(3,330)	0	0	0

* YTD Actuals NOT Finalized

CITY OF PEMBROKE
2026 Library Budget

Description	G/L Account	2024 Actual	2025 Actual	2025 Budget	2026 Budget	26/25 Variance
PEMBROKE LIBRARY BOARD						
HONORARIUM	60-078-0735-1250	2,100	0	2,750	2,750	0
MEALS	60-078-0735-2055	0	0	500	500	0
SEMINARS/TRANSPORTATION	60-078-0735-2140	125	90	1,750	1,750	0
CHRISTMAS PARTY	60-078-0735-2181	1,806	0	1,750	1,750	0
BOARD EXPENSES	60-078-0735-5558	97	0	500	500	0
		4,128	90	7,250	7,250	0
TOTAL OPERATING		**$4,943**	**($201,371)**	**$81,673**	**$81,673**	**0**
NON-RECURRING						
CITY OF PEMBROKE	60-078-0900-0340	(14,000)	(14,000)	(14,000)	(14,000)	0
DONATIONS	60-078-0900-0550	0	0	0	0	0
TRILLIUM GRANT	60-078-0900-0760	0	0	0	0	0
TRANSFER FROM RESERVES** (TO BE CONFIRMED)	60-078-0900-0990	(32,363)	0	(81,673)	(81,673)	0
COMPUTERS	60-078-0900-4283	0	0	0	0	0
SECURITY GATES	60-078-0900-4305	0	0	0	0	0
CHILDREN'S AREA - SHELVING	60-078-0900-4310	0	0	0	0	0
FLOORING & CARPETING	60-078-0900-4320	4,411	7,769	0	0	0
BUILDING IMPROVEMENTS	60-078-0900-5970	24,909	5,241	7,000	7,000	0
AIR CONDITIONING	60-078-0900-5972	0	0	0	0	0
TRANSFER TO RESERVES	60-078-0900-9160	12,100	7,000	7,000	7,000	0
					0	
TOTAL CAPITAL		**($4,943)**	**$6,009**	**($81,673)**	**($81,673)**	**0**
TOTAL BEFORE EVENTS		**0**	**($195,362)**	**0**	**0**	**0**
MULTICULTURAL FESTIVAL						
MULTICULTURAL FESTIVAL REVENUE	60-078-0130-0020	(25,573)	(29,980)	(15,000)	(15,000)	0
MULTICULTURAL FESTIVAL CITY CONTRIB	60-078-0130-0340	(10,000)	(15,000)	(15,000)	(15,000)	0
TRANSFER FROM RESERVES	60-078-0130-0990		0	0	0	0
MULTICULTURAL FESTIVAL GENERAL PURCHASES	60-078-0130-2010	34,571	34,922	30,000	30,000	0
MULTICULTURAL FESTIVAL TRF TO RESERVE	60-078-0130-9160	1,002	0	0	0	0
		0	(10,058)	0	0	0
GRAND TOTAL		**0**	**($205,420)**	**0**	**0**	**0**

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